

# Agenda

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- Budget Process
- Chart of Accounts
- TOF Restrictions
- TOF Processing
- Query Screens/Tracing TOF's

# Budget Process

- Permanent Budget
- Current or Operating Budget



# Permanent Budget

- What is budgeted to recur on an annual basis.
- Financial Manager's Workbench (FMW)
  - Independent of FIS
  - Manages permanent budget
    - Permanent funding \$\$
    - Permanent FTE (Full Time Equivalency)
  - Annual interface with FIS
  - “Next” year
  - Does not include Contracts & Grants

# Permanent Budget

## Permanent Budget Details by Organization Level (Includes Revenue Accounts)



1234 Division Administration		Run Date: 09/15/12 10:15 AM	
Fund, Org, Account Pool	Trans. Type	2014 FTE	2014 Budget
19900 General State Appropriations			
404567 Div/Admin & Curriculum			
B00000 ACADEMIC SALARIES		1.00	100,000
B01000 STAFF SALARIES		11.25	650,000
B03000 Non-Capital Expenditure-Budget			35,000
<b>Total 404567 Div/Admin &amp; Curriculum</b>		12.25	785,000
<b>Total 19900 General State Appropriations</b>		12.25	785,000
<b>Total</b>		12.25	785,000

# Operating Budget

- Sum of all \$ budgeted for operations in a FY
- FIS Banner
  - Permanent budget from FMW
  - Prior year carry forward
  - Contracts & Grants
    - Managed by Extramural Funds Office
  - One-time allocations for special projects
    - UCOP, Campus Provost, Vice Chancellor, Dean
  - Mid-year adjustments, such as for salary actions (merits, range adjustments, reclasses, etc.)
    - TOF's are 1 time adjustments. Affect current FY only.

# Operating Budget

Operating Budget Summary by Org-Fund-Acct Pool					
Fiscal Year 2015					
404567	Div/Admin & Curriculum	Carry Forward	Permanent Budget	Budget Adjustments	Total Operating Budget
<b>19900</b>	<b>General State Appropriations</b>				
B00000	Academic Salaries	0	100,000	0	100,000
B01000	Staff Salaries	0	650,000	0	650,000
B03000	Supplies & Expense	0	35,000	30,000	65,000
B06000	Benefits	0	0	212,768	212,768
B08000	Unallocated	0	0	98,500	98,500
B08800	CARRYFORWARD FROM PRIOR YEAR	55,000	0	0	55,000
<b>Total 19900 General State Appropriations</b>		<b>55,000</b>	<b>785,000</b>	<b>341,268</b>	<b>1,181,268</b>
<b>Total 404567 Div/Admin &amp; Curriculum</b>		<b>55,000</b>	<b>785,000</b>	<b>341,268</b>	<b>1,181,268</b>

# Operating Budget- Financial Transactions Report View

404567 19900

DIV/ADMIN & CURRICULUM  
GENERAL STATE APPROPRIATIONS

TD Trans Desc Detail

## ACADEMIC SALARIES

Account	Account Title	Date	Description	Doc Code	Ref 1	Ref 2	Budget	Balance
B0000	ACADEMIC SALARIES	07/01/15	JULY 1 ADJ. BUDGET	ZN000106			100,000.00	
Budget Pool Total							100,000.00	100,000.00

## STAFF SALARIES

Account	Account Title	Date	Description	Doc Code	Ref 1	Ref 2	Budget	Expenses
B0100	STAFF SALARIES	07/01/15	JULY 1 ADJ. BUDGET	ZN000106			650,000.00	
Budget Pool Total							650,000.00	650,000.00

## NON-CAPIAL EXPENDITURE-BUDGET

Account	Account Title	Date	Description	Doc Code	Ref 1	Ref 2	Budget	Expenses
B03000	NON-CAPITAL EXPENDITURE-BUDGET	09/12/15	To 400106 Prof Green for Seminar	J0441000			(20,000.00)	
B03000	NON-CAPITAL EXPENDITURE-BUDGET	09/10/15	Fr 400710 FY16 EVC Supp Funding	J0440000			50,000.00	
B03000	NON-CAPITAL EXPENDITURE-BUDGET	07/01/15	JULY 1 ADJ. BUDGET	ZN000106			35,000.00	
Budget Pool Total							65,000.00	65,000.00

## UNALLOCATED BUDGET

Account	Account Title	Date	Description	Doc Code	Ref 1	Ref 2	Budget	Expenses
B08000	UNALLOCATED BUDGET	10/05/15	Special Project Fuding fr UCOP	KA000105			98,500.00	
Budget Pool Total							98,500.00	98,500.00

## CARRYFORWARD FROM PRIOR YEAR

Account	Account Title	Date	Description	Doc Code	Ref 1	Ref 2	Budget	Balance
B08800	CARRYFORWARD FROM PRIOR YEAR	07/01/15	BUDGET CARRY FORWARD	BD120015			55,000.00	
Budget Pool Total							55,000.00	55,000.00

# FIS Chart of Accounts – FOAPAL

- **Fund** – Defines and categorizes source
- **Organization** – Defines whose funds
- **Account** – Defines and categorizes budget or expenditure
- **Program** – Defines function (Instruction, Research, Public Service, Libraries, etc.)
- **Activity** – User defined; unit level accounting
- **Location** – UC location, not needed in TOFs



# FIS Chart of Accounts - FOAPAL

- Major Fund Categories

\*For a complete list of funds, see the "Fund Hierarchy Report in Infoview (in Corporate Categories/Financial Operating/Chart of Accounts)

*\*Note: This is not a complete list of categories/fund ranges.*

- Agency (00001-00300)
- Plant Funds (01XXX)
- Loan Funds (02000-03999)
- General Funds (199XX)
- Student Fees (20000-20399)
- Federal Contracts & Grants (21000-33999, 81000-87999)
- Endowments (34000-39999)
- Private Gifts (40000-57299)
- Service Enterprise (66000-68999)
- Auxiliary Enterprise (70000-74999)

# FIS Chart of Accounts - FOAPAL

- Data Enterable Organization Codes

- Instruction (40XXXX)
- Academic Support (43XXXX)
- Research (44-59XXXX)
- Libraries (60XXXX)
- University Extension (61XXXX)
- Public Service (62XXXX)
- Maint & Op of Phys Plant (64XXXX)
- General Administration (66XXXX)
- Student Services (68XXXX)
- Institutional Support (72XXXX)
- Auxiliary Enterprise (76XXXX)
- Student Financial Aid (77-79XXXX)
- Unallocated (80XXXX)
- Plant construction (97-99XXXX)

# FIS Chart of Accounts - FOAPAL

## ORGANIZATIONAL HIERARCHY

- Defines “who” is authorized to spend the \$\$\$
  - Roll-up Orgs
    - Level 1 = Entire Campus (Chancellor)
    - Level 2 = Division/Group of Divisions (Vice-Chancellor)
    - Level 3 = Sub-Division/Division (Dean)
    - Level 4 = Unit/Department
    - Level 5 = Unit/Department Function (not required)
  - Data Enterable

# FIS Chart of Accounts - FOAPAL

## ORGANIZATIONAL HIERARCHY

- Level 2 = 11 Academic Units
  - Level 3 = 114 Social Sciences
    - Level 4 = 1792 Soc Sci Administration
      - Data Enterable = 403000 SOCSCI/Admin/Dean
      - Data Enterable = 405002 SOCSCI/Admin/Business Services
    - Level 4 = 1987 Psychology
      - Level 5 = 50297 SOCSCI/Psychology/Dept Ops
        - Data Enterable = 403060 SOCSCI/PS/Admin
        - Data Enterable = 403068 SOCSCI/PS/Temp Staff
      - Level 5 = 50298 SOCSCI/Psychology/Start-up
        - Data Enterable = 405058 SOCSCI/PS/Start-up/Crosby
        - Data Enterable = 405077 SOCSCI/PS/Start-up/Fox Tree
      - Level 5 = 50299 SOCSCI/Psychology/Research
        - Data Enterable = 445294 SOCSCI/PS/Rsch/Crosby
        - Data Enterable = 445295 SOCSCI/PS/Rsch/Fox Tree

# FIS Chart of Accounts - FOAPAL

- Program/Organization Types

- **40** Instruction
- **43** Academic Support
- **44-59** Research
- **60** Libraries
- **61** University Extension
- **62** Public Service
- **64** Maint. & Operation of Physical Plant
- **66** General Administration
- **68** Student Services
- **72** Institutional Support
- **76** Auxiliary Enterprises
- **77-79** Student Financial Aid
- **80** Various Unallocated Provisions & Holding
- **90-99** Plant Construction

# FIS Chart of Accounts - FOAPAL

- Common Account Code Conventions
  - **00XXXX** Expenditure Accounts
  - **BOX000** Budget Pool Accounts
  - **CGXXXX** **Contract and Grant Accounts**
  - **PXXXXX** Payroll Accounts
  - **RXXXXX** Revenue Accounts
  
- Activity Codes
  - User-Defined Accounts.

# FIS Chart of Accounts - FOAPAL

- Budget Pool Accounts

*Note: 3<sup>rd</sup> Character is called the “sub.”*

- B00000 Academic Salaries
- B01000 Staff Salaries
- B02000 General Assistance
- B03000 Non-Capital Expenditure
- B04000 Capital Expenditure
- B06000 Retirement & Employee Benefits
- B08000 Unallocated
- B09000 Recharge Revenue

# XTOF Restrictions

**General Rule:** *If the system won't allow it, send it on a paper TOF form to the appropriate office. Form:*

<http://mediafiles.ucsc.edu/planning/budget-documents/tofform.xls>

- Adjustments to Revenue – Budget Analysis & Planning
- Adjustments to Plant Funds - Plant Accounting
- Adjustments to Contract & Grant Funds - Extramural Funds



# Restricted Transfers

- Primary Budgetary Program Control Points
  - General Funds (19900) are allocated at the Program Code level based on approved budgets. Per UC policy, this funding must remain in the program code to which it has been allocated to ensure that these funds are spent for the purposes for which they were allocated.

# Restricted Transfers

- On 19900 funds, transfers between program codes are restricted, except for the following which are allowable:

40 Instruction	↔	43 Academic Support
40 Ins./43 Ac. Sup.	↔	60 Libraries
66 General Admin	↔	72 Institutional Support
80 Unalloc. Prov.	↔	Any Program Code
44-59 Research	↔	44-59 Research

# Restricted Transfers

- Restricted TOF's must be routed to Budget Analysis and Planning for review, either by paper form or electronically.
  - Form: <http://mediafiles.ucsc.edu/planning/budget-documents/tofform.xls>

# Paper TOF Form

JOURNAL TYPE: XTOF

TRANSFER OF FUNDS - SANTA CRUZ CAMPUS  
FOR LOCAL USE ONLY

DOCUMENT NUMBER  
J \_\_\_\_\_

TRAN DATE    DOC TOTAL  
12-Sep-2015    40,000.00

PREPARER    EXTENSION  
Your Name Here    9-1234

SEQ	C	FUND	ORGN	ACCT	PROG	ACTIV	—	+	DESCRIPTION (35 CHARACTERS)	DOC REF
1	X	19900	402700	B03000			20,000.00		To 441234 - Prof Green 2015 seminar	HU030
2	X	19900	441234	B03000				20,000.00	Fr 402700 - Prof Green 2015 seminar	HU030
3	X									
4	X									
5	X									
6	X									
7	X									
8	X									
9	X									
10	X									
11	X									
12	X									
13	X									
14	X									
15	X									
16	X									
17	X									
18	X									
19	X									
20	X									

APPROVAL	<i>Authorized Signature</i>	20,000.00	20,000.00	P&B APPROVAL
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To Professor Green for Fall 2015 Research Seminar per VC Jones 08/30/15 email.

Your Name, Your Department, Your Contact Information

# Unallowable Transfers

- Lottery funds (18082-18087 and 20590-20593) must remain in program 40 and/or 43.
- 19900 State Funds cannot transfer to program codes 61 (UNEX) or 76 (Auxiliary Enterprises).
- IT fund 19917 cannot transfer out of ITS orgs.
- Student Academic Preparation Program fund 19924 must stay in program code 62 (Public Service).
- Tuition Outlay fund 20095 may not be used for research (44-59) or public service (62).
- Off-The-Top (OTT) fund 69750 cannot be transferred to programs 97-99 (Plant Construction).
- Auxiliary Enterprise funds (70000-74999) must remain in program 76.
- No funds may be transferred out of Student Financial Aid program 78 (you can only transfer in).
- **No cross fund transfers are allowed – TOFs must balance by fund.**

# Transfer of Funds (TOF) Processing

- Transfer of Funds Journals are *temporary* budget adjustments which affect the *current year* budget in *FIS only*.
- TOFs use the Banner Screen FZAJVCD.
- + Increases budget
- - Decreases budget

# FZAJVCD

- FIS Banner input screen for all journal vouchers except encumbrance liquidations.
- REMEMBER – One rule class code per Journal
- Document Number
  - automatically assigned
- Activity Date
  - defaults to current date
  - May enter prior period date if that period is still open.
  - period remains open 7 working days after last day of month.

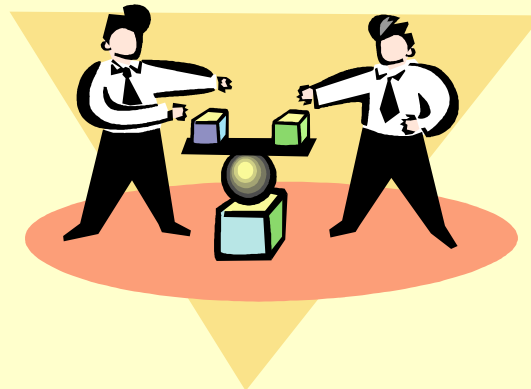
# FZAJVCD continued

- Document Total
  - Equals the absolute value of the journal
    - total of all Debits and all Credits irrespective of sign (+/-).
- Document Text
  - Required - Document cannot be completed without it
  - Specific requirements are listed on *Quick Reference Cheat Sheet*.



# FZAJVCD continued

- Budget Adjustments must balance by Fund.
- DocReference
  - Five character, unit assigned code comprised of the two character unit alpha code plus 3 alpha numeric characters (ie Accounting - AC005)



# Unapproved Journal Vouchers

- Banner screen **FZIJVCD**
- Lists unapproved/suspended Journal Vouchers
  - 1) If you exit a Journal and forget to write down the doc #
  - 2) If you want to see if you have any outstanding journals that need to be approved.
- Query on Amount, Date, or User Id

The screenshot shows the 'Journal Voucher Entry FZAJVCD 9.3.6-L (BPRD)' interface. The 'Document Number' field contains 'NEXT'. A red circle highlights the '...' button next to the field, with a red arrow pointing to the text 'Shortcut to FZIJVCD'. Another red circle highlights the 'COPY' button, with a red arrow pointing to the text 'Use this button to create a copy or a reversal of a previous journal.' The 'Go' button is visible on the right. A footer message reads: 'Get Started: Complete the fields above and click Go. To search by name, press TAB from an ID field, enter your search criteria, and then press ENTER.'

# Tracing Approved TOFs and TOEs

- TOFs and TOEs are Journal Vouchers
  - Document numbers start with “J”.
- Navigate to FGIDOCR
  - Displays the entries and document text on completed and approved JVs (including descriptions).

# Budget Status - Organization

- Navigate to **FGIBDST**
  - Operating Ledger balances of the data-enterable FOAPAL
  - Current balance or balance at end of any closed fiscal period
  - Portal to Transaction Detail

\*Instructions for using FGIBDST are available at

[https://financial.ucsc.edu/Pages/FIS\\_User\\_Manual.aspx#rbs\\_fgibdst](https://financial.ucsc.edu/Pages/FIS_User_Manual.aspx#rbs_fgibdst)

# FIS Operating Ledger

- Budget Ledger (Adj Budget)
  - contains projections of revenues and expenses (i.e. budgets) for the entire fiscal year
- Financial Ledger (YTD Activity)
  - contains actual year-to-date revenues and expenses.
- Encumbrance Ledger (Commitments)
  - contains POs, other liens

*The same FOAPALs are used in each ledger.*

# Transaction Detail

- From FGIBDST drill *down* (F3) to **FGITRND**
  - From Budget column
    - *Budgeted* revenues & expenditures
  - From YTD column
    - *Actual* revenues & expenditures
  - From the Budget Commitment column
    - *Posted* requisitions, purchase orders, liens
- May query on selected Fiscal Period

# FGITRND - Fields

<b>Date</b>	Date Document was entered
<b>Type</b>	Rule Class
<b>Document</b>	Document Number
<b>Description</b>	Vendor/Requestor/Description
<b>Field</b>	Ledger where posted
<b>D/C</b>	Sign indicator
<b>Total</b>	Total of transactions listed

# Office of Record

- Retain paper/PDF records of the transaction
  - FIVE YEARS after the end of the Fiscal Year in which it was produced for *Non-Governmental* and *Non-Contract & Grant Funds*
    - EX: Transaction Date – 01/31/05, Destroy Date – 06/30/10
  - Government and Contract & Grant funds – please check retention schedules from the Extramural Funds Office
  - Paper transfers to BAP require document reference code beginning with the Unit Alpha Code. ([http://planning.ucsc.edu/budget/Toolkit/coa/UNIT\\_ALPHA\\_CODES.pdf](http://planning.ucsc.edu/budget/Toolkit/coa/UNIT_ALPHA_CODES.pdf))



# TOF Exercises- Post training

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# Resources

- Data Management
  - <https://datamgmt.ucsc.edu/index.html>
- FIS On-line Manual
  - [https://financial.ucsc.edu/Pages/FIS\\_User\\_Manual.aspx](https://financial.ucsc.edu/Pages/FIS_User_Manual.aspx)
- Budget Website (See *Tools & Resources*)
  - <http://planning.ucsc.edu/budget/>