Agenda

- 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 Details by Organization Level

(Includes Revenue Accounts)

<table>
<thead>
<tr>
<th>Fund, Org, Account Pool</th>
<th>Trans. Type</th>
<th>FTE</th>
<th>Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>199000 General State Appropriations</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>404567 Div/Admin &amp; Curriculum</td>
<td></td>
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<td></td>
</tr>
<tr>
<td>B00000 ACADEMIC SALARIES</td>
<td>1.00</td>
<td>100,000</td>
<td></td>
</tr>
<tr>
<td>B01000 STAFF SALARIES</td>
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</tr>
<tr>
<td>B03000 Non-Capital Expenditure-Budget</td>
<td></td>
<td>35,000</td>
<td></td>
</tr>
<tr>
<td>Total 404567 Div/Admin &amp; Curriculum</td>
<td>12.25</td>
<td>785,000</td>
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</tr>
<tr>
<td>199000 General State Appropriations</td>
<td></td>
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</tr>
<tr>
<td>Total</td>
<td>12.25</td>
<td>785,000</td>
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</tr>
<tr>
<td>Total</td>
<td></td>
<td>785,000</td>
<td></td>
</tr>
</tbody>
</table>

Run Date: 09/15/12 10:15 AM
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 Summary by Org-Fund-Acct Pool
### Fiscal Year 2015

<table>
<thead>
<tr>
<th>Org-Fund-Acct Pool</th>
<th>Carry Forward</th>
<th>Permanent Budget</th>
<th>Budget Adjustments</th>
<th>Total Operating Budget</th>
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<tbody>
<tr>
<td>404567 Div/Admin &amp; Curriculum</td>
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<td></td>
<td></td>
</tr>
<tr>
<td>19900 General State Appropriations</td>
<td></td>
<td></td>
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<td></td>
</tr>
<tr>
<td>B00000 Academic Salaries</td>
<td>0</td>
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<tr>
<td>B01000 Staff Salaries</td>
<td>0</td>
<td>650,000</td>
<td>0</td>
<td>650,000</td>
</tr>
<tr>
<td>B03000 Supplies &amp; Expense</td>
<td>0</td>
<td>35,000</td>
<td>30,000</td>
<td>65,000</td>
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<tr>
<td>B06000 Benefits</td>
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<td>0</td>
<td>212,768</td>
<td>212,768</td>
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<tr>
<td>B08000 Unallocated</td>
<td>0</td>
<td>0</td>
<td>98,500</td>
<td>98,500</td>
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<tr>
<td>B08800 CARRYFORWARD FROM PRIOR YEAR</td>
<td>55,000</td>
<td>0</td>
<td>0</td>
<td>55,000</td>
</tr>
<tr>
<td><strong>Total 19900 General State Appropriations</strong></td>
<td><strong>55,000</strong></td>
<td><strong>785,000</strong></td>
<td><strong>341,268</strong></td>
<td><strong>1,181,268</strong></td>
</tr>
<tr>
<td><strong>Total 404567 Div/Admin &amp; Curriculum</strong></td>
<td><strong>55,000</strong></td>
<td><strong>785,000</strong></td>
<td><strong>341,268</strong></td>
<td><strong>1,181,268</strong></td>
</tr>
</tbody>
</table>
## Operating Budget - Financial Transactions Report View

<table>
<thead>
<tr>
<th>Account</th>
<th>Account Title</th>
<th>Date</th>
<th>Description</th>
<th>Doc Code</th>
<th>Ref 1</th>
<th>Ref 2</th>
<th>Budget</th>
<th>Balance</th>
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<tbody>
<tr>
<td>B00000</td>
<td>ACADEMIC SALARIES</td>
<td>07/01/15</td>
<td>JULY 1 ADJ. BUDGET</td>
<td>ZN000106</td>
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<tr>
<td>B01000</td>
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<td>650,000.00</td>
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<td></td>
<td><strong>Budget Pool Total</strong></td>
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<tr>
<td>B03000</td>
<td>NON-CAPITAL EXPENDITURE-BUDGET</td>
<td>09/12/15</td>
<td>To 400106 Prof Green for Seminar</td>
<td>J0441000</td>
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<td>(20,000.00)</td>
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<td></td>
<td>09/10/15</td>
<td>Fr. 400710 FY16 EVC Supp Funding</td>
<td>J0440000</td>
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<td>07/01/15</td>
<td>JULY 1 ADJ. BUDGET</td>
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<td></td>
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<tr>
<td>B08000</td>
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<td>Special Project Funding &amp; UCOP</td>
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<td>98,500.00</td>
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<td></td>
<td><strong>Budget Pool Total</strong></td>
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</tr>
<tr>
<td>B08800</td>
<td>CARRYFORWARD FROM PRIOR YEAR</td>
<td>07/01/15</td>
<td>BUDGET CARRY FORWARD</td>
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<td></td>
<td><strong>Budget Pool Total</strong></td>
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<td></td>
<td></td>
<td>55,000.00</td>
<td></td>
</tr>
</tbody>
</table>
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**
  
  *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)

*For a complete list of funds, see the “Fund Hierarchy Report in Infoview (in Corporate Categories/Financial Operating/Chart of Accounts)*
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)
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
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
    - Data Enterable = 403060 SOCSCI/PS/Admin
    - Data Enterable = 403068 SOCSCI/PS/Temp Staff
  - 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
  – B0X000  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: 3rd 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:*  

- 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.
# Paper TOF Form

**JOURNAL TYPE:** XTOF

**TRANSFER OF FUNDS - SANTA CRUZ CAMPUS**

*FOR LOCAL USE ONLY*

<table>
<thead>
<tr>
<th>SEQ</th>
<th>C</th>
<th>FUND</th>
<th>ORGN</th>
<th>ACCT</th>
<th>PROG</th>
<th>ACTIV</th>
<th></th>
<th>DESCRIPTION (35 CHARACTERS)</th>
<th>DOC REF</th>
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</thead>
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<td>19000</td>
<td>402700</td>
<td>B03000</td>
<td></td>
<td></td>
<td></td>
<td>To 441234 - Prof Green 2015 seminar</td>
<td>HU030</td>
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<td>441234</td>
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<td>Fr 402700 - Prof Green 2015 seminar</td>
<td>HU030</td>
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<td></td>
<td></td>
</tr>
</tbody>
</table>

**APPROVAL**

**Authorized Signature**

20,000.00

20,000.00

P&B APPROVAL

---

To Professor Green for Fall 2015 Research Seminar per VC Jones 08/30/15 email.

Your Name, Your Department, Your Contact Information

---

Retention: Planning and Budget: 10 Years
Other Units: 1-5 Years
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.
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 (i.e., 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
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
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

<table>
<thead>
<tr>
<th>Field</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Date</td>
<td>Date Document was entered</td>
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<tr>
<td>Type</td>
<td>Rule Class</td>
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<tr>
<td>Document</td>
<td>Document Number</td>
</tr>
<tr>
<td>Description</td>
<td>Vendor/Requestor/Description</td>
</tr>
<tr>
<td>Field</td>
<td>Ledger where posted</td>
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<tr>
<td>D/C</td>
<td>Sign indicator</td>
</tr>
<tr>
<td>Total</td>
<td>Total of transactions listed</td>
</tr>
</tbody>
</table>
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
Resources

- Data Management
  - https://datamgmt.ucsc.edu/index.html

- FIS On-line Manual

- Budget Website (See Tools & Resources)
  - http://planning.ucsc.edu/budget/