Agenda

- Budget Process
- Chart of Accounts
- TOF Restrictions
- TOF Processing
- TOF General Information
- Questions
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)

660000 Division Administration

<table>
<thead>
<tr>
<th>Activity, Org., Fund, Account Pool</th>
<th>2024</th>
<th>2024</th>
</tr>
</thead>
<tbody>
<tr>
<td>660000 Division Administration</td>
<td></td>
<td></td>
</tr>
<tr>
<td>19900 General State Appropriations</td>
<td></td>
<td></td>
</tr>
<tr>
<td>BO1000 STAFF SALARIES</td>
<td>3.00</td>
<td>200,000</td>
</tr>
<tr>
<td>BO3000 Non-Capital Expenditure-Budget</td>
<td></td>
<td>60,000</td>
</tr>
<tr>
<td>BO8000 Unallocated-Budget</td>
<td></td>
<td>40,000</td>
</tr>
<tr>
<td>Total 19900 General State Appropriations</td>
<td>3.00</td>
<td>300,000</td>
</tr>
<tr>
<td>Total 660000 Division Administration</td>
<td>3.00</td>
<td>300,000</td>
</tr>
<tr>
<td>Total 77777 Default</td>
<td>3.00</td>
<td>300,000</td>
</tr>
<tr>
<td>Total</td>
<td>3.00</td>
<td>300,000</td>
</tr>
</tbody>
</table>

Note that the report was run in FY2023 but the Permanent Budget is FY2024—the "next" year.
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

EXAMPLE OF OPERATING BUDGET REPORT IN FMW:

Operating Budget Summary by Org-Fund-Acct Pool
(Includes Revenue Accounts)
Fiscal Year 2024

<table>
<thead>
<tr>
<th>660000 Division Administration</th>
<th>Run Date: 08/14/2023 11:52 AM</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Total</td>
</tr>
<tr>
<td></td>
<td>Carry</td>
</tr>
<tr>
<td></td>
<td>Forward</td>
</tr>
<tr>
<td>19900 General State Appropriations</td>
<td></td>
</tr>
<tr>
<td>19900 General State Appropriations</td>
<td></td>
</tr>
<tr>
<td>B01000 STAFF SALARIES</td>
<td>-</td>
</tr>
<tr>
<td>B03000 Non-Capital Expenditure-Budget</td>
<td>-</td>
</tr>
<tr>
<td>B08000 Unallocated-Budget</td>
<td>-</td>
</tr>
<tr>
<td>B08800 Carryforward from Prior Year</td>
<td>15,000</td>
</tr>
<tr>
<td>Total</td>
<td>15,000</td>
</tr>
</tbody>
</table>

Carryforward is the unspent (overspent) budget amounts from the prior Fiscal Year.
Permanent Budget is what pulls into FIS from FMW at the beginning of each Fiscal Year.
Budget Adjustments are the "one time" transactions that are processed in FIS.
All activities are combined to create the Current/Operating Budget.
## Operating Budget Transactions

### Fiscal Year 2024 Transactions by Date

**As of 08/14/2023**

<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>Expenses</th>
<th>Liens</th>
<th>Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>E01000</td>
<td>STAFF SALARIES</td>
<td>07/01/23</td>
<td>JULY1 ADJ. BUDGET</td>
<td>2N900050</td>
<td></td>
<td></td>
<td>208,800.00</td>
<td>0.00</td>
<td>0.00</td>
<td>208,800.00</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>Budget Pool Total</td>
<td></td>
<td></td>
<td></td>
<td>208,800.00</td>
<td>0.00</td>
<td>0.00</td>
<td>208,800.00</td>
</tr>
<tr>
<td>E03000</td>
<td>NON-CAPITAL EXPENDITURE</td>
<td>07/01/23</td>
<td>JULY1 ADJ. BUDGET</td>
<td>2N900050</td>
<td></td>
<td></td>
<td>50,000.00</td>
<td>0.00</td>
<td>0.00</td>
<td>50,000.00</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>Budget Pool Total</td>
<td></td>
<td></td>
<td></td>
<td>50,000.00</td>
<td>0.00</td>
<td>0.00</td>
<td>50,000.00</td>
</tr>
<tr>
<td>E05000</td>
<td>UNALLOCATED BUDGET</td>
<td>07/01/23</td>
<td>JULY1 ADJ. BUDGET</td>
<td>2N900050</td>
<td></td>
<td></td>
<td>40,000.00</td>
<td>0.00</td>
<td>0.00</td>
<td>40,000.00</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>Special Project Funding in UCOP</td>
<td>KA900050</td>
<td>D1027</td>
<td></td>
<td>20,000.00</td>
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<td>0.00</td>
<td>20,000.00</td>
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<tr>
<td></td>
<td></td>
<td></td>
<td>Budget Pool Total</td>
<td></td>
<td></td>
<td></td>
<td>60,000.00</td>
<td>0.00</td>
<td>0.00</td>
<td>60,000.00</td>
</tr>
<tr>
<td>E08000</td>
<td>CARRY FORWARD FROM PRIOR YEAR</td>
<td></td>
<td>CARRY FORWARD BUDGET</td>
<td>E0200002</td>
<td></td>
<td></td>
<td>15,800.00</td>
<td>0.00</td>
<td>0.00</td>
<td>15,800.00</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>Budget Pool Total</td>
<td></td>
<td></td>
<td></td>
<td>15,800.00</td>
<td>0.00</td>
<td>0.00</td>
<td>15,800.00</td>
</tr>
</tbody>
</table>

**Doc Codes can help you to determine how the funding originated:**

- "2N" indicates the funding is Permanent Budget that pulled in from FMW.
- "JK" indicates one time transfers into/out of funding or expense in FIS.
- "KA" indicates the funding is an Interlocation Transfer originating from UCOP.
- "BO" indicates Carryforward that rolled over from the previous Fiscal Year.
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)
- **Activity** – User defined; unit level accounting
- **Location** – UC Loc 7-not needed in TOFs
FIS Chart of Accounts - FOAPAL

- Major Fund Categories
  - 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)
<table>
<thead>
<tr>
<th>Organization Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>40XXXXX</td>
<td>Instruction</td>
</tr>
<tr>
<td>43XXXXX</td>
<td>Academic Support</td>
</tr>
<tr>
<td>44-59XXXXX</td>
<td>Research</td>
</tr>
<tr>
<td>60XXXXX</td>
<td>Libraries</td>
</tr>
<tr>
<td>62XXXXX</td>
<td>Public Service</td>
</tr>
<tr>
<td>64XXXXX</td>
<td>Maint &amp; Op of Phys Plant</td>
</tr>
<tr>
<td>66XXXXX</td>
<td>General Administration</td>
</tr>
<tr>
<td>68XXXXX</td>
<td>Student Services</td>
</tr>
<tr>
<td>72XXXXX</td>
<td>Institutional Support</td>
</tr>
<tr>
<td>76XXXXX</td>
<td>Auxiliary Enterprise</td>
</tr>
<tr>
<td>80-89XXXXX</td>
<td>Various Unalloc Provision/Holding</td>
</tr>
<tr>
<td>90-99XXXXX</td>
<td>Plant Construction</td>
</tr>
</tbody>
</table>
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
  - 80-89 Various Unallocated Provisions & Holding
  - 90-99 Plant Construction
FIS Chart of Accounts - FOAPAL

- **Account Codes – Convention**
  - **00XXXX** Expenditure Accounts
  - **X0XXXX** Recharge/Costshare Exp Accounts
  - **B0X000** Budget Pool Accounts
  - **PXXXXX** Payroll Accounts
  - **RXXXXX** Revenue Accounts

- **Activity Codes**
  - User-Defined Accounts used “at will”.
FIS Chart of Accounts - FOAPAL

- **Budget Pool Accounts**
  - B00000 Academic Salaries
  - B01000 Staff Salaries [permanently budgeted]
  - B02000 General Assistance [“Soft-funded” salaries]
  - B03000 Non-Capital Expenditure
  - B04000 Capital Expenditure
  - B06000 Retirement & Employee Benefits
  - B08000 Unallocated [ie not given a specific sub]
  - B09000 Recharge Revenue
ORGANIZATIONAL HIERARCHY

- Defines “who” is authorized to spend the $$$
  - Level 1 = Chancellor
  - Level 2 = Vice Chancellors
  - Level 3 = Division
  - Level 4 = Unit
  - Level 5 = Unit Function (Optional)
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
XTOF Edit Restrictions

- General Rule: If the system won’t allow it, route the TOF to the appropriate office for review and processing.

- Adjustments to Revenue – Budget Analysis & Planning (BAP)
  ask-bap-group@ucsc.edu
- Adjustments to Contract & Grant Funds - Extramural Funds
  EMF_help@ucsc.edu
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.

Questions or need help? Contact

TOF-trainer-group@ucsc.edu
Restricted 19900 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
  80-89 Unalloc Prov ↔ Any Program Code
  44-59 Research ↔ 44-59 Research

If you don’t see your intended transfer here finish your JV but **DO NOT press Complete button**. Email TOF-trainer-group@ucsc.edu and provide the Journal # for their review.
Example of Paper TOF Form to request assistance with a Restricted Transfer

<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>DESCRIPTION (35 CHARACTERS)</th>
<th>DOC REF</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>×</td>
<td>19300</td>
<td>401234</td>
<td>803000</td>
<td></td>
<td>10,000.00</td>
<td>&gt;441230 Prof Blue 2025 Seminar</td>
<td>HU030</td>
</tr>
<tr>
<td>2</td>
<td>×</td>
<td>19300</td>
<td>441230</td>
<td>803000</td>
<td></td>
<td>10,000.00</td>
<td>&lt;401234 Prof Blue 2025 Seminar</td>
<td>HU030</td>
</tr>
</tbody>
</table>

This example illustrates the important entries needed to complete a TOF journal. It is also an example of a cross-program restriction (19300 funds between programs 40 & 44) that will need further assistance to complete.

### APPROVAL

10,000.00 10,000.00  BAP APPROVAL TOF-trainer-group@uosc.edu

### EXPLANATION

Be VERY descriptive. Think about what info you would need for future research.

Transferring funds from Prof Blue’s instructional FOAPAL to provide financial support in attending the 2025 Professorial Seminar in Toledo OH.

Retention: BAP-10 Years Other Units-1 to 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 program 97 (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 Plant Funds (01XXX) may be transferred.
- **No cross fund transfers are allowed** – TOFs must balance by fund number.
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 for expenditure account codes.
- - Decreases budget for expenditure account codes.
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 - ACS05)
Unapproved Journal Vouchers

- Banner screen **FZIJVCD**
- Lists unapproved 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
TOF General Information
Example Fiscal Year TOF Doc Ref Tracking

Creating a TOF Tracking sheet is helpful so that you know what the next Doc Ref number will be.

Remember: - Create a new list each Fiscal Year that starts with "1"

- Doc Reference is unique to each Unit [Find out your Unit’s system]

*Most use Unit Alpha Code, User Initial, the numbered journal for Fiscal Year
ex: Sally in Budget’s reference would begin PBS##

<table>
<thead>
<tr>
<th>Date</th>
<th>TOF JV#</th>
<th>Doc Ref</th>
</tr>
</thead>
<tbody>
<tr>
<td>7/1/2023</td>
<td>J0667532</td>
<td>PBS01</td>
</tr>
<tr>
<td>8/5/2023</td>
<td>J0667962</td>
<td>PBS02</td>
</tr>
<tr>
<td>12/6/2023</td>
<td>J0669899</td>
<td>PBS03</td>
</tr>
<tr>
<td>2/9/2024</td>
<td>J0670432</td>
<td>PBS04</td>
</tr>
<tr>
<td></td>
<td></td>
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<td>PBS06</td>
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<td></td>
<td></td>
<td>PBS07</td>
</tr>
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<td></td>
<td></td>
<td>PBS08</td>
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<td>PBS09</td>
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<td></td>
<td>PBS10</td>
</tr>
<tr>
<td></td>
<td></td>
<td>PBS11</td>
</tr>
</tbody>
</table>
To review established Unit Alpha Codes

- [https://planning.ucsc.edu/budget/pdfs-images/unit-alpha-codes.pdf](https://planning.ucsc.edu/budget/pdfs-images/unit-alpha-codes.pdf)

- Knowing your Unit Alpha Code is helpful in creating your TOF Doc Ref number.
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).
Printing Journals to a pdf

Instructions for Printing to Screen, then to a pdf in Banner

From any printing form (such as FZRPTJV)…
1) Enter Printer: DATABASE, then alt+pgdn
2) Select desired parameters (Journal #), then alt+pgdn
3) Push F10 and click "Ok."
4) Click Related and choose "Review Output"
5) Use the File Name: drop down and select the one with the larger record count. Double click.

The journal voucher is now shown in Banner. To save it as a pdf…
6) Push F10 and choose Save File.
7) A .lisfile will download to your browser. Open the file using Word (you may have to save it first in order to have options for what program to use to open it).
8) Select all, change the font to 8, and change the orientation to Landscape.
9) The file should now be ready to be saved or printed as a pdf.
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 Reqs, POs, other liens

*The same FOAPALs are used in each ledger.*
How Totals are Calculated

Adjusted - YTD - Budget = Available
Budget Activity Commitments Balance

<table>
<thead>
<tr>
<th>Acct</th>
<th>Type</th>
<th>Title</th>
<th>Adj Budget</th>
<th>YTD Activity</th>
<th>Commitments</th>
<th>Avail Bal</th>
</tr>
</thead>
<tbody>
<tr>
<td>007020</td>
<td>E</td>
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<td>0.00</td>
<td>-2,489.75</td>
</tr>
<tr>
<td>B00000</td>
<td>L</td>
<td>Academ</td>
<td>200,000.00</td>
<td>0.00</td>
<td>0.00</td>
<td>200,000.00</td>
</tr>
<tr>
<td>B01000</td>
<td>L</td>
<td>Staff</td>
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<td>0.00</td>
<td>0.00</td>
<td>254,856.00</td>
</tr>
<tr>
<td>B02000</td>
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<td>General</td>
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<td>0.00</td>
<td>0.00</td>
<td>2,000.00</td>
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<td>B03000</td>
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<td>Non-Ca</td>
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<td>0.00</td>
<td>82,093.36</td>
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<tr>
<td>B06000</td>
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<td>Retire &amp;</td>
<td>4,762.59</td>
<td>0.00</td>
<td>0.00</td>
<td>4,762.59</td>
</tr>
</tbody>
</table>

Net Total: 544,211.95 34,405.29 1,426.44 508,380.22
Transaction Detail

- From FGIBDST drill *down* 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>
</tr>
<tr>
<td>Type</td>
<td>Rule Class</td>
</tr>
<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>
</tr>
<tr>
<td>D/C or +/-</td>
<td>Sign indicator</td>
</tr>
<tr>
<td>Total</td>
<td>Total of transactions listed</td>
</tr>
</tbody>
</table>
Office of Record

- Retains paper 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. A list of Unit Alpha Codes is posted here: https://planning.ucsc.edu/budget/coa-fund-transfers/coa.html
Resources

- Data Management
  - https://datamgmt.ucsc.edu/index.html
- FIS On-line Manual
- Budget Website (See *Tools & Resources*)
  - https://planning.ucsc.edu/budget/coa-fund-transfers/tof.html