

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

EXAMPLE OF PERMANENT BUDGET REPORT IN FMW:

Permanent Budget Details by Organization Level (Includes Revenue Accounts)



660000 Division Administration

Run Date: 03/14/2023 11:52 AM

Activity, Org, Fund, Account Pool	Trans. Type	2024 FTE	2024 Budget
ZZZZZZ Default			
660000 Division Administration			
19900 General State Appropriations			
B01000 STAFF SALARIES		3.00	200,000
B03000 Non-Capital Expenditure-Budget			60,000
B08000 Unallocated-Budget			40,000
Total 19900 General State Appropriations		3.00	300,000
Total 660000 Division Administration		3.00	300,000
Total ZZZZZZ Default		3.00	300,000
Total		3.00	300,000

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



660000 Division Administration

Run Date: 08/14/2023 11:52 AM

	Carry Forward	Permanent Budget	Budget Adjustments	Total Operating Budget
19900 General State Appropriations				
19900 General State Appropriations				
B01000 STAFF SALARIES	-	200,000	-	200,000
B03000 Non-Capital Expenditure-Budget	-	60,000	(10,000)	50,000
B08000 Unallocated-Budget	-	40,000	20,000	60,000
B08800 Carryforward from Prior Year	15,000	-	-	15,000
Total	15,000	300,000	10,000	325,000

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				
660000 19900											
DIV/ADMINISTRATION GENERAL STATE APPROPRIATIONS											
- NO ACTIVITY CODE											
TD Trans Desc Detail											
STAFF SALARIES											
Account	Account Title	Date	Description	Joc Code	Ref 1	Ref 2	Budget	Expenses	Liens	Balance	
B01000	STAFF SALARIES	07/01/23	JULY 1 ADJ. BUDGET	ZN000195			200,000.00	0.00	0.00		
B01000							Budget Pool Total	200,000.00	0.00	0.00	200,000.00
Account	Account Title	Date	Description	Joc Code	Ref 1	Ref 2	Budget	Expenses	Liens	Balance	
B03000	NON-CAPITAL EXPENDITURE	07/01/23	JULY 1 ADJ. BUDGET	ZN000195			60,000.00	0.00	0.00		
B03000	NON-CAPITAL EXPENDITURE	11/15/23	> 805000 to fund recruit exps	J0663560	PB002		(10,000.00)	0.00	0.00		
B03000							Budget Pool Total	50,000.00	0.00	0.00	50,000.00
UNALLOCATED-BUDGET											
Account	Account Title	Date	Description	Joc Code	Ref 1	Ref 2	Budget	Expenses	Liens	Balance	
B08000	UNALLOCATED-BUDGET	07/01/23	JULY 1 ADJ. BUDGET	ZN000195			40,000.00	0.00	0.00		
B08000	UNALLOCATED-BUDGET	11/20/23	Special Project Funding fr UCOP	KA000105	D1027		20,000.00	0.00	0.00		
B08000							Budget Pool Total	60,000.00	0.00	0.00	60,000.00
CARRYFORWARD FROM PRIOR YEAR											
Account	Account Title	Date	Description	Joc Code	Ref 1	Ref 2	Budget	Expenses	Liens	Balance	
B08800	CARRYFORWARD FROM PRIOR YEAR	07/01/23	BUDGET CARRY FORWARD	BD230020			15,000.00	0.00	0.00		
B08800							Budget Pool Total	15,000.00	0.00	0.00	15,000.00
- NO ACTIVITY CODE							Activity Total	325,000.00	0.00	0.00	325,000.00
							Org-Fund Total	325,000.00	0.00	0.00	325,000.00

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

"ZN-----" indicates the funding is Permanent Budget that pulled in from FMW.

"J0-----" indicates one time transfers in(out) of funding or expense in FIS.

"KA-----" indicates the funding is an Interlocation Transfer originating from UCOP.

"BD-----" 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)

FIS Chart of Accounts - FOAPAL

- Data Enterable Organization Codes

- Instruction (40XXXX)
- Academic Support (43XXXX)
- Research (44-59XXXX)
- Libraries (60XXXX)
- Public Service (62XXXX)
- Maint & Op of Phys Plant (64XXXX)
- General Administration (66XXXX)
- Student Services (68XXXX)
- Institutional Support (72XXXX)
- Auxiliary Enterprise (76XXXX)
- Various Unalloc Provision/Holding (80-89XXXX)
- Plant Construction (90-99XXXX)

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

FIS Chart of Accounts - FOAPAL

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

TRANSFER OF FUNDS - SANTA CRUZ CAMPUS FOR LOCAL USE ONLY											
JOURNAL TYPE: XTOF											
DOCUMENT NUMBER					TRAN DATE		DOC TOTAL		PREPARER		EXTENSION
J0670101 [auto-populates]					03-21-2024		20,000.00		YOUR NAME		CRUZID
SEQ	C	FUND	ORGN	ACCT	PROG	ACTIV	-	+	DESCRIPTION (35 CHARACTERS)	DOC REF	
1	X	19900	401234	B03000			10,000.00		>441230 Prof Blue 2025 Seminar	HU030	
2	X	19900	441230	B03000				10,000.00	<401234 Prof Blue 2025 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							10,000.00	10,000.00	BAP APPROVAL TOF-trainer-group@ucsc.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.											

This example illustrates the important entries needed to complete a TOF journal. It is also an example of a cross-program restriction [19900 funds between programs 40 & 44] that will need further assistance to complete.

****Unallowable Transfers****

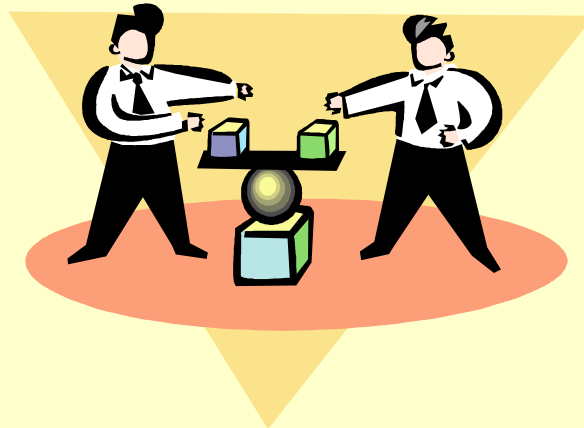
- Lottery funds (18082-18087 and 20590-20593) must remain in program 40 and/or 43.
- 19900 State Funds cannot transfer to program codes 61 (UNEX) or 76 (Auxiliary Enterprises).
- IT fund 19917 cannot transfer out of ITS orgs.
- Student Academic Preparation Program fund 19924 must stay in program code 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.

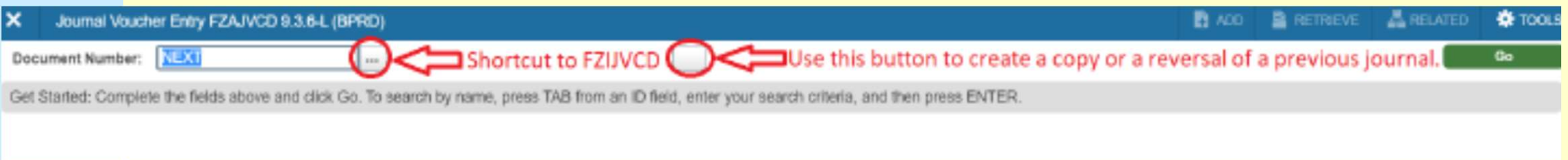
FZAJVCD continued

- 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)

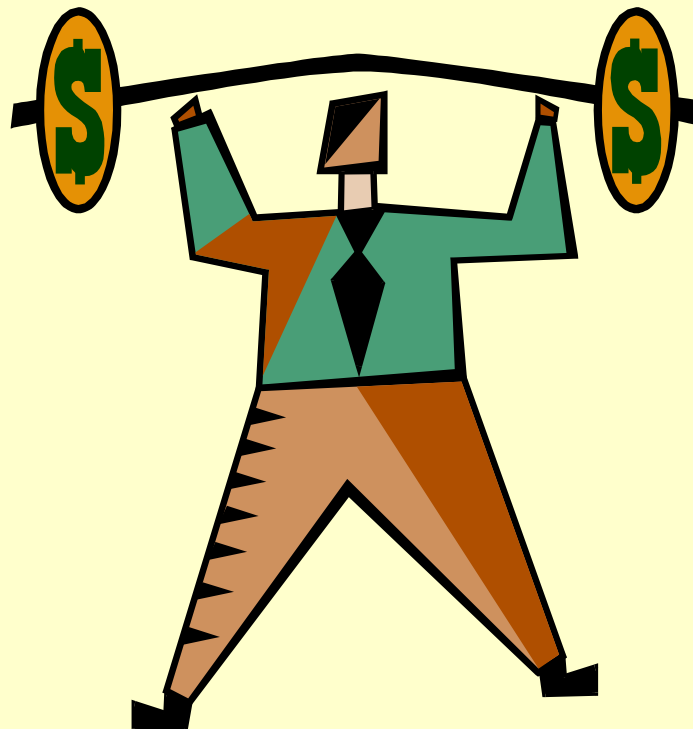


Unapproved Journal Vouchers

- 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##

Date	TOF JV#	Doc Ref
7/1/2023	J0667532	PBS01
8/5/2023	J0667962	PBS02
12/6/2023	J0669899	PBS03
2/9/2024	J0670432	PBS04
		PBS05
		PBS06
		PBS07
		PBS08
		PBS09
		PBS10
		PBS11

To review established Unit Alpha Codes

- <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

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 Budget - YTD Activity - Budget Commitments = Available Balance

Acct	Type	Title	Adj Budget	YTD Activity	Commitments	Avail Bal
007020	E	Equipm	0.00	2,489.75	0.00	-2,489.75
B00000	L	Academ	200,000.00	0.00	0.00	200,000.00
B01000	L	Staff Sa	254,856.00	0.00	0.00	254,856.00
B02000	L	General	2,000.00	0.00	0.00	2,000.00
B03000	E	Non-Ca	82,093.36	0.00	0.00	82,093.36
B06000	L	Retire &	4,762.59	0.00	0.00	4,762.59
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

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

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
 - https://financial.ucsc.edu/Pages/FIS_User_Manual.aspx
- Budget Website (See *Tools & Resources*)
 - <https://planning.ucsc.edu/budget/coa-fund-transfers/tof.html>