

# Agenda

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

# Budget Process

- Permanent Budget
- Current or Operating Budget



# Permanent Budget

- 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 402700 Hum/Admin &amp; Curriculum</b>		12.25	785,000
<b>Total 19900 General State Appropriations</b>		12.25	785,000
<b>Total</b>		<b>12.25</b>	<b>785,000</b>

# Current Budget

- FIS Banner
  - Permanent budget from FMW
  - Prior year carry forward
  - Contracts & Grants
  - One-time allocations for special projects (UCOP, Campus Provost, Vice Chancellor, Dean)
  - Mid-year adjustments for salary actions (merits, range adjustments, reclasses, etc.)
- TOF's affect current year (FIS) only

# Operating Budget

1234 Division Administration				
				2015
	Carry	Permanent	Budget	Operating
Org, Fund, Account Pool, Account Lvl 3, Account	Forward	Budget	Adjustments	Budget
404567 Div/Admin & Curriculum				
19900 General State Appropriations				
B00000 ACADEMIC SALARIES		100,000.00		100,000.00
B01000 STAFF SALARIES		650,000.00		650,000.00
B02000 GENERAL ASSISTANCE				
B03000 Non-Capital Expenditure-Budget		35,000.00	30,000.00	65,000.00
B08000 Unallocated-Budget			98,500.00	98,500.00
B08800 Carryforward from Prior Year	55,000.00			55,000.00
<b>Total 19900 General State Appropriations</b>	55,000.00	785,000.00	128,500.00	968,500.00
<b>Total 404567 Div/Admin &amp; Curriculum</b>	55,000.00	785,000.00	128,500.00	968,500.00
<b>Total</b>	<b>55,000.00</b>	<b>785,000.00</b>	<b>128,500.00</b>	<b>968,500.00</b>

# Operating Budget 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
B00000	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
B01000	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 Prof Green for Seminar	J0441000			(20,000.00)	
B03000	NON-CAPITAL EXPENDITURE-BUDGET	09/10/15	FY16 Supplemental Funding fr EVC	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	07/01/11	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)
- **Activity** – User defined; unit level accounting
- **Location** – Building; not used at this time



# FIS Chart of Accounts - Elements

- Fund Types

- General Funds (199XX)
- Student Fees (20000-20399)
- Endowments (3XXXX)
- Gifts & Grants (57000-59999)
- Federal Government (21000-33999)
- Agency (00001-00300)
- Loan Funds (02000-03999)
- Service Enterprise (66000-68999)
- Auxiliary Enterprise (70200-74999)
- Plant Funds (01XXX)

# FIS Chart of Accounts - Elements

- 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)
- Unallocated (80XXXX)
- Plant construction (97XXXX)

# FIS Chart of Accounts - Elements

- Program/Organization Types
  - **40** Instruction
  - **43** Academic Support
  - **44** Research
  - **60** Libraries
  - **62** Public Service
  - **64** Maint. & Operation of Physical Plant
  - **66** General Administration
  - **68** Student Services
  - **72** Institutional Support
  - **76** Auxiliary Enterprises
  - **78** Financial Aid
  - **80** Unallocated
  - **97** Plant Construction

# FIS Chart of Accounts - Elements

- Account Codes – Convention
  - **00XXXX** Expenditure Accounts
  - **B0X000** Budget Pool Accounts
  - **PXXXXX** Payroll Accounts
  - **RXXXXX** Revenue Accounts
  - **UXXXXX** User-Defined Account
- Activity Codes
  - User-Defined Accounts.

# FIS Chart of Accounts - Elements

- Budget Pool Accounts
  - 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

# FIS Chart of Accounts

## ORGANIZATIONAL HIERARCHY

- Defines “who” is authorized to spend the \$\$\$
  - Level 2 = Vice Chancellor
  - Level 3 = Division
  - Level 4 = Unit
  - Level 5 = Unit Function or Data Enterable
  - Level 6 = Data Enterable

# FIS Chart of Accounts

## 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.**

– *Form:*

<http://planning.ucsc.edu/budget/toolkit/tof/tofform.xls>

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



# Restrictions not edited by FIS

- Primary Budgetary Program Control Points
  - General Funds 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.

# Restrictions, cont.

- In 199XX Funds

- No transfers from Academic Salaries pool budget account B00000 to any pool account other than B08000 (Unallocated)

- No transfers between program codes, except for the following:

40 Instruction	↔	43 Academic Support
66 General Admin	↔	72 Institutional Support
80 Unalloc. Prov.	↔	Any Program Code

Between research program codes 44-59.

# Restrictions, cont.

- Tuition Outlay fund 20095 is primarily for support of Student Services (including related facility and student aid). It may not be used for research (44) or public service (62).
- Restricted TOF's must be routed to Planning & Budget for review, either by paper form or electronically.
  - *Form:*  
<http://planning.ucsc.edu/budget/toolkit/tof/tofform.xls>

# Paper TOF Form

**TRANSFER OF FUNDS - SANTA CRUZ CAMPUS  
FOR LOCAL USE ONLY**

JOURNAL TYPE: XTOF

<b>DOCUMENT NUMBER</b> J _____	<b>TRAN DATE</b> 12-Sep-2015	<b>DOC TOTAL</b> 40,000.00	<b>PREPARER</b> Your Name Here	<b>EXTENSION</b> 9-1234
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SEQ	C	FUND	ORGN	ACCT	PROG	ACTIV	—	+	DESCRIPTION (35 CHARACTERS)	DOC REF
1	X	19900	402700	B03000			20,000.00		To Prof Green for Seminar	PB1000
2	X	19900	441234	B03000				20,000.00	Fr Div for Seminar	PB1000
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									

<b>APPROVAL</b> <i>Authorized Signature</i>	20,000.00	20,000.00	<b>P&amp;B APPROVAL</b>
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**EXPLANATION**

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

# Unallowable Transfers

- Student Academic Preparation Program fund 19924 must stay in program code 62 (Public Service).
- Lottery funds (18082-18087 and 20590-20593) must remain in program 40 and/or 43.
- Auxiliary Enterprise funds (70000-74999) must remain in program 76.
- Out of Student Financial Aid program 78, regardless of fund source.
- Transfers between fund codes. Transaction must balance by fund code.

# 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

- FIS Banner input screen for all journal vouchers except encumbrance liquidations.
- REMEMBER – One Rule 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.

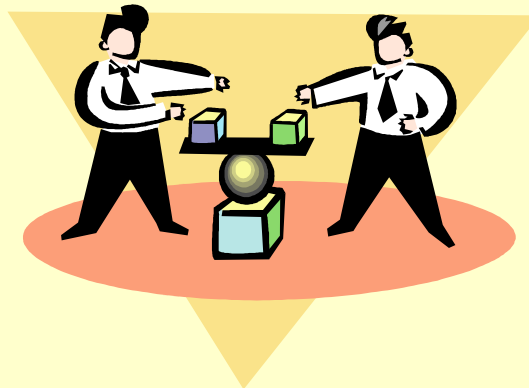
# FZAJVCD continued

- 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 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 Exercises

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# Operating Budget Report View

402700 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
B00000	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	Balance
B01000	STAFF SALARIES	07/01/15	JULY 1 ADJ. BUDGET	ZN000106			650,000.00	
Budget Pool Total							650,000.00	650,000.00

**NON-CAPITAL EXPENDITURE-BUDGET**

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

**STAFF SALARIES**

Account	Account Title	Date	Description	Doc Code	Ref 1	Ref 2	Budget	Balance
B08000	UNALLOCATED BUDGET	10/05/15	Special Project Funding fr UCOP	J0441250			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	07/01/15	BUDGET CARRY FORWARD	BD120015			55,000.00	
Budget Pool Total							55,000.00	55,000.00

- NO ACTIVITY CODE

Activity Total	968,500.00	968,500.00
Org-Fund Total	968,500.00	968,500.00

# Printing Journal Vouchers


- Banner form **FZRPTJV**
- Journal information in an organized report format.
- Enter Printer ID
  - Can be set up as a default through FIS
- Enter Journal Document Number
- Ctrl+Page Down to the bottom of the form and Save (F10) to execute print command.

# 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-Contact & 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 P&B 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))

# Tracing TOFs and TOEs

- TOFs and TOEs are Journal Vouchers
  - Document numbers start with “J”.
  - Rule class and description appear on FGITRND.
- Navigate to FZIDOCR (Query Document [by Type])
  - Displays the entries and document text on completed and approved JVs.



# Budget Status - Organization

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- 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



# FIS Operating Ledger

- Budget Ledger (Adj Budget)
  - contains projections of revenues and expenses 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

$$\text{Adjusted Budget} - \text{YTD Activity} - \text{Budget Commitments} = \text{Available Balance}$$

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

# FGIBDST Examples

## Query 1

Org 680400  
Fund 19900  
FY 96

### Net Totals

Adj Budget:  
YTD Activity:  
Commitments:  
Available Balance:

## Query 2

Org 680400  
Fund 19900  
Acct 007020  
(check specific account box)  
FY 96

### Net Totals

Adj Budget:  
YTD Activity:  
Commitments:  
Available Balance:



# Transaction Detail

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- 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 Examples

## Query 1

**FGIBDST**

**Org 680400**

**Acct B03000**

What is the balance in Acct B03000?

With cursor in the Account column drill down to FGITRND by mouse-clicking on Transaction Detail Information or using the F3 key.

Enter query by mouse-clicking on Query Document or using the F7 key. Enter XTOF in the Type field. Press F8 to execute query.

Navigate to FGIDOCR by mouse-clicking Query Document or pressing F3. Press CTRL PgDn to populate.

Navigate to Document Text.

# 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

# Rule Classes

<b>WD01</b>	July 1 Budget
<b>JO20</b>	Budget Carry Forward
<b>WPRB</b>	Payroll Interface Budget Benefits
<b>WPRC</b>	Payroll Interface Costing – Budget
<b>WPRF</b>	Payroll Expense
<b>XBCG</b>	C&G Permanent Budget
<b>WTIL</b>	Interlocation TOF Interface
<b>XB13</b>	Budget Office/Accounting adj.
<b>BD04</b>	Budget Office/Accounting adj.
<b>XTOF</b>	Transfer of Funds – Dept (Temp)
<b>XTOE</b>	General Transfer of Expense
<b>WPRO</b>	Pro Card Interface JV's

# Field Codes

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**OBD** Permanent Budgetary Entries

**ABD** Budgetary Adjustment Entries

**YTD** Financial Entries

**RSV** Budget Reservation Entries

**ENC** Encumbrance Entries



# Resources

- Data Management
  - <http://planning.ucsc.edu/datamgmt>
- 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/>