Agenda

- 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

- 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>1234 Division Administration</th>
<th>Fund, Org, Account Pool</th>
<th>Trans. Type</th>
<th>FTE</th>
<th>Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>199000 General State Appropriations</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>404567 Div/Admin &amp; Curriculum</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>B00000 ACADEMIC SALARIES</td>
<td>1.00</td>
<td>100,000</td>
<td></td>
</tr>
<tr>
<td></td>
<td>B01000 STAFF SALARIES</td>
<td>11.25</td>
<td>650,000</td>
<td></td>
</tr>
<tr>
<td></td>
<td>B08000 Non-Capital Expenditure-Budget</td>
<td></td>
<td></td>
<td>35,000</td>
</tr>
<tr>
<td></td>
<td>Total 404567 Div/Admin &amp; Curriculum</td>
<td></td>
<td>12.25</td>
<td>785,000</td>
</tr>
<tr>
<td></td>
<td>Total 199000 General State Appropriations</td>
<td></td>
<td>12.25</td>
<td>785,000</td>
</tr>
</tbody>
</table>

Run Date: 09/15/12 10:15 AM

Total: 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 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>
</tr>
</thead>
<tbody>
<tr>
<td>404567 Div/Admin &amp; Curriculum</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>19900 General State Appropriations</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>B00000 Academic Salaries</td>
<td>0</td>
<td>100,000</td>
<td>0</td>
<td>100,000</td>
</tr>
<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>
</tr>
<tr>
<td>B06000 Benefits</td>
<td>0</td>
<td>0</td>
<td>212,768</td>
<td>212,768</td>
</tr>
<tr>
<td>B08000 Unallocated</td>
<td>0</td>
<td>0</td>
<td>98,500</td>
<td>98,500</td>
</tr>
<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>Total 19900 General State Appropriations</td>
<td>55,000</td>
<td>785,000</td>
<td>341,268</td>
<td>1,181,268</td>
</tr>
</tbody>
</table>

Total 404567 Div/Admin & Curriculum | 55,000 | 785,000 | 341,268 | 1,181,268 |
## Operating Budget Report View

### Academic Salaries

<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>
</tr>
</thead>
<tbody>
<tr>
<td>B00000</td>
<td>ACADEMIC SALARIES</td>
<td>07/01/15</td>
<td>JULY 1 ADJ. BUDGET</td>
<td>ZN000106</td>
<td></td>
<td></td>
<td>100,000.00</td>
<td>100,000.00</td>
</tr>
</tbody>
</table>

### Staff Salaries

<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>
</tr>
</thead>
<tbody>
<tr>
<td>B01000</td>
<td>STAFF SALARIES</td>
<td>07/01/15</td>
<td>JULY 1 ADJ. BUDGET</td>
<td>ZN000106</td>
<td></td>
<td></td>
<td>650,000.00</td>
<td>650,000.00</td>
</tr>
</tbody>
</table>

### Non-Capital Expenditure-Budget

<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>
</tr>
</thead>
<tbody>
<tr>
<td>B03000</td>
<td>NON-CAPITAL EXPENDITURE-BUDGET</td>
<td>09/12/15</td>
<td>To 400 106 Prof Green for Seminar</td>
<td>JD441000</td>
<td></td>
<td></td>
<td>(20,000.00)</td>
<td></td>
</tr>
<tr>
<td>B03000</td>
<td>NON-CAPITAL EXPENDITURE-BUDGET</td>
<td>09/10/15</td>
<td>Fr 400710 FY16 EVC Supp Funding</td>
<td>JD440000</td>
<td></td>
<td></td>
<td>50,000.00</td>
<td></td>
</tr>
<tr>
<td>B03000</td>
<td>NON-CAPITAL EXPENDITURE-BUDGET</td>
<td>07/01/15</td>
<td>JULY 1 ADJ. BUDGET</td>
<td>ZN000106</td>
<td></td>
<td></td>
<td>35,000.00</td>
<td></td>
</tr>
</tbody>
</table>

### Unallocated Budget

<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>
</tr>
</thead>
<tbody>
<tr>
<td>B08000</td>
<td>UNALLOCATED BUDGET</td>
<td>10/05/15</td>
<td>Special Project Funding # UCOP</td>
<td>KA000105</td>
<td></td>
<td></td>
<td>98,500.00</td>
<td></td>
</tr>
</tbody>
</table>

### Carryforward from Prior Year

<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>
</tr>
</thead>
<tbody>
<tr>
<td>B08800</td>
<td>CARRYFORWARD FROM PRIOR YEAR</td>
<td>07/01/15</td>
<td>BUDGET CARRY FORWARD</td>
<td>BD120015</td>
<td></td>
<td></td>
<td>55,000.00</td>
<td>55,000.00</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)
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.
Expenditure Accounts

*Bonus material! Nothing to do with TOFs.

- The online **Account Codes directory** defaults to a categorical list, but it can also be viewed numerically with descriptions.
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
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
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 – Planning & Budget
- 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

• Transfers from Academic Salaries pool budget account B00000 to any pool account other than B08000 (Unallocated) are restricted.
Restricted Transfers

- Restricted TOF’s must be routed to Planning & Budget for review, either by paper form or electronically.
  - Form: http://mediafiles.ucsc.edu/planning/budget-documents/tofform.xls
# Paper TOF Form

<table>
<thead>
<tr>
<th>J</th>
<th>FUND</th>
<th>ORGN</th>
<th>ACCT</th>
<th>PROG</th>
<th>ACTIV</th>
<th>DESCRIPTION (25 CHARACTERS)</th>
<th>DOC REF</th>
</tr>
</thead>
<tbody>
<tr>
<td>X</td>
<td>19900</td>
<td>402700</td>
<td>803000</td>
<td></td>
<td>20,000.00</td>
<td>To 441234 - Prof Green 2015 seminar</td>
<td>HJ030</td>
</tr>
<tr>
<td>X</td>
<td>19900</td>
<td>441234</td>
<td>803000</td>
<td></td>
<td>20,000.00</td>
<td>Fr. 402700 - Prof Green 2015 seminar</td>
<td>HJ030</td>
</tr>
</tbody>
</table>

**APPROVAL**

**Authorized Signature**

20,000.00

20,000.00

P&L APPROVAL

To Professor Green for Fall 2015 Research Seminar per VC Jones 09/30/15 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 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 (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
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 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
- Alt+Page Down to the bottom of the form and Save (F10) to execute print command.
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+pg dn
2) Select desired parameters (Journal #), then alt+pg dn
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 .lis file 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.
Office of Record

- Retains 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
Resources

- **Data Management**
  - [https://datamgmt.ucsc.edu/index.html](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/](http://planning.ucsc.edu/budget/)