

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

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
Total 404567 Div/Admin & Curriculum		12.25	785,000
Total 19900 General State Appropriations		12.25	785,000
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

Operating Budget Summary by Org-Fund-Acct Pool					
Fiscal Year 2015					
404567	Div/Admin & Curriculum	Carry Forward	Permanent Budget	Budget Adjustments	Total Operating Budget
19900	General State Appropriations				
B00000	Academic Salaries	0	100,000	0	100,000
B01000	Staff Salaries	0	650,000	0	650,000
B03000	Supplies & Expense	0	35,000	30,000	65,000
B06000	Benefits	0	0	212,768	212,768
B08000	Unallocated	0	0	98,500	98,500
B08800	CARRYFORWARD FROM PRIOR YEAR	55,000	0	0	55,000
Total 19900 General State Appropriations		55,000	785,000	341,268	1,181,268
Total 404567 Div/Admin & Curriculum		55,000	785,000	341,268	1,181,268

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 400106 Prof Green for Seminar	J0441000			(20,000.00)	
B03000	NON-CAPITAL EXPENDITURE-BUDGET	09/10/15	Fr 400710 FY16 EVC Supp Funding	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	07/01/15	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, etc.)
- **Activity** – User defined; unit level accounting
- **Location** – UC location, not needed in TOFs

FIS Chart of Accounts - FOAPAL

- Major Fund Categories

*For a complete list of funds, see the "Fund Hierarchy Report in Infoview (in Corporate Categories/Financial Operating/Chart of Accounts)

**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)

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
 - **BOX000** 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.

financial.ucsc.edu/Pages/Account_Codes_Directory.aspx

UC SANTA CRUZ MyUCSC • People • Calendars • A-Z Index Search Financial Affairs

FINANCIAL AFFAIRS Sign In

Departments Forms & Resources Processes & Services Launch Learning Dashboard

Account Codes Directory **VIEW NUMERICAL LISTING**

Administrative Goods & Supplies Services

All Administrative account codes are for restricted use. Check with Accounting for validity of use.

001330 Debt Collection Fees	000010 Supplies: Not Otherwise Categorized	001000 Services: Misc
001340 Legal Fees	000030 Office supplies	001010 Services: Consultants
	000040 Pre-printed Forms/Letterhead	001015 Information Systems Consultants
	000050 Printed Forms, Stationery	001020 Honoraria-Non-UC Employee
	000060 Computer Supplies (not software)	001030 Performer/Artist Fees

Account Codes Directory **VIEW CATEGORICAL DIRECTORY**

Filter Codes... Numerical Listing

Code	Type	Title
000010	CruzBuy	Supplies - Not Otherwise Categorized Miscellaneous supplies
000030	CruzBuy	Office Supplies Supplies used in the office such as pens, paper, file folders, envelopes, etc.

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

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.**
 - *Form: <http://mediafiles.ucsc.edu/planning/budget-documents/tofform.xls>*
- 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

JOURNAL TYPE: XTOF

TRANSFER OF FUNDS - SANTA CRUZ CAMPUS
FOR LOCAL USE ONLY

DOCUMENT NUMBER
J _____

TRAN DATE	DOC TOTAL
12-Sep-2015	40,000.00

PREPARER	EXTENSION
Your Name Here	9-1234

SEQ	C	FUND	ORGN	ACCT	PROG	ACTIV	—	+	DESCRIPTION (35 CHARACTERS)	DOC REF
1	X	19900	402700	B03000			20,000.00		To 441234 - Prof Green 2015 seminar	HU030
2	X	19900	441234	B03000				20,000.00	Fr 402700 - Prof Green 2015 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	<i>Authorized Signature</i>	20,000.00	20,000.00	P&B APPROVAL
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To Professor Green for Fall 2015 Research Seminar per VC Jones 08/30/15 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

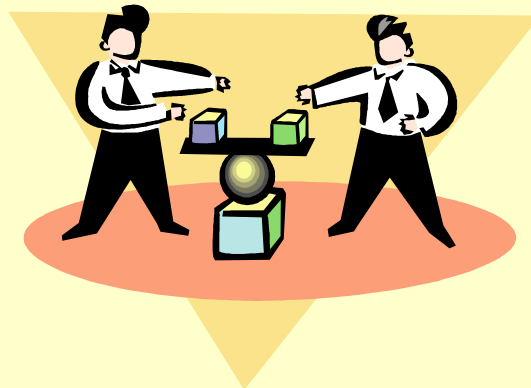
- FIS Banner input screen for all journal vouchers except encumbrance liquidations.
- REMEMBER – One Rule Code per Journal
- Document Number
 - automatically assigned
- Activity Date
 - defaults to current date
 - May enter prior period date if that period is still open.
 - period remains open 7 working days after last day of month.

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

The screenshot shows the top navigation bar of the 'Journal Voucher Entry FZAJVCD 9.3.6-L (BPRD)' application. On the right side of the bar are buttons for 'ADD', 'RETRIEVE', 'RELATED', and 'TOOLS'. Below the navigation bar is a search area with the label 'Document Number:' and a text input field containing the word 'NEXT'. To the right of the input field is a button with three dots '...', which is circled in red. A red arrow points from this button to the text 'Shortcut to FZIJVCD'. To the right of that is another button with a circular arrow icon, also circled in red. A red arrow points from this button to the text 'Use this button to create a copy or a reversal of a previous journal.'. To the right of these buttons is a green 'Go' button. Below the search area is a grey instruction bar that reads: 'Get Started: Complete the fields above and click Go. To search by name, press TAB from an ID field, enter your search criteria, and then press ENTER.'

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
 - 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)

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*)
 - <http://planning.ucsc.edu/budget/>