



BANNER BUDGET

11xx and 12xx BUDGET & ACTUAL TRANSFER



BR-103 Budget & Actual Transfer

Date Issued/Rev: 7/7/2010

General Description: This procedure explains how to make a BDT budget and JET actual transfer entry and explains the business rules the entry is checked against in the approval process.

A Transfer moves sources of funds (money) between program codes and/or campuses.

Responsible Manager: Office of Planning, Budget and Analysis (OPBA)
HSC Budget Office

Related Information

- To process a budget transfer, rule class codes BDT and JET require the “Department Transferor” security role. A budget transfer entry is completed in Banner form FGAJVCQ, FGAJVCD, FGAJVCM or the Self-Service Journal Voucher Entry form.
- Banner form FGIBDST displays current index transfer 11xx and 12xx account code information and the Hyperion Report FOH0001&2: Operating Ledger Detail and Summary has transaction information from a requested date period.
- The Hyperion Report FBRHOZ01 is designed to assist Main Campus and Branch departments in preparing budget and actual transfer entries. The report is located in the Finance Reports, Finance Production Reports folder. HSC’s form is Hyperion Report Forh008, located in the Finance Reports, Dept_School_College, F HSC folder. The reports verify that the transaction is a transfer and provide the BDT budget and JET actual transfer entries. The Main/Branch Campus report provides correct Description field entries. These reports are also used for allocation entries. If the report shows that your transaction is an allocation rather than a transfer, please refer to http://www.unm.edu/~budget/sop/budgettransactions/Allocation_SOP_Enduser.pdf for information on preparing an allocation.

- Account code information can be found on the E-Print report FGRACTH, Account Hierarchy Report. Also an account code definition list is located on the Main Campus Unrestricted Accounting web site at <http://www.unm.edu/~gacctng/resources/OpLegAcctDef%2012-15-08.pdf>
- For additional budget information, refer to the Planning, Budget and Analysis (OPBA) web site at <http://www.unm.edu/~budget/>

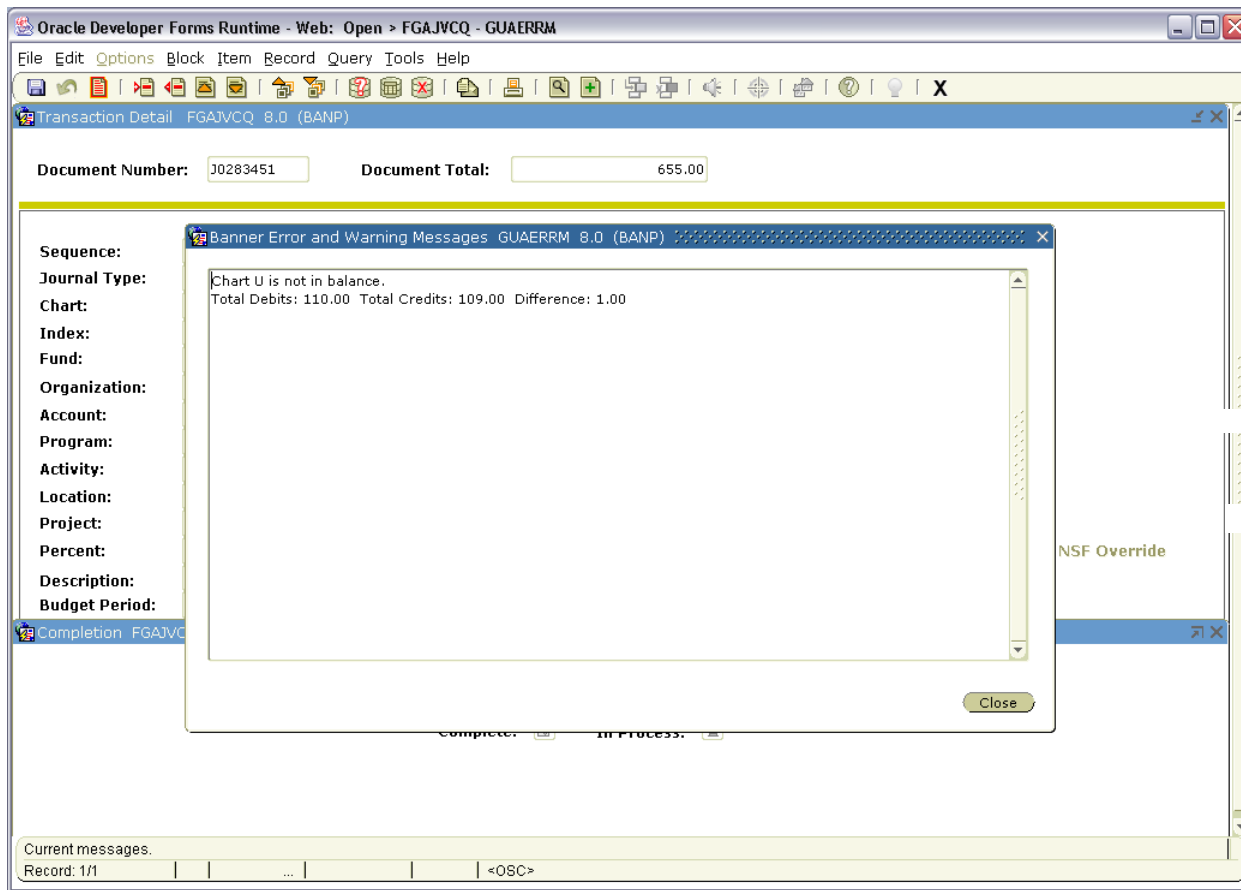
Create a BDT & JET Transfer Entry

1. In Banner Finance, use the FGAJVCQ, FGAJVCD or FGAJVCM form or in Self-Service use the Journal Voucher Entry form.
2. Complete the JV transaction information using the following business rules.
 - The transaction crosses Level 2 fund codes
 - The transaction crosses Level 2 program codes
 - Budgets are not allowed on account codes 1640, 1900, 1903, 8045 and 89Z0
 - Use the BDT / JET rule class code
 - Include both entries in the transaction; however, the BDT is not needed if it has already been included in the original or adjusted budget for the index. If you are not including the BDT entry for this reason, you must indicate this in FOATEXT or the Document/Commodity Text.

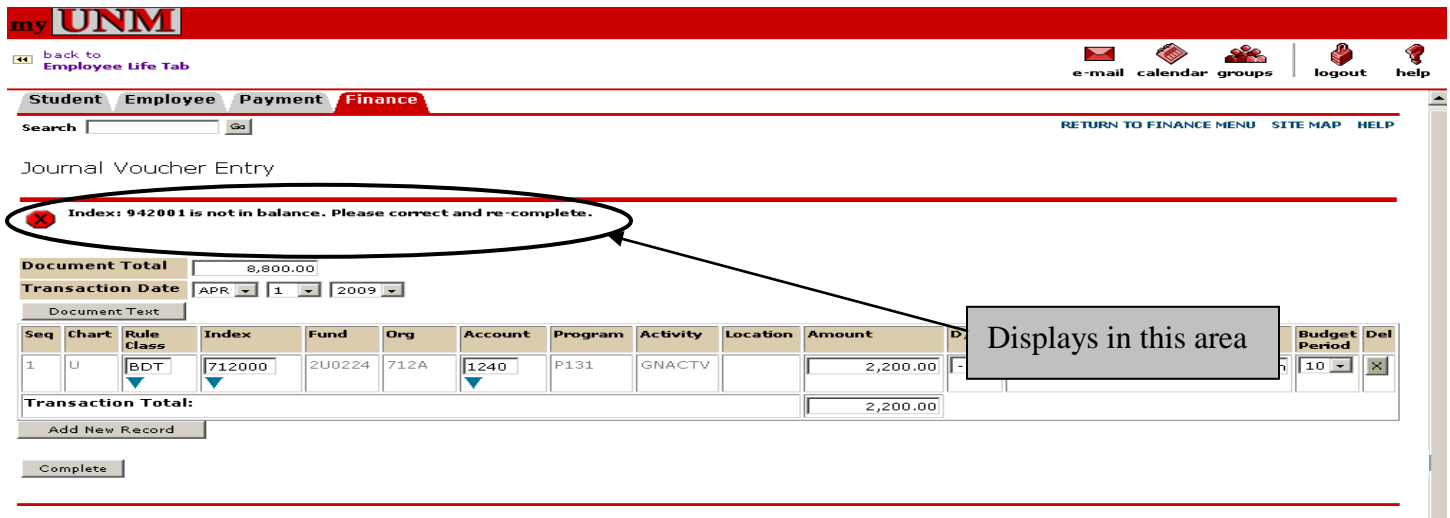
Note:

- BDT moves the revenue and the expense budget
 - JET moves the actual revenue. The Budget Offices review these transactions
 - JET rule class code entries; Debits DR = Credits CR
-
- Index must zero (total budgeted revenue = total budgeted expenditures). If the transaction is not in balance you will receive the following error message when you try to complete the Journal Voucher (JV). You will not be able to complete budget revisions unless the transaction is in balance.

Example of Banner Out-of-Balance Error and Warning Message



Example of Self-Service Out-of-Balance Warning and Error Message



- Use transfer account codes 1100 through 12P1
- Main Campus VP area approval is required when using account code 1120 (from I&G). For Academic Affairs, approval must be obtained from the Provost's Office for use of 1120.

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- It is the departments' responsibility to obtain VP approval. Text area must be populated with approval documentation. The JV will be disapproved if this documentation is not complete (for additional text requirements refer to the Required Document Text section on page 4 of this document)
- Exception – I&G self-supporting program codes ending in 2 (this is found in the 3rd position of the program code, example: P102)
- Both HSC and Main Campus departments are required to populate the description field of the journal voucher with the **offset index and account code**. The index number must be the first item displayed in the description field and each record in the entry is required to have the offset index information.

Main Campus example of description field in Banner Form FGAJVCQ

Document Number: Document Total:

Sequence: Currency: Status:

Journal Type: Dept Budget Transfer Journal Entry

Chart: University of New Mexico

Index: 123803-Pepsi Funds - VPSA

Fund: MU Public Service

Organization: VP SA Pepsi Funds Student Affa

Account: Conference Fees Gen

Program: Non Sponsored Public Service

Activity: VPSA - Administration

Location:

Project:

Percent:

Description: **(Circled)**

Budget Period:

Gift Date:

Amount: D/C: NSF Override

Bank:

Number of Units:

Main Campus example of description field in Self-Service Journal Voucher Entry Form
Journal Voucher Entry

Document Total:

Transaction Date: JUN 3 2009

Document Text:

Seq	Chart	Rule Class	Index	Fund	Org	Account	Program	Activity	Location	Amount	D/C	Description	Budget Period	Del
1	U	JET	866056	2U0203	866E5	11A0	P171	866E01		750.00	D	682013-11F0 Support Medieval C	12	X
3	U	BDT	866056	2U0203	866E5	11A0	P171	866E01		750.00	-	682013-11F0 Support Medieval C	12	X
4	U	BDT	866056	2U0203	866E5	63A0	P171	866E01		750.00	-	682013-63A0 Support Medieval C	12	X
5	U	JET	682013	2U0006	682C	11F0	P161	GNACTV		750.00	C	866056-11A0 Support Conferenc	12	X
6	U	BDT	682013	2U0006	682C	11F0	P161	GNACTV		750.00	+	866056-11A0 Support Conferenc	12	X
7	U	BDT	682013	2U0006	682C	63A0	P161	GNACTV		750.00	+	866056-63A0 Support Conferenc	12	X
Transaction Total:										4,500.00				

Add New Record

Required Document Text

- Populate FOATEXT or Document/Commodity Text - Main Campus departments are required to include the following information to give approvers the necessary information to approve the JV.

Always include:

- The business purpose of the transfer
- Your name and phone number

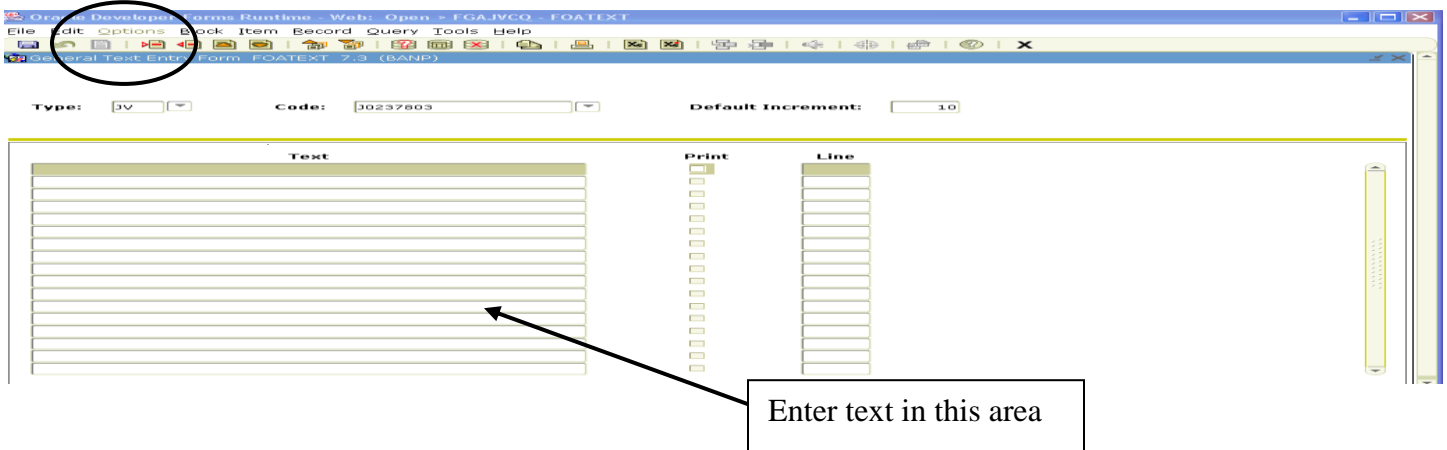
Include when applicable:

- Why the BDT entry is not included in the transaction (already budgeted)
- If the 1120 account code is used, include statement that VP or, if Academic Affairs, Provost's Office approval has been obtained
- If you are correcting a posted entry, include the original JV number(s) and what is being corrected

- If the above information is not included in FOATEXT or Document/Commodity Text, the JV will be disapproved for additional text to be added. If no text is provided, the JV will be disapproved.

Where to enter text in a Banner Document

- FOATEXT is found in Options on the Banner menu bar



Where to enter text in a Self-Service Document

Journal Voucher Entry

Document Total: 4,500.00

Transaction Date: JUN 3 2009

Document Text

Seq	Chart	Rule Class	Index	Fund	Org	Account	Program	Activity	Location	Amount	D/C	Description	Budget Period	Del
1	U	JET	866056	2U0203	866E5	11A0	P171	866E01		750.00	D	682013-11F0 Support Medieval C	12	X
3	U	BDT	866056	2U0203	866E5	11A0	P171	866E01		750.00	-	682013-11F0 Support Medieval C	12	X
4	U	BDT	866056	2U0203	866E5	63A0	P171	866E01		750.00	-	682013-63A0 Support Medieval C	12	X
5	U	JET	682013	2U0006	682C	11F0	P161	GNACTV		750.00	C	866056-11A0 Support Conference	12	X
6	U	BDT	682013	2U0006	682C	11F0	P161	GNACTV		750.00	+	866056-11A0 Support Conference	12	X
7	U	BDT	682013	2U0006	682C	63A0	P161	GNACTV		750.00	+	866056-63A0 Support Conference	12	X

Transaction Total: 4,500.00

Add New Record

Complete

Document/Commodity Text

Enter Document Text, Print:

Enter Document Text, No Print:

Save

[Exit document/item text page]

Enter text in this area Print or No Print

- Budget amounts must be entered in whole dollar
- Departments cannot budget Restricted Indices. The Main Campus and HSC Contract and Grant Accounting Departments monitor these budgets
- Non-clinical revenues cannot be transferred to clinical indices. These must be approved by the HSC Budget Office on a case-by-case basis
- State Appropriations cannot be transferred out of Program Indices
 - State appropriations spending and movement of funds must be in line with the appropriation guidelines and intent
 - Departments receiving a state appropriation are required to monitor spending on these indices--*including indices receiving funding from one of these indices*
 - Departments should be ready to provide justification and documentation for all transactions in the event the state appropriation is audited

- Submit the transaction as a simple entry and not as a compound entry

Example of a Simple Entry and a Compound Entry

Simple Entry

JET 123123-11A0 \$1,500 D
 JET 222333-11F0 \$1,500 C
 BDT 123123-11A0 \$1,500 -
 BDT 123123-3100 \$1,500 -
 BDT 222333-11F0 \$1,500 +
 BDT 222333-3100 \$1,500 +
 JET 123123-11A0 \$1,000 D
 JET 444555-11F0 \$1,000 C
 BDT 123123-11A0 \$1,000 -
 BDT 123123-3100 \$1,000 -
 BDT 444555-11F0 \$1,000 +
 BDT 444555-3100 \$1,000 +

Compound Entry

JET 123123-11A0 \$2,500 D
 JET 222333-11F0 \$1,500 C
 JET 444555-11F0 \$1,000 C
 BDT 123123-11A0 \$2,500 -
 BDT 123123-3100 \$2,500 -
 BDT 222333-11F0 \$1,500 +
 BDT 222333-3100 \$1,500 +
 BDT 444555-11F0 \$1,000 +
 BDT 444555-3100 \$1,000 +

Do not enter as a compound entry

- Sufficient funds – does the index transferring the money have the funds to distribute?
 - Check Banner form FGIBDST (actual YTD balance)

Account Type	Title	Adjusted Budget	YTD Activity	Commitments	Available Balance
3100	Office Supplies General	3,600.00	3,537.65	0.00	62.35
3110	Books Periodicals Gen	100.00	0.00	0.00	100.00
3140	Computer Software Gen	1,000.00	190.03	0.00	809.97
3150	Computer Supplies & Serve	2,500.00	398.99	1,916.94	184.07
3180	Non Capital Equipment <\$5	0.00	288.74	0.00	-288.74
3189	Computers <\$5,001	2,500.00	936.00	0.00	1,564.00
31A0	Business Food - Local	0.00	47.00	0.00	-47.00
31B0	Food F&A Excludable Gen	0.00	273.95	0.00	-273.95
31C0	Dues Memberships Gen	200.00	0.00	0.00	200.00
31K0	Postage Gen	200.00	16.23	0.00	183.77
31K1	Overnight Delivery	1,000.00	140.14	0.00	859.86
3720	Other Supply Costs Gen	1,000.00	442,553.06	0.00	975.50
Net Total:		0.00	442,553.06	307,861.79	

- Enter all of the related distributions together. This will assist in the efficiency of the review and approval process. Refer to the BDT/JET Processing Example on the last page of this document.
 - Sequence #1 through Sequence #3
 - JET debit, BDT decrease revenue, BDT decrease expense
 - Sequence #4 through Sequence #6
 - JET credit, BDT increase revenue, BDT increase expense
- **Budget Transfer (BDT) Deadline – March 31st**

Create a BDT & JET Plant Transfer Entry

- All purchases of equipment are made according to University policy, the Higher Education Department (HED) and the State of New Mexico procurement code.
 - Expenditures for units of equipment \$10,000 or more are to be charged to a plant fund index (UNM Policy 7710, Property Management and Control)
- Academic Affairs – FY11 requirements for transfers out of I&G into Plant:
 - Plant transfers are appropriate when revenue is generated from course/curriculum/IT fees and fees are used to replace equipment. The Office of the Provost provides a worksheet template for Academic Affairs journal entry originators to use for obtaining EVP approval of transfers from I&G to Plant. (Go to <http://www.unm.edu/~acadaffr/ProvostForms.html> for *Transfer I&G Funds to Plant Template*). When approved by the Provost's Office, a document number will be issued that is to be referenced in the JV document text.
 - Transfers out of I&G into Plant when the revenue source is not from course/curriculum/IT fees will require additional documentation and justification, particularly if the funds will not be used to replace equipment.
 - Proper documentation must be submitted to obtain approval for transfers where funding source is fee-related. Approval of transfers using other funding sources, such as savings from vacant faculty/staff lines, will be made on a case-by-case basis requiring additional justification.
- HSC campus departments must have prior approval of the EVP. Go to <http://hsc.unm.edu/about/budget/docs/Transfer%20to%20Plant%20FinApprv%20%205-6-08.xls> for the approval form that is required prior to submitting the transfer.
- Budget entries should not post to the Grant module. Query Banner form FTMFUND to ensure the Grant ID is null

Steps to query the Grant module

- The fund code is needed to query the Grant module. To find the fund for an index go to Banner form FTMACCI
 - Query the index number

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Oracle Developer Forms Runtime - Web: Open > FTMACCI [Q]

File Edit Options Block Item Record Query Tools Help

Account Index Code Maintenance Form FTMACCI 7.0 (BANP)

Chart of Accounts: U Active Status Last Activity Date: 27-MAY-2009

Account Index: 712003 Account Index Title: OPBA Equipment Purchases

Effective Date: 01-MAY-2009 Termination Date: Next Change Date:

Accounting Distribution

Fund: 2P0156 MP UX Unexp Unrestricted

Organization: 712A Budget Office

Account:

Program: PS01 Property Plant and Equipment

Activity: GNACTV General Activity

Location:

Check to Override

Enter value for Chart of Accounts
Record: 1/1 ... List of Valu... <OSC>

- Go to Banner form FTMFUND
 - Query the fund field
 - Check the Grant field, it should be null

Oracle Developer Forms Runtime - Web: Open > FTMFUND [Q]

File Edit Options Block Item Record Query Tools Help

Fund Code Maintenance Form FTMFUND 7.3.0.1 (BANP)

Chart of Accounts: U Active Status Last Activity Date: 04-JUN-2004

Grant:

Fund: 2P0156 MP UX Unexp Unrestricted

Effective Date: 01-JUL-1990 Title: Termination Date: Next Change Date:

Expenditure End Date: Fund Type: 62 UX Main

Predecessor Fund: 2PXDCG MP UX Discret Expend General

Financial Manager: 100010721 Murphy, Kim D.

Unbilled AR Account:

Revenue Account:

Bank:

Cash Receipt Bank Code:

Capitalization Fund Indicator: Cap Different or No Cap

Capitalization Equity Account:

Capitalization Fund:

Multiple Fund Balance Indicator: (None)

Restriction Indicator: (None)

Defaults: Organization Program Location

Chart of Accounts; Press LIST for valid values. Press Edit for Navigate To.
Record: 1/1 ... List of Valu... <OSC>

BDT/JET Processing Example

A physics research department is having a training session and charging the training material in index 444111 (Fund 2U0005 Program 161). A public service department has agreed to pay costs of \$5,000 for training material from index 555111 (Fund 2U0203 Program 171).

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Determine the Level 2 fund type and Level 2 program for both indices. Both fund types are 02, but they have different program codes and are not Instructional and General (I&G) program codes.

- A transfer from Public Service (11F0) to Research (11A0)
- Budget for the transfer of funds in both indices (BDT)
- Journal entry when the funds are transferred (actual)

Transaction

Example of Description Field

Seq #1 JET 555111-11A0 \$5000 D	444111-11F0 Training Cost
Seq #2 BDT 555111-11A0 \$5000 -	444111-11F0 Training Cost
Seq #3 BDT 555111-31P0 \$5000 -	444111-31P0 Training Cost
Seq #4 JET 444111-11F0 \$5000 C	555111-11A0 Training Support
Seq #5 BDT 444111-11F0 \$5000 +	555111-11A0 Training Support
Seq #6 BDT 444111-31P0 \$5000 +	555111-31P0 Training Support

***** E N D *****