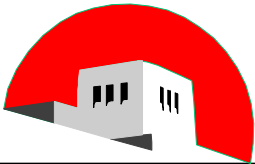


Treatment of Prior Fiscal Year JVs



THE UNIVERSITY OF NEW MEXICO

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in collaboration with:

HSC Budget Office

Main Campus Budget Office

Main Campus General Accounting

HSC Unrestricted Accounting & Reporting



Items Presented

- I. What are Prior Fiscal Year JVs
- II. Understanding Reserves
- III. Crossing Level 2 Funds and/or Programs
- IV. Accounting Treatment Guideline
- V. Allocations, 8045, and Transfers
- VI. Checking GUAMESG in Banner

I. What are Prior Fiscal Year JVs?

- ❑ Prior Fiscal Year JVs are used for transactions that were posted in the prior fiscal year
- ❑ Prior Fiscal Year JVs that move a transaction between a restricted index and an unrestricted index can be processed using the same accounting treatment per the Cost Transfer Rules (UBPPM 2450)
- ❑ Prior Fiscal Year JVs that move transactions between only unrestricted funds require a different accounting treatment

Prior Fiscal Year JVs

Unrestricted index to Unrestricted index

Is the Primary Focus of this LEARN Session

- ❑ Transactions can be either expenses or revenues
- ❑ Accounting treatment is based on certain aspects of the indices involved
- ❑ Accounting treatment is then based on recommended best practices
- ❑ Accounting Treatment is a hierarchy decision tree



II. Understanding Reserves

This section:

1. Characteristics
2. Typical Reserves Entries
3. The 3 Reserves Account Codes
4. Formula to Calculate Net Available Reserves Amount
5. Using 1903 to Correct Prior Fiscal Year Entries
6. How Revenues/ Expenses Become 1900-Reserves

Reserves-Characteristics

- ❑ The net surplus or deficit of revenues and expenses at fiscal year end
- ❑ Used for Unrestricted indices only
- ❑ Finance System Management (FSM) rolls forward, the net surplus or deficit for every unrestricted index, from prior fiscal year to new fiscal year
- ❑ Done via account code 1900

Reserves -Characteristics

- ❑ Can move actual Reserves without moving budget
- ❑ Can budget later if need the funds (**SOM requires advance approval**)
- ❑ Must be budgeted to be spent
- ❑ Similar to Starting Balance in your checkbook



Typical Reserves entries

- ❑ From one index to another to cover a deficit or fund another index
- ❑ To zero out an index that only contains a Reserves balance.
- ❑ Correct prior year entries

The 3 Reserves Account Codes

19xx – Are revenue account codes

- 1900 – Used only by FSM
- 1901 – Used to Budget Reserves amounts to be spent or recovered in current fiscal year
- 1903 – Used to move Reserves amounts

Formula to Calculate Net Available Reserves Amount

This formula is used when moving funds between unrestricted indices within the same level 2 funds and programs

Plus + 1900 amount

Less - 1901 amount

Plus + 1903 amount

Net available Reserves amount

Formula to Calculate Net Available Reserves Amount

Example #1: 1900 = \$1,200.00
 1901 = 500.00
 1903 = (250.00)

Plus + \$1,200.00
Less - 500.00
Plus + (250.00)
 \$450.00

\$450.00 is the net surplus amount of Reserves that is available that can be debited, i.e., that can be reduced to increase (credit) Reserves for the receiving index.

Formula to Calculate Net Available Reserves Amount

Example #2: 1900 = \$700.00
 1901 = 500.00
 1903 = (250.00)

Plus + \$700.00
Less - 500.00
Plus + (250.00)
 \$(50.00)

\$50.00 is the net deficit amount of Reserves. It CANNOT be debited or used to increase (credit) balance forward for the receiving index.

Must use another method to correct or move transaction.



Using 1903 to Correct Prior Fiscal Year Entries

- ❑ Must be used with UNRESTRICTED indices only within same level 2 funds & programs
- ❑ 1903 must be used on both sides of the entry (debit & credit)
- ❑ Total 1903s must net to zero
- ❑ Used after the year end accounting records are closed

Example #1 - How Revenues/ Expenses Become 1900-Reserves

Organization Budget Status Form FGIBDST 8.3 (BANP)

Chart: U
Fiscal Year: 10
Index: 160999

Query Specific Account
 Include Revenue Accounts

Commit Type: Both

Organization: 160Bxx FCM Faculty
Fund: 3U0032 HU UPA Fom
Program: P222 Patient Care Activities
Account:
Account Type:
Activity: GNACTV General Activity
Location:

Account	Type	Title	Adjusted Budget	YTD Activity	Commitments	Available Balance
0381	R	MG Clinical Sales/Svcs Distribution	9,000.00	8,454.26	0.00	545.74
1900	R	Reserves	0.00	3,152.36	0.00	-3,152.36
1903	R	Change in Reserves	0.00	-1,440.21	0.00	1,440.21
3100	E	Office Supplies	150.00	88.60	0.00	61.40
3110	E	Books Periodicals	200.00	362.25	0.00	-162.25
31C0	E	Dues Memberships	1,150.00	1,240.00	0.00	-90.00
3150	E	Computer Supplies <\$5,001	0.00	452.39	0.00	-452.39
31K1	E	Overnight Delivery	0.00	25.00	0.00	-25.00
3800	E	In State Travel	1,500.00	876.68	0.00	623.32
3820	E	Out of State Travel	4,000.00	1,682.41	0.00	2,317.59
63A0	E	Conference Fees	2,000.00	1,325.00	0.00	675.00
80K0	E	Banner Tax	0.00	60.52	0.00	-60.52
Net Total:			0.00	4,053.56	0.00	

Example #1 - How Revenues/ Expenses Become 1900-Reserves

Organization Budget Status Form FGIBDST 8.3 (BANP) ⏪ X

Chart: U	Organization: 160Bxx FCM Faculty
Fiscal Year: 11	Fund: 3U0032 HU UPA Fom
Index: 160999	Program: P222 Patient Care Activities
<input type="checkbox"/> Query Specific Account	Account:
<input checked="" type="checkbox"/> Include Revenue Accounts	Account Type:
Commit Type: Both	Activity: GNACTV General Activity
	Location:

Account	Type	Title	Adjusted Budget	YTD Activity	Commitments	Available Balance
0381	R	MG Clinical Sales/Svcs Distribution	11,000.00	851.00	0.00	10,149.00
1900	R	Reserves	0.00	4,053.56	0.00	-4,053.56
3100	E	Office Supplies	100.00	21.22	0.00	78.78
3110	E	Books Periodicals	300.00	0.00	0.00	300.00
31C0	E	Dues Memberships	1,300.00	0.00	0.00	1,300.00
3150	E	Computer Supplies <\$5,001	0.00	65.00	0.00	-65.00
31K1	E	Overnight Delivery	0.00	13.69	0.00	-13.69
3800	E	In State Travel	1,500.00	162.55	0.00	1,337.45
3820	E	Out of State Travel	4,000.00	0.00	0.00	4,000.00
4000	E	Student Tuition Fee Expense	1,800.00	1,682.41	0.00	117.59
63A0	E	Conference Fees	2,000.00	400.00	0.00	1,600.00
80K0	E	Banner Tax	0.00	23.45	0.00	-23.45
Net Total:			0.00	2,536.24	0.00	

III. Crossing Level 2 Funds and/or programs

Due to UNM's reporting requirements, cannot use 16xx or 19xx to move funds between level 2 Funds and/or Programs

1. For example, cannot use 1903 or 1660 to move funds between 3U0002 and 3U0034, between 2U0224 and 2U0070, between 3U0034 and 2U0070, etc.
2. For example, cannot use 1903 or 1660 to move funds between P171 and P181 programs
3. Exception – funds can be moved between I&G level 2 programs P09, P10, P11, P12, P13 and P14

See the following diagram examples

Crossing Fund Level 2

HSC Unrestricted Fund Structure

Level 1	Level 2	Level 3
3U1		HU Instruction and General
	3U1G	HU General I and G
		HU I and G
3U2		HU Research
	3U2G	HU General Research
		HU Research General
		HU F&A
		HU Endowed Spending Research
		NM Tumor Registry (SEER) Billing
		HU Research Residuals
		HU CRTC State Appropriations
3U3		HU Education
	3U3G	HU General Education
		HU Non Endowed Spending Education
		HU Endowed Spending Education
		HU Housestaff Operations
		HU CME Conferences
		HU SOM Student Fees
		HU EMS Academy Billing
		HU Housestaff UNMH AR
		HU Education General
3U4		HU Clinical Service
	3U41	HU UPA
		HU UPA Fom
		HU UPA Special Arrangements
		HU UNMH
		HU Childrens Psychiatric Hospital
		HU Carrie Tingley Hospital
		HU UNMH AR & AP General
		HU UNMH SOM General
	3U56	HU General Clinical Service
		HU Non Endowed Spending Research
		HU Medical Investigator Billing
		HU Clinical Residuals
		etc.

Due to UNM's reporting requirements, cannot use either account codes 16xx or 19xx to move funds between Fund level 2s

For example, a 16XX or 19xx type JV, **CANNOT** be moved from 3U0002 to 3U0034. It crosses from fund level 2 3U3G to 3U42

Crossing Fund Level 2

Main Unrestricted Fund Structure

Level 1	Level 2	Level 3
2U1	2U1G	HU Instruction and General MU General I and G MU I and G 2U0224
2U2	2U2G	MU Research MU General Research MU Department Research MU Idc Recovery for Special Program MU IDC Recovery for Special Program 2U0005 2U0006 2U0237
2U3	2U3G	MU Public Service Mu General Public Service MU Non Endowed Spending Mu VP Academic Affairs MU Public Service etc. 2U0007 2U0016 2U0203
2U5	2U51	MU Other Institutional Activities MU Auxiliaries MU Housing Services MU Golf Course UBIT MU North Course UBIT MU North Course Inventory etc. 2U0070 2U0071 2U0072 2U0073
	2U52	MU General Athletics MU Athletics 2U0225
	2U53	MU Student Social & Cultural MU Other Student Social & Cultural etc. 2U0001
	2U54	MU Internal Services MU Microprobe Sem Lab etc. 2U0113
	2U55	MU general Student Aid MU Endowed Spending 2U0008

Due to UNM's reporting requirements, cannot use either account codes 16xx or 19xx to move funds between Fund level 2s

For example, a 16XX or 19xx type JV, **CANNOT** be moved from 2u0224 to 2U0070. It crosses from fund level 2 2U1G to 2U51

Crossing Program Level 2

Level 1	Level 2	Level 3	Instruction
P1	P09	P091 etc.	Instruction and General Revenue I and G Revenue Pool etc.
	P10	P100 etc.	Instruction and Unrestricted Ex 10 Nursing Ed Expansion 3 etc.
	P11	P111 etc.	Academic Support Unrestricted Ex 11 Academic Support etc.
	P12	P121 etc.	Student Services Ex 12 Student Services etc.
	P13	P131 etc.	Institutional Support Ex 13 Institutional Support etc.
	P14	P141 etc.	Operations and Maintenance Ex14 Operations and Maintenance etc.
P2	P16	P161 P162 etc.	Research Unrestr Ex16 Research Research Allocation Committee RAC etc.
P3	P17	P170 etc. P171 etc. P222 etc.	Non Sponsored Pub Svc Unrestr Ex 17 Donated Dental Services etc. Non Sponsored Public Service etc. Patient Care Activities etc.
P4	P22	P221 etc.	Independent Operations Independent Operations Ex22 Housestaff etc.
P5	P15	P151 etc.	Other Student Social and Cultural Ex 15 Student Social and Cultural etc.
	P18	P181 etc.	Internal Services Ex 18 Internal Services Ex etc.
	P19	P105 etc.	Student Aid Unrestr Ex 19 Instruction Endowments etc.

Due to UNM's reporting requirements, cannot use 16xx or 19xx to move funds between Program level 2s.

Except for I&G programs P09 thru P14; these are allowed to cross within I&G

Included in P17

For example, a 16XX or 19xx type JV, **CANNOT** be moved from P171 to P181. It crosses from Program level 2 P3 to P5

IV. Accounting Treatment Guideline

4 Scenarios for Prior Fiscal Year JVs

1. Restricted to/from Unrestricted
2. Same index
3. Unrestricted to Unrestricted – Same level 2 fund and/or level 2 program
4. Unrestricted to Unrestricted – Crosses level 2 fund and/or level 2 program

Chart:
 Fiscal Year:
 Index:

- Query Specific Account
- Include Revenue Accounts

Commit Type:

Verify \$31.65 expense posted here

Organization: FCM Faculty
 Fund: HU UPA Fom
 Program: Patient Care Activities
 Account:
 Account Type:
 Activity: General Activity
 Location:

Account	Type	Title	Adjusted Budget	YTD Activity	Commitments	Available Balance
0381	R	MG Clinical Sales/Svcs Distribution	9,000.00	8,454.26	0.00	545.74
1900	R	Reserves	0.00	3,152.36	0.00	-3,152.36
1903	R	Change in Reserves	0.00	-1,440.21	0.00	1,440.21
3100	E	Office Supplies	150.00	88.60	0.00	61.40
3110	E	Books Periodicals	200.00	362.25	0.00	-162.25
31C0	E	Dues Memberships	1,150.00	1,240.00	0.00	-90.00
3150	E	Computer Supplies <\$5,001	0.00	452.39	0.00	-452.39
31K1	E	Overnight Delivery	0.00	25.00	0.00	-25.00
3800	E	In State Travel	1,500.00	876.68	0.00	623.32
3820	E	Out of State Travel	4,000.00	1,682.41	0.00	2,317.59
63A0	E	Conference Fees	2,000.00	1,325.00	0.00	675.00
80K0	E	Banner Tax	0.00	60.52	0.00	-60.52
Net Total:			0.00	4,053.56	0.00	

Chart: U
Fiscal Year: 11
Index: 160888

Organization: 160Bxx FCM Faculty
Fund: 358Jx HR 3R35x Health Review
Program: P17R Sponsor Public Service Restr Ex17
Account:
Account Type:
Activity: GNACTV General Activity
Location:

- Query Specific Account
- Include Revenue Accounts

Verify OK to put \$31.65 expense here

Commit Type: Both

Account	Type	Title	Adjusted Budget	YTD Activity	Commitments	Available Balance
0410	R	Federal Grants Contracts	107,000.00	1,600.00	0.00	105,400.00
2000	L	Faculty Salary Detail	34,819.00	2,944.45	0.00	363,700.00
2060	L	Support Staff Salary Detail	26,889.00	1,200.00	0.00	-18,185.00
21J0	L	Other Staff Benefits	12,576.00	2,200.00	0.00	10,376.00
3100	E	Office Supplies	200.00	558.80	0.00	-358.80
3185	E	C&G Non Capital Equipment \$1,000	2,856.00	17.25	0.00	2,838.75
31S0	E	Lab Supplies	942.00	0.00	0.00	942.00
3800	E	In State Travel	6,120.00	0.00	0.00	6,120.00
3820	E	Out of State Travel	6,936.00	0.00	0.00	6,936.00
63A0	E	Conference Fees	4,000.00	650.00	0.00	3,350.00
8060	E	Other Operating Costs	400.00	300.00	0.00	100.00
89Z0	E	F and A Expense	11,262.00	9.67	0.00	11,252.33
Net Total:			0.00	-6,280.17	0.00	

Document: Submission Number: Transaction Date: Document Total:

Accounting Information

Sequence Number Journal Type: Budget Period: Accrual: Bank:

COA	Index	Fund	Orgn	Acct	Prog	Actv	Locn	Amount	Debit/Credit
<input type="text" value="U"/>	<input type="text" value="160999"/>	<input type="text" value="3U0032"/>	<input type="text" value="160Bxx"/>	<input type="text" value="3100"/>	<input type="text" value="P222"/>	<input type="text" value="GNACTV"/>	<input type="text"/>	<input type="text" value="31.65"/>	<input type="text" value="C"/>

Description: Document Reference: Deposit Number:

Encumbrance Number: Encumbrance Sequence: Encumbrance Action: NSF: NSF Override

Sequence Number Journal Type: Budget Period: Accrual: Bank:

COA	Index	Fund	Orgn	Acct	Prog	Actv	Locn	Amount	Debit/Credit
<input type="text" value="U"/>	<input type="text" value="160888"/>	<input type="text" value="358Jx"/>	<input type="text" value="160Bxx"/>	<input type="text" value="31S0"/>	<input type="text" value="P17R"/>	<input type="text" value="GNACTV"/>	<input type="text"/>	<input type="text" value="31.65"/>	<input type="text" value="D"/>

Description: Document Reference: Deposit Number:

Encumbrance Number: Encumbrance Sequence: Encumbrance Action: NSF: NSF Override

Type:

Code:

Default Increment:

Text	Print	Line
Reclass P-card charge allocation	<input type="checkbox"/>	10
Acme Research Lab Supplies, Inc.	<input type="checkbox"/>	20
Move expense from 160999 to 160888	<input type="checkbox"/>	30
PI out of office before approve P-card expenses	<input type="checkbox"/>	40
5/18/10, S09362xx \$31.65	<input type="checkbox"/>	50
David 2-13xx	<input type="checkbox"/>	
	<input type="checkbox"/>	
	<input type="checkbox"/>	
	<input type="checkbox"/>	
	<input type="checkbox"/>	
	<input type="checkbox"/>	
	<input type="checkbox"/>	
	<input type="checkbox"/>	
	<input type="checkbox"/>	
	<input type="checkbox"/>	
	<input type="checkbox"/>	
	<input type="checkbox"/>	
	<input type="checkbox"/>	
	<input type="checkbox"/>	
	<input type="checkbox"/>	

Chart:
 Fiscal Year:
 Index:

Organization: FCM Faculty
 Fund: HU UPA Fom
 Program: Patient Care Activities
 Account:
 Account Type:
 Activity: General Activity
 Location:

- Query Specific Account
- Include Revenue Accounts

3100 before JV posts

Commit Type:

Account	Type	Title	Adjusted Budget	YTD Activity	Commitments	Available Balance
0381	R	MG Clinical Sales/Svcs Distribution	11,000.00	851.00	0.00	10,149.00
1900	R	Reserves	0.00	4,053.56	0.00	-4,053.56
3100	E	Office Supplies	100.00	21.22	0.00	78.78
3110	E	Books Periodicals	300.00	0.00	0.00	300.00
31C0	E	Dues Memberships	1,300.00	0.00	0.00	1,300.00
3150	E	Computer Supplies <\$5,001	0.00	65.00	0.00	-65.00
31K1	E	Overnight Delivery	0.00	13.69	0.00	-13.69
3800	E	In State Travel	1,500.00	162.55	0.00	1,337.45
3820	E	Out of State Travel	4,000.00	0.00	0.00	4,000.00
4000	E	Student Tuition Fee Expense	1,800.00	1,682.41	0.00	117.59
63A0	E	Conference Fees	2,000.00	400.00	0.00	1,600.00
80K0	E	Banner Tax	0.00	23.45	0.00	-23.45
Net Total:			0.00	2,536.24	0.00	

Chart:
 Fiscal Year:
 Index:

Organization: FCM Faculty
 Fund: HU UPA Fom
 Program: Patient Care Activities
 Account:
 Account Type:
 Activity: General Activity
 Location:

- Query Specific Account
- Include Revenue Accounts

3100 after \$31.65 JV posts

Commit Type:

Account	Type	Title	Adjusted Budget	YTD Activity	Commitments	Available Balance
0381	R	MG Clinical Sales/Svcs Distribution	11,000.00	851.00	0.00	10,149.00
1900	R	Reserves	0.00	4,053.56	0.00	-4,053.56
3100	E	Office Supplies	100.00	-10.43	0.00	110.43
3110	E	Books Periodicals	300.00	0.00	0.00	300.00
31C0	E	Dues Memberships	1,300.00	0.00	0.00	1,300.00
3150	E	Computer Supplies <\$5,001	0.00	65.00	0.00	-65.00
31K1	E	Overnight Delivery	0.00	13.69	0.00	-13.69
3800	E	In State Travel	1,500.00	162.55	0.00	1,337.45
3820	E	Out of State Travel	4,000.00	0.00	0.00	4,000.00
4000	E	Student Tuition Fee Expense	1,800.00	1,682.41	0.00	117.59
63A0	E	Conference Fees	2,000.00	400.00	0.00	1,600.00
80K0	E	Banner Tax	0.00	23.45	0.00	-23.45
Net Total:			0.00	2,567.89	0.00	

Chart: U
Fiscal Year: 11
Index: 160888

Organization: 160Bxx FCM Faculty
Fund: 358Jx HR 3R35x Health Review
Program: P17R Sponsor Public Service Restr Ex17
Account:
Account Type:
Activity: GNACTV General Activity
Location:

- Query Specific Account
- Include Revenue Accounts

31S0 after \$31.65 JV posts

Commit Type: Both

Account	Type	Title	Adjusted Budget	YTD Activity	Commitments	Available Balance
0410	R	Federal Grants Contracts	107,000.00	1,600.00	0.00	105,400.00
2000	L	Faculty Salary Detail	34,819.00	2,944.45	0.00	363,700.00
2060	L	Support Staff Salary Detail	26,889.00	1,200.00	0.00	-18,185.00
21J0	L	Other Staff Benefits	12,576.00	2,200.00	0.00	10,376.00
3100	E	Office Supplies	200.00	558.80	0.00	-358.80
3185	E	C&G Non Capital Equipment \$1,000	2,856.00	17.25	0.00	2,838.75
31S0	E	Lab Supplies	942.00	31.65	0.00	910.35
3800	E	In State Travel	6,120.00	0.00	0.00	6,120.00
3820	E	Out of State Travel	6,936.00	0.00	0.00	6,936.00
63A0	E	Conference Fees	4,000.00	650.00	0.00	3,350.00
8060	E	Other Operating Costs	400.00	300.00	0.00	100.00
89Z0	E	F and A Expense	11,262.00	9.67	0.00	11,252.33
Net Total:			0.00	-6,311.82	0.00	

Chart:
 Fiscal Year:
 Index:

- Query Specific Account
 Include Revenue Accounts

Commit Type:

\$2,200 AMA
 Ortho Conf
 Fee 4/12/10
 posted here.

Organization: Orthopedics Peds Faculty
 Fund: HU UPA Fom
 Program: Patient Care Activities
 Account:
 Account Type:
 Activity: General Activity
 Location:

Account	Type	Title	Adjusted Budget	YTD Activity	Commitments	Available Balance
0381	R	MG Clinical Sales/Svcs Distribution	31,500.00	25,320.00	0.00	6,180.00
1900	R	Reserves	0.00	1,782.58	0.00	-1,782.58
1903	R	Change in Reserves	0.00	1,500.00	0.00	-1,500.00
2005	L	Faculty Incentive	20,000.00	18,600.00	0.00	1,400.00
21J0	L	Other Staff Benefits	5,700.00	5,136.21	0.00	563.79
3100	E	Office Supplies	200.00	2,263.45	0.00	-2,063.45
3110	E	Books Periodicals	0.00	210.00	0.00	-210.00
3180	E	Non Capital Equipment <\$5,001	0.00	625.00	0.00	-625.00
3189	E	Computers & Servers <\$5,001	1,500.00	1,762.50	0.00	-262.50
3820	E	Out of State Travel	2,600.00	2,245.78	0.00	354.22
63A0	E	Conference Fees	1,500.00	0.00	0.00	1,500.00
80K0	E	Banner Tax	0.00	71.06	0.00	-71.06
Net Total:			0.00	-2,311.42	0.00	

Chart:
 Fiscal Year:
 Index:

- Query Specific Account
 Include Revenue Accounts

Commit Type:

Organization: Orthopedics Peds Faculty
 Fund: HU UPA Fom
 Program: Patient Care Activities
 Account:
 Account Type:
 Activity: General Activity
 Location:

4/12/10 Conf Fee rolled up here in 1900

YTD activity before moving \$2,200 from 3100 to 31K1

Account	Type	Title	Adjusted Budget	YTD Activity	Commitments	Available Balance
0381	R	MG Clinical Sales/Svcs Distribution	28,000.00	1,600.00	0.00	26,400.00
1900	R	Reserves	0.00	-2,311.42	0.00	2,311.42
1903	R	Change in Reserves	0.00	1,200.00	0.00	-1,200.00
2005	L	Faculty Incentive	18,500.00	2,215.00	0.00	16,285.00
21J0	L	Other Staff Benefits	4,400.00	558.80	0.00	3,841.20
3100	E	Office Supplies	100.00	17.25	15,996.05	-15,913.30
3110	E	Books Periodicals	200.00	0.00	46,041.48	-45,841.48
3180	E	Non Capital Equipment <\$5,001	0.00	0.00	9,533.11	-9,533.11
3189	E	Computers & Servers <\$5,001	1,400.00	0.00	14,884.92	-13,484.92
3820	E	Out of State Travel	2,200.00	650.00	0.00	1,550.00
63A0	E	Conference Fees	1,200.00	300.00	0.00	900.00
80K0	E	Banner Tax	0.00	9.67	0.00	-9.67
Net Total:			0.00	-5,662.14	0.00	

Chart:
 Fiscal Year:
 Index:

- Query Specific Account
- Include Revenue Accounts

Commit Type:

Organization: Orthopedics Peds Faculty
 Fund: HU UPA Fom
 Program: Patient Care Activities
 Account:
 Account Type:
 Activity: General Activity
 Location:

4/12/10 Conf Fee rolled up here in 1900

If do JV to move \$2,200, creates a misstatement. No JV allowed.

Account	Type	Title	Adjusted Budget	YTD Activity	Commitments	Available Balance
0381	R	MG Clinical Sales/Svcs Distribution	28,000.00	1,600.00	0.00	26,400.00
1900	R	Reserves	0.00	-2,311.42	0.00	2,311.42
1903	R	Change in Reserves	0.00	1,200.00	0.00	-1,200.00
2005	L	Faculty Incentive	18,500.00	2,215.00	0.00	16,285.00
21J0	L	Other Staff Benefits	4,400.00	558.80	0.00	3,841.20
3100	E	Office Supplies	100.00	-2,182.75	15,996.05	-13,713.30
3110	E	Books Periodicals	200.00	0.00	46,041.48	-45,841.48
3180	E	Non Capital Equipment <\$5,001	0.00	0.00	9,533.11	-9,533.11
3189	E	Computers & Servers <\$5,001	1,400.00	0.00	14,884.92	-13,484.92
3820	E	Out of State Travel	2,200.00	650.00	0.00	1,550.00
63A0	E	Conference Fees	1,200.00	2,500.00	0.00	-1,300.00
80K0	E	Banner Tax	0.00	9.67	0.00	-9.67
Net Total:			0.00	-5,662.14	0.00	

Accounting Treatment Guideline

Prior FY Scenario #3 - FY11 JV Correcting FY10 Transaction

Unrestricted to Unrestricted - SAME level 2 fund/level 2 program

For Example: Dr 254999 63A0 3U0032
 Cr 497999 63A0 3U0032

Allowed – using the following decision tree hierarchy

- 1) Use 1903 up to surplus of 19xx available (*+1900 - 1901 + 1903*)
- 2) Use 1660 if - available to use or can be created (*must be budgeted*)
- 3) Use 8045 when 19xx surplus becomes zero or less or when 1660 cannot be used (8045 rules apply)
- 4) Use JET/BDT - 11xx and 12xx when cannot use 1903, 1660 or 8045

*Refer to : Hyperion FORH008-HSC Transfers Allocations or
Hyperion FBRH0Z1-Transfer or Allocation Made on Main & Branch Campuses*

Accounting Treatment Guideline

Prior FY Scenario #3 - FY11 JV Correcting FY10 Transaction

Unrestricted to Unrestricted - SAME level 2 fund/level 2 program

Example #1 – surplus 19xx - moves a prior fiscal year conference fee expense of \$2,200 from 497999 to 254999.

Posted in FY10 on 4/12/10 in 497999 63A0.

- In FY11, YTD, there is a net surplus in 19xx of \$3,025.16 in index 497999
- 1903 can be used to move the \$2,200.

Chart:
 Fiscal Year:
 Index:

- Query Specific Account
- Include Revenue Accounts

Commit Type:

Organization: Orthopedics Peds Faculty
 Fund: HU UPA Fom
 Program: Patient Care Activities
 Account:
 Account Type:
 Activity: General Activity
 Location:

Pathology
 Conf Fee
 4/12/10
 posted here.

Account	Type	Title	Adjusted Budget	YTD Activity	Commitments	Available Balance
0381	R	MG Clinical Sales/Svcs Distribution	31,500.00	25,320.00	0.00	6,180.00
1900	R	Reserves	0.00	1,782.58	0.00	-1,782.58
1903	R	Change in Reserves	0.00	1,500.00	0.00	-1,500.00
2005	L	Faculty Incentive	20,000.00	18,600.00	0.00	1,400.00
21J0	L	Other Staff Benefits	5,700.00	5,136.21	0.00	563.79
3100	E	Office Supplies	200.00	63.45	0.00	136.55
3110	E	Books Periodicals	0.00	210.00	0.00	-210.00
3180	E	Non Capital Equipment <\$5,001	0.00	625.00	0.00	-625.00
3189	E	Computers & Servers <\$5,001	1,500.00	1,762.50	0.00	-262.50
3820	E	Out of State Travel	2,600.00	2,245.78	0.00	354.22
63A0	E	Conference Fees	1,500.00	2,200.00	0.00	-700.00
80K0	E	Banner Tax	0.00	71.06	0.00	-71.06
Net Total:			0.00	-2,311.42	6,461.74	

Chart:
 Fiscal Year:
 Index:

- Query Specific Account
- Include Revenue Accounts

Commit Type:

Organization: SOM Pathology Faculty
 Fund: HU UPA Fom
 Program: Patient Care Activities
 Account:
 Account Type:
 Activity: General Activity
 Location:

Want to move
 FY10 \$2,200
 conf. fee here

Verify index
 254999 has
 same level 2
 fund & program

Account	Type	Title	Adjusted Budget	YTD Activity	Commitments	Available Balance
0381	R	MG Clinical Sales/Svcs Distribution	57,000.00	7,000.00	0.00	50,000.00
1900	R	Reserves	0.00	8,235.57	0.00	-8,235.57
1901	R	Budgeted use of Reserves	2,000.00	0.00	0.00	2,000.00
1903	R	Change in Reserves	0.00	-3,500.00	0.00	3,500.00
2005	L	Faculty Incentive	39,500.00	5,000.00	0.00	34,500.00
21J0	L	Other Staff Benefits	10,800.00	1,379.45	0.00	9,420.55
3100	E	Office Supplies	500.00	63.21	0.00	436.79
3189	E	Computers & Servers <\$5,001	2,000.00	0.00	0.00	2,000.00
3820	E	Out of State Travel	5,000.00	1,045.63	0.00	3,954.37
63A0	E	Conference Fees	1,200.00	350.00	0.00	850.00
8045	E	Interdepartmental Support	0.00	926.62	0.00	-926.62
80K0	E	Banner Tax	0.00	14.59	0.00	-14.59
Net Total:			0.00	2,956.07	0.00	

Chart: U
Fiscal Year: 11
Index: 254999

- Query Specific Account
- Include Revenue Accounts

Commit Type: Both

Organization: 254Bxx SOM Pathology Faculty
Fund: 3U0032 HU UPA Fom
Program: P222 Patient Care Activities
Account:
Account Type:
Activity: GNACTV General Activity
Location:

At YTD FY11,
 19xx has net
 surplus balance
 of \$2,735.57

Account	Type	Title	Adjusted Budget	YTD Activity	Commitments	Available Balance
0381	R	MG Clinical Sales/Svcs Distribution	57,000.00	7,000.00	0.00	50,000.00
1900	R	Reserves	0.00	8,235.57	0.00	-8,235.57
1901	R	Budgeted use of Reserves	2,000.00	0.00	0.00	2,000.00
1903	R	Change in Reserves	0.00	-3,500.00	0.00	3,500.00
2005	L	Faculty Incentive	39,500.00	5,000.00	0.00	34,500.00
21J0	L	Other Staff Benefits	10,800.00	1,379.45	0.00	9,420.55
3100	E	Office Supplies	500.00	63.21	0.00	436.79
3189	E	Computers & Servers <\$5,001	2,000.00	0.00	0.00	2,000.00
3820	E	Out of State Travel	5,000.00	1,045.63	0.00	3,954.37
63A0	E	Conference Fees	1,200.00	350.00	0.00	850.00
8045	E	Interdepartmental Support	0.00	926.62	0.00	-926.62
80K0	E	Banner Tax	0.00	14.59	0.00	-14.59
Net Total:			0.00	2,956.07	0.00	

Accounting Treatment Guideline

Prior FY Scenario #3 - FY11 JV Correcting FY10 Transaction

Net Balance Forward

Plus + 1900 \$ 8,235.57

Less - 1901 2,000.00

Plus + 1903 (3,500.00)

Available net \$ 2,735.57 = surplus

Document: Submission Number: Transaction Date: Document Total:

Accounting Information

Sequence Number Journal Type: Budget Period: Accrual: Bank:

COA	Index	Fund	Orgn	Acct	Prog	Actv	Locn	Amount	Debit/Credit
<input type="text" value="U"/>	<input type="text" value="254999"/>	<input type="text" value="3U0032"/>	<input type="text" value="254Bxx"/>	<input type="text" value="1903"/>	<input type="text" value="P222"/>	<input type="text" value="GNACTV"/>	<input type="text"/>	<input type="text" value="2,200.00"/>	<input type="text" value="D"/>

Description **Document Reference** **Deposit Number**

Encumbrance Number: Encumbrance Sequence: Encumbrance Action: NSF: NSF Override

Sequence Number Journal Type: Budget Period: Accrual: Bank:

COA	Index	Fund	Orgn	Acct	Prog	Actv	Locn	Amount	Debit/Credit
<input type="text" value="U"/>	<input type="text" value="497999"/>	<input type="text" value="3U0032"/>	<input type="text" value="497Cxx"/>	<input type="text" value="1903"/>	<input type="text" value="P222"/>	<input type="text" value="GNACTV"/>	<input type="text"/>	<input type="text" value="2,200.00"/>	<input type="text" value="C"/>

Description **Document Reference** **Deposit Number**

Encumbrance Number: Encumbrance Sequence: Encumbrance Action: NSF: NSF Override

Type:

Code:

Default Increment:

Text	Print	Line
Reclass DPI charge posted to wrong index	<input type="checkbox"/>	10
Move using Reserves since Prior Fiscal year	<input type="checkbox"/>	20
2010 AMA Pathology Conference	<input type="checkbox"/>	30
Move from 497999 to 254999	<input type="checkbox"/>	40
Conference Fees coded to 497999 in error	<input type="checkbox"/>	50
4/12/10, I06123xy \$2,200.00	<input type="checkbox"/>	
David 2-13xx	<input type="checkbox"/>	
	<input type="checkbox"/>	
	<input type="checkbox"/>	
	<input type="checkbox"/>	
	<input type="checkbox"/>	
	<input type="checkbox"/>	
	<input type="checkbox"/>	
	<input type="checkbox"/>	
	<input type="checkbox"/>	
	<input type="checkbox"/>	
	<input type="checkbox"/>	
	<input type="checkbox"/>	
	<input type="checkbox"/>	
	<input type="checkbox"/>	

Chart:
 Fiscal Year:
 Index:

Organization: Orthopedics Peds Faculty
 Fund: HU UPA Fom
 Program: Patient Care Activities
 Account:
 Account Type:
 Activity: General Activity
 Location:

- Query Specific Account
- Include Revenue Accounts

Commit Type:

Before FY10
\$2,200
correction is
posted

Account	Type	Title	Adjusted Budget	YTD Activity	Commitments	Available Balance
0381	R	MG Clinical Sales/Svcs Distribution	28,000.00	1,600.00	0.00	26,400.00
1900	R	Reserves	0.00	-2,311.42	0.00	363,700.00
1903	R	Change in Reserves	0.00	1,100.00	0.00	-18,185.00
2005	L	Faculty Incentive	18,500.00	2,215.00	0.00	16,285.00
21J0	L	Other Staff Benefits	4,400.00	558.80	0.00	3,841.20
3100	E	Office Supplies	100.00	17.25	0.00	82.75
3180	E	Non Capital Equipment <\$5,001	0.00	0.00	0.00	0.00
3189	E	Computers & Servers <\$5,001	1,400.00	0.00	0.00	1,400.00
3820	E	Out of State Travel	2,200.00	650.00	0.00	1,550.00
63A0	E	Conference Fees	1,400.00	300.00	0.00	1,100.00
8045	E	Interdepartmental Support	0.00	-500.00	0.00	500.00
80K0	E	Banner Tax	0.00	9.67	0.00	-9.67
Net Total:			0.00	-2,862.14	0.00	

Chart:
 Fiscal Year:
 Index:

Organization: Orthopedics Peds Faculty
 Fund: HU UPA Fom
 Program: Patient Care Activities
 Account:
 Account Type:
 Activity: General Activity
 Location:

- Query Specific Account
- Include Revenue Accounts

Commit Type:

After FY10
\$2,200
correction is
posted

Account	Type	Title	Adjusted Budget	YTD Activity	Commitments	Available Balance
0381	R	MG Clinical Sales/Svcs Distribution	28,000.00	1,600.00	0.00	26,400.00
1900	R	Reserves	0.00	-2,311.42	0.00	363,700.00
1903	R	Change in Reserves	0.00	3,300.00	0.00	-18,185.00
2005	L	Faculty Incentive	18,500.00	2,215.00	0.00	16,285.00
21J0	L	Other Staff Benefits	4,400.00	558.80	0.00	3,841.20
3100	E	Office Supplies	100.00	17.25	0.00	82.75
3180	E	Non Capital Equipment <\$5,001	0.00	0.00	0.00	0.00
3189	E	Computers & Servers <\$5,001	1,400.00	0.00	0.00	1,400.00
3820	E	Out of State Travel	2,200.00	650.00	0.00	1,550.00
63A0	E	Conference Fees	1,400.00	300.00	0.00	1,100.00
8045	E	Interdepartmental Support	0.00	-500.00	0.00	500.00
80K0	E	Banner Tax	0.00	9.67	0.00	-9.67
Net Total:			0.00	-662.14	0.00	

Chart: U
Fiscal Year: 11
Index: 254999

Organization: 254Bxx SOM Pathology Faculty
Fund: 3U0032 HU UPA Fom
Program: P222 Patient Care Activities
Account:
Account Type:
Activity: GNACTV General Activity
Location:

- Query Specific Account
- Include Revenue Accounts

Commit Type: Both

After FY10
 \$2,200
 correction is
 posted

Account	Type	Title	Adjusted Budget	YTD Activity	Commitments	Available Balance
0381	R	MG Clinical Sales/Svcs Distribution	57,000.00	7,000.00	0.00	50,000.00
1900	R	Reserves	0.00	8,235.57	0.00	-8,235.57
1901	R	Budgeted use of Reserves	2,000.00	0.00	0.00	2,000.00
1903	R	Change in Reserves	0.00	-5,700.00	0.00	5,700.00
2005	L	Faculty Incentive	39,500.00	5,000.00	0.00	34,500.00
21J0	L	Other Staff Benefits	10,800.00	1,379.45	0.00	9,420.55
3100	E	Office Supplies	500.00	63.21	0.00	436.79
3189	E	Computers & Servers <\$5,001	2,000.00	0.00	0.00	2,000.00
3820	E	Out of State Travel	5,000.00	1,045.63	0.00	3,954.37
63A0	E	Conference Fees	1,200.00	350.00	0.00	850.00
8045	E	Interdepartmental Support	0.00	926.62	0.00	-926.62
80K0	E	Banner Tax	0.00	14.59	0.00	-14.59
Net Total:			0.00	756.07	0.00	

Accounting Treatment Guideline

Prior FY Scenario #3 - FY11 JV Correcting FY10 Transaction

Unrestricted to Unrestricted - SAME level 2 fund/level 2 program

Example #2 – deficit 19xx, but have 1660 - moves a prior fiscal year respiratory equipment expense of \$5,312.50 from 8512X3 to 85116A. Posted in FY10 on 6/21/10 in 8512X3 9000.

- In FY11, YTD, there is a net deficit in 19xx of \$214.39 in index 85116A
- There is no 1660 or 16xx planned in 497999's budget
- However, account code 8045 cannot be used because the transaction is over the \$5,000 single transaction
- In this scenario, the best practice would be to use 1660 to move the funds. It would have to be budgeted, and the budget also moved since there is no budget

Chart:
 Fiscal Year:
 Index:

- Query Specific Account
 Include Revenue Accounts

Commit Type:

Organization: IM - Faculty #22
 Fund: HU UPA Special Arrangements
 Program: Patient Care Activities
 Account:
 Account Type:
 Activity: Internal Medicine - Operating
 Location:

Resp. equip.
 expense
 6/21/10
 posted here.

Account	Type	Title	Adjusted Budget	YTD Activity	Commitments	Available Balance
0390	R	UNM MG Spec Arrangements Sale	45,700.00	42,391.20	0.00	3,308.80
1900	R	Reserves	0.00	6,256.33	0.00	-6,256.33
1903	R	Change in Reserves	0.00	-58.65	0.00	58.65
2005	L	Faculty Incentive	31,000.00	34,260.00	0.00	-3,260.00
21J0	L	Other Staff Benefits	9,100.00	9,878.55	0.00	-778.55
3100	E	Office Supplies	0.00	62.30	0.00	-62.30
31S0	E	Lab Supplies	0.00	82.00	0.00	-82.00
3800	E	In State Travel	0.00	136.22	0.00	-136.22
5060	E	Outpatient Lab	3,600.00	3,202.69	0.00	397.31
55Z0	E	Other Patient Supply Costs	2,000.00	850.00	0.00	1,150.00
9000	E	Equipment/Furniture >\$5,000	0.00	5,312.50	0.00	-5,312.50
80K0	E	Banner Tax	0.00	56.45	0.00	-56.45
Net Total:			0.00	-5,251.83	0.00	

Chart:
 Fiscal Year:
 Index:

- Query Specific Account
- Include Revenue Accounts

Commit Type:

Want to move
 FY10
 \$5,312.50 exp.
 here

Organization: IM - Pulmonary Fac #36
 Fund: HU UPA Fom
 Program: Patient Care Activities
 Account:
 Account Type:
 Activity: Internal Medicine - Fa
 Location:

Verify index
 85116A has
 same level 2
 fund & program

Account	Type	Title	Adjusted Budget	YTD Activity	Commitments	Available Balance
0381	R	MG Clinical Sales/Svcs Distribution	38,300.00	7,242.00	0.00	31,058.00
1900	R	Reserves	0.00	-307.01	0.00	307.01
1903	R	Change in Reserves	0.00	92.62	0.00	-92.62
2005	L	Faculty Incentive	23,000.00	1,208.00	0.00	21,792.00
21J0	L	Other Staff Benefits	6,800.00	322.10	0.00	6,477.90
3189	E	Computers & Servers <\$5,001	1,400.00	0.00	0.00	1,400.00
31A0	E	Business Food - Local	1,000.00	74.99	0.00	925.01
31C0	E	Dues Memberships	500.00	0.00	0.00	500.00
3820	E	Out of State Travel	3,600.00	971.83	0.00	2,628.17
63A0	E	Conference Fees	2,000.00	600.00	0.00	1,400.00
80K0	E	Banner Tax	0.00	69.45	0.00	-69.45
					0.00	0.00
Net Total:			0.00	6,197.24	0.00	

Chart:
 Fiscal Year:
 Index:

Organization: IM - Pulmonary Fac #36
 Fund: HU UPA Fom
 Program: Patient Care Activities
 Account:
 Account Type:
 Activity: Internal Medicine - Faculty
 Location:

At YTD FY11, 19xx has net deficit balance of \$214.39

- Query Specific Account
- Include Revenue Accounts

There is no budgeted 1660; will have to include in JV

Commit Type:

Account	Type	Title	Adjusted Budget	YTD Activity	Commitments	Available Balance
0381	R	MG Clinical Sales/Svcs Distribution	38,300.00	7,242.00	0.00	31,058.00
1900	R	Reserves	0.00	-307.01	0.00	307.01
1903	R	Change in Reserves	0.00	92.62	0.00	-92.62
2005	L	Faculty Incentive	23,000.00	1,208.00	0.00	21,792.00
21J0	L	Other Staff Benefits	6,800.00	322.10	0.00	6,477.90
3189	E	Computers & Servers <\$5,001	1,400.00	0.00	0.00	1,400.00
31A0	E	Business Food - Local	1,000.00	74.99	0.00	925.01
31C0	E	Dues Memberships	500.00	0.00	0.00	500.00
3820	E	Out of State Travel	3,600.00	971.83	0.00	2,628.17
63A0	E	Conference Fees	2,000.00	600.00	0.00	1,400.00
80K0	E	Banner Tax	0.00	69.45	0.00	-69.45
					0.00	0.00
Net Total:			0.00	6,197.24	0.00	

Accounting Treatment Guideline

Prior FY Scenario #3 - FY11 JV Correcting FY10 Transaction

Net Reserves

Plus + 1900 \$ (307.01)

Less - 1901 0.00

Plus + 1903 92.62

Available net \$ (214.39) = surplus

Document: Submission Number: Transaction Date: Document Total:

Accounting Information

Sequence Number Journal Type: Budget Period: Accrual: Bank:

COA	Index	Fund	Orgn	Acct	Prog	Actv	Locn	Amount	Debit/Credit
<input type="text" value="U"/>	85116A	3U0032	851Rxx	1660	P222	851A07		5,312.50	<input type="text" value="D"/>

Description: Document Reference: Deposit Number:

Encumbrance Number: Encumbrance Sequence: Encumbrance Action: NSF: NSF Override

Sequence Number Journal Type: Budget Period: Accrual: Bank:

COA	Index	Fund	Orgn	Acct	Prog	Actv	Locn	Amount	Debit/Credit
<input type="text" value="U"/>	8512X3	3U0033	851Hxx	1660	P222	851A05		5,312.50	<input type="text" value="C"/>

Description: Document Reference: Deposit Number:

Encumbrance Number: Encumbrance Sequence: Encumbrance Action: NSF: NSF Override

Document: Submission Number: Transaction Date: Document Total:

Accounting Information

Sequence Number Journal Type: Budget Period: Accrual: Bank:

COA	Index	Fund	Orgn	Acct	Prog	Actv	Locn	Amount	Debit/Credit
<input type="text" value="U"/>	85116A	3U0032	851Rxx	1660	P222	851A07		5,313.00	-

Description: Document Reference: Deposit Number:

Encumbrance Number: Encumbrance Sequence: Encumbrance Action: NSF: NSF Override

Sequence Number Journal Type: Budget Period: Accrual: Bank:

COA	Index	Fund	Orgn	Acct	Prog	Actv	Locn	Amount	Debit/Credit
<input type="text" value="U"/>	85116A	3U0032	851Rxx	8060	P222	851A07		5,313.00	-

Description: Document Reference: Deposit Number:

Encumbrance Number: Encumbrance Sequence: Encumbrance Action: NSF: NSF Override

Document: Submission Number: Transaction Date: Document Total:

Accounting Information

Sequence Number Journal Type: Budget Period: Accrual: Bank:

COA	Index	Fund	Orgn	Acct	Prog	Actv	Locn	Amount	Debit/Credit
<input type="text" value="U"/>	8512X3	3U0033	851Hxx	1660	P222	851A05		5,313.00	<input style="border: 1px solid black; width: 20px; height: 20px; text-align: center; vertical-align: middle;" type="text" value="+"/>

Description **Document Reference** **Deposit Number**

Encumbrance Number: Encumbrance Sequence: Encumbrance Action: NSF: NSF Override

Sequence Number Journal Type: Budget Period: Accrual: Bank:

COA	Index	Fund	Orgn	Acct	Prog	Actv	Locn	Amount	Debit/Credit
<input type="text" value="U"/>	8512X3	3U0033	851Hxx	8060	P222	851A05		5,313.00	<input style="border: 1px solid black; width: 20px; height: 20px; text-align: center; vertical-align: middle;" type="text" value="+"/>

Description **Document Reference** **Deposit Number**

Encumbrance Number: Encumbrance Sequence: Encumbrance Action: NSF: NSF Override

Type:

Code:

Default Increment:

Text	Print	Line
Reclass DPI charge posted to wrong index	<input type="checkbox"/>	10
Use allocation code 1660	<input type="checkbox"/>	20
Acme Inc Respiratory Equip Inc	<input type="checkbox"/>	30
Move from 8512X3 to 85116A	<input type="checkbox"/>	40
Respiratory equip coded to 8512X3 9000 in error	<input type="checkbox"/>	50
Prior year expense	<input type="checkbox"/>	
6/21/10, I06248xy \$5,312.50	<input type="checkbox"/>	
Nancy 2-74xx	<input type="checkbox"/>	
	<input type="checkbox"/>	
	<input type="checkbox"/>	
	<input type="checkbox"/>	
	<input type="checkbox"/>	
	<input type="checkbox"/>	
	<input type="checkbox"/>	
	<input type="checkbox"/>	
	<input type="checkbox"/>	
	<input type="checkbox"/>	
	<input type="checkbox"/>	

Chart: U
Fiscal Year: 11
Index: 85116A

Organization: 851Rxx IM - Pulmonary Fac #36
Fund: 3U0032 HU UPA Fom
Program: P222 Patient Care Activities
Account:
Account Type:
Activity: 851A07 Internal Medicine - Faculty
Location:

- Query Specific Account
- Include Revenue Accounts

Commit Type: Both

After post
 \$5,312.50 PY
 exp. thru
 1660

Account	Type	Title	Adjusted Budget	YTD Activity	Commitments	Available Balance
0381	R	MG Clinical Sales/Svcs Distribution	38,300.00	7,242.00	0.00	31,058.00
1660	R	Allocations Other	-5,313.00	-5,312.50	0.00	-0.50
1900	R	Reserves	0.00	-307.01	0.00	307.01
1903	R	Change in Reserves	0.00	92.62	0.00	-92.62
2005	L	Faculty Incentive	23,000.00	1,208.00	0.00	21,792.00
21J0	L	Other Staff Benefits	6,800.00	322.10	0.00	6,477.90
3189	E	Computers & Servers <\$5,001	1,400.00	0.00	0.00	1,400.00
31A0	E	Business Food - Local	1,000.00	74.99	0.00	925.01
31C0	E	Dues Memberships	500.00	0.00	0.00	500.00
3820	E	Out of State Travel	3,600.00	971.83	0.00	2,628.17
63A0	E	Conference Fees	2,000.00	600.00	0.00	1,400.00
8060	E	Other Operating Costs	-5,313.00	0.00	0.00	-5,313.00
Net Total:			0.00	-1,478.29	0.00	

Chart: U
Fiscal Year: 11
Index: 8512X3

Organization: 851Hxx IM - Faculty #22
Fund: 3U0033 HU UPA Special Arrangements
Program: P222 Patient Care Activities
Account:
Account Type:
Activity: 851A05 Internal Medicine - Operating
Location:

- Query Specific Account
- Include Revenue Accounts

After post
 \$5,312.50 PY
 exp. thru
 1660

Commit Type: Both

Account	Type	Title	Adjusted Budget	YTD Activity	Commitments	Available Balance
0390	R	UNM MG Spec Arrangements Sales	47,000.00	2,321.00	0.00	44,679.00
1660	R	Allocations Other	5,313.00	5,312.50	0.00	363,700.00
1900	R	Reserves	0.00	-5,251.83	0.00	-18,185.00
1903	R	Change in Reserves	0.00	-58.65	0.00	58.65
2005	L	Faculty Incentive	31,000.00	0.00	0.00	31,000.00
21J0	L	Other Staff Benefits	9,100.00	0.00	0.00	9,100.00
3100	E	Office Supplies	0.00	7.23	0.00	-7.23
31S0	E	Lab Supplies	0.00	10.82	0.00	-10.82
3800	E	In State Travel	0.00	16.10	0.00	-16.10
5060	E	Outpatient Lab	3,600.00	258.69	0.00	3,341.31
55Z0	E	Other Patient Supply Costs	2,000.00	27.80	0.00	1,972.20
8060	E	Other Operating Costs	5,313.00	0.00		
Net Total:			0.00	2,002.38	0.00	

Accounting Treatment Guideline

Prior FY Scenario #3 - FY11 JV Correcting FY10 Transaction

Unrestricted to Unrestricted - SAME level 2 fund/level 2 program

Example #3 – deficit 19xx - moves a prior fiscal year conference fee expense of \$2,200 from 254999 to 497999. Posted in FY10 on 4/12/10 in 254999 63A0.

- ❑ In FY11, YTD, there is a net deficit in 19xx of \$1,211.42 in index 497999
- ❑ There is no 1660 or 16xx planned in 497999's budget
- ❑ Neither 1903 or 1660 should be used in this scenario
- ❑ Account code 8045 is the best option to move the expense; it is under \$5,000 and will not put either 497999 or 254999 over annual \$20,000 limit
- ❑ Remember, Banner tax is not calculated on 1903, 16xx or 8045

Chart:
 Fiscal Year:
 Index:

Organization: SOM Pathology Faculty
 Fund: HU UPA Fom
 Program: Patient Care Activities
 Account:
 Account Type:
 Activity: General Activity
 Location:

- Query Specific Account
- Include Revenue Accounts

Conference fee 4/12/10 posted here

Commit Type:

Account	Type	Title	Adjusted Budget	YTD Activity	Commitments	Available Balance
0381	R	MG Clinical Sales/Svcs Distribution	55,000.00	53,500.00	0.00	1,500.00
1900	R	Reserves	0.00	9,114.58	0.00	-9,114.58
1903	R	Change in Reserves	0.00	565.36	0.00	-565.36
2005	L	Faculty Incentive	30,000.00	33,250.00	0.00	-3,250.00
21J0	L	Other Staff Benefits	9,000.00	9,280.21	0.00	-280.21
3100	E	Office Supplies	500.00	361.25	0.00	138.75
3189	E	Computers & Servers <\$5,001	3,000.00	1,282.25	0.00	1,717.75
31A0	E	Business Food - Local	3,500.00	2,562.50	0.00	937.50
31K1	E	Overnight Delivery	0.00	76.26	0.00	-76.26
3820	E	Out of State Travel	7,000.00	5,258.99	0.00	1,741.01
63A0	E	Conference Fees	2,000.00	2,200.00	0.00	-200.00
80K0	E	Banner Tax	0.00	122.91	0.00	-122.91
Net Total:			0.00	8,785.57	0.00	

Chart:
 Fiscal Year:
 Index:

- Query Specific Account
- Include Revenue Accounts

Commit Type:

Organization: Orthopedics Peds Faculty
 Fund: HU UPA Fom
 Program: Patient Care Activities
 Account:
 Account Type:
 Activity: General Activity
 Location:

Want to move the \$2,200 expense to here

Verify index 497999; it crosses level 2 fund

Account	Type	Title	Adjusted Budget	YTD Activity	Commitments	Available Balance
0381	R	MG Clinical Sales/Svcs Distribution	28,000.00	1,600.00	0.00	26,400.00
1900	R	Reserves	0.00	-2,311.42	0.00	363,700.00
1903	R	Change in Reserves	0.00	1,100.00	0.00	-18,185.00
2005	L	Faculty Incentive	18,500.00	2,215.00	0.00	16,285.00
21J0	L	Other Staff Benefits	4,400.00	558.80	0.00	3,841.20
3100	E	Office Supplies	100.00	17.25	0.00	82.75
3180	E	Non Capital Equipment <\$5,001	0.00	0.00	0.00	0.00
3189	E	Computers & Servers <\$5,001	1,400.00	0.00	0.00	1,400.00
3820	E	Out of State Travel	2,200.00	650.00	0.00	1,550.00
63A0	E	Conference Fees	1,400.00	300.00	0.00	1,100.00
8045	E	Interdepartmental Support	0.00	-500.00	0.00	500.00
80K0	E	Banner Tax	0.00	9.67	0.00	-9.67
Net Total:			0.00	-2,862.14	0.00	

Chart:
 Fiscal Year:
 Index:

- Query Specific Account
- Include Revenue Accounts

Commit Type:

Organization: Orthopedics Peds Faculty
 Fund: HU UPA Fom
 Program: Patient Care Activities
 Account:
 Account Type:
 Activity: General Activity
 Location:

There is no 1660 planned in budget

At YTD FY11, 19xx has net deficit balance of \$1,211.42

Account	Type	Title	Adjusted Budget	YTD Activity	Commitments	Available Balance
0381	R	MG Clinical Sales/Svcs Distribution	28,000.00	1,600.00	0.00	26,400.00
1900	R	Reserves	0.00	-2,311.42	0.00	363,700.00
1903	R	Change in Reserves	0.00	1,100.00	0.00	-18,185.00
2005	L	Faculty Incentive	18,500.00	2,215.00	0.00	16,285.00
21J0	L	Other Staff Benefits	4,400.00	558.80	0.00	3,841.20
3100	E	Office Supplies	100.00	17.25	0.00	82.75
3180	E	Non Capital Equipment <\$5,001	0.00	0.00	0.00	0.00
3189	E	Computers & Servers <\$5,001	1,400.00	0.00	0.00	1,400.00
3820	E	Out of State Travel	2,200.00	650.00	0.00	1,550.00
63A0	E	Conference Fees	1,400.00	300.00	0.00	1,100.00
8045	E	Interdepartmental Support	0.00	-500.00	0.00	500.00
80K0	E	Banner Tax	0.00	9.67	0.00	-9.67
Net Total:			0.00	-2,862.14	0.00	

Accounting Treatment Guideline

Prior FY Scenario #3 - FY11 JV Correcting FY10 Transactions

Net Reserves:

Plus + 1900 \$ (2,311.42)

Less - 1901 0.00

Plus + 1903 1,100.00

Available net \$ (1,211.42) = deficit

Document: Submission Number: Transaction Date: Document Total:

Accounting Information

Sequence Number Journal Type: Budget Period: Accrual: Bank:

COA	Index	Fund	Orgn	Acct	Prog	Actv	Locn	Amount	Debit/Credit
<input type="text" value="U"/>	<input type="text" value="254999"/>	<input type="text" value="3U0032"/>	<input type="text" value="254Bxx"/>	<input type="text" value="8045"/>	<input type="text" value="P222"/>	<input type="text" value="GNACTV"/>	<input type="text"/>	<input type="text" value="2,200.00"/>	<input type="text" value="C"/>

Description: Document Reference: Deposit Number:

Encumbrance Number: Encumbrance Sequence: Encumbrance Action: NSF: NSF Override

Sequence Number Journal Type: Budget Period: Accrual: Bank:

COA	Index	Fund	Orgn	Acct	Prog	Actv	Locn	Amount	Debit/Credit
<input type="text" value="U"/>	<input type="text" value="497999"/>	<input type="text" value="3U0032"/>	<input type="text" value="497Cxx"/>	<input type="text" value="8045"/>	<input type="text" value="P222"/>	<input type="text" value="GNACTV"/>	<input type="text"/>	<input type="text" value="2,200.00"/>	<input type="text" value="D"/>

Description: Document Reference: Deposit Number:

Encumbrance Number: Encumbrance Sequence: Encumbrance Action: NSF: NSF Override

Type:

Code:

Default Increment:

Text	Print	Line
Reclass DPI charge posted to wrong index	<input type="checkbox"/>	10
2010 AMA Conference	<input type="checkbox"/>	20
Move from 254999 to 497999	<input type="checkbox"/>	30
Conference Fees coded to 497999 in error	<input type="checkbox"/>	40
4/12/10, I06123xy \$2,200.00	<input type="checkbox"/>	50
Net Reserves for 497999 has a deficit balance	<input type="checkbox"/>	
Using acct code 8045 to move funds	<input type="checkbox"/>	
David 2-13xx	<input type="checkbox"/>	
	<input type="checkbox"/>	
	<input type="checkbox"/>	
	<input type="checkbox"/>	
	<input type="checkbox"/>	
	<input type="checkbox"/>	
	<input type="checkbox"/>	
	<input type="checkbox"/>	
	<input type="checkbox"/>	
	<input type="checkbox"/>	
	<input type="checkbox"/>	

Chart:
 Fiscal Year:
 Index:

Organization: Orthopedics Peds Faculty
 Fund: HU UPA Fom
 Program: Patient Care Activities
 Account:
 Account Type:
 Activity: General Activity
 Location:

- Query Specific Account
- Include Revenue Accounts

Commit Type:

After credit to 8045 is posted

Account	Type	Title	Adjusted Budget	YTD Activity	Commitments	Available Balance
0381	R	MG Clinical Sales/Svcs Distribution	28,000.00	1,600.00	0.00	26,400.00
1900	R	Reserves	0.00	-2,311.42	0.00	363,700.00
1903	R	Change in Reserves	0.00	1,100.00	0.00	-18,185.00
2005	L	Faculty Incentive	18,500.00	2,215.00	0.00	16,285.00
21J0	L	Other Staff Benefits	4,400.00	558.80	0.00	3,841.20
3100	E	Office Supplies	100.00	17.25	0.00	82.75
3180	E	Non Capital Equipment <\$5,001	0.00	0.00	0.00	0.00
3189	E	Computers & Servers <\$5,001	1,400.00	0.00	0.00	1,400.00
3820	E	Out of State Travel	2,200.00	650.00	0.00	1,550.00
63A0	E	Conference Fees	1,400.00	300.00	0.00	1,100.00
8045	E	Interdepartmental Support	0.00	1,700.00	0.00	-1,700.00
80K0	E	Banner Tax	0.00	9.67	0.00	-9.67
Net Total:			0.00	-5,062.14	0.00	

Chart:
 Fiscal Year:
 Index:

Organization: SOM Pathology Faculty
 Fund: HU UPA Fom
 Program: Patient Care Activities
 Account:
 Account Type:
 Activity: General Activity
 Location:

- Query Specific Account
- Include Revenue Accounts

Commit Type:

After credit to 8045 is posted

Account	Type	Title	Adjusted Budget	YTD Activity	Commitments	Available Balance
0381	R	MG Clinical Sales/Svcs Distribution	57,000.00	7,000.00	0.00	50,000.00
1900	R	Reserves	0.00	8,235.57	0.00	-8,235.57
1901	R	Budgeted use of Reserves	2,000.00	0.00	0.00	2,000.00
1903	R	Change in Reserves	0.00	432.65	0.00	-432.65
2005	L	Faculty Incentive	39,500.00	5,000.00	0.00	34,500.00
21J0	L	Other Staff Benefits	10,800.00	1,379.45	0.00	9,420.55
3100	E	Office Supplies	500.00	63.21	0.00	436.79
3189	E	Computers & Servers <\$5,001	2,000.00	0.00	0.00	2,000.00
3820	E	Out of State Travel	5,000.00	1,045.63	0.00	3,954.37
63A0	E	Conference Fees	1,200.00	350.00	0.00	850.00
8045	E	Interdepartmental Support	0.00	-1,273.38	0.00	1,273.38
80K0	E	Banner Tax	0.00	14.59	0.00	-14.59
Net Total:			0.00	9,088.72	0.00	

Accounting Treatment Guideline

Prior FY Scenario #4 - FY11 JV Correcting FY10 Transaction

Unrestricted to Unrestricted – CROSSES level 2 fund/level 2 program

For Example:

Dr 523999 3189 3U0029

Cr 497999 3189 3U0032

Use the following decision tree hierarchy

- 1) Use 8045 if meets rules - <\$5,000 / <\$20,000, etc.
- 2) If cannot use 8045, use JET\BDT - 11xx and 12xx

*Refer to : Hyperion FORH008-HSC Transfers Allocations or
Hyperion FBRH0Z1-Transfer or Allocation Made on Main & Branch Campuses*

Accounting Treatment Guideline

Prior FY Scenario #4 - FY11 JV Correcting FY10 Transaction

Unrestricted to Unrestricted - CROSSES level 2 fund/level 2 program

Example #1 – Use 8045 - moves a prior fiscal year computer expense of \$1,762.50 from 497999 to 523999. Posted in FY10 on 6/9/10 in 497999 3189.

- 497999 is fund 3U0032 and 523999 is fund 3U0034, 2 different level 2 funds
- Neither 1903 or 1660 can be used in this scenario
- Account code 8045 is the best option to move the expense; it is under \$5,000 single transaction limit

Chart:
 Fiscal Year:
 Index:

- Query Specific Account
- Include Revenue Accounts

Commit Type:

Organization: Orthopedics Peds Faculty
 Fund: HU UPA Fom
 Program: Patient Care Activities
 Account:
 Account Type:
 Activity: General Activity
 Location:

Computer expense
6/9/10 posted here.

Account	Type	Title	Adjusted Budget	YTD Activity	Commitments	Available Balance
0381	R	MG Clinical Sales/Svcs Distribution	31,500.00	25,320.00	0.00	6,180.00
1900	R	Reserves	0.00	1,782.58	0.00	-1,782.58
1903	R	Change in Reserves	0.00	1,500.00	0.00	-1,500.00
2005	L	Faculty Incentive	20,000.00	18,600.00	0.00	1,400.00
21J0	L	Other Staff Benefits	5,700.00	5,136.21	0.00	563.79
3100	E	Office Supplies	200.00	63.45	0.00	136.55
3110	E	Books Periodicals	0.00	210.00	0.00	-210.00
3180	E	Non Capital Equipment <\$5,001	0.00	625.00	0.00	-625.00
3189	E	Computers & Servers <\$5,001	1,500.00	1,762.50	0.00	-262.50
3820	E	Out of State Travel	2,600.00	2,245.78	0.00	354.22
63A0	E	Conference Fees	1,500.00	2,200.00	0.00	-700.00
80K0	E	Banner Tax	0.00	71.06	0.00	-71.06
Net Total:			0.00	-2,311.42	6,461.74	

Chart:
 Fiscal Year:
 Index:

- Query Specific Account
- Include Revenue Accounts

Commit Type:

Organization: Surg Ortho Faculty #8
 Fund: HU UNMH SOM General
 Program: Patient Care Activities
 Account:
 Account Type:
 Activity: Garcia Professional Account
 Location:

Want to move the \$1,762.50 expense to here

Verify index 523999; it crosses level 2 fund

Account	Type	Title	Adjusted Budget	YTD Activity	Commitments	Available Balance
0341	R	Univ Hospital Revenue Distribution	9,000.00	750.00	0.00	8,250.00
1900	R	Reserves	0.00	5,821.76	0.00	-5,821.76
31C0	E	Dues Memberships	2,000.00	326.00	0.00	1,674.00
3820	E	Out of State Travel	5,000.00	667.32	0.00	4,332.68
63A0	E	Conference Fees	2,000.00	275.00	0.00	1,725.00
80K0	E	Banner Tax	0.00	9.45	0.00	-9.45
					0.00	0.00
					0.00	0.00
					0.00	0.00
					0.00	0.00
					0.00	0.00
					0.00	0.00
Net Total:			0.00	5,293.99	0.00	

Document: Submission Number: Transaction Date: Document Total:

Accounting Information

Sequence Number Journal Type: Budget Period: Accrual: Bank:

COA	Index	Fund	Orgn	Acct	Prog	Actv	Locn	Amount	Debit/Credit
<input type="text" value="U"/>	497999	3U0032	497Cxx	8045	P222	GNACTV		1,762.50	<input type="text" value="C"/>

Description: Document Reference: Deposit Number:

Encumbrance Number: Encumbrance Sequence: Encumbrance Action: NSF: NSF Override

Sequence Number Journal Type: Budget Period: Accrual: Bank:

COA	Index	Fund	Orgn	Acct	Prog	Actv	Locn	Amount	Debit/Credit
<input type="text" value="U"/>	523999	3U0034	523Fxx	8045	P222	523Axy		1,762.50	<input type="text" value="D"/>

Description: Document Reference: Deposit Number:

Encumbrance Number: Encumbrance Sequence: Encumbrance Action: NSF: NSF Override

Type:

Code:

Default Increment:

Text	Print	Line
Reclass P-card charge posted to wrong index	<input type="checkbox"/>	10
Dell Computers	<input type="checkbox"/>	20
Move from 497999 to 523999	<input type="checkbox"/>	30
Laptop coded to 497999 in error	<input type="checkbox"/>	40
6/9/10, S09462yz \$1,762.5	<input type="checkbox"/>	50
Lisa 2-61xx	<input type="checkbox"/>	
	<input type="checkbox"/>	
	<input type="checkbox"/>	
	<input type="checkbox"/>	
	<input type="checkbox"/>	
	<input type="checkbox"/>	
	<input type="checkbox"/>	
	<input type="checkbox"/>	
	<input type="checkbox"/>	
	<input type="checkbox"/>	
	<input type="checkbox"/>	
	<input type="checkbox"/>	
	<input type="checkbox"/>	
	<input type="checkbox"/>	

Accounting Treatment Guideline

Prior FY Scenario #4 - FY11 JV Correcting FY10 Transaction

Unrestricted to Unrestricted - CROSSES level 2 fund/level 2 program

Example #2 – use of transfer codes – this scenario moves a prior fiscal year UNMH invoice of \$19,150.00 from 523999 to 497999. Posted in FY10 on 6/28/10 in 523999 69Z0.

- ❑ 497999 is fund 3U0032 and 523999 is fund 3U0034; different level 2 funds
- ❑ Neither 1903 or 1660 can be used in this scenario
- ❑ Account code 8045 cannot to move the FY10 expense because it would result in pushing index 497999 over the \$20,000 annual transaction limit
- ❑ \$19,150 PY expense + \$2,100 (already debited in 497999 8045)
- ❑ Best option is to move expense using JET and BDT rule class codes

Chart:
 Fiscal Year:
 Index:

- Query Specific Account
- Include Revenue Accounts

Commit Type:

Organization: Surg Ortho Faculty #8
 Fund: HU UNMH SOM General
 Program: Patient Care Activities
 Account:
 Account Type:
 Activity: Garcia Professional Account
 Location:

Verify FY10 UH expense posted here.

Account	Type	Title	Adjusted Budget	YTD Activity	Commitments	Available Balance
0341	R	Univ Hospital Revenue Distribution	9,000.00	9,000.00	0.00	0.00
1900	R	Reserves	0.00	917.68	0.00	-917.68
31C0	E	Dues Memberships	2,000.00	1,826.00	0.00	174.00
3820	E	Out of State Travel	5,000.00	5,620.21	0.00	-620.21
63A0	E	Conference Fees	2,000.00	225.00	0.00	1,775.00
69Z0	E	Other Professional Services	0.00	19,150.00	0.00	-19,150.00
80K0	E	Banner Tax	0.00	76.71	0.00	-76.71
					0.00	0.00
					0.00	0.00
					0.00	0.00
					0.00	0.00
					0.00	0.00
Net Total:			0.00	-13,328.24	0.00	

Chart:
 Fiscal Year:
 Index:

- Query Specific Account
- Include Revenue Accounts

Commit Type:

Verify index 523999; it crosses level 2 fund

Organization: Surg Ortho Faculty #8
 Fund: HU UNMH SOM General
 Program: Patient Care Activities
 Account:
 Account Type:
 Activity: Garcia Professional Account
 Location:

Account	Type	Title	Adjusted Budget	YTD Activity	Commitments	Available Balance
0341	R	Univ Hospital Revenue Distribution	9,000.00	750.00	0.00	8,250.00
1900	R	Reserves	0.00	-13,328.24	0.00	13,328.24
31C0	E	Dues Memberships	2,000.00	326.00	0.00	1,674.00
3820	E	Out of State Travel	5,000.00	667.32	0.00	4,332.68
63A0	E	Conference Fees	2,000.00	275.00	0.00	1,725.00
80K0	E	Banner Tax	0.00	11.24	0.00	-11.24
					0.00	0.00
					0.00	0.00
					0.00	0.00
					0.00	0.00
					0.00	0.00
					0.00	0.00
Net Total:			0.00	-13,857.80	0.00	

Chart: U
Fiscal Year: 11
Index: 497999

- Query Specific Account
- Include Revenue Accounts

Commit Type: Both

Cannot use 8045
 - more than
 \$20,000 annual
 limit
 19,150 + 2,100

Organization: 497Cxx Orthopedics Peds Faculty
Fund: 3U0032 HU UPA Fom
Program: P222 Patient Care Activities
Account:
Account Type:
Activity: GNACTV General Activity
Location:

Since crosses fund
 level 2 with
 523999, cannot
 use 1903 or 1660

Account	Type	Title	Adjusted Budget	YTD Activity	Commitments	Available Balance
0381	R	MG Clinical Sales/Svcs Distribution	48,000.00	1,600.00	0.00	46,400.00
1900	R	Reserves	0.00	21,238.56	0.00	363,700.00
1903	R	Change in Reserves	0.00	3,300.00	0.00	-18,185.00
2005	L	Faculty Incentive	32,300.00	2,215.00	0.00	30,085.00
21J0	L	Other Staff Benefits	10,600.00	558.80	0.00	10,041.20
3189	E	Computers & Servers <\$5,001	1,500.00	0.00	0.00	1,500.00
3820	E	Out of State Travel	2,200.00	368.20	0.00	1,831.80
63A0	E	Conference Fees	1,400.00	300.00	0.00	1,100.00
8045	E	Interdepartmental Support	0.00	2,100.00	0.00	-2,100.00
80K0	E	Banner Tax	0.00	6.68	0.00	-6.68
					0.00	0.00
					0.00	0.00
Net Total:			0.00	20,589.88	0.00	

Document: Submission Number: Transaction Date: Document Total:

Accounting Information

Sequence Number Journal Type: Budget Period: Accrual: Bank:

COA	Index	Fund	Orgn	Acct	Prog	Actv	Locn	Amount	Debit/Credit
<input type="checkbox" value="U"/>	497999	3U0032	497Cxx	11E0	P222	GNACTV		19,150.00	<input type="checkbox" value="D"/>

Description: Document Reference: Deposit Number:

Encumbrance Number: Encumbrance Sequence: Encumbrance Action: NSF: NSF Override

Put index & acct code first in Short description for JET/BDT JVs per Budget Office

Sequence Number Journal Type: Budget Period: Accrual: Bank:

COA	Index	Fund	Orgn	Acct	Prog	Actv	Locn	Amount	Debit/Credit
<input type="checkbox" value="U"/>	523999	3U0034	523Fxx	11F0	P222	523Axy		19,150.00	<input type="checkbox" value="C"/>

Description: Document Reference: Deposit Number:

Encumbrance Number: Encumbrance Sequence: Encumbrance Action: NSF: NSF Override

Document: Submission Number: Transaction Date: Document Total:

Accounting Information

Sequence Number Journal Type: Budget Period: Accrual: Bank:

COA	Index	Fund	Orgn	Acct	Prog	Actv	Locn	Amount	Debit/Credit
<input type="text" value="U"/>	<input type="text" value="497999"/>	<input type="text" value="3U0032"/>	<input type="text" value="497Cxx"/>	<input type="text" value="11E0"/>	<input type="text" value="P222"/>	<input type="text" value="GNACTV"/>	<input type="text"/>	<input type="text" value="19,150.00"/>	<input type="text" value="-"/>

Description **Document Reference** **Deposit Number**

Encumbrance Number: Encumbrance Sequence: Encumbrance Action: NSF: NSF Override

Sequence Number Journal Type: Budget Period: Accrual: Bank:

COA	Index	Fund	Orgn	Acct	Prog	Actv	Locn	Amount	Debit/Credit
<input type="text" value="U"/>	<input type="text" value="497999"/>	<input type="text" value="3U0032"/>	<input type="text" value="497Cxx"/>	<input type="text" value="8060"/>	<input type="text" value="P222"/>	<input type="text" value="GNACTV"/>	<input type="text"/>	<input type="text" value="19,150.00"/>	<input type="text" value="-"/>

Description **Document Reference** **Deposit Number**

Encumbrance Number: Encumbrance Sequence: Encumbrance Action: NSF: NSF Override

Document: Submission Number: Transaction Date: Document Total:

Accounting Information

Sequence Number Journal Type: Budget Period: Accrual: Bank:

COA	Index	Fund	Orgn	Acct	Prog	Actv	Locn	Amount	Debit/Credit
<input type="text" value="U"/>	<input type="text" value="523999"/>	<input type="text" value="3U0034"/>	<input type="text" value="523Fxx"/>	<input type="text" value="11F0"/>	<input type="text" value="P222"/>	<input type="text" value="523Axy"/>	<input type="text"/>	<input type="text" value="19,150.00"/>	<input type="text" value="+"/>

Description **Document Reference** **Deposit Number**

Encumbrance Number: Encumbrance Sequence: Encumbrance Action: NSF: NSF Override

Sequence Number Journal Type: Budget Period: Accrual: Bank:

COA	Index	Fund	Orgn	Acct	Prog	Actv	Locn	Amount	Debit/Credit
<input type="text" value="U"/>	<input type="text" value="523999"/>	<input type="text" value="3U0034"/>	<input type="text" value="523Fxx"/>	<input type="text" value="8060"/>	<input type="text" value="P222"/>	<input type="text" value="523Axy"/>	<input type="text"/>	<input type="text" value="19,150.00"/>	<input type="text" value="+"/>

Description **Document Reference** **Deposit Number**

Encumbrance Number: Encumbrance Sequence: Encumbrance Action: NSF: NSF Override

Type:

Code:

Default Increment:

Text	Print	Line
Transfer UH expense posted in FY10	<input type="checkbox"/>	10
Crosses fund level 2	<input type="checkbox"/>	20
Move from 523999 to 497999	<input type="checkbox"/>	30
Coded to 523999 69Z0 in error	<input type="checkbox"/>	40
6/8/10, UH 1369xz \$19,150.00	<input type="checkbox"/>	50
Lana 2-93xx	<input type="checkbox"/>	
	<input type="checkbox"/>	
	<input type="checkbox"/>	
	<input type="checkbox"/>	
	<input type="checkbox"/>	
	<input type="checkbox"/>	
	<input type="checkbox"/>	
	<input type="checkbox"/>	
	<input type="checkbox"/>	
	<input type="checkbox"/>	
	<input type="checkbox"/>	
	<input type="checkbox"/>	
	<input type="checkbox"/>	
	<input type="checkbox"/>	
	<input type="checkbox"/>	

Chart: U
Fiscal Year: 11
Index: 497999

Organization: 497Cxx Orthopedics Peds Faculty
Fund: 3U0032 HU UPA Fom
Program: P222 Patient Care Activities
Account:
Account Type:
Activity: GNACTV General Activity
Location:

- Query Specific Account
- Include Revenue Accounts

Commit Type: Both

After \$19,150
transferto
523999

Reduces the
budget to be spent
by \$19,500

Account	Type	Title	Adjusted Budget	YTD Activity	Commitments	Available Balance
0381	R	MG Clinical Sales/Svcs Distribution	48,000.00	1,600.00	0.00	46,400.00
11E0	R	Trsfr To Public Service	-19,150.00	-19,150.00	0.00	363,700.00
1900	R	Reserves	0.00	21,238.56	0.00	-18,185.00
1903	R	Change in Reserves	0.00	3,300.00	0.00	-3,300.00
2005	L	Faculty Incentive	32,300.00	2,215.00	0.00	30,085.00
21J0	L	Other Staff Benefits	10,600.00	558.80	0.00	10,041.20
3189	E	Computers & Servers <\$5,001	1,500.00	0.00	0.00	1,500.00
3820	E	Out of State Travel	2,200.00	368.20	0.00	1,831.80
63A0	E	Conference Fees	1,400.00	300.00	0.00	1,100.00
8045	E	Interdepartmental Support	0.00	2,100.00	0.00	-2,100.00
8060	E	Other Operating Costs	-19,150.00	0.00	0.00	-19,150.00
80K0	E	Banner Tax	0.00	6.68	0.00	-6.68
Net Total:			0.00	1,439.88	0.00	

Chart:
 Fiscal Year:
 Index:

Organization: Surg Ortho Faculty #8
 Fund: HU UNMH SOM General
 Program: Patient Care Activities
 Account:
 Account Type:
 Activity: Garcia Professional Account
 Location:

- Query Specific Account
- Include Revenue Accounts

Commit Type:

After \$19,150 transfer from 497999

Increases the budget to be spent by \$19,500

Account	Type	Title	Adjusted Budget	YTD Activity	Commitments	Available Balance
0341	R	Univ Hospital Revenue Distribution	9,000.00	750.00	0.00	8,250.00
11F0	R	Trsfr From Public Service	19,150.00	19,150.00	0.00	0.00
1900	R	Reserves	0.00	-13,328.24	0.00	13,328.24
31C0	E	Dues Memberships	2,000.00	326.00	0.00	1,674.00
3820	E	Out of State Travel	5,000.00	667.32	0.00	4,332.68
63A0	E	Conference Fees	2,000.00	275.00	0.00	1,725.00
8060	E	Other Operating Costs	19,150.00	0.00	0.00	19,150.00
80K0	E	Banner Tax	0.00	11.24	0.00	-11.24
					0.00	0.00
					0.00	0.00
					0.00	0.00
					0.00	0.00
Net Total:			0.00	5,292.20	0.00	



V. Allocations, 8045, and Transfers

1. Allocations
2. 8045
3. Transfers
4. Transfer or Allocation Decision Tree
5. Allocation/Transfer Aide
6. Sample Reports – Transfer
7. Other JV tips

Allocations

- ❑ Revenue associated with the same fund level 2 and program level 2.
- ❑ Unrestricted Revenue
- ❑ Generally use 1660-Allocations Other General as both the debit and credit for this entry (not true of clinical allocations)
- ❑ If not budgeted, budget entry must accompany allocation entry
- ❑ Must be included in Budget

See full guidelines at Main Unrestricted Accounting website

<http://www.unm.edu/~gacctng/Allocation%20JV%20Instructions.html>

8045 Guidelines

- ❑ Used to record small, unbudgeted “transfers” between indexes in different Banner Programs, or different Campuses
- ❑ Can cross fund level 2 and program level 2
- ❑ Allowed to correct prior fiscal year transactions
- ❑ Cannot exceed \$5,000 per transaction
- ❑ Cannot exceed \$20,000 per index per fiscal year
- ❑ Must be used on debit and credit sides; net = zero
- ❑ Must be used alone in JV; no other account codes allowed

See guideline at Main Unrestricted Accounting website

<http://www.unm.edu/~gacctng/AC8045.html>

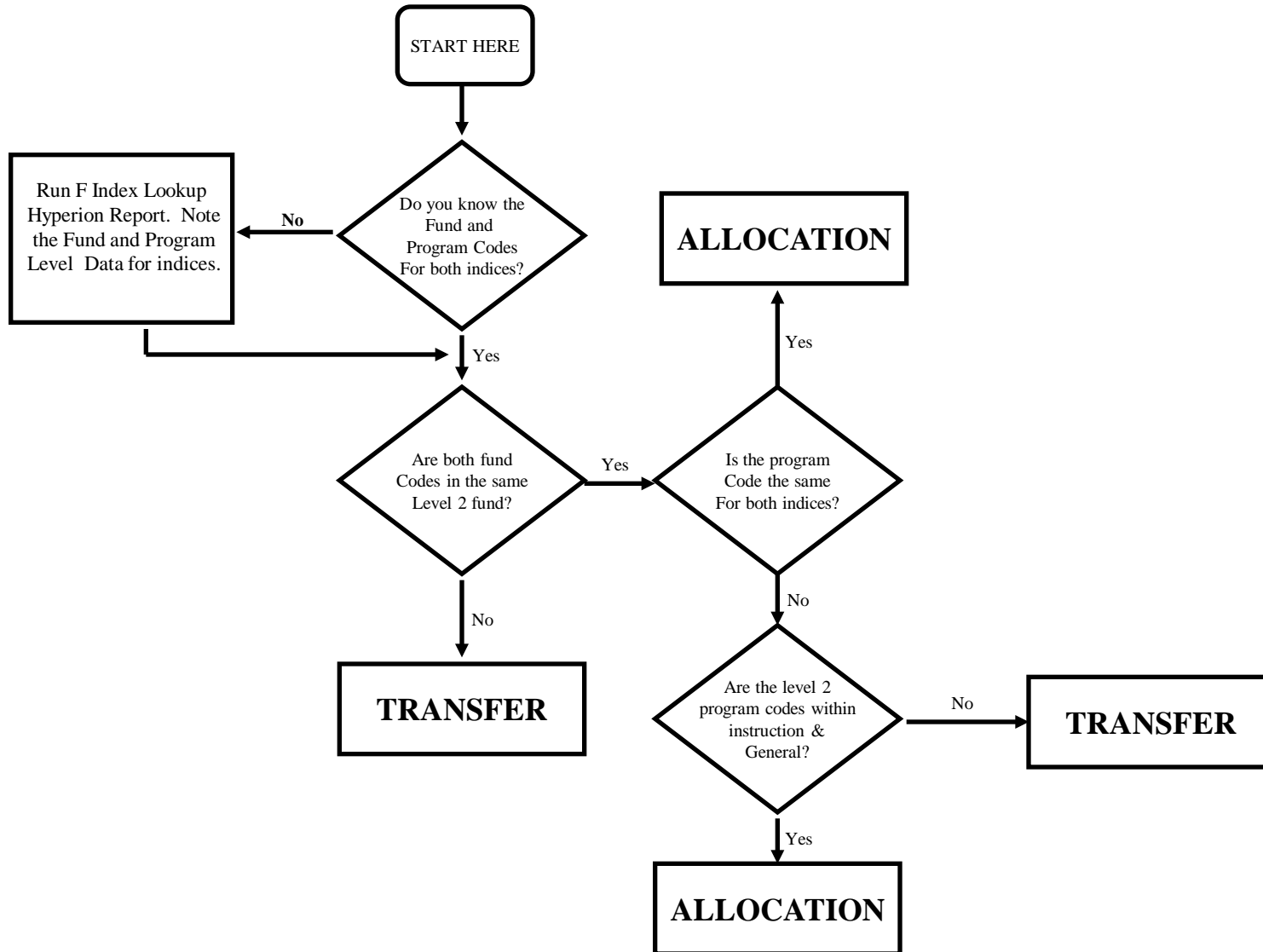
Transfers

- ❑ A Transfer moves revenue between Campuses or Banner
- ❑ Allows movement of funding from one Banner Fund Level 2 or Program Level 2 to another
- ❑ A transfer entry is used when an allocation entry is not allowed
- ❑ Requires both actual and budget entries
- ❑ Use Hyperion report - Forh008 HSC transfers allocation
- ❑ Transfer entries are approved by the Budget Office.

See guideline at Main Unrestricted Accounting website

<http://www.unm.edu/~gacctng/transfer.html>

Transfer or Allocation Decision Tree



Allocation/Transfer Aide

Program Level 2 Codes

I&G Funds(3U0044): P09,P10, P11,P12, P13, P14	Treat all these as THE SAME CODE	ALLOCATE between I&G Program level 2 codes
All other funds: P15,P16,P17, P18,P19,P20,P21,P22,P50,P501, P502, P503, P504	Treat each of these as a DIFFERENT CODE Useful Tools	TRANSFER between any of these codes, or one of these codes and an I&G code

Report Name	Type	Description	Location
FORH008 (HSC)	Hyperion	Provides a report that will show what type of allocation/transfer entry to use, and what to debit/credit	Brio/Finance Reports/ F Dept_School_College
FBRH0Z01 (Main/Branches-	Hyperion		Brio/Finance Reports/Finance Rroduction Reports
F Index Lookup Report	Hyperion	Allows one to determine fund and program codes for any index	Brio/Finance Reports/Finance Production Reports/F Index Lookup

Sample Report – HSC Transfer

FORH008A	Transaction Type: Transfer		Run Date/TI
	Index Funds Are Coming From		Index Funds Are Going To
Index-Title:	851039: Cardio FOM-Osborn		85103D: OCA HEP-C ECHO Project-Arora
FOPA:	3U0032-851C06-P222-GNACTV		3U0303-851B10-P168-851108
Fund Type Level 2:	03: CU HSC		03: CU HSC
Fund Level 2:	3U41: HU UPA		3U56: HU General Clinical Service
Org Level 2:	AF: VP Health Sciences Center		AF: VP Health Sciences Center
Program Level 2:	P17: Non Sponsored Pub Svc Unrestr Ex 17		P16: Research Unrestr Ex 16
	Budget Entry		Budget Entry
	Rule Class Code: BDT		Rule Class Code: BDT
Index-Title:	851039: Cardio FOM-Osborn		85103D: OCA HEP-C ECHO Project-Arora
Account Code:	- 11A0: Trsfr To Research Gen - 8060: Other Operating Costs Gen		+ 11F0: Trsfr From Public Service Gen + 8060: Other Operating Costs Gen
	Journal Entry		Journal Entry
	Rule Class Code: JET		Rule Class Code: JET
Index-Title:	851039: Cardio FOM-Osborn		85103D: OCA HEP-C ECHO Project-Arora
Account Code:	Debit 11A0: Trsfr To Research Gen		Credit 11F0: Trsfr From Public Service Gen
Description:	85103D 11F0 (Short Description)		851039 11A0 (Short Description)

Sample Report – Main Transfer

Transaction Type: Transfer

Run Date/Time: 06/29/10 10:10 AM

	Index Funds Are Coming From	Index Funds Are Going To
Index-Title:	250096: College of Ed Fac Phase 2	408311: College Success Network -Work Study
FOPA:	2P0544-250A-P501-GNACTV	1A0001-408A-P502-408ACK
Fund Type Level 2:	62: UX Main	A1: AG Institution
Fund Level 2:	2PXRJG: MP UX Restr Major >\$500K Project	1AG: IA Agency
Org Level 2:	AD: Executive VP for Administration	AD: Executive VP for Administration
Program Level 2:	P50: Other Institutional Programs	P50: Other Institutional Programs

Central Accounting Office Entry Only

Refer to the Powerpoint Presentation BR-103 Budget & Actual Transfer located on the Office of Planning, Budget & Analysis (OPBA) website for more information.
<http://www.unm.edu/~budget/>

Other JV Tips

- ❑ Don't use the word "allocate" in a transfer entry; use the word "transfer"
- ❑ Don't use the word "transfer" in an allocation entry; use the word "allocate"
- ❑ Item text that contradicts the type of Journal Voucher you are making
- ❑ Item text that does not identify where the funds originally came from

See Fiscal Aid Kits called [Required Journal Entry Information](http://hsc.unm.edu/financialservices/accounting/fiscalaidkit.shtml)
<http://hsc.unm.edu/financialservices/accounting/fiscalaidkit.shtml>

VI. Checking GUAMESG in Banner

The following are examples of Banner messages (GUAMESG) used when disapproving prior fiscal year JVs:

- ❑ 9-JV denied. Prior year, but crosses level 2 funds, and more than \$5,000. Will have to use rule classes JET & BDT. Contact Theresa at SOM Dean's Office. John 5-4567
- ❑ 9-DOCUMENT IS DISAPPROVED Prior year transaction-crosses level 2 funds; use acct code 8045 for debit & credit. thanks, Sandy 2-2080
- ❑ 9-DOCUMENT IS DISAPPROVED. Prior year transaction-acct code change within same index not permitted, will roll fwd as 1900. Do not resubmit JV. thx, Sandy 2-2080
- ❑ 9. DOCUMENT IS DISAPPROVED. Prior year transaction. Must use 1903 on both sides (CR) & (DR). Thanks, Alana 2-3628
- ❑ 9-DOCUMENT IS DISAPPROVED Prior year transaction; use acct code 1903 for debit & credit. thanks, Alana 2-2080

Checking GUAMESG in Banner

Oracle Developer Forms Runtime - Web: Open > GUAMESG

File Edit Options Block Item Record Query Tools Help

General Message Form GUAMESG 8.2 (BAI[P])

Recipient:	SUZANS Suzen Schaffert	Sender:	MONJURE	Date:	06-AUG-2009	Time:	1:014
Message:	9. DOCUMENT IS DISAPPROVED. Prior year transaction. Crosses Level 2 funds. Please			Source:	FOAUAPP	Item:	00243929
Reference ID:							
System:	F Finance						
	<input checked="" type="radio"/> Complete <input type="radio"/> Pending <input type="radio"/> Hold <input type="radio"/> Confidential						

Recipient:		Sender:		Date:		Time:	
Message:				Source:		Item:	
Reference ID:							
System:							
	<input type="radio"/> Complete <input type="radio"/> Pending <input type="radio"/> Hold <input type="radio"/> Confidential						

Recipient:		Sender:		Date:		Time:	
Message:				Source:		Item:	
Reference ID:							
System:							
	<input type="radio"/> Complete <input type="radio"/> Pending <input type="radio"/> Hold <input type="radio"/> Confidential						

Recipient:		Sender:		Date:		Time:	
Message:				Source:		Item:	
Reference ID:							
System:							
	<input type="radio"/> Complete <input type="radio"/> Pending <input type="radio"/> Hold <input type="radio"/> Confidential						

User ID that will receive the message; press LIST for Users.
Record: 1/1 ... <OSC>

Checking GUAMESG in Banner

Oracle Developer Forms Runtime - Web: Open > GUAMESG

File Edit Options Block Item Record Query Tools Help

General Message Form - GUAMESG 8.2 (BANP)

Recipient: SUZANS Suzan Schaffert Sender: MONJURE Date: 06 AUG 2009 Time: 1014
Message: 9. DOCUMENT IS DISAPPROVED. Prior year transaction. Crosses Level 2 funds. Please Source: FOAUAPP
Reference ID: Item: 30 24 39 29
System: F Finance
 Complete Pending Hold Confidential

Comment Text
M 9. DOCUMENT IS DISAPPROVED. Prior year transaction. Crosses Level 2 funds. Please
R resubmit using 8045. Thanks, Alana 2-3628
S
R
M
R
S
R
M
Reference ID:
System:
 Complete Pending Hold Confidential

Message text. Press COUNT QUERY to view/edit complete message text.
Record: 1/1 | | | | <OSC>

Click pencil to read full message



□ Questions?