**General Description:** An allocation entry moves budgeted and/or actual revenue funding between indices. This procedure explains how to make a BD4 budget allocation entry and defines the business rules the entry is checked against in the approval process.

**Responsible Manager:** Office of Planning, Budget and Analysis
HSC Budget Office

**Related:** Rule class codes BD4 and JE2 require the “Department Journaler” access role to enter and complete budget allocation entries. The entry is completed in Banner using the FGAVJVCQ, FGAVJVCD, or the FGAVJVCM form. In Self-Service, the Journal Voucher Entry form is used.

Check to be sure your transaction is an Allocation and not a Transfer. The MyReports FNRMBTA - Main and Branch Transfers Allocation report assists Main and Branch Campus departments in preparing Allocation or Transfer entries. The report is located in the Finance, F All Campus Reports folder. The Health Sciences Center report is the FORITAH HSC Transfer Allocation, located in the Finance, F HSC Reports folder. These reports verify whether the transaction is an Allocation or Transfer and provide the appropriate entries.

### Create a BD4 Allocation Entry

1. Logon to my.unm.edu
2. Select the “Employee Life” tab
3. Click on the “Internet Native Banner” link in the Transaction and Real-time Query Systems section and logon
4. In Banner Finance, use the FGAVJVCQ, FGAVJVCD or FGAVJVCM form to process the entry

**OR**

1. Logon to my.unm.edu
2. Select the “Employee Life” tab OR select the “Finance” tab
3. Click on “LoboWeb”
4. If LoboWeb was accessed on the “Finance” tab, skip the next step and go to number 6
5. If LoboWeb was accessed on the “Employee Life” tab, select the “Finance” tab
6. Click on “Journal Voucher Entry” to initiate a Journal Voucher Entry form in Self Service

### Complete the transaction information using the following business rules

- Level 2 fund code is the same
- Level 2 program code is the same
  - Exception - if the program code is different but still within Instruction and General (I&G) P10 - P14
- BD4 / JE2 rule class code (include both in the transaction)
  - BD4 adjusts the revenue and the expense **budget**
  - JE2 moves the **actual** revenue - Unrestricted Accounting reviews these transactions
**BR-102 16xx Budget Allocation**

- 16** must zero by account code (total increase (+) = total decrease (-) for BD4 budget entries and (D) debits = (C) credits for JE2 actuals). If your transaction is out of balance you will receive a Banner Error and Warning Message or a Self-Service Error Message.

### Banner Error and Warning Message

![Banner Error and Warning Message Image]

**JE does not include the receiving index BD4 transactions and the JE2 actuals.**

### Self-Service Error Message

![Self-Service Error Message Image]

**JE does not include the receiving index BD4 transactions and the JE2 actuals.**
The index must balance (total budgeted revenue = total budgeted expenses). If your transaction is out of balance you will receive a Banner Error and Warning Message or a Self-Service Error Message.

Banner Error and Warning Message

Self-Service Error Message

JE does not include the expense BD4 transactions and the JE2 actuals. The index must balance (total budgeted revenue = total budgeted expenses).
• Sufficient funds - the index allocating the money must have the funds to distribute. Check Banner form FGIBDST (actual YTD Activity balance).

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

**Simple Entry**
- JE2 123123 - 1660 $1,500 D
- JE2 222333 - 1660 $1,500 C
- BD4 123123 - 1660 $1,500 -
- BD4 123123 - 3100 $1,500 -
- BD4 222333 - 1660 $1,500 +
- BD4 222333 - 3100 $1,500 +

**Compound Entry**
- JE2 123123 - 1660 $2,500 D
- JE2 222333 - 1660 $1,500 C
- BD4 444555 - 1660 $1,000 C
- BD4 123123 - 3100 $2,500 -
- BD4 222333 - 1660 $1,500 +
- BD4 444555 - 1660 $1,000 +

• Description field
  - Main and Branch Campuses include a brief description of the transaction.
  - HSC departments are required to populate the description field with the offset allocation index and account code.

• Populate FOATEXT/Document Commodity Text
  - Main Campus departments are required to give a detailed explanation of the allocation plus contact information for the JV initiator.

**FOATEXT**
Use the proper revenue or expense account code - 8060 is the common default, always replace with the appropriate revenue or expense account code.

Restrictions
- Departments cannot use 1640 - Original Budget I&G pooled allocation. This account code is used by the Main Campus and HSC Budget Offices only.
- 1601/1661/1666 - check with your Fiscal Agent, some departments use these account codes for Research P16, HSC I&G balance harvesting and Intradepartmental Allocations restricting the general use in allocation entries.

Departments cannot budget Restricted Indices. The Contract & Grant Accounting Departments at Main and HSC Campuses update these budgets.

Enter all of the related distribution in the transaction
- JE2 debit, JE2 credit
- BD4 decrease revenue, BD4 decrease expense
- BD4 increase revenue, BD4 increase expense

**Note:** Refer to the below Processing Example. As a general rule, enter the 6-part transaction together; two JE2 and four BD4 entries.

The deadline for BD4 entries for the current fiscal year is in March. Refer to the Finance Month End Close Schedule for exact deadline dates.
Department One, index 123123, has agreed to share the cost of a workshop with Department Two, index 223344. Department Two is organizing and paying for all of the costs from their overhead index. Department One will be giving $2,500 to Department Two.

**Note:** The fund and program must be the same in order to be an allocation. The entry will include both the budget (BD4) and the Actual (JE2) entry. The entry will look like this:

```
JE2 123123 - 1660 $2,500.00 D
JE2 223344 - 1660 $2,500.00 C
BD4 123123 - 1660 $2,500.00 -
BD4 123123 - 31P0 $2,500.00 -
BD4 223344 - 1660 $2,500.00 +
BD4 223344 - 31P0 $2,500.00 +
```