General Description: A transfer entry moves sources of funds (money) between program codes and/or campuses. This procedure explains how to make a BDT budget and JET actual transfer entry and defines the business rules the entry is checked against in the approval process.

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

Rule Class Codes:
➢ BDT – Dept Budget Transfer Journal Entry.
➢ JET – Dept Transfer Journal Entry

Banner Authorizations Request (BAR) Roles: Department Transferor

Banner 9 Forms: The entry is completed in Banner using the FGAJVCQ, FGAJVCD, or the FGAJVCM form. FGIBDST displays current index budget and actual information by account code.

Banner Self-Service: The Journal Voucher Entry form is used.

MyReports:
➢ FOROLDS - Operating Ledger Detail and Summary has transaction detail and summary information from a requested date period.
➢ FNRMBTA - Main and Branch Transfers Allocation report assists Main and Branch Campus departments in preparing budget and actual transfer entries. The report is located in the Finance, F All Campus Reports folder. Text for the description fields are provided.
➢ FORITAH - HSC Transfer Allocation - The Health Sciences Center report is located in the Finance, F HSC Reports folder. The reports verify that the transaction is a transfer and provides the BDT budget and JET actual transfer entries.

The transfer allocation reports are also used for allocation entries. Run applicable report prior to keying transaction to determine the appropriate account codes to use.

EPrint:
➢ Account code information can be found on the E-Print report FGRACTH, Account Hierarchy Report.

Websites:
➢ Main Campus Unrestricted Accounting http://ua.unm.edu/account-codes.html for account code definitions list
➢ Office of Planning, Budget and Analysis (OPBA) http://www.unm.edu/~budget/ for additional budget information and resources.

Complete the transaction information using the following business rules

- The transaction crosses Level 2 fund codes
- The transaction crosses Level 2 program codes
- Use the BDT / JET rule class code
  - BDT moves the revenue and the expense budget
  - JET moves the actual revenue
  - 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.
- Budget amounts must be entered in whole dollars
- Budgets are not allowed on account codes 1640, 1900, 1903, 8045 and 89Z0
- Use transfer account codes 1100 through 12T0

- Main Campus VP area approval is required when using account code 1120 from Instructional and General (I&G). For Academic Affairs, approval must be obtained from the Provost's Office for use of 1120.
  - Departments must populate the text stating the business reason for the movement of funds. The JV will be disapproved if this documentation is not complete (for additional text requirements refer to the Required Document Text section on pages 5 and 6 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: P10<u>2</u>)
- Departments cannot budget Restricted Indices. The Contract and Grant Accounting Departments at Main and HSC Campuses 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.
- <u>Transfers should not be made into or out of the following types of indices</u>:
  - Endowed Spending
  - Non-Endowed Spending
  - Mandatory Student Fees
  - State Appropriations
    - Departments receiving a State Appropriation are required to monitor spending on these indices and 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

<u>**Simple Entry**</u>
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 +

<u>**Compound Entry**</u>
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 +

<u>Do not</u> enter as a compound journal entry

Transfers to Plant

- All purchases of equipment are made according to University policies, the Higher Education Department (HED) regulations 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).
- Any Main Campus transfer out of Instruction and General (I&G) into Plant must be pre-approved by the Provost's Office. Please email the Provost's office to request approval and indicate prior authorization in the JV document text.
- HSC campus departments must have prior approval of the Senior Executive Officer for Finance and Administration. Go to https://hsc.unm.edu/about/finance/budget/resources.html and click on the Transfer to Plant Form for the approval form that is required prior to submitting the transfer.

Create a BDT & JET Transfer Entry

1. Logon to my.unm.edu
2. Select the "Employee Life" tab
3. Click on the "Banner 9 Forms" link in the UNM Business Applications section
4. In Banner Finance, use the FGAJVCQ, FGAJVCD or FGAJVCM 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 "Enter 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

Banner Out-of-Balance Error and Warning Message

- The index must balance (total budgeted revenue = total budgeted expenditures). If the transaction is not in balance you will receive the following error message(s) 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 Self-Service Out-of-Balance Warning and Error Message

- Both Main Campus and HSC 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 the description field in Banner Form FGAJVCQ

Document Number: J0714934

TRANSACTION TOTAL						
Document Total	2,200.00			Document Number	J0714934	

JOURNAL VOUCHER DETAIL

Field	Value			Field	Value
Status	▾		Sequence * 1	Journal Type *	BD4 ...
Chart *	U ...	University of New Mexico		Activity	GNACTV ...	General Activity
Index	076000 ...	Center Operations-SHRI		Location	...	
Fund	2U0006 ...	MU Idc		Project	...	
Organization	076B ...	SW Hispanic Resch Inst Gen Adm				
Account	1100 ...	Trsfr To I G Gen				
Program	P161 ...	Research				
Percent			Description * 476000-11C0 Course Release	Gift Date	
Amount *	550.00		Bank ...	Number of Units	
Debit/Credit	- Minus ▾		Budget Period		
NSF Override			Currency ...		

1 of 1   Per Page

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

Document Total	2,200.00
Transaction Date	OCT ▾ 5 ▾ 2021 ▾

Document Text

Seq	Chart	Rule Class	Index	Fund	Org	Account	Program	Activity	Location	Amount	D/C	Description	Budget Period	Del
1	U	BDT ▾	866056 ▾	2U0203	866E5	11A0 ▾	P171	866E01		550.00	- ▾	682013-11F0 support	04 ▾	X
3	U	BDT ▾	866056 ▾	2U0203	866E5	63A0 ▾	P171	866E01		550.00	- ▾	682013-63A0 support	04 ▾	X
4	U	BDT ▾	682013 ▾	2U0006	682C	11F0 ▾	P161	GNACTV		550.00	+ ▾	866056-11A0 Support	04 ▾	X
5	U	BDT ▾	682013 ▾	2U0006	682C	63A0 ▾	P161	GNACTV		550.00	+ ▾	866056-63A0 Support	04 ▾	X
Transaction Total:										2,200.00				

Add New Record

- Sufficient funds - the giving index (transferring from) must have the funds to distribute. Check Banner form FGIBDST (actual YTD Activity balance).

Chart: U University of New Mexico   Fiscal Year: 22   Index: ▨▨▨▨   Query Specific Account: ☐   Include Revenue Accounts: ✔   Commit Type: Both   Organization: ▨▨▨▨   Fund: 2U0224 MU I & G

Program: P101 Instruction Unrestricted   Account: Account Type: Activity: GNACTV General Activity   Location:

ORGANIZATION BUDGET STATUS

Account	Type	Title	Adjusted Budget	YTD Activity	Commitments	Availab
07Z0	R	State Appropriations Gen	0.00	0.00	0.00	
07Z0	R	Other Sales and Service Revenue	5,250.00	5,250.00	0.00	
11C0	R	Trsfr From Research Gen	5,250.00	5,250.00	0.00	
1660	R	Allocations Other Gen	6,895.00	6,895.00	0.00	
1668	R	Interdepartmental Allocations	17,442.00	17,442.00	0.00	
1900	R	Reserves	0.00	6,258.86	0.00	
1903	R	Change in Reserves	0.00	-6,258.86	0.00	
2000	L	Faculty Salary Detail Gen	0.00	0.00	0.00	
2007	L	Faculty Temp Part Time	0.00	1,454.43	8,490.82	
20A0	L	Ga Ta Ra Pa Salaries Gen	0.00	3,890.35	5,472.00	
2110	L	Fica Gen	0.00	206.29	0.00	
2180	L	Unemployment Compensation Gen	0.00	1.31	0.00	
21A0	L	Workers Compensation Gen	0.00	6.57	0.00	
3100	E	Office Supplies General	2,000.00	201.23	0.00	
3110	E	Books Periodicals Gen	50.00		0.00	
3140	E	Computer Software Gen	100.00		0.00	
3150	E	Computer Supplies <$5,001	1,000.00		438.40	
3180	E	Non Capital Equipment <$5,001	1,300.00		0.00	
3189	E	Tagged Non-Capital Equipmnt <$5,001	3,428.00	1,325.00	0.00	
31K0	E	Postage Gen	100.00	0.00	0.00	
		Net Total	0.00	24,459.08	15,351.22	

Available funds in FGIBDST

1 of 2   20 ▾ Per Page

- The deadline for Budget Transfer (BDT) entries for the current fiscal year is in March. Refer to the Finance Month End Close Schedule for exact deadline dates.

<div style="background:#b3b3b3; padding:8px;">

Required Document Text

</div>

- 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 or email address
    Include when applicable:
    - Why the BDT entry is not included in the transaction (already budgeted)
    - If you are correcting a posted entry, include the original JV number and what is being corrected
    Note: 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
- On the Banner menu bar FOATEXT is found in Options, Header Information or FOATEXT can be entered in the Main Banner screen.

- Enter the document text
- Click on Save
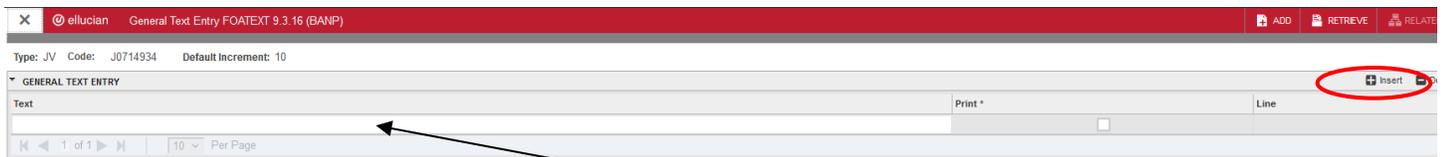
> Enter document text in this area. To add another row click insert or F6.

Where to enter text in a Self-Service Document
- Click on the Document Text box to access the Document/Commodity text in Self Service.

| Document Total | 2,200.00 |
| Transaction Date | OCT ∨ 5 ∨ 2021 ∨ |

Document Text

Seq	Chart	Rule Class	Index	Fund	Org	Account	Program	Activity	Location	Amount	D/C	Description	Budget Period	Del
1	U	BDT ▼	866056 ▼	2U0203	866E5	11A0 ▼	P171	866E01		550.00	- ∨	682013-11F0 support	04 ∨	X
3	U	BDT ▼	866056 ▼	2U0203	866E5	63A0 ▼	P171	866E01		550.00	- ∨	682013-63A0 support	04 ∨	X
4	U	BDT ▼	682013 ▼	2U0006	682C	11F0 ▼	P161	GNACTV		550.00	+ ∨	866056-11A0 Support	04 ∨	X
5	U	BDT ▼	682013 ▼	2U0006	682C	63A0 ▼	P161	GNACTV		550.00	+ ∨	866056-63A0 Support	04 ∨	X
Transaction Total:										2,200.00				

Add New Record

Document/Commodity Text

Enter Document Text, Print:

Enter Document Text, No Print:

Save

[Exit document/item text page]

> Enter text in the
> **Enter Document Text, Print:** box
> Click on Save. Then Exit document/item text page

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).

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)

Go to MyReports FNRMBTA – Main and Branch Transfers Allocation Report. Enter the index that the funds are coming from and the index that the funds are going to. The results below are displayed.

Transaction Type: Transfer

Index Funds Are Coming From	**Index Funds Are Going To**
JV Sequence #1-ACTUALS (REVENUE) ENTRY:	JV Sequence #4-ACTUALS (REVENUE) ENTRY:
Rule Class/Journal Type: JET	Rule Class/Journal Type: JET
Index Title: 555111 - GNACTV	Index Title: 444111 - GNACTV
Account Code: 11A0 : Trsfr To Research Gen	Account Code: 11F0 : Trsfr From Public Service Gen
Debit/Credit/Plus/Minus: D (Debit)	Debit/Credit/Plus/Minus: C (Credit)
Description: 444111 11F0 (*See note)	Description: 555111 11A0 (*See note)
JV Sequence #2-BUDGET (REVENUE) ENTRY:	JV Sequence #5-BUDGET (REVENUE) ENTRY:
Rule Class Code: BDT	Rule Class Code: BDT
Index Title: 555111 - GNACTV	Index Title: 444111 - GNACTV
Account Code: 11A0 : Trsfr To Research Gen	Account Code: 11F0 : Trsfr From Public Service Gen
Debit/Credit/Plus/Minus: - (Minus)	Debit/Credit/Plus/Minus: + (Plus)
Description: 444111 11F0 (*See note)	Description: 555111 11A0 (*See note)
JV Sequence #3-BUDGET (EXPENSE) ENTRY:	JV Sequence #6-BUDGET (EXPENSE) ENTRY:
Rule Class Code: BDT	Rule Class Code: BDT
Index Title: 555111 - GNACTV	Index Title: 444111 - GNACTV
Account Code: 8060 (System default, replace as needed here and in description)	Account Code: 8060 (System default, replace as needed here and in description)
Debit/Credit/Plus/Minus: - (Minus)	Debit/Credit/Plus/Minus: + (Plus)
Description: 444111 8060 (*See note)	Description: 555111 8060 (*See note)

*Note: Offsetting index/account code must be the first 11 characters of the description for transfers.

Note: Check Budget Period on BDTs to be sure it corresponds with the number of the current month in the fiscal year (i.e., July=01, August=02, September=03, etc.)

Index FOPA Detail (Info only)

	Index Funds Are Coming From	**Index Funds Are Going To**
Index Title:	555111 - GNACTV	444111 - GNACTV
FOPA:	2U0203 - 555A - P171 - 023B05	2U0005 - 444A - P161 - GNACTV
Fund Type Level 2:	02 : CU Main	02 : CU Main
Fund Level 2:	2U3G : MU General Public Service	2U2G : MU General Research
Organization Level 2:	AB : Provost Academic Affairs	AB : Provost Academic Affairs
Program Level 2:	P17 : Non Sponsored Pub Svc Unrestr Ex 17	P16 : Research Unrestr Ex 16

Version 2.0

Note that the example above defaults to expense account code 8060 for sequences #3 and #6. This is a system default provided only as an example and more appropriate expense codes should be submitted in the actual transaction as shown below.

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 * * *