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

Related: Rule class codes BDT and JET require the "Department Transferor" access role to enter and complete budget/actual transfer entries. The entry is completed in Banner using the FGAJVCQ, FGAJVCD, or the FGAJVCM form. In Self-Service, the Journal Voucher Entry form is used.

Banner form FGIBDST displays current index transfer 11xx and 12xx account code information and MyReports FOROLDS - Operating Ledger Detail and Summary has transaction information from a requested date period.

The MyReports 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. The Health Sciences Center report is the FORITAH HSC Transfer Allocation, 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 Main/Branch Campus report provides correct Description field entries. These reports are also used for allocation entries.

Account code information can be found on the E-Print report FGRACTH, Account Hierarchy Report. Also an account code definition list is located on the Main Campus Unrestricted Accounting web site at http://ua.unm.edu/account-codes.html.

For additional budget information, refer to the Office of Planning, Budget and Analysis (OPBA) web site at http://www.unm.edu/~budget/.

Create a BDT & JET Transfer 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 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 "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

- 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 - Unrestricted Accounting reviews these transactions
  - 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$\underline{2}$)
- 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.

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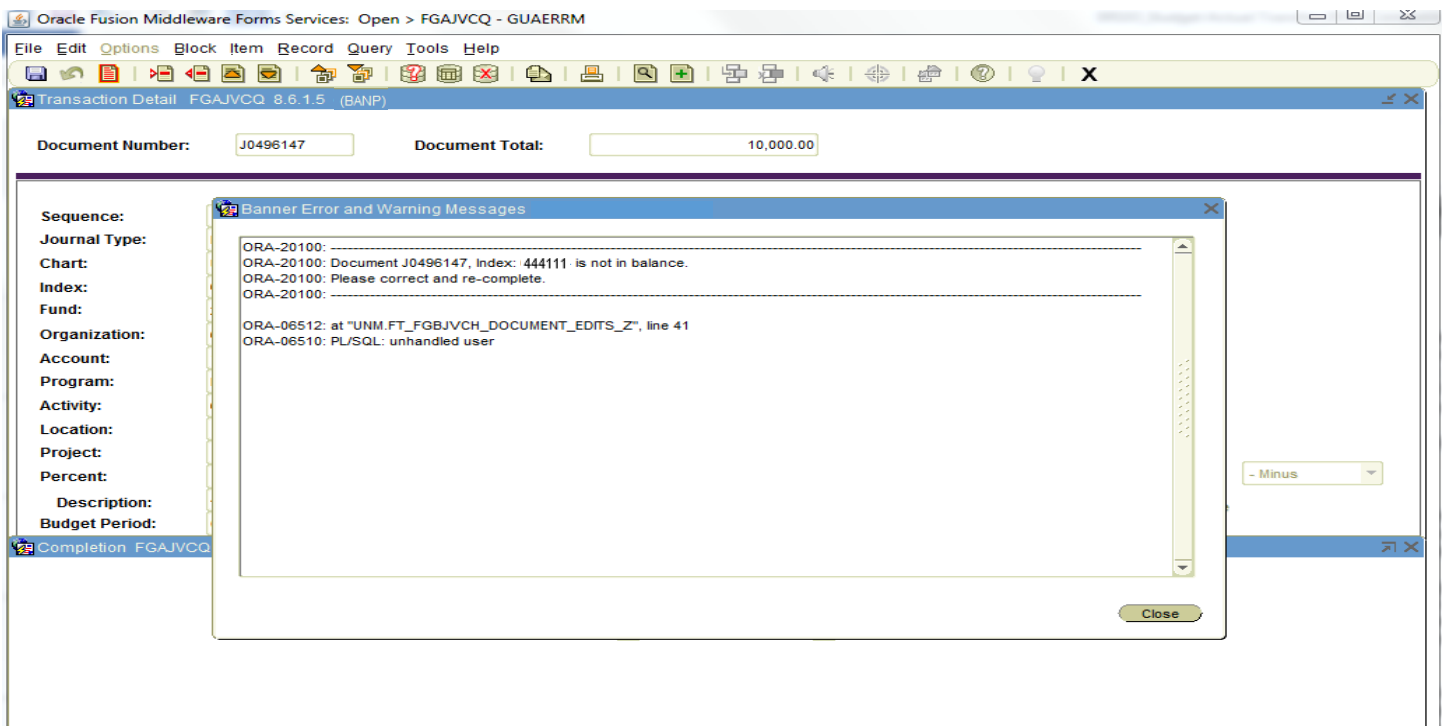
Example of Self-Service Out-of-Balance Warning and Error Message

- 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

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

Journal Voucher Entry

Document Total	2,200.00
Transaction Date	SEP ∨ 2 ∨ 2015 ∨

Document Text

Seq	Chart	Rule Class	Index	Fund	Org	Account	Program	Activity	Location	Amount	D/C	Description	Budget Period	Del
1	U	BDT ▼	555111 ▼	2U0203	866E5	11A0 ▼	P171	866E01		550.00	- ∨	444111-11F0 Conference Support	03 ∨	X
3	U	BDT ▼	555111 ▼	2U0203	866E5	63A0 ▼	P171	866E01		550.00	- ∨	444111-63A0 Conference Support	03 ∨	X
4	U	BDT ▼	444111 ▼	2U0006	682C	11F0 ▼	P161	GNACTV		550.00	+ ∨	555111-11A0 Conference Support	03 ∨	X
5	U	BDT ▼	444111 ▼	2U0006	682C	63A0 ▼	P161	GNACTV		550.00	+ ∨	555111-63A0 Conference Support	03 ∨	X
Transaction Total:										2,200.00				

Add New Record

Complete

- 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.
- State Appropriations cannot be transferred out of Program Indices
  - o State Appropriations spending and movement of funds must be in line with the appropriation guidelines and intent
  - o Departments receiving a State Appropriation are required to monitor spending on these indices - *including indices receiving funding from one of these indices*
  - o Departments should be ready to provide justification and documentation for all transactions in the event the State Appropriation is audited
- Submit the transaction as a simple entry and not as a compound entry

Example of a Simple Entry and a Compound Entry

Simple Entry
JET 123123-11A0 $1,500 D
JET 222333-11F0 $1,500 C
BDT 123123-11A0 $1,500 -
BDT 123123-3100 $1,500 -
BDT 222333-11F0 $1,500 +
BDT 222333-3100 $1,500 +

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

Do not enter as a compound journal entry

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

Available funds in FGIBDST

- 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.

Required Document Text

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

  Always include:
  - o The business purpose of the transfer
 - o Your name and phone number

  Include when applicable:
  - o Why the BDT entry is not included in the transaction (already budgeted)
  - o 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
- o On the Banner menu bar FOATEXT is found in Options, Header Information or FOATEXT can be entered in the Main Banner screen.

Enter document text in this area
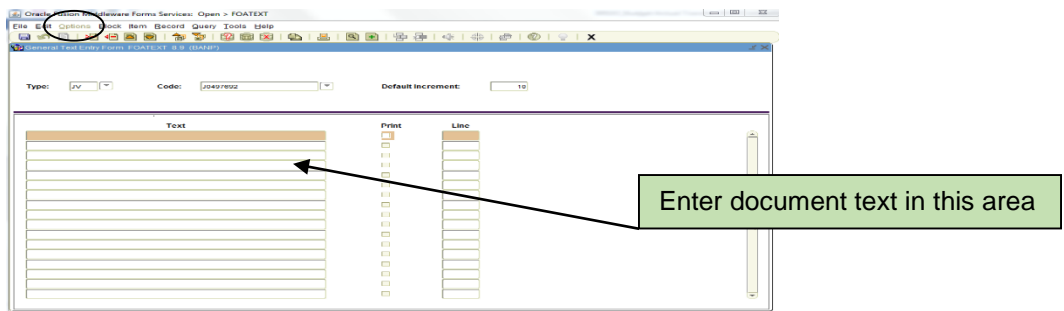
   o Enter the document text
   o Click on Save

Where to enter text in a Self-Service Document

   o Click on the Document Text box to access the Document/Commodity text in Self Service.

Journal Voucher Entry

Document Total	2,200.00
Transaction Date	SEP ▾ 2 ▾ 2015 ▾

[Document Text]

Seq	Chart	Rule Class	Index	Fund	Org	Account	Program	Activity	Location	Amount	D/C	Description	Budget Period	Del
1	U	BDT ▾	555111 ▾	2U0203	866E5	11A0 ▾	P171	866E01		550.00	- ▾	444111-11F0 Conference Support	03 ▾	X
3	U	BDT ▾	555111 ▾	2U0203	866E5	63A0 ▾	P171	866E01		550.00	- ▾	444111-63A0 Conference Support	03 ▾	X
4	U	BDT ▾	444111 ▾	2U0006	682C	11F0 ▾	P161	GNACTV		550.00	+ ▾	555111-11A0 Conference Support	03 ▾	X
5	U	BDT ▾	444111 ▾	2U0006	682C	63A0 ▾	P161	GNACTV		550.00	+ ▾	555111-63A0 Conference Support	03 ▾	X
Transaction Total:										2,200.00				

[Add New Record]

[Complete]

Document/Commodity Text

Enter Document Text, Print:

Enter Document Text, No Print:

[Save] [Exit document/item text page]

Enter text in the
Enter Document Text, Print: box
Click on Save

Create a BDT & JET Plant Transfer Entry

- 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 complete the Transfer I&G worksheet template located on the Office of the Provost web page prior to submitting the transfer journal entry.
  - o Go to http://www.unm.edu/~acadaffr/budget--finance.html and click on the Transfer I&G Funds to Plant Template.
- HSC campus departments must have prior approval of the EVP.
  - o Go to http://hsc.unm.edu/about/budget/information.html and click on the Transfer to Plant Form for the approval form that is required prior to submitting the transfer.

Steps to query the Grant module

- Budget entries should not post to the Grant module. Query Banner form FTMFUND to ensure the Grant ID is null.
- The fund code is needed to query the Grant module. To find the fund for an index go to Banner form FTMACCI
    - Query the index number

Query will locate the fund here

Go to Banner form FTMFUND

- Query the fund field
- Check the Grant field, it should be null

Grant field is null

Query the fund here

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)

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** * * *