



FY13 BFS Changes

Frequently Asked Questions



Introduction

This is adapted from a Frequently Asked Questions (FAQ) document compiled and answered by the Campus Budget Office, CalPlanning, and Outreach Teams during the CalPlanning Phase 2 implementation. While it has been modified to focus on the changes to BFS that are occurring in coordination with the implementation of CalPlan as the campus' budget tool, CalPlanning concepts and features are not directly related to the FY13 changes in BFS or the upcoming BFS training. This FAQ document will be updated periodically to reflect new questions and other improvements.

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Questions

For more information go to the Campus Budget Office website at:

<http://budget.berkeley.edu>

Question	Answer
<p>What do you mean by “the TempBudg is going away”?</p>	<p>The current functionality of the Temporary Budget Ledger (TempBudg) serves three primary functions as outlined here:</p>
	<p style="text-align: center;">CURRENT FUNCTIONALITY</p> <pre> graph LR TempBudg[TempBudg] --> Budgeting[BUDGETING By Rev/Exp Account] TempBudg --> ResourceTransfers[RESOURCE TRANSFERS INTRAFUND (Within same fund) INTERFUND (Between two funds)] TempBudg --> Carryforward[CARRYFORWARD July 1] </pre>
	<p>Effective FY13 (July 1, 2012) these functions will be handled in the following manner for current funds (excluding contracts and grants):</p>
	<ol style="list-style-type: none"> 1. Budgeting for revenue or expense will move to the new CalPlan budget module, which is a part of the CalPlanning system. 2. Resource transfers will move from the TempBudg to the Actuals Ledger. Intrafund resource transfers will be recorded in a new account series, 7xxxx. Interfund resource transfers will be transacted in the fund balances series, accounts 3xxxx, at the unit level. 3. Beginning Balances will be stored in the Actuals Ledger, in account 30000, by department chartstring (Location, Fund, Dept ID, CF1, CF2)
<p>Is the Temporary Budget ledger being retired?</p>	<p>The Temporary Budget ledger will still be used, but only for Contracts & Grants and Plant Funds (Capital projects and Reserves for renewal and replacement).</p>
<p>Is the Permanent Budget ledger being retired? If yes, when?</p>	<p>The Campus Budget Office will keep the permanent budget and PRT working through FY13 until a new position budgeting system (CalPlanning Phase III) is available to take its place.</p>

Question	Answer
When will we receive more details on the new resource transfer guidelines?	Training on the changes to BFS, including resource transfer journals, will begin June 22 and will be offered through July of 2012.
When will the changes take effect?	Nothing will change in FY12 – fiscal close will be the same as in past years. You will not need to enter BFS ctuals ledger journals for the 7xxxx series until FY13, beginning July 1, 2012.
Will Actuals ledger (financial) journals change?	<p>BFS journals themselves, whether budget journals or financial journals, will not change.</p> <p>The primary change will be that in FY13, beginning July 1, 2012, the Actuals ledger in BFS will contain a new account series (7xxxx) - Operating Transfers.</p> <p>Certain other accounting changes will be implemented for particular transactions, but these primarily relate to central offices or the funding of plant and other non-operating activities.</p>
What is the difference between an operating transfer in and revenue?	<p>Revenue is booked in the general ledger when we record money either received from, or due from, an external party. For example, someone actually wrote us a check, we received a wire transfer, we billed students for Spring Semester tuition, etc.</p> <p>An operating transfer, on the other hand, reflects an internal movement of money from one part of the campus to another part of the campus. (Some of you may recall that pre-BFS budget journals were known as Transfers of Funds.) Funding for (most) faculty salaries is sent from the central campus to a school or college, and is an example of a resource transfer.</p> <p>Note that campus records roughly half of Berkeley's revenue to central campus chart strings. When the resources are subsequently distributed to campus units, this happens as an operating transfer. The State General Fund is a good example. The state writes UC Berkeley a check, and the campus records this as revenue belonging to the (central) campus. The campus, in turn, transfers the funds to the units to spend on faculty and staff salaries, supplies, equipment, and so on. This is an operating transfer.</p> <p>A short-hand way of thinking about this is that most funds that came to you via the temporary budget will now come to your unit as an operating transfer. Activities which generated actual revenues in your unit will continue to do so in FY13.</p>

Question	Answer
Will the use of provision accounts change?	Provision accounts will no longer be used in the Temporary Budget ledger. (These are accounts in the 6xxxx series used by central offices to manage resource balances.)
Will 7xxxx accounts exist in CalPlanning or BFS?	Both. 7xxxx transfer accounts will exist in the BFS Actuals ledger and CalPlanning. In CalPlanning, balances in the operating transfers account series will represent the planned transfer activity for that period. In BFS, balances will represent completed transfer activity. Please refer to the chart below for new type of code and examples.
What are the resource transfer codes that will be used in place of budget journals?	Keep in mind that these changes will not affect contracts and grants or Plant funds. 7xxxx series codes can be summarized as follows: <ul data-bbox="623 890 1133 1062" style="list-style-type: none">• 71xxx Campus Support• 72xxx External Transfers• 73xxx To/From Other Divisions• 74xxx Internal Division Transfers• 75xxx Internal Department Transfers

Details can be found on the following two pages.

RESOURCE TRANSFERS QUICK-REFERENCE

Operating Transfers**71xxx Campus Support**

Campus Support accounts for use by central budget office only, in both BFS and CalPlan

711xx General Allocation

71110 General Allocation Baseline allocation of annual support from central resources

712xx Campus Commitments

71210 Block Grant Commitment by Chancellor/EVCP
 71220 Temporary Academic Support Commitment by Chancellor/EVCP
 71230 Faculty Start-up Commitment by Chancellor/EVCP
 71240 Faculty Retention Commitment by Chancellor/EVCP
 71290 OP Allocations Allocations/cuts as received by OP
 71295 Other Central Commitments All other commitments by Chancellor/EVCP

713xx Wage & Benefits Support

71302 Salary Support Support from the center for broad wage-related actions such as general merit/range increases (may be staff and/or academic)
 71304 Benefits Support Support from the ctr for gen benefits increases (may be staff and/or academic)
 71312 Faculty Prov/Up/Down Corresponds to individual PRT actions on faculty positions
 71314 Faculty Merits/Promotions Corresponds to individual PRT actions on faculty positions
 71320 Non-Fac Acad. Up/Down Corresponds to individual PRT actions on budgeted, non-faculty academic pos.
 71322 Non-Fac Acad. Merits/Promos Corresponds to individual PRT actions on budgeted, non-faculty academic pos.

714xx Ctrl Assessments/Withdrawals

71410 Central Assessments Various taxes/assessments/other, including productivity suite funding
 71420 Withdrawals/Returns In-year budget cuts, if any

716xx Fund Exchanges & Other

71600 Fund Exchanges Even-dollar exchanges in different fund numbers between the center and a unit
 71650 Deficit clearing - Other Actually occur within the division but are part of a central process.

72xxx External Transfers**721xx Inter-Location Transfers**

Units request ITOF transactions by completing and submitting to the Campus Budget Office the UFIN 1520i form located at: <http://www.bai.berkeley.edu/BFS/BudgetGL/interlocationTransfer.htm>. Transactions will use the 721xx accounts and appear in BFS during the month close period.

72110 Inter-Location Xfr (Rev) *For use by central budget office only*

72115 Inter-Location Xfr (Fund Bal) *For use by central budget office only*

InterLocation_Transfers_Plan For use by units in CalPlan

722xx Other External Transfers

For use by central campus offices only, in BFS; all units may use in CalPlan

72210 Regents Endow/FFE Payout Annual payout from Regents endowment pool

72295 Other Transfers Other transfers from UCOP

RESOURCE TRANSFERS QUICK-REFERENCE

Operating Transfers (Cont'd)**73xxx To/From Other Divisions****731xx Campuswide Distributions**

73110 Summer Session/UNEX Rev Share	Summer Session & UNEX revenue sharing
73120 Academic/Research Awards	Various awards by campus cmtes/ofcs including COR, URAP, etc.
73130 Personnel Awards & Training	Various HR-related awards and training funding
73140 Work-study Funding	Financial Aid
73150 Gift Fee Distribution	UREL distribution of gift fee to VC/Deans

731xx for use by the awarding offices only in BFS (all units may use in CalPlan)

732xx Inter-Divisional Support

73201 InterDiv - Initial Transfers	Baseline distribution of resources belonging to a division to a unit outside their division (formerly permbudg)
73205 InterDiv - Vice-Chanc Support	Support by VCs to their divisions for multi-division portfolios (Admin, Rsrch, Stdnt Aff)
73295 InterDiv - Other Xfer Btwn Divs	For use by a unit to transfer resources to/from a unit <u>outside of their division</u>

732xx for use by any unit to show cross-divisional report coming in or going out

74xxx Internal DIVISION Transfers**741xx From Dean/AVC Office**

74101 Div - Initial Transfers	Baseline distribution of resources belonging to Dean/AVC (formerly permbudg of non-central funds)
74110 Div - Block Grant	Can be divisional resources or redistribution of Chancellor/EVCP commitment
74120 Div - Temp Acad Support	Can be divisional resources or redistribution of Chancellor/EVCP commitment
74130 Div - Faculty Start-up	Can be divisional resources or redistribution of Chancellor/EVCP commitment
74140 Div - Faculty Retention	Can be divisional resources or redistribution of Chancellor/EVCP commitment
74150 Div - Salary Support	Can be divisional resources or redistribution of Chancellor/EVCP commitment
74155 Div - Benefits Support	Can be divisional resources or redistribution of Chancellor/EVCP commitment
74160 Div - Personnel Actions	In-year xfr by salary provision admins corresponding to PRT actions (optional)
74180 Div - Sweeps/Withdrawals	Dean/AVC withdrawals including assessments, cuts, and year-end sweeps
74195 Div - Other Dean/AVC Support	Support from Dean/AVC to their unit

742xx Division Internal Transfers

74295 Div - Other Internal Xfr	For use by any unit to transfer resources to/from another unit within their division (<u>but outside their department</u>)
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75xxx Internal DEPARTMENT Transfers**751xx Department Internal Transfer**

75101 Dept - Initial Transfers	Baseline distribution of resources belonging to dept head within their dept (formerly permbudg of non-central funds)
75195 Dept - Other Internal Xfr	For local changes to the internal org, chartfield1, or chartfield2 within dept

Question	Answer
<p>What is the difference between operating transfer account codes 74101, 74195, and 74295?</p>	<p>74101 – Div-Initial Transfers are the equivalent of the current Permanent Budget ledger (PermBudg) actions that transfer resources from a division level downward and are transacted at the beginning of the year in the TempBudg ledger.</p> <p>74195 – Div-Other Dean/AVC Support are all in-year “miscellaneous” transactions from that level down</p> <p>74295 – Div-Other internal Xfrs are those miscellaneous transactions that do not necessarily originate from the Dean/AVC office</p>
<p>What are the overall transfer changes?</p>	<p>Below is a summary of the different kinds of transfers and how they will change beginning in FY13:</p>

TRANSFERS IN CURRENT FUNDS (Non-C&G)

<u>TYPE OF TRANSFER</u>	<u>Examples</u>	<u>THROUGH FY12</u>		<u>BEGINNING FY13</u>		<u>TYPICAL DEPT USE</u>
		<u>LEDGER</u>	<u>ACCTS</u>	<u>LEDGER</u>	<u>ACCTS</u>	
EXPENSE TRANSFER	Recharge Cost moves Fund A to B Cost moves Exp Dept ID 1 to 2	Actuals	5xxxx	NO CHANGE		COMMON
REVENUE TRANSFER	Admin Full Costing (AFC) Bad debt assessment	Actuals	4xxxx	NO CHANGE		NEVER
RESOURCE TRANSFER						
Intrafund* or Operating	Campus Block Grants Start-up, TAS allocation VC/Deans allocations Dept adj - Dept ID, CF1/2	TempBudg	5xxxx	Actuals	7xxxx	FREQUENT
Interfund** or Non-Operating	To/fr Loan Funds To/fr Capital Projects*** To/fr Debt Service To/fr Renewal & replacement***	TempBudg	5xxxx/3xxxx	Actuals	3xxxx	SELDOM

* Intrafund - within the same fund

** Interfund - between two funds

Interfund resource transfers through FY12 require an Actuals journal as well, but are coded with Dept ID 00800.

*** Transfers from Current Fund to these Plant Funds will typically still involve a TempBudg transaction on the Plant Fund side