

BARS – TRANSFER CLASS EXERCISES

Exercise #1: (A Negative & Positive BBA within Same Cost Center,) Transferring Exact Amt Needed

Cost Center: Fund = 2064
 Dept = V0019
 Program = A304
 Project = NA

Account **B5006** shows a negative balance of **\$782.85**, while **B5009** shows funds available of **\$27,772.56**. Need to move monies from positive BBA account to cover negative BBA account and balance to zero.

- 2-Step process:**
- 1 - Decrease Expense Budget node of positive BBA by negative amount
 - 2 - Increase Expense Budget node of negative BBA by same amount

Description	Base Budgeted Amt	Final Budgeted Amt	Curr Rev/Exp	YTD Rev/Exp	PTD Rev/Exp	Open Commit	Soft Commitment	Budget Available	Avail
Current Budget Period									
B4027 SALES AND SERVICES - Ed&G	0.00	0.00	-17.80	-17.80	-17.80	0.00	0.00	17.80	0.00
Total Revenue	0.00	0.00	-17.80	-17.80	-17.80	0.00	0.00	17.80	0.00
B5006 L2-SALARY AND WAGES	0.00	7,481.00	65.63	7,680.63	7,680.63	583.22	0.00	-782.85	-10.54
B5007 L2 - FRINGE BENEFITS	0.00	677.81	0.65	917.09	917.09	0.00	0.00	-239.28	-35.34
B5009 L2-MAINTENANCE AND OPERATIONS	52,070.00	50,944.51	4,292.08	20,957.10	20,957.10	2,006.51	208.34	27,772.56	54.54
Total Expense	52,070.00	59,103.32	4,358.36	29,554.82	29,554.82	2,589.73	208.34	26,750.43	45.34

Transfer for budget node B5006:

Amount = 782.85

Positive Budget Expense Account (budget node, i.e. B5XXX) = B5009

Negative Budget Expense Account (budget node, i.e. B5XXX) = B5006

Entries to adjust the budget figures to make BBA for negative account = 0:

➤ **Enter Header Info:**

- Ledger Group = **ORG**
- Budget Entry Type = **Adjustment**
- Long Description = _____

Budget Header | Budget Lines | Budget Errors | Approval 2 | Approval History | Documents

Unit: 00765 Journal ID: NEXT Date: 03/30/2004

Fiscal Year: 2004 Period: 7

*Ledger Group: Budget Header: N

Status: _____

Control: PROJECT_ID

ChartField: _____

Budget Entry Type

Original Adjustment

Budget Type: Expense

Long Description:

To move dollars from M&O (B5009) to cover the negative BBAs in S&W (B5006) and Fringe Benefits (B5007).

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➤ Click on **Budget Lines** tab to enter amounts and chartfields:

➤ Enter Budget Line Info:

Line 1 (from)

- SpeedType = 10551
- Account = B5009
- Amount = -782.85

Line 2: (to)

- Account = B5006
- Amount = 782.85

The screenshot shows the 'Budget Lines' tab in a software application. At the top, there are navigation tabs: Budget Header, Budget Lines (selected), Budget Errors, Approval 2, Approval History, and Documents. Below the tabs, the following information is displayed: Unit: 00765, Journal: NEXT, Date: 03/30/2004, Budget Header: N, Status: (blank), Process: Post Journal (dropdown), and a Process button. A 'Lines' section is expanded, showing a table with columns: Delete, Line, Ledger, Speed Type, Account, Fund, DeptID, Program, Project, Bud Ref, View Attributes, and Amount. Two lines are listed: Line 1 with Ledger ORG_BD, Speed Type 10551, Account B5009, Fund 2064, DeptID V0019, Program A0304, Project NA, Bud Ref BP2004, View Attributes, and Amount -782.85; Line 2 with Ledger ORG_BD, Speed Type (blank), Account B5006, Fund 2064, DeptID V0019, Program A0304, Project NA, Bud Ref BP2004, View Attributes, and Amount 782.85. Below the table, there are controls for 'Lines to add' (1, +, -), a 'Journal Line Copy Down' button, and a 'From Line: To: Generate Budget Period Line' field. A 'Totals' box shows: Total Lines: 2, Total Debits: 782.85, Total Credits: 782.85. At the bottom, there are Save and Notify buttons and a breadcrumb trail: Budget Header | Budget Lines | Budget Errors | Approval | Approval History | Documents.

➤ Click on **Base Currency Details** tab under **Lines** section of **Budget Lines** tab.

(Since this is a salary item, the position number must be entered. This will alter the budget with the appropriate position number on the budget report.)

➤ Enter Position number 00500140 on Line 2 in **Reference** field.

➤ Adjust **Journal Line Description** as needed.

➤ Check that **Totals Equal**.

The screenshot shows the 'Budget Lines' tab with the 'Base Currency Details' sub-tab selected under the 'Lines' section. The top navigation and header information are the same as in the previous screenshot. The 'Lines' table now has columns: Delete, Line, Ledger, Statistics Code, Statistic Amount, Ref, and Journal Line Description. Line 1 has Ledger ORG_BD, Statistics Code (blank), Statistic Amount (blank), Ref (blank), and Journal Line Description L3-MAINTENANCE AND (with + and - buttons). Line 2 has Ledger ORG_BD, Statistics Code (blank), Statistic Amount (blank), Ref 00500140, and Journal Line Description L3-SALARY AND WAGES (with + and - buttons). The 'Lines to add' control is still 1. The 'Totals' box remains the same: Total Lines: 2, Total Debits: 782.85, Total Credits: 782.85. At the bottom, there are Save, Notify, Add, and Update/Display buttons, and the same breadcrumb trail.

If completed, can:

- Verify printed form
- Send out for signatures
- submit.

Exercise 2 can be added to this budget journal.

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Exercise #2: (A Negative & Positive BBA within Same Cost Center.)

Transferring Different Amt than needed

Using same cost center as in Exercise #1, account **B5007** shows a negative balance of **\$239.28**, while **B5009** shows funds available of **\$27,772.56** (will now be a balance of **\$26,989.71**). Need to move monies from positive BBA account to cover negative BBA account and balance to zero.

- 2-Step process:**
- 1 - Decrease Expense Budget node of positive BBA by amount
 - 2 - Increase Expense Budget node of negative BBA by same amount

Transfer for budget node B5007:

Amount = 239.28 short;

Positive Budget Expense Account (budget node, i.e. B5XXX) = B5009

Negative Budget Expense Account (budget node, i.e. B5XXX) = B5007

Entries to adjust the budget figures to make BBA for negative account \$400 to cover future expenditures:

Back to the **Budget Lines** tab to enter the next account's amounts and chartfields.

If picking up from Exercise #1, click on **Chartfields and Amounts** tab to go back and add lines and enter amounts & chartfields

➤ Enter Budget Line Info:

Line 1 / 3 (from):

- SpeedType = (should be same 10551)
- Account = **B5009**
- Amount = **-400**

Line 2 / 4 (to):

- Account = **B5007**
- Amount = **400**

Delete	Line	Ledger	Speed Type	Account	Fund	DeptID	Program	Project	Bud Ref	View Attributes	Amount
<input type="checkbox"/>	1	ORG_BD	10551	B5009	2064	V0019	A0304	NA	BP2004	View Attributes	-782.85
<input type="checkbox"/>	2	ORG_BD		B5006	2064	V0019	A0304	NA	BP2004	View Attributes	782.85
<input type="checkbox"/>	3	ORG_BD		B5009	2064	V0019	A0304	NA	BP2004	View Attributes	400.00
<input type="checkbox"/>	4	ORG_BD		B5007	2064	V0019	A0304	NA	BP2004	View Attributes	400.00

Lines to add: 2

Totals: Total Lines: 4, Total Debits: 782.85, Total Credits: 1,582.85

➤ Click on Base Currency Details tab under Lines section of Budget Lines tab.

Since this Budget node is not associated with a position number, no need to enter anything in Reference field.

➤ Adjust Journal Line Description as needed.

➤ Check that Totals Equal.

Delete	Line	Ledger	Statistics Code	Statistic Amount	Ref	Journal Line Description
<input type="checkbox"/>	1	ORG_BD				To cover neg budget-M&O
<input type="checkbox"/>	2	ORG_BD			00500140	neg budget-M&O to S&W

Lines to add: 1

Totals: Total Lines: 2, Total Debits: 782.85, Total Credits: 782.85

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Option: Before Submitting, you can:

- Verify printed form
- Send out for signatures

When completely finished,
Submit to Budget Office:

To SUBMIT:

➤ **Click** on **Approval** tab to approve & send to the Budget Office for final approval & posting.

➤ **Select Budget Office**

➤ **Select Approve**

➤ **Attach backup & send to Budget Office**

BARS – TRANSFER CLASS EXERCISES

Exercise #3: (A Negative & Positive BBA in Different Cost Centers,)

Negative Cost Center: Facilities Planning

DEB(0NDL100418D0415ED4166FD(516.66HD4K2G Cost Center : 2064/V0010/G0234/NA UNIVERSITY OF HOUSTON - SYSTEM Page No. : 1
 Business Unit : 00765 Univ. of Houston - Victoria Report ID : UGLS1074.1
 Fund : 2064 DESIG-TUITION Revenue & Expense - Budget Node Summary Database : FSPRD
 DeptID : V0010 ADMINISTRATION & FINANCE Period Ended April 30, 2003 (Through Period 8). Run Date : 11/20/2003
 Program Code : G0234 FACIL PLANNING Project : NA Run Time : 04:49:23 PM
 Responsible : BERAN,WAYNE B

Description	Base Budgeted Amt	Final Budgeted Amt	Curr Rev/Exp	YTD Rev/Exp	PTD Rev/Exp	Open Commit	Soft Commitment	Budget Available	% Avail
Current Budget Period									
No Revenue Found.									
B5009 L3-MAINTENANCE AND OPERATIONS	20,000.00	24,550.15	406.22	22,925.25	22,925.25	0.00	0.00	-8,375.10	34.1%
Total Expense	20,000.00	24,550.15	406.22	22,925.25	22,925.25	0.00	0.00	-8,375.10	34.1%

Positive Cost Center: Building & Grounds

Cost Center : 2064/V0010/G0236/NA UNIVERSITY OF HOUSTON - SYSTEM Page No. : 2
 Business Unit : 00765 Univ. of Houston - Victoria Report ID : UGLS1074.1
 Fund : 2064 DESIG-TUITION Revenue & Expense - Budget Node Summary Database : FSPRD
 DeptID : V0010 ADMINISTRATION & FINANCE Period Ended April 30, 2003 (Through Period 8). Run Date : 11/20/2003
 Program Code : G0236 BUILDING & GROUNDS Project : NA Run Time : 04:49:23 PM
 Responsible : BERAN,WAYNE B

Description	Base Budgeted Amt	Final Budgeted Amt	Curr Rev/Exp	YTD Rev/Exp	PTD Rev/Exp	Open Commit	Soft Commitment	Budget Available	% Avail
Current Budget Period									
No Revenue Found.									
B5009 L3-MAINTENANCE AND OPERATIONS	35,000.00	51,215.83	998.99	8,208.92	8,208.92	2,375.71	0.00	40,631.20	79.3%
Total Expense	35,000.00	51,215.83	998.99	8,208.92	8,208.92	2,375.71	0.00	40,631.20	79.3%

Account B5009 (M&O) in the Facilities Planning cost center shows a negative balance of \$8,375.10, while the Building & Grounds cost center, budget node B5009 (M&O), still has \$40,631.20, which is enough funds to cover the deficit and still be operational until the end of the year. Need to move monies from Building & Grounds budget node to cover negative account in Facilities Planning and balance it to zero.

Amount = 8,375.10

Positive Budget Expense Account (budget node= B5XXX) = B5009

Negative Budget Expense Account (budget node, i.e. B5XXX) = B5009

4-Step process:

Using BAR form:

- 1 - Decrease Expense Budget node in cost center of positive BBA by amt needed
- 2 - Increase Expense Budget node in cost center of negative BBA by same amt

Using G/L journal form:

- 3 - Decrease specific expense account (based on ledger) in cost center of positive BBA by same amt
- 4 - Increase specific expense account (based on ledger) in cost center of negative BBA by same amt

Since you are already in the Budget Journal screens, just click on the  button.

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BAR

➤ **Enter Header Info:**

- Ledger Group = **ORG**
- Budget Entry Type = **Adjustment**
- Long Description = _____

BAR

➤ **Click on Budget Lines tab to enter amounts and chartfields:**

➤ **Enter Budget Line Info:**

Line 1(from)

- SpeedType = **10610**
- Account = **B5009**
- Amount = **-8375.10**

Line 2: (to)

- SpeedType = **10059**
- Account = **B5009**
- Amount = **8375.10**

BAR

➤ **Click on Base Currency Details tab under Lines section of Budget Lines tab.**

Since this Budget node is not associated with a position number, no need to enter anything in Reference field.

➤ **Adjust Journal Line Description as needed.**

➤ **Check that Totals Equal.**

Option: Before Submitting, you can:

- Verify printed form
- Send out for signatures

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When completely finished, will need to Submit to Budget Office:

To SUBMIT:

- **Click** on **Approval** tab to approve & send to the Budget Office for final approval & posting.
- **Select Budget Office**
- **Select Approve**

Budget Header | Budget Lines | Budget Errors | **Approval 2** | Approval History | Documents

Unit: 00765 Journal ID: NEXT Date: 03/30/2004 Budget Header Status: N

Route to:

* Please select the appropriate destination office

Office:

Unit: 00765 Journal ID: NEXT

Date: 03/30/2004

OperID: TURLEYLK

Source: PS/GL Online Entry Panel

Approval

Approval Instance:

Approval Status:

Approval Action:

Apply Deny Recycle

Deny Comments:

- **Attach backup & send, ALONG WITH G/L JOURNAL, to Budget Office.**

G/L JOURNAL FORM: Bring up G/L journal form

➤ Enter Header Info:

- Long Description = _____
- Reference Number = **VXXSEQNO**

Header | Lines | Totals | Errors | Approval | Documents

Unit: 00765 Journal ID: NEXT Date: 03/17/2005

Long Description: To cover a negative balance in the Facilities M&O (B5009) cost center by moving dollars from the Building & Grounds M&O (B5009) cost center

*Ledger Group: ACTUALS Auto Generate Lines

Ledger: Adjusting Entry

*Source: GEN Fiscal Year: 2005

Reference Number: Period: 7

SJE Type: ADB Date: 03/17/2005

Journal Class: Save Journal Incomplete Status

Transaction Code: GENERAL

Currency Defaults: USD / CRRNT / 1

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Chart for entering General Ledger side of transfer:

Ledger 2: For Account use: Decrease = 37409
Increase = 33509

Ledger 3: For Account use: Decrease = 37417
Increase = 33517

Ledger 4: For Account use: Decrease = 37419
Increase = 33519

➤ Click on **Lines** tab to enter amounts and chartfields:

➤ Enter Info for both lines:

Line 1(from)

- SpeedType = 10610
- Account = 37409
- Amount = -8375.10

Line 2: (to)

- SpeedType = 10059
- Account = 33509
- Amount = 8375.10

➤ Enter Descriptions

➤ Check that **Totals Equal**.

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➤ Save

Unit: 00765 Journal ID: NEXT Date: 03/17/2005 *Process: Edit Journal

Select	Line	*Unit	*Ledger	SpeedType	Account	Fund	DeptID	Program	Project	Bud Ref
<input type="checkbox"/>	1	00765	ACTUALS	10610	37409	2064	V0010	G0236	NA	BP
<input type="checkbox"/>	2	00765	ACTUALS	10059	33509	2064	V0010	G0234	NA	BP

Lines to add: 1

Unit	Total Lines	Total Debits	Total Credits	Journal Status	Budget Status
00765	2	8,375.10	8,375.10	N	N

Buttons: Save, Notify, Refresh

Option: Before Budget Checking and Submitting, you can:

- Verify printed form
- Send out for signatures

Unit: 00765 Journal ID: 0000870172 Date: 03/30/2004

[Print Journal Entry Detail](#)

When finished, on **Lines** tab:

- **Select Edit Journal**
- **Click on Process**
- **Make sure Totals match.**
- **Make sure Statuses=V.**

Unit: 00765 Journal ID: NEXT Date: 03/30/2004 *Process: Edit Journal

Buttons: Inter/IntraUnit, Process

Select	Line	*Unit	*Ledger	SpeedType	Account	Fund	DeptID	Program	Bud Ref	Project
<input type="checkbox"/>	1	00765	ACTUALS	10610	37409	2064	V0010	G0236	BP2004	NA
<input type="checkbox"/>	2	00765	ACTUALS	10059	33509	2064	V0010	G0234	BP2004	NA

- **Select Submit Journal**
- **Click on Process**

Unit: 00765 Journal ID: NEXT Date: 03/30/2004 *Process: Submit Journal

Buttons: Inter/IntraUnit, Process

Select	Line	*Unit	*Ledger	SpeedType	Account	Fund	DeptID	Program	Bud Ref	Project
<input type="checkbox"/>	1	00765	ACTUALS	10610	37409	2064	V0010	G0236	2004	NA
<input type="checkbox"/>	2	00765	ACTUALS	10059	33509	2064	V0010	G0234	2004	NA

- **Attach backup & send, ALONG WITH BUDGET JOURNAL, to Budget Office.**

Note: PLEASE SEND BOTH SIDES to Budget Office (both BAR & G/L entries); Budget office will check G/L entries and forward to AP.