The University operates within a fund accounting system where each fund has certain conditions and limitations on the source and use of its resources. In order to retain the integrity of each fund’s source and use of its resources, it is necessary to limit transfers between funds. However, during the fiscal year there are times when it is necessary to move resources between funds, organizations, and accounts.

There are four methods to move resources, all of which are recorded by Journal Voucher (JV): Budget Changes, Fund Transfers, Moving Expense or Revenue, Internal Sales and Internals Sales Reimbursements. Each method has particular rules and guidelines that apply to the way that they are processed within Banner.

How to identify which method to use:

1. Determine the FOPAL string (Fund, Organization, Program and Activity) for each side (the increase side and the decrease side) of the transaction.
2. Refer to the Fund Transfer Matrix for allowable transfers between funds, available at https://brp.uoregon.edu/content/budgeting-guides-information
3. Confirm the funds’ restrictions on resources (source and use) are met.
4. After determining the purpose of the transaction and FOPAL string, use the flowchart to identify the method to be used.
5. Review the guidelines below for each method prior to data entry into Banner.

Access and Forms

- If you do not have access or are not sure if you have access to enter Budget Changes and/or Fund Transfers into Banner, contact your Financial Analyst in BRP.
• To assist with data entry of Budget Changes and/or Fund Transfers, forms and samples are available at: https://brp.uoregon.edu/content/budgeting-guides-information
• See Banner 9 Training regarding access and procedures for JV data entry. https://ba.uoregon.edu/training

Budget Changes
• Moves budget (provide support) within the SAME fund between different organizations, accounts, programs, etc. within the same fiscal year.
• Cannot be used to move budget between different funds.
• Does not move cash, year to date activity, or anything else.
• May be used to fund a current year budget deficit.
• NO revenue account codes (0xxxx) may be used for allocated funds (General Fund & ICC).
• May be either Temporary (lasting only the current fiscal year) or Permanent (lasting from a select period forward).

Banner Data Entry
• Uses the JV entry pages FGAJVCD, FGAJVCQ or FGAJVCM.
• Requires a Rule Code to tell Banner how to process the transaction.
  • If you are not sure what rule code to use, contact your Financial Analyst in BRP.
• Requires a budget period field, i.e. July = 01, Aug = 02, etc.
• Requires that increases and decreases balance.
  • Enter a plus (+) to indicate the budget will be increased
  • Enter a minus (-) to indicate that the budget will be decreased.
• Must have detailed document text that includes, but is not limited to:
  • the purpose of transaction,
  • Budget Authority (BA), (the person who is responsible for the budget of the department or division)
  • who entered the document (name and phone extension).
• Occasionally requires BRP approval before they will be posted to Banner. These are automatically routed to an electronic approval queue that BRP monitors.

Fund Transfers
• Are used to move cash resources between two DIFFERENT funds when there is not an exchange transaction (exchange transaction is where each party receives something of value).
• Commonly are used to move a fund balance in preparation to terminate a fund.
• Are used to move a fund balance created by revenue or expense that posted incorrectly, in a prior year.
  • Except for grant funds which use the revenue or expense account codes.
• Must follow the funds’ restrictions on source and use of its resources.
• Are used when it is the only viable option.
  • It is recommended to move actual revenue and expense activity via a JV to the fund where the revenue/budget resides.

Banner Data Entry
• Uses the JV entry pages FGAJVCD, FGAJVCQ or FGAJVCM.
• Consists of the account codes 91001 for transfers in and 92001 is used for transfers out.
• Usually consists of two sections:
  • One section is the Budget Change, to move budget if not already budgeted, that uses pluses (+) and minuses (-), and follows the guidelines described above.
  • The other section is the Fund Transfer, which uses the Rule Code 3JV1 and moves the cash resources using Debit (transfer out) and Credit (transfer in).
• Must have detailed document text that includes, but is not limited to:
• the purpose of transaction,
• Budget Authority (BA),
• who entered the document (name and phone extension).
• Requires BRP approval before they will be posted to Banner. These are automatically routed to an electronic approval queue that BRP monitors.

Do NOT use a Fund Transfer for:
• Moving resources **WITHIN** the General Fund 001100.
  • General Fund is limited to Budget Changes only (no cash/funds movement).
• Moving funds from restricted to unrestricted, except when terminating funds.
• Transfers in to gift funds from other type of funds.
  • This basically results in non-gift revenue in a gift fund.
  • JV actual expenses out of the gift fund and record the actual expense in another appropriate fund type.
• Internal revenue: transfers between units where one department provides goods or services to another.
  • Use Internal Sales or Internal Sales Reimbursement depending on the fund.
• Distribution of revenue.
  • JV the actual revenue from one fund or index to another within the same fiscal year.
• Reimbursement of expense.
  • JV the actual expense from one fund or index to another within the same fiscal year.
• Transfers out of an Agency Fund to another type of fund. (Agency Funds are used to account for funds of persons or external organizations while the funds are in the custody of the University. The University acts as the fiscal agent for the owner of the funds.)
  • JV the actual expenses from one fund or index to another within the same fiscal year.

Moving Expense or Revenue
• Requires the use of a JV to move the expense or revenue within the current fiscal year.
  • This procedure is used to change any FOAPAL element that was used on the original document.
• Uses the JV entry pages FGAJVCD, FGAJVCQ or FGAJVCM.
• For Payroll actuals, this may be moved with a payroll accounting adjustment (PAA or PHAREDS) within the current fiscal year.
  • Payroll accounting adjustment processing by departments is limited to the current open quarter of the fiscal year and may not be retroactive past that period.

Internal Sales & Internal Sales Reimbursements
• Are used to record an exchange transaction that occurs between departments when goods and/or services have been exchanged (each party receives something of value).
  • Examples: Science Stores sales, conference space rentals, support an event in exchange for advertising, or support for a service offered by another department that has value for both departments.
• Uses the JV entry pages FGAJVCD, FGAJVCQ or FGAJVCM.
• For allocated funds (General Fund 001100 and ICC Credits Fund 001700) use Internal Sales Reimbursement account codes 79xxx (as they are not allowed to receive revenue).
• For revenue bearing funds such as Income/Expense, Continuing Education, Designated Operations, Service Departments, and Auxiliaries use Internal Sales account codes 09xxx.
• The debit side of an internal sales or internal sales reimbursement transaction should be an expense.
• Gift funds, Invention/Royalty funds, and Sponsored project funds should not have internal sales.

For Additional information see:
BAO web site https://ba.uoregon.edu/
BRP web site https://brp.uoregon.edu/