

**Summary:**

The University receives contributions which are restricted-as-to-use by the donor/resource provider. Contributions are received either in direct support of the University's faculty or departments or indirectly with the University acting as intermediary helping donors make contributions to other entities or individuals (Agency transactions). These transactions are accounted for under the Temporarily Restricted (TR) or Agency funding sources (FS) schematic. Additionally, the TR funds can be accounted for utilizing General Ledger (GL) or Grants Management. The costs of executing the donor imposed restriction often exceeds the funding provided resulting in a deficit. These deficits need to be offset by other sources including operating surpluses or similar purposed restricted or Agency funds.

**Purpose:**

Document the appropriate process to clear or fund TR **deficits (spending in excess of donation with UNR University funds)**. For TR & Agency deficits covered by similar purposed funds please refer to "Temp Restricted & Agency Funding Source Transfers" procedure.

*NOTE: All transactions recorded against individual TR FS, must be in alignment with the donor's restriction on the fund. If transactions are processed in error against a restricted funding source, they must be corrected at the source via the respective redistribution process. This procedure is not meant to, and should not be utilized to, transfer or fund items which were not properly allocated.*

**Procedure I - Fund GL TR Deficit with UNR**

1. Determine the amount of UNR funding required to cover the deficit account string. Running an FS Detail report will give a concise view of funding positions.
2. Use the table below and first determine if you are using a GL or GM FS. If GL, determine if you are using a University or Agency FS. **If GM skip to Procedure II. If Agency, follow "Temp Restricted & Agency FS Transfers" procedure.**

Type	FS Description	FS Range
GL	Endowed Department Operations	100005-109999
	Endowed Professorships, Scholarships & Fellowships	140005-159999
	Restricted Department Operations & Awards	200005-219999
	Restricted Professorships, Scholarships & Fellowships	240005-299989
GM	GM Endowed Department Operations	100000
	GM Endowed Faculty Discretionary	140000
	GM Restricted Department Operations	200000
	GM Faculty Discretionary from Contributions	240000
Agency	Agency	900000-910000

3. Once TR funds in deficit have been identified, account activity should be reviewed to ensure that all charges are in accordance with the donor designated purpose. For any inappropriate charges, complete redistribution forms to move the transactions. (NOTE: this type of review should be completed at least quarterly, as costs must be redistributed within 90 days of the original transaction date in accordance with the University's Cost Transfer Policy.)

- Identify the deficit amount and the UNR source of funding. Complete the journal entry using one of the Object Codes (OC) listed below and Journal Category "UNR TO TR" following the example outlined below. Both the debit and credit of the JE are to be recorded to the same object code. This transaction will appear as a reduction of expense (contra-expense) on the TR funding string, while it will appear as an expense in the UNR FS.

Segment	DR account	CR account	Comment
OC	88510	88510	
FS	UNR FS #	TR FS #	
FNC	630	630	Must be 630 on both sides of entry
ACT	XXX	XXX	User choice - DR and CR activity codes do not need to match
ORG	Resource provider	Resource recipient	User choice
ENT	01	01	User choice, based on ORG. <b>Cannot be used with Entity 95.</b>

The screenshot shows the Oracle Applications interface for creating a journal entry. The window title is "Oracle Applications - FMP Production - PCORA". The main title bar indicates the journal is "Journals (CM Books) - BM2W: FUND 280172 FROM UNR FUNDS 09-JUL-2008 18:32".

**Journal Details:**

- Journal: **BM2W: FUND 280172 FROM UNR FUNDS**
- Period: **Jun08-08**, Effective Date: **30-JUN-2008**
- Category: **UNR TO TR**, Source: **MANUAL**
- Balance Type: **Actual**, Budget: (blank)
- Description: **FUND 280172 FROM UNR FUNDS**

**Conversion:** Currency: **USD**, Date: **30-JUN-2008**, Type: **User**, Rate: **1**

**Status:** Posting: **Unposted**, Funds: **Required**, Approval: **Required**

**Reverse:** Date: (blank), Method: **Switch Dr/Cr**, Status: **Not Reversed**

**Journal Entry Table:**

Line	Account	Debit (USD)	Credit (USD)	UOM	Qty	Description
10	88510.280172.620.000.251023.01		88,410.00			FUND 280172 FROM UNR FUN
20	88510.000001.620.000.251023.01	88,410.00				FUND 280172 FROM UNR FUN
		88,410.00	88,410.00			

**Account Description:** UNR SUPPORT FOR TR FUNDS.GENERAL UNRESTRICTED.FELLOWSHIP.UNSPECIFIED.HEINZ FELL.GENERAL

Buttons: Post, Reverse, Approve, Line Drilldown..., T Accounts..., Check Funds, Reserve Funds, View Results, Change Period..., Change Currency...

Record: 2/2, <08C>

- After the entry is entered, you must **Reserve Funds** and **Approve** the entry. This journal category does require journal approval, so the entry will be sent through workflow to the respective journal approver in accordance with existing approval protocols.
- After receiving notification that the journal has been approved, the originator of the entry (the individual who entered the JE into Oracle) is responsible for **Posting** the entry.

<b>Procedure II - Fund TR GM PTA Deficit with UNR</b>
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- Determine the amount of funding required from UNR to cover the TR deficit. Reviewing the BMS by PTA will give a concise view of funding positions. A fund in a deficit position cannot act as a "resource provider" to the recipient TR FS.
- Once the amounts and impacted funds have been identified, account activity should be reviewed to ensure that all charges are in accordance with the donor designated purpose. For any inappropriate charges, complete redistribution forms to move the transactions. (NOTE: this type of review should be completed at least quarterly, as costs must be redistributed within 90 days of the original transaction date in accordance with the University's Cost Transfer Policy.)
- Using the identified amounts and the source of funding complete the journal entry using one of the Object Codes below based on the source of funds.

Segment	DR account	CR account	Comment
OC	88510	88510	
FS	000001	TR FS #	
FNC	630	630	Must be 630 on both sides of entry
ACT	XXX	XXX	User choice - DR and CR activity codes do not need to match
ORG	Resource provider	Resource recipient	User choice
ENT	01	01	User choice, based on ORG. <b>Cannot be used with Entity 95.</b>

- For a **single PTA** being funded by a UNR source enter the Journal Name and Description as USERID followed by the to/from PTA transfer string. (*Example: JSMITH FUND PTA 1234.1.5xxxxxx DEFICIT WITH FS-000001/ORGXXXXXX*). Enter the Journal Category of "UNR TO TR". Both the debit and credit of the JE are to be recorded to the same object code (88500 or 88510). This transaction will appear as revenue to the receiving Division and a reduction of revenue (contra-revenue) to the resource provider.
- For **multiple PTAs** being funded by a UNR source a separate journal must be entered for each PTA following the procedure in Step 4. Alternatively, each PTA can be recorded on the same journal provided the JE Line Description of each row carries the to/from PTA string. In this case the Journal Name would address only the FS transfer values (*Example: JSMITH TSF FROM FS 200000 to 240000*). **Journals that do not discretely provide this information will be rejected.** The journal entry will initiate the GM funding process handled by Financial Reporting division. Campus will no longer be required to request funding needs in addition to posting the journal.

6. After the entry is keyed, you must **Reserve Funds** and **Approve** the entry. This journal category requires journal approval and will be sent through workflow to the respective journal approver in accordance with existing approval protocols.
7. Once approved you will receive email notification that the journal has been approved. As the originator, you must return to Oracle and **Post** the entry.
8. A corresponding funding entry will be generated by the Financial Reporting department.