

Departmental Budget Request (DBR) Justification Codes

FMO
General Accounting
Services
1/11/07

What is a DBR?

- Automated budget and fund transfer initiated at the departmental level
- Created/ modified within FAMIS (Screen 520)
- Previously, done as a paper Fiscal Request
- Embedded rules control the creation of most allowed transfers
- Exceptions, approved by the VP's Office, should still use a paper Fiscal Request

When to use a DBR

- To increase the overall budget of the University
- To transfer funds between different accounts
- To move funds between expense pools
- For some types of corrections

The Justification Codes

Justification Codes

Cd Translation

CD	COVER DEFICIT
CN	CORRECTION OF PRIOR DBR
EP	TRANSFER BETWEEN EXPENSE POOLS
FB	TRANSFER FROM FUND BALANCE
IB	INITIAL BUDGET
ME	MOVE EXPENSES CORRECTION
OI	OVER-REALIZED INCOME
OT	OTHER (SEE NOTES)
PR	BUDGET TO COVER PAYROLL T-ACTION
PS	PAYING FOR SCHOLARSHIP
SF	START UP FUNDS

Uses of the Justification Code

- Shorthand reason for the transfer (Dept)
- Posting/Transaction type (Processing)
- Future Tool (FAMIS)
 - Analyze transfer types using reports based on the Justification Code
 - Routing tool for auto-approval enhancement within a College for certain types of transfers

DBR Field Relationships

- Summary
 - Reason for the transfer, not the mechanics
 - Specific and meaningful
- Justification Code
 - Transaction type
 - Mechanics of the transfer, not reason
- Notes
 - Additional space for specific reasons, names, reference numbers, or circumstances which may not fit in the Summary field

Codes for Budget Increases

- **IB:** Initial or Increase Budget
 - To set up budget for a new fiscal year or for a special purpose such as a study abroad trip.
 - Source account is the SL 0001 revenue pool.
 - Destination account is the SL 1000 (or other) expense pool.
 - Should have notes indicating how the funds will be recouped. (ex. 20 students @ \$400 each)

Example of IB Justification Code

Core Information

DBR Document Id:	U702336	Document FY:	2007
Summary:	SET UP BUDGET FOR ITALY FALL 07	Total:	\$257,250.00
Released:	01/05/2007	Route Status:	Final (FN)
By:	WEERS, EMILY F	Requested Action:	()
Justification:	INITIAL BUDGET (IB)		

Source Account Information

Source Account	Object Code	Dept	Sub Dept	Description	Amount
213140-00000	0001	SABR		ITALY FALL STUDY ABROAD	\$257,250.00

Destination Account Information

Item	Destination Account	Object Code	Dept	Sub Dept	Description	Amount	Mandatory
1	213140-00000	1000	SABR		ITALY FALL STUDY ABROAD	\$257,250.00

DBR Notes

Title	NoteText
DBR notes:	>>Note entered 01/04/07 BY WEERS, EMILY F
	SET UP BUDGET FOR ITALY FALL 2007
	35 STUDENTS X \$7350

Budget Increases (cont.)

- **OI: Over-Realized Income**
 - Within the same account, to move revenue taken in excess of projected budget to gain budget authority.
 - Source account is the SL 0001 revenue pool.
 - Destination account is the SL 1000 (or other) expense pool.
 - The Summary or Notes should give a reason for the transfer. (i.e. to cover current year expenses)

Example of OI Justification Code

Core Information

DBR Document Id:	U700015	Document FY:	2007
Summary:	FOR CURRENT YEAR OPERATING EXP	Total:	\$2,000.00
Released:	01/10/2007	Route Status:	In Dept Rt (DR)
By:	FOSTER, ROBBIN J	Requested Action:	Sign (SIG)
Justification:	OVER-REALIZED INCOME (OI)		

Source Account Information

Source Account	Object Code	Dept	Sub Dept	Description	Amount
210090-00000	0001	DBRD		ABSTRACTS & THESIS	\$2,000.00

Destination Account Information

Item	Destination Account	Object Code	Dept	Sub Dept	Description	Amount	Mandatory
1	210090-00000	1000	DBRD		ABSTRACTS & THESIS	\$2,000.00	<input type="checkbox"/>

Budget Increases (cont.)

- **FB: Transfer from Fund Balance**
 - Moving funds from the GL account fund balance to its mapped SL account expense pool.
 - Source account is the GL account (0xxxxx) with no pool.
 - Destination account is the mapped SL account (xxxxxx-1000) with 1000 (or other) expense pool.
 - Must have a reason why the funds are being moved. (i.e. for current year expenses)

Example of FB Justification Code

Core Information

DBR Document Id:	U700496	Document FY:	2007
Summary:	FUND UTILITY EXPENDITURES-BOOKSTORE	Total:	\$18,025.00
Released:	10/02/2006	Route Status:	Final (FN)
By:	HERZOG, MARK L	Requested Action:	()
Justification:	TRANSFER FROM FUND BALANCE (FB)		

Source Account Information

Source Account	Object Code	Dept	Sub Dept	Description	Amount
030117		VPFN	ADMN	TAMU BOOKSTORE CONTRACT OPERATIONS	\$18,025.00

Destination Account Information

Item	Destination Account	Object Code	Dept	Sub Dept	Description	Amount	Mandatory
1	301170-00000	1000	VPFN	ADMN	TAMU BOOKSTORE CONTRACT OPERATIONS	\$18,025.00	<input type="checkbox"/>

DBR Notes

Title	NoteText
DBR notes:	>>Note entered 10/02/06 BY HERZOG, MARK L
	CREATE ADDITIONAL EXPENDITURE BUDGET FOR TAMU
	BOOKSTORE OPERATIONS TO FUND FY07 PROJECTED
	UTILITY EXPENDITURES

Codes for Transfers Between Different Accounts

- **PS:** Paying for Scholarship
 - Funding a scholarship (function code 60) account.
 - The actual payment being funded may have already happened, causing the destination account to be in the deficit.
 - Scholarship recipient name preferred in the Notes.
 - Required for transfers from 13xxxx to 163xxx.

Example of PS Justification Code

Core Information

DBR Document Id:	U702359	Document FY:	2007
Summary:	TUITION FOR KIM RASH 07A	Total:	\$880.65
Released:	01/05/2007	Route Status:	Final (FN)
By:	LUZA, REBEKAH K	Requested Action:	()
Justification:	PAYING FOR SCHOLARSHIP (PS)		

Source Account Information

Source Account	Object Code	Dept	Sub Dept	Description	Amount
510088-00000	1000	ANTH		NAUTICAL ARCHEOLOGY FACULTY FEL	\$880.65

Destination Account Information

Item	Destination Account	Object Code	Dept	Sub Dept	Description	Amount	Mandatory
1	650954-00000	1000	ANTH		ANTHROPOLOGY SCHOLARSHIP ACCOUNT	\$880.65	<input type="checkbox"/>

DBR Notes

Title	NoteText
DBR notes:	>>Note entered 01/05/07 BY LUZA, REBEKAH K
	THIS IS TO PAY KIM RASH'S TUITION FOR 07A
	AS PART OF HER ASSISTANSHIP WITH THE DEPT OF
	ANTHROPOLOGY WORKING WITH DR CASTRO AND DR
	CRISMAN- DR CASTRO PAYS 1/2 AND DR CRISMAN
	PAYS 1/2 OF HER TUITION AS SHE WORKS FOR BOTH
	OF THESE PROFESSORS IN THEIR LABS

Between Accounts (cont.)

- **CD: Cover Deficit**
 - Primary reason for transfer is to alleviate a deficit balance.
 - May be reversed at a later date, within DBR rules.
 - Destination account must be in the deficit.
 - Amount should be the full deficit amount. Provide Notes with additional document numbers and an explanation if multiple accounts are covering the deficit.

Example of CD Justification Code

Core Information

DBR Document Id:	U601440	Document FY:	2006
Summary:	COVER SPRING FIELD TRIP EXPENSES	Total:	\$392.46
Released:	08/10/2006	Route Status:	Final (FN)
By:	BUCKBEE, VICKI L	Requested Action:	()
Justification:	COVER DEFICIT (CD)		

Source Account Information

Source Account	Object Code	Dept	Sub Dept	Description	Amount
216530-00000	1000	WFSC		WFSC 407 FIELD TRIP	\$392.46

Destination Account Information

Item	Destination Account	Object Code	Dept	Sub Dept	Description	Amount	Mandatory
1	216470-00000	1000	WFSC		WFSC 315 FIELD TRIP	\$378.57
2	216510-00000	1000	WFSC		WFSC 402 FIELD TRIP	\$13.89	

Between Accounts (cont.)

- **PR: Budget to Cover Payroll T-Action**
 - Transfers moving payroll / salaries including payroll corrections within the DBR transfer rules.
 - Notes should include:
 - Reason for the transfer
 - PIN # and/or
 - Location of the documentation which supports the transfer request.

Example of PR Justification Code

Core Information

DBR Document Id:	U702015	Document FY:	2007
Summary:	SALARY SAVINGS-OCT-HLKN	Total:	\$61,645.01
Released:	11/30/2006	Route Status:	Final (FN)
By:	MCCLAIN, BEVERLY J	Requested Action:	()
Justification:	BUDGET TO COVER PAYROLL T-ACTION (PR)		

Source Account Information

Source Account	Object Code	Dept	Sub Dept	Description	Amount
131507-00000	1000	CLED		FAC SAV-EDUCATION	\$61,645.01

Destination Account Information

Item	Destination Account	Object Code	Dept	Sub Dept	Description	Amount	Mandatory
1	131505-00000	1000	HLKN		HEALTH & KINESIOLOGY	\$61,645.01

DBR Notes

Title	NoteText
DBR notes:	>>Note entered 11/30/06 BY MCCLAIN, BEVERLY J THIS IS SALARY SAVINGS FROM OCT. RETURNED TO THE DEPARTMENT TO BE USED TO SUPPORT DEPART- MENT OPERATIONS. ALL DOCUMENTATION ON THIS TRANSFER IS RETAINED IN THE DEAN'S OFFICE OF THE COLLEGE OF EDUCATION AND HUMAN DEVELOP- MENT

Example of PR Justification Code

Core Information

DBR Document Id:	U702065	Document FY:	2007
Summary:	CORRECT M31459 FOR SALARY SAVINGS	Total:	\$159,448.92
Released:	12/05/2006	Route Status:	Final (FN)
By:	MCCLAIN, BEVERLY J	Requested Action:	()
Justification:	BUDGET TO COVER PAYROLL T-ACTION (PR)		

Source Account Information

Source Account	Object Code	Dept	Sub Dept	Description	Amount
136300-00000	1000	CLED		NEW FACULTY AND RETENTION-ED	\$159,448.92

Destination Account Information

Item	Destination Account	Object Code	Dept	Sub Dept	Description	Amount	Mandatory
1	136301-00000	1000	EAHR		NEW FACULTY AND RETENTION-EAHR	\$159,448.92	<input type="checkbox"/>

DBR Notes

Title	NoteText
DBR notes:	>>Note entered 12/05/06 BY MCCLAIN, BEVERLY J
	THIS ACTION IS TO CORRECT AN EPA ON DR.
	SCHEURICH THAT SHOULD NOT HAVE BEEN DONE. WE
	ARE RETURNING ALL FUNDS TO THE DEPARTMENT.

Between Accounts (cont.)

- **SF: Start Up Funds**
 - Transferring start up funds
 - Recipient names in the Notes or Summary preferred.
- **OT: Other**
 - From one SL/GL to another unrelated SL/GL for which another code will not suffice.
 - Notes required as to the circumstances for the transfer.
 - Most transfers of “support” are OT.

Example of SF Justification Code

Core Information

DBR Document Id:	U701130	Document FY:	2007
Summary:	REINVESTMENT STARTUP - RAO/STAT	Total:	\$15,000.00
Released:	10/18/2006	Route Status:	Final (FN)
By:	CHOVANEK, CRYSTAL A	Requested Action:	()
Justification:	START UP FUNDS (SF)		

Source Account Information

Source Account	Object Code	Dept	Sub Dept	Description	Amount
245014-00000	1000	CLSC		REINV FACULTY-NEW FACULTY STARTUP	\$15,000.00

Destination Account Information

Item	Destination Account	Object Code	Dept	Sub Dept	Description	Amount	Mandatory
1	246240-10051	1000	STAT		ENHANCING EXCELL IN RSCH-STATISTICS	\$15,000.00	<input type="checkbox"/>

DBR Notes

Title	NoteText
DBR notes:	>>Note entered 10/18/06 BY CHOVA NEK, CRYSTAL
	TO PROVIDE FY2007 REINVESTMENT STARTUP FUNDS
	TO DR. SUHASINI SUBBA RAO IN THE STATISTICS
	DEPARTMENT. COMMITMENT #070012.

Code for Transfer Between Expense Pools

- **EP:** Transfer Between Expense Pools
 - Transfer of funds within the **same** account, from one *Expense* pool to another. (i.e. xxxxxx-1005 to xxxxxx-1000)
 - Source and Destination account are the same. The pools are different.
 - Expense pools include:
 - 1000 All expense pool
 - 1005 Lump Sum Salaries
 - 1100 Salaries – Pool
 - 1700 Wages, etc – Pool
 - 1900 Other Expenses – Pool
 - 8000 Capital Outlay – Pool
 - **0001 Revenue Pool is not an Expense pool.**

Example of EP Justification Code

Core Information

DBR Document Id:	U701698	Document FY:	2007
Summary:	MOVE FOR SALARY TO ALL EXP. POOL	Total:	\$55,962.00
Released:	11/08/2006	Route Status:	Final (FN)
By:	YEAGER, CHERYL L	Requested Action:	()
Justification:	TRANSFER BETWEEN EXPENSE POOLS (EP)		

Source Account Information

Source Account	Object Code	Dept	Sub Dept	Description	Amount
130012-00000	1005	RLEM		RANGELAND, ECOLOGY, & MANAGEMENT	\$55,962.00

Destination Account Information

Item	Destination Account	Object Code	Dept	Sub Dept	Description	Amount	Mandatory
1	130012-00000	1000	RLEM		RANGELAND, ECOLOGY, & MANAGEMENT	\$55,962.00	

DBR Notes

Title	NoteText
DBR notes:	>>Note entered 11/07/06 BY YEAGER, CHERYL L. MOVE FUNDS FROM LUMP SUM SALARIE POOL 1005 TO ALL EXPENSE POOL 1000 SO EXPENSES FOR SUPPLIES, EQUIPMENT, SERVICES, ETC. CAN BE MADE TO ACCOUNT 130012

Codes for Some Corrections

- **ME:** Move Expenses Correction
 - Moving budget to cover an expense paid on the destination account rather than moving the actual expense to the source account.
 - Notes required indicating the amounts and Voucher / Ref # of the expense being covered.
 - Source and Destination accounts must follow DBR rules.

Example of ME Justification Code

Core Information

DBR Document Id:	U701816	Document FY:	2007
Summary:	COVER STORES EXPENSE FOR R. BURT	Total:	\$19.81
Released:	11/14/2006	Route Status:	Final (FN)
By:	STRINGER, FAITH S	Requested Action:	()
Justification:	MOVE EXPENSES CORRECTION (ME)		

Source Account Information

Source Account	Object Code	Dept	Sub Dept	Description	Amount
246124-00000	1000	CLAR	LOCL	RESEARCH DEVELOPMENT - ARCHITECTURE	\$19.81

Destination Account Information

Item	Destination Account	Object Code	Dept	Sub Dept	Description	Amount	Mandatory
1	241101-00000	1000	CLAR	DEPT	CONSTRUCTION SCIENCE	\$19.81	<input type="checkbox"/>

DBR Notes

Title	NoteText
DBR notes:	>>Note entered 11/14/06 BY STRINGER, FAITH S TO COVER PART OF A STORES BILL FOR DEPT OF CONSTRUCTION SCIENCE PROFESSOR RICHARD BURT. STORES BILL/REF 2 #S042449.

Corrections Codes (cont.)

- **CN:** Correction of Prior DBR
 - To reverse a completed (posted) DBR.
 - The accounts, pools, and amounts must be the same as the original DBR being reversed.
 - Add the original DBR document U# in the Ref #4 (PF7 on Screen 520) and reference it in the notes with the reason for the reversal.

Example of CN Justification Code

Core Information

DBR Document Id:	U701769	Document FY:	2007
Summary:	REVERSE U601980 8/31/2006	Total:	\$11,880.66
Released:	11/10/2006	Route Status:	Final (FN)
By:	DUDLEY, DEANIE D	Requested Action:	()
Justification:	CORRECTION OF PRIOR DBR (CN)		

Source Account Information

Source Account	Object Code	Dept	Sub Dept	Description	Amount
248202-00000	1000	FRSC		FRSC GRAD TUITION	\$11,880.66

Destination Account Information

Item	Destination Account	Object Code	Dept	Sub Dept	Description	Amount	Mandatory
1	245012-00000	1000	CLAG		NEW FACULTY STARTUP - CLAG	\$11,880.66	

DBR Notes

Title	NoteText
DBR notes:	>>Note entered 11/10/06 BY DUDLEY, DEANIE D CLAG TRANSFERRED \$11,880.66 TO COVER THE DEFICIT BALANCE AS OF 08/31/2006 SINCE A DEPOSIT HAD NOT BEEN POSTED CORRECTLY BY THE CASHIERS. THIS ENTRY REVERTS THE FUNDS BACK TO THE DEAN'S START UP ACCOUNT U601980

Recommendations

- Do not use the word “Transfer” as the sole Summary.
- Make the Summary explicit and specific.
- Add revision notes to the *DBR / Document* notes instead of the *Routing* notes.
- Don’t assume anything is obvious.

Summary

- Each transfer has a purpose.
- The Justification Code serves multiple uses which engenders the need for additional information in the Summary and/or Notes of a DBR.
- The Justification code is *what* the transfer is doing. The Summary and Notes are *why*.

Resource Information

- General Accounting:
 - Robbin Foster- 845-8108 or rfoster@vpfn.tamu.edu
 - Linda Kettler- 845-0978 or l-kettler@tamu.edu
- FAMIS Training/ Security
 - Catherine Gibson – 847-8833 or cag@vpfn.tamu.edu
- Bookkeepers Mailing List
 - Send to: listserv@listserv.tamu.edu
Subject: blank
Message: SUBSCRIBE AM-BOOKKEEPERS-L firstname lastname

Questions?

