

PFDT ACCOUNT MANAGEMENT - FAS TRANSFERS AND BUDGET LOADS

CONTENTS

PFDT Account Management - FAS Transfers and Budget loads	1
Contents	1
Background	1
Changes Effective FY25	1
Process Instructions	2
Initial Budget Load	2
Over/Under Adjustments for Budgeted Accounts	3
Over/Under Adjustments for Non-Budgeted Accounts	5
Transfers and Budget Revisions – How To	6

BACKGROUND

Before FY25, Program Fees and Differential Tuition (PFDT) accounts were subject to a 15% Strategic Budget Allocation (SBA) assessment on revenue after accounting for Financial Set-aside (FAS). The Office of Budget and Planning (OBP) loaded revenue budgets based on unit forecasts to determine FAS and SBA (Strategic Budget Allocation) at the beginning of the Fiscal Year. Adjustments for Over/under realized revenue were made in the Spring and again in Period 13. FAS and SBA assessments were also processed by the OBP.

CHANGES EFFECTIVE FY25

Effective FY25, SBA is no longer assessed on PFDT revenue and OBP will no longer process FAS assessments or manage PFDT budgets:

- **Units' Responsibilities:**
 - Units are now responsible for processing FAS assessments periodically. Assessments can be processed – monthly, quarterly, or according to the previous OBP timeline (New Year budget load, over/under realized adjustments in the Spring and year end).
 - The use of the budget for revenue accounts is optional. Units are responsible for loading or modifying the budget as needed.
- **Transfers on budgeted accounts:**
 - The RBC system no longer supports Budget Transfers (BT) between PFDT accounts. Temporary budget loads are processed by using Budget Revisions (BR).
 - Budget is loaded for temporary dollars only; base budget is not allowed on local funds.
 - For colleges transferring into departmental PFDT accounts: Transfers from PFDT revenue into departmental PFDT fee accounts must be made in KFS by using a Transfer of Funds document. Additionally, budget revisions will be needed for those who wish to maintain budgets on accounts.

- **Compliance and Allowability:** Compliance and allowability rules for PFDT funds remain unchanged. For compliance questions, refer to the [FY25 Fees Handbook](#) or contact the University Fees Administration at PROV-fees@arizona.edu .
- **Account Management:** There are no changes to management of accounts attributes, shell codes, sub-fund group codes, or item types.

PROCESS INSTRUCTIONS

INITIAL BUDGET LOAD

The use of the budget in revenue accounts is optional. Units wishing to establish a budget must load it and process the corresponding FAS assessment at the beginning of the fiscal year:

1. Calculate FAS assessments and operational budget figures based on the total estimated revenue for the fiscal year. As mandated by ABOR (Arizona Board of Regents), 14% of the PFDT will be allocated to a financial aid set-aside account to support eligible students affected by the PFDT.
2. Process a transfer of funds in KFS to move FAS funds from the PFDT account into the aid account – see [Transfers and Budget – How To](#) section.
3. Update the corresponding Budget via Budget Revisions in the RBC system – see [Transfers and Budget – How To](#) section.

Example:

Unit estimates \$250K in gross revenue for the Fiscal Year.

1. FAS is calculated at \$35K. The remaining \$215K will be for operating expenses.
2. Process Transfer of Funds in KFS. (Please remember to use object code 0939 on both FROM and TO sides.)

FROM								TO							
*CHART	*ACCOUNT	SUB-ACCOUNT	*OBJECT	SUB-OBJECT	PROJECT	ORG REF ID	*AMOUNT	*CHART	*ACCOUNT	SUB-ACCOUNT	*OBJECT	SUB-OBJECT	PROJECT	ORG REF ID	*AMOUNT
UA	255		0939	FAS			35,000.00	UA	279		0939				35,000.00

3. Process Budget Revision (BR) in the RBC system:

FROM									TRAN DETAILS				TO						
ROW#	DEPT	BUDGET LINE	POSITION	ACCT	SUB ACCT	OBJ	SUB OBJ	PROJECT	AMOUNT	T/P	TYPE	DEPT	BUDGET LINE	POSITION	ACCT	SUB ACCT	OBJ	SUB OBJ	PROJEC
NOTE: THE DEPT (TO/FROM) FIELDS POPULATE AUTOMATICALLY BASED ON THE ACCOUNT NUMBER (TO/FROM) ENTERED																			
NOTE ADD/DELETE ROW: + ADDS A BLANK ROW BELOW THE SELECTED ROW. - DELET																			
1									250,000.00	T	BR		90096.000		255		0096		
2									215,000.00	T	BR		3000.000		255		3000		
3		90839.000		255		0939	FAS		35,000.00	T	BR								

 OVER/UNDER ADJUSTMENTS FOR BUDGETED ACCOUNTS

1. Pull Available Balance report from KFS

The screenshot shows the UAccess Financials Accounting interface. The 'Accounting' menu item is highlighted in the left sidebar. In the 'REFERENCE' section, 'Available Balances' is highlighted. Below this, the 'Available Balances Lookup' form is displayed with the following fields:

- * Fiscal Year: 2025
- * Chart Code: UA
- * Account Number: 255
- Sub-Account Number: (empty)
- Object Code: (empty)
- Sub-Object Code: (empty)
- Consolidation Option: Detail
- Include Pending Ledger Entry: No

Buttons for Search, Clear, and Cancel are visible. Below the form, the 'Search Results' section shows a table with 7 columns and 1-7 of 7 rows. The columns are: Fiscal Year, Chart Code, Account Number, Sub-Account Number, Object Code, Sub-Object Code, Budget Amount, Actuals Amount, Encumbrance Amount, and Variance. The 'Budget Amount', 'Actuals Amount', and 'Variance' columns are highlighted with orange boxes.

Fiscal Year	Chart Code	Account Number	Sub-Account Number	Object Code	Sub-Object Code	Budget Amount	Actuals Amount	Encumbrance Amount	Variance
1-7 of 7									

2. Determine variance amounts between budget and actual revenue (object codes 0096, 0097, 0099).
3. Adjust budget and cash based on the variance:
 - Positive variance (over realized revenue) → increase your budget and transfer the corresponding FAS assessment into your aid account – see [Transfers and Budget – How To](#) section.
 - Negative variances (under realized revenue) → Reduce the budget and transfer back funds from your aid account into the revenue account.

Example 1:

Unit loaded a total budget of \$250K at the beginning of the Fiscal Year. A total of \$260K has been collected by the Spring. This results in \$10K over realized revenue, which represents an increase of \$1,400 for FAS and \$8,600 for Operational Expenses.

Object Code	Budget Amount	Actuals Amount	Variance
009X	250,000	260,000	10,000

1. Process Transfer of Funds in KFS

FROM

*CHART	*ACCOUNT	SUB-ACCOUNT	*OBJECT	SUB-OBJECT	PROJECT	ORG REF ID	*AMOUNT
UA	255		0939	FAS			1,400.00

TO

*CHART	*ACCOUNT	SUB-ACCOUNT	*OBJECT	SUB-OBJECT	PROJECT	ORG REF ID	*AMOUNT
UA	279		0939				1,400.00

2. Process Budget Adjustments in the RBC system

FROM									TRAN DETAILS				TO						
ROW#	DEPT	BUDGET LINE	POSITION	ACCT	SUB ACCT	OBJ	SUB OBJ	PROJECT	AMOUNT	T/P	TYPE	DEPT	BUDGET LINE	POSITION	ACCT	SUB ACCT	OBJ	SUB OBJ	PROJECT
NOTE: THE DEPT (TO/FROM) FIELDS POPULATE AUTOMATICALLY BASED ON THE ACCOUNT NUMBER (TO/FROM) ENTERED																			
NOTE ADD/DELETE ROW: + ADDS A BLANK ROW BELOW THE SELECTED ROW. - DELETES SE																			
1									10,000.00	T	BR		90096.000		255		0096		
2									8,600.00	T	BR		3000.000		255		3000		
3		90939.000		255		0939	FAS		1,400.00	T	BR								

Example 2:

Unit loaded a total budget of \$250K at the beginning of the Fiscal Year. A total of \$240K has been collected by the Spring. This results in \$10K under realized revenue, which represents a decrease of \$1,400 for FAS and \$8,600 for Operational Expenses.

Object Code	Budget Amount	Actuals Amount	Variance
009X	250,000	240,000	(10,000)

1. Process Transfer of Funds in KFS

FROM

*CHART	*ACCOUNT	SUB-ACCOUNT	*OBJECT	SUB-OBJECT	PROJECT	ORG REF ID	*AMOUNT	LINE DESCRIPTION	ACTION:
UA	279		0939				1,400.00		+

TO

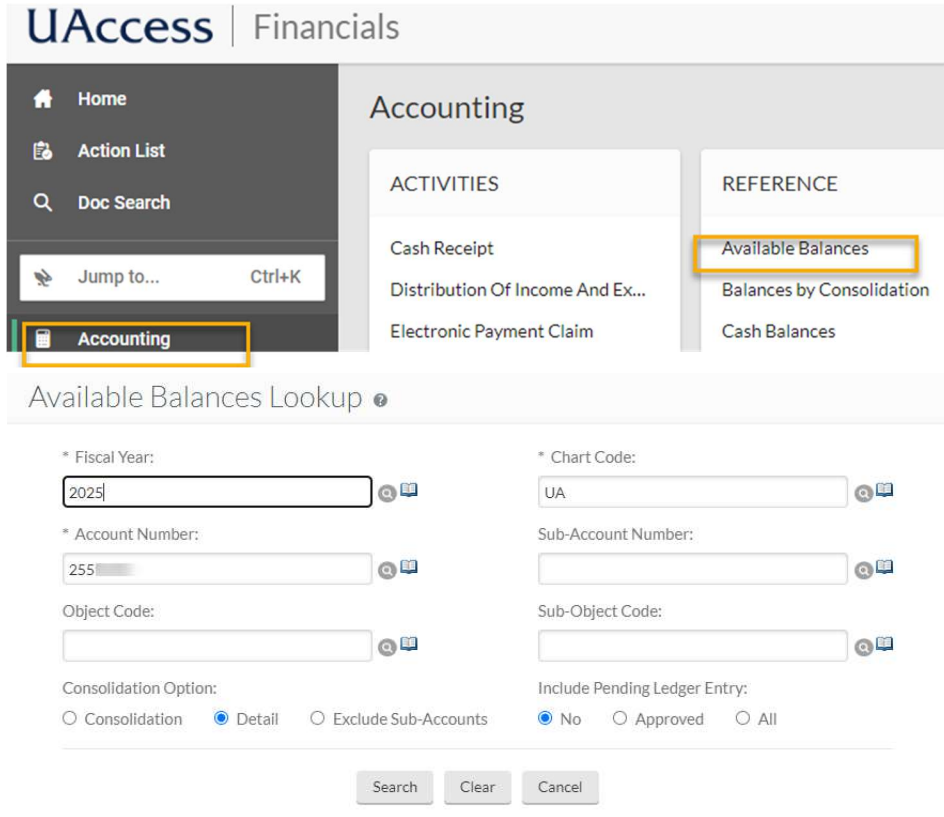
*CHART	*ACCOUNT	SUB-ACCOUNT	*OBJECT	SUB-OBJECT	PROJECT	ORG REF ID	*AMOUNT	LINE DESCRIPTION	ACTION:
UA	255		0939	FAS			1,400.00		+

2. Process Budget Adjustments in the RBC system

FROM									TRAN DETAILS				TO						
ROW#	DEPT	BUDGET LINE	POSITION	ACCT	SUB ACCT	OBJ	SUB OBJ	PROJECT	AMOUNT	T/P	TYPE	DEPT	BUDGET LINE	POSITION	ACCT	SUB ACCT	OBJ	SUB OBJ	PROJECT
NOTE: THE DEPT (TO/FROM) FIELDS POPULATE AUTOMATICALLY BASED ON THE ACCOUNT NUMBER (TO/FROM) ENTERED																			
NOTE ADD/DELETE ROW: + ADDS A BLANK ROW BELOW THE SELECTED ROW. - DELETES SE																			
1		90096.000		2559370		0096			10,000.00	T	BR								
2		3000.000		2559370		3000			8,600.00	T	BR								
3									1,400.00	T	BR		90939.000		2559370		0939	FAS	

OVER/UNDER ADJUSTMENTS FOR NON-BUDGETED ACCOUNTS

- Pull Available Balance report from KFS



- Locate revenue earnings (object codes 0096, 0097, 0099).
- Transfer the corresponding FAS assessment into your aid account (14% minimum) – see [Transfers and Budget – How To](#) section.

Example 1:

Your unit collected \$10K by the Spring; 14% FAS is \$1,400.

Process a Transfer of Funds in KFS:

FROM							
* CHART	* ACCOUNT	SUB-ACCOUNT	* OBJECT	SUB-OBJECT	PROJECT	ORG REF ID	* AMOUNT
UA	255		0939	FAS			1,400.00

TO							
* CHART	* ACCOUNT	SUB-ACCOUNT	* OBJECT	SUB-OBJECT	PROJECT	ORG REF ID	* AMOUNT
UA	279		0939				1,400.00

TRANSFERS AND BUDGET REVISIONS – HOW TO

FAS assessment is a minimum of 14% of total gross revenue.

A. Cash Transfers

Process a Transfer of Funds in KFS using internal transfer object code 0939. A **'FAS' sub-object code** for the revenue account needs to be created for tracking purposes.

- Transferring to a FAS account:
 - FROM PFDT revenue account (2559xxxx) object code 0939 sub object code FAS
TO FAS account (279xxxx) and object code 0939.
- Transferring funds from a FAS account back into the revenue account:
 - FROM FAS Account (279xxxx) and object code 0939
TO PFDT revenue Account (2559xxx), object code 0939 sub object code FAS.

B. Budget Revisions

Process a Budget Revision (BR) in an RBC. Budget revisions are one-sided entries:

- Use the FROM side of the RBC to reduce budget; leave the TO side blank

FROM									TRAN DETAILS		TO									
ROW #	DEPT	BUDGET LINE	POSITION	ACCOUNT	SUB ACCT	OBJ	SUB OBJ	PROJECT	AMOUNT	T / P	BT / BR	DEPT	BUDGET LINE	POSITION	ACCOUNT	SUB ACCT	OBJ	SUB OBJ	PROJECT	
5	9	90750.000		2554		0750			\$635,112.98	T	BR									

- Use the TO side of the RBC to increase budget; leave the FROM side blank.

FROM									TRAN DETAILS		TO									
ROW #	DEPT	BUDGET LINE	POSITION	ACCOUNT	SUB ACCT	OBJ	SUB OBJ	PROJECT	AMOUNT	T / P	BT / BR	DEPT	BUDGET LINE	POSITION	ACCOUNT	SUB ACCT	OBJ	SUB OBJ	PROJECT	
1									\$6,399.08	T	BR	9923	90753.000		2554006		0753			

Note on Budget Adjustments for Contra Revenue: Since a transfer out (i.e., FAS assessment) reduces revenue, the budget impact will be a budget revision on the FROM side of the RBC.

Note on Expense Budget: The budget for operational expenses can be split across multiple line numbers as needed. (3000.0,1000.0, etc.).

Note on Timeline: For year-end budget adjustments, units can send RBC templates to an OBP analyst so they can be loaded in the RBC system. Templates should be submitted to OBP by the end of the first week of July.