

PFDT Account Management

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ACCOUNT MANAGEMENT OVERVIEW

- **Program fees are recorded under sub-fund ALCPRG.** Transfers outside the sub-fund are not permitted, with the exception of transfer to FAS accounts.
- **Units are responsible for processing the [FAS transfers](#) required by ABOR** (Arizona Board of Regents)
 - As mandated by ABOR, 14% of the PFDT will be transferred to a financial aid set-aside account to support eligible students affected by the PFDT.
 - 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 budget on accounts is optional.** Units are responsible for loading or modifying the budget as needed.
- **Compliance and Allowability:** For compliance questions, refer to the FY25 Fees Handbook or contact the University Fees Administration at PROV-fees@arizona.edu .

FAS TRANSFERS INSTRUCTIONS

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

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 and reporting 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.

MID YEAR FAS ADJUSTMENTS

1. Pull Available Balance report from KFS

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

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

Buttons for Search, Clear, and Cancel are located at the bottom of the form.

2. Locate revenue earnings (object codes 0097, 0099).
3. Calculate FAS amount (14% of gross revenue).
4. Compare the amounts calculated for FAS and the balance shown for Object Code 0939 sub-object code FAS.
5. Transfer the difference into your aid account (14% minimum) – see [FAS Transfers Instructions](#) 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

BUDGETED ACCOUNTS

- The use of the budget in revenue accounts is optional.
- Consider conversion to budget style if your unit needs budget controls & planning visibility
- Edit account attributes in KFS to convert from budget to cash style or vice versa.
 - *UAccessFinancials* -> *Chart of Accounts* -> *Account*

ACCOUNT RESPONSIBILITY	
PREVIOUS	PROPOSED
Fiscal Officer Principal Name:	* Fiscal Officer Principal Name:
Account Supervisor Principal Name:	* Account Supervisor Principal Name:
Account Manager Principal Name:	* Account Manager Principal Name:
Continuation Chart Of Accounts Code:	Continuation Chart Of Accounts Code:
Continuation Account Number:	Continuation Account Number:
Income Stream Chart Of Accounts Code:	Income Stream Chart Of Accounts Code:
Income Stream Account Number:	Income Stream Account Number:
Budget Record Level Code: C - Consolidation	* Budget Record Level Code: C - Consolidation
Account Sufficient Funds Code: N - No Checking	* Account Sufficient Funds Code: C - Consolidation
Transaction Processing Sufficient Funds Check: No	Transaction Processing Sufficient Funds Check: N - No Budget

BUDGET LOADS AND TRANSFERS

- RBCs are used to load a budget on PFDT account
 - The RBC system does not support Budget Transfers (BT) between PFDT accounts.
 - Budget loads are processed via RBCs using Budget Revisions (BR) option. See [Budget Revision Instructions](#) section.
- PFDT accounts cannot have a base (“Perm”) budget as it is considered part of Local funds. Only Temporary (“Temp”) budget can be loaded.
- For units with revenue account 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.

BUDGET REVISION INSTRUCTIONS

Use an RBC to Process a Budget Revision (BR). 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 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

INITIAL BUDGET LOAD

Units wishing to establish a budget must load it and process the corresponding FAS transfer 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 (FAS is 14% of gross revenue).
2. Process a transfer of funds in KFS to move FAS funds from the PFDT account into the aid account – see [FAS Transfers Instructions](#) section.
3. Update the corresponding Budget for FAS and Operating Expenses via Budget Revisions in the RBC system – see [Budget Revision Instructions](#) section.
 - a. **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.
 - b. **Note on Expense Budget:** The budget for operational expenses can be split across multiple line numbers as needed. (3000.0,1000.0, etc.).

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.

- Process Transfer of Funds in KFS. (Please remember to use object code 0939 on both FROM and TO sides.)

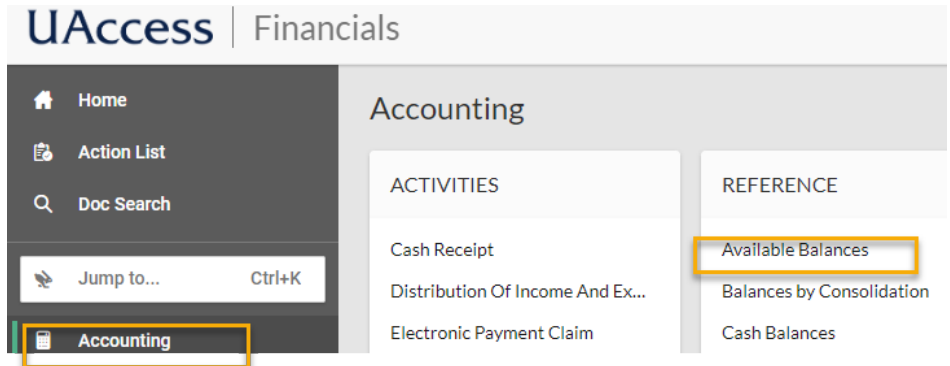
FROM							
*CHART	*ACCOUNT	SUB-ACCOUNT	*OBJECT	SUB-OBJECT	PROJECT	ORG REF ID	*AMOUNT
UA	255		0939	FAS			35,000.00
TO							
*CHART	*ACCOUNT	SUB-ACCOUNT	*OBJECT	SUB-OBJECT	PROJECT	ORG REF ID	*AMOUNT
UA	279		0939				35,000.00

- 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	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. - DELETE																				
1									250,000.00	T	BR		90096.000		255		0096			
2									215,000.00	T	BR		3000.000		255		3000			
3		90939.000		255		0939	FAS		35,000.00	T	BR									

OVER/UNDER REVENUE ADJUSTMENTS FOR BUDGETED ACCOUNTS

- Pull Available Balance report from KFS



Available Balances Lookup ?

* Fiscal Year: 🔍 📄

* Chart Code: 🔍 📄

* Account Number: 🔍 📄

Sub-Account Number: 🔍 📄

Object Code: 🔍 📄

Sub-Object Code: 🔍 📄

Consolidation Option:
 Consolidation Detail Exclude Sub-Accounts

Include Pending Ledger Entry:
 No Approved All

Search Results 1-7 of 7

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

7. Determine variance amounts between budget and actual revenue (object codes 0096, 0097, 0099).
8. 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 [FAS Transfers Instructions](#) section.
 - Negative variances (under realized revenue) → Reduce the budget and transfer back funds from your aid account into the revenue account – see [FAS Transfers Instructions](#) section.

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		2555		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 HIDE DETAILS

*CHART *ACCOUNT SUB-ACCOUNT *OBJECT SUB-OBJECT PROJECT ORG REF ID *AMOUNT LINE DESCRIPTION ACTION:

UA 279 0939 1,400.00 +

TO HIDE DETAILS

*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		