

University of Houston Clear Lake

Planning and Budget

SUBJECT: Budget Journal to Journal Entry Translation Chart

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PRINTED BUDGET JOURNAL TO JOURNAL ENTRY TRANSLATION CHART

Budget is transferred between cost centers with the same fund only. The exception to this is fund 7 cost centers. Fund 7 can have budget transfers across funds.

Budget Journal to Journal Entry Translations for transfers within the same fund:

Funds	Printed Budget Journal		Journal Entry Form	
	Ledger Group	Amount	Account	debit/credit column
<u>Fund 1 – Current Unrestricted General</u>				
1008, 1059, 1129, 1125 only	REVEST	Increase (-)	37400	debit
	ORG	Increase	33500	credit (-)
	REVEST	Decrease	33500	credit (-)
	ORG	Decrease (-)	37400	debit
<u>Fund 2 – Designated Unrestricted</u>				
2xxx, EXCEPT 2064	REVEST	Increase (-)	37409	debit
	ORG	Increase	33509	credit (-)
	REVEST	Decrease	33509	credit (-)
	ORG	Decrease (-)	37409	debit
<u>Fund 3 – Auxiliary Enterprise</u>				
3xxx	REVEST	Increase (-)	37417	debit
	ORG	Increase	33517	credit (-)
	REVEST	Decrease	33517	credit (-)
	ORG	Decrease (-)	37417	debit
<u>Ledger 4 - Scholarships</u>				
4024, 4026-4029, 4048, 4049	REVEST	Increase (-)	37419	debit
	ORG	Increase	33519	credit (-)
	REVEST	Decrease	33519	credit (-)
	ORG	Decrease (-)	37419	debit
<u>Ledger 4 - Non Scholarships</u>				
4031, 4033-4039, 4041-4045, 4047, 4050	REVEST	Increase (-)	37418	debit
	ORG	Increase	33518	credit (-)
	REVEST	Decrease	33518	credit (-)
	ORG	Decrease (-)	37418	debit
<u>Ledger 7 – Unexpended Plant</u>				
7031, 7035, 7037, 7040-7041	PROJ_GRT	Increase	33523	credit (-)
	PROJ_GRT	Decrease (-)	37423	debit
<u>Ledger 7 – Renewal & Replacement</u>				
7017, 7019, 7021, 7023-7024, 7028	PROJ_GRT	Increase	33524	credit (-)
	PROJ_GRT	Decrease (-)	37424	debit

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Budget Journal to Journal Entry Translation for all transfers between fund 7 and other fund cost centers:

Effective 12/7/2015 per Cathy Bye/Bobby Kegresse: We will not be doing fund equity entries for any state funds other than 1008. Accounting will take care of this when they spread the fund equity for all the other state funds. They will now include the new ledger 7 funds (I believe there are three) in their process. Ex. 1051 to 7051.

Effective 1/6/16 per Bobby Kegresse: 7038 was created 9/11/15 and is for Unexpended Plant funds. General Accounting will not be processing fund equity transfers for this fund. Fund Equity transfer may be processed like the 7037 transfers and has been added to the charts below.

<u>Fund</u>	<u>Budget Journal</u>		<u>Journal Entry</u>		
	<u>Ledger Group</u>	<u>Amount</u>	<u>Account</u>	<u>Dr/Cr</u>	<u>Funds From/To</u>
<u>Fund 1 – Current Unrestricted</u>					
<u>General</u>					
1008 only	ORG	Increase	33523	Credit (-)	Funds from 7035
			33524	Credit (-)	Funds from 7021
	ORG	Decrease (-)	37423	Debit	Funds to 7035
			37424	Debit	Funds to 7021
<u>Fund 2 – Designated Unrestricted</u>					
2xxx	ORG	Increase	33523	Credit (-)	Funds from 7037, 7038, 7040, 7041
			33524	Credit (-)	Funds from 7019, 7023-7024, 7028
	ORG	Decrease (-)	37423	Debit	Funds to 7037, 7038, 7040, 7041
			37424	Debit	Funds to 7019, 7023-7024, 7028
<u>Fund 3 – Auxiliary Enterprise</u>					
3xxx	ORG	Increase	33523	Credit (-)	Funds from 7037, 7038, 7040, 7041
			33524	Credit (-)	Funds from 7019, 7023-7024, 7028
	ORG	Decrease (-)	37423	Debit	Funds to 7037, 7038, 7040, 7041
			37424	Debit	Funds to 7019, 7023-7024, 7028
<u>Ledger 4 – Scholarships</u>					
4024, 4026-4029, 4048, 4049	ORG	Increase	33523	Credit (-)	Funds from 7037, 7038, 7040, 7041
			33524	Credit (-)	Funds from 7019, 7023-7024, 7028
	ORG	Decrease (-)	37423	Debit	Funds to 7037, 7038, 7040, 7041
			37424	Debit	Funds to 7019, 7023-7024, 7028
<u>Ledger 4 - Non Scholarships</u>					
4031, 4033-4039,	ORG	Increase	33523	Credit (-)	Funds from 7037, 7038, 7040, 7041
4041-4045, 4047, 4050			33524	Credit (-)	Funds from 7019, 7023-7024, 7028



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	ORG	Decrease (-)	37423	Debit	Funds to 7037, 7038, 7040, 7041
			37424	Debit	Funds to 7019, 7023-7024, 7028

Ledger 7 - Unexpended Plant Funds

7035, 7037, 7038, 7040, 7041	Proj_Grt	Increase	33500	Credit (-)	Funds from Fund 1008
			33509	Credit (-)	Funds from Fund 2xxx
			33517	Credit (-)	Funds from Fund 3xxx
			33518	Credit (-)	Funds from 4031, 4033-4047, 4050-4051, 4053
			33519	Credit (-)	Funds from 4024, 4026-4029, 4048-4049, 4052
			33524	Credit (-)	Funds from 7019, 7021, 7023-7024, 7028
	Proj_Grt	Decrease (-)	37400	Debit	Funds to Fund 1008
			37409	Debit	Funds to Fund 2xxx
			37417	Debit	Funds to Fund 3xxx
			37418	Debit	Funds to 4031, 4033-4047, 4050-4051, 4053
			37419	Debit	Funds to 4024, 4026-4029, 4048-4049, 4052
			37424	Debit	Funds to 7019, 7021, 7023-7024, 7028

Ledger 7 - Renewal & Replacement

7017, 7019, 7021, 7023-7024, 7028	Proj_Grt	Increase	33500	Credit (-)	Funds from Fund 1008
			33509	Credit (-)	Funds from Fund 2xxx
			33517	Credit (-)	Funds from Fund 3xxx
			33518	Credit (-)	Funds from 4031, 4033-4047, 4050-4051, 4053
			33519	Credit (-)	Funds from 4024, 4026-4029, 4048-4049, 4052
			33523	Credit (-)	Funds from 7035, 7037, 7038, 7040, 7041
	Proj_Grt	Decrease (-)	37400	Debit	Funds to Fund 1008
			37409	Debit	Funds to Fund 2xxx
			37417	Debit	Funds to Fund 3xxx
			37418	Debit	Funds to 4031, 4033-4047, 4050-4051, 4053
			37419	Debit	Funds to 4024, 4026-4029, 4048-4049, 4052
			37423	Debit	Funds to 7035, 7037, 7038, 7040, 7041