Banner Documentation
Web For Employees
Self-Serve

Journal Voucher
"Budget Adjustments"

GEORGE MASON UNIVERSITY

Introduction:
Completing budget adjustments in Banner Self-Serve can be done on both a temporary or permanent budget basis. This training manual is geared to those who already have a basic understanding of Banner Self-Serve and for those who have already been granted "Organizational" security to perform budget queries, etc. If you have questions regarding your security privileges, please contact the FAST Team in Fiscal Services, fast@gmu.edu.

Journal Types:
Banner defines "Journal Vouchers" as modifications made to expenditures or budgets. All adjustments to budgets are made via. the Journal Voucher form. This training covers these types of Journal Vouchers only. There are two types of budget adjustments that are allowed in Banner Self-Serve, and they may, or may not, impact future year base budgets. They are as follows:

Permanent or Temporary -
Permanent –   Journal Voucher coding using either:
> *XEGP (for transfers within Educational and General Funds);*
> *XAEP (for transfers within Auxiliary Enterprise Funds); or*
> *XIDR (for transfers within Indirect Cost Recovery Funds)*

Permanent budget adjustments have an impact on your base budget. For example, department A has a $10,000 base budget and department B has a $20,000 base budget. Department B decides to provide base budget funding of $2,000 to department A for ongoing curriculum development. A permanent budget adjustment will be completed moving the $2,000 from department B to department A. Department A will now have an ongoing base budget of $12,000 and department B will have an ongoing base budget of $18,000.

Temporary – Journal Voucher coding using either:
> *XEGT (for transfers within Educational and General Funds); or*
> *XAET (for transfers within Auxiliary Enterprise Funds)*

Temporary budget adjustments are just that – temporary. These adjustments will only impact the current fiscal year. Following on the example above, this time department B wants to provide the curriculum development budget for only the current year. The temporary adjustment is completed. The base remains the same for each department, but the current budget reflects the "accounted" budget.

Budget Column Headings in Budget Queries:
Before getting into how the budget development process works, and how to complete the two journal type budgets adjustments, it may be helpful to review what was covered in Self-Serve general training pertaining to the various column headings that pertain to "budgets". When performing a query, you many "click" the following "budget" columns. Here is what they mean:

Adopted Budget: Original budget allocation given at the beginning of the Fiscal Year.

Budget Adjustment: Any additions or reductions made to the budget since the original allocation. This includes both Permanent and Temporary adjustments.

Accounted Budget: Original Budget plus or minus any Budget Adjustments. This is a system-generated column, which does not allow for "drilling" down to details. GMU does not use this column in any budget reports.

Temporary Budget: Adjustments done in the current year that are temporary in nature. (Budget Adjustments that will not roll over to the next fiscal year.)

Adjusted Budget: Original Budget plus or minus any Budget Adjustments. Total of all budget transactions. Details on actual transactions can be obtained by "drilling" down on this field.

You may drill on any of the columns, except "Accounted Budget" in order to "View" the Journal Voucher Budget Adjustments that make up that budget. (In order to "drill" on the "Accounted Budget" details, simply drill on the "Adjusted Budget" column and you will accomplish the same thing.)

Here is an example of a query:

The "Adopted" column reflects the "Original Budget". Once loaded on July 1st of a given Fiscal Year (for Educational and General and Auxiliary Enterprise Funds), this figure will not change.

The Budget Adjustment column indicates that a $100.00 adjustment was completed for this Organization.

The Accounted Budget merely reflects the sum of the first two columns.

The Temporary Budget column shows that there have not been any adjustments made that were temporary, or one-time in nature. (In other words, the $100.00 adjustment we saw in the second column was done as a permanent base budget entry.)

The last column, the Adjusted Budget, is merely a mirror of the Accounted Budget. The only distinction is that you can "drill on this column, whereas, you could not on the Accounted Budget column.

Banner Budget Development (a quick overview):

In order to understand why it is so important to complete budget adjustments correctly, it is probably helpful for you gain an understanding of how Banner budget development works.

You have probably heard the term "position control" on more than one occasion. And for those of you familiar with that term in old "HRS/FRS" terms, it is important to realize that the term means something different in Banner. Position control in Banner refers to position management. This encompasses the initiation of a position and the funding attached to it. Base budgets are developed, in large part, based on the positions that are budgeted in position control. The position budgets flow into Banner Finance to create labor budgets. As such, all of our budgeting in Banner is in one location. This is a huge step forward for us. It is a very complicated process, and most of the position control processing will continue to take place in centralized offices (Budget and Human Resources).

During the course of the budget development cycle, we can take the position control budgets (including fringe) and combine it with the Pooled Position and Direct Expenditure budgets in order to get to a full budget for your unit. Banner allows us to continuously develop the upcoming budget throughout the course of the fiscal year and it therefore very important to have both position control and budget adjustment as accurate as possible.
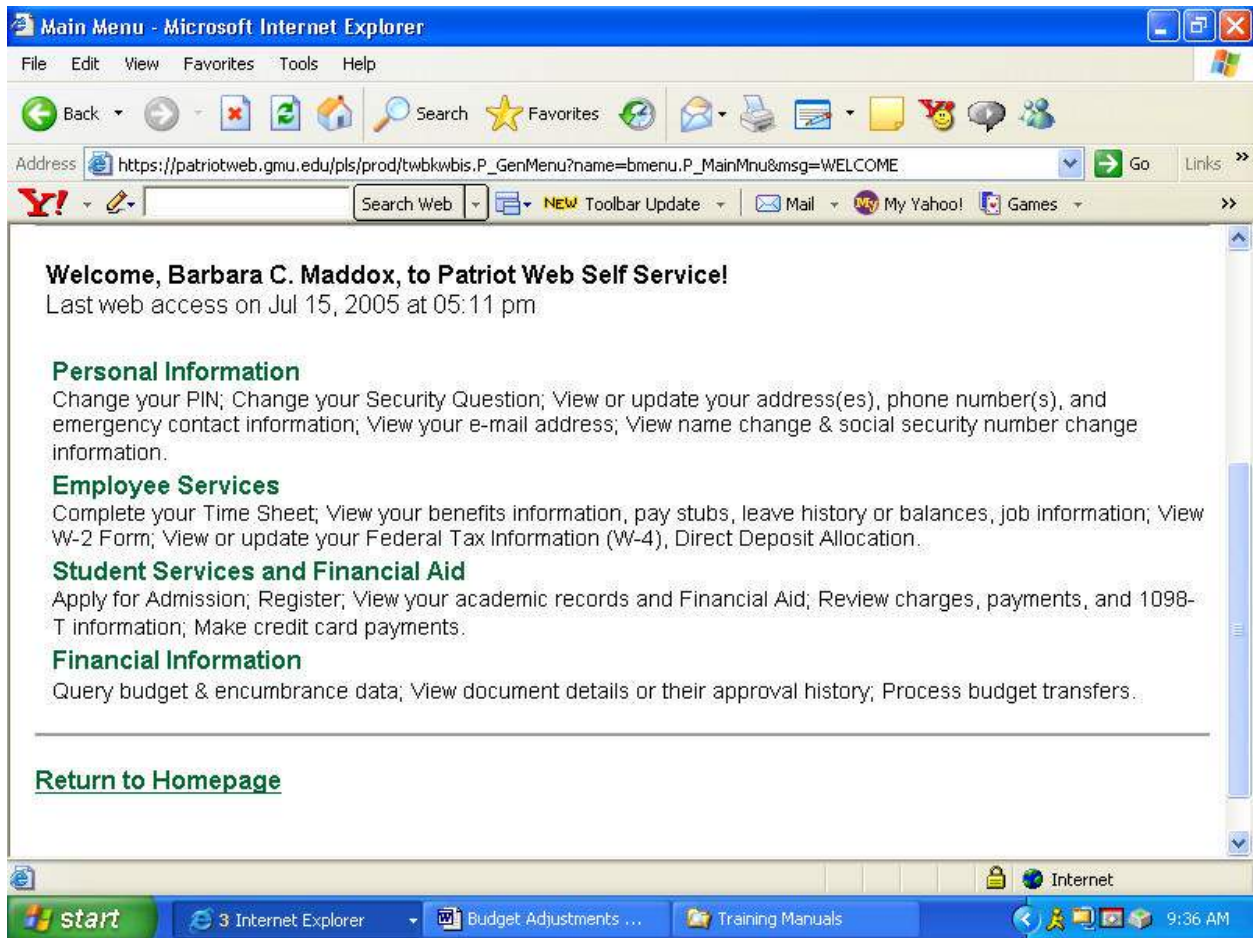
We understand that many units may wish to utilize personnel budgets, on a temporary basis, to fund other projects. An example would be utilizing salary savings from a vacant position to fund a new computer for a faculty member. These types of adjustments, moving personnel and direct expenditure budgets, are allowed on a temporary basis only. Please note that you may move "pooled" position budgets (i.e., wage, college work study, adjunct and graduate assistants) on a permanent basis.

Given the position control structure, if you have a need to permanently alter your position budgets, this will not be allowed via the budget adjustment journal voucher transfer. These adjustments require documentation. Please contact your budget analyst for further instruction. The Budget Office will complete the adjustments you request, and your changes will be reflected as permanent budget adjustments. Again, if temporary in nature, you may use the Self-Serve budget adjustment journal codes (XEGT or XAET) for this purpose.

If you have any questions pertaining to this document, or have problems completing adjustments, please contact your budget analyst.

Completing the adjustment:

Login to Banner Self Serve and you will arrive at the following page-

Welcome, Barbara C. Maddox, to Patriot Web Self Service!
Last web access on Jul 15, 2005 at 05:11 pm

Personal Information
Change your PIN; Change your Security Question; View or update your address(es), phone number(s), and emergency contact information; View your e-mail address; View name change & social security number change information.

Employee Services
Complete your Time Sheet; View your benefits information, pay stubs, leave history or balances, job information; View W-2 Form; View or update your Federal Tax Information (W-4), Direct Deposit Allocation.

Student Services and Financial Aid
Apply for Admission; Register; View your academic records and Financial Aid; Review charges, payments, and 1098-T information; Make credit card payments.

Financial Information
Query budget & encumbrance data; View document details or their approval history; Process budget transfers.

Return to Homepage

Select Financial Information. You will see the following: (Please note that your screen may look somewhat different. In the end, you will want to select either "Budget Transfer" (two-lined balanced entry) or "Multiple Line Budget Transfer" (up to five lines – also must be a balanced entry).
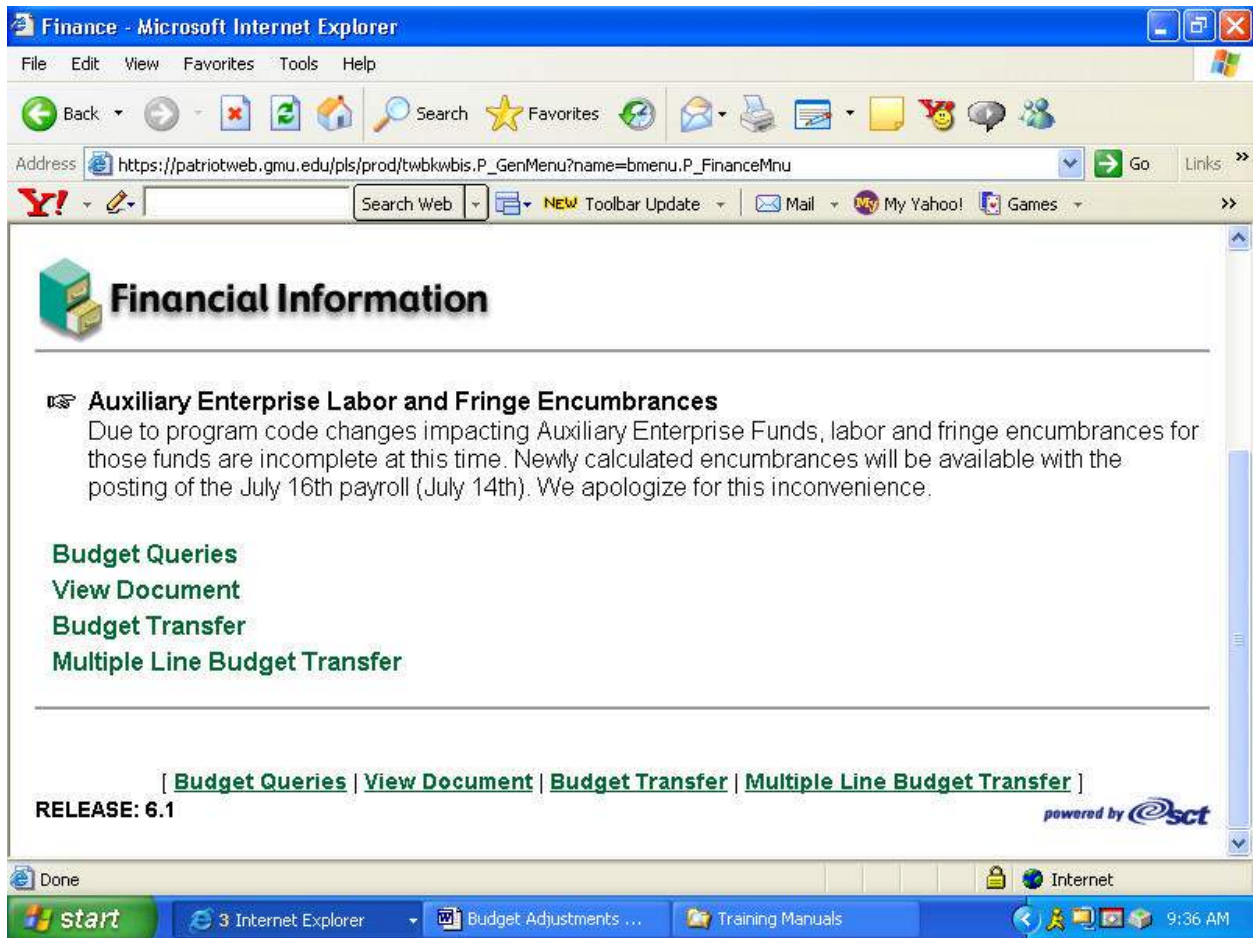
Select Budget Transfer.

The following fields will appear:

Transaction Date: Will default – leave with the default date.
Journal Type: Drop down menu – select appropriate rule code.
      Permanent-
           XEGP (Educational and General Permanent)
           XAEP (Auxiliary Enterprise Permanent)
           XIDR (Indirect Cost Recovery Permanent)
     Temporary-
           XEGT (Educational and General Temporary)
           XAET (Auxiliary Enterprise Temporary)

Transfer Amount: Enter the amount to transfer between indexes (do not enter the $ or comma signs).
Document Amount: This is a system calculated value and is not a data entry field.
Chart: Should always be Chart 1.
Fund: Org: Account: and Program: Use appropriate code
Description: Enter a description for this action – always begin with your three character initials.
Budget Period: Will default as 01. Do not change the field.
Save as Template/Shared: Do not modify these fields.
Code Look Up: Just as is the case with Budget Queries, you may complete any code lookup's here.

Be sure to fill in appropriate Fund, Organization, Account and Program code. Please note that simply putting in the Organization code will not default in the Fund and Program code The document will look like this:
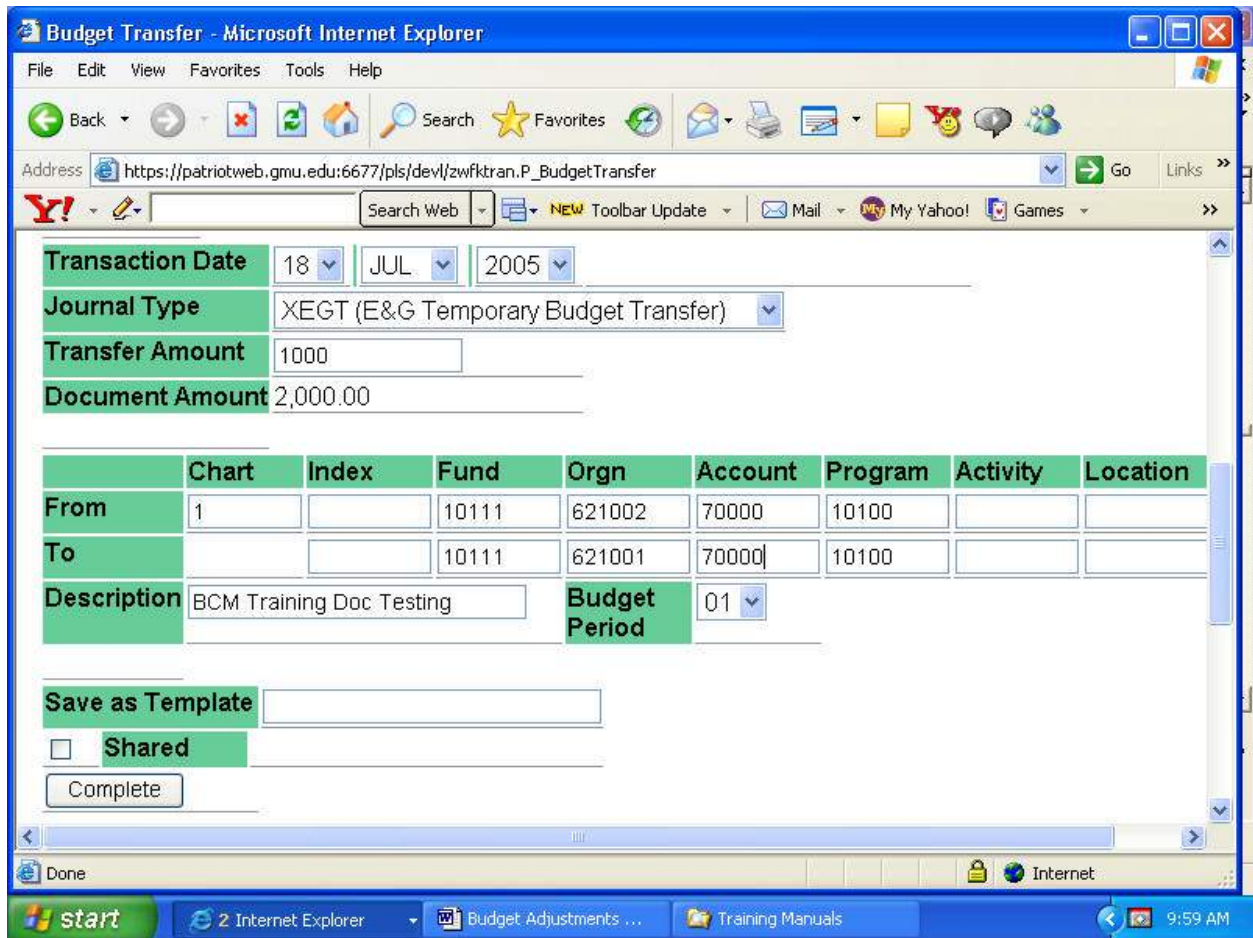
Click "Complete" and if the adjustment is valid, the following message should appear:
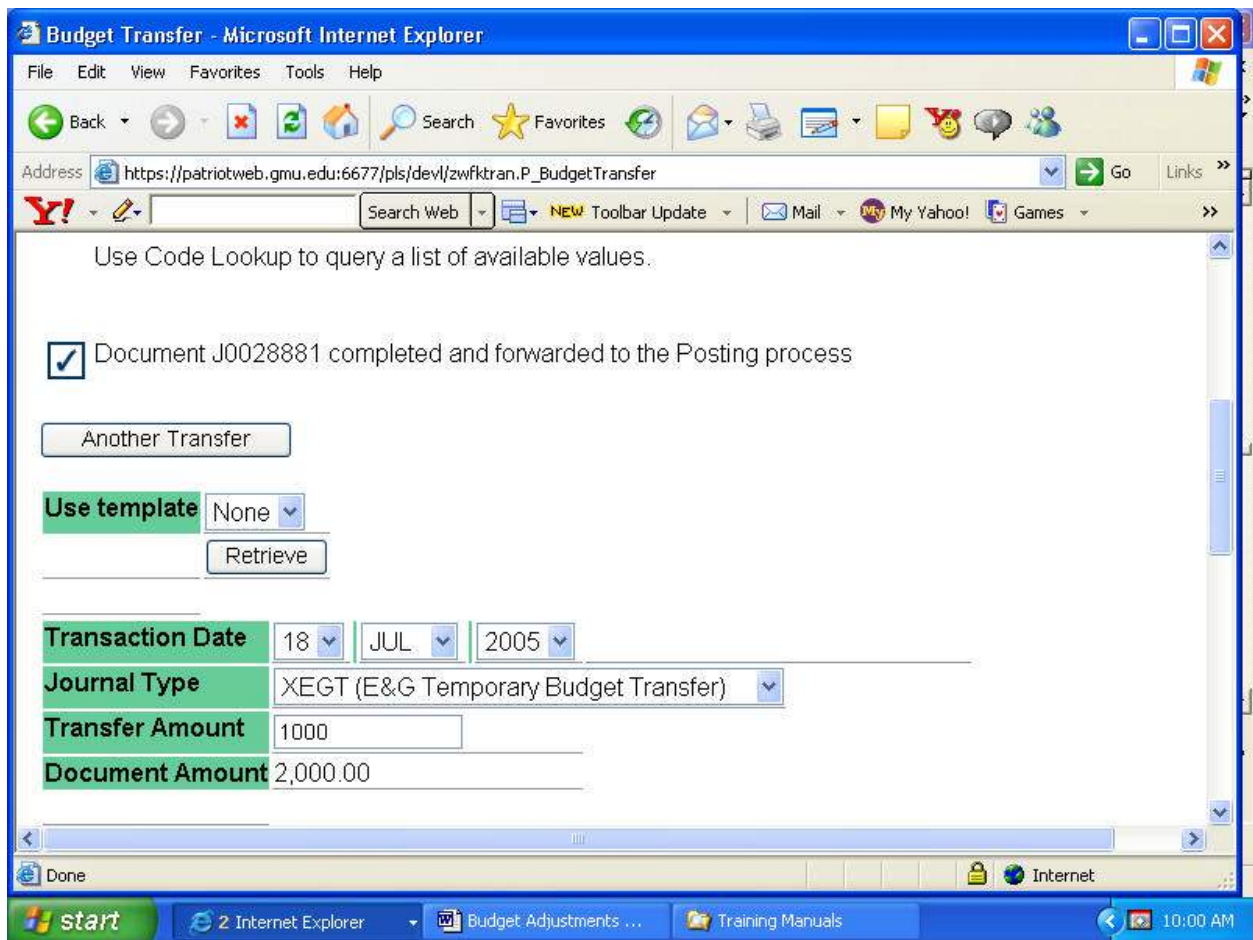
"Document Jxxxxxxx completed and forwarded to the Posting process. Posting runs every 60 seconds, so your journal voucher will be reflected within a couple of minutes.

Please make note of the Journal Voucher number. You may wish to make a screen print of this page for your documentation. All budget entry documentation should be kept with your records for a minimum of three years.

At this point, you may either complete another budget adjustment by simply clicking "Another Transfer", or you may go back to the Financial Information Menu and select any other queries you may wish.
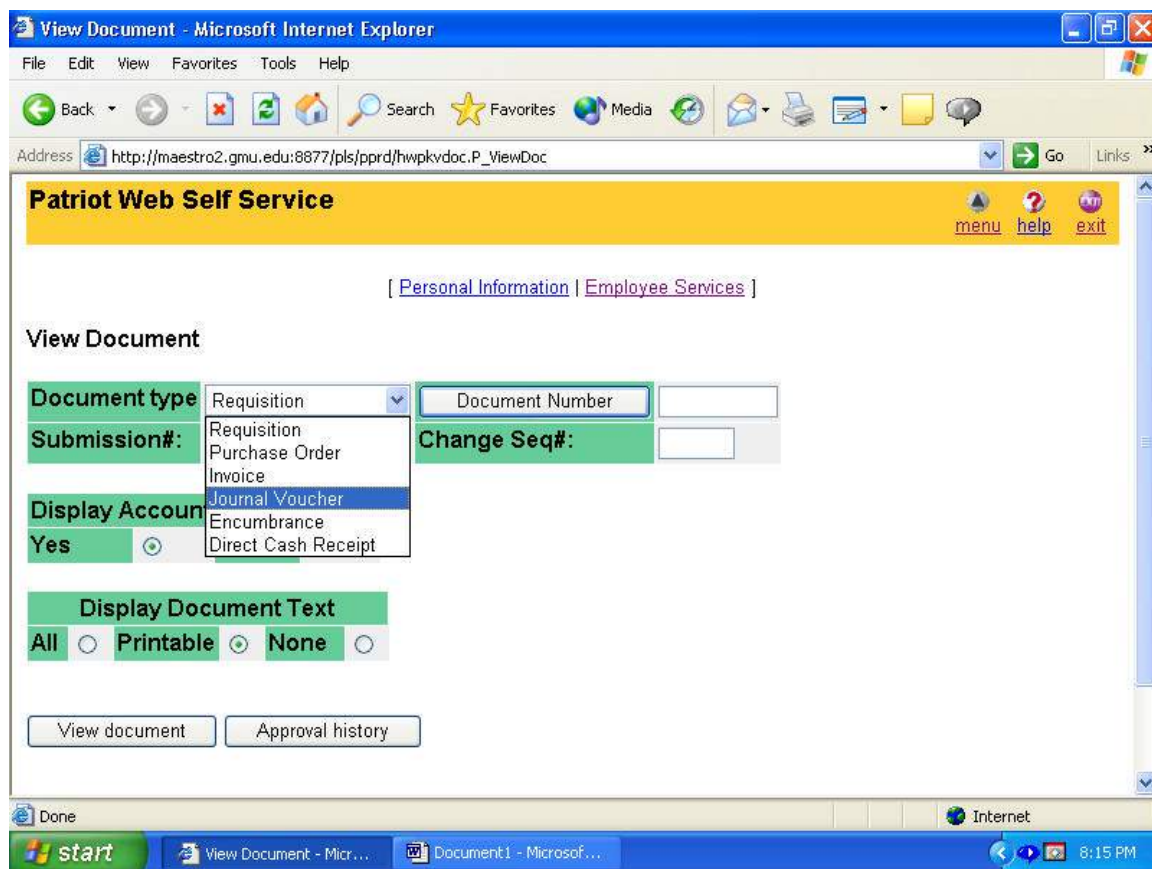
If you wish to complete a Multi-Line Budget Adjustment, go back to the Financial Information Menu and select "Multi-Line Budget Adjustment".

Again, you would select a Journal Type, either XEGP, XAEP, XIDR, XEGT or XAET (you can not mix permanent and temporary adjustments on the same Journal Voucher). In this case you will need to enter the full document amount. Enter the Chart and FOAP information and amounts. This time, you will have to select the Debit/Credit (+/-) indicators. Remember that the overall journal <u>must</u> be balanced.

Click "Complete" and you will be provided with your Journal Voucher number.

You may verify that your journal has posted in several different ways. Most of this information is simply a review of your initial Self-Serve training.

You may go back to the Financial Information Menu and select "View Document". From there, select your Document Type (Remember, Budget Adjustments are considered Journal Voucher in Banner.) and then enter the Document Number. Let the other field items default in and click "View Document"

This is what we would see:

This provides all of the information about the journal voucher. It includes the status "posted" which means it has been processed and other information that was keyed or defaulted on the voucher. You may ignore the column with the heading "NSF Ovr". George Mason University is not utilizing NSF (Non-Sufficient Fund) checking.

Another way of verifying a journal voucher is to actually complete a Budget Query via the Financial Information Menu. Complete a query based on "Budget Status by Account". Select all of the "Budget" columns (Adopted Budget, Budget Adjustment, etc.). Enter the Chart components (FOAP).

Review:

        Journal Voucher Budget Adjustments may be completed on both a Permanent and Temporary basis. Permanent journal voucher budget entries are XEGP's, XAEP's or XIDR's and Temporary entries are XEGT's or XAET's. Due to the nature of budget development and position control, XEGP's and XAEP's are limited to adjustments within an Organization's Direct Expenditure level (70000), or Pooled position budgets (i.e., 61400 wages, 61610 college work study, 61120 adjunct, 61190 graduate assistants). If you wish to reflect permanent, base budget changes to labor (including fringe), please contact your Budget Analyst for further instructions. Most such transactions will necessitate the completion of a position maintenance form found here http://budget.gmu.edu/polproc.htm.

        Temporary, or One-Time Adjustments, may impact both labor (excluding fringe) and/or direct expenditures (70000). The suggested appropriate labor account codes are as follows:

61110	Full-time instructional faculty
61120	Part-time instructional faculty
61190	Graduate Assistants
61220	Administrative faculty
61310	Classified staff
61400	Wages
61610	College Work Study

        Budget Adjustment Security is based on Fund/Organization security. As such, you will only be able to complete adjustments between Organizations for which you have security granted. If your Organization wishes to move budget to another Organization, please submit the Journal Voucher form, available on the Fiscal Services website, http://fiscal.gmu.edu under "Forms", and email it to your budget analyst.

        Remember that all adjustments require a Fund, Organization, Account and Program code. Simply entering the Organization code will not be sufficient.

Follow-Up and Feedback:

        If you are presented with problems in trying to complete an entry, please contact your budget analyst (if you are unsure who your analyst may be, please go to the Budget Office website, http://budget/gmu.edu/unit.htm) and they will guide you through the process.

Information pertaining to field descriptions:

Retrieve Template
Pull-down list of available templates.

Transaction Date
Date that the Transaction is recorded to the general ledger (this will default in).

Journal Type
Rule class that the document will be completed with:

XEGP, XAEP and XIDR - Permanent Budget Adjustments
XEGT and XAET - Temporary Budget Adjustments

Transfer Amount
Amount that will be transferred from one FOAPAL (with enough budget) to another FOAPAL.

Document Amount
Total amount of the funds being transferred (this will default based on the transfer amount entered).

Chart
Chart of account to which the FOAPAL values belong. This is a required field.
At the present time, George Mason University is only utilizing Chart **1**.

Fund
The code associated with the Fund from which the budgeted funds will be transferred or taken. This is a required field.

Organization
The code associated with the Organization or persons to which the budgeted funds will be transferred or taken from. This is a required field.

Account
The code associated with the Account to which the budgeted funds will be transferred or taken from. This is a required field.

Program
The code associated with the Program for which the budgeted funds will be transferred or taken from. This is a required field.

Activity
If applicable.

Location
George Mason University is currently not utilizing this aspect of the chart.

D/C Indicator
(+ or -)
The indicator that tells the form to add or subtract the amounts from a given FOAPAL (+ must = -). Both sides of the entry must be balanced.

Description
A free-form description of the transfer. Please begin the description field with your three character initials. For easy report viewing purposes, the description should be limited to 20 characters.

Budget Period
Budget period in which the transfer will be recorded. This is a required field. Since George Mason University currently budgets on a fiscal year basis (Educational and General and Auxiliary Enterprises), the Budget period will always be **01**. We have programmed this field to default to 01 for you.

Save as template/Shared
It is not recommended that you save/share any templates that you create.

Complete
Validates all entered fields one last time before completion. If all dates, fields and data are valid, the document will be sent to posting.

Multiple Line Budget Transfer-
The Multiple Line Budget Transfer Form is the same as the Budget Transfer form except that it allows Budget transfers between up to five FOAPALs.   In each document created, the pluses (transfers to) must equal the minuses (transfers from). These amounts must offset one another and add up to the Document Amount. The rule classes that we provide the budget transfers are XEGP, XAEP, XIDR, XEGT and XAET. These are hard-coded in the form. This form is not meant to allow completion of documents using rule classes that are not self-balancing.
The fields on this form are identical to the fields on the Budget Transfer Form.