

Rule Classes

Departmental rule classes identify the type of transaction and are generally classified as journal entry types, cash receipt types or budget entry types.

Budget Entry Rule Classes

All budget class types restrict budget transactions to transfers within the same fund and between revenue or expense accounts. The Budget Office must process budget transactions that increase the overall revenue or expense budget of an organization.

- **BPE-Permanent Budget Adjustment for Expenses:** Transfer of permanent budget between organizations within the same fund. The transaction is limited to expense accounts. Expense accounts begin with 5, 6 or 7. Caution: As a permanent transaction, this budget transaction will change future fiscal year budgets.
- **BPR-Permanent Budget Adjustment for Revenues:** Transfer of permanent revenue budget between organizations within the same fund. The transaction is limited to revenue accounts. Revenue accounts begin with 4. Caution: As a permanent transaction, this budget transaction will change future fiscal year budgets.
- **BTE-Temporary Budget Transfer for Expenses:** Transfer of temporary expenditure budget between organizations within the same fund. The transaction is limited to expense accounts. Expense accounts begin with 5, 6 or 7. This rule class only affects budget in the current fiscal year.
- **BTR-Temporary Budget Transfer for Revenues:** Transfer of temporary revenue budget between organizations within the same fund. The transaction is limited to revenue accounts. Revenue accounts begin with 4. This rule class only affects budget in the current fiscal year.

Guidelines for Budget Reallocation Entries in Banner For Appropriated State Funds (E&G, FACR and Auxiliary)

- Non-labor budget transfers (accounts beginning with a 6 or greater) should generally remain in the summary budgetary (budget pool) account codes. These are 5 digit accounts, rather than the more specific 6 digit accounts. Example: the budget for general supplies is budgeted in account pool 62000.
- There is no automated feed of Banner Position Control changes to the Banner Finance system. Labor related budget entries must be keyed directly into the Banner Finance system.
- Depending on how your org is budgeted, labor related budget entries can be made to summary budgetary (budget pool) account codes or to detailed expenditure account codes, i.e. 510110 Administrative Faculty; 511110 Teaching and Research Faculty; 520110 Classified Salaries, etc.
- When making labor related budget entries, generally the position number of the salary being transferred is entered as the first 6 characters of the Description field.
- For labor related budget entries, corresponding fringe benefits calculations must be budgeted as well. This is not an automatic calculation. Fringe benefit rates are the same for faculty and classified staff. Current rates can be found on the Controller's website.

Guidelines for Budget Reallocation Entries in Banner For Appropriated State Funds (E&G, FACR and Auxiliary)

- Labor related budget entries on a permanent basis (BPE) should correspond with any PAF adjustments, to keep Banner Finance original adjusted budget (i.e. permanent adjusted) in line with Banner Position control by organization. Banner Position control, NBAPBUD is updated by the Budget Office based on departmental and HR adjustments made to NBAJOBS labor distribution (or PAF adjustments).
- Labor related budget entries on a current basis (BTE) should be done to keep Banner Finance temporary budget (i.e. Banner INB Adjusted Budget column) in sync with current position budgetary needs by organization. These entries are reconciled to internal departmental records.
- Banner Position Control has one amount for budget. The Banner Position control budget should be kept equal to the permanent salary requirement. The current salary requirement is calculated only in internal departmental records.
- Department initiated budget entries are entered on Banner form FGAJVCM-Journal Mass Entry form . The bank used for these transactions is GD (General Disbursement). The Budget Period field should always be 01. An increase to budget is a plus (+) in the Debit/Credit field. A decrease to budget is a minus (-) in the Debit/Credit field.

Budget Reallocation Policy

Dollar Threshold	Type of Transaction	Approval
Up to \$500,000	Transactions within a single org unit	Dean or Director
\$500,000 to \$1,000,000	Transactions within a single org unit	Vice President
\$1,000,000 & Up	Transactions within a single org unit	President with recommendation of Vice President
Up to \$1,000,000	Transactions that cross org units or exec levels	Respective Vice President
\$1,000,001 & Up	Transactions that cross org units or exec levels	President with recommendation of Vice President & review by Sr. VP Finance
Up to \$1,000,000	Fixed costs reallocations (rent, insurance, etc.)	Sr. VP Finance with Budget Office analysis
\$1,000,001 & Up	Fixed costs reallocations (rent, insurance, etc.)	President with recommendation of Sr. VP Finance

Budget Reallocation Policy

- At the Dean or Director level, document approval in Banner may be delegated to the appropriate fiscal administrator or fiscal staff.
- An org (organizational) unit refers to a school, such as Dentistry or Pharmacy, or other senior management level administrative unit (Human Resources, Technology Services, etc.).
- An org unit may include separately budgeted activities. For example, the departments of History and Mathematics are within the college of Humanities and Sciences.
- The term “executive level” refers to the key organizational levels, such as President, Provost/Academic Affairs, Health Sciences, etc.

Entering Budget Entries

1. Go to Banner form **FGAJVCM**, type Next in the Document Number field to initiate a new document number. Click on Next Block.
2. Transaction Date will auto-fill. Type in the Document Total. This is the total of all the transaction lines so if you move 50,000 from one account to another, the total is 100,000.
3. Type in the Rule Type: **BPE, BPR, BTE** or **BTR**. Type GD in the Bank field. Type in your Description.
4. Type 01 in the Budget Period field. Click on Next Block.
5. Tab to Index and enter the Org. Tab to Acct and enter account. Tab to amount and enter amount.
6. For budget entries, a plus sign increases budget and a minus sign decreases budget. Tab through the rest of the fields on the line. To move to the next line, press the down arrow key on your keyboard.

Entering Budget Entries

Oracle Developer Forms Runtime - Web: Open > FGA/JCM

File Edit **Options** Block Item Record Query Tools Help

Journal Voucher (TEST8)

Docum

Journal Voucher Document Header

Transaction Date: 11-APR-2012 Document Total: 100,000.00

NSF Checking Deferred Edit Document Text Exists

Default Values

Type: BTE Description: 238990 Position Budget

Bank: GD Deposit: Currency: 01

Journal Voucher Detail

Seq	Type	Status	COA	Index	Fund	Orgn	Acct	Prog	Actv	Locn	Proj	Percent	Amount	Debit/ Credit
1	BTE	Postable	Y	121101	9100EG	121101	510110	5100					50,000.00	+ Plus
2	BTE	Postable	Y	121101	9100EG	121101	520110	5100					50,000.00	- Minus

1. After completing all lines, press the down arrow key on your keyboard to move to a blank line. Then press the up arrow on your keyboard to remove the line. This ensures that the last line of your entry will populate with **Postable** in the Status field.
2. Select **Options>Access Transaction Summary** Info from the toolbar.

Entering Budget Entries

The screenshot shows the Oracle Developer Forms Runtime interface for 'Journal Voucher Summary FGJVSUM 8.4 (TEST8)'. The form includes a toolbar with a black 'X' icon circled in red and labeled '3'. Below the toolbar, there are fields for 'Document: J0279075', 'Submission: 0', 'Transaction Date: 11-APR-2012', and 'Document Total: 100,000.00', with the total field circled in red and labeled '1'. The main data table has columns: Status, Sequence, Type, COA, Index, Fund, Orgn, Acct, Prog, Actv, Locn, Transaction Amount, and Debit/Credit. The first two rows are circled in red and labeled '2'. The first row has 'Postable' in the Status column, '1' in Sequence, 'BTE' in Type, 'V' in COA, '121101' in Index, '9100EG' in Fund, '121101' in Orgn, '510110' in Acct, '5100' in Prog, and '50,000.00' in Transaction Amount. The second row has 'Postable' in Status, '2' in Sequence, 'BTE' in Type, 'V' in COA, '121101' in Index, '9100EG' in Fund, '121101' in Orgn, '520110' in Acct, '5100' in Prog, and '50,000.00' in Transaction Amount. The Debit/Credit column has '+ Plus' and '- Minus' dropdowns.

Status	Sequence	Type	COA	Index	Fund	Orgn	Acct	Prog	Actv	Locn	Transaction Amount	Debit/Credit
Postable	1	BTE	V	121101	9100EG	121101	510110	5100			50,000.00	+ Plus
Postable	2	BTE	V	121101	9100EG	121101	520110	5100			50,000.00	- Minus

1. Review your entry on this form. Make sure the document total equals the document total you entered in the key block (first block).
2. Make sure that all lines of the transaction appear and that each has a status of Postable.
3. Click on the black X on the toolbar to exit the form.

Entering Budget Entries

Oracle Developer Forms Runtime - Web: Open > FGAJVC

File Edit Options Block Item Record Query Tools Help

Journal Voucher Mass Entry FGAJVC 8.4 (TEST8)

Document Number: J0279075

Journal Voucher Document Header

Transaction Date: 11-APR-2012 Document Total: 100,000.00

NSF Checking Deferred Edit Document Text Exists

Default Values

Type: BTE Description: 238990 Position Budget

Bank: GD Deposit: Budget Period: 01 Currency:

Journal Voucher Detail

Seq	Type	Status	COA	Index	Fund	Orgn	Acct	Prog	Actv	Locn	Proj	Percent	Amount	Debit/Credit
1	BTE	Postable	V	121101	9100EG	121101	510110	5100					50,000.00	+ Plus
2	BTE	Postable	V	121101	9100EG	121101	520110	5100					50,000.00	- Minus

Completion FGAJVC 8.4 (TEST8)

Complete: In Process:

Select to keep Document Incomplete and "In Process"

Record: 1/1 <OSC>

1. Select **Options>Access Completion** from the main menu bar.
2. Click on Complete to submit the budget entry.