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Budget Office Mission

The University Budget Office supports the mission of Administrative Services, and the University, by providing operational management of appropriated resources and analytical review of fiscal issues impacting the institution. The University Budget Office is charged with the oversight of the entire University Budget, and therefore will interact through teamwork at all levels of the administration. It is through this interaction that the Budget Office provides its greatest service, supporting individual units in completion of their mission through effective communication and guidance on the utilization of resources.

The staff of the University Budget Office is here to provide assistance wherever we can. With that in mind, we offer this training and manual as a means to assist you in the completion of your functions and reach the objectives of your individual units. Under no circumstances however should this training session be considered our last available output to assist you in the completion of your task. If there is any assistance we can provide, please let us know.

Thank you,

David Vazquez

Director, University Budgets
Florida Gulf Coast University
The Color of Money at FGCU

Funding
- General Revenue
- Educational Enhancement (Lottery)
- Incidental Revenue (Tuition)
- Local Funds:
  - Athletics
  - Activity and Service
  - Concessions
  - Financial Aid
- Auxiliary - *Budget is permission to spend funds that YOU HAVE TO EARN
- Sponsored Research and Programs

The Funding Source Goes a Long Way in Determining How Funds Can Be Used!!!

What is a FOAPAL?

Every Cost Center or Funding Source has a FOAPAL

- Unique combinations generate your cost center
- Used to budget and record expenditures
- Very flexible accounting structure

FOAPAL Defined
- Fund Code – Type of funds (Aux, GR, etc.)
- Organization Code – Department funds belong to
- Account Code – The type of cost associated (general expense, salary, etc)
- Program Code – two digit code for the type of activity
- Activity Code – Do not worry about this one.
- Location Code – Do not worry about this one either.

Requesting a New FOAPAL?

UPDATED INFORMATION: Effective immediately, send requests to Finance & Accounting in the Office of the, AB5 115E. Please follow the directions for submission in the updated form found here [http://www.fgcu.edu/BudgetOffice/forms.html](http://www.fgcu.edu/BudgetOffice/forms.html).
### Index Code

The INDEX Code is the **unique identifier** for a **unique** Fund and Org. Code combination.

<table>
<thead>
<tr>
<th>Title</th>
<th>Fund</th>
<th>Org</th>
<th>Index</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Budget Office</strong></td>
<td>10001</td>
<td>200900</td>
<td>200900</td>
</tr>
<tr>
<td>(Gen Rev)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>VP Admin</strong></td>
<td>10001</td>
<td>200100</td>
<td>200100</td>
</tr>
<tr>
<td>(Gen Rev)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Foodservice</strong></td>
<td>14037</td>
<td>200100</td>
<td>14037</td>
</tr>
<tr>
<td>(Auxiliary)</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Connecting the “Index Code”**

- **General Revenue Fund:** Index Code = Org. Code
- **Auxiliary/Activity/Athletics Funds:** Index Code = Fund Code (usually)

**Why Use an Index Code?**

The index code is a unique identifier! Knowing the index code for your funds eliminates fund/org. mix-ups.

### Account Pool Codes

- **6100** Salaries
- **6115** Cell Phone Allowance
- **6200** Temporary Employment (Ops)
- **6300** Employer Contributions (Benefits)
- **7300** Other Operating Expenses
- **7300C** Charge Backs (Reoccurring Expenses)
- **7300T** Travel
- **7500** Capital Expenditures
Getting Started with Banner Finance

http://banner.fgcu.edu/

After clicking on Production [FGPO] a new window will open showcasing the following box:

Select “Run” and a new window will open prompting you to enter your login name and password. Please do so in order to be directed to the Banner Home Screen.
The primary forms used for budget management are:

- FGIBDST – Organization Budget Status Form
- FGIBAVL – Budget Availability Status Form (Used by Procurement to determine if budget is available to complete purchases.)
- FGITBSR – Trial Balance Summary Form
- GUAPSWD – Oracle Password Change Form

The Primary Account Codes used in Banner are:

- 6100 – Salaries
- 6115 – Cell Phone Allowance
- 6200 – Temporary Employment (Ops)
- 6300 – Employer Contributions (Benefits)
- 7300 – Operating Expenses
- 7300C – Charge Backs (Reoccurring Expenses)
- 7300T – Travel
- 7500 – Capital Expenditures

What do these letters mean?

- F Finance
- G General Ledger
- I Inquiry Form
- BAVL Budget Available
- BDST Organizational Budget Status
- TBSR Trial Balance Summary
Banner Buttons and Keys

| 1. Save   | F10 | 9. Previous Record | 17. BXS-Add Document |
| 7. Execute Query | F8 | 15. Graph Information | 23. On-line Help F1 |

Other useful command shortcuts:
- Duplicate Item ................ F3
- Duplicate Record ................. F4
- Clear Block .................. Shift+F5
- List of Values .................. F9
- Clear Record .................. Shift+F4
- Display Error ................. F1

Banner Activity Column Titles & Meanings

**Adjusted Budget** – Amount of budget posted for this index for the fiscal period.

**YTD Activity** – Amount of budget that has been used (year to date).

**Commitments** – Budget from last Fiscal Year that is committed to cover a specific expense in the current fiscal year.

**Available Balance** – Represents the budget available for use for each specific account type.
FGIBDST
Organization Budget Status Form
*
Reflects completed transactions, not the remaining or available budget.

Enter your INDEX CODE <tab> which will populate the remaining necessary fields. Under the Commit Type drop down, select Uncommitted in order to see information from this fiscal year.

Committed items must be used by Dec. 31st each year. This is money that has been encumbered (ex: a PO that remains unpaid).

Tip: If Include Revenue Accounts is checked, the net total for Available Balance will not display. Uncheck Include Revenue Accounts to show net total for Available Balance.

Once you have the requested information in the selected fields, click Next Block (9th icon counting from the left to right).

A new screen will appear listing the financial information in account code order or line item detail. To go back and input another FUND and ORG click Rollback 🔄.
The balance on this form will not tie to the one found on FGIBAVL because this form does not take into account reservations created by requisition in-process and completed requisition in the approval process. Only requisitions that have been approved, completed and posted are included in the commitments column of this form.

To access **transaction details** (budget transfers, invoices, etc) for specific accounts, highlight the account you wish to access (Ex: 6200), and at the top of the screen click Options and **Transaction Detail Information** (on next page).

In order to get back to DIRECT ACCESS; please click on the icon called **EXIT**.
Transaction Detail Information

Above, all completed transactions in the selected account code for the current fiscal year.

**Type** – BD1=Budget posting, BD2=Permanent budget adjustment, BD4=Temporary budget adjustment

**Document** – L####### Budget Load, J####### Journal Voucher receipt for transfer, JE = Journal Entry (Controller’s Office), E= Encumbrance, I=Invoice/P-Card

**Available Balance** – Represents the budget available for use for a specific account type.

To access transaction details (budget transfers, invoices, etc) on any of your specific accounts, highlight the account you wish to access (Ex: 6200), click on **Options, Transaction Detail Information** (repeat the process to drill down even further).

In order to get back to DIRECT ACCESS; please click on the icon.
FGIBAVL
Budget Availability Status Form at the Pool Level
Used by Procurement to determine budget availability to process purchases.

Does your screen look like this? This is the default screen.
This screen displays the available balance for a particular FUND-ORG, the budget balance at a pool level and identifies the accounts to which they belong.

Insert the INDEX CODE <tab>, select Uncommitted and now you MUST enter ACCOUNT (use 6100 to see all of the account codes available). Click <tab>. Click NEXT BLOCK.

In order to view the available balance for a different FUND-ORG, click rollback
In order to get back to DIRECT ACCESS; click X.

The Available Balance Total on this form includes reservations created by requisition in-process and requisitions that are complete in the approval process in addition to approved and posted requisitions.
Displaying this inclusive balance will help you prevent NSF transaction during the requisition process.
This screen will be beneficial to you if you have **AUXILIARY** funds or any accounts that handle **CASH**. Activity and Service cash - Sponsored Research, or Athletics - **FUND=INDEX** for these.

In this screen you will leave the default settings as shown above but you will have to insert your **FUND ONLY** in the box above.

Use **NEXT BLOCK** to view your fund balance and cash position as of today. We will discuss further and answer any questions.

Again, use **to clear form and restart the process.**
Budget Manager Responsibilities

The Budget Manager:

- Serves as the official contact for the department concerning financial matters
- Ensures that the department’s financial affairs operate in accordance with the University’s Policies and Procedures
- Maintains departmental balances. Department’s Available Balance (E&G) and Available Cash Balance (Auxiliary funds, non E&G) should remain positive. Negative balances require immediate attention; transfers will not be processed before the negative balance is resolved.
- Submits Annual Operating Budget. In preparation for the new fiscal year, budget submissions are posted at the end of the fiscal year. The submissions are based on expenditure reports, budget reports, and anticipated amendments.
- Processes and/or submits the required documentation. With the approval of the appropriate persons, the budget manager is responsible for processing amendments to an index’s rate, budget, and other matters as needed.
- Responsible for navigating and interpreting the University’s online financial systems. Budget managers are responsible for attending Budget Office training sessions to garner the necessary skills used to operate and understand Banner and Gulfline data.
Budget Transfers
To submit a Budget Transfer Request please fill out this form and submit it to the budget office by fax (X1010), inter-office mail, or e-mail (mclipse@fgcu.edu).

**Budget Transfer Request**

---

**Transfer Justification**

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**Please do not list transfer amounts less than $1. All entries are rounded to the nearest whole dollar.**

<table>
<thead>
<tr>
<th>Index</th>
<th>Fund</th>
<th>Org</th>
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<th>Increase</th>
<th>Decrease</th>
<th>PC</th>
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Requester: ___________ Date: ___________

Asst. Dean/Director or Above: ___________ Date: ___________ Acad. Affairs Budget Officer: ___________ Date: ___________

---

**Administrative Use Only**

Journal Voucher#: ___________ Processing Complete: ___________ Date: ___________

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**Budget Transfer Reminders**

*When accessing this form from the Root (x) Network; please do not save within the folder, rather save it to your desktop so that you are able to upload your request to the Budget Office.

*Transfers are not allowed between General Revenue Accounts and Auxiliary Accounts

*Transfers are not allowed between different Auxiliary Accounts

This form can be found on the Budget Office Website: [http://www.fgcu.edu/BudgetOffice/forms.html](http://www.fgcu.edu/BudgetOffice/forms.html)
Negative Account Balances
Budget Management Policy (3.025)

The University Budget office is responsible for the management and oversight of the departmental budgets. The University Budget Office is at its discretion, will complete budget transfers or other financial transitions in order to rectify budgets which are negative at the “pool” level. This policy does not apply to the Sponsored Research Trust Fund.

This policy requires all departments maintain a positive budget.

This policy is created to provide the University Budget Officer with the authority to properly manage various departmental budgets, as well as the University budget in order to assure the University meets its financial obligations for responsible management of University funds.

Upon close of the fiscal month, the University Budget Officer will review budgets and identify those areas with negative balances at the pool level, and/or funds where revenues do not meet expenses. When necessary, the University Budget Officer will reallocate resources from within the unit to rectify negative balances or negative cash balances. Prior to doing so, the Budget Officer will notify the appropriate department personnel via email of the negative position. Departments will have three business days from the notification to rectify any outstanding issues before action will be taken by the University Budget Officer. In the event that a budget transfer is used to solve a negative balance, such transfer will be processed as a non-recurring amendment.

Should the University Budget Officer reallocate budget to rectify a negative balance, or if its actions otherwise impact the financial resources of a given unit, said unit will be notified once such adjustments are made.

For a complete description of Policy 3.025 visit:
Rate Transfers

To submit a Rate Transfer please fill out this form and submit it to the budget office by fax (X1010), inter-office mail, or e-mail (mclipse@fgcu.edu).

This form can be found on the Budget Office Website: http://www.fgcu.edu/BudgetOffice/forms.html
University Budget Website

http://www.fgcu.edu/BudgetOffice/index.html

Here you can download forms, access budget reports and much more.

If you have any questions feel free to contact the Budget Office.

David Vazquez, Director  dvazquez@fgcu.edu  x1123
Megan Clipse, Analyst  mclipse@fgcu.edu  x1197

We are here to help you!
Key Players

Each department has a very specific follow-through for their budget process. It is important to make sure all documents, requests, etc. follow your department’s required path for approval. The Budget Office is not permitted to process any request that fail to provide all of the department’s necessary signatures.
**Fiscal Year Quarters & Budget Periods Timeline**

<table>
<thead>
<tr>
<th></th>
<th>July</th>
<th>Aug</th>
<th>Sept</th>
<th>Oct</th>
<th>Nov</th>
<th>Dec</th>
<th>Jan</th>
<th>Feb</th>
<th>March</th>
<th>April</th>
<th>May</th>
<th>June</th>
</tr>
</thead>
<tbody>
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<td>1st</td>
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<td>3</td>
<td>4</td>
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<td>8</td>
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<td>11</td>
<td>12</td>
</tr>
</tbody>
</table>

**July:** FISCAL YEAR BEGINS ON JULY 1st

Operating Budget posted for the Fiscal Year.

**Dec:** Halway through the fiscal year. Perfect time to check the health of your budget moving forward.

**Jan 1st:** Unused encumbrances from prior fiscal year expire

**March:** Deadline for permanent budget transfers

**End of the Quarter:** Budget Development training begins. Department budget data posted.

**April:** Budget Submissions Due

Online Budget Training Opens.

Deadline for Temporary Budget Transfers without VP approval.

**June:** FISCAL YEAR ENDS ON JUNE 30th

*Good Luck to each of you and please don’t hesitate to contact the Budget Office for further assistance.*