INTRODUCTION TO FINANCIAL ACCOUNTING SERVICES

PRESENTED BY:

FINANCIAL ACCOUNTING SERVICES
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Financial Accounting Services: Introduction and Overview

- Financial Accounting Services is responsible for ensuring the integrity of the University's financial data.

- Responsibilities include:
  - Maintaining the University’s General Ledger (GL) and financial records
    - Reconciling GL accounts
    - Setting up funds, orgs and accounts
    - Preparing financial statements
    - Managing annual audits
    - Collecting, submitting and reporting all applicable taxes
  - Accounts Payable
  - Managing Restricted, Grant and Agency Funds
  - Managing Fixed Assets
  - Managing Banner Finance Security
  - Processing journal entries
Accounts Payable (AP)

- Accounts Payable (AP) is a sub-department of Financial Accounting Services and processes all non-payroll payments owed by the University to its external customers and the University’s community.
  - Purchase Order (PO) Payments
  - Purchasing Card (P-Card) Payments
  - Orders for Check (OFC) / Cash Advances
  - Travel and Expense Vouchers (TEVs)
- Sufficient funds are required in order to process any of the above items.
- Checks and payments generally take 2-3 business days to be audited, reviewed and processed, however checks and payments $10K or more may require an additional 1-2 business days.
- Checks are printed twice a week on Tuesdays and Fridays.
Purchase Order (PO) Payments

• Purchase Orders are used for goods and services that are rendered through the Purchasing Department process. Accounts Payable handles the payment of Purchase Orders.
  
  • For information on how to initiate the purchase of goods and/or information on purchase requisitions, please direct your questions to the Purchasing/Procurement Office.

  • If you have any special circumstances or questions related to PO payments, please contact Accounts Payable.
Purchase Order (PO) Payments

- For AP to process PO payments, the POs must include the following; otherwise it may delay processing times:
  - Date
  - Printed name of the appropriate signatory
  - Signature of the appropriate signatory
  - Signatory’s phone extension
  - The message “OK to pay”, or if paying a portion, “OK to pay $_____”
- An original copy of the invoice must also be included with the PO.
- **Note**: Quotes and emails referencing an invoice are **not** sufficient or acceptable forms of documentation.
Purchasing Card (P-Card) Payments

- Purchasing cards (P-card) are Bank of America MasterCard credit cards that can be used for minor purchases that are not rendered through the Purchasing Department process (PO) or Order for Check (OFC).

- The bank sends to the Cardholder a monthly statement listing any activity associated with the P-Card, including any purchase or credit made during an applicable reporting period. The Cardholder is responsible to verify and reconcile all related account activity while Financial Accounting Services handles the monthly payment of P-Cards.

- For information on obtaining or using a P-Card, please direct your questions to the Purchasing/Procurement Office.
Orders for Check (OFC) / Cash Advances

• Orders for Check (OFC) / Cash Advances, which come in the form of a physical paper check, are used for purchasing goods and services that are not rendered through the Purchasing Department process (PO) or P-Card charge.

• Orders for Check (OFC) / Cash Advances may be used for:
  • Travel advances, meetings, workshops and seminars, professional fees and individuals that are NOT University of Hartford employees such as consultants, guest lecturers, entertainers, speakers, etc.

    • Note: Individuals who are not University of Hartford employees, live outside Connecticut and earn over $1,000 from the University in any given year are charged tax at a rate of 6.99%. Please inform the individual of this tax requirement and have them complete a W-9.

• Orders for Check (OFC) / Cash Advances may NOT be used for:
  • Payroll items, reimbursements for travel expenses and major expenses such as furniture, computers and other tangible goods and services.

• Cash advances should be reconciled, with a Travel and Expense Voucher (TEV) form, within 30 days of the date of the event for which the advance was requested.
Orders for Check (OFC) / Cash Advances

- For AP to process check requests, a completed and signed **Order for Check (OFC)** and **Cash Advance Request** form must be completed and include the following; otherwise it may delay processing time:
  - A complete explanation of the expense and/or need for the payment.
  - A copy of the invoice
    - **Note**: Quotes and emails referencing an **invoice** are **not** sufficient or acceptable forms of documentation.
    - **Note**: Regarding **Honorariums**, any documentation stating the amount to be paid **must** be provided.
  - Both forms can be found on our website under “Forms & Resources” or at: [https://ned.hartford.edu/forms/forms.htm](https://ned.hartford.edu/forms/forms.htm)
Travel and Expense Voucher (TEV)

- Travel and Expense Vouchers (TEVs) are used to reimburse work related expenses that an individual personally paid out of pocket and are used to reconcile any cash advances that had been requested.

  - **Travel and Expense Vouchers (TEVs) may be used for:**
    - Expenses related to travel, meals, lodging, tolls, minor purchases and association dues.

  - **Travel and Expense Vouchers (TEVs) May NOT be used for:**
    - Expenses related to purchases from unauthorized vendors, major expenses, taxable items.
      - The University is tax-exempt and will not reimburse for any tax incurred.

- Once processed, reimbursement will be disbursed either via direct deposit, for faculty or staff whose payroll is set up as direct deposit, or a physical paper check.

- If money is owed to the University, deposits are to be made at the Bursar’s Office. Accounts Payable does **NOT** collect cash. Receipt of deposit from the Bursar’s Office **must** be forwarded to Accounts Payable along with your reconciliation.
Travel and Expense Voucher (TEV)

• For AP to process TEV requests, a signed and completed **Travel and Expense Voucher form** must be completed and include the following; otherwise it may delay processing time:

  • All amounts reported must have supporting **itemized receipts**.

  • Receipts must be **taped (not stapled)** to a separate sheet of paper and put in **date order**.

  • Mileage logs **must** have screen prints from Mapquest or GoogleMaps to support mileage driven.

  • **Note**: If traveling from home directly to the travel venue, you will need to deduct your regular commuter miles (the mileage it takes for you to travel from home to the University); unless traveling will be taking place on the weekends.

  **Note:** Form can be found at https://ned.hartford.edu/forms/forms.htm
Restricted, Grant and Agency Funds

- Financial Accounting Services monitors all transactions that occur within a(n):
  - Restricted fund - Funds that begin with “2”
  - Grant fund - Funds that begin with “3”
  - Agency fund - Funds that begin with “8”

- These types of funds differ from operating/unrestricted funds because the resources within these funds are utilized for specific uses and fund balances carry forward.

- Making an adjustment to the activity in these types of funds must be submitted to Financial Accounting Services with the appropriate form based on the request:
  - **YTD Activity** adjustments = Interdepartmental Transfer (IDT) form
  - **Adjusted Budget** adjustments = Budget Change form

- To ensure requests are processed in a timely manner, be sure to send the requests to the proper office. A Restricted, Grant or Agency Budget change request does **NOT** get sent to the Budget Office.
Fixed Assets and Capital Expenditures

• Fixed Assets are tangible pieces of property that are purchased for long-term use and are not easily converted into cash. They include:
  
  • Land
  • Buildings
  • Equipment

• When any of the above are purchased, Financial Accounting Services needs to determine if any of these purchases are considered “capital expenditures” because they are reported and recorded differently than items not considered capital expenditures.

• While reviewing expenses, if a charge is found in an account that is considered a capital expenditure, the Financial Accounting Services office will reclassify the charge to the correct account and notify the appropriate person in that org.

• Determining what is considered a capital expenditure can be subjective based on the circumstance, but there are general guidelines that our office follows.
Fixed Assets and Capital Expenditures

- Capital Expenditure guidelines include:
  - If purchasing an **individual** piece of equipment that costs $2,500 or more, the charge needs to be coded as a Capital Expenditure (68100).
    - EX: Sports/Athletic Equipment, Instruments, Printers
  - If purchasing **several pieces** of equipment that **total** to $2,500 or more, these pieces are **not** considered Capital Expenditures and should **not** be coded to 68100.
    - EX: Purchasing a chair for $500 and a desk for $2,000. While these pieces may have been purchased together and can be used together, their function is not dependent on these pieces being used exclusively together.
  - If purchasing **several pieces** of equipment that cost $2,500 or more and are **necessary** for the operation and function of an **individual piece of equipment**, these pieces are considered Capital Expenditures and should be coded to 68100.
    - EX: Pieces of a robot can be purchased separately, but these pieces are dependent on being used together for one function. Those pieces combined are considered an individual piece of equipment which is considered a Capital Expenditure (68100).
Banner Finance Access

- Financial Accounting Services monitors access to the **Finance component** of Banner. This includes providing existing and new Banner users:
  - Access to specific funds
  - Access to specific orgs
  - Access to enter requisitions
  - Access to approve requisitions based on org
  - Access to process Budget Journal Vouchers (FGAJVCD)
  - Access to the finance component of Self-Service

- Please contact **OTS** if you:
  - You would like to setup and install Banner for the first time
  - You have technical questions or run into errors when using Banner
  - You have questions about your username and resetting your Banner password
  - You would like to request access to other Banner components
Banner Finance Access

• To acquire finance access, complete a “Banner Finance Security Access/Change Authorization Form”:
  
  • This form can be found on our website under “Forms & Resources” or at: https://ned.hartford.edu/forms/forms.htm
  
  • Submit the completed form to Financial Accounting Services.

  • A confirmation e-mail will be sent once access has been setup or any change requests have been completed.

  • If you are a brand new Banner user, this process may take several days as OTS will need to setup Banner for the user first.
Logging into and Opening Banner

- Double click the Banner icon on your desktop OR open Internet Explorer and type the following URL into your browser:

  http://webform.hartford.edu

- If you are successful, you should be brought to this screen:

  ![Banner Administrative System Screen]

- **Note:** When opening Banner, do NOT use Mozilla Firefox or Google Chrome. They do not seem to work well or at all. Internet Explorer works best.
Logging into and Opening Banner

- For PC users, click “Windows” to enter Banner in “Production mode”

**Note:**
If you ever want to practice or try out a function without it saving or affecting anything, select “Test”. It looks and operates just like Banner Production mode, except any changes you make within it will not save. To enter, click “Test or Ptest”.
Logging into and Opening Banner

- Enter your username, password and then click “Connect” or press “Enter” on your keyboard. You do not need to enter anything in “Database”.

- **Note:** If you receive any Java notifications, select the “Run” or “Run this time” options. You do **not** want to select any “Update” or “Upgrade” options.
Welcome to Banner!
Navigating Banner: Banner Tool Bar Icons and Functions

- **Note:** You can view the description of a particular icon on Banner anytime by placing your cursor over the icon. The most commonly used icons are highlighted in red.
Navigating Banner: Banner Function Keyboard Shortcuts

- The most commonly used keyboard shortcuts for Banner functions are highlighted in red:

<table>
<thead>
<tr>
<th>Banner Toolbar Icons</th>
<th>Keyboard Shortcut</th>
</tr>
</thead>
<tbody>
<tr>
<td>Save</td>
<td>F10</td>
</tr>
<tr>
<td>Rollback</td>
<td>Shift+F7</td>
</tr>
<tr>
<td>Select</td>
<td>Shift+F3</td>
</tr>
<tr>
<td>Insert Record</td>
<td>F6</td>
</tr>
<tr>
<td>Remove (Delete) Record</td>
<td>Shift+F6</td>
</tr>
<tr>
<td>Previous Record</td>
<td>Arrow Up or PgUp</td>
</tr>
<tr>
<td>Next Record</td>
<td>Arrow Down or PgDn</td>
</tr>
<tr>
<td>Previous Block</td>
<td>Ctrl+PgUp</td>
</tr>
<tr>
<td>Next Block</td>
<td>Ctrl+PgDn</td>
</tr>
<tr>
<td>Enter Query</td>
<td>F7</td>
</tr>
<tr>
<td>Execute Query</td>
<td>F8</td>
</tr>
<tr>
<td>Cancel Query</td>
<td>Ctrl+Q</td>
</tr>
<tr>
<td>Print</td>
<td>Shift+F8</td>
</tr>
<tr>
<td>Exit</td>
<td>Ctrl+Q</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Banner Functions</th>
<th>Keyboard Shortcut</th>
</tr>
</thead>
<tbody>
<tr>
<td>Count Query Hits</td>
<td>Shift+F2</td>
</tr>
<tr>
<td>Clear Field</td>
<td>Ctrl+U</td>
</tr>
<tr>
<td>Duplicate Field</td>
<td>F3</td>
</tr>
<tr>
<td>Next Field</td>
<td>Tab</td>
</tr>
<tr>
<td>Previous Field</td>
<td>Shift+Tab</td>
</tr>
<tr>
<td>Go To.... Another Form</td>
<td>F5</td>
</tr>
<tr>
<td>Clear Record</td>
<td>Shift+F4</td>
</tr>
<tr>
<td><strong>Duplicate Record</strong></td>
<td>F4</td>
</tr>
<tr>
<td>Show Keys</td>
<td>Ctrl+F1</td>
</tr>
</tbody>
</table>
GUAPMNU: Setting Up Banner Screen Shortcuts

• Double click the “My Banner” folder.

• Select, “Organize My Banner (GUAPMNU)”.
On the right side of the screen, in the blank boxes under the “object” column, enter the acronyms of the Banner screens you would like to add. You can also scroll through the list on the left side of the screen, select the object you would like to add, and click the top arrow to add to the list of the right.

- You do not need to enter in the “Description”; it will auto populate.

- There is no way to sort them once they have been entered, but they can be deleted or changed at any time.

- Once you have entered the screens to your list. Click the Save button or Ctrl + S.

- Your shortcuts will not appear in your My Banner folder right away; they will appear in there when you log out and into Banner next time.
GUAPMNU:
Commonly Used Banner Screens

• Commonly used Banner screens to consider adding to your shortcut list include:

  • FGIBDST  – Organization Budget Status
  • FGIBAVL  – Budget Availability Status
  • FGAJVCD  – Journal Entry Voucher
Overview of the Chart of Accounts: FOAPAL

• The University’s financial activity is organized and displayed in Banner through the use of 6 elements:

  1. Funds
  2. Organizations
  3. Accounts

  Utilized for Accounting and Financial reporting purposes. These will not be included in this presentation:

  4. Programs
  5. Activities
  6. Locations
Overview of the Chart of Accounts: Funds

• Funds are identified in Banner as a 6-digit code and dictate whether the resources are utilized for restricted or unrestricted/operational use.

• **Unrestricted / Operational Use Funds**
  - **Unrestricted /Operating Funds**: These funds (101000 or 155500) are used for operations of the department/school. These funds begin with the numeral “1”.

• **Restricted Use Funds**
  - **Restricted Funds**: These funds are restricted for a specific purpose and are derived from endowment income and private gifts. These funds begin with the numeral “2”.
  - **Grant Funds**: These funds are restricted for a specific purpose and are funded by federal, state, local government and private foundations. These funds begin with the numeral “3”.
  - **Plant Funds**: These funds are restricted for specific campus projects, such as the library renovation. These funds begin with the numeral “7”.
  - **Agency Funds**: These funds are restricted and connected to fiscally separate entities that share a relationship with the University. These funds begin with the numeral “8”.

Overview of the Chart of Accounts: Organizations (Orgs)

- Organizations (or “Orgs”) are identified in Banner as a 4-digit code and display all the financial activity (Budgets, revenues, expenditures and commitments) for a specific department or school.
  - Each org is tied to at least one fund, most commonly an operating fund.
    - Orgs can be assigned to multiple funds, such as restricted and/or grant funds, in addition to an operating fund.
  - Departments and Schools can have multiple orgs assigned to them to provide more organization for their financial activity.
    - EX: A&S is one school on campus. Instead of housing all its financial activity in one org, which would be hard to manage, it is broken down and comprised of many orgs, such as Biology, Chemistry, Mathematics, etc.
Overview of the Chart of Accounts: Accounts

- Accounts are identified in Banner as a 5-digit code and represent a transaction’s financial type.
- The type of activity is identified by the first digit of the account:
  - Revenue accounts begin with “4”
  - Compensation/Benefits accounts begin with “5”
  - Expenditures accounts begin with “6”.

Financial Accounting Services is buying $50 worth of post-its. How is that charge represented in Banner’s numerical format?

- The $50 would be coded to 101000-4110-66000
  - The Post-its are being used for the operations of the Financial Accounting Services office, therefore the charge is coded to their unrestricted fund (101000).
  - The Post-its are being purchased and used by the Financial Accounting Services office, therefore the charge is coded to Financial Accounting Service’s org (4110).
  - Post-its are an office supply, therefore the charge is best to be coded to Office Supplies account (66000).
**FGIBDST:** Finance General Inquiry Budget Status

- FGIBDST stands for “Finance General Inquiry Budget Status”

  - F → Finance
  - G → General
  - I → Inquiry
  - BD → Budget
  - ST → Status

- This screen provides an account’s Adjusted Budget, Year-To-Date Activity, Commitments and Available Balance of a particular Fund/Organization combination.

**Note:** FGIBDST does not reflect incomplete, unapproved or unposted transactions.
How to Retrieve Information on FGIBDST

Note:
• Hit “Tab” to move through the fields

• **Chart** – Always “A”

• **Fiscal Year** – Must be entered as 2 digits; represents the Fiscal Year of the activity you want to view.

• **Include Revenue Accounts** – Select this box in order to view revenue accounts, if applicable, in addition to your expense accounts.
How to Retrieve Information on FGIBDST

**Note:**
- Hit “Tab” to move through the fields
- Enter first digits or characters of a fund % (ex: 2% or FIN%) then “Tab” for a list

**Fund** – To view a specific fund of a particular organization.

- This field can be left blank unless you want to view any other fund that is attached to a particular org.
- Changing the fund to anything other than the operating budget will auto-populate with the respective “Organization” that is attached to that particular fund.
How to Retrieve Information on FGIBDST

Note:
- Hit “Tab” to move through the fields
- Enter first digits or characters of an org then % (ex: 2% or FIN%) then “Tab” for a list

- Organization – Enter the value representing the department/school/college whose budget you wish to see.
  - Due to security measures, you cannot view organizations that you do not have access to.
  - Inputting an org will auto-populate the “Fund” with the unrestricted fund that is attached to that particular org. If it auto-populates with a different fund it means that org does not have an unrestricted fund attached to it.
How to Retrieve Information on FGIBDST

Note:
• Hit “Tab” to move through the fields
• Enter first digits or characters of an account then % (ex: 2% or FIN%) then “Tab” for a list

• **Account** – Can be left blank to show all accounts, or a specific account can be entered in this field to bring that one to the top of the list.
  • There are hundreds of accounts that exist in Banner, but only the accounts with activity in them will populate.
• Click “Next Block”, Ctrl + PgDn, or click anywhere on the currently blank fields to populate.
How to Retrieve Information on FGIBDST

- This is what would populate in FGIBDST for a particular Org:
FGIBDST calculates the “available balance” of an account the following way:

\[
\text{Adjusted Budget} - \text{YTD Activity} - \text{Commitments} = \text{Available Balance}
\]

<table>
<thead>
<tr>
<th>Account</th>
<th>Type</th>
<th>Title</th>
<th>Adjusted Budget</th>
<th>YTD Activity</th>
<th>Commitments</th>
<th>Available Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>40220</td>
<td>R</td>
<td>SUMMER MASTERS</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>40302</td>
<td>R</td>
<td>GRAD FLAT RATE FALL TUITION</td>
<td>454,450.00</td>
<td>279,610.00</td>
<td>0.00</td>
<td>174,840.00</td>
</tr>
<tr>
<td>40502</td>
<td>R</td>
<td>GRAD FLAT RATE SPRING TUITION</td>
<td>454,450.00</td>
<td>322,380.00</td>
<td>0.00</td>
<td>132,070.00</td>
</tr>
<tr>
<td>41140</td>
<td>R</td>
<td>LAB FEES</td>
<td>13,150.00</td>
<td>13,150.00</td>
<td>0.00</td>
<td>-10.00</td>
</tr>
<tr>
<td>41240</td>
<td>R</td>
<td>FEES-OTHER</td>
<td>0.00</td>
<td>22,500.00</td>
<td>0.00</td>
<td>-22,500.00</td>
</tr>
<tr>
<td>51000</td>
<td>L</td>
<td>FACULTY SALARIES - F T</td>
<td>104,507.00</td>
<td>0.00</td>
<td>0.00</td>
<td>104,507.00</td>
</tr>
<tr>
<td>51500</td>
<td>L</td>
<td>FACULTY SALARIES ADJUNCT</td>
<td>62,131.50</td>
<td>38,162.50</td>
<td>9,337.52</td>
<td>33,661.53</td>
</tr>
<tr>
<td>52010</td>
<td>L</td>
<td>C-VARFFERSON/COORDINATOR</td>
<td>19,437.42</td>
<td>3,249.64</td>
<td>1,750.05</td>
<td>14,437.23</td>
</tr>
<tr>
<td>55000</td>
<td>L</td>
<td>ADMIN PROF P.T.</td>
<td>34,333.61</td>
<td>13,959.11</td>
<td>16,220.29</td>
<td>4,154.21</td>
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<tr>
<td>55100</td>
<td>L</td>
<td>ADMIN, PROFESSIONAL P.T.</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
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<tr>
<td>55300</td>
<td>L</td>
<td>SPECIAL PROJECTS</td>
<td>400.00</td>
<td>2,089.00</td>
<td>0.00</td>
<td>-1,689.00</td>
</tr>
<tr>
<td>56000</td>
<td>L</td>
<td>STUDENT P.T.</td>
<td>13,120.00</td>
<td>13,043.76</td>
<td>512.50</td>
<td>-36.25</td>
</tr>
</tbody>
</table>

Net Total: 240,200.39 - 396,339.27 - 77,820.36 = -1,351.94
Understanding FGIBDST

- **Adjusted Budget** – Represents the maximum *amount you are allotted and plan to use* in a specific account. The amount in this column can consist of the “original budget” you were allotted at the beginning of the year plus and/or minus any permanent and temporary adjustments that have been made to the original budget.

- **YTD Activity** – Represents the *amount that you have actually used or received* in a specific account. Revenue and Expenses should be recorded to the most appropriate account based on that revenue or expense’s purpose.

- **Commitments** – Represents an *amount that you have scheduled to be used*, such as encumbered funds for positions and pending POs. The activity in this column is similar to the activity in the YTD Activity column except this column distinguishes that an expense is scheduled to be paid, but has not actually been paid yet. Once a commitment is no longer a scheduled expense and it becomes an actual expense that has been paid out, the expense will move columns; the commitment column will decrease and simultaneously increase the YTD Activity column by the same amount.

- **Available Balance** – Represents *the amount you have currently available*. 


FGIBDST Transaction Detail (FGITRND)

- You can view the transaction detail of the Adjusted Budget, YTD Activity or Commitment column values for a particular account by clicking your cursor in the column of an account that you wish to view.

- When the blinking “|” appears and the account is highlighted, hit the “F3” button on the top of your keyboard. This will bring up the FGITRND screen. Depending on what column you had selected, the detail for that account within that column will appear.

- **Note:** Clicking your cursor so that that the blinking “|” appears and then hitting “F3” in the account column will bring up FGITRND screen, but it will display all transactions that occur in the Adjusted Budget, YTD Activity or Commitment columns.
The detail you would see here includes:

- **Transaction Date** – Date the transaction occurred
- **Transaction Type** – Code that represents what kind of transaction this is.
  - Notable Codes in the **Adjusted Budget** column:
    - Original Budget – F220
    - Temporary Budget Change – BD04 / BD05
    - Permanent Budget Change – F240 / F241

- Financial Accounting Services uses many different codes in the **YTD column**, however, these codes are more meaningful for the Financial Accounting Services office then they are for the community and therefore are not worth noting.
The detail you would see here includes:

- **Document** – Reference number; automatically assigned with each transaction
- **Description** – Brief description of the transaction
- **Amount** – The value of the transaction
- **Increased (+) or Decreased (-)** – The effect the transaction had on an account
How to Change and Exit Banner Screens

- To **clear the results** of a screen, in order to input different information to run, click the “rollback” button on the tool bar or **Shift +F7**.

- To **exit** a screen completely, click the “X” on the tool bar or **Ctrl + Q**. This will either bring you back to the main screen or to the screen you originated from.
Understanding FGIBAVL and FGIBDST

- **FGIBDST** shows the **recorded available balance** of an account, **excluding** any outstanding incomplete, unapproved or unposted transactions. The exclusion of these transactions may prevent you from having a true sense of what your current available balance may be.

- **FGIBAVL** shows the **pending available balance** of an account, **including** any outstanding incomplete, unapproved or unposted transactions. The inclusion of these transactions may assist in providing a better sense of what your current available balance will be if and when these pending transactions apply.

- It is **highly recommended** that you check FGIBAVL before submitting a Budget Change, Accounts Payable paperwork and/or IDT requests. Otherwise you may try to submit a transaction only to find it cannot be completed because other transactions are “scheduled” and are affecting the balance.
Understanding FGIBAVL and FGIBDST

- FGIBAVL is navigated similarly to FGIBDST, but it will not show the detail of an account like FGIBDST will. Instead, FGIBAVL will show if an account has any pending transactions that can affect the available balance. This information can also be helpful in identifying/resolving any transactions that may have been done in error.

- If an account has any pending transactions, it will be noted with a check-mark in the Pending Documents column.

- You can view the detail of the pending transactions by clicking your cursor in the account column of the account that you wish to view and hitting the “F3” button on the top of your keyboard. This will bring up the FGITINP screen.
Understanding FGIBAVL and FGIBDST

FGIBDST

FGIBAVL
Adjusted Budget Activity

- **Adjusted Budget** – Represents the maximum *amount you are allotted and plan to use* in a specific account.
  - You can make adjustments to the funds within this column by submitting a Budget Change form to the appropriate office.
  - The **Budget Office** monitors transactions and processes budget adjustment requests within the **Adjusted Budget** column for *unrestricted (101000 / 155500) and plant funds (7XXXXX)*.
  - **Financial Accounting Services** monitors transactions and processes budget adjustment requests within the **Adjusted Budget** column for **Restricted (2XXXXX), Grant (3XXXXX) and Agency (8XXXXX) funds only**.
Creating and Submitting a Budget Change

- The Budget Change form is used to move funds within the Adjusted Budget column.
- Using the Budget Change Form, which can be found on the Budget Office’s website, fill in the appropriate information within the following fields:
  - **Department** – Department that is requesting the Budget Change
  - **Date** – The date the Budget Change was completed
  - **Fiscal Year** – The Fiscal Year the Budget Change affects
  - **One-Time or Full-Time Transfer** – Consider and select how you want the Budget Change to affect the current and future fiscal years
Creating and Submitting a Budget Change

- **Fund / Org** – Input the fund and org that the change is affecting
- **Account** – Input the account that the change is affecting
- **Title** – Input the title of the account that the change is affecting

<table>
<thead>
<tr>
<th>DEPARTMENT</th>
<th>DATE</th>
<th>FISCAL YEAR</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

PLEASE SELECT THE TYPE OF TRANSFER

- **ONE-TIME TRANSFER** - This change will affect the budget in the current fiscal year only
- **PERMANENT TRANSFER** - This change will affect the budget in the current fiscal year **and** all years going forward

<table>
<thead>
<tr>
<th>FUND / ORG</th>
<th>ACCOUNT</th>
<th>TITLE</th>
</tr>
</thead>
<tbody>
<tr>
<td>2XXXXX-0000</td>
<td>55000</td>
<td>ADMIN PROF F.T</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>EXPENSE</th>
<th>REVENUE</th>
</tr>
</thead>
<tbody>
<tr>
<td>INCREASE</td>
<td>DECREASE</td>
</tr>
<tr>
<td>INCREASE</td>
<td>DECREASE</td>
</tr>
</tbody>
</table>

Creating and Submitting a Budget Change

- Depending on what you are trying to accomplish with the funds will dictate which columns you input the amounts on the Budget Change form.

<table>
<thead>
<tr>
<th>Scenario 1</th>
<th>Expense</th>
<th>=</th>
<th>Income</th>
</tr>
</thead>
<tbody>
<tr>
<td>Scenario 2</td>
<td>Expense</td>
<td>=</td>
<td>Income</td>
</tr>
<tr>
<td>Scenario 3</td>
<td>Expense + Expenses</td>
<td>=</td>
<td>No change in Income</td>
</tr>
<tr>
<td>Scenario 4</td>
<td>No Change in Expenses</td>
<td>=</td>
<td>Income + Income</td>
</tr>
</tbody>
</table>
Creating and Submitting a Budget Change

- **Scenario 1:** “I have extra income in my revenue account and I want to use that extra income to increase the budget of an expense account so I can spend more.”

  
<table>
<thead>
<tr>
<th>FUND / ORG</th>
<th>ACCOUNT</th>
<th>TITLE</th>
<th>EXPENSE</th>
<th>REVENUE</th>
</tr>
</thead>
<tbody>
<tr>
<td>0000</td>
<td>48300</td>
<td>MISC. INCOME</td>
<td>500.00</td>
<td>500.00</td>
</tr>
<tr>
<td>0000</td>
<td>55000</td>
<td>ADMIN PROF F.T.</td>
<td>500.00</td>
<td></td>
</tr>
</tbody>
</table>

- **Scenario 2:** “I have too much budgeted in an expense account. I do not want to use the money to increase another expense account, I would like to decrease the expected revenue account.”

  
<table>
<thead>
<tr>
<th>FUND / ORG</th>
<th>ACCOUNT</th>
<th>TITLE</th>
<th>EXPENSE</th>
<th>REVENUE</th>
</tr>
</thead>
<tbody>
<tr>
<td>0000</td>
<td>62600</td>
<td>CONTRACTED SERVICES</td>
<td>500.00</td>
<td></td>
</tr>
<tr>
<td>0000</td>
<td>48300</td>
<td>MISC. INCOME</td>
<td>500.00</td>
<td></td>
</tr>
</tbody>
</table>
### Creating and Submitting a Budget Change

**Scenario 3:** "I want to move funds from an Expense account to another Expense account."

<table>
<thead>
<tr>
<th>FUND / ORG</th>
<th>ACCOUNT</th>
<th>TITLE</th>
<th>EXPENSE</th>
<th>REVENUE</th>
</tr>
</thead>
<tbody>
<tr>
<td>0000</td>
<td>62600</td>
<td>CONTRACTED SERVICES</td>
<td></td>
<td></td>
</tr>
<tr>
<td>0000</td>
<td>66000</td>
<td>OFFICE SUPPLIES</td>
<td>500.00</td>
<td></td>
</tr>
</tbody>
</table>

**Scenario 4:** "I want to move funds from an Revenue account to another Revenue account."

<table>
<thead>
<tr>
<th>FUND / ORG</th>
<th>ACCOUNT</th>
<th>TITLE</th>
<th>EXPENSE</th>
<th>REVENUE</th>
</tr>
</thead>
<tbody>
<tr>
<td>0000</td>
<td>48300</td>
<td>MISC. INCOME</td>
<td></td>
<td>500.00</td>
</tr>
<tr>
<td>0000</td>
<td>41240</td>
<td>FEES – OTHER</td>
<td>500.00</td>
<td></td>
</tr>
</tbody>
</table>
Creating and Submitting a Budget Change

- At the bottom of the budget revision, sum up each column or check that sum formula is summing up correctly.

- **Document total** is the total of all sums of columns together.

- **Justification for Request** – Input the Reason for the Budget Change request.
Creating and Submitting a Budget Change

- Print and sign your name as well as provide your extension on the appropriate signature lines.

- Submit the Budget Change to your appropriate approver on each line.

- Once all signatures have been provided, submit the Budget Change to the appropriate office based on the fund and nature.
  - The **Budget Office** processes budget adjustment requests for **unrestricted** (101000 / 155500) and **plant** (7XXXXX) funds.
  - **Financial Accounting Services** processes budget adjustment requests for **Restricted** (2XXXXX), **Grant** (3XXXXX) and **Agency** (8XXXXX) funds.

<table>
<thead>
<tr>
<th>Requested By (Print Name)</th>
<th>Date</th>
<th>Extension</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Requested By (Signature)</th>
<th>Date</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Department Approver</th>
<th>Date</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>School/College/Admin Office Approver</th>
<th>Date</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Provost/Vice President Office Approver</th>
<th>Date</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>
Year To Date (YTD) Activity

- **YTD Activity** – Represents the *amount that you have actually used or received* in a specific account. Revenue and Expenses are recorded to the most appropriate account based on that revenue or expense’s purpose.

- Financial Accounting Services monitors all transactions and processes all adjustment requests that occur within this column for all funds, orgs and accounts.
  - Making an adjustment, such as moving a transaction to a different, fund, org and/or account, can be requested by submitting an Interdepartmental Transfer (IDT) form to the Financial Accounting Services office.
Making Adjustments to YTD Activity

• Departments that want to make any adjustments to their YTD Activity column may do so by submitting an Interdepartmental Transfers (IDT) form to Financial Accounting Services for processing. Instances where submitting an IDT would be appropriate include:

  • If an expense got charged to the wrong account and you want to move the charge to the correct org/account.

  • When a department/org incurs an expense or collects revenue on behalf of another department/org and you want to move the funds to the other department/org.

• To ensure requests are processed in a timely manner, be sure to send the requests to the proper office. An Interdepartmental Transfer (IDT) request does NOT get sent to the Budget Office.

  • Note: Outdated versions of the IDT form state to send the IDT form to the Budget Office first, however this is no longer necessary and it will result in a delay in processing.
Creating and Submitting an Interdepartmental Transfer (IDT) Form

- An IDT form is used to move transaction activity to and from accounts within the **YTD Activity column**. If you need to make any movements, you will need to complete the IDT form and submit to **Financial Accounting Services** for processing.

- **Note**: An IDT is **not** used to make adjustments to your **Adjusted Budget** column on FGIBDST. A Budget Change form would be used instead.

---

**UNIVERSITY of HARTFORD**
**INTERDEPARTMENTAL TRANSFER (IDT)**

1) **Type of Transaction**
   - Transfer of Funds
   - To Correct a Charge
   - Other
   - Date

2) **Department to be Charged**
   - **Department to be Credited**

   **Fund OR Org**
   | **Sub-Account** |
   | **Account Title** |
   | **Fund OR Org**
   | **Sub-Account**
   | **Account Title** |
   | $ Amount |

3) **EXPLANATION**: Please explain each transfer in detail. IDT’s without sufficient explanation or funds will be returned.
   
   Note: Salary transfers (50000 - 59999) must be approved by the Budget Office (CC323) prior to submitting to FAS.

4) **REQUESTED BY**
   - **PRINT NAME**
   - **DEPT AUTHORIZATION**
   - **ACCOUNTING DEPT**
   - **DATE**
   - **EXT**
   - **DATE**
   - **DATE**

**THIS FORM IS NOT TO BE USED AS A BUDGET REVISION**
**FORWARD TO FINANCIAL ACCOUNTING, FAS BUILDING (FASB), UPON COMPLETION OF THIS FORM**

---

CDS 108
Creating and Submitting an Interdepartmental Transfer (IDT) Form

• Select the type of transaction

  • **Transfer of Funds** – If your department is sharing the cost or has incurred an expense or collected revenue on behalf of another department/org and you are transferring it over to them.

  • **To Correct a Charge** – If an expense was incurred in the wrong account within your org, was incurred in the wrong fund/org within your department or was incurred in your fund/org/department but it belongs to an entirely different org/department.

  • **Other** – Uncommon situations not covered by the above options.

• Input the date that the IDT was drafted
Creating and Submitting an Interdepartmental Transfer (IDT) Form

• When deciphering whose the **Department Charged** and **Department Credited**, it is helpful to know how the value originally hit Banner and what accounts are being affected.

<table>
<thead>
<tr>
<th>2) Department to be Charged</th>
<th>Department to be Credited</th>
</tr>
</thead>
</table>

• Moving Transactions to/from **Revenue** Accounts
  • Accounts that begin with a “4”

  • If the transaction you are looking to move is in the YTD column of a **revenue account** and is displayed as a **positive (+)** value, the **department charged** would be the org and account that you want this transaction **to be moved from** and the **department credited** would be the org and account that you want this transaction **to go to**.

  • If the transaction you are looking to move is in the YTD column of a **revenue account** and is displayed as a **negative (-)** value, the **department charged** would be the org and account that you want this transaction **to go to** and the **department credited** would be the org and account that you want this transaction **be moved from**.
Creating and Submitting an Interdepartmental Transfer (IDT) Form

• When deciphering whose the **Department Charged** and **Department Credited**, it is helpful to know how the value originally hit Banner and what accounts are being affected.

```
2) Department to be Charged __________________________ Department to be Credited __________________________
```

• Moving Transactions to/from **Compensation** and/or **Expense** Accounts:
  • Accounts that begin with a “5” or “6”

  • If the transaction you are looking to move is in the YTD column of a **compensation or expense** account and is displayed as a **positive (+)** value, the **department charged** would be the org and account that you want this transaction **to go to** and the **department credited** would be the org and account that you want this transaction to **be moved from**.

  • If the transaction you are looking to move is in the YTD column of a **compensation or expense** account and is displayed as a **negative (-)** value, the **department charged** would be the fund/org and account that this transaction to **be moved from** and the **department credited** would be the org and account that you want this transaction **to go to**.
Creating and Submitting an Interdepartmental Transfer (IDT) Form

- **Fund or Orgn** – Fund (if affecting a restricted, grant, plant or agency fund) or org (if affecting an unrestricted/operating fund) of the Department Charged.

- **Sub-Account** – Account of the Department Charged.
  - Unless the IDT is moving transactions within the same fund/org, the account charged must be *reasonably related or the same* as the account being credited. However, if you will be charging *account 69720*, the account credited *must* also be 69720.
  - Accounts *69990, 69990P or 69720P* can *not* be used on an IDT. A Budget Change moving money from these accounts and into accounts related to the charge must be processed first. The IDT can then charge the account where the money was moved.
  - The *account being charged* must have enough in the “Available Balance”, otherwise a Budget Change *must* be processed first. You can *not* list a random account to be charged just because it has money in it.

- **Account Title** – The name of the Account per Banner.
Creating and Submitting an Interdepartmental Transfer (IDT) Form

- **Fund or Orgn** – Fund (if affecting a restricted, grant, plant or agency fund) or org (if affecting a unrestricted/operating fund) of the Department Credited.

- **Sub-Account** – Account of the Department Credited.
  - Unless the IDT is moving transactions within the same fund/org, the account credited must be *reasonably related or the same* as the account being charged. However, if you will be crediting account 69720, the account charged *must* also be 69720.
  - Accounts 69990, 69990P or 69720P can *not* be used on an IDT. A Budget Change moving money from these accounts and into accounts related to the credit must be processed first. The IDT can then credit the account where the money was moved.

- **Account Title** – The name of the Sub-Account per Banner.

- **Amount** – Amount being moved.
Creating and Submitting an Interdepartmental Transfer (IDT) Form

3) EXPLANATION: Please explain each transfer in detail. IDT's without sufficient explanation or funds will be returned.
   Note: Salary transfers (50000 - 59999) must be approved by the Budget Office (CC323) prior to submitting to FAS.

   

4) REQUESTED BY: ____________________________  PRINT NAME: ____________________________  DATE: ____________
   DEPT AUTHORIZATION: ____________________________  ACCOUNTING DEPT ____________________________  DATE: ____________
   EXT: ____________________________  DATE: ____________

   

• **Explanation** – Provide a explanation about the movement.
  • **Note**: Your IDT no longer needs to go to the Budget Office first. You can disregard this notation

• **Requested By** – Signature of person requesting the move.

• **Print Name** – Printed name of person requesting the move.

• **Department Authorization** – Signature of appropriate department signatory.

• Once completed, please submit to **Financial Accounting Services** for processing.
Financial Accounting Services
FASB Building (Next to Gengras)
finacctng@hartford.edu • Office Extension: 4651

Elaine Daly, Assistant Controller
edaly@hartford.edu • Extension: 4652

Scott Bernier, Grants & Restricted Fund Accountant
sbernier@hartford.edu • Extension: 4632

Taylor Molyneaux, Staff Accountant
tmolyneau@hartford.edu • Extension: 5109

Lauren Sanders, Staff Accountant
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Cheryl Davis, Accounts Payable
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Jessica Brice, Accounts Payable
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Gabriele Tripodi, Office Coordinator
tripodi@hartford.edu • Extension: 5480