

Banner Finance

A Reference and Budget Training Guide



WILLIAM & MARY

CHARTERED 1693

College Funds

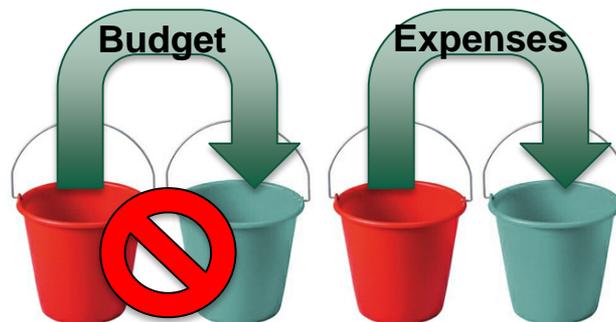
- The majority of the College funds must have State approval for expenditure (Appropriations Act)
 - Funds are then subject to state regulations (We must follow the laws of the state)
 - Budget actions taken by the State drive some of the budget decisions made at the College – example: Salary Increases & Fringe Benefits
- Based on actions taken by the state, projected revenue, and the College's Strategic Plan, a proposed budget is developed. That budget is presented at the April Board of Visitors Meeting.
- The Board then approves the budgets.
 - E&G funds are a part of the larger universe of the college dollars; approximately 56% of the total College budget (see Appendix A)
 - Budgets are input into Banner based on the board approval
- Each fund indicates the source of the money (State, Foundation, Sponsored Programs)
 - Which Bucket is your budget funded from?
 - i.e. 12XXXX = Is the Education and General Funds (Revenue from the State and Tuition and Fees)
- The following is a link to the Appropriation Act:
 - <http://budget.lis.virginia.gov/>
- Budget transfers can be made with a Budget Transfer Request Form (See Appendix B)
 - Selected staff from the Dean's offices can make some budget transfers. Example: Darlene Campbell from Arts & Sciences.
 - DO NOT send budget actions to Data Control
 - Remember Budget is different from expenses
 - Email/Call the Budget Office with Questions

Which Bucket of Money Matters!

- The “bucket” or source of money matters
- Understanding the codes helps you identify the bucket/source of money



- Can NOT move BUDGET from one bucket to another!
- CAN move EXPENSES between buckets



What is a FOAPAL?

Fund	The funding source. Examples: State, Auxiliary Enterprises, and private funds.
Organization	The organizational unit responsible for financial activity within the fund or grant code. "Org" is your department.
Account	Classifies revenues and expenditures by type and spending categories. Expenditure account codes identify type of expense and follow the State Object of Expenditure Structure. Revenue account codes are codes for the types of revenue received, such as tuition or auxiliary sales revenue.
Program	The major purpose of expenditures. Program codes accumulate expenditure information into major categories such as instruction, research, and academic support. The College's program hierarchy follows the state's hierarchy due to financial reporting purposes.
Activity	Information for a specific event or major activity. Activity codes are assigned to transactions that are funded or shared by more than one organization. Not all FOAPALs have an Activity.
Location	The physical location of an asset. Most Indexes do not have a location.

- The Fund, Organization, and Program are the 3 necessary elements needed to create an index.
- An **Index** is a six-character shortcut to a FOAPAL.
 - When creating a query, entering all the FOAPAL codes would be time consuming.
 - An Index can be entered instead, and the FOAPAL elements will automatically be filled. Not all FOAPAL elements are available.

Fund

Indexes and Funds by Fund Category

For William and Mary and VIMS

<u>Fund Category</u>	<u>Index or Fund</u> <u>Beginning With:</u>	<u>Description</u>	<u>Fund Category</u>	<u>Index or Fund</u> <u>Beginning With:</u>	<u>Description</u>
State Funds	11	General Funds - Unrestricted	State Funds (Cont)	22	Restricted Expendable Gifts
	12	E&G Funds		31	Auxiliary Enterprise
	13	G&C Fixed Price Pool Accounts		49	Student Loan Funds
	14	Indirect Cost Recoveries		4*	Sponsored Project Agency Cost Share
	15	Excess Tuition & Fees		51	Invest Excess Inc Quasi End Unrestricted
	16	Excess Indirect Cost Recovery		52	Corpus - Quasi Endowment Unrestricted
	18	Recyclable Materials		53	Invested Excess Inc Quasi End Restricted
	19	Surplus - General Fund & Higher Education		54	Corpus - Quasi Endowment Restricted
	1A	Surplus - Non General Fund & Federal		61	Corpus - True Endowment Unrestricted
	1B	Surplus - Land & Buildings		63	Corpus - True Endowment Restricted
	1C	9C Debt Service		68	Investment Pools
	1D	9D Debt Service		79	Annuity and Life Income
	1E	VPBA Debt Service		7*	Grants & Contracts
	1F	Insurance Recoveries		90	Plant Funds
	1G	FEMA Funds		91	Unexpended Plant Funds
	1I	Energy Performance		94	Renewals & Replacements
	1J	Interest Escrow			
	1K	Fisheries Resource Grants	Local Funds	1Y	College & VIMS Local Funds
	1M	ARRA State Fiscal Stabilization		81	Agency Funds
	1N	Agency ARRA IDC	Truly Private Funds		Affiliated Foundations:
	1N	ARRA Agency IDC Recovery		All	William and Mary Foundation
	1P	State-Wide ARRA IDC		All	Business School
	1P	ARRA State-Wide IDC Recovery		All	School of Law
	1Q	ARRA Excess IDC Recovery		All	Alumni Society
	1Z	BOV Funds - Unrestricted		All	Athletic
	21	General Funds - Restricted		All	Real Estate
	22	Work Study		All	Intellectual Properties
	23	Eminent Scholars		All	Muscarelle Museum of Art
	24	Student Financial Assistance		All	VIMS Foundation
	25	VA Graduate/Undergraduate Assistance Program			

Program

<u>Chart</u>	<u>Program</u>	<u>Title</u>	<u>Data Entry</u>	<u>Status</u>	<u>Effective Date</u>
W	10000	Higher Education	Y	A	1-Jul-01
W	10110	General Academic Instruction	Y	A	1-Jul-01
W	101101	Cost Share - Instruction	Y	A	1-Jul-12
W	101102	Cost Share-Othr Institutional Activ	Y	A	1-Jul-12
W	101103	Cost Share - Research	Y	A	1-Jul-12
W	10111	Eminent Scholars Eligible	Y	A	1-Jul-01
W	10112	Faculty Salary Supplements	Y	A	1-Jul-01
W	10113	Faculty Awards & Prizes	Y	A	1-Jul-01
W	10114	Visiting Fellows	Y	A	1-Jul-01
W	10210	Institutes and Research Centers	Y	A	1-Jul-01
W	10220	Individual or Research Project	Y	A	1-Jul-01
W	102511	IDC-Instruction	Y	A	1-Jul-01
W	102512	IDC-Other Institutional Activity	Y	A	1-Jul-01
W	102513	IDC-Research	Y	A	1-Jul-01
W	10310	Community Service	Y	A	1-Jul-01
W	10410	Libraries	Y	A	1-Jul-01
W	10411	Library Administration	Y	A	1-Jul-01
W	10412	Library Technical Support	Y	A	1-Jul-01
W	10413	Library Books & Periodicals	Y	A	1-Jul-01
W	10414	Library Enhancements	Y	A	1-Jul-01
W	10420	Museums and Galleries	Y	A	1-Jul-01
W	10430	Audio Visual Services	Y	A	1-Jul-01
W	10440	Computing Support	Y	A	1-Jul-01
W	10450	Ancillary Support	Y	A	1-Jul-01
W	104501	APRC (Publications)	Y	A	1-Jul-01
W	104502	Nutrient Analysis	Y	A	1-Jul-01
W	104503	Vessels	Y	A	1-Jul-01
W	10460	Academic Administration	Y	A	1-Jul-01
W	104601	Departmental Administration	Y	A	1-Jul-01
W	104602	Student Administration	Y	A	1-Jul-01
W	10470	Other Subprograms	Y	A	1-Jul-01
W	10510	Student Services Administration	Y	A	1-Jul-01
W	105101	Student Svcs Admin-Match-Instructio	Y	A	1-Jul-12
W	105102	Student Svcs Admin-Match-OIA	Y	A	1-Jul-12
W	105103	Student Svcs Admin-Match-Research	Y	A	1-Jul-12
W	10520	Social and Cultural Services	Y	A	1-Jul-01
W	105201	Social & Cultural Svcs-Match-Instru	Y	A	1-Jul-12
W	105202	Social & Cultural Svcs-Match-OIA	Y	A	1-Jul-12
W	105203	Social & Cultural Svcs-Match-Resr	Y	A	1-Jul-12
W	10530	Counseling and Career Guidance	Y	A	1-Jul-01
W	10540	Student Admissions and Records	Y	A	1-Jul-01
W	10550	Financial Aid Administration	Y	A	1-Jul-01
W	10560	Student Health Services	Y	A	1-Jul-01
W	10610	Executive Management	Y	A	1-Jul-01
W	10620	Fiscal Operations	Y	A	1-Jul-01
W	106201	Sponsored Project Administration	Y	A	1-Jul-01
W	106202	General Administration	Y	A	1-Jul-01
W	10630	General Administrative Services	Y	A	1-Jul-01

COA	Type	Description
10 Assets		
W	11	Cash
W	12	Cash Equivalents
W	13	Investments
W	14	Investments with Trustees
W	15	Investments with Treasury
W	16	Appropriations Available
W	17	Appropriations & Allotments
W	18	Accounts Receivable
W	19	Due From Other Funds
W	1A	Inventories
W	1B	Prepaid Expenses
W	1C	Other Assets
W	1D	Investment In Plant
W	1E	Depreciation
20 Liabilities		
W	21	Accounts Payable
W	22	Accruals
W	23	Retainage Payable
W	24	Adv From the Treasury of VA
W	25	Deposits and Deferred Revenue
W	26	Deposits Held For Others
W	27	Other Liabilities
W	28	Compensated Absences-Current
W	29	Notes Payable-Current
W	2A	Bonds Payable
W	2B	Installment Purchases-Current
W	2C	Compensated Absences-LT
W	2D	Notes Payable-LT
W	2E	Bonds Payable-LT
W	2F	Installment Purchase-LT
W	2G	Due to Other Funds
W	2H	Depreciation
W	2J	Appropriations & Allotment Offset
W	2K	Leases Payable - Current
W	2L	Leases Payable - LT
30 Control Accounts		
W	31	Control Accounts
40 Fund Balance		
W	41	Fund Balance

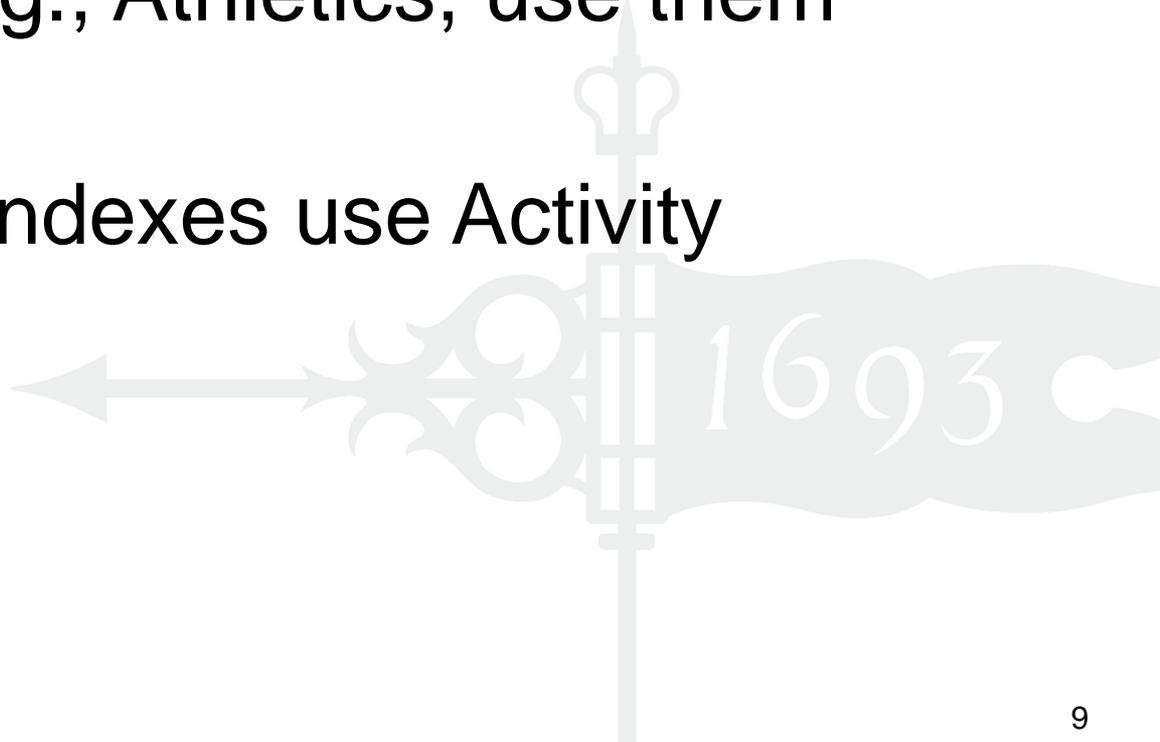
COA	Type	Description
50 Revenues		
W	51	Tuition and Fees
W	52	Appropriations
W	53	Grants & Contracts Revenue
W	54	Sales & Services Edu Activities
W	55	Other Revenue
W	56	Auxiliary Revenue
W	56	State Auxiliary Revenue
W	57	Athletics Revenue
W	58	Local Revenue
W	58	Local/Local Aux Revenue
W	59	Endow Gifts - Move to Unitiz
60 Labor Expense		
W	6	Undesignated Budget Salary
W	61	Salaries
W	62	Wages
W	63	Benefits
W	64	Termination Costs
W	65	Special Payments
W	66	Disability Payments
W	67	WTA Personnel Service Costs
W	68	Misc Personal Service
W	69	Personal Service Recoveries
70 Expense		
W	7	Undesignated Budget
W	71	Contractual Services
W	72	Supplies & Material
W	73	Transfer Payments
W	74	Continuous Charges
W	75	Property and Improvements
W	76	Equipment
W	77	Plant and Improvements
W	78	Obligations
W	79	Indirect Costs
W	7A	Cost Sharing
W	7B	Depreciation Expense
W	7L	Contractual Services
W	7S	VIMS Service Centers

COA	Type	Description
80 Transfers		
W	81	Transfers
90 Non-Operating Revenues		
W	91	Gifts
W	92	Investment Income
W	93	Other Non-operating Revenue
W	94	Capital Gifts
95 Fund Deductions		
W	96	Fund Deductions
W	97	Transfers To

Account Types (FTVACCT)

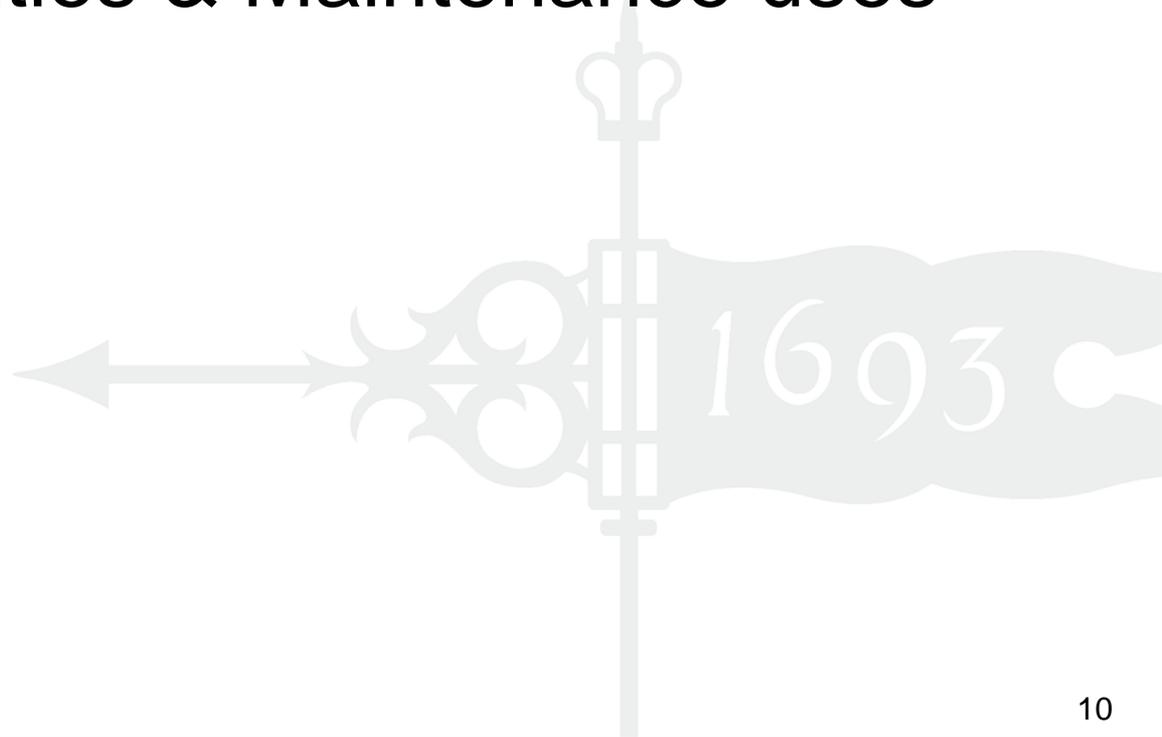
FOAPAL...A=Activity

- Activity codes required if 2 or more indexes have same FOP
- Some areas, e.g., Athletics, use them frequently
- Very few E&G indexes use Activity



FOAPALL...L=Location

- Location codes are OPTIONAL, and generally not used for E&G indexes
- Fun Fact: Facilities & Maintenance uses this code



FGIBDST Screen

- Most Commonly Used Budget Screen -

Oracle Fusion Middleware Forms Services: Open > FGIBDST

File Edit Options Block Item Record Query Tools Help

Organization Budget Status FGIBDST 8.5 (PROD)

Chart: W
 Fiscal Year: 16
 Index: 120008

Organization: 3KE110 Biology Dept
 Fund: 122000 E&G Departmental Operating
 Program: 10110 General Academic Instruction
 Account:
 Account Type:
 Activity:
 Location:

Query Specific Account
 Include Revenue Accounts

Commit Type: Both

Account Type	Title	Adjusted Budget	YTD Activity	Commitments	Available Balance
611110	L Employ Ret-Defined Benefits	349,446.00	16,862.71	0.00	332,583.29
611113	L VRS Hybrid	0.00	1,170.85	0.00	-1,170.85
611120	L Fed Old-Age Ins-Sal	210,133.00	56,319.36	0.00	153,813.64
611130	L Fed Old-Age Ins-Wage	529.00	470.57	0.00	58.43
611140	L Group Insurance	32,687.00	4,174.15	0.00	28,512.85
611150	L Med/Hospital Insurance	407,556.00	114,837.00	0.00	292,719.00
611160	L Retiree Insurance Credit	0.00	3,683.10	0.00	-3,683.10
611170	L Long-Term Disability Insurance	0.00	724.80	0.00	-724.80
611180	L Teachers Insurance Annuity	0.00	55,649.02	0.00	-55,649.02
611210	L Salary - Faculty Admin	89,409.00	20,821.12	0.00	68,587.88
611230	L Salary - Non Exempt	319,658.00	91,941.17	0.00	227,716.83
611250	L Salary--Overtime	0.00	1,339.31	0.00	-1,339.31
Net Total:		3,965,808.00	1,121,641.44	336.85	2,843,829.71

Dup Item for Detail, Count Query for Orgn. Summary, Dup Rec for Encum. List
 Record: 1/58 | | | | <OSC>

FGIBDST

–Organization Budget Status Screen–

- Expenses consist of 6 & 7 Accounts
 - Operating Expenditures
 - Personal Services 611XXX
 - Contractual Services 712XXX
 - Supplies and Materials 713XXX
 - Transfer Payments 714XXX
 - Continuous Charges 715XXX
 - Property and Improvements 721XXX
 - Equipment 722XXX
 - Plant and Improvements 731XXX

To See Posting Detail for an Account

Oracle Fusion Middleware Forms Services: Open > FGIBDST

File Edit Options Block Item Record Query Tools Help

Budget Summary Information [FGIBSUM]
Organization Encumbrances [FGIOENC]
Transaction Detail Information [FGITRND]
Format Display Preferences

Chart: [Blank]
Fiscal Year: 16
Index: 120008

Query Specific Account
 Include Revenue Accounts

Commit Type: Both

Organization: 3KE110 Biology Dept
Fund: 122000 E&G Departmental Operating
Program: 10110 General Academic Instruction
Account: [Blank]
Account Type: [Blank]
Activity: [Blank]
Location: [Blank]

Account Type	Title	Adjusted Budget	YTD Activity	Commitments	Available Balance
712850	E Travel-Subs/Lodging	0.00	1,750.00	94.13	-1,844.13
712880	E Travel-Meals/Overnight	0.00	250.00	0.00	-250.00
712990	E Intra Recovery Services	0.00	-8,125.31	0.00	8,125.31
713000	E Supplies & Material	65,620.00	0.00	0.00	65,620.00
713090	E Charge Card Supplies	0.00	0.00	0.00	0.00
713120	E Office Supplies	0.00	822.05	0.00	-822.05
713230	E Gasoline	0.00	43.10	0.00	-43.10
713410	E Laboratory Supplies	0.00	31,994.40	28.35	-32,022.75
713430	E Field Supplies	0.00	1,608.05	0.00	-1,608.05
713540	E Mechanical Repair/Maintenance	0.00	91.90	0.00	-91.90
713630	E Food Service	0.00	0.00	9.60	-9.60
713730	E Computer Operating Supplies	0.00	285.45	0.00	-285.45
Net Total:		3,965,808.00	1,121,641.44	336.85	2,843,829.71

Make sure account is highlighted and row is tinted

- You can drill down using the Options key (transaction detail) to view individual transactions. 14

Detail on a Document

Oracle Fusion Middleware Forms Services: Open > FGIBDST - FGITRND

File Edit Options Block Item Record Query Tools Help

Query Document [By Type]
 Detail Encumbrance Info [FGIENCD]
 Query Total for all records
 Format Display Preferences

COA: W
 Organization: 16
 Account: 122000
 Program: 3KE110
 Activity: 713410
 Location: 10110
 Period: Both
 Commit Type: Both

Account	Organization	Program	Activity Date	Type	Document	Field	Amount	Increase (+) or Decrease (-)
713410	3KE110	10110	29-SEP-2015	JE16	XF005029	Lab sup-sheep blood-	YTD	-83.97
713410	3KE110	10110	29-SEP-2015	JE16	XF005029	Lab sup-reten ppts-X	YTD	-106.74
713410	3KE110	10110	29-SEP-2015	JE16	XF005029	Lab sup-HEpes100ml-	YTD	-381.66
713410	3KE110	10110	29-SEP-2015	JE16	XF005029	Lab sup-reaction kit-fo	YTD	-416.40
713410	3KE110	10110	29-SEP-2015	JE16	XF005029	Lab sup-25 Mole DNA	YTD	-46.60
713410	3KE110	10110	29-SEP-2015	JE16	XF005029	Lab sup-25 mole DNA	YTD	-42.54
713410	3KE110	10110	29-SEP-2015	JE16	XF005029	Lab sup-EPTPS Filter-	YTD	-143.96
713410	3KE110	10110	29-SEP-2015	JE16	XF005029	Lab sup-Custom Prism	YTD	-411.71
713410	3KE110	10110	29-SEP-2015	JE16	XF005029	Lab sup-Custom Prism	YTD	-83.97
713410	3KE110	10110	29-SEP-2015	JE16	XF005029	Lab sup 100 nmole DN	YTD	-74.95
713410	3KE110	10110	29-SEP-2015	JE16	XF005029	Lab sup-100 nmole DN	YTD	-47.20
713410	3KE110	10110	29-SEP-2015	JE16	XF005029	Lab sup-CO2- Forsyth	YTD	-59.29
713410	3KE110	10110	29-SEP-2015	JE16	XF005029	Lab Sup-topo-forsyth-	YTD	-516.95
713410	3KE110	10110	29-SEP-2015	JE16	XF005029	Lab Sup-dna oligo-fors	YTD	-92.80
713410	3KE110	10110	29-SEP-2015	JE16	XF005029	Lab sup-extraction kit-	YTD	-156.74
713410	3KE110	10110	29-SEP-2015	JE16	XF005029	Lab sup-GoTaq Greer	YTD	-171.00
713410	3KE110	10110	29-SEP-2015	JE16	XF005029	Lab sup CO2-Forsyth	YTD	-59.29
Total:								-2,894.77

Extract Data Feature

The screenshot displays the Oracle Fusion Middleware Forms Services interface for 'Organization Budget Status FGIBDST 8.5 (PROD)'. The 'Help' menu is open, showing the 'Extract Data with Key' option highlighted. The main window shows a table with columns for Account Type, Title, and YTD Activity, Commitments, and Available Balance. The table data is as follows:

Account Type	Title	YTD Activity	Commitments	Available Balance
712180	E Telecom Services-State	3,746.61	0.00	-3,746.61
712190	E Inbound Freight Services	0.00	79.50	-79.50
712210	E Organization Memberships	500.00	0.00	-500.00
712510	E Custodial Services	236.08	0.00	-236.08
712520	E Electrical Rep/Maintenance	62.72	0.00	-62.72
712640	E Food & Dietary Services	0.00	1,025.09	-1,025.09
712660	E Manual Labor	59.67	0.00	-59.67
712830	E Travel-Public Carrier	-38.82	0.00	38.82
713120	E Office Supplies	0.00	931.12	-931.12
722620	E Office Furniture	0.00	1,325.00	-1,325.00
Net Total:		0.00	-4,566.26	3,360.71

The status bar at the bottom indicates 'Extract Data and Key information to a .csv file' and 'Record: 2/10'.

- To extract data to excel use the Help key (extract data with/without key)

Extract Data Feature (cont.)

- Select Help.
- Select either Extract with Key or Extract Data No Key and the following information block will appear.
 - If “Extract Data with Key” or “Extract Data No Key” is black, that screen’s data may be downloaded.
 - The difference between “With Key” and “No Key” is that the Key block information will display in the first row of the downloaded spreadsheet file.
- Select Open.
- Select Save As.
- Choose a location.
- Choose a name for the .csv file that is meaningful as Banner uses a default name and choose a file type (Excel).
- Click Save.
- File can then be manipulated and customized.

FGIBDSR

Oracle Fusion Middleware Forms Services: Open > FGIBDSR

File Edit Options Block Item Record Query Tools Help

Executive Summary FGIBDSR 8.5 (PROD)

Chart: W
Fiscal Year: 15
Index:

Organization: 3N SCHOOL OF LAW
Fund: 12 E&G Funds (0300)
Program:
Account:
Account Type:
Activity:
Location:

Query Specific Account
 Include Revenue Accounts
Commit Type: Both

Account Type	Title	Adjusted Budget	YTD Activity	Commitments	Available Balance
712470	E Legal Services	0.00	936.45	0.00	-936.45
712480	E Media Services	0.00	195.00	369.00	-564.00
712510	E Custodial Services	0.00	13,656.58	0.00	-13,656.58
712520	E Electrical Rep/Maintenance	0.00	23,698.36	0.00	-23,698.36
712530	E Equipment Repair/Maintenance	0.00	2,771.00	142.50	-2,913.50
712560	E Mechanical Rep/Maintenance	0.00	4,695.96	65.99	-4,761.95
712570	E Plant Repair/Maintenance	0.00	100,935.62	4,070.00	-105,005.62
712610	E Architectural & Eng Services	0.00	27,049.00	9,718.00	-36,767.00
712640	E Food & Dietary Services	0.00	53,093.44	31,437.19	-84,530.63
712660	E Manual Labor	0.00	12,473.21	1,138.50	-13,611.71
712670	E Production Services	0.00	0.00	0.00	0.00
712680	E Skilled Services	0.00	32,220.45	10,391.40	-42,611.85
Net Total:		21,034,446.00	13,610,763.30	557,961.63	6,865,721.07

Account Code; Press Duplicate Item to view Transaction Detail activity.

Record: 47/118 | | | | <OSC>

- Looks like FGIBDST, but allows for querying at higher organization or fund levels.
 - Useful for a department that has several sub-depts. or multiple funds
 - If using high level organization (2 or 3 digits) cannot view details (drill-down)

Rule Class Codes

- Rule class codes provide instructions to Banner so that the transactions post and apply to the various modules and ledgers
 - Most screens automatically invoke specific rule classes, and the user is never prompted to provide the rule class that is used.
- Basic knowledge on rule classes allows to understand posting information in Banner.
- Some of the common rule class codes that you will encounter while working with various Banner screens are listed on the next slide.

Rule Class Codes

BD01	Original Adopted Budget
BD02	Base Budget Increase, after the Original Budget has been loaded
BD04	One time Budget Allocation
BW1	Budget Office Budget Transfer
BW2	Departmental Budget Transfer
CR05	Cash Receipt Entry
DNEI	Check Invoice with Encumbrance
INNI	Invoice without Encumbrance
INEI	Invoice with Encumbrance
JE15	For JVs that are self-balancing within a fund (i.e. has both DR & CR entries to a fund)
JE16	For JVs between different funds
MLB	Lockbox Payment
MDP	Miscellaneous department deposit
MWI	Wire Receipt (Use on FGAJVCD)
MWR	Wire Receipt (Used on Detail Codes)
PORD	Establish Purchase Order
JT1	Detail Code Charge
JT3	Application of Payment

Time to Practice!

- Log into Banner INB
- Query using FGIBDST
 - Drill down on an account
 - Use the wild card (%)
 - Export to Excel
- Query using FGIBDSR
- Optional Practice: FGITBAL

Appendix A – College Budget

THE COLLEGE OF WILLIAM AND MARY Summary of 2015-2016 Operating Budgets (By Fund)

<u>Program</u>	<u>Budget</u>	<u>Percent of Program Budget</u>	<u>Percent of Total Budget</u>
Educational and General Programs			
State Funds	\$ 41,380,235	17.7%	10.2%
Tuition/Fees	139,989,171	59.8%	34.4%
Board of Visitors	11,651,959	5.0%	2.9%
W&M Foundation	<u>40,956,800</u>	<u>17.5%</u>	<u>10.0%</u>
TOTAL, E&G Programs	\$ 233,978,165	100.0%	57.5%
Student Financial Assistance			
State Funds	\$ 4,209,422	10.0%	1.0%
Tuition Allocation	26,601,063	63.3%	6.5%
Board of Visitors	3,291,937	7.8%	.8%
W&M Foundation	<u>7,944,412</u>	<u>18.9%</u>	<u>2.0%</u>
TOTAL, Student Financial Assistance	\$ 42,046,834	100.0%	10.3%
Auxiliary Enterprises	\$ 98,941,913		24.3%
Sponsored Programs	\$ <u>31,950,000</u>		<u>7.9%</u>
TOTAL, MAIN CAMPUS	\$ 406,916,912		100.0%
Virginia Institute of Marine Science (York River Campus)	\$ <u>44,291,609</u>		
TOTAL, COLLEGE OF WILLIAM AND MARY	\$ 451,208,521		

Appendix B – Budget Transfer

COLLEGE OF WILLIAM AND MARY BUDGET TRANSFER REQUEST

Source of Funds: State E&G
 State Auxiliary
 Local Auxiliary
 Private

DEPARTMENT:	REQUESTED BY:	DATE:
SIGNATURE:		TITLE:
JUSTIFICATION FOR REQUESTED ACTION:		

INDEX	INDEX DESCRIPTION	ACCOUNT	TRANSACTION AMOUNT	
			- Debit - Budget \$ Increase	- Credit - Budget \$ Decrease
		SUBTOTAL	\$ -	\$ -
			variance	\$ -

ROUTING	APPROVALS	DATE
Dean or Director		
Budget Office		

Submit completed form to the Office of Finance,
College Apts., 1st Floor

For Budget Office Use:	
Journal Type	BW1
Document No.	
Date Entered	
Entered by	

Appendix C – Most Frequently Used Expenditure Account Codes

TRAVEL: TRANSPORTATION AND LODGING

712820	<i>Travel-Personal Vehicle</i>	<i>Include expenses for transportation by personal vehicle. Exclude parking fees and tolls. Travel costs associated with attending training courses should be charged to 712270 Employee Training - Transportation, Lodging, Meals and Incidentals.</i>
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712830	<i>Travel-Public Carrier</i>	<i>Include expenses for individual travel by aircraft (state and private sector), airport limousine, bus, leased vehicle, taxi, train, and watercraft. Include parking fees, rental car fees, rental car gasoline and tolls. Travel costs associated with attending training courses should be charged to 712270 Employee Training - Transportation, Lodging, Meals and Incidentals.</i>
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712831	<i>Travel-Grant Participant Costs</i>	<i>Include expenses for individual travel by aircraft (state and private sector), airport limousine, bus, leased vehicle, taxi, train, and watercraft. Include parking fees and tolls. Travel costs supported by Grants. Charges may include gasoline reimbursement for rental cars.</i> <i>This code is specifically for costs proposed to funding agencies (NSF) when F&A costs may not be assessed. It is NOT for all travel supported by grants.</i>
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712840	<i>Travel-State Owned or Leased Vehicle</i>	<i>Include expenditures for transportation by state vehicles such as the Commonwealth's centralized fleet of vehicles managed by the DGS, Office of Fleet Management Services. Exclude parking fees and tolls. Travel cost associated with attending training courses should be charged to 712270 Employee Training - Transportation, Lodging, Meals and Incidentals</i>
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712850	<i>Travel-Subsistence and Lodging</i>	<i>Include expenses for gratuities, lodging, and similar subsistence and for parking fees and tolls related to 712820 Travel, Personal Vehicle and 712840 Travel, State Owned or Leased Vehicles. Travel costs associated with attending training courses should be charged to 712270 Employee Training - Transportation, Lodging, Meals and Incidentals.</i>
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712860	<i>Travel Supplements & Aid</i>	<i>Include expenses for individual transportation by any means and subsistence for persons receiving medical or rehabilitative services.</i>
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MOVING AND RELOCATION

712810	<i>Moving & Relocation</i>	<i>Include expenses for services provided for relocating an employee's family and household, incidental to a new place of employment. Use this code, also, for the expenses of a newly employed person when appropriately approved or in conjunction with the Uniform Relocation Act. Include expenses for travel mileage, fares, meals, lodging, transportation, and storage of household goods, temporary living allowance, search for a new residence, sale of former residence, and related authorized miscellaneous allowances.</i>
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FOOD PURCHASES

712640	<i>Food & Dietary Services</i>	<i>Include expenses for services provided by state agencies or the private sector to provide meals and food on a one-time event or a continuing basis (Meetings, Business Meals & Catered Events)</i>
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713620	<i>Food & Dietary Supplies</i>	<i>Include expenditures for items of food and drink (Grocery Shopping)</i>
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Appendix C – Most Frequently Used Expenditure Account Codes

713621	<i>Food & Drinks used on VIMS Vessels</i>	<i>Include expenditures for items of food and drink used on VIMS Vessels</i>
713630	<i>Food Service Supplies</i>	<i>Include expenses for cutlery, dishes, glasses, paper cups, paper dishes, paper napkins, tablecloths, tableware, and similar food service supplies used in preparing, cooking, and serving food.</i>
712870	<i>Travel-Meals/Taxable (Reportable to IRS)</i>	<i>Include reimbursements for meal expenses incurred during trips or work assignments that did not require overnight lodging or rest. (Meals that are part of a training or education package and are not reportable to the IRS should be charged to account code 712270 Employee Training - Transportation, Lodging, Meals and Incidentals).</i>
712880	<i>Travel-Meals/Overnight (NOT Reportable to IRS)</i>	<i>Include reimbursements for meal expenses which were incurred during trips which required overnight lodging or rest or for special work assignments, such as business luncheons, recruiting or interviewing job applicants through the lunch hour, or any overtime work in which a meal is purchased by an employee and is eaten on the employer's premises for the convenience of the employer. (Meals which are part of a training or education package and are not reportable to the IRS should be charged to account code 712270 Employee Training - Transportation, Lodging, Meals and Incidentals).</i>

EMPLOYEE DEVELOPMENT SERVICES

712210	<i>Organization Memberships</i>	<i>Include expenses for memberships to professional organizations and notary commissions.</i>
712220	<i>Subscriptions</i>	<i>Include expenses for subscriptions to professional or technical publications used for professional development, not purchased for general library use.</i>

712221	<i>Electronic Resources</i>	<i>Include expenses for subscription to professional or technical publications used for professional development, purchased as a web format this includes webinar, online books or magazines.</i>
712240	<i>Registration Conference Material</i>	<i>Include costs, such as registration fees and materials for attending training courses, workshops, and conferences. Do not include expenses for information technology training; see account code 712280 Employee Information Technology (IT) Training Courses, Workshops, and Conferences.</i>
712250	<i>Tuition Reimbursement</i>	<i>Include reimbursement to state employees for courses taken and satisfactorily completed.</i>
712260	<i>Employee Training/Consulting Services</i>	<i>Include all expenditures paid to bring professional training consultants to the agency for employee development, including expenses for course development, delivery, administration, or evaluation.</i>
712270	<i>Conference Expenses (Employee Training - Transportation, Lodging, Meals and Incidentals)</i>	<i>Include costs for airfare, taxis, tolls, lodging, meals and personal vehicle mileage reimbursement, associated with employee training and development coded as 712240 Employee Training Courses, Workshops, and Conferences, 712250 Employee Tuition Reimbursement, or 712260 Employee Training Consulting Services.</i>

AWARDS, CONTRIBUTIONS, EDUCATIONAL AND TRAINING ASSISTANCE

714130	<i>Awards & Prizes</i>	<i>Include expenditures for awards, honorariums and prizes to individuals and organizations</i>
714180	<i>Incentives</i>	<i>Include payments to individuals and organizations for incentives to participate in State sponsored programs and activities.</i>

Appendix C – Most Frequently Used Expenditure Account Codes

714210	Grad Scholarships	Include expenses for awards to graduate students.	OFFICE RELATED		
714220	Student Loan	Include expenses for payments into the principal of student loan funds in institutions of higher education.	712680	Skilled Services (Office Moving)	Include expenses for services provided by artisans, chemists, interior designers, laboratory technicians, referees, and similar skilled and technical workers to include models and tutors.
714230	Tuition/Training Aid	Include expenditures for special education and rehabilitation training for disabled person	713120	Office Supplies	Include expenses for binders, clips, file folders, ribbons, small batteries, tape, writing utensils, and similar office items to include copy toner, dividers, and indexes.
714240	Tuition Waiver	Include expenses for costs incurred by institutions of higher education for waiving tuition in part or in whole in conformance with state law and regulations.	713130	Stationary & Forms	Include expenses for carbon paper, employment application forms, ledger sheets, letter sheets, mailing envelopes, other informational and record forms, other paper, and similar stationery items to include labels, and copy machine paper.
714250	Undergrad Scholarships	Include expenses for awards to undergraduate students.			

- For more frequently used expenditure code, visit:
 - <http://www.wm.edu/offices/financialoperations/ap/expendituresaccountingcodes/index.php>
- Or, for all expenditure codes, please visit:
 - http://www.doa.virginia.gov/Admin_Services/CAPP/CAPP_Topics/60108.pdf

Appendix D - Types of Ledgers

<p>General</p>	<ul style="list-style-type: none"> ❖ Contains all balance sheet accounts. These are assets, liabilities, fund balance and revenue, expenditure and transfer control accounts. ❖ The required FOAPAL elements for financial transactions recorded in the general ledger are fund and account. ❖ General Ledger transactions can be viewed using the following screens: FGITBAL and FGIGLAC.
<p>Operating</p>	<ul style="list-style-type: none"> ❖ Contains all revenue, expenditure and transfer accounts. Budget, actual and encumbrance activity is recorded in the operating ledger (encumbrance activity is also recorded in the encumbrance ledger). The operating ledger is linked to the general ledger. For example, revenue accounts in the operating ledger are linked to the revenue control accounts in the general ledger. A similar linkage exists for expenditure and transfer accounts. ❖ The required FOAPAL elements for financial transactions recorded in the operating ledger are fund, organization, account and program. Indexes have been set up to automatically populate the required elements except account. ❖ Operating ledger activity can be viewed using the following screens: FGIBDST, FGIBDSR, FGIBSUM and FGIBAVL
<p>Encumbrance</p>	<ul style="list-style-type: none"> ❖ Contains all encumbrance activity detail. ❖ The required FOAPAL elements for financial transactions recorded in the encumbrance ledger are fund, organization, account and program. ❖ Encumbrances can be reviewed using FGIOENC and FGIENCD.
<p>Grant</p>	<ul style="list-style-type: none"> ❖ Contains all revenue, expenditure and transfer activity for grants and projects maintained on a grant inception to date basis. The benefit of the grants ledger is that financial activity can be accumulated for periods other than fiscal years as is done in the operating ledger. ❖ The required FOAPAL elements for financial transactions recorded in the grant ledger are fund, organization, account and program. Both the Grants and Capital Outlay Departments are using the grants ledger. ❖ Grant or project Inception to Date can be viewed using FRIGITD.