Certificate in University Financial Management:

Budget Process & Management

Manual

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Overview:

Old Dominion University (ODU), as a public, state-supported university, is categorized as a governmental nonprofit public corporation. The corporation is under the control of the General Assembly of the Commonwealth. As a state agency, ODU generally mirrors the Commonwealth of Virginia's financial structure. The Governor appoints the University's Board of Visitors who serve as public trustees and have the overall responsibility and authority, subject to constitutional and statutory limitations, for the continuing operation and development of the institution as a state university.

The University can be compared to a large business in the private sector. It has multiple sources of revenue and has many types of expenses associated with the operation of its business. Examples of sources of revenue include tuition from students, state appropriations, grants from various sources, and Foundation (gifts) support. On the other side of the coin, like any business, the University has expenses to pay. The single largest category of expense is that associated with paying the faculty and staff. Other expenses include those for operating the physical plant such as for utilities, maintenance, and repair. The University must also pay for supplies and equipment, travel, rental of equipment and facilities, debt service, and insurance to ensure the mission of the University is achieved.

Given the complex nature of the University, we must have a strategy and plan for managing resources. That plan is called a budget. Quite simply, a budget is a flexible financial plan that integrates competing demands while working towards a common goal, the University's mission. Our mission is to serve students, the Commonwealth and beyond through rigorous academic programs, strategic partnerships and active civic engagement. The integration of competing demands recognizes the fact there is never enough money available to satisfy all needs. The key is to strike a balance between mission requirements and the resources available.

The National Association of College and University Business Officers (NACUBO), in its publication, College and University Budgeting, lists the following roles a budget plays:

- An institutional plan of action
- An institutional contract
- A control mechanism
- A gauge of risk
- A mechanism for setting priorities
- An instrument of communication
- A political device (an expression of values)

Objectives:

This training session will provide an overview of the University's overall budget structure, annual budget development process and financial management tools for budget monitoring. This manual provides transparency into the University budget process and ensures that applicable policies, guidelines, and processes are well understood and consistently applied.

This session is designed to provide participants with the opportunity to develop an understanding and working knowledge of the:
- University budget structure
- Commonwealth budget process
- University Budget preparation and planning processes
- Tools and processes for effective budget management

Directory:

The Office of Budget and Financial Planning (OBFP) provides the primary support and analysis to University leadership in fiscal and budgetary policy development to promote attainment of the University's mission and strategic plan. OBFP strives to implement sound budget and management practices in a collegial fashion with the University community and the Commonwealth of Virginia. Collaboratively, the University aspires to prudent resource allocation, public accountability, and creative, proactive 21st century education. Please reach out to the team for any questions.

Office of Budget and Financial Planning Directory budget@odu.edu or 683-3127	
Stephanie Jennelle **AVP for Budget & Financial Planning**	Provides oversight to the Office of Budget and Financial Planning while working with colleagues and constituencies across the University to advance the mission of the University, while persevering its fiscal health and stability.
John Adams **Assistant VP for Budget & Financial Planning**	
Adam Henken **Director of Financial Planning**	Oversight of resource planning and allocation of University Resources; Revenue and Enrollment Forecasting, & Special Projects
Lakisha Mompremier *Director of Budget Operations*	*Oversight of the Budget Office Operations*
Erin Abrams **Budget Analyst**	Operating Budget Analyst for Academic Affairs, Digital Learning, Research as well as Equipment Trust Fund
Lakisha Mompremier **Budget Analyst**	Operating Budget Analyst for Admin & Finance, Human Resources, Advancement, Student Engagement and Enrollment Services, Communications and Central Administration.

Definitions:

- **Accounting Service Request (ASR)** – A form used to submit questions regarding transactions noted within a budget code.

- **Account Code** - The account code is a four-digit code that is used to classify financial activities within Banner. *(formerly referred to as Sub-Account Code or Sub-Object Code)*

- **Auxiliary -** Activities within the University that "*exists to furnish goods or services to students, faculty, or staff*" (Code of Virginia, 1990) in support of the traditional missions of instruction, research, and public service. Auxiliaries are financially self-supporting and do not receive tuition revenue or state support. Auxiliary enterprises are supported by charging for the services provided, revenue is generated through sales of services and student fees.

- **Banner** – Banner is the University's ERP (enterprise resource planning) system, which is the centralized system that is used to support the business of the University provided by Ellucian, a company that focuses on higher education software.

- **Budget Adjustment** – Reallocation of existing budget resources

  - ➢ **Budget Adjustment Form -** When budgeted funds are being reallocated, a **budget adjustment form** must be completed, approved by, at minimum, the budget unit director, and forwarded to the Office of Budget and Financial Planning for processing.

- **CAPP Manual** – The Commonwealth Accounting Policies and Procedures manual details the policies and procedures associated with the Commonwealth's centralized accounting and financial systems.

- **Education and General (E&G)** – State program code describing "*all operations related to the institution's educational objectives. All activities associated with instruction, research, public service, academic support, student services, institutional support, and operations and maintenance of plant*".

- **Encumbrance** – Commitment incurred where the goods or services have requisitioned but not yet received. When a purchase order is issued, the funds for the purchase must be reserved. The process of reserving the funds is referred to as encumbrance. Once funds are encumbered, they are deducted from the budget balance available. This allows departments to have a more holistic of view of their activity and to monitor available budget balances.

- **Expenditures** - Payments or other disbursement transactions for goods and services using University funds. Expenditures may include salary and benefits, contractual payments to vendors, supplies, materials, equipment, utilities, etc.

- **Equipment Trust Fund (ETF)** - The Higher Education Equipment Trust Fund (ETF) was established to provide funding for the replacement of general and obsolete equipment used for instruction and research. The State Council of Higher Education for Virginia (SCHEV) shares administrative responsibility for the program with the Virginia College Building Authority (VCBA) and the Department of Treasury to allocate appropriation to each Institution.

- **Fiscal Year** - A 12-month accounting period. The University's fiscal year begins July 1 and ends June 30.

- **Fund -** A self-balancing set of accounts, segregated for specific purposes in accordance with laws and regulations or special restrictions and limitations. In Banner Finance, a fund is a code describes the location of financial transactions. Each fund has attributes that specify its purpose, including its organization, program, and fund source. These attributes serve as mechanisms of budgetary control and facilitate financial reporting.

- **Fund Balance** –The Fund Balance is the cumulative residual balance of Revenues less Expenses of the accounts maintained within the fund.

- **Indirect Costs** – Costs generally applicable to an auxiliary enterprise that cannot be charged directly without effort disproportionate to the benefits receive. Auxiliary Enterprises units are required by the State to pay for the indirect costs of services received from E&G activities.

- **Interdepartmental Transfer (IDT)** – A transaction where expenditures and/or revenues are reassigned to a different organization (budget) code and account code. IDTs are initiated by Departments and processed by the Office of Finance.

  ➢ **Interdepartmental Transfer Request (IDT) form** – An IDT form is required to make corrections or to properly allocate expenses and revenues. This form must be completed and signed by both budget units affected. The IDT form is forwarded to the Office of Finance for processing.

- **NPS (Nonpersonal Services)** – Expense classification to include contractual services, supplies and materials that are recorded in account codes in the 5000 and 6000 series.

- **ODS (Operational Data Store)** – This is the product used for Banner reporting using Insight.

- **One-Time Budget** – An allocation that is non-recurring; one-time allocations are generally made to cover unexpected expenses or to fund short-term projects. Personnel-related expenses are generally not funded by one-time money. This funding does not become part of the department's base funding and is not included in the following year's beginning budget.

- **Organization (Org) Code** - The terms "budget code" and "organization (org) code" are synonymous. It represents the five-digit code used to identify the department for financial transactions (i.e., 1CL00 is the budget code for the Office of Finance).

- **Personal Services** – Expense classification to include salaries and fringe benefits that are recorded in the account code 4000 series.

- **Recovery** refers to a special kind of budget used to recover funds expended by a service-oriented unit in the performance of approved activities. Recovery budgets may expend only funds for which they can charge-back other departments. For example, telephones are charged to departments as a recovery.

- **Revenues** are earnings that come into the University from an external source. Revenues may include tuition, fees, State appropriations, donations, grants, interest earned, program incomes, etc.

- **SCHEV** Established in 1956, The State Council of Higher Education for Virginia (SCHEV) is the Commonwealth's coordinating body for higher education. Their mission is "to promote the development of an educationally and economically sound, vigorous, progressive, and coordinated system of higher education" in Virginia.

- **Transfers** - The act of moving funds/cash from one fund to another. Fund transfers are accounting transactions that move cash from one fund to another and are classified as mandatory (arising from binding legal agreements) and non-mandatory (agency discretion).

BUDGET ENVIRONMENTS

The University has two different budget environments which are significantly inter-related. The funding relationship between ODU and the Commonwealth of Virginia is referred to as the external budget process (external to the University). In the internal budgeting process, ODU assigns program responsibility and resources to units within the University.

The two different budget environments can be contrasted as follows: The funding relationship between ODU and the Commonwealth of Virginia is referred to as the external budget process (external to the University). In the external budgeting process, ODU presents its needs to the Governor and the General Assembly who determine what programs they will support and the funding type and amount of support those programs will receive. Furthermore, the General Assembly and the Governor determine when the money can be spent by appropriating money for specific fiscal years. After the legislative process appropriates resources to ODU, the internal budgeting process begins. In this process, ODU assigns program responsibility and resources to budget units/departments within the University. Budget Units authorized to expend the University resources often deal with a number of funding sources and multiple programmatic purposes. As such, resources cannot be commingled and must be separately accounted for.

VIRGINIA'S BUDGET PROCESS (External Budget)

Virginia has a biennial budget system, which means it adopts a two-year budget. The General Assembly approves a biennial Appropriation Act in even-numbered years and amendments to the Act in odd-numbered years. The Act authorizes all expenditures, position allocations, and capital projects by state agencies from the State Treasury. Thus, the state Appropriation Act determines how much money ODU can legally expend from the State Treasury Developing the Commonwealth's budget is a process, which takes many months and involves many participants, from the public to state agencies to the legislature.

EVEN-YEAR BUDGET PROCESS:

- Executive Budget: State Agencies submit requests in the fall (of odd numbered years). State Treasury forecasts revenues. Governor develops a budget proposal and presents to the legislature in late December.
- Legislative Amendments: Legislature convenes, amends the Governor's budget and approves 2-year appropriation.
- Budget goes into effect July 1 of even-numbered year.

ODD-YEAR BUDGET PROCESS:

- State Agencies request amendments in the fall of even numbered years.
- Executive Amendments: Governor recommends amendments in December.
- Legislative Amendments: Legislature reviews and amends the budget.

For more detail, the process includes five distinct phases:

1. Agency budget preparation phase. State agencies analyze their programs and needs through a strategic planning process which includes a review of their mission and how well they are meeting their objectives. Based on this analysis, agencies prepare and submit their requests for funding to the Department of Planning and Budget (DPB). Agencies generally present their proposals to DPB in the early fall.

2. Budget development phase. DPB analyzes the budget requests of agencies to verify costs, confirm the need for services, investigate any alternatives for funding, and identify policy issues for the Governor's consideration. This analysis takes place during the fall. In the late fall, the Governor and his Cabinet Secretaries work together to prepare a proposed budget which reflects the Administration's priorities. The Governor submits his budget proposals to the General Assembly on or before December 20 in the form of the budget bill. He also distributes a budget document, which sets forth an explanation of his proposals.

3. Legislative action phase. The General Assembly convenes each year on the second Wednesday of January. Each chamber refers the budget bill to committees that hold public hearings and committee discussions. The committees propose amendments to the budget bill.

    After the committees propose amendments, the amended budget bill is brought to the floor of each house, where other amendments may be made. Each passes its version of the amended budget bill, and the bills "crosse over" to the other house where it is again debated and voted on. Before the General Assembly adjourns for the session, a conference committee resolves any differences between the versions passed by the two chambers. The General Assembly then sends the budget bill to the Governor for his signature.

4. Governor's review phase. The Governor reviews the bill passed by the General Assembly. The Governor may sign it, veto the entire bill or certain line items, or recommend amendments. If the Governor vetoes the bill or any items of the bill, it goes back to the General Assembly during a reconvened session in the spring. If amendments are recommended, the bill is returned to the reconvened session for consideration and action by the General Assembly on the Governor's proposed amendments.

5. Budget implementation phase. The budget passed by the General Assembly and enacted into law goes into effect on July 1 in even numbered years and on the date of passage in odd numbered years.

UNIVERSITY BUDGET DEVELOPMENT PROCESS (Internal Budget)
The budget development process at Old Dominion University is done in two phases: Phase I starts in the Fall, and is considered the planning phase, and Phase II, the implementation phase, involves the actual distribution of the approved resource allocations to individual budget units.

Phase I: Budget Planning

Budget Planning includes:
*   Assessments and updates of the University Strategic Plan,
*   Previously Funded Initiatives,
*   Enrollment and Revenue Projections,
*   Critical issues facing the University, and
*   Fiscal Drivers:
    *   Changes in enrollment
    *   Tuition & Fees Rates
    *   Auxiliary Revenues Estimated
    *   Private Gifts and Donations Support
    *   Externally Funded Grants Expected
    *   Reallocation of Existing Resources
    *   Mandatory Cost Increases
    *   General Operating Cost Increases

Budget Requests
The members of Cabinet are provided guidance and templates for compiling their prioritized budget requests by the University Office of Budget and Financial Planning. Requests are to be in support of the University Strategic Plan and include the following elements:
*   Base and One-time resources required and/or the reallocation of existing resources.
*   New or modified fees and service charges.
*   Position actions associated with implementation of the initiative.
*   Auxiliary budgets are developed considering their revenue streams, expenses, and fund balance. Auxiliary budgets are built into the overall university budget plan and include proposed rate/fee changes, position actions, and ensure that adequate reserves are established and maintained.

While OBFP provides budget planning worksheets to each member of Cabinet, they may institute their own internal processes for collecting budget requests and strategic initiatives from their respective staff.

Budget Hearings

Upon receipt of the completed budget requests, OBFP will compile the requests and make recommendations for approval of the requests. These recommendations are provided to the Vice President of Administration and Finance. The VPAF, OBFP and members of OBFP will meet with the various requesting divisions to go discuss recommendations, priority of request and discuss availability of resources.

Conclusion Budget Planning Phase

In conjunction with the Commonwealth's budget, approval of Tuition and Fees by the Board of Visitors, OBFP formalizes the final recommendations to be presented to the Board of Visitors for approval of the University fiscal year budget.

Phase II: Budget Implementation

Budget Guidance Memorandum

A budget guidance memorandum from the Vice President of Administration and Finance is provided to each Member of Cabinet. The guidance memorandum communicates:

- The approved budget request and the overall funding (Base or One-Time) to support each initiative, including any:
    a. fee changes
    b. position actions
    c. re-allocations of existing funding
- Planning Assumptions
    d. Indirect Cost Rates (for Auxiliary Services)
    e. Employee Benefit Costs
    f. Salary and Wage Increases
    g. Enrollment Projections

Base Budget Roll

As the final step in the documentation phase, OBFP "rolls" the base budget into Banner for the new fiscal year and it becomes the operating budget for the new fiscal year. This transaction will appear in the budget lines in Banner as a transaction type BD01.

This does not apply to ledger 5 and ledger 6 budgets or one-time funding. Ledger 5 and 6 budgets are loaded via budget adjustment (BD02 transactions in Banner) once final reconciliation is complete.

One-time only budget allocations are not part of the base budget and, therefore, not "rolled" on July 1. These allocations are loaded by OBFP via budget adjustment shortly after July 1. Each Budget Unit Director should verify that the budgets were loaded correctly. Should questions arise regarding what is loaded into Banner, please call the corresponding Budget Analyst within OBFP for assistance.

Departmental Budgets Account Levels:

- **Line-item level** is used for specific accounts. The budget is loaded in the specific line where the revenue or expenditure will be coded, the most detailed level. This is generally for revenue, transfer, personnel, and recovery account codes.
- **Pooled level** is used for expenditures only where the budget will be loaded in the pool account, not in the specific account where the expenditure will be charged. It is necessary to ensure that there is sufficient budget in the pool

account available before an encumbrance or expenditure is made. This is for employee benefits, non-personnel services, travel, and equipment accounts.

The table below shows the account codes and whether they are budgeted using the line item or pool method. **Account Codes:**

Financial Category	Line-Item Level Account Code	Pool Level Account Code
Revenue	3XXX	n/a
Transfers	99XX	n/a
Personnel Expenses	40XX, 4789 & 4799	n/a
Expense Recoveries	***Inter* & *Intra****	n/a
• Employee Benefits	4948 & 4949	4999

• Nonpersonal Services:
    Contractual Services
    Transfer Payments
    Insurance, Leases, Service Charges
    Obligations
    Supplies & Materials
	
	5498 & 5799
	5598 & 5599
	5748 & 5749
	5998 & 5999
	6898 & 6899
		6999

• Travel	7198 & 7199	7999

• Equipment:
    Equipment
    Property & Improvements
    Plant & Improvements
    Capital Lease Payments
	
	9891 & 9892
	9893 & 9894
	9895 & 9896
	9897 & 9899
		9899

__Inter__ – recovery of cost of services provided to other (external) agencies *__Intra__ – recovery of cost of services provided to University programs*		

To see a complete listing of account codes, including descriptions, the following link provides a listing of revenue and expenditure account codes: https://www.odu.edu/sites/default/files/2025/documents/expenditure-account-codes.pdf

The budget development process is now complete. The established budget is used daily to monitor and account for the financial activities of the budget.

UNIVERSITY BUDGET STRUCTURE (Internal Budget)

The University's budget can be distinguished between two broad categories, Operating and Non-Operating (Capital Outlay).

Operating budgets cover the day-to-day operations. Within the Operating Budget, there are five core functions. These functions include activity accounted for as E&G, Student Financial Assistance, Sponsored Programs, Auxiliary Enterprises, and Discretionary. The primary mission of ODU (Instruction, Research & Public Service) is carried out in E&G while other functions are designed to support the needs derived from E&G operations.

Education and General (E&G) (Ledger 1)

E&G, the largest portion of the University's budget, is funded through the Commonwealth's General Fund and institutional Non-General Funds. The General Fund is comprised of tax revenues collected by the State and appropriated to the University. The Non-General Funds are mainly comprised of tuition and fee revenue collected as well as indirect cost recovery and fees for sales and services. E&G funds support core functions of the institution to include:

- Instruction (e.g., general academic instruction)
- Research (e.g., institutes, research centers)
- student services (e.g., registrar, admissions, financial aid)
- operations and maintenance (e.g., custodial services, utilities, insurance)
- institutional support (e.g., fiscal operations, logistical services)
- academic support (e.g., library, computing support)
- public service (Continuing Education Public Service (CEPS))

E&G Banner Fund Codes Examples:
- o Fund code 011001 = Commonwealth Education & General. This fund is supported by General and Non-General Funds.
- o Fund Code 011003 = Continuing Education or Public Service (CEPS). This fund is supported by revenue from fees for sales and services generated from Public Services activity. They are expected to be self- supporting.
- o Fund code 011004 = Equipment Trust Fund (ETF) –This fund is supported by funds earmarked from SCHEV for the replacement of equipment that will be used for instruction and research purposes.

Auxiliary (Ledger 3 or 4)

Auxiliary enterprises include activity to provide support services for educational programs. These areas are financially self-supporting and do not receive tuition revenue or state support. This activity is supported by charging for all the services provided. Revenue is generated through sales and student fees. Examples of auxiliary operations include dining services, student housing, parking and transportation services, Athletics, etc.

Auxiliary enterprises are required to build and maintain adequate reserves to ensure the longevity of their operations. Auxiliaries must plan and account for:
- o expansion of facilities,
- o establishment of new programs,
- o replacement of equipment and inventory, and
- o contingency funds

The University uses guidelines developed by the State Council of Higher Education (SCHEV) that suggests that fund balances should be sufficient to provide for an operating reserve, a reserve for renewal and replacement, and an expansion reserve. The operating reserve is based on the set aside of two amounts, 22 percent, and 10 percent, to produce a maximum and minimum reserve. The reserve for renewal and replacement and the expansion reserve are based on known requirements except for the equipment inventory portion in renewal and replacement. The reserve in this case is based on 10 percent of the equipment inventory.

Auxiliary Enterprises units are required by the State to pay for the indirect costs of services received from E&G activities. Indirect costs cover University offices that support all budgets regardless of the fund source. Examples of such offices include the Office of Finance, Human Resources, and the Department of Procurement Services. The basis of charges is that, without the E&G central offices, auxiliaries would have to provide the services for their operations.

The Office of Finance prepares an indirect cost study to determine the indirect cost rate. The approved IDC rate is used for planning purposes in developing the University Budget as well as by the Office of Finance in allocating IDC costs.

Student Financial Assistance (Ledger 8)

Student Financial Assistance involves scholarship and fellowship activity supported by general and non-general fund resources to help students meet their financial needs.

Sponsored Programs (Ledger 5)

Sponsored Programs involve both basic and applied research activities, funding through grants, contracts and agreements with federal, state, and local agencies, industry, business and private foundations and associations.

Gifts & Discretionary (Ledger 6)

Gift and Discretionary Funds are funds received from discretionary resources or gifts received through the Foundation. Fund utilization still complies with Unviestiy policy but allows for more flexibility than state managed funds. Gift funds may also be restricted in accordance with donor-imposed restrictions.

Non-Operating (Capital Outlay, Ledger 7)

Capital budgets often multiple years and apply to facilities construction, renovation, and major renewals.

- The fund source for capital budgets is normally from state appropriations, debt financing, major gifts from private sources, or in rare cases, self-financing from accumulated reserves.
- Capital budget expenditures typically include construction or major maintenance/modernization of real property, large equipment purchases, and the purchase of land or other real property.
- Due to the nature of the expenditures, the funds are normally available for the life of the project with which they are associated. For example, major construction projects commonly take several years to complete. It would be impractical for the Commonwealth to appropriate funds on an annual basis. Therefore, the funding is appropriated on a project basis rather than based on time.

Fund Restrictions

- Restricted funds may only be expended for the purposes indicated by the donor or grantor includes gifts, grants, contracts, and financial aid, Ledger (fund source) 5, 6, and 8. In the case of fund source 6 gift accounts, the Educational Foundation is responsible for maintaining complete records on restrictions. If the grant or contract is "silent" on allowable expenditures, the CAPP Manual rules apply.
- Unrestricted funds are available for current operations at the discretion of the University within allowable guidelines includes Educational and General Funds (E&G) and Auxiliary funds, Ledgers (fund sources) 1, 2, 3, and 4. Unrestricted does NOT mean uncontrolled, as CAPP Manual rules and University policy apply.

Ledger (Fund Source) Summary:

The table below highlights the common fund sources (ledgers/fund groupings utilized by the University) as described above:

Ledger	Local / State	Source	Use
1	State	Tuition & State Revenues	Educational & General and other current unrestricted revenues and expenditures. Activities related to ODU's educational objectives such as instruction, research, public service, academic support, student services, institutional support and maintenance of physical plant.
2	Local	Various	Local clearing accounts.
3	State	Student Fee funds and enterprise self-generated revenues	Auxiliary Enterprise (current unrestricted revenue and expenditures) are activities that exist to furnish goods or services to students, faculty and staff.
4	Local	Student Activity fees and self-generated revenues	Auxiliary Enterprise (current local unrestricted revenue and expenditures); Student activities, clubs and organizations.
5	Both	External funding from sponsored programs activities	Sponsored programs current restricted expenditures, such as grants, contracts or other externally funded activities.
6	Local	Gift Income	Restricted Gift funds for specific academic programs and initiatives.
7	State*	State Appropriation, Revenue Bonds, and Auxiliary Enterprise Funds	Capital Projects
8	Local	State Appropriation, Scholarship/Fellowships	Restricted Financial Aid and Scholarships, Fellowships, Eminent Scholarships
A	Local	External Agencies / Organizations	Funds held in custody for other agencies or organizations by the University. The University aids in the collection and disbursement of funds for the external entity.

UNIVERSITY'S ORGANIZATIONAL HIERARCHY

 The University leverages an organization code hierarchy in Banner to facilitate budget management and reporting in a manner that replicates the organizational structure of the University. There are five layers to the organization code hierarchy:

1.   University
2.   Vice Presidential Area
3.   College of Division
4.   Department or Office
5.   Budget Code/Org Code/Department

Several Banner inquiry forms, workflow/approvals, and Insight Reports utilize this organizational hierarchy to facilitate budget management and financial reporting. The table below provides a few examples of this structure:

University	Vice Presidential Area	College / Division	Department / Office	Budget Code
00000	00200 - Academic Affairs	21000 - Arts & Letters	XAR00 - Art Department	1AR00 - Art
00000	00200 - Academic Affairs	21000 - Arts & Letters	XAR00 - Art Department	6AR04 - Art Department Gifts
00000	00200 - Academic Affairs	21000 - Arts & Letters	XEH00 - English Department	1EH00 - English
00000	00200 - Academic Affairs	21000 - Arts & Letters	XEH00 - English Department	1EH05 - Writing Tutorial Services
00000	00300 - VP SEES	32000 - Enrollment Management	XAD00 - Enrollment Management	1AD00 - Undergraduate Admissions
00000	00300 - VP SEES	32000 - Enrollment Management	XRC00 - Registrar	1RC00 - Registrar

Organization Codes/ Budget Codes are utilized to record budget and financial transactions in Banner and represent the lowest level of the fund/ledger structure. Within these organization codes the Revenue, Fund Transfers and Expenses are budgeted in account codes. Organization Codes are utilized in eVA, Banner and many other University systems. Organization Codes are all affiliated with a specific fund; however, an individual fund may have more than one Organization Code. Using the Club and Rec Sports Fund from the table as an example, you can see that there are multiple individual Organization Codes affiliated with this fund. Notice that all the Organization Codes in this example begin with a "4". This simple approach to assigning organization codes makes it easy to identify which fund source an organization code is associated with (4 = Local Auxiliary Services).

FUND_CODE		ORG_CODE	
025648	CLUB & REC SPORTS	4AT87	SPORT CLUBS
025648	CLUB & REC SPORTS	4AT88	INTRAMURAL/EXTRAMURAL PROGRAM
025648	CLUB & REC SPORTS	4AT89	OUTDOOR ADVENTURE PROGRAM
025648	CLUB & REC SPORTS	4AT90	FITNESS & WELLNESS
025648	CLUB & REC SPORTS	4AT91	REC & WELLNESS FACILITY OPERATIONS
025648	CLUB & REC SPORTS	4AT94	RECREATION & OPERATIONS
025648	CLUB & REC SPORTS	4AT95	REC SPORTS SUMMER CAMPS

An additional example:

LEDGER	FUND GROUP		FUNDCODE		BUDGET CODE	
1	011000	STATE E&G FUND SUB-GROUP	011001	C/W E&G CUR	1PN00	BUDGET OFFICE
1	011000	STATE E&G FUND SUB-GROUP	011003	C/W CEPS FUND	1AL18	COMMUNITY DANCE PROGRAM
2	015000	LOCAL EDUC & GEN FUNDS	015007	INT'L PROGRAM DEVELOPMENT	2IN05	INT'L PROGRAM DEVELOPMENT
3	021000	COMMONWEALTH AUXILIARY ENTERPRISES	021301	RESIDENTIAL HOUSING	3HS00	STUDENT HOUSING
4	025000	LOCAL AUXILIARY ENT.	025601	INTERCOLLEGIATE ATHLETICS	4AT00	ATHLETICS
5	031000	FEDERAL GRANTS & CONT	031190	CHES BAY PLANKTON MONITORING	5BLG5	CHES BAY PLANKTON MONITORING
6	043000	GIFTS DEPT - GENERAL	043152	F. LUDWIG DIEHN CONCERT SERIES	6AL07	F. LUDWIG DIEHN CONCERT SERIES
7	071000	C/W UNEXPENDED PLANT	071148	SYSTEMS RESEARCH BLDG 17678-0965	71900	SYSTEMS RESEARCH BLDG 17678-0965
8	046000	GIFTS-SCHOLARSHIPS/FELLOW	046364	MANSBACH DOMINION SCHOLAR	8SXF1	MANSBACH DOMINION SCHOLAR
A	082000	ASSOCIATIONS	082041	MID ATLANTIC BANNER USERS GROUP	A0037	MID ATLANTIC BANNER USER'S GROUP

BUDGET MANAGEMENT (minding the store)

After the base budget is developed, approved, loaded into the budget system to become the current operating budget, it cannot remain static. It will need to be changed and monitored as plans change or programs are added or deleted. To allow for these changes, there are procedures for adjusting the budget and guidelines for managing the budget. Policies, processes, and guidelines are necessary for managing budgets to ensure that Federal, State, and University policies are followed. In addition, it is imperative that appropriate levels of management stay abreast of material changes to the budget.

Budget Unit Director Responsibilities

University Policy #3001, Responsibility of Budget Unit Directors, applies to all individuals designated as Budget Unit Directors having fiscal responsibility for University budgets. Budget Unit directors are responsible and accountable for all budgetary and fiscal matters pertaining to their respective department/college or unit. In instances where a fiscal transaction directly benefits the Budget Unit Director (e.g., travel expenses), the Budget Unit Director's immediate supervisor must approve such transactions. Each organization code has a Budget Unit Director assigned as the responsible party over that code.

Budget Unit Directors (BUDs) are charged with being stewards of funds provided by the Commonwealth and the University, and ensuring they are expended to best serve the University and its mission. These responsibilities include:

- Adequate planning for use of funds and determining the availability of funds prior to initiating any expenditure action (no matter the funding source).
- Reviewing and ensuring all funds are expended in compliance with Commonwealth and/or University policies and that they are properly documented.
- Ensuring the funds are expended for the intended purpose and relate to the mission of the University; and
- Monitoring expenditures to ensure they do not exceed budget authority.

Budget Unit Directors may delegate signature authority. The delegation of signature authority does not relieve the BUD's responsibility to ensure the appropriateness of the expenditure and compliance with Commonwealth and/or University Policies.

Budgets should be monitored by the Budget Unit Director (BUD) and reconciled at least monthly to assure accurate posting of transactions and that that budgets are not in deficit. Departments should establish a routine monthly process to monitor and evaluate outstanding purchase requests/orders, recurring charges (part-time employees, phone, copier, Small Purchasing Card), planned one-time expenditures, and overall current spending. All budget deficits must be resolved. Actual expenditures and the approved budget must be in sync to ensure proper fiscal stewardship. OBFP may send periodic Budget Variance Reports to the President and Vice Presidents and to Budget Unit Directors as needed.

Banner allows instant access to budget information online. Monthly budget reports are made available to departments via ePrint. Information on using Banner to manage your budget is presented later in this manual.

Budget Adjustments

Budget re-allocations, both permanent and current, must be reviewed and recommended by the appropriate dean/director and approved by the appropriate senior executive officers. OBFP approves and posts all budget adjustments. Budget Adjustments must be submitted on the Budget Adjustment Form.

The table below represents minimum requirements for approval of budget adjustments.

The following chart represents the minimum signature approval levels for budget adjustments. The organizational unit whose budget is being reduced or reallocated from must complete all respective signatures prior to submission to the Budget Office.		
Type of Transaction	**Dollar Threshold**	**Approval**
Within a Single Org Unit	Up to $50,000	Budget Unit Director (BUD)
Within a Single Org Unit	$50,000 to $999,999	All above PLUS the respective Vice President
Within a Single Org Unit	$1,000,000 and up	All above PLUS the Vice President for Finance & Administration
Cross Org Units	Up to $999,999	Budget Unit Director (BUD) PLUS the respective Vice President
Cross Org Units	$1,000,000 and Up	All above PLUS the Vice President for Finance & Administration
Cross Fund Units	Up to $999,999	Budget Unit Director (BUD) PLUS the respective Vice President
Cross Fund Units	$1,000,000 and Up	All above PLUS the Vice President for Finance & Administration

Each Vice President has the ability to require additional levels of approval within their organizational structure.

Exceptions:

- All Academic Affairs budget adjustments must be routed through and approved by the Associate Vice President for Academic Affairs.
- The Provost may centrally manage and / or allocate funding within Academic Affairs. These transactions may exceed $1,000,000 without additional approvals.
- The Budget Office retains delegated authority to record transactions related to Grants, Foundation Transfers, Revenues, Equipment Trust Fund, Fund Transfers, Financial Aid, Full-time Salaries, Benefits, Capital Projects, Maintenance Reserves and other technical adjustments required by the Department of Planning and Budget.

Restrictions:

- Departments may not move full-time salaries and fringes to NPS or any other areas without the Budget Office approval.
- Federal work study funds (Managed by Career Development Services) may not be moved to any other account codes.
- Only Budget Unit Directors of Auxiliary Services, CEPS, Grants, Agency Funds, and Gift Org Units may submit Revenue and Expenditure Increases/Decreases. These transactions must be approved by the respective Vice President.

Revenues

Revenues are recorded in the period in which they are earned, regardless of when the payment is actually received. The majority of University revenues are monitored and managed centrally, with the exception of Auxiliary Services, CEPS, Gifts/Grants, and Agency Funds. Budget Unit Directors of these operating units are responsible for ensuring revenue budgets are developed and adhered to and must ensure the financial solvency of each respective operating unit.

Personal Services

The movement of funds among personal services and other expense categories of the budget must include a clear and concise reason for the change. Approval is in the hands of the Dean or Director and Vice President. The resource allocations for personal services must be monitored to ensure payroll costs are covered for University employees.

Overtime Pay

It is necessary to justify and budget pay for overtime work in the budget process. If the request relates to a classified employee exempt from the Fair Labor Standards Act, Human Resources guidance may be needed. Overtime increases are monitored. Overtime is calculated automatically by Banner based on web time entry submissions. Not all employees are eligible for overtime. Overtime is discussed in the Payroll training class.

Equipment

The University must maintain a minimum level of equipment purchases from the operating budget to ensure equipment inventory is effectively managed and maintained. The transfer of equipment funding in the operating budget to other categories of expense is monitored closely to ensure compliance and may require Vice President approval.

Central Services

Services such as telephones, mail charges, and photocopy charges are provided through central operations. As such, the costs are not invoiced, and the expense may appear in the budget sometime after the services are received. Forecasting is especially important to ensure accurate budget management. Telephone charges and mail charges generally have 12 months of charges.

Transfers

Fund transfers are accounting transactions that move cash from one fund to another and are classified as *mandatory* and *nonmandatory* transfers (like moving money from one checking account to another).

- **Mandatory** transfers are made based on a legal obligation such as the repayment of principal and interest on construction bonds.
- **Nonmandatory** transfers are made based on needs within the University and are done at agency discretion.

Fund transfers should be included in the budget process for approval. Requests to transfer cash after the budget process should be submitted to OBFP who will then contact General Accounting for additional processing.

Transfers should be managed closely. A determination should be made if a transfer, recovery or recording the transactions in the corresponding fund source best aligns with the intent of the transaction.

When a fund transfer is posted in Banner, you will typically see two budget entries:
1. *Increase or decrease expenditure accounts*
2. *Increase or decrease accounts within the 99XX group*

The two entries are necessary to balance the respective budgets involved and have a zero effect on the bottom line of each budget. The department receiving the cash in the transfer will see an increase to one of their expenditure budget pools or line items to represent the increased expenditure authority and see a decrease in a transfer line item to represent the transfer of cash into their budget/fund.

Position Actions

Requests for new positions and changes to an existing position should be proposed during the budget development process. Only those that are approved in the budget process are usually acted on during the fiscal year. Thorough justification is required if you feel a position should be reviewed during the year. The first step in the process is to contact Human Resources to obtain the appropriate documents to be submitted. The cost of out-of-cycle requests will be funded from existing resources available in the budget.

Position transfers - Positions may be transferred from one budget unit to another with approval of the Vice President when it does not materially change the level of effort in the operating plan. The Budget Office reviews the request and sends it to Human Resources.

Position recruitment - Before recruiting for a vacant faculty, faculty administrator or faculty professional position outside of Academic Affairs, the request must be reviewed and approved by the Provost. Use the "Non-Academic Faculty and Administrative Position Allocation" form for this purpose. The completed form is sent through the Dean or Director and Vice President to OBFP.

Attrition Funds - Attrition funds are the monies remaining from a vacant position after all payroll and termination costs have been satisfied (i.e., classified leave payout). The types of positions that generate attrition are E&G funded

faculty professional, faculty administrator and classified positions. Some examples of how attrition funds are generated include: (1) savings from positions being vacant for extended periods of time, (2) savings when a member of the faculty or staff goes on leave without pay status.

Attrition funds are placed in the University's E&G contingency fund via budget adjustment. The funds are used primarily to support unforeseen circumstances as well as to provide funding for specific projects that require funds on a one-time basis. Attrition funds may also be used to support emergency workload replacement or training needs at the request of the Budget Unit Director. Emergency workload replacement is to be associated with a specific vacancy in the budget unit. Attrition requests should be sent to the Budget Office and must include justification for the use of attrition funds. OBFP will review the request and provide a recommendation based on an analysis of available attrition funding. OBFP will then notify the department with the outcome of the analysis.

Surplus Salary Holding Account (4012) – This University funding practice associated with Compensation Reform enables budget units to retain surplus salary funds accrued from hiring new classified staff at an annual salary that is lower than the current base funding for the given position. The 4012 surplus salary holding account will be considered part of departmental base budgets unless the Vice President and/or Dean prefers that these turnover surplus funds be held in a central reserve within your division.

- OBFP will calculate and reallocate the associated salary and benefit savings to the 4012 holding account.
- Budget Unit Directors have the latitude to utilize these funds for compensation reform actions or to reallocate them for operating budget requirements.
- These reallocation actions may be made on a one-time basis or made permanent (base budget adjustment).

Federal Work study Student Funds (4028) – The Federal government provides an annual grant that provides for hiring students at a subsidized rate. The grant provides 75 cents for every dollar of wage for students with a work study award. It is important that the University maximizes the use of these funds. Therefore, funds for work study student positions may not be transferred to any other expense category. Departments must monitor earnings to assure that students do not go into an over-award status. All work study funds are managed through Career Development Services.

Fringe Benefits (4999 pool)
Fringe benefits for full-time employees in E&G budgets are managed centrally. Budget Unit Directors of non-E&G budgets must ensure sufficient funds are in 4999 to cover expenditures or make the appropriate budget adjustments. Benefit rates are adjusted on an annual basis to reflect changes in premiums and contract costs and are communicated by OBFP.
- All Budget Unit Directors are responsible for monitoring and managing the benefits for their part-time positions (4021, 4031, 4027, and 4025 when students drop below the required credit hours)

Gift Funds
All gift funds are to be deposited to the Educational Foundation or Intercollegiate Foundation as appropriate. The foundations use the income from the investment of the gifts to support the operations. The transfers of gift funds to the University for Expenditure (Ledger/fund source 6) are planned as part of the budget process and include only those gift funds reported as being available to the University after July 1. Vice Presidents make recommendations for the use of the gifts in their budget materials. The approved funds are then transferred from the appropriate foundation account into the departmental gift budgets early fall. Departments should not automatically request transfer of all spendable funds from the Educational or Intercollegiate Foundations but should only request those funds that will be needed to effectively conduct business.

The use of Foundation gifts by the University is a part of the budget process:

- Spendable Income Letter distributed by the Foundations in February detailing funds available for transfer on July 1.
- VPs make recommendations during the budget process and submit requests to the Budget Office in July.
- Funds transferred to the University in the Fall.

Exceptions may be made to the outline above if required by the donor of the gift.
- An example would be a gift that is designated by the donor to be spent immediately.
- The exception request is to be approved by the Dean or Director and Vice President
- After approvals, the request is forwarded to the Budget Office.
- The Budget Office will act on the request after conferring with the executive directors of the Educational Foundation and the Intercollegiate Foundation.
- All foundation transfer requests should be forwarded to the Budget Office for processing.

Summary

Failure of the Budget Unit Directors to abide by policies and procedures may result in revocation of fiscal authority, personal liability, and/or disciplinary action. Please refer to the full policy for expenditure guidelines and allowable and disallowed expenditures:

BUDGET MANAGEMENT TOOLS AND RESOURCES

It is important for all Budget Unit Directors to regularly monitor their respective budgets and periodically assess revenue and expenditure trends of their budgets. Understanding the typical spending patterns in conjunction with planned program activities will enable better budget planning for future budget cycles as well as forecasting of current year operations. It is the Budget Unit Director's responsibility to ensure their budgetary units stay within budget authority. Numerous Insight and ePrint reports may be utilized to assist Budget Unit Directors with both monitoring current budgets and analyzing revenue and expenditure trends.

Hard copy budget reports are not distributed to departments on a monthly or semi-monthly basis. Several forms in Banner provide the information necessary to monitor departmental budgets online. You may also wish to use ePrint to print your month-end reports (discussed later – mandatory training must be attended).

The Budget Availability Status Form (FGIBAVL) can be used to help you determine balances in the pool accounts. Please note *it is possible that FGIBAVL and FGIBDST will not show identical information*. Remember, FGIBAVL is updated as data is entered and displays approved and unapproved, posted and unposted transactions. You should continue to check your expenditures in Banner through the Organization Budget Status Form (FGIBDST) by linking to the Detail Transaction Activity Form (FGITRND).

Please refer to the Banner Budget & Finance Training Handouts, available on the Banner Training Page on the Office of Finance Webpage.

Budget Units can reconcile budget information posted in the FGIBDST or FGIBAVL forms against internal records. Discrepancies from the Detail Transaction Activity Form (FGITRND) that cannot be identified once your budget is reconciled should be addressed through the Accounting Services Request (ASR) process.

Quick reference of all frequently-used Banner Finance & Budget Forms can be found on the Banner Training website.

For all Banner-related assistance or questions, please contact the Banner Hotline at: bannerhotline@odu.edu

Banner Internal Financial Reporting: Form Guide

GENERAL INFORMATION

Budget reports are not distributed on a monthly or semi-monthly basis to all users. The following forms in Banner provide the information necessary to monitor departmental budgets. Good internal record-keeping is crucial to matching information in Banner. And as always, Banner problems can be sent to bannerhotline@odu.edu.

This Guide contains the 7-character Banner Form Name, the Descriptive Name, a brief description of what may be found within the particular form, and any additional helpful tips and tricks when using the form.

Banner Form Name	Description	Helpful Tips & Tricks
FGIBAVL	**Budget Availability Status Form:** This form provides available budget balances for personal services, nonpersonal services, travel, and equipment pools and transfers by organizational budget. It shows the current operating expenditure budget less year-to-date activity and commitments to arrive at the balance. **This form is updated as data is entered and will display both approved and unapproved transactions.** Detailed expenditure data needs to be obtained through the **Organization Budget Status Form [FGIBDST].**	Remember that items in suspense, in process, or entered in error will display in FGIBAVL until cleared, and you will not be able to see the details in FGIBDST until those items are approved and posted. **No research can be performed from this form.** (Ignore net balances)
FGIBDST	**Organization Budget Status Form:** This form shows budget, actual activity and encumbrances and shows available balances *by line item only.* **It does not provide a net budget balance.** It can also display detailed information on a specific transaction. You can perform detailed research from this form. This form is updated *after* posting and approval processes are completed. Detailed instructions on how to access this Banner form are available in *FGIBDST: Checking Your Budget.*	During the original budget load, you will not see any pool accounts listed on FGIBDST since budgets are loaded at the line item level. Budget adjustments are always made in pool account sub-object codes (4999, 6999, 7999, 9899) for benefits, NPS, travel, and equipment. (Ignore net balances)
FGIBSUM	**Organizational Budget Summary Form:** This form shows a summary of budget information by revenue, total personal and nonpersonal expenditures, and transfers, if applicable, for a specific organization. Can be accessed from the **Organizational Budget Status Form [FGIBDST]** by clicking in the **Budget Summary Information** selection from the **Related** pull-down menu.	When linking from one form to another, click on the **X** icon on the toolbar to go back to the previous form. (Ignore net balances)
FGITRND	Detail Transaction Activity Form:	Transactions are shown with the newest

Downloading Budget Information from Banner (into Excel)

Departments can download select budget data into Excel spreadsheets. This provides departments with another tool to more effectively manage budgets. This download process should not be confused with the Insight budget reports available via Insight (see next section). **You can only download data for budgets to which you have Banner access.** The full documentation about downloading to Excel can be found on the Office of Finance website (part of the Banner Finance training).

Researching Invoices

If you need to see if an invoice has been paid, you should research the invoice before calling the Accounts Payable processors. Please keep in mind that the date an invoice is posted in Banner is the date that the payment process begins and is not always the date the payment was sent to the vendor. **If you have not completed the eReceiver in Banner - the payment process cannot begin.** The completed eReceiver serves as payment authorization. (Refer to *Procurement Overview* for more information.) Procurement Services offers a thorough training on the eReceiving process – for more information check the Procurement Services Training Website.

If you cannot find the information you need, please contact your appropriate processor. You will need to provide:
1. The purchase order number (or UIN if payment was made to an individual)
2. The vendor name
3. The invoice number
4. And the date the eReceiver was completed in Banner.

You can check ***FOIDOCH*** to see if the invoice has been received and/or the eReceiver has been completed. This information is available to all Banner Finance account holders and is available on the Office of Finance website.

Resolving Discrepancies (Interdepartmental Transfers and Accounting Service Request)

The Office of Finance is responsible for researching and resolving errors when University departments discover inappropriate or unidentifiable expenditures against their budgets. There are two mechanisms available to departments.

- The IDT process should be used when you know specific correction information.
- The Accounting Service Request (ASR) process must be used to initiate research when you cannot identify why the charge was made to your budget.

Interdepartmental Transfers (IDTs)

IDT forms are prepared when financial accounting entries need to be recorded. Transactions for budget corrections, transferring charges (reimbursing) to other departments and recording expense charges are examples of why IDTs are processed. IDT transactions show up in Banner as a **JE35** (*within the same fund*) or **JE60** (*between funds*) journal entry.

IDT forms are located on the Office of Finance web site under Faculty/Staff forms. The forms are fillable PDF forms and can be saved to your computer. Completed forms must be signed, scanned, and emailed to IDTs@odu.edu. Details regarding this process may be found on the Office of Finance Website. The form must be completed in its entirety to be processed. Supporting documentation must be included and must be clear and concise. Backup documentation can include:

- o Printed Banner reports
- o Screen prints from Banner
- o E-mail correspondence
- o Invoices
- o Notes or memos
- o Tear sheets, ad copies or publications
- o Transportation or event tickets
- o Receipts
- o Other materials relating to the entries

Debit amounts must match the credit amounts. If original charge noted, this indicates that the transaction is a charge from one department to another and the supporting documentation should show the goods and services that were provided. If correction of charge is noted, this indicates that the transaction is for one department to reimburse another department, and the supporting documentation must show the original transaction in Banner where the department being reimbursed was originally charged.

Accounting Service Request (ASR)

The ASR process is used to research charges. Coding corrections must be submitted using an Interdepartmental Transfer (IDT) form. As you reconcile your budget, unidentifiable charges need to be researched and resolved. Review your budget transactions through the Organization Budget Status Form (FGIBDST). If you find unidentifiable charges, complete an Accounting Service Request (ASR) form. The form must be completed in its entirety to be processed.

Please keep a copy of this form and e-mail the completed PDF form to DataControlASR@odu.edu. Be sure to include screenshots of all back-up documentation. When the ASR form and documentation are received, the Data Control Representative reviews the form and documentation. If any information or documentation is missing, to the department will be contacted outlining what additional information is required. If all information and documentation is complete, the form is processed. Response times can vary, depending on the research required. Generally, most issues can be resolved within 14 business days. Questions about the status of specific Accounting Service Requests should be directed to DataControlASR@odu.edu. Please reference the assigned number in any correspondence.

A reference number is assigned to the ASR, and that number is returned to the department via e-mail. Please use the reference number when following up on the problem. Data Control is responsible for monitoring and tracking problem resolution.

[Additional details](#) regarding this process may be found on the Office of Finance Website at:
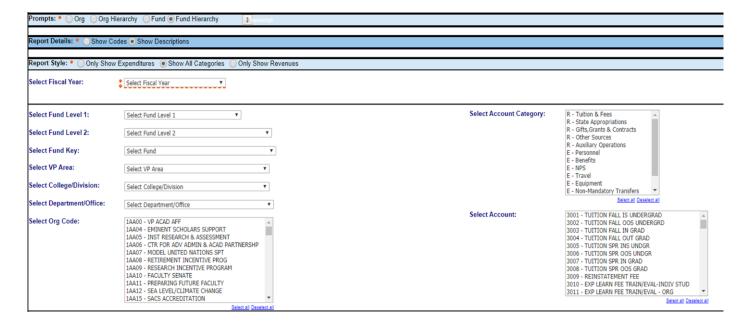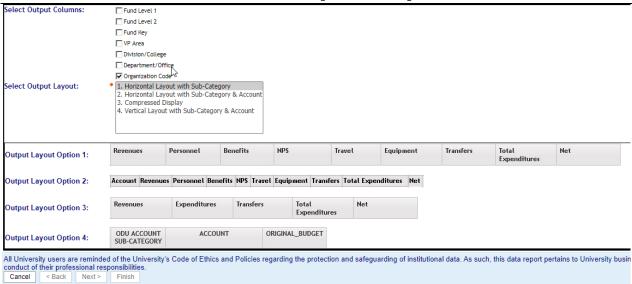
Insight Budget Reporting

Insight Budget Reporting is another tool that may be leveraged to monitor and manage budgets. The data used for these reports is read from the Operational Data Store (ODS), which is created from the Banner database and is currently refreshed daily between Midnight and 6AM every day. The refresh picks up all changes in Banner since the last refresh and performs an ETL (Extract, Transform, and Load) process on the data to make it more useful and user-friendly for reporting purposes. The reports are not updated as activity is posted during the day. You must have the appropriate Banner access to all the budgets you wish to view. Insight reports can be easily saved as a PDF or Excel document or e-mailed directly from Insight for easy distribution and use. Reports may be scheduled to run on specific dates/times with designated delivery options.

Insight may be accessed at: http://analytics.odu.edu. Please feel free to contact the Office of Budget and Financial Planning at (budget@odu.edu) or 683-3127 with any questions about utilizing the Insight Budget Reports and/or the data contained in the Budget Reports.

Viewing Base Budgets using Insight

The Base Budget Report Menu in Insight is very similar to the Operating Budget Report Menu and provides numerous selection criteria and output options to customize reports to fit individual needs. Navigate to: My Dashboards and Reports > Budget Tracking 2.0 > Base Budget Report 2.0 >

Printing Month-End Financial Reports via ePrint

The Office of Finance does not provide monthly budget reports to departments. Banner ePrint allows users to print monthly financial reports as soon as they are available – usually the first business day of the month. Please ensure that you see the message indicating that financial reports have been *validated* before using any budget reports via ePrint.

- Employees who monitor and report on budget and payroll activity may access to ePrint.
- Access to departmental Payroll reports must be requested separately. An Eprint Payroll Report Request Sheet may be completed to receive access.
- ePrint training materials are available on the Office of Finance Webpage – one-on-one trainings may also be provided on an as-needed basis. Please contact Data Control for assistance at: 683.3257.
- ePrint allows a user to view reports as a PDF (Adobe Portable Document Format) file which can be viewed via Adobe Reader or to download a CSV file into Excel. Keep in mind that when you download a CSV file, you must format the size of the columns to display all information.
- You must have a Banner account with the appropriate access in order to use ePrint. When you log into ePrint, you will use your current Banner User ID and your Banner password. Banner ePrint may be accessed at: http://eprint.odu.edu

Sample Budget Report in ePrint:

For the complete ePrint Training Manual and details/training videos, please refer to the ePrint Training Page on the Office of Finance Webpage – ***COMING SOON!***

Payroll Reports

The payroll reports contain information by budget unit, employee, and payroll number and are useful in determining each employee's charge for a specific payroll and check date. The top of the form shows the reporting period covered (i.e., 01-JUL-2011 to 31-JUL-2011). Refer to the Payroll schedule, published annually, to determine the specific payroll number. The Banner payroll reports are available via ePrint each month. Contact Data Control at 683-3257 if you have questions about your Payroll reports. Payroll reports are available via ePrint for those individuals who have the appropriate access.

ADDITIONAL INFORMATION:

Establishing a New Organization Code

Typically, a new organizational budgetary unit (Org) should be requested or will be determined to be necessary during the budget development process. However, as new grants are received during the course of the year, and/or as organizational changes and programs are implemented, new organizational budget units are also established outside of the budget development process. The form and associated instructions utilized to request a new budgetary unit can be found on the Office of Budget and Financial Planning website under Forms and Templates.

The request form entails:
- o Indicating the appropriate classification (Fund Source)
- o The purpose of the request
- o The nature and frequency of funding to be received to support the organization code
- o The nature and purpose of the expenditures to be incurred and any restrictions that may be made on the use of funds
- o Identifying the Budget Unit Director for the organization code

Change to existing Organization Code

If there is a change that is needed to an existing Organization code a Request for Changes in System Table form is required to be submitted to OBFP. These changes may include updating an organization code name or inactivating an existing code. OBFP will review the request and submit to Data Control for processing.

Requesting Banner Finance Access

If you currently have a Banner account and need to add finance access (or to obtain Banner access for additional/new budgets), the budget unit director (or someone higher in the organizational structure than the individual requesting access if that person is the BUD) can send an e-mail to Linda Meyers (lmeyers@odu.edu), Finance Systems Manager in the Office of Finance. If you do not currently have a Banner account, complete the Universal Account Request Form (available on the ITS web site).

1. Fill out the first page – Be sure to indicate the type of user. Under "Accounts Needed," check Banner. After completing the form, print the form, sign, and date. Also at the bottom of the page, the Budget Unit Director . someone higher in the organizational structure authorized to approve computer accounts) will need to complete the information in the authorization box and sign the form.
2. On the second page:
   a. In Section C, include justification for obtaining the access (i.e., to be able to monitor budgets/research invoices).
   b. In Section D, under Banner Classification Accesses Needed, request ***FIN_EVERYONE*** and list **all** budgets, including any ledger 6 budgets, to which you will need access.

This process may also be completed electronically by requesting an Account via the ITS website.

Master Signature List (Authorized Signature List)

Individuals must be on the Master Signature List in order to sign against budget codes for any purpose. The Finance Systems Manager in Data Control is responsible for maintaining the Master Signature List for Old Dominion University. To be added to the Master Signature List, please complete the ***Request to be Added to the Master Signature List form***. The Budget Unit Director for the budget should approve the request. Please note that continuation sheets must be submitted with the signed approval page.

- If the person to be added to the Master Signature List is the budget unit director, someone higher in the organizational structure must approve the request.
- NOTE: Signature authority will only be granted to Old Dominion University employees.

Current users of the Master Signature List include the following:
- Bookstore
- Office of Budget and Financial Planning
- Procurement Services
- Technology Store
- Telecommunications
- Work Management (Facilities Management)
- Payroll
- Quick Copy
- Accounts Payable
- Mailroom

Designating a Budget Unit Director

Please note that adding an individual to the Master Signature List does not officially designate an individual as a Budget Unit Director (BUD). To officially designate an individual as a Budget Unit Director, the main BUD or BUD's supervisor should send notification to the Finance Systems Manager, Data Control, Office of Finance. In Banner, the system shows the main BUD of record.

BUD Delegates - Budget Unit Directors may assign responsibility to Budget Delegates. These delegates will be able to approve all transactions/changes in the place of the main BUD, or responsibilities can be restricted to certain areas (i.e., Computer Account Requests). These delegates are maintained in MIDAS and are maintained by the Finance Systems Manager. Ultimate responsibility for departmental budgets rests with the main BUD.

Update Budget Unit Director

Sometimes the Budget Unit Director for an area changes; it is important to remember that these newly appointed Budget Unit Directors must be loaded into Banner. To change the BUD for your area, please complete the ***Request to Change the Budget Unit Director of a Budget form***, found on the Office of Finance Webpage. The form will be submitted to either the current outgoing BUD, the supervisor of the new BUD, or an official BUD Delegate before being forwarded to the Office of Finance, Finance Systems Manager. The form is used to add or delete individuals currently listed in Banner as the Budget Unit Director. This authority will only be granted to ODU employees.

FORM EXAMPLES:

POSITION NUMBER	ORG-ACCT	CURRENT AVAILABLE BAL	INCREASE	DECREASE	AVAILABLE BAL AFTER ADJUST.
OLD DOMINION UNIVERSITY — IDEA FUSION		**OPERATING BUDGET ADJUSTMENT FORM**		OPAL Doc. No. _____	
					-
					-
					-
					-
					-
					-
					-
					-
					-
					-
					-
					-
					-
					-
					-
					-
					-
TOTALS			-	-	

Budget Office Initiated ☐

(REQUESTOR- Print)	(REQUESTOR Sign)	DATE
(BUDGET UNIT DIRECTOR - Print)	(BUDGET UNIT DIRECTOR - Sign)	DATE
(DEAN/ DIRECTOR/ COLLEGE ADMINISTRATOR - Print)	(DEAN/ DIRECTOR/ COLLEGE ADMIN - Sign)	DATE
(VICE PRESIDENT - Print)	(VICE PRESIDENT - Sign)	DATE
(VP OF FINANCE & ADMINISTRATION - Print)	(VP OF FINANCE & ADMINISTRATION - Sign)	DATE
(BUDGET OFFICE- Print)	(BUDGET OFFICE- Sign)	DATE

**REMARKS**: *State the reason(s) for change(s) with full justification for both increases and decreases. Attach supporting documentation for the adjustments.*

POSITION NUMBER	ORG-ACCT	CURRENT AVAILABLE BAL	INCREASE	DECREASE	AVAILABLE BAL AFTER ADJUST.
					-
					-
					-
					-
					-
					-
					-
					-
					-
					-
					-
					-
					-
					-
					-
					-
TOTALS			-	-	

BASE BUDGET ADJUSTMENT FORM

BASE Doc. No. _____

Budget Office Initiated ☐

(REQUESTOR- Print)	(REQUESTOR Sign)	DATE
(BUDGET UNIT DIRECTOR - Print)	(BUDGET UNIT DIRECTOR - Sign)	DATE
(DEAN/ DIRECTOR/ COLLEGE ADMINISTRATOR - Print)	(DEAN/ DIRECTOR/ COLLEGE ADMIN - Sign)	DATE
(VICE PRESIDENT - Print)	(VICE PRESIDENT - Sign)	DATE
(VP OF FINANCE & ADMINISTRATION - Print)	(VP OF FINANCE & ADMINISTRATION - Sign)	DATE
(BUDGET OFFICE- Print)	(BUDGET OFFICE- Sign)	DATE

REMARKS: *State the reason(s) for change(s) with full justification for both increases and decreases. Attach supporting documentation for the adjustments.*

OLD DOMINION UNIVERSITY
INTERDEPARTMENTAL TRANSFER REQUEST
(E-mail signed/scanned form to IDTs@odu.edu).

CHARGE _____ (ORG/ACCT)	**CREDIT** _____ (ORG/ACCT)
DEPT. NAME _____	DEPT. NAME _____
CONTACT NAME _____	CONTACT NAME _____
CONTACT PHONE _____	CONTACT PHONE _____
Authorized Signature	Authorized Signature

Accounting Distribution for Charge				**Accounting Distribution for Credit**			
FUND	ORG	SUB ACCOUNT	AMOUNT	FUND	ORG	SUB ACCOUNT	AMOUNT

☐   Additional accounting distribution sheets attached

☐   Original Charge – attach supporting documentation

☐   Correction of Charge – attach Banner documentation

Explanation of Transfer:

FOR ADMINISTRATIVE USE ONLY

Processed by: _____

Date: _____   *Revised July 18, 2013*

ACCOUNTING SERVICE REQUEST FORM (ASR) *revised 07/18/2013*

Research and document activity (attach appropriate screen prints from Banner)

Departmental Use – complete all sections – *incomplete forms will be returned.*
The ASR process is used for researching activity.
Coding corrections must be submitted using an Interdepartmental Transfer (IDT) form.

Date		Department			
Contact Name				Telephone #/e-mail	

Provide full details regarding the research requested.

Fiscal Year	Original Doc # in Banner	Dollar Amount	Notes to assist research

Action Requested - Be specific and provide the appropriate back-up documentation. ASRs without back-up documentation will be returned without action.

Justification/Reason

Additional information concerning your request that would assist us in error correction or researching/documentation.

- Submit the completed ASR form and required support documentation via e-mail to DataControlASR@odu.edu. Keep copies for your files.
- E-mail date is submission date. (E-mails received after 2:00pm will be considered received on the next work day.)
- Average processing time – 14 business days.
- Questions about the ASR process may be addressed to DataControlASR@odu.edu or 757-683-3257. Please reference the assigned ASR number.
- The ASR number is reflected in Banner when corrections posted in Banner.

** Office of Finance Use Only Below This Line**

Reference # _____ Date Processed _____	Assigned to:
Problem Type	

Response Section – completed by department assigned to resolve/research.

Date Received _____

Name of Person Responding		Department	