

**The University of North  
Carolina at Pembroke**

# Budget Training Manual

FY 2021

Financial Planning & Budgeting

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## Strategic Highlights

The University Financial Planning & Budgeting Office supports the mission of the University by providing operational management, development, and review of the various university budgets. The Budget Office is charged with the oversight of the entire University Budget, and therefore will interact through teamwork at all levels of the administration. It is through this interaction that the Budget Office provides its greatest service, supporting individual units in completion of their mission through effective communication and guidance on the utilization of resources.

## Training Highlights

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

STAFF



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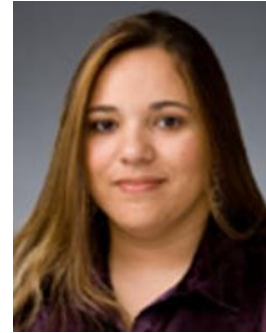


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## ACCOUNTING STRUCTURE

Every budget has a Fund, Organization, Account and Program code that is specific to a division, department, and program.

### Fund Types

1XXXXX – State Funds

2XXXXX – Overhead/Promotional/ Fee Funds

3XXXXX – Auxiliary Funds

4XXXXX – Capital Funds

5XXXXX – Grant Funds

6XXXXX – Spending/Gift Funds

7XXXXX – University Endowment

8XXXXX – Debt Service

9XXXXX – Foundation/Student Organizations

### Account Types

21XXX – Labor Accounts

22XXX – Operating Accounts

#### Operating Pooled Accounts

22100P – Pool-Purchased Contractual Services

22200P – Pool-Utilities

22300P - Pool-Purchased Other Services

23000P – Pool- Supplies

24000P – Pool – Property Plant – Equipment

24600P – Pool – Art Library Learning Resres

25000P – Pool – Other Expense – Adjustments

### **Program Code**

Subordinate codes related to the services provided.

101 – Instruction

102 – Summer -Term Instruction

103 – Non-Credit Receipt Supported

115 – COVID 19 Countermeasures

142 – Community Services

151 – Libraries

152 – General Academic Support

155 – COVID 19 Recovery Act

160 – Student Services

170 – Institutional Support

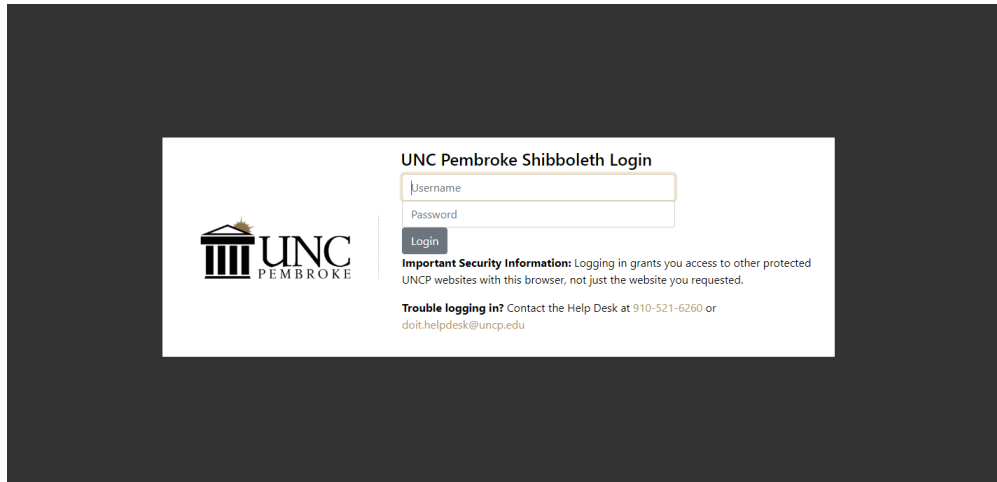
180 – Physical Plant Operations

230 – Student Financial Aid

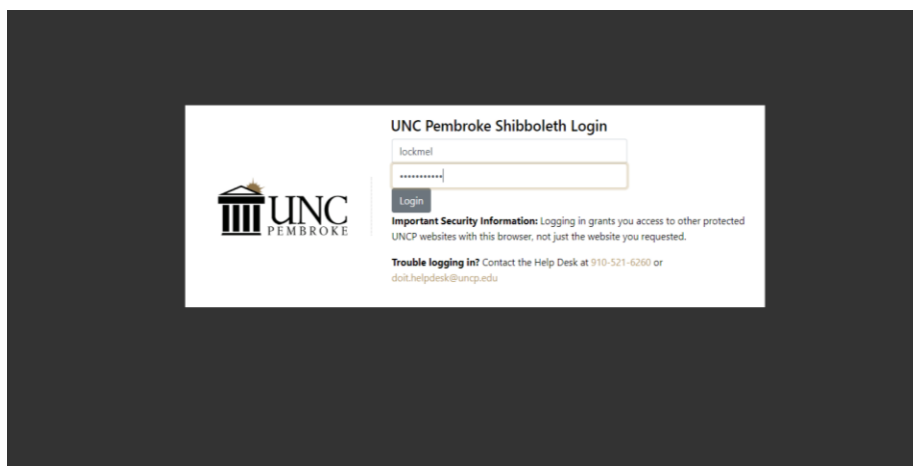
252 – Other Reserves

990 – Multiactivity

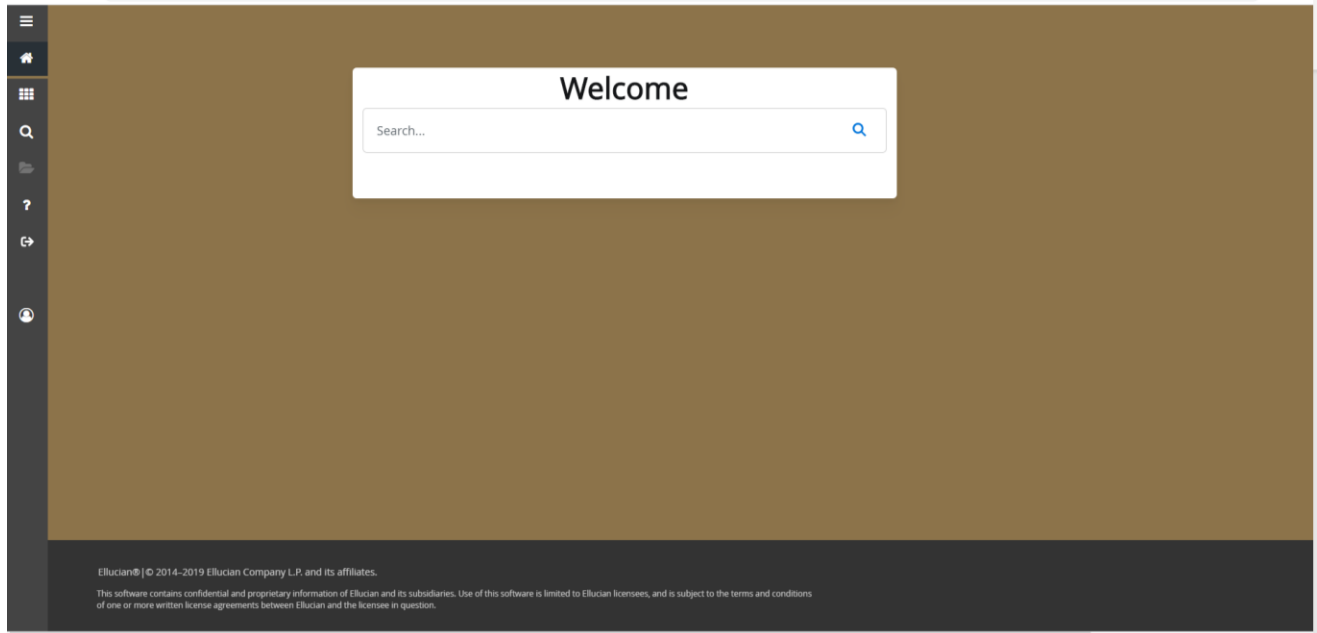
## GETTING STARTED WITH BANNER 9 FINANCE



Banner 9 is now web-based and runs best using Google Chrome. You will be directed to the single sign-on page where you will login using your username and password:



## BANNER 9 FINANCE HOME (LANDING) SCREEN



There are 9 areas of the Landing Page to use in navigation of Banner 9

1. **Menu Icon:** (CTRL+ M) The Menu icon is located in the upper left corner of the Application Navigation Toolbar. Click on the icon to open the Banner Menu and expand the options by selecting “>”. Continue expanding the options to locate individual Pages. Select the Page you are interested in opening and click on the name or hit the Enter key on your keyboard.
2. **Search Icon:** (CTRL+SHIFT+Y) The search Icon (magnifying glass) is located on the Application Navigation Toolbar, just to the right of the Menu icon. Click this icon to open the search window. You may then enter the descriptive name of the Page or the Banner acronym for the Page you are searching for.
3. **Recently Opened Icon:** (CTRL+ Y) The Recently Opened icon is located on the Application Navigation Toolbar, just below the Search icon. It will display with a count of Pages opened after opening a Page. To access a listed (recently opened) Page, click the icon and select the desired Page from the list.
4. **Sign Out button:** (CTRL+ SHIFT+F) Use the Sign Out link when closing the application (instead of closing your browser window) to ensure that you are logged out of Banner 9.
5. **Help Icon:** (CTRL+ SHIFT+L) Select the Help icon (?) to display information about the Page you are currently viewing.
6. **Search Box:** Enter the descriptive name or Banner acronym of the Page you are searching for to display options.

Click on the desired entry or use the Enter key on your keyboard to access the Page



## FREQUENTLY USED BANNER PAGES FOR BUDGET MANAGEMENT

The primary forms used for budget management are:

**FGIBAVL** – Budget Availability Status Form (Used to determine if budget is available to complete purchases/requisitions).

**FGIBDST** – Organization Budget Status Form

**FGITRND** – Detail Transaction Activity Form

**FGITBSR** – Trial Balance Summary Form

**FTMFUND** – Fund Code Maintenance

**FTMACCT** – Account Code Maintenance

**FGIOENC** – Organizational Encumbrance List

## FGIBAVL

Budget Availability Status Form at the Pool Level – for State Fund use only  
Used to determine budget availability to process purchases.

Chart: P ← Always "P"  
Index: [ ]  
Fund: 170810 Budget Office  
Account: 21109 ← Always "21109"  
Fiscal Year: 21  
Commit Type: Both  
Organization: 170810  
Program: 170  
Control Fund: [ ]  
Control Organization: [ ]  
Control Program: [ ]  
Pending Documents: [ ]  
press ENTER

Exit

This screen displays the available balance for a particular FUND-ORG, the budget balance at the pooled account level. This screen should be used when determining if funding is available in a particular account pool before entering a requisition.

Account	Title	Adjusted Budget	YTD Activity	Commitments	Available Balance	Pending Documents
21110	EPA Regular Salary		107,769.00	0.00	0.00	107,769.00
21210	SPA Regular Salary		176,445.00	0.00	0.00	176,445.00
21510	Social Security		21,744.00	0.00	0.00	21,744.00
21520	State Retirement		55,992.00	0.00	0.00	55,992.00
21560	Medical Insurance		25,555.00	0.00	0.00	25,555.00
21576	Flexible Spending Savings Account		0.00	32.99	0.00	-32.99
22300P	Pool-Purchased Other Services		1,500.00	0.00	0.00	1,500.00
23000P	Pool-Supplies		1,500.00	0.00	0.00	1,500.00
	<b>Total</b>		<b>390,505.00</b>	<b>32.99</b>	<b>0.00</b>	<b>390,472.01</b>

**Adjusted Budget – YTD Activity – Commitments = Available Balance**

The YTD Activity includes anything that has been paid for. The commitments include requisitions that have posted. Requisitions will be held in commitments until items are delivered and invoices paid. Once paid, the amount is moved to YTD Activity. If the total amount committed isn't paid, the remaining balance will be held in commitments until the PO is closed. The available balance will help you prevent NSF transactions during the requisition process. Please submit a budget transfer to [Budget@uncp.edu](mailto:Budget@uncp.edu) if enough funding isn't available for a particular pooled account.

In order to view the available balance for a different FUND\_ORG, click **Start Over**, or **F5** on your keyboard.

# FGIBDST

## Organization Budget Status Form – for State and Non-State use

- Reflects completed transactions, not the remaining or available budget.

The screenshot shows the search interface for the Organization Budget Status Form. It includes a search bar with the following fields: Chart (set to 'P'), Fiscal Year (set to '21'), Index, Query Specific (checkbox), Account, Commit Type (set to 'Both'), Fund (set to '170810'), Program (set to '170'), Account Type, and Location. A 'Go' button is located to the right of the search fields. Below the search fields, there is a note: 'Get Started: Complete the fields above and click Go. To search by name, press TAB from an ID field, enter your search criteria, and then press ENTER.'

### Required Information

Chart – Always P

Fund, Org and Fiscal Year.

Click GO.

The screenshot shows the Organization Budget Status table. The table has the following columns: Account, Type, Title, Adjusted Budget, YTD Activity, Commitments, and Available Balance. The data is as follows:

Account	Type	Title	Adjusted Budget	YTD Activity	Commitments	Available Balance
17990	R	Miscellaneous Income	0.00	304.38	0.00	-304.38
21110	L	EPA Regular Salary	108,736.00	107,769.00	0.00	967.00
21210	L	SPA Regular Salary	183,537.00	175,708.07	0.00	7,828.93
21460	L	SPA Longevity Payment	2,907.00	2,906.98	0.00	0.02
21510	L	Social Security	21,388.00	0.00	0.00	21,388.00
21520	L	State Retirement	55,992.00	0.00	0.00	55,992.00
21541	L	TSERS Non-Law-Employer	0.00	56,417.65	0.00	-56,417.65
21549	L	BCBS PPO Standard 80/20 Employer	0.00	25,278.88	0.00	-25,278.88
21550	L	FICA-Social Security Employer	0.00	16,846.74	0.00	-16,846.74
21551	L	FICA-Medicare Employer	0.00	3,963.34	0.00	-3,963.34
21560	L	Medical Insurance	25,555.00	0.00	0.00	25,555.00
21576	L	Flexible Spending Savings Account	356.00	355.35	0.00	0.65
21577	L	Unemployment Ins Prmt 1% DES	88.00	87.62	0.00	0.38
22100P	E	Pool-Purchased Contractual Services	500.00	0.00	0.00	500.00
22300P	E	Pool-Purchased Other Services	1,500.00	0.00	0.00	1,500.00
22447	E	Maint Agreement PCs - Printers	0.00	0.00	0.00	0.00
22850	E	Printing And Binding	0.00	67.00	0.00	-67.00
22852	E	Printing Key Copies	0.00	182.96	0.00	-182.96
23080P	E	Pool-Supplies	1,000.00	0.00	0.00	1,000.00
23110	E	General Office Supplies	0.00	274.20	0.00	-274.20
Net Total			-401,559.00	-389,733.41	0.00	

Financial information is provided in account code order or line item detail. To go back and input another FUND and ORG, click **Start Over**.

## FGIBDST (Transaction Detail)

1. Click in any field you want to see detail of, and then select the "Related" icon.

2. Use the RELATED icon to view any further detail page such as FGIOENC for Encumbrances (Commitments) or FGITRND Transaction Detail (YTD expenses).

Account	Type	Title	Adjusted Budget	YTD Activity	Commitments	Available Balance
17990	R	Miscellaneous Income		0.00	354.38	
21110	L	EPA Regular Salary	108,736.00	107,769.00		
21210	L	SPA Regular Salary	183,537.00	175,708.07		
21460	L	SPA Longevity Payment	2,907.00	2,906.98		
21510			21,388.00	0.00		
21520			55,992.00	0.00		
21541			0.00	56,417.65		
21549			0.00	25,278.88		
21550			0.00	16,846.74		
21551			0.00	3,963.34		
21560			25,555.00	0.00		
21576			356.00	355.35		
21577			88.00	87.62		
22100P			500.00	0.00		
22300P			1,500.00	0.00		
22447	E	Main Agreement P.C.s - Printers		0.00		
22850	E	Printing And Binding		0.00	67.00	-67.00
22852	E	Printing Key Copies		0.00	102.96	-102.96
23000P	E	Pool-Supplies		1,000.00	0.00	1,000.00
23110	E	General Office Supplies		0.00	274.20	-274.20
Net Total			-401,559.00		-389,733.41	

This page does not subtract The YTD expenses and Commitments from the Adjusted Budget. FGIBDST is used to get more line item detail on what has been paid or encumbered.

To access transaction details (Budget transfers, invoices, etc) for specific accounts, click the transaction you wish to access, and at the top of the screen click **RELATED** and **Transaction Detail Information (FGITRND)**.

# FGITRND

Account	Organization	Program	Field	Amount	Increase (+) or Decrease (-)	Type	Document #	Transaction Date	Activity Date	Description	Commit Type	Fund #	Activity	Location
17000	170810	170	YTD	304.35	+	CHS1	F0074355	07/24/2019	07/24/2019	Revenue STIF	U	170810		
21110	170810	170	ABD	967.00	+	B4C	J0036341	06/25/2020	06/25/2020	Finance Data Mart	U	170810		
21110	170810	170	YTD	8,980.75	+	HGNL	F0078026	06/30/2020	06/23/2020	HR Payroll 2020 MN 6 0	U	170810		
21110	170810	170	YTD	8,980.75	+	HGNL	F0075798	05/29/2020	05/21/2020	HR Payroll 2020 MN 5 0	U	170810		
21110	170810	170	YTD	8,980.75	+	HGNL	F0075643	04/30/2020	04/23/2020	HR Payroll 2020 MN 4 0	U	170810		
21110	170810	170	YTD	8,980.75	+	HGNL	F0075468	03/31/2020	03/25/2020	HR Payroll 2020 MN 3 0	U	170810		
21110	170810	170	YTD	8,980.75	+	HGNL	F0075335	02/28/2020	02/20/2020	HR Payroll 2020 MN 2 0	U	170810		
21110	170810	170	YTD	8,980.75	+	HGNL	F0075171	01/31/2020	01/27/2020	HR Payroll 2020 MN 1 0	U	170810		
21110	170810	170	YTD	8,980.75	+	HGNL	F0075017	12/31/2019	12/16/2019	HR Payroll 2019 MN 12 0	U	170810		
21110	170810	170	YTD	8,980.75	+	HGNL	F0074961	11/27/2019	11/21/2019	HR Payroll 2019 MN 11 0	U	170810		
21110	170810	170	YTD	8,980.75	+	HGNL	F0074801	10/31/2019	10/24/2019	HR Payroll 2019 MN 10 0	U	170810		
21110	170810	170	YTD	8,980.75	+	HGNL	F0074684	09/30/2019	09/23/2019	HR Payroll 2019 MN 9 0	U	170810		
21110	170810	170	YTD	8,980.75	+	HGNL	F0074495	08/30/2019	08/26/2019	HR Payroll 2019 MN 8 0	U	170810		
21110	170810	170	YTD	8,980.75	+	HGNL	F0074351	07/31/2019	07/24/2019	HR Payroll 2019 MN 7 0	U	170810		
21110	170810	170	ABD	107,769.00	+	BD02	FM002355	07/01/2019	07/01/2019	Initial Budget	U	170810		
21210	170810	170	ABD	7,092.00	+	B4C	J0036341	06/25/2020	06/25/2020	Finance Data Mart	U	170810		
21210	170810	170	YTD	14,703.75	+	HGNL	F0078026	06/30/2020	06/23/2020	HR Payroll 2020 MN 6 0	U	170810		
21210	170810	170	YTD	14,703.75	+	HGNL	F0075798	05/29/2020	05/21/2020	HR Payroll 2020 MN 5 0	U	170810		
21210	170810	170	YTD	14,703.75	+	HGNL	F0075643	04/30/2020	04/23/2020	HR Payroll 2020 MN 4 0	U	170810		
21210	170810	170	YTD	14,703.75	+	HGNL	F0075468	03/31/2020	03/25/2020	HR Payroll 2020 MN 3 0	U	170810		
Total				791,901.17	+									

FGITRND will provide you with a complete list of all budget transfers, YTD expenses and encumbrances for any particular fund by fiscal year.

## Required Information

COA: Always P

Fiscal Year, Fund and Org. Program should automatically populate.

## How to Get this Information into an Excel Document

1. Click on the Tools Icon.
2. Click on Export.
3. FGITRND document will appear on bottom left screen.

Excel document

Trial Balance Summary Form – Non-State Funds

Auxiliary Cash Position – Cash collected, Spent and Encumbered

Beginning Balance + Revenue – Expenses = Current Fund Balance

\*\*Please note that encumbrances are not included in the current fund balance.

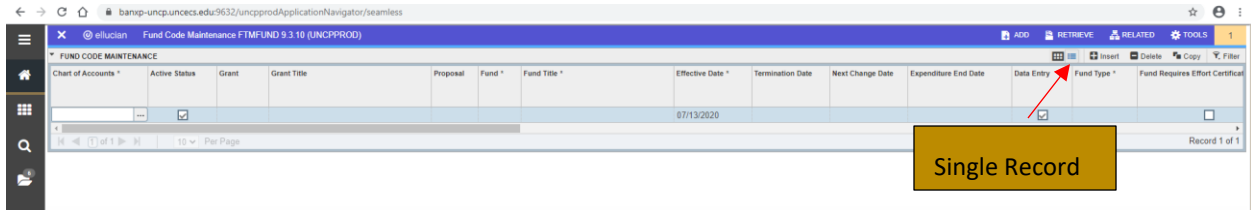
This will need to be subtracted manually\*\*

Acct Type	Account	Description	Beginning Balance	Debit/Credit	Current Balance	Debit/Credit
AA	31220	Claim On Cash		82,805.94 Debit	44,424.73	Debit
AU	33214	Student AR Refunds		0.00 Debit		0.00 Debit
FA	51100	Due To Vend - Change In Payables		0.00 Credit		0.00 Credit
KA	79200	Encumbrance Control		30,718.47 Debit		566.05 Debit
KA	79300	Expenditure Control		0.00 Debit		38,381.21 Debit
KA	79600	Reserve For Encumbrances		30,718.47 Credit		566.05 Credit
LA	L3100	Net Assets-Cur Ustr-Gen. Fund		82,805.94 Credit		82,805.94 Credit
LA	L3300	Net Assets-Cur Unrest-Proprietary		0.00 Credit		0.00 Credit
		<b>Total ALLACCOUNTS</b>		0.00		0.00
					<b>Current Fund Balance</b>	44,424.73 Credit

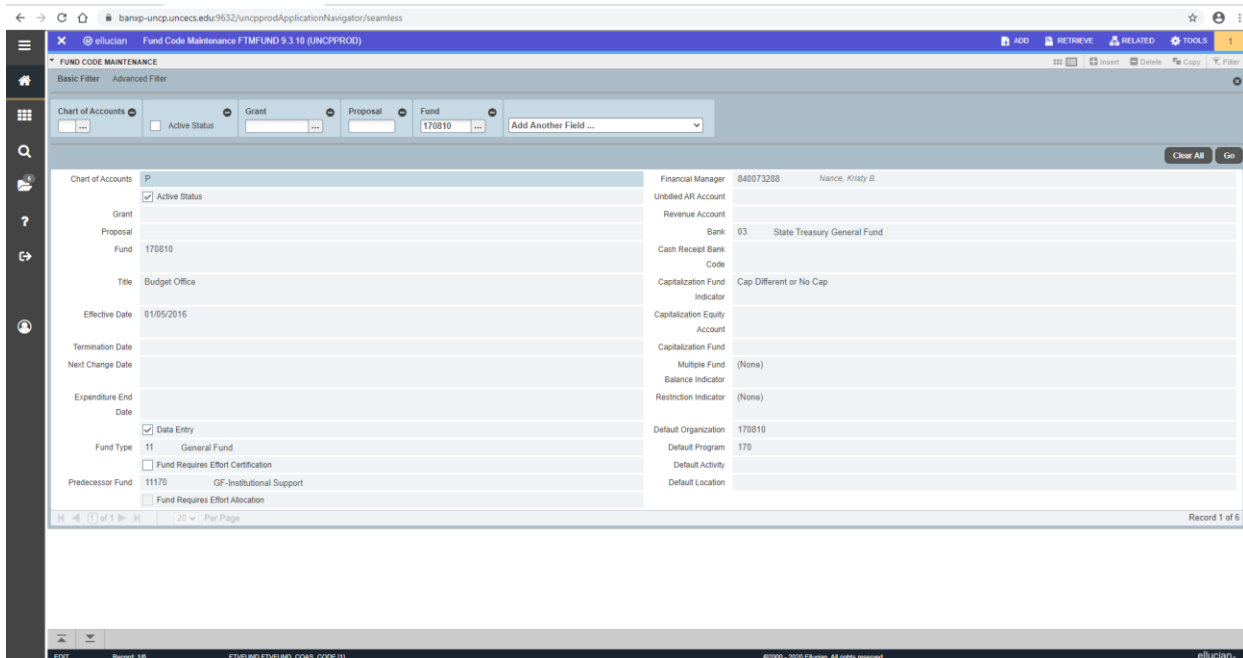
This page will be beneficial to you if you have a non-state fund. This page cannot be used for state funds.

## FTMFUND

FTMFUND is used to identify the fund manager for a particular fund.

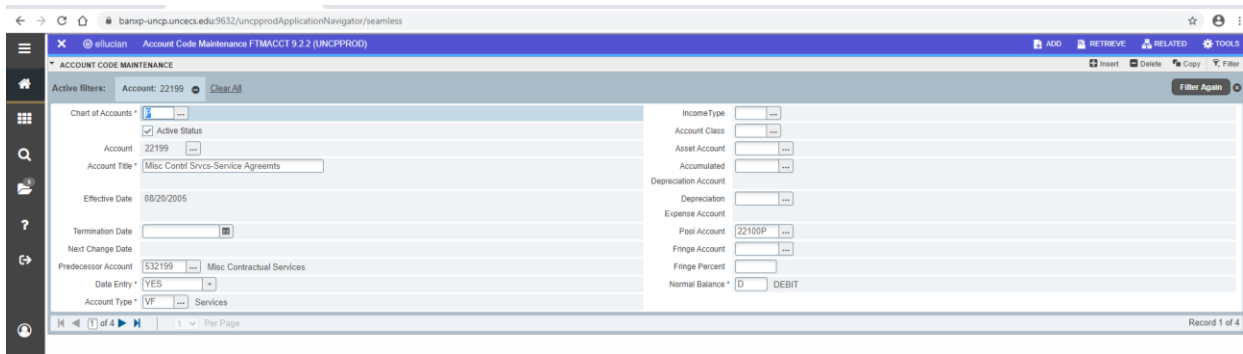


1. Go to FTMFUND
2. Click on Single Record (Shown Above)
3. Click Filter
4. Type in the fund (ex. 170810)
5. Click Go.



FTMACCT will help you identify what pool an account rolls up to. This is helpful when completing a budget transfer form.

1. Go to FTMACCT
2. Click on Filter
3. Type in the Account
4. Click Go



Example:

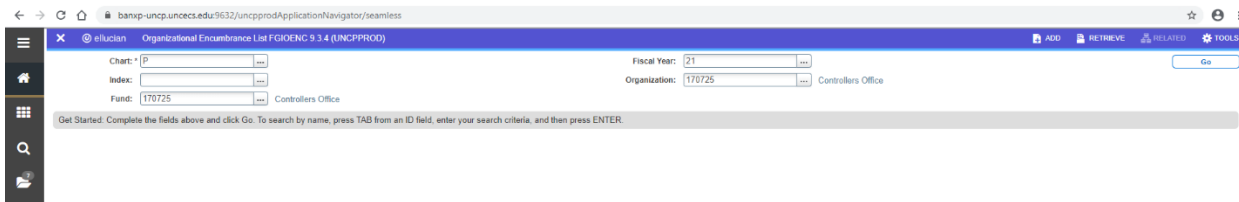
Account	Pool Account
22199	22100P
22850	22300P
23110	23000P
24534	24000P
25832	25000P



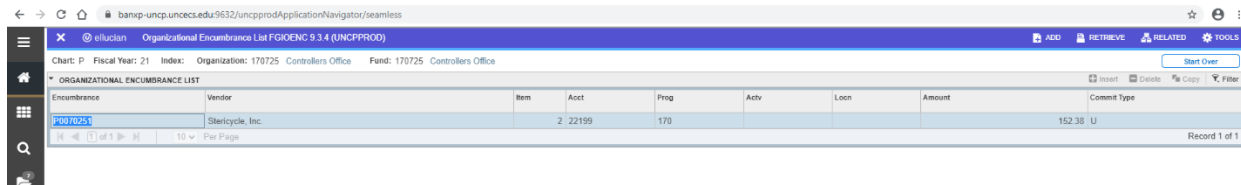
## FGIOENC

FGIOENC is helpful if you want to view a list of all encumbrances associated with your budget. Encumbrances include PO's and all transactions which have not yet been finalized.

1. From the Banner Main Menu, type FGIOENC, then press Enter.



2. Type in your Fund and Organization Code.
3. Click the Go button.
4. Scroll through the records using the scroll bar to the right, or the down arrow on your keyboard.



Encumbrance	Vendor	Item	Acct	Prog	Actv	Loan	Amount	Commit Type
P0070251	Stericycle, Inc.	2	22199	170			152.38	U

To view details about a specific transaction:

- Place your cursor on the line associated with the transaction.
- Click on the “Related” menu at the top of your screen and choose “Query Detail; Encumbrance Info.”
- You will be taken to FGIENCD, where you can view details about the transaction.
- Click Exit “X” to return to the FGIOENC screen.

If the encumbrance needs to be closed, please email [accounts.payable@uncp.edu](mailto:accounts.payable@uncp.edu).



## FUND MANAGER RESPONSIBILITIES

The Fund Manager:

- Serves as the official contact for the department concerning financial matters
- Ensures that the department's financial affairs operate in accordance with the University's Policies and Procedures
- Maintains departmental balances. Department's Available Balance (State Funds) and Available Cash Balance (Non-State Funds) should remain positive. Negative balances require immediate attention.
- Approves budget transfers
- Responsible for navigating and interpreting the University's online financial systems. Fund managers are responsible for attending Budget Office training sessions to garner the necessary skills used to operate and understand Banner.

**Funds / Fund Balance** – A Fund is a self-balancing set of accounts, segregated for specific purposes in accordance with laws and regulations or special restrictions and limitations. The Fund Balance is the residual balance of Revenues less Expenses of the accounts maintained within the fund.

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

**Expenditures** - Refers to the actual funds expended. When a vendor bill is paid, it becomes an expenditure.

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

**Budget Transfer** – The process of transferring budget between funds or between accounts within the same fund.

**Encumbrance/Commitments** - 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 removed from the balance available. This prevents over expenditures from occurring and allows departments to monitor available budget balances.

**Insufficient Funds** - Prior to a purchase order being issued to a vendor, the funds must be encumbered. If funds in the budget are not adequate to cover the expected expenditure, this lack is referred to as insufficient funds.