Glossary of Banner and Budget Terminology

- **Activity Date**: The date that a change was made in the Banner system.
- **Appropriated Funds**: (Ledger 1) State appropriations and tuition income supported funds.
- **Base Budget**: The official annual budget for an organization. Typically, this budget is carried over from year to year with usually only adjustments for elements like permanent salary adjustments.
- **Base Transfers (BD02/BD2)**: A base transfer is a permanent reduction or increase of budget authority for the current budget year and future years. (See “Non-Base Transfers” below).
- **Budget Adjustment (BD03/BD3)**: Current fiscal year only budget adjustments typically in the non-appropriated accounts.
- **Budget Organization**: The department vested with revenue and expenditure authority.
- **Budget Period**: Corresponds to the month of the fiscal year (e.g., July = 01; August = 02; June = 12). Budget Period 14 is a lapse period for transactions and adjustments that happen outside of the fiscal year.
- **Capital Expenditure Accounts**: Accounts starting with 715XX for durable expenditures (library books, permanent improvements or equipment in excess of $5,000). See Accounting Website for accounting and dollar value guidelines.
- **Direct Expenditure Accounts**: Non-salary accounts (7xxxx). AKA, “Operating Expenses”.
- **Effective Date**: The date that a change takes effect in the Banner system.
- **Employee class (E-Class)**: Used to identify groups of employees for reporting purposes, salary ranges, and mass salary adjustments. Civil Service Bi-weekly or Exempt, Faculty, Administrative and Professional (A&P) and Union Groups (carpenters, police, AFSCME, etc.).
- **Encumbrance**: The amount that is contracted to be paid as soon as goods or services are rendered. (e.g., the amount of an open purchase order; or, the amount an employee is contracted to be paid based on their rate and how many working hours are remaining in the fiscal year).
- **Labor Distribution**: The department paying for a position.
- **Lapse Period Budget Bump (BD09/BD9)**: This represents a budget increase to the current year budget **for prior year expenditures which will be paid during the current year**. These lapse period payments typically occur within a few months after the prior fiscal year end.
- **NBAJOBS ("JOBS")**: The Banner form used by HR to enter employee contract information.
- **NBAPBUD ("PBUD")**: The Banner form used by the Budget Office to enter original and revised position budget data.
• **Non- Appropriated Funds**: Ledger 2 (Local Funds), Ledger 3 (Auxiliary/Revenue Bond Funds), Ledger 4 (Not used), Ledger 5 (Gifts/Grants), Ledger 6 (Foundation Funds), Ledger 7 (Plant Funds), Ledger 8 (Agency Funds).

• **Non-Base Transfers (BD04/BD4)**: These are one-time transfers to adjust budget authority for the current year only. An example of a non-base budget transfer is moving 61000 personnel reserves to cover overload expenses in 61154/61155 accounts.

• **Original Budgets (BD01/BD1)**: The BOT approved budget scaled down to the org level. For ledger 1, this constitutes the prior year budget with base adjustments. For ledgers 2 and 3, budgets are developed by the VP’s in collaboration with the Budget Office.

• **Position Class Code--P-Class**: This code is used to group positions within an E-Class based upon employee skills and position group. Banner Position Class codes are used for Integrated Post-Secondary Data System (IPEDS) reporting.

• **Personnel Accounts**: Salary and wage accounts (6xxxx).

• **Personnel Date**: on NBAJOBS, the date that a personnel adjustment should have taken effect. (Personnel adjustments include wage adjustments, labor expense distribution changes, retirement, and termination.)

• **Transaction Date**: The date the transaction posted in finance.

• **Waiver Accounts**: Accounts starting with 79XXX (excluding 793XX-matching, 796XX-indirect cost, 797XX-admin fee/depreciation, and 799XX-transfers). Waiver expenditures should be netted against revenues

• **With FOS**: Commonly seen on Argos report names. The FOS stands for “Fund Org Security”, which means that if you don’t have official access/need to view certain Funds and Orgs, you won’t be able to run reports and queries for those orgs.

• **Work Organization**: The organization responsible for a position.