

Banner Budget Approval Routing Procedure

FRS Subcodes = Banner Account Codes

FRS Account=Banner Fund/Organization Codes

Operating/General Fund Revenues	All general fund revenue budgets. These are typically budgets for tuition, mandatory fees and other general fund budgets.
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E&G/Auxiliaries	
Departmental Revenues Account Codes	Any budget transaction involving a departmental revenue account codes. These are typically budgets for course fees, training service fees, conference fees, Summer O fees, and etc.
<\$2,500	Fund/Organization should have earned surplus revenue balance available to transfer budget to an expense account code.
> \$2,500	
Salaries/Fringe Account Codes	Any budget transaction involving salary and/or fringe benefit account codes.
Operating Account Codes	Any budget transaction involving only non-salary and/or fringe benefit account codes. Restrictions will be placed on transfers from general funded scholarship/waiver/discount fund/organization codes.
<\$5,000 within same Fund/Org	Transfers within the same Fund/Organization combination (Banner) or within the same account (FRS).
<2,500 within same VP area	Transfers within the same Vice President's area.
Other Transfers	Transfers between other area, not addressed above.

Grants & Contracts	If Grants and Contracts, funding agency must provide authorization for all transfers.
Original Grant Budget	Sponsored Programs Routing Document from the grant proposal is used to support the original budget entry. All required approvals are included on this routing document. No additional approvals required, if awarded budget does not deviate from proposed budget. If original awarded budget deviates from the proposed budget, routing will be through all organizational levels.
Salaries/Fringe Account Codes	Any budget transaction involving salary and/or fringe benefit account codes.
Operating Account Codes	Any budget transaction involving only non-salary and/or fringe benefit account codes.
Indirect Costs Budget	Any budget transaction involving indirect costs account codes.

Murray State University		Proposed changes highlighted in Yellow								
Budget Approval Routing Procedure										
Effective July 1, 2008 (Banner)										
		Banner Budget Approval Procedure								
		Account Manager	Chair	Dean/Director	VP	Grants Accounting	Plant Accounting	Accounting Director	GL Accounting Mgr	Budget Director
Operating/General Fund Revenues					x			x		x
E&G/Auxiliaries										
	Revenues(will be based on expense account code)									
	< \$2,500	x	x							x
	> \$2,500	x	x	x	x					x
	Salaries/Fringe account codes	x	x	x	x					x
	Operating account codes (supplies/materials/travel/capital)									
	<\$5,000 within same fund/organization	x								x
	<\$2,500 within same VP area	x	x	x						x
	Other operating account code transfers	x	x	x	x					x
	Scholarship account codes	x	x	x	x			x		x
Grants & Contract Restricted										
	Original Grant Budget	x	x	x	x	x		x		
	Salaries/Fringe account codes	x	x	x	x	x		x		
	Non-Salary/Fringe account codes	x	x			x				
	Indirect Cost Budget	x	x			x				
Donor Restricted										
	Salaries/Fringe account codes	x	x	x	x	x		x		
	Non-Salary/Fringe account codes	x	x			x		x		
Plant Funds										
	Scope is based on renovation/capital construction request form. This procedure is for approvals related to other budget transactions or scope changes.									
	Renovation Account Changes	x			x		x			
	Capital Construction Account Changes	x			x		x	x		