Budget Journals are to be approved within 24 hours from the time they are entered into workflow, assuming they are correct.

New Expectations:
- DBA/CBAs may only enter Budget Journals once a week on Thursdays. Then PBO will then approve/post every Friday.
  - Exceptions:
    - If the EOM falls on a Thursday or Friday, then the PBO will send out correspondence prior to letting the DBA/CBAs know of a new due date. This should only affect the last week of the month and all others will maintain the Thursday/Friday schedule.
    - If the PBO denies a Thursday entry, then the DBA/CBA can make corrections and resubmit by 4 pm Friday.
- DBA/CBAs must combine the budget journals, as applicable. If they submit multiple journals that could have been combined then the PBO will deny it.
  - DBA/CBAs should only use one documentation number in the header and line description.
- The backup documentation will maintain the same requirements- must not be older than 24hrs/1 business day than when the journal was created.

The “Budget Journal Workflow Procedures” has specific information for entering and approving Budget Journals. The steps to follow are:

- Review each budget journal on the worklist along with the supporting documentation.
- Select an Approval Action for the budget journal on the Approval tab.
- Post the Budget Journal. If the budget journal fails to post it will return a status of “V”. A status of “V” indicates there is not sufficient BBA to process the budget journal. Print the budget journal and resolve the amount-based error with the department.
- Enter a journal entry, immediately following the posting of the budget journal, if the budget journal transfers the budget between cost centers. Submit the Journal Entry into the workflow for processing. See “GL Journals for Budget Journal Transfers across Cost Centers” for details.

The following are items to check before approving a budget journal. If these criteria are not met, deny the budget journal with an explanation of the reason. If the criteria are met, then approve and post the budget journal.

- Budget Header tab
  - Check the Date, Fiscal Year, and Period. Make sure the date is within the current month (i.e., not a backdated budget journal).
  - Check the Ledger Group.
  - Check Budget Entry Type – Original or Adjustment.
    - Original (Base) entries are made mainly for permanent position changes. In rare instances, other base changes are made but must be approved by the Budget Office first.
  - Check the Long Description
    - A 9-character department journal number (ex. C0078BXXX) should be the first information in the budget header description box and should match the number in the description of each line on the Budget Lines page.

- Budget Lines tab
Budget journals must be balanced. If revenue is increased, expense must be increased or revenue decreased.

- The budget journal must be balanced (Debits=Credits) on an ORG or between REVEST/ORG.
- Budget cannot be transferred across funds. Exceptions to this rule are those funds transferred from Ledger 1 to Ledger 7 and vice-versa, and possible transfers across Ledger 4 cost centers.
- Budget Accounts (nodes) with “B5xxx” can be used only with the ORG or PROJ_GRT ledger groups.
- Budget Accounts (nodes) with “B4xxx” can be used only with the REVEST ledger group.
- The use of Fund, Department ID, Program, and Project/Grant ID must be a valid combination. To ensure this, Speed Type must be used to create the Budget Journal (although this number will not appear on the budget journal).
- A 9-character department journal number (ex. C0078BXXX) should be the first part of the information entered in each line description and should match the number on the Budget Header tab.
- “Original” budget journals must not have pennies in the amounts.

**Documents tab**

- There must be enough budget in the budget account (node) on the cost center to transfer from. This entry must be supported by the 1074.1 report.
- There must be proof of income for increasing the revenue budget.
- Check to make sure there is enough BBA on the backup documentation to cover the transactions.
- **Backup Documentation:**
  - Should be no older than 24 hours/1 business day from when the journal is created.
  - Is run through the current period/year.
  - ORG – 1074.1 or 1063 for the cost center decrease; 1033A if budgeting Fund Equity.
  - REVEST (non B4035) – 1074.1 showing the received revenue.
  - REVEST (B4035) – 1033A (Unbudgeted Fund Equity with Expense/Revenue Budget).
  - ORG and/or REVEST (new) – Documentation showing funds are forthcoming and/or a copy of the check.
  - PRJMST_EXP – The backup is attached to the Proj Grt budget journal.
  - PROJ_GRT – 1074.1 for the cost center decrease; 1033A when budgeting Fund Equity.
  - We can budget anticipated revenue, if the department includes a justification.
  - For original budget journals, make sure there is enough “Base” budget for the transaction, not just enough BBA.

**Approval tab**

- Faculty Salary cost centers must be routed to Julie Edwards for approval before being approved by the Budget Office.

All budget journals that transfer funds between cost centers require a GL Journal Entry. (Exceptions: All 1XXX – except 1008). See “GL Journals for Budget Journal Transfers across Cost Centers” for further information.