

# Financial Review and Analysis Guide

This guide includes tips and best practices for performing Financial Review and Analysis Procedures. The Chief Business Officer for each school, college, or administrative unit may provide personnel with responsibilities for financial approval, monitoring and review, any specific or additional guidelines for the conduct of these procedures and expectations of consistency across their unit.

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## Part I: Transaction Level Review and Approval

Instruct initiators to perform a budget pre-check and edit when entering Budget Journals/Transfers. This helps to prevent budget checking errors as the budget journal/transfer moves through workflow/approval. See [Creating an Online Budget Journal](#) and [Creating a Budget Transfer](#) for more information how to perform the pre-check and edit.

The following is guidance is for approvers as they review transactions and submit them to the next level in workflow. This guidance applies to personnel with approver roles for expense, spend and journal transactions. This does not apply to Reports-To approvers.

### General Guidance for Approvers

The approval step is not a rubber stamp. Do not approve a transaction just because the person before you has approved. As an approver, you are confirming to the best of your knowledge, that the transaction is appropriate, accurately classified with correct chartfields, and complete with respect to substantiating documentation (attachments).

Identifying and correcting errors prior to approving the transaction is critical. Otherwise the transaction will need to be returned to your business office for resolution and this creates re-work and processing time delays. Approvers should consult with their Chief Business Officer if they have questions about performing these responsibilities.

- Does the transaction comply with applicable policies? Is there anything unique about the transaction that should be reviewed? Do I need to ask any questions or consult with my unit's business office on this transaction?
- If attachments are included, do they agree to the information on the transaction?
- Are attachments missing? Are the attachments readable?
  - If they are missing or cannot be read, use the "pushback" function to have the initiator add or correct the attachments.
  - Would addition of an attachment better support the transaction and should it be added before approving?
- Are there comments from approvers prior to me that I need to consider?
- Is the information on the individual lines of the record reasonable and are the accounting details correct?
  - Are the amounts reasonable and are the correct funds identified (i.e. are the chartfields correct)?
  - Is the combination of the chartfields correct?
  - Are there chartfields that should not be included on the transaction?
  - If the transaction is related to a project or grant, is the correct PC Bus Unit, Project ID, and Activity code included, if applicable?
  - Should any ChartField1 value or Operating Unit value be included or excluded?
- Is funding available from the source(s) on the accounting lines? Do I need to check any budget balances? How would I do this?
  - The Chartstring Budget Detail Report in UGA Budget Management
  - The query UGA\_KK\_DEPT\_EXP\_REV\_BALS in UGA Financial Management shows both expense and revenue budgets

- UGA\_KK\_BUDGET\_BALANCE in UGA Financial Management show expense budgets only
- The Budget Status Report Cube in the Data Warehouse.
- Do I need additional information before proceeding with the approval? If so, use the Hold function and include a comment. Continue processing after you receive the necessary information.
- Do I need to add any comments as an approver? If the transaction information including attachments provides a clear and complete picture, then no. If there is additional information to provide that substantiates your approval, include those comments.

Additional Guidance for Expense Approvers – Information on [Approving a Travel Authority and an Expense Report](#) (travel and other employee expense reimbursements) as an “Expense Manager” is available in the OneSource Training Library. In your role as Expense Approver/Manager, also consider:

- Are the travel estimates on the Travel Authority (TA) reasonable?
- Did the Reports-To Supervisor make any comments on their approval that I should consider when reviewing as an Expense Manager?

Additional Guidance for Spend Approvers – Information on [Approving Payment Requests and AP Journals](#) is available in the OneSource Training Library.

Additional Guidance for Journal Approvers – Information on [Approving GL and Budget Journals](#) is available in the OneSource Training Library. In your role as Journal Approver, also consider:

- Consistent use of fund and class codes and beware of crossing funds. The [COA Code Structure](#) document in the Training Library is a great resource that explains the correct structure and how to avoid errors. (This document can also be accessed from the [Understanding the Chart of Accounts](#) document in the Training Library.)
- For budgets, was a transfer or journal used correctly?
  - If funds exist, use a **transfer**.
  - If you are creating new funds, use a **journal** (example: Departmental Sales and Services).
  - [Working with Budget Journals \(or Budget Amendments\)](#) in the Training Library offers a great walk-through of the budget journal process.
  - If a journal was used and it should be a transfer, you do not have to deny the transaction and start over. However, you should take the opportunity and work with the person who initiated the transaction to ensure they know the difference for future use.
- For Budget Transfers and Journals, make sure these rules are followed to reduce budget checking errors:
  - The Budget Header line should always use Ledger DEPT\_REV for revenue budget adjustments (account codes 4xxxxx on the Budget Lines)
  - The Budget Header line should always use Ledger DEPT\_CHILD for expense budget adjustments (account codes 500000 and up on the Budget Lines)
  - You cannot combine DEPT\_REV and DEPT\_CHILD on one journal
  - Mark all budget transactions adjustment; never original
- GL Journals for Intra-University charges (formerly referred to as eTicket) may cross funds. For example: The Entomology department uses general funds from Fund 10500 to pay the Georgia

Center for an activity that creates Departmental Sales revenue to the Georgia Center in Fund 14000.

## **Part II: Routine Monitoring**

Chief Business Officers should provide specific guidance and expectations to staff with respect to routine monitoring responsibilities and are responsible for determining if daily, weekly, or some other frequency of routine monitoring or analysis is necessary to assess the reasonableness and accuracy of financial transactions.

Performing routine monitoring allows business officers, managers, accountants and other responsible parties with the ability to track the status of transactions and take appropriate actions to ensure that they are being processed in a timely and accurate manner.

Personnel assigned these responsibilities may use the following guidance as well as any additional directions from their Chief Business Officer.

The following queries are currently available in UGA Financial Management System to view the status of transactions. Definitions of status codes The OneSource team is working to determine what other tools can be available to users to easily view and act on this information other than running separate queries. OneSource will provide additional information on those tools as soon as they are available.

To Track Budget Errors/Exceptions, run this query daily to stay on top of errors and correct them as quickly as possible. See additional recommendations for working errors in appendix A:

- UGA\_KKE\_BUDGET\_CK\_ERRORS. This query will provide you with error status on all transaction types other than Purchase Orders. It currently includes prompts with wildcard functionality for dept ID, fund, class and project. Additional prompts will be added to the query.
- This query will return the transaction ID (voucher, Journal, or Expense Report), the budget exception type and other core data elements.
- You can then view the transaction with the following navigation:
  - Expense Reports: Main Menu > Travel and Expenses > Expense Report > View
  - Budget Journals: Main Menu > Commitment Control > Budget Journals > Enter Budget Journals > Find an Existing Value. After selecting the Journal you'd like to view, from the Budget Lines tab, Find the "Approval Header Status" link (upper right hand side) and click it to view the Approval Chain.
  - Budget Transfers: Main Menu > Commitment Control > Budget Journals > Enter Budget Transfer > Find an Existing Value. After selecting the Transfer you'd like to view, from the Budget Lines tab, Find the "Approval Header Status" link (upper right hand side) and click it to view the Approval Chain.
  - GL Journals: Main Menu > Journals > Journal Entry > Create/Update Journal Entries > Find an Existing Value. After selecting the Journal you'd like to view, from the Approval Tab you can view the Approval Status and Chain.
  - Vouchers: Main Menu > Accounts Payable > Review Accounts Payable Info > Vouchers > Document Status > Find an Existing Value. After selecting the Voucher Document you'd like to view, you'll see the Voucher Document Status Screen for the Voucher status. By selecting the DOC ID field, you can also view the payment status.

Some specific Travel Authority and Expense Report Queries:

- UGA\_TE\_DEPARTMENT\_REPORT query provides both TA and Expense report information based on Department ID and date range. Wildcards are available.

A specific Payment Requests Status Query:

- UGA\_AP\_PAYMENT\_REQ\_DEPARTMENT will provide status of payment requests, by Department ID. OneSource will be adding prompts for dept, date range, and payment status, etc.

Specific Budget Journals and Transfer Status Queries:

- Queries are under development.

Specific GL Journal Status Queries:

- Queries are under development.

Units may also want to consider monitoring transactions for other criteria, such as:

- Transactions above certain dollar thresholds
- Processing Volumes
- Transactions in Pending Status. Are they legitimate transactions and will they move forward?
- Transactions expected, but not yet initiated
- Review for rejected transactions
- Review of transactions on certain chart fields or account codes

Adjustments or corrections of omissions, errors, or unusual items found during the review should be corrected in the Financial system. They will be entered as the appropriate transaction type and approved by responsible parties prior to the following month end (or by June 30<sup>th</sup> if discovered in June).

**Part III: Monthly Review of Budget Status**

A budget status review should be performed monthly. To perform this review, departments can use the budget status report (BSR), project status report or a similar report from the University's reporting tools which reflects the amended budget, encumbrances, and actual transactions posted to the University's financial system. The school/college/unit chief business officer will determine the scope and responsible parties to perform this review.

Considerations for this review include:

- An overall budget to actuals review of revenues and expenditures to identify overdrafts and unexpected budget balances, including Identification of causes for unexplained variances between budgets to actuals based on expectations and known factors.
- Reasonableness review:
  - Do transactions appear reasonable, including transactions originating from other departments?
  - Are the transactions expected for the given fund or department or other chart string element?
  - Do transactions appear to be appropriate for the chart string used?

Chief Business Officers are responsible for ensuring performance of these reviews and determining how the reviews should be conducted and by whom. This includes written guidance and expectations of

performance to individuals given review assignments. Chief Business Officers may at their discretion implement additional reviews and analysis to ensure reasonableness and accuracy of financial transactions or to assist management with decision making. Examples include: trend analysis, ratio analysis, variance analysis, review of transactions meeting dollar thresholds or risk characteristics, and year over year comparisons.

Reporting Tools Available to Assist with Monthly Review

Name	Type	Platform	Timing	Why use?	Access
UGA_KK_DEPT_EXP_REV_BAL or UGA_KK_DEPT_BUDGET_BALANCE	Query	Financial Management	Real time budget checked transactions	Provides a basic view of budget-related balances	<a href="#">Training Library Topic: Viewing Budget Balances</a>
Budget Status Report (paginated)	Report	Data Warehouse	Prior day budget checked transactions	Presents budgets and balances by a single department	<a href="#">Training Library Topic: Running the Budget Status Report (BSR)</a>
Budget Status Cube	Pivot Table	Data Warehouse	Prior day budget checked transactions	Presents budgets and budget balances in an Excel format with full pivot table functionality. Includes transaction details.	<a href="#">Training Library Topics: Data Warehouse</a>  <a href="#">Data Warehouse Links: How to use a Cube</a>
Business Management WorkCenter Queries	Query	Financial Management	Transactions in various stages of entry and approval	Real time views of pre and post budget checked transactions and their current status	<a href="#">Training Library Topics: Introducing the Business Management Workcenter</a>
Budget Overview Inquiry Screen	Inquiry Page	Financial Management	Real time budget checked transactions	Searchable inquiry page that allows users to enter criteria	<a href="#">Training Library Topic: Using the Budget Overview Tool</a>
Quarterly Amendment Review	Report	Budget Management	Prior day budget checked transactions	Presents budget and budget balances for entire departmental hierarchies.	<a href="#">Training Library Topic: Running the Quarterly Amendment Review Report</a>

# Appendix A

## Recommended Approach to Identify and Resolve Budget Checking Errors

### Monitor and review budget checking errors on transactions

Units should monitor and review budget checking errors on transactions to keep transactions moving through workflows and posting to the Financial System in a timely manner. This monitoring could be needed daily depending on the volume of the unit's transactions. As month end and fiscal year end approaches, the resolution of budget checking errors to allow transactions to post in a timely manner becomes more critical to ensure accurate and appropriate accounting and reporting. The following guidance provides information and tools to assist with resolving budget checking errors. Additional information will be provided as queries and other tools are developed.

### Determine where funds are budgeted

Sources to identify budgeted funds:

- *Chartstring Budget Detail* report from the UGA Budget Management System
- *UGA\_KK\_DEPT\_EXP\_REV\_BALS* query from the UGA Financial Management System

The *UGA\_KK\_DEPT\_EXP\_REV\_BALS* query contains prompts that allow users to run the query with or without chartfield filters. The % wildcard allows for searches that begin with, end with, or contain certain values. For example, to view an entire division, enter the first few digits of the department number in the department prompt. For example, 19% entered in the department prompt will display expenditure and revenue budgets for the College of Arts & Sciences. To view a specific department, enter the full eight digit department number in the department prompt.

This query reflects budgeted expenditures, encumbrances, actual expenditures, and budget balance by chartstring. Also, budgeted revenues, recognized (actual) revenue, and budgeted revenues less recognized revenue by chartstring.

Query results can be downloaded to Excel where the data can be filtered or used in a pivot table.

Dept	Department Description	Budget Reference	Fund	Program	Class	Oper Unit	ChartField	PC Data Unit	Project	Active	Account	Account Description	Expenditure Budget	Encumbrance	Expenditure	Budget Balance	Revenue Budget	Recognized Revenue	Rev Budget Less Recogn Rev
1	19510001	CHEM Expense	2019	10000	11100						511100	Salaries-Regular Faculty	1,474,314.00	1,474,314.00	0.00	0.00	0.00	0.00	0.00
3	19510001	CHEM Expense	2019	10000	11140						511100	Salaries-Regular Faculty	490,689.00	490,689.00	0.00	0.00	0.00	0.00	0.00
4	19510001	CHEM Expense	2019	10000	12400						511100	Salaries-Regular Faculty	1,974,173.00	1,974,173.00	0.00	0.00	0.00	0.00	0.00
5	19510001	CHEM Expense	2019	10000	11100						521100	Salaries-Professional/Admin	112,575.00	112,575.00	0.00	0.00	0.00	0.00	0.00
6	19510001	CHEM Expense	2019	10000	11140						521100	Salaries-Professional/Admin	410,967.00	410,967.00	0.00	0.00	0.00	0.00	0.00
7	19510001	CHEM Expense	2019	10000	12400						521100	Salaries-Professional/Admin	254,101.00	254,101.00	0.00	0.00	0.00	0.00	0.00
8	19510001	CHEM Expense	2019	10000	11100						522100	Salaries-Staff	60,797.00	60,797.00	0.00	0.00	0.00	0.00	0.00
9	19510001	CHEM Expense	2019	10000	11140						522100	Salaries-Staff	139,443.00	139,443.00	0.00	0.00	0.00	0.00	0.00
10	19510001	CHEM Expense	2019	10000	12400						522100	Salaries-Staff	47,230.00	47,230.00	0.00	0.00	0.00	0.00	0.00
11	19510001	CHEM Expense	2019	10000	11140						524100	Salaries-Student Assistants	17,315.00	0.00	0.00	17,315.00	0.00	0.00	0.00
12	19510001	CHEM Expense	2019	10000	11100						550000	Pers Svcs Fringe Ben (Bud)	507,465.00	0.00	0.00	507,465.00	0.00	0.00	0.00
13	19510001	CHEM Expense	2019	10000	11140						550000	Pers Svcs Fringe Ben (Bud)	382,560.00	0.00	0.00	382,560.00	0.00	0.00	0.00
14	19510001	CHEM Expense	2019	10000	12400						550000	Pers Svcs Fringe Ben (Bud)	653,875.00	0.00	0.00	653,875.00	0.00	0.00	0.00
15	19510001	CHEM Expense	2019	10000	11140						700000	Op Supplies & Expenses	92,553.00	0.00	0.00	92,553.00	0.00	0.00	0.00
16	19510001	CHEM Expense	2019	10000	11140						714100	Supplies and Materials	0.00	0.00	91.99	(91.99)	0.00	0.00	0.00
17	19510001	CHEM Expense	2019	20200	11100	6701B					485700	Private Gifts-NonCapital	0.00	0.00	0.00	0.00	4,170.44	0.00	4,170.44
18	19510001	CHEM Expense	2019	20200	11100	6701B					700000	Op Supplies & Expenses	4,170.44	0.00	0.00	4,170.44	0.00	0.00	0.00
19	19510001	CHEM Expense	2019	20200	11100	6739M					485700	Private Gifts-NonCapital	0.00	0.00	0.00	0.00	2,619.22	0.00	2,619.22
20	19510001	CHEM Expense	2019	20200	11100	6739M					700000	Op Supplies & Expenses	2,619.22	0.00	0.00	2,619.22	0.00	0.00	0.00
21	19510001	CHEM Expense	2019	20200	11100	67329					485700	Private Gifts-NonCapital	0.00	0.00	0.00	0.00	19,416.07	0.00	19,416.07
22	19510001	CHEM Expense	2019	20200	11100	67329					700000	Op Supplies & Expenses	19,416.07	0.00	0.00	19,416.07	0.00	0.00	0.00
23	19510001	CHEM Expense	2019	20200	11100	6733I					485700	Private Gifts-NonCapital	0.00	0.00	0.00	0.00	2,107.26	0.00	2,107.26
24	19510001	CHEM Expense	2019	20200	11100	6733I					700000	Op Supplies & Expenses	2,107.26	0.00	0.00	2,107.26	0.00	0.00	0.00

## **Determine where budget checking errors exist**

UGA Financial Management System query UGA\_KKE\_BUDGET\_CK\_ERRORS was developed to identify budget checking errors by chartstring on budget journals, budget transfers, general ledger journal entries, travel expense reports and accounts payable vouchers. As more transactions are processed, other types of budget checking errors may be revealed.

This query reflects the following fields at the time the query was run. Please keep in mind that as transactions are processed, new budget checking errors may occur after this query was last run. Budget checking occurs in real-time and this query can be used multiple times during the day to pick up those real-time budget checking errors as needed.

**Transaction Date** – the query is sorted by this field from oldest budget checking error to the newest  
**Ledger Group** – the commitment control ledger related to the budget checking error. Ledger groups are:

- DEPT\_PRNT - parent budget for non-project/grant related expenditures
- DEPT\_CHILD - child budget for non-project/grant related expenditures
- DEPT\_REV - revenue budget for non-project/grant related revenues
- PROJ\_PRNT - parent budget for project/grant related expenditures
- PROJ\_CHILD - child budget for project/grant related expenditures

**Transaction Type** – identifies the type of document with a budget checking error. Transaction types are:

- GL\_JOURNAL - general ledger journal entry
- GL\_BD\_JRNL - commitment control budget journal or budget transfer
- EX\_EXSHEET - travel expenditure report
- AP\_VOUCHER - accounts payable voucher

**Exception Type** – budget checking error number

**Budget Exception** – description of the budget checking error number. Examples are:

- *No Budget Exists*: no budget exists for the ledger group and chartstring listed (you have not set a budget yet)
- *Spending Authority Over Budget*: generally seen when the spend or revenue transaction will change the budget. For example, an expenditure credit, when no actual expenditure exists on the chartstring to offset the credit, will cause an error with the budget balance. Budget=\$100, Actual Expenditures=\$20, Expense credit=-\$50, would create a Budget Balance=\$130, which is over the initial budget of \$100.
- *Exceeds Budget Tolerance*: transaction exceeds the amount budgeted for the ledger group and chartstring (you are trying to spend more than you have budgeted)

**Voucher** - voucher ID with the budget checking error

**Voucher Line Number** – line number on the voucher with the budget checking error

**Voucher Distrib Line** – distribution line number on the voucher with the budget checking error

**Journal ID** – the general ledger journal entry number, commitment control budget journal number, or commitment control budget transfer number with the budget checking error. See the ledger group to determine if the journal ID is a general ledger journal or commitment control budget journal or budget transfer.

**Journal Line Number** – line number on the journal with the budget checking error

**Expense Report** – expense report number with budget checking error

**Line Number** – expense report line number with budget checking error

**Bud Ref** – budget reference chartfield

**Fund** – fund code chartfield

**Program** – program code chartfield

Class – class chartfield  
Dept – department chartfield  
PC Bus Unit – project costing business unit chartfield  
Project – project chartfield  
Activity – activity ID chartfield  
Oper Unit – operating unit chartfield  
ChartField 1 – chartfield 1 chartfield  
Account – account chartfield

## **Resolving Budget Checking Errors**

**Incorrect Chartstring on Entry:** These transactions are budget checked and cannot be submitted with errors. View the transaction (expense report, journal entry, budget transfer, etc.) with the budget checking error and determine if the correct chartstring was used on the transaction.

**GL Journal:** If an incorrect chartstring is used on a general ledger journal entry, the initiator will receive an error and can correct the chartstring on the journal before submitting. Journal entries must be successfully budget checked before they can be submitted for workflow approval.

**AP Journal Voucher:** If an incorrect chartstring is used on an accounts payable journal voucher, the initiator will receive an error and can correct the chartstring. Journal vouchers must be successfully budget checked before they can be submitted for workflow approval.

**Incorrect Chartstring:** View the transaction (expense report, journal entry, budget transfer, etc.) with the budget checking error and determine if the correct chartstring was used on the transaction.

**Budget Journal/Transfer:** If an incorrect chartstring was used on a budget journal or budget transfer, the initiator should correct the chartstring on the budget journal or budget transfer. The initiator of a budget journal or budget transfer should always process a budget pre-check prior to submitting the journal for approval and resolve budget checking errors. If the budget journal or transfer has already been submitted for workflow approval, the approver should deny the journal with comments for the initiator to correct the chartstring.

**Payment Request:** If an incorrect chartstring was used on a payment request, the chartstring should be corrected on the payment request if it has not reached the voucher stage. If the payment request has reached the voucher stage and has been approved by UGA Central AP, the chartstring can only be corrected by UGA Central AP. Units should notify UGA Central AP of the correct chartstring. The voucher will be re-budget checked when the batch budget checking process runs.

**Expense Report:** If an incorrect chartstring was used on an expense report, the initiator should correct the chartstring. If the expense report is submitted for workflow approval and a budget checking error is identified, the approver should push back the expense report to the initiator so the chartstring can be corrected. If the expense report has received all the necessary approvals, including UGA Central AP Travel approval, the chartstring can only be corrected by UGA Central AP Travel. The correct chartstring should be given to UGA Central AP Travel so the expense report can be corrected. The expense report will be re-budget checked when the batch budget checking process runs. The Query *UGA\_TE\_DEPARTMENT\_REPORT* provides current expense report details. Errors appear in the Budget Status column.

**Budget funds need to be added:** If the chartstring used on the transaction is correct, determine if funds need to be budgeted for the chartstring. If so, a budget transfer or budget journal will need to be processed.

**GL Journal:** After funds have been budgeted, general ledger journal entries must be manually re-edited which will edit and budget check the journal. After a successful budget check, the journal can be re-submitted for workflow approval.

**Budget Journals/Transfers:** After funds have been budgeted, budget journals and budget transfers should be manually pre-budget checked. After a successful pre-budget check the budget journal or budget transfer can be submitted for workflow approval.

**All others:** After funds have been budgeted, Vouchers, AP Journal Vouchers, and Expense Reports will be re-budget checked automatically when their batch budget checking process runs. There is no additional action needed by the department or unit.

**Budget Transfer errors:** If the budget checking error is on a Budget Transfer, determine if the transfer is attempting to move budget off of a chartstring where budget does not exist. If no funds are budgeted for a particular chartstring, then funds cannot be moved off of that chartstring. Other things to keep in mind related to budget journals and transfers:

- Funds cannot cross on a budget transfer journal. For example, you cannot transfer budget funds out of fund 10000 and into fund 10500.
- Ensure the class code is appropriate and matches the fund code.
- Revenue cannot be budgeted (ledger DEPT\_REV) with expenditures (ledger DEPT\_CHLD) on the same budget journal or budget transfer. Only one budget ledger may be used per budget journal or budget transfer

**Project Budget Errors:** Resolving budget checking errors on the PROJ\_PRNT and PROJ\_CHILD ledgers need to happen in partnership with:

- Sponsored Project Administration (SPA) if the project ID begins with an 'R' or 'S'
- Capital Budgets Office if the project ID begins with a 'C'
- Central Accounting Office if the project ID begins with a 'N'

## **Additional Information**

The DEPT\_PRNT budget ledger, for non-project/grant related expenditures, is set as the control budget ledger. The chart below reflects the control chartfields by fund. In addition, the roll-up of budgets into Control Departments is used on all Funds also utilizing Department. Departments can be Control only, Transaction only or Control/Transaction.

<b>Fund(s)</b>	<b>Control Chartfields</b>
10000 through 11390	Budget Reference, Fund, and Department
11600 through 16000	Budget Reference, Fund, and Department
20200	Budget Reference, Fund, and Class
20300	Budget Reference, Fund, and Class
20400	Budget Reference, Fund, and Department
20500	Budget Reference, Fund, and Class

Query *UGA\_KK\_TRANS\_DEPTS* provides a listing of departments and indicates if the department is a transactional and control department or a transactional only department. For departments that are transactional only, the control department is listed. The *Department Tree* report in UGA Budget Management system is another option.

**Prior Fiscal Year:** A list of the legacy encumbered travel authorities is posted on the OneSource web site in the Fiscal Year 2018 Year-End Resource Page. The legacy travel authorities are broken down into two categories – travel authorities on non-sponsored chartstrings and travel authorities on sponsored chartstrings. **The chartstring includes the budget reference chartfield value that should be used when completing an expense report against a legacy travel authority.** If the expense report, for a non-sponsored chartstring, is for an amount in excess of the travel authority, the excess should be charged to a chartstring using budget reference 2019.

**All budget checking errors must be resolved before month end and are the responsibility of the department or unit managing those funds.**