

How to Resolve a Cash Deficit in Banner Finance

Intended Audience

Typically cash deficits are addressed by college budget officers or other authorized budget authorities who already have access to Banner Finance. Please refer to the [Banner Security Provisioning Form](#) if access is needed.

How to Identify a Cash Deficit

1. Look in Banner Finance using form FGITBAL to view the general ledger (see Exhibit A below)
2. Monitoring – EWU Treasury Management may contact you if any cash deficits are identified

How to Resolve a Cash Deficit

1. Original budgeted fund transfers – have these been posted (use Banner Finance form FGIBDST to look at Account 83300)?
2. Review the balance sheet
 - a. Look for any uncollected accounts receivable (Account 13xxx)
 - b. Have prior year balances rolled forward (this is specific to fiscal year-end close, and the prior year general ledger cash balance needs to be considered in addition to the current year)?
3. Review posted transactions using Banner Finance admin page FGIBDST
 - a. Are there missing revenues or contributions?
 - b. Are there unexpected expenses or transfers?
 - c. Are there any posting errors?
4. Transfer expenses to another Index (if possible) using the [Online Journal Voucher Form](#)
5. Request a non-budgeted fund transfer using the [Online Fund Transfer Form](#)
6. Contact Spencer Miller in Treasury Management for further assistance
 - a. Spencer Miller – Treasury Analyst
Phone: 509.359.6815
Email: smiller31@ewu.edu

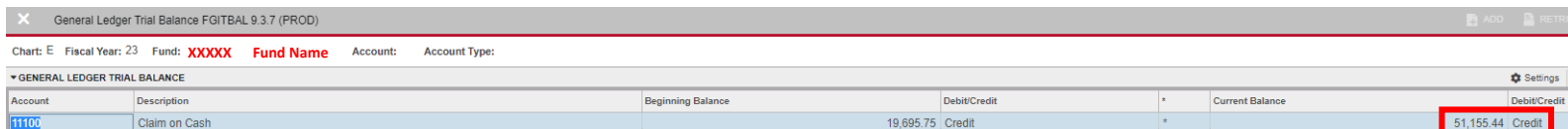
Expectation for Resolving a Cash Deficit

Treasury Management anticipates the cash deficit will be resolved before the end of the following fiscal period. If the cash deficit is not planned to be resolved within this timeframe, please provide an explanation and anticipated resolution date to Spencer Miller.

Possible Exception for New Programs

New programs may incur expenses in early-stage development with revenues not being recognized until a later fiscal period (mismatch in timing of expenses and revenues). In this case, please provide the anticipated revenue flows and timing to Spencer Miller.

Exhibit A:



The screenshot shows a web application window titled "General Ledger Trial Balance FGITBAL 9.3.7 (PROD)". Below the title bar, there are fields for "Chart: E", "Fiscal Year: 23", "Fund: XXXXX", "Fund Name", "Account:", and "Account Type:". The main content area displays a table with the following columns: "Account", "Description", "Beginning Balance", "Debit/Credit", "Current Balance", and "Debit/Credit". The table contains one row for account 11100, described as "Claim on Cash". The "Beginning Balance" is 19,695.75 with a "Credit" indicator. The "Current Balance" is 51,155.44 with a "Credit" indicator. A red box highlights the "Current Balance" value, and a red arrow points to it from the text below.

Account	Description	Beginning Balance	Debit/Credit	Current Balance	Debit/Credit
11100	Claim on Cash	19,695.75	Credit	51,155.44	Credit

Cash deficit is indicated by a credit balance in Account 11100