

TENNESSEE STATE UNIVERSITY

BUDGET OFFICE

Completing a Budget Revision

Using *Self Service* or *Internet Native Banner Finance*, you can check account numbers 73000 through 79000 to see your available balance. Balances for salary savings in vacant positions are checked by specific position numbers. Inquiries for the balance in vacant positions should be directed to the Budget Office, preferably by email.

Quick Tips

- When contacting the Budget Office regarding salary savings in vacant positions, please be ready to provide the specific position number upon request.
- When checking the available balance in accounts 73000 through 79000, always use '*Uncommitted*' as the Commitment Type.
- What is the **FOAP**? → **F**und-**O**rg-**A**ccount-**P**rogram

EXAMPLE

110001-12345-74000-200
Fund Org Account Program

Organization Title

The Org Title should be the specific name of the Organization. Please do not use '*Administration*' as the title, as this could be a partial title belonging to one of many Orgs. Don't use *Operating* or *Travel* as the Org title, as this is the name of the account being used. See below as a correct example of an Org Title.

EXAMPLE

TENNESSEE STATE UNIVERSITY REQUEST FOR BUDGET REVISION

PHONE NUMBER _____ DATE 6/19/2013
Temporary Budget Revision _____ Permanent Budget Revision _____

Org. Title	Fund #	Org. #	Acct. #	Prog. #	Pos. #	Amount
Dept of TSU	110001	10000	73000	200		
Dept of TSU	110001	10000	74000	200		

Account Codes

Below are the **only** account codes allowed for use on budget revisions

Quick Tip: All account codes beginning with 61XXX are for salaries

61100 – Administrative Salaries	61200 – Faculty/Academic Salaries	61300 – Supporting Salaries
*61310 – Overtime	61400 – Student Salaries	61600 – Professional Support
62000 – Benefits	73000 – Travel	74000 – Operating
75100 – Utilities and Fuel	76100 – Stores for Resale	78000 – Capital Expenses
79000 – Scholarships		

❖ Any entry using a salary account code **MUST** have a position number on the revision

EXAMPLE

TENNESSEE STATE UNIVERSITY REQUEST FOR BUDGET REVISION						
PHONE NUMBER _____			DATE <u>6/19/2013</u>			
Temporary Budget Revision _____			Permanent Budget Revision _____			
Org. Title	Fund #	Org. #	Acct. #	Prog. #	Pos. #	Amount
TSU	110001	10000	61200	200	012345	
TSU	110001	10000	62000	200		
TSU	110001	10000	74000	200		

❖ Specific account codes should not be used on Budget Revisions

EXAMPLE 1

TENNESSEE STATE UNIVERSITY REQUEST FOR BUDGET REVISION						
PHONE NUMBER _____			DATE <u>6/19/2013</u>			
Temporary Budget Revision _____			Permanent Budget Revision _____			
Org. Title	Fund #	Org. #	Acct. #	Prog. #	Pos. #	Amount
TSU	110001	10000	73000	200		\$100
TSU	110001	10000	73200	200		(\$100)

X WRONG!

Same account; 73200 is a specific account code and is already included in the 73000 budget pool total

EXAMPLE 2

TENNESSEE STATE UNIVERSITY REQUEST FOR BUDGET REVISION						
PHONE NUMBER _____			DATE <u>6/19/2013</u>			
Temporary Budget Revision _____			Permanent Budget Revision _____			
Org. Title	Fund #	Org. #	Acct. #	Prog. #	Pos. #	Amount
TSU	110001	10000	73000	200		\$100
TSU	110001	10000	74000	200		(\$100)

✓ **CORRECT!** – From one account code to another

Benefits

- ❖ The account code for Benefits is **62000**. Benefits for permanent positions are **35%** of any salary amount used. Benefits **MUST** follow any salary amount wherever the salary goes, but using the 62000 account code.
- ❖ Benefits must take the same action as the salary being used. If salaries are being DECREASED, then the benefits for those salaries must also be DECREASED, and vice versa.
- ❖ Student salaries (61400 account code) **DO NOT** require benefits. All other salaries **MUST** have benefits on budget revisions.
- ❖ Benefits for temporary employees are **50%**.

EXAMPLE 1

To put \$100 into *temporary* position #012345 for salary:

TENNESSEE STATE UNIVERSITY REQUEST FOR BUDGET REVISION						
PHONE NUMBER _____			DATE <u>6/19/2013</u>			
Temporary Budget Revision _____			Permanent Budget Revision _____			
Org. Title	Fund #	Org. #	Acct. #	Prog. #	Pos. #	Amount
TSU	110001	10000	61600	200	012345	\$100.00
TSU	110001	10000	62000	200		\$50.00
TSU	110001	10000	74000	200		(\$150.00)

Calculation:	61200	Salary	\$100.00
	62000	Benefits (\$100 x 50%) =	+ \$50.00
	74000	Operating (\$100+\$50) =	\$150.00

EXAMPLE 2

Use \$100 in salary savings (from a *permanent* vacant position) to increase Operating account. Notice that benefits follow the salary savings into Operating.

TENNESSEE STATE UNIVERSITY REQUEST FOR BUDGET REVISION						
PHONE NUMBER _____				DATE <u>6/19/2013</u>		
Temporary Budget Revision _____			Permanent Budget Revision _____			
Org. Title	Fund #	Org. #	Acct. #	Prog. #	Pos. #	Amount
TSU	110001	10000	61300	200	012345	(\$100.00)
TSU	110001	10000	62000	200		(\$35.00)
TSU	110001	10000	74000	200		\$135.00
Calculation:			Calculation: 61300 Salary \$100.00 62000 Benefits (\$100 x 35%) = + \$35.00 74000 Operating (\$100+\$35) = \$135.00			

EXAMPLE 3

TENNESSEE STATE UNIVERSITY REQUEST FOR BUDGET REVISION						
PHONE NUMBER _____				DATE <u>6/19/2013</u>		
Temporary Budget Revision _____			Permanent Budget Revision _____			
Org. Title	Fund #	Org. #	Acct. #	Prog. #	Pos. #	Amount
TSU	110001	10000	61400	200	012345	\$100.00
TSU	110001	10000	74000	200		(\$100.00)

Student salary; No benefits needed

- ❖ Besides student salaries, the only other exception to the rule on benefits is when one position is being used to fund another position, **and** they belong to the **same** Org.

EXAMPLE 4

TENNESSEE STATE UNIVERSITY REQUEST FOR BUDGET REVISION						
PHONE NUMBER _____				DATE <u>6/19/2013</u>		
Temporary Budget Revision _____			Permanent Budget Revision _____			
Org. Title	Fund #	Org. #	Acct. #	Prog. #	Pos. #	Amount
TSU	110001	10000	61200	200	012345	(\$100.00)
TSU	110001	10000	61200	200	098765	\$100.00

Same Org; No benefits needed

After completion of a budget revision, the amount in the **TOTAL** box should equal \$0.00. This is how you will know that the totals from your entries balance.

Quick Tip: () ←Parenthesis around the dollar amount means to decrease by that amount.

No parenthesis means to increase by the dollar amount.

When to Complete a Budget Revision

❖ If **after** checking your balance, you need additional funds added to:

- 62000 – Graduate Assistant Credit Awards
- 73000 – Travel
- 74000 – Operating
- 75100 – Utilities and Fuel
- 76100 – Stores for Resale
- 78000 – Capital Expenses
- 79000 – Scholarships (Credit Awards, etc)

❖ Completing paperwork for employee related matters such as:

- Extra Compensation / Extra Service Pay
- *Overtime - Balance can be checked using account code 61310
- Temporary Employees
- Graduate Assistants
- Student Work-Aid

❖ Credit Award Authorizations for Students:

- Scholarship Account (79000; As shown above)