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

<div align="center">

110001-12345-74000-200

EXAMPLE   Fund   Org   Account   Program

</div>

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* for the Org title, as this is the name of the account being used. See below as a correct example of an Org Title.

EXAMPLE

<div align="center">

TENNESSEE STATE UNIVERSITY

REQUEST FOR BUDGET REVISION

</div>

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 _____ 6/19/2013 _____
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 _____ 6/19/2013 _____
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 _____ 6/19/2013 _____
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.

❖ The benefit rate for temporary employees is **35%**.

EXAMPLE 1

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

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
TSU	110001	10000	61600	200	012345	$100.00
TSU	110001	10000	**62000**	200		**$35.00**
TSU	110001	10000	74000	200		($135.00)

Calculation: 61200 **Salary** $100.00
              62000 **Benefits** ($100 x 35%) **=**   + $35.00
              74000 **Operating** ($100+$35) **=** $135.00

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 ____6/19/2013____

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 ____6/19/2013____

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 ____6/19/2013____

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:

- o 62000 – Graduate Assistant Credit Awards

- o 73000 – Travel

- o 74000 – Operating

- o 75100 – Utilities and Fuel

- o 76100 – Stores for Resale

- o 78000 – Capital Expenses

- o 79000 – Scholarships (Credit Awards, etc)

❖ Completing paperwork for employee related matters such as:

- o Extra Compensation / Extra Service Pay

- o *Overtime - Balance can be checked using account code 61310

- o Temporary Employees

- o Graduate Assistants

- o Student Work-Aid

❖ Credit Award Authorizations for Students:

- o Scholarship Account (79000; As shown above)