



Budget FTR's and Rules for Permanent Position Budget Transfers

The resources provided for faculty and staff salaries are substantial and require that position budgets funded by General Funds (the 100000 to 119999 range in Banner) be managed and monitored carefully. Successful position budget transfers will be posted to the Banner Position Control module; they do not impact the Banner Finance module. There are a number of rules for these transfers (described below) to ensure that these budgets remain intact.

Budget Revision Types

- All position budget transfers are “Permanent”, they affect the current fiscal year and roll forward to future fiscal years.

Use of Position Numbers

- A position number is required for position budget transfers, which may be a pooled or holding position (starts with ESR, GRA, GU, SAL, UNA)
- The full six digit position number must be used on FTR's that reference specific positions

FTE

- The full-time equivalent percentage of the position being funded must be between 1% and 100%
- Use the “Explanation” field to make any comments regarding FTE changes

Use of Funds SHRA and EHRA Non-Faculty Positions

- All funds used must be active and in the 100000 - 119999 range

Use of Funds Faculty Positions

- All funds used must be active and in the 100000 - 103999 range

Use of Accounts

- All accounts used must be active salary accounts (911090 EHRA law enforcement, 911100 EHRA non-teaching, 912100 SHRA regular, or 913100 EHRA teaching)
- All accounts used for faculty positions must be the 913100 EHRA teaching account
- Account 913100 (EHRA Teaching) is only used with funds in the 101000 – 101999 (instruction), 102000 – 102999 (summer instruction), or 103000 – 103999 (non-credit instruction) ranges

Including Fringe Benefits

- When a position number is included on the FTR, changes to salary and wage accounts (911000 – 915999) will generate additional lines for fringe benefit accounts (917000 – 919999) for social security and retirement costs (see the current Fringe Calculator for rates)

- o SHRA positions use State Retirement (919150) rate
- o EHRA positions use Optional Retirement (918000) rate
- o Law Enforcement positions use the Law Officer's Retirement (919100) rate
- When a new position is being funded, an additional budget amount is required for a one-time medical insurance fringe benefit; when an existing position is abolished or being moved from a general fund to a non-general fund, that additional amount is no longer required
 - o Check the "New/Abolish" box on the FTR to include medical costs
- When changing the funding source of a position from one program code to another, medical insurance fringe benefits need to be included. If the first 3 digits in the fund numbers being used are different, then you will need to check the "New/Abolish" box on the FTR, so medical is populated and moved to the correct program code. (Example, moving position from 101xxx to 116xxx will need medical fringe included.)

Amounts

- Must be in whole dollars
- The total amount to increase budget must equal the total amount to decrease budget (FTR must net to \$0)

Explanations and Attachments

- An explanation is required; attachments for Budget Office use are optional (however, the imaging system may be a convenient place to store attachments)
- Include any FTE changes if needed

Approval of Position Budget Transfers

- The transaction preparer and a department approver are the initial approvers
- The approvers designated for the preparer's level 3 organization (College/Admin unit) and preparer's level 2 org (Division) approve revisions that are permanent and involve personnel expense categories
 - o This is managed in the university's [PATH](#) system.
- All budget revisions must be approved by at least two separate people in the department – college – division hierarchy; the same individual will be able to approve the FTR once, even if they are in the hierarchy more than once
- University Budget Office is the final approval before posting to Banner

Date processed

- Will always be the current date
- Revisions done in the last few days of the month will be held until the next month's processing by the Budget Office, to ensure a clean cut-off in the state accounting system
 - o Check the [Monthly Budget Revision Deadlines](#) on the Budget Office website for deadlines