



Budget FTR's and Rules for General Funds

General Funds are recorded in Banner using funds in the 101000 to 119999 range. General Funds are funds available to the University from state appropriations, tuition and instructional fees, and miscellaneous receipts. Management flexibility granted to the University enables us to use budget revisions to move resources between personnel and non-personnel uses, to reflect changes in planned expenses, and reallocate resources between different University programs. The resources provided for faculty and staff salaries are substantial, and require that position budgets be managed and monitored carefully. There are a number of rules for General Funds (described below) to ensure that these funds are used as intended.

Budget Revision Types

- “Temporary” budget revisions are those that affect the current fiscal year only.
- “Permanent” budget revisions are those that affect the current fiscal year and roll forward to future fiscal years.

Use of Funds

- All funds used must be active and in the 101000 - 119999 range
- If a fund in the 102000 - 102999 range is used, all funds used in a particular budget revision must be in that range (summer instruction)
- If a fund in the 103000 - 103999 range is used, all funds used in a particular budget revision must be in that range (non-credit instruction)

Use of Accounts

- All accounts used must be active “budget pool” accounts, which are used to combine similar expenses
- Accounts from 913000 - 913999 (EHRA Teaching) are only used with funds in the 101000 – 101999 (instruction), 102000 – 102999 (summer instruction), or 103000 – 103999 (non-credit instruction) ranges
- Accounts from 923000 - 923999 (utilities) are only used with funds in the 118000 – 118999 range (Facilities Management)
- Accounts from 949000 - 949999 (library) are only used with funds in the 115000 – 115499 range (Library)

Use of Position Numbers

- A position number is required for permanent budget revisions that use accounts 911090 (EHRA-law enforcement), 911100 (EHRA-permanent-non-teaching), 912100 (SHRA) or 913100 (EHRA-teaching)
- The full six-digit position number must be used on FTR's that reference specific positions (ex. 001234)
- For temporary budget revisions that move lapsed salary dollars to operating accounts, the related position number(s) can be included in the Position # field, but is not required. The related position number(s) should be included in the Explanation field on the FTR, if not already included in the Position # field (does not affect fringe benefit accounts).

Lapsed Salary Guidance - (Temporary Revisions Only)

- Lapsed salary dollars should be moved to an IFLX fund if you are moving from one salary type to another (913xxx, 911xxx, or 912xxx) or to an operating expense pool (this includes temporary employees 915xxx).
 - **Permanent Salary to Temporary Wage Example**, SHRA lapsed salary dollars in 912100 are going to be used to pay for a non-student temp employee. The lapse from 912100 will need to be transferred to 915900 in an IFLX fund and the temporary wages will need to be charged to the IFLX fund (this is because you are moving from **personnel to operating**).
 - **Transfer from One Salary Type to Another Example**, EHRA Faculty lapsed salary dollars in 913100 are going to be used to pay for a Graduate Research Assistant. The lapse from 913100 will need to be transferred to 911250 in an IFLX fund and the GRADRA assignment will need to be charged to the IFLX fund (this is because you are moving from one salary type to another **913xxx to 911xxx**).
 - **Permanent Salary to Operating Expense Pool Example**, EHRA Non-Faculty lapsed salary dollars in 911100 are going to be used to pay for a new piece of equipment. The lapse from 911100 will need to be transferred to 944000 in an IFLX fund and the charge for the new piece of equipment will need to be charged to the IFLX fund (this is because you are moving **personnel to operating**).
- Lapsed salary dollars used to pay part-time, special pay, graduate assistantships, postdocs, or temporary increases from the same salary type (913XXX, 911XXX, 912XXX) may be transferred within operating funds and does not need to be transferred to an IFLX fund.
 - **Transfer to/from the Same Salary Type (913xxx to 913xxx) Example**, EHRA Faculty lapsed salary dollars in 913100 are going to be used to pay for a part time instructor. The lapse from 913100 can be transferred directly to 913200 within the same fund.
 - **Transfer to/from the Same Salary Type (911xxx to 911xxx) Example**, EHRA Non-Faculty lapsed salary dollars in 911100 are going to be used to cover a temporary, non-teaching, special payment. The lapse from 911100 can be transferred directly to 911300 within the same fund.
- Funds excluded from the lapsed salary guidance
 - Summer School Funds (funds that are in the 102000 - 102999 range)
 - Continuing Education and Extension Instructions Funds (funds in the 103000 - 103999 range)

Including Fringe Benefits - (Permanent Revisions Only)

- When a position number is included on a permanent 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)
 - SHRA positions use State Retirement (919150) rate
 - EHRA positions use Optional Retirement (918000) rate
 - 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
 - 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)

Approval of Budget Revisions

- The transaction preparer and a department approver are the initial approvers
- The approver designated for the preparer's level 3 organization (College/Admin unit) approves revisions that are temporary, involve a single program, and do not include personnel accounts
- 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, involve more than one program, use flexibility (IFLX) funds, or include personnel, scholarship, utility or art/library expense categories
 - 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

Date processed

- Will be the current date, budget revisions cannot be back-dated
- 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
 - Check the [Monthly Budget Revision Deadlines](#) on the Budget Office website for deadlines.

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