



TEXAS TECH UNIVERSITY  
HEALTH SCIENCES CENTER™  
EL PASO

# **BUDGET BASICS**

## **Reference Guide**

**Compiled by the Budget Office**

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# **THE BUDGET SIDE OF FINANCE**

## TYPES OF FUNDING

Below is a list of funding types that are budgeted for expenditures. The fund number will begin with the first two digits referenced after each funding type.

### **Educational and General (E&G) Funds (10)**

**Definition** - State appropriated funds consisting of General Revenue (state taxes) and state mandated tuition.

#### **Tidbits and Restrictions**

- Targets are given to each division (dean or vice president) during the budget prep cycle. Each division may distribute these targets to the individual departments based on the business needs of the division.
- Revenue increases are not allowed during the fiscal year.
- Funding that is not spent or encumbered at the end of the fiscal year will not be available for expenditure in future fiscal years. (Use it or lose it.)
- Budget of fund balance is not allowed.
- Transfers into and out of E&G funds from other funding sources are not allowed.
- The following Budget Account Codes are not allowed:
  - 6004 – Special Augmentation
  - 6009 – Faculty On Call Pay
  - 7035 – Food and Entertainment
  - 7033 – Professional Liability
  - 7055 – Facilities and Administration
- No state funds can be used to support auxiliary operations.
- Program Code 35, Patient Care, is only allowed on E&G special item funds.
- Account Code 6007 – Payroll Related Costs should not be budgeted. These costs are funded from institutional FOAPs.
- Departments may not re-budget unspent funding that was originally budgeted for faculty and staff positions (lapsed salaries). See lapsed salary section for further information.
- The following payroll earnings are not allowed:
  - CPA – Cell Phone Allowance
  - CPE – Cell Phone Equipment
  - MOV and NMV – Moving Expenses
  - SPA – Special Augmentation
  - FOC – Faculty On Call Pay
  - OTB – Other Taxable Benefits

## TYPES OF FUNDING (continued)

### Higher Education Assistance Funds - HEAF Funds (11)

**Definition** – General Revenue provided by the Texas Legislature for capital expenditures

#### **Tidbits and Restrictions**

- Allocated by the President for specific purposes.
- Limited to capital expenditures of land, construction, major repair and rehabilitation of buildings, capital equipment and library materials.
- Unused project funds must be returned to the original funding source.
- Salaries are not allowed.
- Questions regarding allowable HEAF expenditures should be directed to Accounting Services.
- All HEAF funds are multi-year funds.

### Designated Funds – Practice Plans

**Definition** – Funding generated by the operation of institutional clinics and pharmacies. These practice plans include:

- Medical Practice Income Plan – MPIP (13)
- Nursing Income Plan – NIP (15)
- Allied Health Income Plan – AHIP (16)
- Pharmacy Income Plan – PIP (17)

#### **Tidbits and Restrictions**

- Revenue budget is based on anticipated revenue from clinical operations, including patient care and clinical related contract income.
- Prior year fund balance may be budgeted for one time expenditures (see Budget of Fund Balance section).

### Designated Funds - Permanent Health Funds – PHF (12)

**Definition** – Funding from Permanent Health Endowment funds primarily used to support the research mission of the institution.

#### **Tidbits and Restrictions**

- Allocated by Administration for specific purposes.
- Educational and General Fund expenditure and payroll restrictions are applied to PHF.
- Transfers into or out of PHF from other funding sources are not allowed.
- Prior year fund balance may be re-budgeted.

### Designated Funds - General Designated (18)

**Definition** - Resources internally allocated by the institution. Examples include indirect cost funds and residual drug study funding.

#### **Tidbits and Restrictions**

Divisional and/or departmental guidelines may be established for these funds.

## TYPES OF FUNDING (continued)

### Designated Funds – Student Fees (18)

**Definition** – Student fee income related to fees not specifically required by State of Texas statute.

#### **Tidbits and Restrictions**

- See [HSCEP OP 50.16 - Changes to and Approval of Non-mandatory Student Fees](#) for further information.
- Revenue is posted through the Student Information system. Contact Student Business Services for questions regarding the recognition of student fee revenue.
- Expenditures are limited to the purpose of the fee.
- Transfers into and out of a specific student fee fund are only allowed by exception.

### Designated Funds - Service Departments (19)

**Definition** – Ongoing operations that sell products and provide specific services to other TTUHSC El Paso departments. Examples include the Printing Center and Mail Services.

#### **Tidbits and Restrictions**

- Transfers into and out of Service Departments are not allowed.
- Default Program Code SV is assigned to all Service Department funds.
- See [HSCEP OP 50.17 - Establishment and Operation of Service Departments](#) for specific information.

### Auxiliary Enterprise Funds (30)

**Definition** – exists predominately to furnish goods and services to students, faculty or staff. Examples include traffic and parking and vending machines.

#### **Tidbits and Restrictions**

- Transfers into and out of auxiliary funds from other funding sources are not allowed.
- No state funds can be used to support auxiliary operations.

### Restricted Funds

**Definition** – Funds provided by an outside entity that has restricted the use of the funds to specific purposes. Examples include grants, endowment earnings and scholarships. Restricted funds include:

- Federal Grants and Contracts (21)
- State Grants and Contracts (22)
- Local Grants and Contracts (23)
- Private Gifts, Grants and Contracts (24)
- Scholarships (20)

## **TYPES OF FUNDING (continued)**

### **Restricted Funds (continued)**

#### **Tidbits and Restrictions**

- Allowable expenditures are based on the restrictions placed on the fund by the external donor or the grant or contract.
- Transfers are not allowed on federal and state grants.
- A nightly process updates the budgets for scholarship funds so the available balance equals the current fund balance of the fund. Budget revisions are not required.
- Questions related to closing a grant fund should be directed to Accounting Services.
- Several operating policies are available in the Grants and Contracts Accounting section of the operating policy website to provide further information.

### **Unexpended Plant Funds (9D – 9H)**

**Definition** – Funds used for construction or major repairs and renovation projects.

#### **Tidbits and Restrictions**

- The Office of Facilities Planning and Construction or Physical Plant manages all unexpended plant fund project budgets.
- Salaries are not allowed.
- Unused project funds must be returned to the original funding source.

### **Student/Other Organizations (80)**

**Definition** – Funds held on behalf of external parties. Examples include dues or funds raised by student organizations.

#### **Tidbits and Restrictions**

- A nightly process updates the budgets for these funds so the available balance equals the current fund balance of the fund. Budget revisions are not required.
- Salaries cannot be paid on these funds.
- Account Code 7050, Capital Outlay, is not allowed.
- Transfers into or out of student/other organizations are not allowed.

# CHART OF ACCOUNTS

The Chart of Accounts is the numbering system used by the Banner Finance System to capture financial transactions and facilitate retrieval of information and financial reporting. TTUHSC El Paso's Chart of Accounts is defined as "H" for HSC. The Banner Finance System is shared with Texas Tech University and the Texas Tech University System. Their Chart of Accounts codes are "T" and "S" respectively.

TTUHSC El Paso uses four elements in the Chart of Accounts: Fund, Organization, Account and Program (FOAP). Each of these elements is required for all budget, expenditure, revenue and transfer transactions.

## **Fund**

A fund is a self-balancing set of accounts that identifies ownership of cash or fund balance. It identifies the type of funding source and ownership of the fund.

### **Fund Reporting Elements**

The following reporting elements are associated with each fund:

- **Fund Category and Fund Class** – The Fund Category is a code used to group similar types of funds as required by outside reporting agencies. The Fund Class provides a further breakdown of the Fund Category. A complete list of Fund Categories and Fund Classes is available at [elpaso.ttuhsoc.edu/fiscal/businessaffairs/finsysgmt/financetrainingcenter.aspx](http://elpaso.ttuhsoc.edu/fiscal/businessaffairs/finsysgmt/financetrainingcenter.aspx).
- **Division** – The institutional division (dean or vice president level) associated with the department who owns the fund, (Finance and Administration, school of medicine, school of nursing, etc.).
- **Campus** – The campus associated with the location of the department who owns the fund (Lubbock, Amarillo, El Paso, Odessa, etc.).
- **Department** – The department who owns the fund, (Business Affairs, Classroom Support, pediatrics, urology, etc.).
- **Fund Manager** – The individual responsible for the financial operation of the fund. This includes budget oversight, finance reporting and daily financial activities. The fund manager is also responsible for assigning financial roles to individuals. See [HSCEP OP 50.03 - Fund Manager Designation and Responsibilities](#) for further information.

### **Establishing a New Fund**

- The New Fund Request System is used to request a new fund. The training documentation for this system is located at [elpaso.ttuhsoc.edu/fiscal/businessaffairs/finsysgmt/financetrainingcenter.aspx](http://elpaso.ttuhsoc.edu/fiscal/businessaffairs/finsysgmt/financetrainingcenter.aspx).
- Each new fund is established with an effective date. The effective date for grant funds is the start date of the grant. Transactions may not be processed prior to the effective date of a fund.

## CHART OF ACCOUNTS (continued)

### Organization

The Organization (ORGN) code defines a budgetary or departmental unit. A department may establish multiple ORGN codes within the same department in order to track the operation of a particular unit.

Example: Pediatrics might use the following ORGNs to provide better reporting of their operations: Pediatric Psychiatry, Pediatric Pulmonology, Pediatric Urgent Care, and Adolescent Pediatrics.

**Default ORGN Code** – In most cases, a default ORGN code is assigned to all grant funds at the time the fund is established. Most transactions for the grant fund are then limited to the default ORGN code.

**Fund and Organization Combinations** – If a default ORGN code is not assigned to a fund, the department may use any combinations of funds and ORGNs within the department. A fund and organization can only be budgeted when they belong to the same department. The following report provides a list of funds and ORGNs for a department.

*[HSC Finance > Chart of Accounts > Fund and Organization Combinations](#)*

**Establishing a New ORGN Code** – An [Organization Code Request](#) form must be submitted to the Budget Office to establish a new ORGN code or change an existing ORGN code.

**Organization Manager** – An organization manager is assigned to each ORGN code. This individual is the primary contact for all Human Resources transactions for the organization. See the HR Organization Codes section for more information. The following report provides a list of ORGNs and associated ORGN managers.

*[Budget>Budget Financial Reports>RPT\\_ORGN\\_001 – Organization Listing](#)*

### Account Code

The account code identifies the type of expenditure or revenue.

**Data Enterable Account Code** – Transactions to recognize revenue, post expenditures and transfer transactions are entered at the six digit Data Enterable Account Code level. Each Data Enterable Account Code is tied to a Budget Account Code. Departments should use the reports referenced below and identify the best match for the transaction being processed.

**Budget Account Code** – Budget transactions are entered at the four digit Budget Account Code level. The Budget Account Code is used to limit expenditures based on the restrictions of a fund.

Example: Budget Account Code 7035, Food and Entertainment is not allowed on E&G funds to prevent the payment of these expenditures.

**Reports** – The following reports define the relationship between Budget and Data Entry Account Codes.

*[Budget>Budget Financial Reports>RPT\\_ACCT\\_001 – Budget and Data Entry Account Codes](#)*

*[Budget>Budget Financial Reports>RPT\\_ACCT\\_002 – Data Entry Account Codes and Budget Account Codes](#)*

## CHART OF ACCOUNTS (Continued)

### **Program Code**

The program code classifies the function of expenses. These are required categories for the annual financial report and other mandated reporting.

### **Default Program Code**

A default program code is assigned to each fund. The following report provides a list of active funds for each department and the associated default program code.

*[HSC Finance>Chart of Accounts>Default Program Codes](#)*

### **Budget and Expenditure Restrictions**

All budget and expenditure transactions are restricted to the following rules:

- If the default program code is Instruction (10), Patient Care (35) or Academic Support (40) – a combination of program codes 10, 35 and 40 may be used with the fund.
- If the default program code is NOT Instruction (10), Patient Care (35) or Academic Support (40) – all budget and expenditure transactions on the fund are limited to the default program code.

More information regarding program codes is available at that following site:

[elpaso.ttuhsca.edu/fiscal/businessaffairs/finsysmgt/financetrainingcenter.aspx](http://elpaso.ttuhsca.edu/fiscal/businessaffairs/finsysmgt/financetrainingcenter.aspx).

Specific questions regarding program codes should be directed to Accounting Services.

# FINANCE CHARTS & SYSTEMS

## Names of Applications and Systems

### 60s Wage and Salary Expenditure Transactions are entered from:

**Electronic Personnel Actions Forms (ePAF)** – Used to enter employee assignments for payroll processing.

**Employee One-Time Payment System (EOPS)** – Used for single payments to employees for occasional duties not associated with their normal employment.

### 70s Operating Expenditure Transactions are entered from:

**TechBuy** – Used to enter Purchase Orders when buying goods and services.

**Travel System** – Used to enter Travel Applications (requests to travel) and Travel Vouchers (completed travel expenses).

**Citi-Bank Procurement Card (P-Card)** – Credit card used for purchases under \$5,000.

**Gateway** – Used to enter transaction batches and post to Banner, such as IVs and Revenue JVs entered by service activities.

### 80s Budget Revision and Transfer Transactions are entered from:

**Online Budget Revision System** – Used to transfer funds to a new FOAP and to revise current FOAPs; uses Gateway to upload revisions.

### Reports for Daily Review and Monthly Reconciliation are generated by:

**Cognos** – A tool for generating reports from information systems such as Banner.

### Access to Online Date:

**TEAM App** – Allows ORGN managers to assign online permissions for job duties.

# ANNUAL OPERATING BUDGET

## Budget Prep Cycle

TTUHSC El Paso has a defined budget process to develop the annual operating budget for the ensuing fiscal year (9/1-8/31). This process is also referred to as the Budget Prep Cycle.

## Timeline and Instructions

- The operating budget is approved by the Board of Regents in August of each year.
- Departments prepare the budgets in May and June.
- The exact timeline is communicated to departments in April of each year.
- Specific budget instructions are sent to organization managers prior to the beginning of the Budget Prep Cycle.
- Departments will enter most budget and personnel information into the Budget Prep System.

## Budgets

- Educational and general, designated, auxiliary enterprise and fiscal year restricted funds are budgeted during the Budget Prep Cycle.
- Departments should present a budget that is sufficient to support departmental operations for the entire fiscal year.
- The expense budget is limited to the estimated revenue and transfers in for the fiscal year in addition to estimated prior year fund balance for each fund. Educational and general fund budgets are limited to the targets provided by each dean or vice president.
- The budget for the new fiscal year is loaded into the Banner Finance System in mid-August.
- Multi-year budgets are not included in this process. As described in the next section, the new fiscal year budgets for these funds will not be available until mid-September.
- Cash transfer entries will be made at the beginning of the fiscal year based on transfer information entered into Budget Prep unless other arrangements are made with Accounting Services.

## Personnel Actions

- Departments update the funding sources for each position.
- The total budget for both vacant and filled positions must be included in the total expense budget.
- Positions funded from multi-year funds are updated even though the funds are budgeted outside of the Budget Prep Cycle.
- Salary increases are applied if such a policy is approved as part of the Budget Prep Cycle.
- Employee appointments with 9/1 effective dates are loaded into the Banner Human Resource System in mid-August.

# BUDGET PROCESS MULTI-YEAR FUNDS

## Multi-Year Funds - Definition

- Funds with specific begin and end dates are established as multi-year (MY) funds. These are typically related to grants, seed grants and construction or renovation projects.
- Cognos Report – [HSC Finance>Grants>Is my fund MY?](#) – identifies whether a fund is multi-year.

## Establishing and Revising Multi-Year Budgets

- A new fund must be established for each grant prior to the establishment of a budget. See the Chart of Accounts, Establishing a New Fund section for further information.
- The initial budget for a multi-year fund is established by processing a budget revision.
- A budget revision cannot be processed prior to the grant begin date.
- Any subsequent revisions to the budget are also processed with a budget revision.

## Budget Process for New Fiscal Year

- Positions funded from multi-year funds are updated through the annual budget prep process even though the funds are budgeted outside of the Budget Prep Cycle.
- A budget roll process occurs in mid-September to move any uncommitted budgets for multi-year funds from the previous fiscal year to the new fiscal year. This roll process cannot occur until after the close of the prior fiscal year.
- Expenditures may not be made in the new fiscal year on multi-year funds until the budget roll process occurs.

## Budget Revisions

- Revenue budgets are limited to the amount of the grant or contract, if applicable.
- Budget Account Codes allowable on a fund may be restricted based on the grant or contract. Questions should be directed to Accounting Services or Sponsored Programs.
- Budget revisions for multi-year funds are always entered as temporary.
- See the Revising the Operating Budget section for more information related to budget revisions.

## Reports

- The following report provides the total activity for a fund since its inception:

[HSC Finance>Grants>Budget Account Code Summary for Grants](#)

## Salary Encumbrances

- Salaries will only be encumbered through the grant end date if the end date is prior to 8/31. See the Payroll Encumbrance section of this document for more information.

# BUDGET CONTROLS

## Purpose

TTUHSC El Paso has established budget controls that require sufficient budget to exist for particular Fund, Organization, Account, Program (FOAP) combination in order for an expense transaction to process. These controls apply only to expense transactions. The budget controls have been implemented in order to:

- restrict unallowable expenditures on a fund by limiting the allowable Budget Account Codes on a fund;
- control spending to the limits approved by the administration through the Budget Prep Cycle and subsequent revisions to the budget;
- enforce program code restrictions (see Chart of Accounts, Program Code section); and
- ensure that the fund and ORGN for each transaction are within the same department.

## Expense Budget Control Examples

The following examples are provided to clarify the use of budget controls.

### Example # 1 – Restrict unallowable expenditures on a fund.

<u>Available Budget Balance</u>					
101014	201801	60	7010	Maintenance & Operations	500.00
101014	201801	60	7020	In State Travel	300.00
101014	201801	60	7050	Capital Outlay	4,500.00
Total					5,300.00

- The following expense transaction is submitted to pay for a business meeting expense.  
101014-201801-60-7L0402 (BAC 7035 Food & Entertainment) – \$750
- Food and entertainment expenditures are not allowed on E&G funds; therefore, Budget Account Code 7035 cannot be budgeted on this fund.
- The expense transaction will reject because a budget does not exist for Budget Account Code 7035.
- A fund that allows food and entertainment expenditures must be used to pay the expense.

### Example # 2 – The expenditure is greater than the approved budget.

<u>Available Budget Balance</u>					
101014	201801	60	7010	Maintenance & Operations	500.00
101014	201801	60	7020	In State Travel	300.00
101014	201801	60	7050	Capital Outlay	4,500.00
Total					5,300.00

- The following expense transaction is submitted to pay for travel to Abilene:  
101014-201801-60-710602 (BAC 7020 In State Travel) – \$350
- The expense transaction will be rejected because the \$300 available balance in Budget Account Code 7020 is not sufficient to cover the \$350 transaction.
- The department should submit a budget revision to increase the budget in BAC 7020 or use a different FOAP with a sufficient budget.

## BUDGET CONTROLS (continued)

### Expense Budget Control Examples (continued)

**Example #3 – Sufficient funds are not budgeted in the appropriate program code.**

<u>Available Budget Balance</u>					
134005	544306	40	7010	Maintenance & Operations	500.00
134005	544306	40	7020	In State Travel	300.00
134005	544306	40	7050	Capital Outlay	350.00
<b>Total</b>					<b>1,150.00</b>

- The following expense transaction is submitted to purchase medical supplies for the clinic:  
134005-544306-35-730002 (BAC 7010 Maintenance & Operations) – \$200
- Because the default program code for fund 134005 is 10, program code 35, Patient Care is allowable on the fund; however, the expense transaction will be rejected because a Program Code 35 budget does not exist for BAC 7010.
- Submit a budget revision to establish a Program Code 35 budget for BAC 7010.

**Example #4 – The program code is not allowable on the fund.**

<u>Available Budget Balance</u>					
134005	544306	40	7010	Maintenance & Operations	500.00
134005	544306	40	7020	In State Travel	300.00
134005	544306	40	7050	Capital Outlay	350.00
<b>Total</b>					<b>1,150.00</b>

- The following expense transaction is submitted to purchase mice for a research project.  
134005-544306-20-730002 (BAC 7010 Maintenance & Operations) – \$450
- Because the default program code for fund 134005 is 10, Program Code 20, Research, may not be budgeted on fund 134005.
- The expense transaction will be rejected because a Program Code 20 budget does not exist for Budget Account Code 7010.
- A fund with default Program Code 20, Research, must be used for the expense.

**Example #5 – An invalid Fund/ORGN combination is used.**

<u>Budget Available Balance</u>					
134005	544306	40	7010	Maintenance & Operations	500.00
134005	544306	40	7020	In State Travel	300.00
134005	544306	40	7050	Capital Outlay	350.00
<b>Total</b>					<b>1,150.00</b>

- The following expense transaction is submitted to pay for equipment repairs.  
134005-524306-40-736750 (BAC 7010 Maintenance and Operations) – \$450
- Because fund 134005 and ORGN 524306 belong to different departments, a budget for this fund/ORGN combination cannot be entered.
- The expense transaction will be rejected because a budget does not exist for the fund/ORGN combination 134005/524306.
- Correct the transaction to include a valid fund/ORGN combination with sufficient budget.

## AVAILABLE BUDGET INFORMATION

Budget controls require sufficient budget to be available prior to the processing of an expense transaction. Departments may view available budget information through either the Available Budget channel on the Webraider portal or Cognos reports.

### Available Budget Channel

- This is a view of the live Banner information.
- Information could differ from Cognos reports as Cognos is only updated nightly.
- Provides a quick, easy way to view the Available balance for multiple FOPs.
- Available through the WebRaider portal.
- Instructions establishing this information are available at [el Paso.ttuhs.edu/fiscal/businessaffairs/budget/training.aspx](http://el Paso.ttuhs.edu/fiscal/businessaffairs/budget/training.aspx).

**Available Budget** ☐ ☐ ☐ ☐ ☐

Fiscal Year: 14  
 Chart: H  
 Fund: 101014 Budget Office  
 Orgn: 201801 Budget Office Lbk  
 Program: 60 Institutional Support

Account	Title	Adjusted Budget	YTD Activity	Commitments	Available Balance
6002	Staff Salaries	\$403,512.96	\$33,626.08	\$369,886.88	\$0.00
6005	Longevity	\$9,131.00	\$719.20	\$0.00	\$8,411.80
6006	Unallocated Salaries	\$42,840.04	\$0.00	\$0.00	\$42,840.04
7010	Maintenance and Operations	\$10.00	\$0.00	\$0.00	\$10.00
<b>Total:</b>		<b>\$455,494.00</b>	<b>\$34,345.28</b>	<b>\$369,886.88</b>	<b>\$51,261.84</b>

• Data may not match Cognos information.  
 • This channel displays expense budgets. Transfers and Revenue are not included and can be found in Cognos.

[Help](#)

### Budget Available Cognos Report

- Cognos data is only updated nightly.
- The following Cognos report provides available budget information as of the previous day.

**[Budget>Budget Financial Reports>RPT\\_BAVL\\_005 – Available Balance by Organization \(BAVL\)](#)**

# REVISING THE OPERATING BUDGET

Revisions to the operating budget may need to be submitted during the fiscal year to revise an existing budget or create a new budget.

## Budget Revisions

- All revisions to the operating budget must be submitted through the Budget Revision System.
- A link to this system and related system instructions are available in the Budget section of the WebRaider F&A Work Tools Tab. Follow the [WebRaider Add Tab Instructions](#) to add the F&A Work Tools Tab in the WebRaider Portal.

## Budget Revision Routing and Approvals

[HSCEP OP 50.38 – Budget Adjustments to the Annual Operating Budget](#), establishes required budget revision approvals. The following approvals are established in the Budget Revision System to comply with the policy.

- **Fund Manager** – The fund financial manager or alternate approvers listed in the Banner Finance System is required to approve all budgets of revenue, fund balance and transfers.
- **Campus level** – The school of medicine requires approval at the campus level for revisions increasing revenue or using fund balance in excess of \$24,999. The approver and additional approvers for this level are set by the Budget Office.
- **Dean/VP level** – The dean/VP or their assigned approvers must approve revisions increasing revenue or using fund balance in an amount greater than \$24,999. The approver and additional approvers for this level are set by the Budget Office at the request of each division head.
- **Research Integrity Office (RIO)** – Budget revisions relating to a clinical trial must be reviewed by RIO.
- **Office of Sponsored Programs (OSP)** – OSP reviews most sponsored project budget revisions.
- **Accounting Services** – Accounting Services reviews most restricted fund revisions, all transfer revisions and revisions relating to endowment earnings.
- **Budget Office** – The Budget Office reviews and approves all revisions with the exception of Option 1 revisions moving between expense codes beginning with a seven.
- **Assistant Vice President Budget** – The AVP for budget must approve revisions with an increase in revenue or use of fund balance greater than \$25,000 or less than \$250,000 with the exception of federal and state grants.
- **Executive VP for Finance and Administration** – The executive vice president for finance and administration must approve revisions that increase revenue or budget fund balance by more than \$250,001 or less than \$1 million with the exception of revisions related to approved grants or contracts. This approval will be obtained outside the Budget Revision System.
- **Board of Regents** – Budget revisions that increase revenue or budget fund balance by more than \$1,000,001 require Board of Regents approval with the exception of revisions related to approved grants or contracts. This approval will be obtained outside the Budget Revision System.

## BALANCED BUDGET

### Balanced Budget Formula

The budget within each fund must be balanced based on the following formula. The Budget Revision System will not allow a budget revision to be submitted unless the budget for each fund is balanced.

$$\text{Expense} + \text{Transfers} = \text{Fund Balance} + \text{Revenue}$$

### Balanced Budget Examples

	Expense & Transfers	Fund Balance & Revenue
<b><u>Option 1 - Adjust Budget Within Fund</u></b>		
131000 512000 10 6005 Longevity	1,548.00	
131000 512000 10 6008 Other Employee Payments	3,452.00	
131000 512000 40 7010 M & O	(5,000.00)	
Total	0.00	0.00
<b><u>Option 2 - Budget of Fund Balance</u></b>		
131000 512000 10 5099 Fund Balance		55,000.00
131000 512000 10 7010 M & O	5,000.00	
131000 512000 10 7050 Capital	50,000.00	
Total	55,000.00	55,000.00
<b><u>Option 3 - Budget of Revenue</u></b>		
131000 512000 10 5025 Professional Services		380,000.00
131000 512000 10 6001 Faculty Salaries	230,000.00	
131000 512000 10 6007 Payroll Related Costs	46,000.00	
131000 512000 40 6002 Staff Salaries	40,000.00	
131000 512000 40 6007 Payroll Related Costs	14,000.00	
131000 512000 40 7010 M & O	50,000.00	
Total	380,000.00	380,000.00
<b><u>Option 4 - Transfer Between FOPS</u></b>		
131000 512000 10 8001 Transfer In	(100,000.00)	
131000 512000 10 6001 Faculty Salaries	100,000.00	
Total Transfer In Fund	0.00	0.00
131002 512000 10 8002 Transfer Out	100,000.00	
131002 512000 10 5025 Professional Services		50,000.00
131002 512000 10 5099 Fund Balance		30,000.00
131002 512000 10 7010 M & O	(20,000.00)	
Total Transfer Out Fund	80,000.00	80,000.00

# BUDGET OF REVENUE

## When to Budget Revenue

- The revenue budget may be increased if the projected revenue for the entire fund exceeds the budgeted revenue for the entire fund.
- Revenue budgets for restricted grants and contracts are limited to the amount of the contract or award.
- Revenue increases are not allowed on educational and general funds.
- Increased revenue budgets should always be considered before budgeting fund balance.

## Revenue Analysis

- Departments must provide sufficient information that clearly indicates the revenue for the entire fund will exceed the budget for the entire fund by at least the amount of the budget revision.
- The Budget Revision System provides a revenue analysis that includes actual/estimated revenue versus budget for the current and prior two fiscal years.
- If the revenue analysis section does not provide sufficient information to justify the increase, additional information must be provided in the comment section or in an attachment.

## Reports

The following Cognos reports provide more detailed information regarding revenue budgets compared to the year-to-date (YTD) revenue earned.

- [HSC Finance>Finances Relative to Budget>Budget Account Code Summary](#)
- [Budget>Budget Financial Reports>RPT\\_OPAL\\_005 – Operating Ledger](#)

## How to Budget Revenue

Revenue budgets must be entered into the Budget Revision System. Option 3 should be selected unless a transfer is involved. Option 4 should be selected if revenue is budgeted at the same time as a transfer.

## Revenue Budget Examples

	Expense & Transfers	Fund Balance & Revenue
<b><u>Budget of Revenue without a Transfer</u></b>		
181500 201800 60 5018 Sales & Service		10,000.00
181500 201800 60 7050 Capital Outlay	10,000.00	
Total	10,000.00	10,000.00
<b><u>Budget of Revenue with a Transfer</u></b>		
181500 201800 60 8001 Transfer In	(20,000.00)	
181500 201800 60 7050 Capital Outlay	20,000.00	
Total Transfer In Fund	0.00	0.00
181000 201000 60 8002 Transfer Out	20,000.00	
181000 201000 60 5018 Sales & Service		20,000.00
Total Transfer Out Fund	20,000.00	20,000.00

## BUDGET OF FUND BALANCE

### Fund Balance Definition

Fund balance is the cumulative net income or loss generated by the operation of the fund since its inception.

### The Use of Prior Year Fund Balance

Fund balance may be used for one-time expenditures such as capital and faculty startup. The intended use of the fund balance must be included in the comments section of the budget revision.

### Amount of Fund Balance Available to Budget

The prior year fund balance, less prior year encumbrances, is the amount of fund balance available to budget for the entire fiscal year. This amount is reduced by any previously budgeted fund balance to determine current amount available to budget.

Cognos Report – *Budget>Budget Financial Reports>RPT\_GENL\_001 – Prior Year Fund Balance Available to Carry-Forward* calculates the amount of fund balance currently available to budget. The Budget Revision System will limit the budget of fund balance to the amount that appears on this report.

### Funds Allowed to Budget Fund Balance

Budget of fund balance is allowed on designated, auxiliary and fiscal year restricted funds. Contact the Budget Office regarding the budget of fund balance on any other funds.

### How to Budget Fund Balance

A budget of fund balance should be entered into the Budget Revision System. Option 2 should be selected unless a transfer is involved. Option 4 should be selected if fund balance is budgeted at the same time as a transfer. Fund balance is budgeted in Budget Account Code 5099.

### Budget of Fund Balance Examples

	Expense & Transfers	Fund Balance & Revenue
<b><u>Budget of Fund Balance without a Transfer</u></b>		
181500 201800 60 5099 Fund Balance		48,756.96
181500 201800 60 7050 Capital Outlay	48,756.96	
Total	48,756.96	48,756.96
<b><u>Budget of Fund Balance with a Transfer</u></b>		
181500 201800 60 8001 Transfer In	(17,230.49)	
181500 201800 60 7050 Capital Outlay	17,230.49	
Total Transfer In Fund	0.00	0.00
181000 201000 60 8002 Transfer Out	17,230.49	
181000 201000 60 5099 Fund Balance		17,230.49
Total Transfer Out Fund	17,230.49	17,230.49

# TRANSFERS

## Transfer Definition

Transfers are accounting entries that move cash between two different funds.

## General Funding Transfers

### Definition

Cash is moved from one fund to another for general funding purposes including transfers between E&G funds. These transfers may be budgeted in the original operating budget process or via a budget revision during the fiscal year.

### Budgets

- Option 4 (Transfer) in the Budget Revision System should be used for all general funding transfers. This requires the budget of both the transfer in and the transfer out.
- Rare instances occur when the transfer in and the transfer out are not budgeted at the same time. Contact the Budget Office for further instructions.
- The budget for each fund must balance (Expenditures + Transfers = Revenue + Fund Balance).
- Budget Account Codes 8001 (Transfer In) and 8002 (Transfer Out) should be used for general funding transfers.
- Increases to a Transfer In are negative. Increases to a Transfer Out are positive.

## General Funding Transfer Examples

	Expense & Transfers	Fund Balance & Revenue
<b><u>Example #1 Transfer is made within the existing budget</u></b>		
181000 201000 60 8001 Transfer In	(10,000.00)	
181000 201000 60 7010 M & O	10,000.00	
Total Transfer In Fund	0.00	0.00
181500 201800 60 8002 Transfer Out	10,000.00	
181500 201800 60 7050 Capital Outlay	(10,000.00)	
Total Transfer Out Fund	0.00	0.00
<b><u>Example #2 Increase Revenue and/or budget of fund balance to accommodate transfer</u></b>		
181000 201000 60 8001 Transfer In	(20,000.00)	
181000 201000 60 7010 M & O	20,000.00	
Total Transfer In Fund	0.00	0.00
181500 201800 60 8002 Transfer Out	20,000.00	
181500 201800 60 5018 Sales & Service		10,000.00
181500 201800 60 5099 Fund Balance		10,000.00
Total Transfer Out Fund	20,000.00	20,000.00

## TRANSFERS (continued)

### General Funding Transfers (continued)

				Expense & Transfers	Fund Balance & Revenue
<b><u>Example #3 Fund balance to fund balance transfer - the budget revision is processed to initiate a cash transfer. There is no increase in the expense budget.</u></b>					
181000	201000	60	8001 Transfer In	(40,000.00)	
181000	201000	60	5099 Fund Balance		(40,000.00)
Total Transfer In Fund				(40,000.00)	(40,000.00)
181500	201800	60	8002 Transfer Out	40,000.00	
181500	201800	60	5099 Fund Balance		40,000.00
Total Transfer Out Fund				40,000.00	40,000.00

To reverse a previously budgeted transfer, the signs in the examples above would be reversed.

#### **Cash Transfer**

The accounting entry to transfer the cash between the two funds will be processed at the same time as the budget revision after approval by Accounting Services. The department may request the cash transfer be made on a fixed interval or specific date by attaching an Installment Funding Transfer (IFT) form to the budget revision. Instructions for the IFT form are located in the [Finance Reference Guide](#). A comment should be included in the budget revision system indicating that the IFT form is attached. Unless other arrangements are made with Accounting Services, cash will be transferred at the beginning of the fiscal year for transfers included in the original operating budget.

### Internal Purchase Funding Transfers

#### **Definition**

These transfers are necessary when purchases are made from other departments who are not considered service departments.

#### **Budgets**

- Budget Account Codes 8095 (Internal Purchases In) and 8096 (Internal Purchases Out) should be used for internal purchase funding transfers.
- The transfer in and transfer out may be budgeted at separate times for internal purchase funding transfers.
- Budget Revision System Option 4 (Transfer) should be used if both the Internal Purchase Transfer In and Internal Purchase Transfer Out are budgeted at the same time.
- Budget Revision System Option 1 should be used if the Internal Purchase Transfer In and Internal Purchase Transfer Out are budgeted at separate times.
- Increases to an Internal Purchase Transfer In are negative. Increases to an Internal Purchase Transfer Out are positive.

## TRANSFERS (continued)

### Internal Purchase Funding Transfers (continued)

#### Cash Transfer

Departments must provide an internal purchase funding transfer (IPFT) form to Accounting Services to initiate the cash transfer. Instructions for this form are located in the [Finance Reference Guide](#).

### Transfer Restrictions

Funding sources with transfer restrictions are provided in the chart below. Transfers between all other funding sources are generally allowable.

Funding Source	Transfers Between This Funding Source	Transfer In From Other Funding Source	Transfer Out To Other Funding Source
Educational and General Funds	Allowed	Not Allowed	Not Allowed
Educational and General Special Items	Not Allowed	Not Allowed	Not Allowed
HEAF Funds	Allowed	Not Allowed	Not Allowed
Permanent Health Funds	Allowed	Not Allowed	Not Allowed
Student Fees	By Exception Only	Not Allowed	Not Allowed
Service Departments	By Exception Only	Not Allowed	Not Allowed
Auxiliary Funds	Allowed	Not Allowed	Not Allowed
Restricted Funds	By Exception Only	Not Allowed	Not Allowed

# **THE HUMAN RESOURCE PAYROLL CYCLE**

## **HR/PAYROLL CYCLE**

The basic Human Resources/Payroll cycle consist of the following five steps. Each of these steps is described in more detail below.

- Position is identified or created
- Employee is appointed to a position or the employee appointment is changed
- Employee one-time payments are added to the payroll cycle
- Payroll is processed
- Payroll expenses are posted to finance

# POSITION

## Position Elements

A position must exist in the Banner HR system prior to the recruitment or appointment of an employee. The following information is assigned to each position.

- **Organization** – The department responsible for the position.
- **Position Class (Pclass)** – a title in the personnel pay plan which identifies:
  - Exempt vs. non-exempt
  - Minimum and maximum salary ranges
  - Part time vs. full time
  - Faculty, staff or student
  - A complete list of position classes in the institutional pay plan is available at [elpasso.ttuhsu.edu/hr/employment-and-compensation.aspx](http://elpasso.ttuhsu.edu/hr/employment-and-compensation.aspx).
- **Full-Time Equivalent** – The percent that an employee will work during a normal 40 hour work week. A full-time employee is considered 1.0 FTE. The FTE for an employee working 20 hours per week would be 0.50.
- **Budgeted Salary** – Salary to be paid for the position for the entire fiscal year.
- **Labor Distribution** – Funding source (FOAP) for the position.
- **Position Status** – A position may be active (ready for use), frozen (not to be filled until a specific date) or closed (no longer available for use).
- **Single vs. pooled**
  - Single positions – one employee per position
  - Pooled Positions – allows for multiple employees with the same position class codes. Generally used for students, resident physicians, recurrent staff/faculty and standardized patients.
- **Position Effective Date** – The date the position may be filled.

## Creating a New Position or Reclassifying a Vacant Position

- **Determining if a new position is necessary** – The department should review the current vacant position list prior to requesting the creation of a new position. The following Cognos reports provide a list of vacant positions.

***Human Resources>Departmental Users>Position Reports>HR010 – Vacant Positions by Organization***

- Provides a complete list of all vacant positions within the department regardless of the funding source.

***Human Resources>Departmental Users>Position Reports>RPT\_PBUD\_001 – Vacant Positions by FOAP***

- Provides a list of vacant positions funded on a departmental FOAP

## POSITION (continued)

### Creating a New Position or Reclassifying a Vacant Position (continued)

- **Creating a new position** –
  - A New Position/Secondary Position/Reclassification Form located at [elpaso.ttuhs.edu/hr/employment-and-compensation.aspx](http://elpaso.ttuhs.edu/hr/employment-and-compensation.aspx) should be completed to create a new position or reclassify an existing position.
  - [HSCEP OP 70.24 – Creating a New Position in a Budget; Creating a New Position in the Pay Plan; or Reclassifying an Existing Position Title](#) governs the creation and classification of new positions.
- **Reclassifying an existing position** – If a department has a vacant position that they do not plan to fill, the position may be reclassified to change the title. For example, the department has a vacant business assistant position that worked for a faculty member to manage grants. The faculty has terminated and the business assistant position is vacant. The department instead needs a medical billing associate position to work in the clinic. The business assistant position should be reclassified instead of creating a new position. The exception to reclassifying positions is staff positions cannot be reclassified to faculty positions and faculty positions cannot be reclassified as staff positions.
- **Change funding on an existing position** – If a vacant position exists with the correct title but the funding is incorrect, contact the Budget Office to change the funding instead of creating a new position.
- **Closing a position**
  - A position that is no longer needed may be closed.
  - The position should not be open for recruitment in the TechJobs system.
  - An email should be sent to the Budget Office requesting the position to be closed.

### Funding

- The Budget Office will verify funding is available for each new position and reclassification transaction. See the Budget Requirements – HR Transactions section of this document for further information.
- If funding is not available, the document will be returned to the department.

# EMPLOYEE APPOINTMENT

## Employee Job

Each employee must be appointed to a position. The information regarding an employee appointment is referred to as the employee job. The following reports are available to view employee appointment and job information.

**[Human Resources>Departmental Users>Employee Appointment Reports>HR121 – Current and Future Appointment Report](#)**

**[Human Resources Reports>Departmental Users>Employee Appointment Reports>RPT EMPL 008 – Employee List by Home ORGN](#)**

## Appointment to Multiple Positions

An employee may be appointed to multiple positions. The total FTE for the employee may not exceed 1.0.

- Example #1 – An employee is appointed to a .5 FTE programmer analyst position in department A and to a .5 FTE programmer analyst position in department B.
- Example #2 – An employee may occupy an additional supplement position related to certain administrative duties, i.e., department chairman. Supplemental positions have zero FTE.

## Overload appointments

- In certain cases, employees receive payments that are over and above their base salary. Examples include cell phone allowances, additional compensation or special augmentation.
- If the same amount will be paid for two months or more, an overload appointment should be created; otherwise the Employee One Time Payment System (EOPS) will be used to process the payment.
- The following report provides a list of overload appointments for a department:

**[Human Resources>Departmental Users>Employee Appoint Reports >RPT NBAJOBS 015 Overloads Report](#)**

## Appointment Processes

An employee's appointment information may only be changed through the following processes:

- **Electronic Personnel Action Form (EPAF)**
  - An EPAF must be processed for employee appointment changes, excluding reclassifications. This includes new appointments, overload appointments and appointment changes such as terminations, promotions, salary increases, funding changes, etc.
  - Information and training materials related to the EPAF process are available at [sharepoint.texastech.edu/BannerEnterprise/hrcoop/train/ePAF/default.aspx](http://sharepoint.texastech.edu/BannerEnterprise/hrcoop/train/ePAF/default.aspx).
  - Questions regarding the preparation of EPAFs should be directed to Human Resources, with the exception of the Change of Funding EPAF. Questions regarding the Change of Funding EPAF should be directed to the Budget Office.

- EPAF deadlines are published on the department end user calendar available in the HR section of the F&A Work Tools Tab.
- **Reclassification of a filled position**
  - A filled position may be reclassified to align the position title with the duties to be performed.
  - A New Position/Secondary Position/Reclassification Form located at [elpaso.ttuhs.edu/hr/employment-and-compensation.aspx](http://elpaso.ttuhs.edu/hr/employment-and-compensation.aspx) should be completed to reclassify an existing position.
  - Human Resources will update the employee appointment information once the reclassification is approved.

## **Other Appointment Reports**

The following reports provide appointment information for an entire department.

***Human Resources>Departmental Users>Position Reports>RPT\_PBUD\_002 - Current Positions by Position ORGN***

***Human Resources>Departmental Users>Employee Appointment Reports>RPT\_NBAJOBS\_010 - Salary Roster by FOAP***

## **Funding**

- The Budget Office will verify funding is available for each EPAF and reclassification transaction. See the Budget Requirements – HR Transactions section of this document for further information.
- If funding is not available, the document will be returned to the department.

# EMPLOYEE ONE TIME PAYMENTS

## Definition

Employee One Time Payments are non-recurring payments made to employees for payments over and above their base salary. Examples include cell phone equipment, additional compensation, special augmentation or faculty on call pay. Refer to HSCEP OP 70.16 for in depth details concerning EOPs.

## Employee One Time Payment System

- Employee One Time Payments are submitted through the Employee One Time Payment System (EOPS)
- The link to the EOPS system is available through the HR section of the F&A Work Tools Tab.
- Contact Human Resources for any questions related to the EOPS system.

## Deadlines

- The EOPS deadlines are the same as the published EPAF deadlines.
- Deadlines for both EOPS and EPAFs are available on the department end user calendar available on the HR section of the F&A Work Tools Tab.

## Funding

- The Budget Office will verify that funding is available for each EOPS transaction. See the Budget Requirements – HR Transactions section of this document for further information.
- If funding is not available, the document will be returned to the originator.

## **PAYROLL CYCLE**

The payroll is processed on the following cycles.

### **Exempt Payroll Cycle**

- Exempt employees are paid on the first working day of each month.
- Employee payments are based on employee appointments in addition to any additional payments processed through the EOPS system.

### **Non-exempt Payroll Cycle**

- The following pay schedule is followed for non-exempt employees.
  - Pay Period 1st – 15th of the Month
    - Hours worked must be submitted and approved no later than two working days after the pay period end date or the employee will not be paid.
    - Pay Date – 25th of the month.
  - Pay Period 16th – End of the Month
    - Hours worked must be submitted and approved no later than two working days after the pay period end date or the employee will not be paid.
    - Pay Date – 10th of the following month.
- If the pay date falls on a weekend or a holiday, the pay date is adjusted to the last working day prior to the pay date.
- Non-exempt payroll payments are based on the actual hours worked in addition to any overtime. Hours worked must be submitted through Web Time Entry or an approved time clock system in order for non-exempt employees to be paid.

### **Due Dates**

- Due dates are published on the departmental end user calendar available in the HR section of the F&A Work Tools Tab.
- These due dates must be strictly followed by the departments to ensure employees are paid correctly.

# PAYROLL EXPENSES POSTED TO FINANCE

## Timeframe

Payroll expenses will post to the finance system at the end of each payroll cycle a few days prior to the pay date.

## Employee Appointment Expenses

- All expenses related to an employee's appointment will be based on the FOAPs currently active in the labor distribution section of the employee appointment.
- The following reports provide the labor distribution for employee appointments.

*Human Resources>Departmental Users>Employee Appointment Reports>HR121 – Current and Future Appointment Report*

*Human Resources>Departmental Users>Employee Appointment Reports>RPT\_EMPL\_007 – Employee List by Home ORGN*

*Human Resources>Departmental Users>Employee Appointment Reports>RPT\_NBAJOBS\_010 - Salary Roster by FOAP*

## Employee One Time Payment Expenses

- All expenses related to Employee One Time Payments (EOPS) are based on the FOAP submitted on the EOPS transaction.

## Payroll Expense Reports

- Payroll transactions are posted to the finance system at a summary level.
- The following report provides employee level detail for the payroll transactions to assist departments when reconciling finance ledgers.

*Human Resources>Departmental Users>Payroll Reports>RPT\_PAYDIST\_001 – Payroll History*

- Questions regarding payroll expenses should be directed to the Budget Office.

## Labor Redistribution

- Payroll expenses that have already posted to the finance system may be moved from one FOAP to another by processing a labor redistribution.
- More information is available in the Labor Redistribution section of this document.

# **THE BUDGET SIDE OF HUMAN RESOURCES**

# **BUDGET AND DEPARTMENTAL RESPONSIBILITIES**

## **Budget Office Responsibilities**

- Human Resources transactions do not have edits that verify available funding at the time the transaction is submitted.
- The Budget Office must review all Human Resources transactions to verify compliance with funding guidelines and verify sufficient budget exists to support the transaction.
- If sufficient budget does not exist or the transaction violates a funding guideline, the transaction will be returned to the department for correction.

## **Departmental Responsibilities**

Departments are responsible for verifying compliance with the funding guidelines and verifying sufficient budget exists in the appropriate account codes prior to the submission of any Human Resources transactions.

# BUDGET REQUIREMENTS – HR TRANSACTIONS

## How Much Budget is Needed?

- Departments must calculate the additional budget needed for each HR transaction. The amount of budget needed for each FOAP can be determined by using the following steps.
  - **Step 1:** Identify the current budget for the position or appointment using one of the following reports:
    - Human Resources>Departmental Users>Position Reports>HR010 – Vacant Positions by Organization**
    - Human Resources>Departmental Users>Employee Appointment Reports>HR121 – Current and Future Appointment Report**
  - **Step 2:** Compare the current budget to the proposed budget
  - **Step 3:** Calculate the amount needed for the remainder of the fiscal year
- This process is outlined in the HR Funding Examples section.

## Where Should the Budget be?

- Budget should be in the account codes outlined in the chart below based on either the type of transaction or the type of earnings.
- E&G funds – If the proposed budget is greater than the current budget for E&G funds, a budget revision must be processed to move the additional budget from another account code to 6006 prior to submitting the transaction.
- Non E&G funds – The budget available in 6006 must be sufficient to cover any vacant positions for the remainder of the year in addition to the current transaction. Anticipated overtime must also be considered.

Transaction Type		Account Code	
New Position Request		6006	Unallocated Salaries
Reclassification Request		6006	Unallocated Salaries
EPAFs (excluding Overload EPAFs)		6006	Unallocated Salaries
Labor Redistributions		6006	Unallocated Salaries
EOPS & Overload Appointments		Account Code	
ADC	Additional Compensation	6008	Other Employee Payments
AWD	Award	6008	Other Employee Payments
CLO	Clothing Allowance	6008	Other Employee Payments
CPA	Cell Phone Allowance	6008	Other Employee Payments
CPE	Cell Phone Equipment	6008	Other Employee Payments
FOC	Faculty On Call Pay	6009	Faculty On Call Pay
GFT	Gift	6008	Other Employee Payments
LSP	Lump Sum Payment	6008	Other Employee Payments
MOV	Moving Expense	6008	Other Employee Payments
NMV	Non Taxable Moving	6008	Other Employee Payments
NTP	Non Taxable Tuition Pay	6008	Other Employee Payments
OTB	Other Taxable Benefit	6008	Other Employee Payments
SPA	Special Augmentation	6004	Special Augmentation

TRV	Taxable Travel	6008	Other Employee Payments
TSP	Temporary Worker Sponsored Programs	6008	Other Employee Payments

## OVERTIME

### Definition

- Overtime is the payment for hours worked over 40 at one and one-half times the regular salary rate. This applies to non-exempt employees only.

### Overtime Components

- Overtime cost is expensed as two separate components, straight time and half time, as outlined in the following example.
- Example
  - An employee works 10 hours of overtime.
  - The employee's regular rate of pay is \$10 per hour.
  - The straight time component is the 10 hours of overtime which is expensed at the regular rate of pay (\$100) as regular salary to account code 6002.
  - The half time component is the 10 hours of overtime expensed at ½ the regular rate of pay (\$50) as overtime to Account Code 6008.

### Overtime Budget Transactions

- The Budget Office will move budget from 6006 to fund the straight time component after the payroll is processed.
- If budget is not available in 6006, the department will be asked to process a budget revision to move sufficient funding to 6006.

## UNALLOCATED SALARIES (6006)

### Purpose

Account Code 6006, Unallocated Salaries, is used to reserve the budget needed for vacant positions for the remainder of the fiscal year.

### Budget Entries

- Positions vacant on 9/1
  - The budget is moved from 6001/6002 to 6006.
- Termination/End Job EPAFs:
  - Budget is moved from 6001/6002 to 6006 with each EPAF.
  - Example:
    - An employee paid \$45,000 on a FOAP terminates on January 31.
    - The amount previously needed for the remainder of the fiscal year is \$26,250.  
( $\$45,000 / 12 * 7 \text{ months} = \$26,250$ )
  - The Budget Office processes a budget revision to move \$26,250 from 6001/6002 to 6006.
- Appointment EPAFs
  - Budget is moved from 6006 to 6001/6002 with each appointment.
  - Example:
    - A new employee is appointed on April 1 at a salary of \$45,000.
    - The amount needed for the remainder of the fiscal year is \$18,750  
( $\$45,000 / 12 * 5 \text{ months} = \$18,750$ )
    - The Budget Office processes a budget revision to move \$18,750 6006 to 6001/6002.
- New Positions
  - The department should move any necessary funding into 6006 to fund the new position for the remainder of the year at the time the position is requested.
- Overtime (Straight time component)
  - The Budget Office will move budget from 6006 to 6002 to fund the straight time component of overtime. See the Overtime section for more information.

### Excess 6006 Budget

- Excess budget may accumulate during the fiscal year.
- Any excess budget is determined by comparing the current budget to the budget required for the remainder of the fiscal year for vacant positions. Any anticipated payments of overtime should also be considered.
- The following report provides the annual salary of vacant positions on a FOAP.

***Human Resources>Departmental Users>Position Reports>RPT\_PBUD\_001 – Vacant Positions by FOAP***

## **UNALLOCATED SALARIES (6006) (continued)**

### **Excess 6006 Budget (continued)**

- Example
  - On 2/1, the total vacant position salary on FOAP A is \$200,000.
  - The amount needed for the remainder of the year is \$116,667.  
( $\$200,000/12 * 7 \text{ months} = \$116,667$ )
  - No overtime is anticipated on the FOAP.
  - The current budget on the FOAP is \$150,000.
  - The excess budget is \$33,333
    - Current Budget (\$150,000) – Amount needed for remainder of FY (\$116,667).

### **Re-budgeting Unallocated Salaries**

- Excess 6006 budgets in designated and auxiliary funds may be re-budgeted for other operations.
- Excess 6006 budgets in E&G funds must follow the lapsed salary process (see E&G Lapsed Salary section).
- Excess 6006 budgets in restricted funds must be evaluated to ensure compliance with the fund restrictions.

# LAPSED SALARIES EDUCATIONAL AND GENERAL FUNDS

## Definition

- Lapsed salaries are funds not needed for a position due to a vacancy. The lapsed salaries for E&G funds are recaptured institutionally.

## Return of Lapsed Salaries

- The department may request the return of lapsed salaries in the following cases by submitting a [Lapsed Salary Request Form](#) to the Budget Office.
  - Additional costs incurred by the department due to the vacancy (e.g., locum tenens, temporary employees or additional compensation paid to existing employees).
  - Staff Reorganization.
  - Vacant position is filled at a lower salary than the current salary for the position. These may be requested from the month of the request to the end of the fiscal year.
- E&G funds will automatically be moved by the Budget Office from 6006 to 7099 when a staff position is closed.

## Lapsed Salary Examples

- **Example # 1**

Facts

- An employee with a salary of \$60,000 terminates on 12/31
- The employee is paid 100% from E&G funds
- A new employee is hired into the position on 4/1 at the same salary

Lapsed Salary Rules

- Lapsed salaries of \$15,000 is created while the position is vacant  
( $\$60,000 / 12 * 3 \text{ months} = \$15,000$ )

- **Example # 2**

Facts

- An employee with a salary of \$30,000 terminates on 9/30
- The employee is paid 100% from E&G funds
- A new employee is hired into the position on 2/1 at a salary of \$32,000

Lapsed Salary Rules

- The lapsed salaries of \$10,000 is created while the position is vacant  
( $\$30,000 / 12 * 4 \text{ months} = \$10,000$ )
- The \$10,000 lapsed salaries may not be used to fund the salary increase for the remainder of the fiscal year.
- The department must either identify additional E&G funds for the salary increase or add an additional FOAP to the employee's labor distribution.

# LAPSED SALARIES EDUCATIONAL AND GENERAL FUNDS (Continued)

## Lapsed Salary Examples (continued)

- **Example #3**

Facts

- An employee with a salary of \$48,000 terminates on 3/31
- The employee is paid 100% from E&G funds
- A new employee is hired into the position on 6/1 at a salary of \$45,000

Lapsed Salary Rules

- Lapsed salaries of \$8,000 is created while the position was vacant.  
( $\$48,000 / 12 * 2 \text{ months} = \$8,000$ )
- Additional lapsed salaries of \$750 are also created by the salary differential for June, July and August ( $\$48,000 - \$45,000 / 12 * 3 = \$750$ )
- Department should submit a lapsed salary request form to the Budget Office requesting the \$750 salary differential be returned to the department.

- **Example #4**

Facts

- A faculty with a salary of \$150,000 terminates on 11/30
- The employee is paid 50 percent (\$75,000) from E&G funds and 50 percent (\$75,000) from practice plan funds
- A new faculty is hired into the position on 6/1 at a salary of \$140,000

Lapsed Salary Rules

- The E&G lapsed salaries of \$37,500 were created while the position was vacant using the following calculation:
  - Monthly Salary ( $\$12,500$ ) \* # vacant months (6) \* % E&G funds (50%) = \$37,500
- The \$75,000 appointment to E&G funds should continue in order to avoid lapsed salaries. The appointment should be as follows:
  - E&G funds                   \$75,000 (53.57%)
  - Practice Plan Funds       \$65,000 (46.43%)

# GRANT FUNDING

## Appointment Percent

- The percent appointed to a grant should align with the percent effort to be worked on the grant.

## Grant Start Date

- An employee may not be appointed to a grant prior to the start date of the grant.

## Grant End Date

- Payment of salaries on a grant past the grant end date is a violation of the terms of the grant. The following steps should be taken to ensure this does not occur.
  - Use the report below to monitor appointments on grants ending during the fiscal year.

***Human Resources>Department Users>Employee Appointment Reports>EDT NBAJOBS 001 – JLBD Funded from Ending Grants***

- In all cases, a Change of Funding EPAF must be processed so payroll expenses will not be paid past the grant end date.
- If a new grant fund has not been established or the approval to extend the grant end date has not been received, the department must provide interim unrestricted funding on the Change of Funding EPAF.

## Grant Salary Savings

- When an employee is appointed to a grant that results in lowering the amount paid on E&G funds, the E&G differential is considered grant salary savings.
- Grant salary savings are not considered E&G lapse salaries and are controlled by the dean or vice president.
- The dean or vice president determines whether the funds are returned to the individual department or to a central FOAP.
- The Budget Office will move any grant salary savings to the appropriate FOAP based on guidelines given by the dean or vice president.
- Example:
  - Faculty is appointed 100% on E&G funds at \$120,000
  - On 3/1 a Change of Funding EPAF is processed to appoint the faculty 50% on a grant.
  - The \$30,000 no longer needed on E&G funds is considered grant salary savings  
( $\$120,000 / 12 * 6 * 50\% = \$30,000$ )

# ACCOUNT CODES FOR HR TRANSACTIONS

## Data Enterable Account Code

- The account code used in the labor distribution of HR transactions is the six digit data enterable account code.

## Account Codes for Positions and Appointments

- The account code found on the current funding reports should be used for all transactions with the exception of overload appointments and EOPS transactions.
- The Budget Office will determine the correct account code for new positions and reclassifications based on the position title.

## Account Codes for Overload Appointments

- The account code used for an overload appointment is based on the earn code as outlined below:
  - ADC – Additional Compensation           612011
  - CPA – Cell Phone Allowance               6L9014
  - FOC – Faculty On Call Pay               6L3020
  - SPA – Special Augmentation           6L3010

## Budget Account Codes (BAC)

- Sufficient budget is verified at the budget account code level. See the available budget information section of this document for more information.

## **PROGRAM CODES FOR HR TRANSACTIONS**

Program codes are based on the type of position and the default program code on a fund as outlined below.

### **Faculty and Teaching Assistants**

- Use program code 10 if the default program code for the fund is 10, 35 or 40. Use the default program code for all other funds.

### **Clinical staff**

- Use program code 35 if the default program code for the fund is 10, 35 or 40.
  - E&G Funds – Program code 35 is only allowed on special item funding. This restricts the payment of clinical staff on E&G funds to special items only.
- Use program code 30 if the default program code for the fund is 30.
- Not allowed on other funds.

### **Research titles**

- Must use a program code 20.
- Contact the Budget Office if unique circumstances exist.

### **All other titles**

- Use program code 40 if the default program code for the fund is 10, 35 or 40.
- Use the default program code for all other funds.

## **EARN CODE RESTRICTIONS**

The following earn codes are not allowed on E&G or permanent health funds. These earnings are generally not allowed on grant funds unless specifically allowed by the grant.

- CPA – Cell Phone Allowance
- CPE – Cell Phone Equipment
- MOV and NMV – Moving Expenses
- OTB – Other Taxable Benefits
- SPA – Special Augmentation
- FOC – Faculty On Call Pay

## HR FUNDING EXAMPLES

### Examples

The funding guidelines and available funding rules are included in the examples below.

#### Creating a New Position

Facts:

- A new senior staff nurse position is requested at a salary of \$42,000. The position is to begin on March 1.
- Current funding does not exist when creating a new position.

Funding Decision:

- The department must identify 100 percent of the funding needed for the remainder of the year - \$21,000
- The department identifies that funding is available in either E&G funds or practice plan funds.
- Because program code 35 must be used for a senior staff nurse and program code 35 may not be used on E&G funds, the position will be funded 100 percent on practice plan funds.
- The \$21,000 must be available in Budget Account Code 6006 prior to submitting the request.

FOAP	Current Funding		Proposed Funding		Funding Difference	FY Months Remaining	FY Funding Required
131041-513141-612005-35			100.00%	42,000	(42,000)	6	(21,000.00)

#### Reclassifying a Position

Facts:

- A programmer analyst I position (\$32,000) is reclassified to a programmer analyst II position (\$37,000).
- The reclassification will be effective July 1.
- The position will work 50 percent on a new grant.

Funding Decision:

- The position will be paid 50 percent on the grant based on the percent effort worked on the grant.
- The department decides to continue using the previous funding for the remaining 50 percent.
- The \$3,083.33 needed on the grant must be available in Budget Account Code 6006 prior to submitting the request.

FOAP	Current Funding		Proposed Funding		Funding Difference	FY Months Remaining	FY Funding Required
131041-513141-612002-40	100.00%	32,000	50.00%	18,500	13,500	2	(3,083.33)
212150-513141-612002-20			50.00%	18,500	(18,500)		
Total	100.00%	32,000	100.00%	37,000	(5,000)		

## HR FUNDING EXAMPLES (continued)

### Filling a Vacant Position (EPAF transaction)

**Facts:**

- A new faculty will begin April 1 at a salary of \$120,000.
- The position is currently budgeted at \$140,000 and has been vacant since December 1.
- The new faculty will work 25 percent on grant H211119.
- The new faculty will have no duties related to grant H212150.

**Funding Decision:**

- The faculty is appointed 25 percent on grant H211119 based on the percent effort to be worked on the grant.
- The E&G funding should be continued at the same rate to avoid lapsing.
- The \$12,500 needed on the grant must be available in Budget Account Code 6006 prior to submitting the EPAF.

FOAP	Current Funding		Proposed Funding		Funding Difference	FY Months Remaining	FY Funding Required
101096-513141-611801-10	35.71%	50,000	41.67%	50,000	-	5	-
131041-513141-611801-10	44.29%	62,000	33.33%	40,000	22,000	5	
212150-513141-611801-20	20.00%	28,000			28,000	5	
211119-513141-611801-30			25.00%	30,000	(30,000)	5	(12,500.00)
<b>Total</b>	<b>100.00%</b>	<b>140,000</b>	<b>100.00%</b>	<b>120,000</b>	<b>20,000</b>		

### Funding Change (EPAF transaction)

**Facts:**

- A faculty will begin working 25 percent on a new grant effective December 1.
- The faculty will continue working 25 percent on an existing grant.

**Funding Decision:**

- The existing grant funding should continue at 25 percent based on the percent effort to be worked on the grant.
- A new line of funding should be added for the new grant based on the percent effort to be worked on the grant.
- The amount and percent paid E&G funds will be reduced.
- The excess funding of \$18,750 on 101096 is grant salary savings and will be moved to the appropriate FOAP. (See Grant Salary Savings section for more info.)
- The \$18,750 required in fund 211119 must be budgeted in 6006 prior to the submission of the EPAF.

FOAP	Current Funding		Proposed Funding		Funding Difference	FY Months Remaining	FY Funding Required
101096-513141-611801-10	75.00%	75,000	50.00%	50,000	25,000	9	
212150-513141-611801-20	25.00%	25,000	25.00%	25,000	-	9	-
211119-513141-611801-30			25.00%	25,000	(25,000)	9	(18,750.00)
<b>Total</b>	<b>100.00%</b>	<b>100,000</b>	<b>100.00%</b>	<b>100,000</b>	<b>-</b>		

## HR FUNDING EXAMPLES (continued)

### Overload Appointment

**Facts:**

- A new faculty hired on 4/1 will receive a \$900 annual cell phone allowance.
- Current funding does not exist for a new overload appointment.

**Funding Decision:**

- Cell phone allowances are not allowed on E&G funds or grant funds.
- The department will fund the cell phone allowance from practice plan funds.
- The \$375 required in fund 131041 must be budgeted in 6008 prior to the submission of the EPAF.

FOAP	Current Funding		Proposed Funding		Funding Difference	FY Months Remaining	FY Funding Required
131041-513141-6L9014-10	0.00%	-	100.00%	900	(900)	5	(375.00)
<b>Total</b>	0.00%	-	100.00%	900	(900)		

# LABOR REDISTRIBUTION

## Definition

A labor redistribution is an HR transaction used to move payroll expenses that have already posted to the finance system from one FOAP to another.

## Policy and Process

- [HSCEP OP 70.58 Labor Redistributions](#) establishes the procedures for processing of labor redistributions.
- [The Labor Distribution User Guide](#) provides detailed instructions for completing a labor redistribution.

## Justification

- An adequate justification must be provided that documents the reason for the labor redistribution.
- Specific justification questions that must be addressed are outlined in both the OP and The Labor Distribution User Guide.
- Labor redistributions will be returned to the originator if an adequate justification is not provided.

# PAYROLL ENCUMBRANCES

## Definition

- A payroll encumbrance sets aside funds needed for the payment of salaries.

## Encumbrance Calculations

- Payroll encumbrances are calculated based on the end of a grant, end of a job or end of the fiscal year, whichever is earlier.
- Example:
  - An employee with a \$72,000 salary is appointed on 2/1. The appointment funding is 50 percent on a grant that ends on 6/30 and 50 percent on E&G funds. The encumbrances for the employee appointment are calculated as follows:
    - Grant Funds
      - Encumbered through the grant end date (2/1 – 6/30)
      - $(\$72,000/12 * 50% * 5 \text{ months}) = \$15,000$
    - E&G funds
      - Encumbered through the end of the fiscal year (2/1 – 8/31)
      - $(\$72,000/12 * 50% * 7 \text{ months}) = \$21,000$

## Encumbrance Process

- Faculty and staff appointments, including overload appointments are encumbered.
- Most student appointments are not encumbered.
- Encumbrances are updated nightly to encumber additional funds needed for new appointments, or release encumbrances due to ending jobs or payroll payments.
- Employee level encumbrance information is available on the following report:

**Human Resources>Departmental Users>Payroll Reports>HR47 – Payroll Expenditures and Encumbrances Report**

## HR ORGANIZATION CODES

Organization codes reflect a departmental or budgetary unit. Departments may have multiple organization codes depending on the departmental structure and reporting needs.

### Organization Financial Manager

Each organization code has a financial manager (ORGN manager) associated with the organization code. Two Cognos reports provide information on the organization manager.

**Budget>Budget Financial Reports>RPT ORGN 001 – Organization Listing**

**Budget>Budget Financial Reports>RPT ORGN 002 – Organization Manager Report**

The ORGN manager has the following responsibilities:

- **Grant security** – The ORGN manager has the ability to grant the following security for the organization code via the TEAM application.
  - ***EPAF originator*** – Grant an employee the ability to enter an EPAF.
  - ***EPAF approver*** – Grant an employee the authority to approve an EPAF for the organization.
  - ***HR Cognos Reports*** – Grant an employee the ability to view HR related Cognos reports for the organization code. This includes the ability to see employee appointment and payroll history information.
  - ***Budget Prep Security*** – Grant an employee access to the Budget Prep System and to Budget Prep related reports.
  - ***Web Time Entry (WTE) and Web Leave Report (WLR) approver*** – Grant an employee the ability to approve time and/or leave taken.
  
- **Timely HR document processing** – The organization manager should ensure that HR and payroll related documents are processed timely and accurately. This includes WTE/WLR, EPAFs, and EOPs.
  
- **Approve New Fund Request** – The New Fund Request system requires that an ORGN manager approve a new fund request related to their department.

### Establishing, Changing or Inactivating an Organization Code

The organization code request form found on the Budget Office website, [elpaso.ttuhs.edu/fiscal/businessaffairs/budget/budget\\_forms.aspx](http://elpaso.ttuhs.edu/fiscal/businessaffairs/budget/budget_forms.aspx), should be used to request a new organization code, make a change to an existing organization code or inactivate an organization code that will no longer be used. Instructions for completing the form are also located on the website. The completed form should be submitted to [budgetelp@ttuhs.edu](mailto:budgetelp@ttuhs.edu) for processing.

## ORGANIZATION CODES (continued)

### Organization Code uses in Human Resources

The organization code is used in a variety of ways to track employees, positions, time reporting and labor expenditures. Below is a list of the various uses of the organization code and information on how to change them as related to the employee or position record.

- **Employee Home Orgn** – Each employee belongs to only one home ORGN. If an employee works in two departments, coordination will need to take place to determine which will be the employee’s home ORGN.
  - Many HR reports pull employee data based on the home organization code.
  - The home ORGN is established on the EPAF when the employee is being appointed to a position.
  - The employee home ORGN code can be changed by emailing [hsccompelpaso@ttuhsc.edu](mailto:hsccompelpaso@ttuhsc.edu).
  
- **Employee Timesheet ORGN** – The employee timesheet ORGN is used to route the timesheet to the correct approver.
  - The timesheet ORGN is also established on the EPAF when the employee is appointed to a position.
  - The employee timesheet ORGN can be changed by emailing [hsccompelpaso@ttuhsc.edu](mailto:hsccompelpaso@ttuhsc.edu).
  
- **Labor Distribution ORGN** – The labor distribution ORGN is part of the FOAP string and is used to allocate the employee payroll expenses to the correct finance ledger.
  - The labor distribution ORGN is established on an EPAF or in budget prep.
  - The employee labor distribution ORGN can be changed during the budget prep cycle in Salary Planner, or during the course of a fiscal year on the current and future labor change EPAF.
  - If a labor distribution ORGN needs to be changed after a payroll has run for an employee, a labor redistribution must be completed using the labor redistribution system. Instructions for using this system can be found on the Budget Office website.
  
- **Position ORGN** – Each position will have one position organization code. This organization code is used to establish ownership of the position.
  - Salary Planner uses the position ORGN when populating records based on user security.
  - The position ORGN is created at the time the new position request is made.
  - To change the position ORGN code, please email the Budget Office at [budgetelp@ttuhsc.edu](mailto:budgetelp@ttuhsc.edu).
  - The following report can be used to determine the organization code related to a position.  
***Human Resources Reports>Departmental Users>Position Reports>RPT\_PBUD\_002 – Current Positions by Position ORGN***

## GLOSSARY

**adjusted budget** – The current fiscal year original budget minus/plus any adjustments (i.e., current budget).

**anticipated revenue** – The funding you expect to receive during the current fiscal year.

**available balance** – The portion of the budget that reflects expendable financial resources.

**budget account code (BAC)** – Four digit component where funding is placed for anticipated expenses, revenue, and transfers.

**budget development** – Module of the budget prep system used by departments to plan for the next fiscal year's budget.

**budget prep cycle** – Planning process to develop the annual operating budget for the ensuing fiscal year (9/1-8/31).

**budget prep system** – Online application that the institution uses to establish the annual budgets.

**budget revision system** – The online application used to make adjustments to an existing budget or set up a budget on a new FOAP.

**chart of accounts (COA)** – The alpha character used by Banner to designate institutions.

**current budget** – The current fiscal year original budget minus/plus any adjustments (i.e., adjusted budget).

**data enterable account code** – Six digit component specifying where expenses or revenue occur.

**employee class (eclass/ECLS)** – Categorizes employees who share similar leave, benefits and appointments.

**employee one time payments (EOPs)** – The web application used by the institution to request a specific payroll disbursement to an employee.

**employee personnel action form (EPAF)** – Online transaction used to initiate changes to an employee's position, FTE, or salary.

**fiscal year (FY)** – The twelve month period from September 1 to August 31.

**full-time equivalent (FTE)** – Way to measures an employee's productivity and/or involvement in a project.

**fund** – A self-balancing set of codes that identifies ownership of cash or fund balance; it identifies the type of funding source.

**fund balance (FB)** – The cumulative net income or loss generated by the operation of the fund since its inception.

**fund, organization, account, program (FOAP)** – String of components used to identify expenses and revenue in Banner.

**fund, organization, program (FOP)** – Funding string used to budget expenses and revenue in Banner system.

**inception-to-date (ITD)** – Refers to the time frame between the beginning of the fund, grant, or project to the current date.

**job** – Created when an employee is linked to a position.

**lapsed salaries** – Funds that were budgeted for a position, but not used due to a vacancy on E&G funds.

**multi-year** – A fund that spans two or more fiscal years.

**nightly fund balance process** – A process that looks at specific funds or fund types and automatically budgets any available cash fund balance each night; this is used on scholarship funds that begin with 20\*, student organization funds that begin with 80\* and TTPA funds that begin with 88\*.

**operating budget** – Planned funding for current operations.

**original budget** – Planned funding (revenue, expense, and transfers) that was established during the budget prep cycle.

**organization (ORGN)** – Code defines a budgetary or departmental unit.

**position** – A budgeted unit assigned to an organization code; including information such as position class, salary, FTE, and labor distribution information.

**position class (pclass/PCLS)** – A title in the personnel pay plan which identifies exempt vs. non-exempt, minimum and maximum salary ranges, part time vs. full time, faculty, staff or student.

**position title** – Name assigned by HR to distinguish faculty, staff, or student ranking based on job duties.

**program** – Two digit component that classifies the function of expenses, revenue, and transfers.

**proxy** – Alternate approver.

**revenue** – Funds earned from activities associated with providing goods and services to entities separate from the university or funds received for endowments, gifts, or grants.

**salary planner** – Module of the budget prep system used by departments to view and update employee and position data for the next fiscal year.

**Self Service Banner (SSB)** – web-based application used to create EPAFs, labor redistributions, update personal information and enter time sheet data.

**targets** – State appropriated education and federal funding established by TTUHSC El Paso administration.

**transfer** – The movement of money between different funds.

**year-to-date (YTD)** – From 9/1, or the effective date of the fund up to the most current point in time.