The University Budget Office monitors and helps users with 'State Appropriated' funds. This includes funds that begin with 111 and 112.

**Type of Fund** | **Banner Fund Begins With:**
--- | ---
State Accounts | 111 or 112
Institutional Trust Funds | 12, 14, 15, 23, 24, 25, 27, 28, 310, 311, 312, 316, 317, 6C, 6R, 6Z
Grants | 21
ECU Physicians | 314, 315
Capital Improvement | 8, 9
ECU Foundation | E
ECU Medical Foundation | M
ECU Educational Foundation | P
Alumni Association | A
### Budget Pool Account Codes

State Budgets are budgeted in ‘Account Pools’. Listed are the most common account pools used for State Budgets:

<table>
<thead>
<tr>
<th>Account Pool</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>60100</td>
<td>EPA Non-Teaching Salaries</td>
</tr>
<tr>
<td>60150</td>
<td>EPA Faculty Salaries</td>
</tr>
<tr>
<td>60200</td>
<td>SPA Staff Salaries</td>
</tr>
<tr>
<td>60300</td>
<td>CIS Staff Salaries</td>
</tr>
<tr>
<td>60500</td>
<td>SPA LSD Salaries and Wages</td>
</tr>
<tr>
<td>60320</td>
<td>Dual Employment Wages</td>
</tr>
<tr>
<td>61200</td>
<td>Social Security</td>
</tr>
<tr>
<td>61205</td>
<td>State Retirement</td>
</tr>
<tr>
<td>61210</td>
<td>Law Officer Retirement</td>
</tr>
<tr>
<td>61220</td>
<td>Optional Retirement</td>
</tr>
<tr>
<td>61270</td>
<td>Health Insurance</td>
</tr>
</tbody>
</table>

### Budget Transfers

The Budget Transfer form is located on the Budget Office website.

Permanent transfers, salary transfers (SPA, EPA, and Benefits), and crossing funds transfers are processed by the Budget Office.

### Budget Transfers – Helpful Tips

- Send all Budget Transfers to the ‘Budget Office Mailbox’ which is **BudgetOffice@ecu.edu**
- Do not send scanned copies of the Budget Transfer. Send an electronic copy as an attachment with the approval e-mails.
- Use +/- instead of the D/C
- Ensure that the +/- equal zero
Budget Transfers – Helpful Tips

- Amounts should be rounded to the nearest whole dollar.
- If using a version of the Budget Transfer saved on your computer, make sure it is the current version (Banner Journal Voucher Entry Form).

Budget Transfers in SSB

There are two main types of Budget Transfers:

- Permanent
  - All permanent transfers are processed through the Budget Office.

- Temporary
  - Temporary Transfers can be processed through Self Service Banner (B22 or B44) or through the Budget Office using a Budget Transfer Form.

Budget Transfers – Temporary

Departments can transfer funds temporarily between the 7xxxx and 605xx accounts within the same fund in Self Service Banner. These are processed with a B22 rule code or B44 rule code.
Budget Transfers - Temporary

- B22 are temporary transfers moving funds from one operating pool account (7xxxx) to another:

  Example: From 111101-550702-72000-0000 To 111101-550702-73600-0000

- B44 are temporary transfers moving funds between salary accounts (605xx – Nonstudent or Student Pay) and operating pool accounts (7xxxx) ONLY.

  Example: From 111101-550702-73400-0000 To 111101-550702-60521-0000

Note: B44 Temporary Transfers will be routed to the Budget Office for approval.

Permanent Budget Total in SSB

Permanent Budget can be calculated in Self Service Banner (SSB). This calculation is processed in the ECU Budget Query Finance Section.

Start a Query as usual and then Submit Query.

When the results are generated a similar screen like the below will be shown.
Permanent Budget Total in SSB

At the bottom of the Query Results (ECU Report) there is a 'Perm Computation' button.

In order to get Permanent Budget the computation is 'Accounted Budget' minus 'Temporary Budget'.

Once the data is selected and 'Perform Computation' button is clicked the results should show. Below is a sample.

Beginning FY 2012, OSBM required that at the end of each quarter, there can be no negative available balances at the pool account level within any state fund. Before this mandated requirement this process occurred at the end of each fiscal year behind the scenes. This was a manual process the end users were not aware of the movement of funds.

Since this new requirement the process has changed to be cleaned-up on FOAP level versus the fund and account level (which is behind the scenes).

To ensure control of the negative BBA balances there has been a report created to programmatically create any budget entries (B22/B44) necessary to clean-up negatives on the FOAP level. This process is completed monthly, but during the month of end of the quarter this process is completed weekly.

Please encourage your units to check for negative BBA at the pool level.
Beginning July 1, 2011, OSBM mandated that at the end of each quarter, there can be no negative available balances at the pool account level within fund.

To assist the Budget Office with this new mandate, we have asked each unit to clean up their negative BBA at the FOAP level on a monthly basis.

Another tool developed to assist with this process was an automated program that creates temporary budget entries (B22/B44) on a monthly basis. These entries cover negative balances at the FOAP level. The document number begins with "BA".

As the end of the quarter approaches, the automated program runs weekly to ensure compliance with the OSBM mandate.

Please encourage your units to check for negative BBA at the pool level.

The main difference between SSB and INB is presentation. Balances and transactions are identical and both are real-time.

Other differences are:

- SSB will present Budget Balance Avail (BBA) at the pool level.
- SSB will allow a user to query specific month-end balances, INB will not.
- SSB allows more drill-down functionality. INB offers some drill-down functionality.
- SSB is more user friendly and ‘point and click’. INB users will need to memorize form names in order to be successful at navigation.

The biennium starts in the even year (FY11-12, FY13-14).

The biennium ends in the odd year (FY12-13, FY14-15).

Permanent budget is determined by Rule codes BD01 and BD02. BD01 and BD02 transactions are the only rule codes that roll forward. Once End-of-Year has closed, a query is run that pulls all funds beginning with 111 and 112 and with Rule codes BD01 and BD02.
**Budget Roll Process**

- The total of the two rule codes combined is what the new original budget will be for that particular FOAP.
- BD01's represent original budget from prior year.
- BD02's usually represent permanent budget changes in the current fiscal year.

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**Grant/Contract Reassigned Time Form (GCRT)**

The Grant / Contract Reassigned Time form is located on the Budget Office website along with instructions.

GCRT can be used if an employee is permanently funded by State funds and a Grant is awarded that will supplement the permanently state funded position, the state portion saved can be transferred from salary to operating funds temporarily.
The PCF is used to change most information on a position. POSMAN access is given to every user that has Banner-HR access. It is a wonderful BIC query tool that allows "one-stop" shopping on any position.

PCF allows end users to change position information.
- Permanent or Temporary Budget Transfers
- Position FTE Changes
- Position E-Class Changes
- Position Funding Changes
- Owner Org or Location Changes

POSMAN gives the ability to accurately capture the necessary data for:
- Lapsed Salaries
- Project Position Budget Availability
- Incorporate Temporary Budget Changes
- Track Vacant Positions

EPAF is all about the person (employee). EPAFS are only approved if position budget is available in POSMAN.

PCF Helpful Tips

- Do not mix funding sources on PCF’s, create a new PCF for each new funding source
- Forms may be ‘one sided’ or ‘two sided’
  - One sided PCF’s are used if funds are coming from operating dollars and a Budget Transfer Form is forthcoming or if fte, e-class, owner Orgn and location is being changed
  - Two sided PCF’s are used if funds are being transferred from another position that has the same funding source and a Budget Transfer is required if the Fund or Orgn are different
- Funding sources can be added or removed by creating a new PCF
- When processing an EPAF, ensure that data matches the position information on PCF or NBAPBUD

Short Cut to POSMAN on Desktop
EPAF Helpful Tips

- EPAF forms use the 'tab' key instead of 'clicking' to the desired field.
- Self Help and Work Study Student EPAF’s do not need Budget Office EPAF approval. (Departments should send these EPAF’s to Student Employment Office for approval)
- Temp or Casual Employment EPAF’s (T & C positions) paid from Non-Student account 60501 do not need Budget Office EPAF approval.
- Graduate Assistant (GA) account numbers are not 60100 and 60150
  - Non-teaching account 60100 Grad Asst should use 60103, 60104 or 60105
  - Faculty account 60150 Grad Asst should use 60153, 60154 or 60155
- Project Code is the field where fte is entered and the fte on the EPAF should equal the project code (fte); unless the EPAF is for a GA, then the project code will be 0.0
- Verify that the position data on NBAPBUD, PCF, POSMAN matches the EPAF data and budget is available.

- 9-month Employees will have a job begin and hire date of at least 08/01/20xx and the personnel date may be different.
- 12-month Employees will have a job begin and hire date that should be the payroll date that is closest to next payroll period.
- Split funded employee salaries are based on the ‘percentage’ instead of the ‘project FTE’ for each FOAP.
- New “G” and “S” position numbers have been created specifically for each unit - please use the new “G” positions numbers for GA hires and “S” position numbers for supplemental pay - please contact the Budget Office for new “G” and “S” position numbers to be created.
State lapsed dollars are salary and benefit dollars lapsed due to a vacancy in a position or temporary move of employees to a different funding source. Approved budget entries can move lapsed dollars to operating lines (i.e. supplies, equipment, current services, temporary employment etc.). These entries must be processed by the University Budget Office for Budget code 16065 and by DHS Budget Office for Budget code 16066.

Here are some examples of using lapsed salaries that do not require Executive Council approval:

- State lapsed dollars may be used to provide incentive for and encourage units and individuals to seek external funding. This is accomplished via the GCRT process.
- State lapsed dollars are used by the Graduate School to support graduate students via tuition remissions and awards. The Dean of the Graduate School makes these allocations after conferring with the Vice Chancellor for Research and Graduate Studies.
- Faculty lapsed dollars may be used to conduct faculty searches for new faculty positions up to a maximum of $2,500 per search. All costs related to the search are allowable, including advertising. If the cost related to a search exceeds the $2,500 maximum, use of additional lapsed salary dollars requires the approval of the appropriate Vice Chancellor.
- State lapsed dollars may be used to support temporary payroll expenses directly related to vacant positions.

Note: Faculty lapsed dollars may also be used to support honorariums, contractual salaries, or temporary faculty salaries directly related to academic or research activities. This may not always require a budget entry involving operating lines.

All other budget entries against lapsed salary dollars must be approved by the Executive Council.

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State Lapsed Dollars - Procedure

- The Financial Support Team, a team consisting of administrative financial managers from each of the University’s Divisions, will prepare a projection of lapsed dollars and recommendation of expenditure commitments. These recommendations are reviewed and approved by the University’s Executive Council (the Chancellor, Vice Chancellors and the Chancellor’s direct reports). State Lapsed Salaries are reallocated in phases as projections indicate availability of funds.
- If a Vice Chancellor determines that he/she does not have an approved initiative on which the funds can be spent by June 30, then he/she should notify the University Budget Director so that funds can be redirected centrally in a later phase. Vice Chancellor does also have the authority to redirect any funds under his/her delegation as long the University Budget Office has prior notification and documentation.

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Budget Pooled Benefits

State Position Benefit Budget Estimator is located on the Budget Office website. This Excel report was created to give departments an estimate of benefits for permanent positions.

This report gives the details for all State Funded positions. The funding includes the ‘self-supporting’ FOAPs and the FOAPs where benefits are located in the ‘benefit pool’.
Fund 111103
Revenue / Budget Guidelines

Fund 111103 can be used for collection of fees associated with Workshops, Conferences, or Training Courses, etc. that is not a part of a contract or gift activity.

When funds are deposited into a FOAP with the fund 111103, a budget entry needs to be completed to create expense and revenue budget so expenses can be paid from the FOAP. In order for budget to be created the department needs to notify the Budget Office. The information needed to create budget is as follows:

- FOAP the funds are being deposited
- Purpose of the funds
- Estimated receipts to be deposited for the Fiscal Year

Once this information is given to the Budget Office a request (BD606) is submitted to Office of State Budget and Management (OSBM) for approval. Once approved by OSBM the necessary budget entries will be processed by the Budget Office.

Contact to have budget created:
University Budget Office
Financial Services - Div. of Adm. and Finance
Bldg. 365 - 209 E. 3rd Street
252-737-1132

Since fund 111103 is considered self-supporting, certain expenses are permitted (example: t-shirts or gifts) that are typically not approved with state funds. Food items are allowed in some cases with appropriate documentation.

Registration fees for conferences, workshops, or training courses are typically collected to offset expenses such as the cost of speakers, building (room) use, handout materials, breaks, and lunches. Food, such as refreshments or meals, and other non-state allowable items can be purchased for conferences, workshops, and training courses if the costs of these items are included in the registration fee. The registration fee must not consist exclusively of meals. These items should not be processed directly through state funds. The expenses will be processed through a clearing fund in Institutional Trust Funds, 141700. When processing the payment, charge the expense to Fund 141700, the Department's ORGN, the proper Expense Code / Account (should begin with a 7xxxx) and Program 0000. An interdepartmental transfer/Journal entry form also needs to be prepared to move the revenue from the state 111103 fund to the clearing fund 141700.

111103 Dept ORGN 6xxx 0000 D
141700 Dept ORGN 6xxx 0000 C

The amount transferred should be the exact amount required to cover the cost of the expenses. The direct payment form and the ID/Journal entry form must be submitted simultaneously for processing to Institutional Trust Fund Office.

Contact for processing payment and ID/Journal Entry:
Institutional Trust Fund Office
Financial Services - Div. of Adm. and Finance
Financial Services Bldg Rm 101
252-737-1141

Questions?
Budget Office Contacts

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