

1) Go to the form NBAPBUD in Banner. Put in the current Fiscal Year, Position number, and do a Next Block or Ctrl Page Down for the Position Budget information.

- You will find information for columns A-D in the Salary Budgets tab

Oracle Developer Forms Runtime - Web: Open > NBAPBUD

File Edit Options Block Item Record Query Tools Help

Position Budget NBAPBUD 8.2.1.1 (MSTR) (BZ)

Fiscal Year: 2011 Employee Class: SE Class Salaried-OT EX, 12 Pay  
 Position: 4M1118 Position Title: Budget Analyst II

Position Budget Salary Budgets Fringe Benefit Premium Earnings Totals Labor Distributions Comments

Fiscal Year: 2011 Organization: 431012 Create Date: 01-JUL-2010  
 Status: Approved Budget ID: FY2011 Salary Group: 2011  
 COA: 1 Phase: A11PC2 Base Units: 0

Salary  Create FTE or Salary

Budgeted Amount: 35,410.75 Position Budget Basis: .00  
 Encumbered Amount: 26,569.10 Position Annual Basis: .00  
 Expended Amount: 8,841.63 Budget Appointment Percent: .00  
 Remaining Amount: .02 Budget FTE: 1.0000

2) For columns F-I, go to the Labor Distributions tab and enter the current information.

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Fiscal Year: 2011 Organization: 431012 FTE: 1  
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Salary

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 Encumbered Amount: 26,569.10  
 Expended Amount: 8,841.63  
 Remaining Amount: .02

| New Index | Fund   | Orgn   | Account | Program | Activity | Location | Project | Cost | Salary Budget | Percent | To Be Posted |
|-----------|--------|--------|---------|---------|----------|----------|---------|------|---------------|---------|--------------|
| 402030    | 411201 | 431012 | 61125   | 06      |          |          |         |      | 35,410.75     | 100.00  | .00          |
|           |        |        |         |         |          |          |         |      |               |         |              |
|           |        |        |         |         |          |          |         |      |               |         |              |
|           |        |        |         |         |          |          |         |      |               |         |              |
|           |        |        |         |         |          |          |         |      |               |         |              |
|           |        |        |         |         |          |          |         |      |               |         |              |
| Totals:   |        |        |         |         |          |          |         |      | 35,410.75     | 100.00  | .00          |

3) For columns K-L, enter the new FTE and new total Position Budget, which was determined using the applicable Salary Projection worksheet.

4) Columns N-O will automatically reflect the difference between the Current and New (proposed) FTE and Budget.

5) Enter the New Labor Distribution in columns Q-T.

- The Total Amt should equal the New Budget from column L, and the Total Dist% should equal 100%.

6) Column V now reflects the Total Difference from column O.

- If the amount is negative: this amount needs to be taken from somewhere else within your budget.
- If the amount is positive: this amount needs to be reallocated somewhere else within your budget.

7) To make changes to additional positions, continue to use Section 1 repeating steps 1-6 listed above.

8) If there is a balance left in the Total Difference column (V) at the end of Section 1, it will carry over into Section 2. Use this amount to make any corresponding Base adjustments from Operations:

- Enter the Index and Acct code(s) you are making Base adjustments for.
- If you are taking budget *from* Operations, the Amt in column S should be entered as a negative.
- If you are moving budget *to* Operations, the Amt in column S should be entered as a positive.
- Therefore at the end of Section 2, the Total Difference in column V should equal zero.

### Adjustments Between Different Fund Types

If making adjustments between different fund types (state funds, designated, grants, etc.), you **MUST** balance to zero within each fund type.

Example:

| Current NBAPBUD Labor Distribution |       |                     |                | New PBUD Record |              | Difference   |                      | New Labor Distribution |       |                     |                | TOTAL DIFFERENCE     |
|------------------------------------|-------|---------------------|----------------|-----------------|--------------|--------------|----------------------|------------------------|-------|---------------------|----------------|----------------------|
| Index                              | Acct  | Amt                 | Dist%          | FTE             | Budget       | FTE          | Budget               | Index                  | Acct  | Amt                 | Dist%          |                      |
| 911888                             | 61123 | \$ 51,000.00        | 85.00%         | 1.0000          | \$ 63,000.00 | 0.0000       | \$ (3,000.00)        | 911888                 | 61123 | \$ 51,000.00        | 80.95%         |                      |
| 412011                             | 61123 | \$ 9,000.00         | 15.00%         |                 |              |              |                      | 412011                 | 61123 | \$ 12,000.00        | 19.05%         |                      |
|                                    |       |                     |                |                 |              |              |                      |                        |       |                     |                |                      |
|                                    |       |                     |                |                 |              |              |                      |                        |       |                     |                |                      |
| <b>Total</b>                       |       | <b>\$ 60,000.00</b> | <b>100.00%</b> |                 |              | <b>Total</b> | <b>\$ (3,000.00)</b> | <b>Total</b>           |       | <b>\$ 63,000.00</b> | <b>100.00%</b> | <b>\$ (3,000.00)</b> |

The Total Difference is \$3,000. However, note the \$3,000 change between the Current and New Labor Distributions is occurring within the state fund index 412011. Therefore, the corresponding adjustment (either from another position or from operations) needs to come from another state fund index.

For further explanation on different fund types, please see next page.

## Funding Sources

**General Operating Funds:** Indexes beginning with 40xxxx, 41xxxx, or 4 alpha xxxx (except W, which is Office of Sponsored Programs):

General Operating funds receive budget authority from state appropriation, and do not collect revenues. These are often called our "State" accounts.

### **Restricted Funds:**

**Restricted Gift Funds: 422xxx - 423xxx:** Gifts are provided to the institution, and have externally established limitations or stipulations placed on their use. Restrictions can be broad, for example scholarships. Or they can be quite specific. The giver does not derive any benefit in return for a gift - it is given altruistically.

**Sponsored Research Funds: 425xxx - 429xxx, 4Wxxxx, 4WRxxx (ARRA funds):** These restricted funds go through the Office of Sponsored Programs. The sponsor derives something of benefit from the transaction (a "deliverable"), such as a report or result of specific research. Sponsored research funding includes explicit external instructions as to its use.

### **Foundation Funds:**

Foundation funds are not housed at the University, but are used in accordance with the donors' wishes to assist the University in achieving its mission.

Generally, funds are expended through a Banner restricted gift account, and are reimbursed by the MSU Foundation; such reimbursement is recorded in Banner as a restricted gift at the time of deposit.

### **Endowment Funds:**

An endowment fund may be established only by a donor, and while earnings may be expended, the principal must be invested in perpetuity.

**Designated Funds:** Indexes beginning with 43xxxx

**Sales & Services:** These are the self-supporting enterprise operations of the campus. Expenditures in these funds are made in support of the revenue generated by the activity. An example is a department that possesses expertise necessary to test soil samples, and provides these services for other campus departments or the public at large, and charges a fee for the service.

**F&A or IDC Funds:** A large portion of our designated funds include Facilities & Administration Costs (or Indirect Costs) - indexes **436xxx - 437xxx**. Revenue in these indexes are generated from the facilities and administration costs associated with a sponsored project, and expenditures support research as a whole. Other revenues should not be recorded in these funds.

**Student Fee Revenues:** Certain designated funds contain student course fee revenues. Funds with course fee revenues should not contain any other revenue source, so that a clear audit trail of student fee revenues and expenditures can be maintained.

### **Plant Funds: Indexes 45xxxx - 47xxxx**

The plant funds are used to account for long-lived assets and related debt. Funds are often transferred out of operating indexes and into plant funds, to establish funding for a significant capital project.

### **Auxiliary Funds: Indexes 44xxxx**

Auxiliary funds are the student services for the campus. They include on-campus housing, food services and student activities. Revenue is generated by charging for rent of housing, or for meals provided to students, or student activities. Expenditures relate to the student enterprise.