

### **III. BUDGETS**

#### **3-1 BUDGET OFFICE**

The management of the budget approved for an account is the responsibility of the account manager. The Budget Office is responsible to see that approved budgets are entered to the accounts of the University, and that the overall budgets balance within fund groups. Additionally, the Budget Office is to insure that employment positions or assignments are established with sufficient available budget balance for funding.

The Budget Office shall develop and maintain procedures to notify account managers and appropriate management personnel of accounts which have over-expended their budgets.

#### **3-2 REQUEST FOR ADJUSTED BUDGETS**

1. Budget for FRS-010 (see Exhibit A) must be submitted to adjust an existing budget. Expenditures are not permitted from accounts for which an approved budget has not been established.
2. Budget adjustments within an account that do not involve personnel object codes and are equal or less than \$10,000 may be approved by the account manager. Budget adjustments within an account involving personnel object codes, except as indicate in 3 below, or are in excess of \$10,000 require vice presidential or equivalent approval.
3. Transfer within an account, from one expense category to another are restricted as follows, except with Vice Presidential or equivalent approval:
  - 1) Administrative and exempt salaries; non-transferrable
  - 2) Faculty Salaries; non-transferrable
  - 3) Classified Salaries; non-transferrable
  - 4) Wages; transferrable to 5,6,7
  - 5) Travel; transferrable to 4,6,7
  - 6) Maintenance and Operation; transferrable to 4,5,7
  - 7) Capital Outlay (except HEAF); transferrable to 4,5,6

Transfers may be made between accounts in the same fund group and expense purpose (e.g., Education and General, Instruction) by means of an approved FRS 010. Transfers are not normally made between fund groups or expense purposes (e.g., Designated to Education and General or Instruction to Research).

4. All budget adjustments involving restricted funds must be approved by

the f Research and Grants office. All budget adjustments are reported on a quarterly basis to the Texas State University System Board of Regents.

Complete and FRS 010 form by filling in the shaded areas only as follows:

**CAMPUS CODE:** BT

**FISCAL YEAR:** Insert the last two digits of the current fiscal year. For example, for fiscal year 2002, insert 02.

**ACCOUNT NUMBER:** Insert the six digit account number followed by the object code for the budget line or pool you wish to add or modify. Refer to FRS Report FMB097 to determine the correct object code or consult the object code list provided in Section 1-6 paragraph B., of this manual.

A separate form must be completed for each object code increase and decrease pair. If there are several adjustments to be made, the FRS 031 form may be used. The most common object codes and pools are listed below:

- 1001 Faculty - Permanent
- 1002 Faculty - Temporary
- 1003 Professional/Administrative - Permanent
- 1004 Professional/Administrative - Temporary
- 1005 Classified Employees
- 1006 Student Employees
- 1008 Overtime
- 1009 Longevity

Accounts may be budgeted at other than the "pool" levels.

**TRANSACTION**

**CODE DIGIT:** Use "2" for a budget transfer. A budget transfer occurs when you are taking funds from one account and moving them to a second account. Do not use any other transaction codes.

**REFERENCE NO. 1:**

If it's a budget adjustment between two different accounts, enter "INCRBGT".

If it's a budget adjustment within the same account, enter "INC/DEC".

**DESCRIPTION:** Insert a concise statement indicating why the change is necessary or what the change will accomplish.

**AMOUNT:** Enter the amount of the change, for example: \$214568.70 or \$214568.

**REFERENCE NO. 2:** If it's a budget adjustment between two different accounts, enter "DECRBGT".

If it's a budget adjustment within the same account, enter "INC/DEC".

**CREDIT ACCOUNT NUMBER:** Enter the ten digit account number of the account from which funds are being transferred.

**ID NUMBER:** Can be used for a continuation of the description. Otherwise, leave blank.

**COMMENTS:** Write a descriptive comment that explains what the entry is intended to accomplish.

**DISTRIBUTION OF THE FRS 010:**

White copy to Budget Office; Yellow copy to Originator

**SUPPORT:** Support may be included which assists in explaining the entry or provides necessary approvals.

**3.3 REQUEST FOR NEW BUDGET**

1. Budget form FRS 031 (see Exhibit B) must be submitted to establish a new budget not included in the original printed budget. This form is also required for adjustments which have a net effect on the budget. Expenditures are not permitted from accounts for which an approved budget has not been established.

This form may also be used for multiple entry budget adjustments. All procedural approvals required for the FRS 010 also apply for the FRS 031 when used for budget adjustments.

2. All new budgets require Vice Presidential or equivalent approval. All budget adjustments involving restricted funds must be approved by the Research and Grants office. All new budgets are reported on a quarterly basis to The Texas State University System Board of Regents.

Complete and FRS 031 form by filling in the areas as follows:

- CAMPUS CODE:** BT
- FISCAL YEAR:** Insert the last two digits of the current fiscal year.  
For example, for fiscal year 2002, insert 02.
- TRANSACTION CODE DIGIT 3:** Always enter "1".
- REFERENCE NO. 1:** If this is a new budget, enter "ORG BUD"  
  
If this is a multiple entry adjustment to an existing budget, enter "BUD REV".
- DOCUMENT DATE:** Leave blank.
- DESCRIPTION:** If this is a new budget, enter "ORIGINAL BUDGET".  
  
If this is a multiple budget entry adjustment to an existing budget, enter "BUDGET REVISION".
- DOCUMENT NET AMOUNT:** Should always be "0". If it is determined that an entry will not total "0", the Budget Office should be contacted and will make the entry.
- DOCUMENT D/C:** Leave blank.
- LINES 1-10:**
- ACCOUNT NUMBER:** Enter the ten digit account number/
  - AMOUNT:** Enter the amount of increase or decrease.
  - D/C:** Revenue account increase, enter a "C"  
Revenue account decrease, enter a "D"  
Expense account increase, enter a "D"  
Expense account decrease, enter a "C"
  - REFERENCE NO. 2:** If it's a new budget, enter "ORG BUD"  
  
If it's a budget adjustment increase or decrease

between two different accounts, enter “INCRBGT” or “DECRBGT” respectively.  
If it’s a budget adjustment increase or decrease within the same account, enter “INC/DEC” in both cases.

**DESCRIPTION:** Enter a description which best describes the transaction.

**ID NUMBER:** Can be used as a continuation of the description. Otherwise, leave blank.

**COMMENTS:** Write a descriptive comment that explains what the entry is intended to accomplish.

**DISTRIBUTION OF THE FRS 010:** White copy to Budget Office;  
Yellow copy to Originator

**SUPPORT:**  
In the case of restricted grants or contracts, support must include a copy of the executed agreement and the budget attached to the agreement. In other cases, support may be included which assists in explaining the entry or provides necessary approvals.

*EXHIBITS*

*A BUDGET FORM FRS 010*