



FY 2008-09 Line Item Budget Submission

Offices and Departments

Forms and Instructions

July 1, 2008

I. Introduction

The Board of Trustees approved the FY 2008 - 09 Operating Budget on June 19, 2008. It is now necessary to submit line-item budgets for each unit in accordance with the approved budgets¹ and the guidelines established by the Budget Office. These line item budgets are recorded in the Financial Management System (FMS) for use in monitoring budget performance throughout the fiscal year.

The line items submitted by unit and category (Instructional Compensation, Administrative Compensation, Fringe Benefits (if applicable), and General Expenses) must equal the targets identified in this package; they may be distributed across cost centers and account codes at the direction of the respective Officer, and only in accordance with Budget Policies and Procedures. The total for each summary center and budget line must agree to these identified target amounts.

All completed budget submission packages are due to the Budget Office by no later than August 4, 2008. Adherence to this date is important –to be able to update FMS for all unit budgets by no later than the end of the first quarter – September 30, 2008. Packages submitted after the due date are subject to suspension of processing of position control transactions, and creation of new cost centers until those packages are received. Changes to these budget submissions can be requested at a later date via a letter to the Associate Vice President for the Budget Office, approved by your Senior Officer, outlining such changes for approval in accordance with the Operating Budget Policies and Procedures for 2008-09.

Position Control: Position Control is a comprehensive Budget/Personnel system that ensures position commitments are assigned appropriate budget values that in the aggregate are within the amount of available budget funding. All full-time budgeted positions are tracked and managed in the Position Control System. A critical part of the budget submission process requires the reconciliation of position control rosters (B-2 forms) to approved FMS funding. Units are encouraged to perform this reconciliation monthly; but they are only submitted to Budget Office at the beginning of the fiscal year – unless otherwise requested. After the completion of the budget submission process by each unit, the Position Database (PDB) will then contain all authorized and budgeted full-time filled and vacant Temple University positions. **For this reason, it is imperative that the B-2 forms are carefully reviewed and any required changes made using the B-2A forms.**

¹ Approved budgets do not include amounts estimated for compensation increases during FY 2009. A compensation pool is established in the Office of the Vice President, Chief Financial Officer and Treasurer budget that includes estimated salary increases for all University positions. These amounts are transferred to unit operating budgets as actual amounts are known.

II. Highlights of the FY 2008-09 Budget Submission Process

- A. This year, B-1 forms, along with B-2 position rosters, for all University units are available through Report2Web. Both can be downloaded into excel or PDF format through Report2Web. These reports can be found in the Budget_Reports folder under Reports Catalog. **Remember to use the B-2 position rosters with the June 30, 2008 date.**
- B. The Operating Budget Policies and Procedures for fiscal year 2008-09 are on the Temple University Budget Office website (www.temple.edu/budget) – as part of the FY 2008 – 09 Approved Budget. Please review this information before preparing budget submissions.
- C. Budget submissions are to be submitted by recording **“changes”** from the FY 2008-09 Pre-Budget figures (base budget) provided on the B-1 Form to arrive at the FY 2008-09 budget targets. Descriptions of the columns on the B-1 Form are as follows:

Column Heading	Explanation
2006-07 Actual	For informational purposes only.
2007-08 Budget	As shown in cost center reports.
2008-09 Pre-Budget	FY 2007-08 budget figures modified for any one-time budget adjustments made during the fiscal year - these amounts are the unit’s 2008-09 base budget.
2008-09 Changes	To be completed by unit business officers to identify budget changes from their 2008-09 Pre-Budget figures to reflect their targeted 2008-09 Budget.
2008-09 Budget	The total of the “2008-09 Pre-Budget” amounts +/- the “2008-09 Changes. These numbers must equal the unit’s total budgeted target.

- D. The Position Control system reflects the official budget **detail** of existing positions at the University; therefore the Budget Office **cannot accept B-2 forms produced by units²**. The original downloaded forms must be returned to Budget Office. Be sure to use the B-2 position rosters with the June 30, 2008 date. Changes are allowed on the original B-2 forms only. If a listed position is currently filled by different individual than is named on the form, or has become vacant, the name can be changed or a “J. Doe” can be inserted. **Any position, salary, or salary distribution change**

² This is required to minimize the need for reconciliation of every B-2 form which would significantly delay the budget submission process.

must be recorded on the respective B-2A forms. This aids in reconciling and ensuring that totals are accurately recorded.

- E. Many B-1 budgets reflect budget lapses. These lapses are not consistent with good position control practice. Every effort should be made to reduce and eliminate lapse balances. Budgeted lapses, account code 6590 for administrative, **are not to be increased** in preparing your FY 2008-09 budgets. Positions cannot be funded or filled using lapse dollars. For special guidance in reducing lapses, please contact the Budget Office.

III. **Forms To Be Submitted**

Form	Name	Completed By
Form B-1	Department Line Item Budget (see Part IV, Section A below)	Department
Form B-2	Full Time Administrative Salary Budgets and Positions- also referred to as Position Control B-2	Department
Form B-2A	Modifications of Administrative Full Time Salaries/Positions- required for any salary/position change from Position Control B-2	Department
Form B-2B	Center Summary of 10 Fund Administrative Budgeted Dollars by Account Code (including lapses)	Department
Form B-6	Summary of Full-Time Administrative Budgeted Salary by Account Code - (10 Fund Only)	Dept/College
Form B-7	Budget Summary by Center	Dept/College
Form B-7A	Budget Summary for Auxiliaries and Other Self-Supporting Units	If Applicable

These forms can be downloaded from the BUDGET OFFICE website. (www.temple.edu/budget)

A. **Form B-1**

1. **Administrative Compensation** -- Forms B-2 and B-2A are used to identify and summarize changes for full-time, administrative compensation that will appear on the B-1 form. Instructions for updating the B-2 forms are provided in section C. Once updated, the change required to achieve the revised amounts are recorded to the B-1 form. Aggregate compensation amounts for administrative compensation must agree to target amounts as provided by Budget Office.

The benefit rates for 2008-09 are 34% on full-time salaries, 8.2% on part-time salaries, 28.0% for post-doctoral fellows and 8.9% for the graduate student category. Please note that these rates are at this time tentative and are subject to changes.

2. General Expenses – Units may reallocate General Expense funds across cost centers or account codes as directed by the officer in charge of the unit. Place changes needed to adjust the “2008-09 Pre-Budget” figure to the “2008-09 Budget” in the column “2008-09 Changes.” This is to be performed for each account code. Account codes requiring special consideration are discussed below.
 - Account Code 7499 - Misc. Costs From/To Other Units -- Account Code 7499 (Misc. Costs From/To Other Units) has been established to provide for the transfer of costs to other units. An exception to this would be transfer of costs to T.U. Hospital for which account code 7622 exists. ***When determining the amount of the transfer where salary costs are concerned, benefits are to be included even though your budget is not charged for these costs, the 2008-09 benefit rates can be found on the Office of Budget and Management website.***
 - Account Code 7950 - Amortization of Equipment Purchases -- Units that have been responsible for bond issue Amortization Costs in prior years or for which they now have agreements to cover these costs should budget them in account code 7950.
3. Round all lines to the nearest dollar.
4. To expedite the process of uploading the FY 2008-09 budget to FMS please send an excel spreadsheet of the B-1 form by e-mail to lengkeek@temple.edu.³ A print-out of this B-1 should also be included in your budget submission and sent to the Budget Office. This will allow us to have the needed information to more quickly and accurately verify your information.
5. Be sure to check all math and make sure that B-1 totals for all cost centers and account codes agree to the target provided for FY 2008 – 09.

B. Form B-2

1. As mentioned, the B-2 forms reflect the FY 2008-09 salary budgets that are represented by authorized full-time positions in Position Control as of

³ This eliminates the need to manually input this information, and reduces the risk of error.

June 30, 2008. ***Please note the B-2 form may not agree with the preliminary budget figure listed on the B-1 form due to changes that were made and are reflected in the actual June payroll distribution. If differences exist, appropriate changes to the budget are necessary to bring the B-2 form totals into agreement with the B1 budget figures.***

On the B-2 forms, total salary budgets for all faculty and staff are listed in their home units only. If any portion of their budget is charged to other units, that amount will also be reflected in that unit's B-2 form. In the home unit, the column headed "10 Fund Budget Salary" is the amount of the individual's base salary that is budgeted to that center. Any other centers that receive a charge for that individual are shown under "Other Budget." The column headed "Annual Base Salary" reflects the total budget distribution for each position. Changes to, and summary of, the B-2 forms are to be made as follows:

C. Form B-2 and B-2A and Position Control System Updates

1. The B-2 forms contain the administrative (non-instructional) positions that are listed in Position Control. The B-2A form is the basis for any changes that need to be made to Position Control. Review and update all positions and annual budgets. Modify, if necessary, the distribution to reflect the FY 2008-09 budget operations. All changes to the B-2 form must be made on the B-2A form to reflect budget changes and to update the Position Control System. If a position has become vacant or if the incumbent has changed, no action is required on your part since these changes are adjusted automatically in the Position Control System.

Please Note:

- ***Administrative lapses- A/C 6590*** -- efforts should be made to reduce the amount of lapse in unit budgets. These lapses are not consistent with good position control practice. Every effort should be made to reduce and eliminate lapse balances. Positions cannot be funded or filled using lapse dollars. For special guidance in reducing lapses please contact the Budget Office. The amount shown in this account code cannot be increased during this process.
- The B-2A form downloaded from the Budget Office website can only accommodate three full-time, administrative account codes. If more account codes are required, make copies of the form (or print them from the Budget Office website) and include them in the unit's submission. If you do require more than one B-2A form per unit, be

sure to calculate total changes for all account codes in the boxes indicated and show them on the last B-2A form submitted for that unit.

2. Personnel from other units or schools/colleges that are not reflected on the B-2 form and are being transferred or charged to that center must be entered on the B-2A form, using an "M"(modification) in the Action Code field, and entered in the "10 Fund Budget Salary" column. Indicate the home center of that person immediately preceding the salary figure and fill in all other required information on the B-2A form including the position number. Verify with the employee's home unit that the employee is properly being budgeted on their B-2 form.
3. Positions that are to be deleted must also be included on the B-2A form using "D" in the Action Code field.
4. If any of the changes described above are made, new totals on the B-2A must be calculated by account code and inserted on the account code total line(s) under the columns titled "10 Fund Budget Salary," "Other Budgeted Salary" and "Total Annual Salary."
5. When the above steps have been accomplished, the B-2B form can then be completed. First, place all 10 Fund account code totals from the B-2 (position control) form to the appropriate column on the B-2B form. Next list the total 10 Fund account code changes from the B-2A form and place them under the appropriate column on the B-2B form. Add the total of these two columns and enter the result under the column "Total Budgeted Dollars." **The amounts in the column headed "Changes from B-2A" are carried over to the B-1 form to the column "2008-09 Changes."** Then, on the B-1 form, calculate the "2008-09 Budget" amounts by adding/subtracting the "2008-09 Changes" with the amounts in the column "2008-09 Pre-Budget." The "2008-09 Budget" amounts should agree with the B-2B form for all full-time positions.
6. For part-time administrative staff, overtime, work-study and students... any changes from the amounts on the B-1 form, in column "2008-09 Pre-Budget," are entered in column "2008-09 Changes."

The "administrative compensation budget," consisting of all full, part-time, student, administrative and administrative lapse account codes, must equal your target allocation.

- D. **Form B-6** - This is a summary, by unit, of 10 Fund administrative budgeted salaries by account code, which is needed for the Position Control process.

- E. **Form B-7** - This is a compilation of the total budget submission by category. For 10 Fund dollars, complete each line, by unit, using the individual completed B-1 form as the source document. After completing each line for each unit on the B-7, calculate the totals– **these totals must agree with your approved targets for each category.**
- F. **Form B-7A** - This form is required for all auxiliaries and other self-supporting units. **The targets for these units include benefits.** For each unit show the 10 Fund dollars budgeted by category using the individual B-1 Form as your source document.

IV. **Submission**

The Budget Office must receive all submissions by August 4, 2008. This is to ensure that the budget is loaded completely and in a timely manner so that units can properly manage their budgeted funds. Units who do not submit their budgets on time will be suspended from making changes in position control. Please contact the Budget Office at extension (1-4600) should you have any questions or concerns regarding these forms or instructions. Below are three important things that need to be done.

1. ENSURE THAT B-1 AMOUNTS AGREE TO OVERALL TARGET AND TARGET CATEGORIES AS PROVIDED BY THE OFFICE OF MANAGEMENT AND BUDGET.
2. SEND AN EXCEL VERSION OF YOUR B1 TO LENGKEEK@TEMPLE.EDU.
3. MAIL TO THE BUDGET OFFICE ALL SUPPORTING DOCUMENTS AND FORMS – INCLUDING COMPLETED B-2 FORMS.