

Campus Wide Business Manager Meeting

February 15, 2023

Please sign the sign-in sheet or put your full name in the Zoom Chat for HR128 Credit



Agenda

- Business Manager's Training (Betty Lee Pace, Coordinator Accounting and Budgeting)



THE UNIVERSITY OF
TENNESSEE
HEALTH SCIENCE CENTER.

FY 2023-24
Annual Budget Training

IRIS Training

All IRIS Training is online at
<https://iris.tennessee.edu/>

IRIS ADMINISTRATIVE SUPPORT	
About IRIS	>
Getting Started	∨
IRIS Help	∨
IRIS Help/Documentation	>
Password Reset Information	>
IRIS Training	>
IRIS Documentation	>
IRIS Tips	>

Online Training Options

- Effort Certification Reporting
- Electronic Ledger Reconciliation
- Employee Self Service
- Funds Reservations
- Internal Orders
- > Internal Transfers
- > Invoices
- IRIS Overview**
- Payroll Encumbrances
- Procurement Card
- Recorded IRIS Zoom Webinars



IRIS Overview

Videos

- [Overview - Introduction to IRIS](#)
- [Overview - Introducing the IRIS Screen](#)
- [Overview - Favorites](#)
- [Overview - Customizing & Navigating](#)

IRIS Access

Taking the IRIS Navigation class online does not automatically give you IRIS access.

IRIS Access must be requested.

There is a form to aid in requesting IRIS Access.

Restricted Accounting

- WBS Element Request Forms
- Monitor and Reconcile WBS Elements each month for Budget and Actuals (when this applies)
- Begin checking for any Deficits in your WBS Elements and make necessary adjustments
- Notify our office of any incoming payments on WBS Elements with Darlene Metcalf as the Accountant
- Notify our office if you have any amendments to contracts so we can adjust the budget and/or ending date
- Notify our office of any WBS Element extensions or expirations as quickly as possible

Cost Center Requests & Changes

- Forms for requesting both new cost centers and changes to cost centers are available. Some things to remember.
- All units now use 1107 or 2107 for creation of new cost centers and WBS Elements.
- All units except for the College of Medicine (Memphis, Knoxville and Chattanooga) use allotment Code 30. The College of Medicine uses allotment code 34.
- New Cost centers will either be Self-Funded (1) or Centrally Funded (2).
- Backup is very important and must be sent along with the request.
- All requests must come through the Dean or Vice Chancellor's Office before they will be processed however a designee can be assigned.

Budget Process

- Budget Revisions
- Probable Budget
- Proposed Budget

Budget Revisions

- All Budget Revisions must be approved by the Dean or Vice Chancellor's Office or their designee.
- The Budget revision form is completed by the Department or Dean's Office and then forwarded by the approver or designee to the Accounting & Budget Office. We need the Excel Spreadsheet in order to process the Budget Revision.
- Example of how to complete the Budget Revision Forms.

Salary Budget Process

- Salary budget is prepared for positions, not for people.
- While all people have positions, not all positions have people.
- During the salary budget period, you only need to deal with positions that will be changing during the new year.
- Focus on unrestricted accounts



BASIC SALARY BUDGET PROCESS

- Run the Salary Budget Detail Report (ZSBUD_DET) to determine what positions are currently being charged to a cost center.
- Correct any errors in existing positions by making payroll changes or changing the position.
- Create lump sum positions for overtime (typically), if needed.

BASIC SALARY BUDGET PROCESS

...CONTINUED

- Create additional positions for the next fiscal year, if needed
 - Process electronically (ZPPosition000)
 - PDQ required for non-faculty positions
 - Use Correct Effective Date for Positions
- Make position obsolete or exclude from budget calculation if not needed in next fiscal year or will never fill
 - Be sure...we will not “un-obsolete” positions



E CENTER.

BASIC SALARY BUDGET PROCESS

...CONTINUED

- Change the attributes of existing positions that require changes beginning in the new fiscal year
 - Title changes for vacant positions require a PDQ
- If there will be changes in how the pay for a filled position will be distributed, change the distribution for the person filling the position.
- If there will be changes in how the pay for a vacant position will be distributed, change the distribution with a position change.

Sync Process

- The Budget Sync starts March 11th
- The Sync date is 08/01/2023
- The only fields that sync from a person to the position are the attributes on the Salary Budget by Position Info type which includes:
 - Allocated FTE% (Ex. 100%, 80%, 40%)
 - Funding Source(s) (Ex. Cost Center/WBS)
 - Annual Salary
 - Cost Percentage
 - Effort Percentage

GENERAL INFORMATION

DESIGNATE ON CHANGE POSITION SCREEN

SKP – Do not update this position based on the person

EXC – Exclude this position from the budget

LMP – Indicates this is a lump sum position

Note: A person should never be added to a lump position or a lump position should never be changed to a regular/temp position.

9 Month – 9 month Academic Position

LDA - Indicates this is a limited duration appointment position

OTH FND – Indicates there is additional funding for the position in another cost center or WBS element.

Skip Update

Position	13500	Registered Nurse	
Planning Status	Active		
Start Date	08/01/2007	to	12/31/9999
Change Information			
Allocated FTE %	100.00	<input checked="" type="checkbox"/> Skip Update from Employee Data	<input type="checkbox"/> Lump Sum
		<input type="checkbox"/> Exclude from Budget Calculations	<input type="checkbox"/> 9 Month Position
			<input type="checkbox"/> THEC Override

Example: Position Change/Skip Update

- Person retiring/leaving
- Position needs to be budgeted @ different amount than current holder

Exclude from Budget Calculations

The screenshot shows the SAP Position Management interface. The title bar includes 'System Help' and the SAP logo. The main window title is 'Position by Position'. The form contains the following fields and options:

Position	13500	Registered Nurse	
Planning Status	Active		
Start Date	08/01/2007	to 12/31/9999	Change Information
Allocated FTE %	100.00	<input type="checkbox"/> Skip Update from Employee Data	<input type="checkbox"/> Lump Sum
		<input checked="" type="checkbox"/> Exclude from Budget Calculations	<input type="checkbox"/> 9 Month Position
			<input type="checkbox"/> THEC Override

Example:

Department wants to keep the position but not budget for the position and/or recruit for the position.

Payroll & Budget Requirement for Faculty Rank Promotions

Planning for faculty rank promotions is often included in the Proposed Budget process. Once the promotion has been approved by the department chair and the college dean, it's time to start making changes to the position and title for the faculty member. **BOTH a Position Change and a Personnel Change Form must be processed.**

All Personnel Change Forms processed for Budget should be dated 7/1/2023 . Type or Write **"Budget"** in the workflow notes of the payroll changes

Payroll & Budget Requirement for Faculty Rank Promotions

Position Change

- The position in which the promoted faculty member is the holder must be changed to reflect the new faculty rank (title) and salary, if appropriate. Positions are changed using IRIS transaction ZPPosition000. The position workflow follows the approval path below after the changes are submitted:
 - Human Resources
 - Departmental approval for the organizational unit and all the salary distribution accounts
 - College Dean
 - Accounting & Budget
- The Accounting & Budget Office will not process the position change until the Personnel Change Form (PCF) is received to verify salary rank and salary approval.

Payroll & Budget Requirement for Faculty Rank Promotions

Personnel Change Form (PCF)

- The Personnel Change Form (paper) requires signatures in the following order:
 - College Dean
 - HR
 - Vice Chancellor for Academic, Faculty, and Student Affairs
 - Chief Business Officer
- The Academic Dean's Office will forward the approved PCF to Finance & Operations. The CBO will forward the approved form to the Payroll Office for processing.
- **Note: The Payroll Office will not be able to process the PCF until the position change is approved. Also, pay increases from any other increase must be processed as a separate transaction from the rank promotion.**

Schedule 3

- USE ONLY WHOLE NUMBERS
- Do not use decimals
- Do not put formulas in the Schedule 3s
- Only Submit Schedule 3s for Cost Centers with Base Budget Changes
- Direct Cost Share Commitment Item 544400
- Debit or Credit can be used in this Commitment Item only

457000	Stores for Resale	
458000	Stores for Resale	
459000	Stores for Resale	
544400	Direct Cost Share	
		OPER. & MISC.
461000	Equipment	
463000	Library Books	
471000	Land Cap. Outlay	

How to Find the Base Budget in IRIS

- ZFM_BCS029 – BASE BUDGET DETAIL
- ZFM_BCS028 – BASE BUDGET SUMMARY

List Edit Goto System Help

Salary Budget Commitment Item Summary

Report: ZIPPC_BUDGET_SUMMARY The University of Tennessee
 User: KMOORE25 Proposed Salary Budget Commitment Item Summary
 Sys/CInt: PRD/300 For: 08/01/2011 12/31/9999

Cost Ctr/WBS Elem: E070203 / Student Affairs

Commitment Item	Description	Proposed Budget	Longevity	Total Budget
411000	Admin	242,116.00	0.00	242,116.00
414000	Professional	176,726.00	0.00	176,726.00
416000	Clerical/Tech	230,860.00	0.00	230,860.00
	Total	649,702.00	0.00	649,702.00
Total for E070203		649,702.00	0.00	649,702.00
Report Totals		649,702.00	0.00	649,702.00

Commitment Item Summary =

412000	Faculty Salaries	
413000	GTA, GA, GRA Salaries	
415000	Summer School	
	<u>Academic Salaries</u>	0
411000	Administrative Salaries	242,116
414000	Professional/ Other	176,726
416000	Cler/Tech/Maint-Salaried	230,860
	<u>Non-Academic Salaries</u>	0
418000	Student Employees- Hourly	
	Total Salaries	649,702

Schedule 3

ENTER.

- Recoveries that will be identified on Schedule 3's must have a funding sources
- Example Below:

**2023 Proposed Budget Request
RECOVERY ALLOCATION DETAIL**

Fund Name	Fund	Commitment Item #	Amount	Funding Source Defined
Ofc of Chancellor	E070101	443900/Award Recoveries	\$ 2,200.00	Gift from U Of M Contract #123456-00 Visting Scholars
Finance & Operations	E070107	435900/Communications Recoveries	\$ 4,000.00	Postage Recovery from Other Areas
SIF- Banner	E070107001	449900 / Other Expense Recoveries	\$ 3,500.00	(WITTB) What It Takes to Balance or Inflated Dollar Amount

Recovery Allocation Detail

HELPFUL HINTS

- Personnel Change Forms that supersede budget Personnel Change Forms must have a notation on that form that reads, “**This Personnel Change Form overrides the budget Personnel Change Form previously submitted**”. Electronic Personnel Change Form should include this in workflow comments.
- Payroll will not process termination more than 30 days into the future.
- If you have a Personnel Change Form that is effective in FY 2024 pending in Payroll, let Payroll know it is needed for the budget.

HELPFUL HINTS CONTINUED

- Obsolete positions must end with or after the person/holder. Otherwise, the person may not get paid after the obsolete date.
- Creating New positions
 - Identify Funding for Position
 - Proper Approval for New Positions
 - Workflow Notes
- Effective Date of Change
 - Must match the effective date on the PCF

HELPFUL HINTS CONTINUED

- Run Budget Reports on Monday, April 14th if expecting payroll changes.
- Schedule 3s commitment items must equal the commitment items on the ZSBUD_SUM Report.
- If you have any payroll changes that have not shown up by April 14th please let me know.

HELPFUL HINTS CONTINUED

- Only faculty promotions can be included in the Proposed Budget
- Do not include any salary increases in Proposed Budget

MOBILE PHONE ALLOWANCE

- OPTION I: Create Lump Sum Position for the annual amount. A separate Lump Sum Position is needed for each commitment item that has allowances.
 - Mobile Phone Allow – Exec/Admin
 - Mobile Phone Allow – Faculty
 - Mobile Phone Allow – Professional
- **OPTION II: RECOMMENDED**
 - *Budget the Mobile Phone Allowance in a operating commitment item and move the budget to salaries during Probable Budget*

Proposed Budget Salary Reconciliation

- USE IRIS Transaction ZSBUD_RECON
- Unrestricted Accounts (E-Accounts)
- The report compares salary budget to Proposed Budget.
- Use the date 08/01/2023 and choose version X01
- IRIS Transaction to view Base Budget ZFM_BCS029 Budget Base Detail (look at the first column that reads. “Next Year’s Bgt. Base”
- The Report compares salary budget to recurring/base funding.

Salary Budget Reconciliation

Compare Salary Budget to Proposed Budget

Selection Dates

Effective Date: Enter August 1 To Include Entire Fiscal Year
Enter Current Date for Version 0 Comparison

Select Budget

Proposed Salary Budget

Select Version

X01 Proposed Budget
 0 Current Budget - Recurring Pay

Budget Comparison

Funds Center	<input type="text"/>	to	<input type="text"/>	<input type="button" value="↑"/>
Cost Center	<input type="text"/>	to	<input type="text"/>	<input type="button" value="↑"/>
Business Area	<input type="text"/>	to	<input type="text"/>	<input type="button" value="↑"/>
Allotment Code	<input type="text"/>	to	<input type="text"/>	<input type="button" value="↑"/>

Make sure you SELECT the X01 Proposed Budget Option

Salary Budget Reconciliation

Report: ZIPPC_BUDGET_COMPARISON	The University of Tennessee			Page: 1		
User: KMOORE25	Salary Budget Comparison Report			Date: 03/06/2014		
Sys/CInt: PRD/30	Report for : 03/06/2014 12/31/9999			Time: 17:01:16		
Budget Version : 000						
Bus						
Area	Cost Ctr	Cost Center Name	Comm Item	Salary Budget	Budget	Difference
1107	E07****	ABC Board	412000	72,872	0	72,872
1107	E07****	ABC Board	414000	43,362	378,000	-334,638
1107	E07****	DEF Affairs	416000	2,210,552	2,326,968	-116,416
1107	E07****	DEF Affairs	412000	48,587	48,000	587
1107	E07****	GHI Center	413000	12,000	11	11,989
1107	E07****	GHI Center	418000	41,801	50,000	-8,199
1107	E07****	JKL Unit	412000	3,353	4,500	-1,147

Salary Budget and the *Budget* must be the same \$ amount.

The ***Salary Budget*** is derived from position salaries.

The ***Budget*** is the base line budget submitted doing proposed budget plus or minus any budget revisions .

The ***Difference*** is the amount that is needed to balance your Salary Budget.

Salary Budget Reconciliation

Bus	Area	Cost Ctr	Cost Center Name	Comm Item	Salary Budget	Budget	Difference
	1107	E07****	ABC Board	412000	72,872	0	72,872
	1107	E07****	ABC Board	414000	43,362	378,000	-334,638
	1107	E07****	DEF Affairs	416000	2,210,552	2,326,968	-116,416
	1107	E07****	DEF Affairs	412000	48,587	48,000	587
	1107	E07****	GHI Center	413000	12,000	11	11,989
	1107	E07****	GHI Center	418000	41,801	50,000	-8,199
	1107	E07****	JKL Unit	412000	3,353	4,500	-1,147

**Example of
how to
Reconcile
your Salary
Budget**

BUDGET VERSION 0

All monetary values should be in whole dollars with no dollar signs (\$) Budget Revision Form

BASE ADJUSTMENTS

FUND NAME	FUND #	IRIS FUND NAME	FUNDS CENTER	COMMITMENT ITEM	ITM CAT	Added Column	FUNCTIONAL AREA	AMOUNT	TEXT
ABC Board	E07****			412000				72,872	Salary Budget Reconciliation for Month,Year
ABC Board	E07****			414000				-334,638	Salary Budget Reconciliation for Month,Year
ABC Board	E07****			439000				261,766	Salary Budget Reconciliation for Month,Year
DEF Affairs	E07****			416000				-116,416	Salary Budget Reconciliation for Month,Year
DEF Affairs	E07****			412000				587	Salary Budget Reconciliation for Month,Year
DEF Affairs	E07****			439000				115,829	Salary Budget Reconciliation for Month,Year
GHI Center	E07***			413000				11,989	Salary Budget Reconciliation for Month,Year
GHI Center	E07***			418000				-8,199	Salary Budget Reconciliation for Month,Year
GHI Center	E07***			439000				-3,790	Salary Budget Reconciliation for Month,Year
JKL Unit	E07***			412000				-1,147	Salary Budget Reconciliation for Month,Year
JKL Unit	E07***			439000				1,147	Salary Budget Reconciliation for Month,Year
TOTAL								-	

CENTER.

RECURRING (BASE) AND NON-RECURRING (ONE-TIME) BUDGETS UNRESTRICTED FUNDS

- In general, there are two types of unrestricted budgets – recurring and non-recurring.
- The term “recurring budget” is used interchangeably with the term “base budget”. The recurring/base budget represents a more permanent allocation of funding that will be available each fiscal year.
 - Proposed Budget is a base budget process.
 - Salary budget reconciliation compares the base budget to the annual salaries.
 - Salaries, even for temp positions, are considered recurring.

RECURRING (BASE) AND NON-RECURRING (ONE-TIME) BUDGETS UNRESTRICTED FUNDS

- The term “non-recurring budget” is used interchangeable with “one-time budget”. Non-recurring/one-time budget represents a one-time allocation to specific project or initiative
 - Probable Budget is a non-recurring budget process.
 - Common allocations of one-time funds
 - Bridge Support
 - Strategic Investment
 - Research Services
 - Purchase Order Carryover

RECURRING (BASE) AND NON-RECURRING (ONE-TIME) BUDGETS UNRESTRICTED FUNDS

- Note: Accounts can have both base and non-recurring budget. The only types of funds included in the Proposed Budget process is base budget
- When a budget is revised, the type of budget has to be specified. Attached is the Request for Budget Revision form our campus uses for budget adjustments. The form can be used to reallocate budgets among commitment items within the same account or among several accounts but the net affect must be zero. It's also used during the salary budget reconciliation process. The salary budget reconciliation can be a time when the department needs to reallocate base budget to salaries but keep budget in a certain account to cover the cost that have been or will be incurred. Attached are examples of revising budgets on both a recurring and non-recurring basis.

EXAMPLE

THE UNIVERSITY OF TENNESSEE
REQUEST FOR BUDGET REVISION

Request No. _____

DOCUMENT DATE 10/25/10
FISCAL YEAR 2011
BUDGET VERSION 0

All monetary values should be in whole dollars with no dollar signs (\$)

BASE ADJUSTMENTS

FUND NAME	FUND #	FUNDS CENTER	COMMITMENT ITEM	ITM CAT	FUNCTIONAL AREA	AMOUNT	TEXT
Administration-College of Medicine Anatomy & Neurobiology	E073201 E073005		439000 412000			-120,000 120,000	Anat & Neuro Asst Prf 50020007 Fr Dean's Ofc for Asst Prf 50020007

NONRECURRING ADJUSTMENTS

FUND NAME	FUND #	FUNDS CENTER	COMMITMENT ITEM	ITM CAT	FUNCTIONAL AREA	AMOUNT	TEXT
Administration-College of Medicine Anatomy & Neurobiology	E073201 E073005		439000 412000			30,000 -30,000	Adj Anat & Neuro Asst Prf 50020007 for 3 mo. Adj Fr Dean's Ofc for Asst Prf 50020007 for 3 mo.

CONTACTS

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