



**Office of Budget & Planning**  
Teachers College, Columbia University

# **Budget Information Session**

Spring 2025

# Mission, Roles and Responsibilities

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The Office of Budget and Planning is dedicated to fostering strategic, efficient, and effective resource allocation to support the College's mission, strategic priorities and long-term success. Through financial stewardship, data-driven insights, and collaborative planning, we empower decision-making that strengthens the College community and its future.

## Our Role

We provide expert financial guidance and strategic direction to budget administrators, ensuring best practices and adherence to established policies. We deliver high-quality financial analysis and advice to Senior Staff, Cabinet, the President, and the Board of Trustees, supporting informed decision-making and long-term planning.



# Responsibilities

- Align the College's financial strategy with its mission and academic priorities, informing the five-year financial plan and annual operating and capital budgets.
- Maintain balanced budget plans that sustain academic and operational excellence while allowing flexibility for emerging needs and opportunities.
- Oversee the strategic five-year financial planning and annual target-setting processes.
- Promote a forward-thinking approach to budgeting, identifying efficiencies and resource enhancement opportunities.
- Provide timely and accurate financial forecasts to support leadership decision-making.
- Establish, implement, and enforce financial processes and procedures to ensure fiscal responsibility.
- Offer budget training and support to the College community.
- Deliver the highest quality customer service in all financial planning matters.



# Budget & Planning Team

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Judy Chen  
Associate Vice President of Budget and Planning  
212.678.3804  
[jc5754@tc.columbia.edu](mailto:jc5754@tc.columbia.edu)



Daysi Bourekas  
Administrative Associate  
212.678.3016  
[dm2378@tc.columbia.edu](mailto:dm2378@tc.columbia.edu)



Christine Flores  
Manager of Office of Budget and Planning  
212.678.3496  
[cf2556@tc.columbia.edu](mailto:cf2556@tc.columbia.edu)



Max Wallace  
Financial Analyst  
213.678.3864  
[mhw2160@tc.columbia.edu](mailto:mhw2160@tc.columbia.edu)



Jason Phoel  
Director, Office of Budget and Planning  
212.678.3281  
[jp3402@tc.columbia.edu](mailto:jp3402@tc.columbia.edu)



Ivy Fernandez  
Manager of Financial Planning and Analysis  
212.678.8153  
[if2235@tc.columbia.edu](mailto:if2235@tc.columbia.edu)



Maggie Hayes  
Financial Analyst  
212.678.3864  
[mkh2171@tc.columbia.edu](mailto:mkh2171@tc.columbia.edu)



***[budget@tc.columbia.edu](mailto:budget@tc.columbia.edu)***





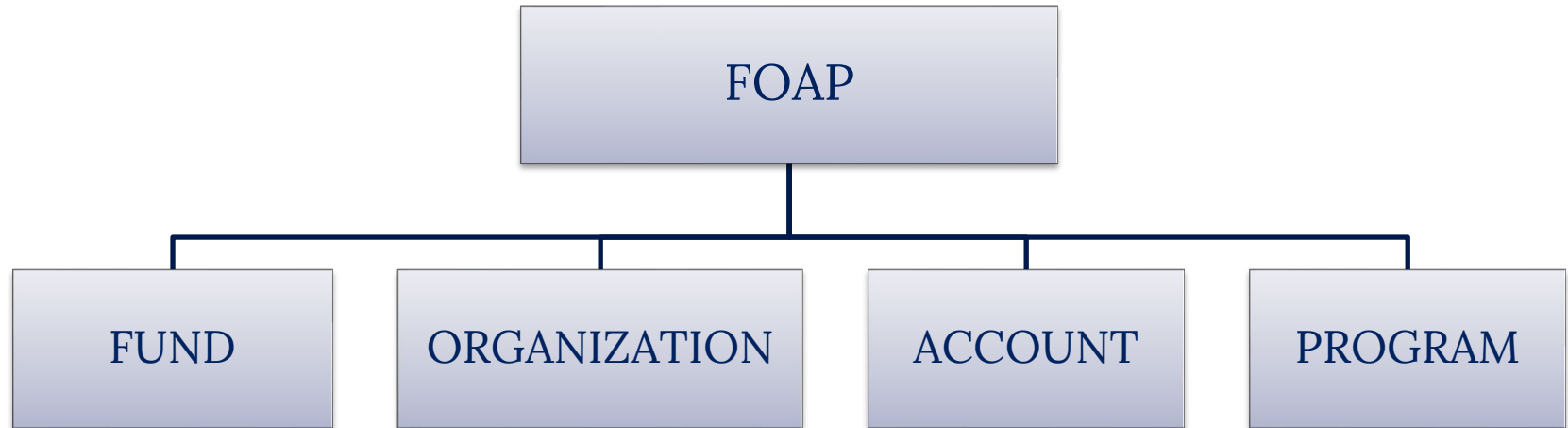
# Agenda

1. Chart of Accounts
2. Funds and Indexes
3. Responsible Persons and Budget Admins
4. Annual Budget Load
5. Accounts
6. Frequently Used Banner Forms
7. Non-Sufficient Funds (NSF)
8. Budget Forms
9. Personnel/Salary Budgets
10. Unimarket – eProcurement System
11. Year-End Procedures
12. Budget & Planning Resources
13. Questions and Answers Session



# Chart of Accounts Structure

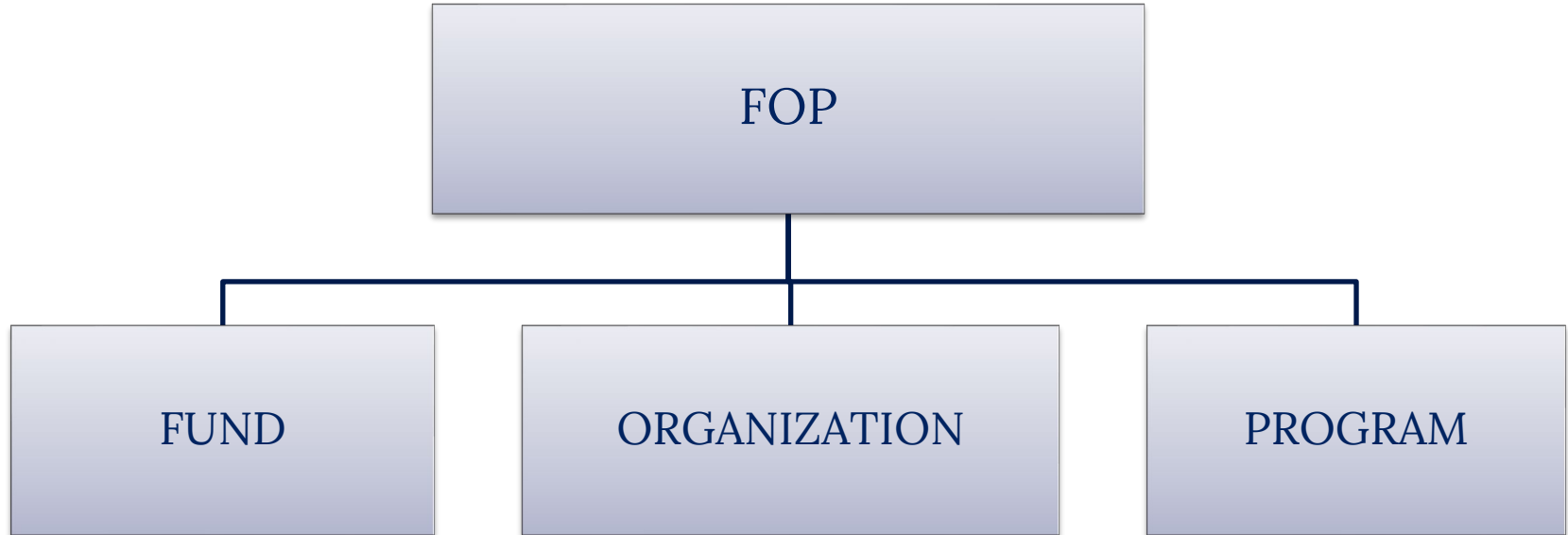
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# Chart of Accounts Structure

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Index is the shortcut to:



# Funds and Indices

1xxxxx Operating Funds	Reflects commitments and anticipated revenue and expenditures approved by the Board of Trustees; The budget resets annually
2xxxxx Designated Funds	Internally allocated funds for specific purposes; Unspent funds carry over to the next FY
62/64xxxx Endowed Funds	Funded by interest earned on invested principal; Principal cannot be spent; Unspent funds carry over to next FY
65xxxx Gift Funds	Funded by donations and can be fully spent per donor guidelines; Unspent funds carry over to next FY
7xxxxx Capital Funds	Resources designated for long-term investments in infrastructure; Unspent funds carry over to next FY until project is complete





# Responsible Person and Budget Administrators

**Responsible Person (RP)** – The individual financially responsible for the index, overseeing the financial activity and ensure funds are used appropriately

**Budget Administrator (BA)** – Designated by the Responsible Person providing support to ensure compliance with financial policies.

## RP

- Authorized to perform budget, expense and revenue transfers.
- Authorized to perform Revision of Labor Distributions
- Authorized to submit Unimarket Approval changes
- Granted access to all budget reports
- Can approve Index Access requests
- Can approve Index Creation requests

## BA

- Authorized to perform budget, expense and revenue transfers.
- Authorized to perform Revision of Labor Distributions
- Authorized to submit Unimarket Approval changes
- Granted access to all budget reports



# Annual Budget Load

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## Operating Budget (1xxxxx)

- Developed annually during the **Annual Operating Budget Planning** process in Anaplan and approved by the Board of Trustees.
  - Begins in early Fall for the next fiscal year
  - The departments are provided about a month to submit their requested budget and any increases to their based budget
  - Anaplan users are determined by your area's VP
  - Training for Anaplan is provided before the cycle begins
- Revenue & OTPS accounts loaded into Banner **early-mid summer**.
- Operating Salary accounts (6xxx)
  - Loaded in **early September** during the budget roll.
  - ***Departments do not need to wait for the salary budgets to be loaded into Banner to move forward with their personnel transactions.***
  - Salary budgets reflect the approved fiscal year budget and any submitted budget transfers.



# Annual Budget Load

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## Designated Funds (2xxxxx), Endowments (62xxxx, 64xxxx), Gift Funds (65xxxx)

- Fund balances as of August 31 are loaded into account PL7000 or 78xx for each fund type.
- These budgets are loaded in **late September** after the Controller's Office closes the prior fiscal year.
- Endowment distributions for the next fiscal year are generally loaded in **November**.



# Accounts

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- **5xxx** – Revenue
- **6xxx** – Personnel/Salary
  - 6891 – Fringe Benefits
  - Fringe Rates
    - Student employees (Accounts 6462, 6469, 6422, 6429, 6442, 6449, 6412, 6419, and 6452) is 8.1%
    - All other salary accounts are at 41%.
- **7xxx** – Other Than Personnel Services (OTPS)
  - 78xx – Scholarship and Financial Aid account
- **PL7000** – Unassigned funds (to be allocated to expense accounts)
- **81xx** – Indirect Costs
- **82xx** – Cost-Share
- **936x** – Interfund Transfers

[Frequently Used OTPS Account Numbers](#)



# Frequently Used Banner Forms

Banner Form	Uses
FGIBDST	Organization/Department budget status: Lists columns with Salary and Expense Accounts, Titles for Accounts, Adjusted Budget Amounts, Year to Date Activities, Commitments and Available Balances
FGITRND	Provides details on the transactions that make up the adjusted budget, expenses, and commitments from start of Fiscal Year to present
FGIOENC	Provides list of encumbered funds
FGIBSUM	Summarizes expenses, salary payments and revenues for Fiscal Year
FGIBAVL	Budget Availability Status for Operating Expense Budget Pool (7000)



# FGIBDST – BUDGET DETAILS

Organization Budget Status FGIBDST 9.3.6 (PROD)

Chart: 1 Teachers College (Revised COAS) Fiscal Year: 21 Index: Query Specific Account:  Include Revenue Account:  Location: Both Start Over

Organization: Fund: Program: Account: **FOAP** Location:

ORGANIZATION BUDGET STATUS

Account	Type	Description	YTD Activity	Commitments	Available Balance	
5703	R		65	1,592.05	0.00	2,912.60
5959	R		04	5,237.01	0.00	-1,764.97
6211	L	FT Professional Exempt	654,269.26	431,826.58	0.00	222,442.68
6244	L		70,000.00	65,706.25	0.00	4,493.75
6254	L			137,594.55	0.00	192,205.45
6311	L			63,025.77	2,601.20	53,372.84
6891	L	Fringe Benefits	423,550.14	251,990.56	0.00	171,559.58
7111	E	Instructional Supplies	55.01	0.00	0.00	55.01
7112	E	Office Supplies	30,304.47	1,832.22	540.49	27,931.76
7115	E	Audio-Visual Supplies	886.98	2,245.00	0.00	-1,358.02
7119	E	Supplies - Other	17,273.49	19,138.76	197.29	-2,062.56
7121	E	Books, Publications & Catalogs	31,754.40	161,235.48	3,818.35	-133,299.43
7122	E	Subscriptions	318,609.65	409,205.70	1,286.00	-91,882.05
7133	E	Express/Ground Shipping	1,594.71	41.96	414.00	1,138.75
7134	E		52.67	0.00	0.00	52.67
7137	E		5,606.07	0.00	0.00	5,606.07
7152	E	Printing & Reproduction	1,888.30	16,524.00	0.00	-14,635.70
7161	E	Rent - Space	138.72	0.00	0.00	138.72
7162	E	Equipment Lease	320.28	0.00	0.00	320.28
7171	E	Library Acquisitions	108,528.68	0.00	179.00	108,349.68
<b>Net Total</b>			<b>-2,807,489.39</b>	<b>-2,002,111.78</b>	<b>11,088.60</b>	

Settings Insert Delete Copy Filter

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5XXX accounts represent revenues

6XXX accounts represent salaries and fringe

7XXX accounts represent OTPS

FOAP

# FGITRND – Transaction Details

COA: 1 Fiscal Year: 15 Index: Fund: 1 Organization: Account: 7112 Program: 720 Activity: Location: Period: Commit Type: Both

DETAIL TRANSACTION ACTIVITY										
Account	Organization	Program	Field	Amount	Increase (+) or Decrease (-)	Type	Document *	Transaction Date *	Activity Date *	Description
7112		720	ENC	0.00	-	E032	UP001506	08/31/2015	09/11/2015	To Disencumber FY15 POs
7112		720	ENC	0.00	-	E032	UP001505	08/31/2015	09/09/2015	To Disencumber FY15 POs
7112		720	ENC	-541.44	-	INEI	I0570971	08/31/2015	09/09/2015	Weeks-Lerman Group LLC
7112		720	YTD	541.44	+	INEI	I0570971	08/31/2015	09/09/2015	Weeks-Lerman Group LLC
7112		720	ENC	-48.80	-	INEI	I0570786	08/31/2015	09/03/2015	Weeks-Lerman Group LLC
7112		720	YTD	48.80	+	INEI	I0570786	08/31/2015	09/03/2015	Weeks-Lerman Group LLC
7112		720	ENC	0.00	-	E032	UP001480	08/31/2015	08/31/2015	To Disencumber FY15 POs
7112		720	ENC	-31.70	-	INEI	I0570309	08/28/2015	08/29/2015	Weeks-Lerman Group LLC
7112		720	YTD	31.70	+	INEI	I0570309	08/28/2015	08/29/2015	Weeks-Lerman Group LLC
7112		720	ENC	0.00	-	E032	UP001479	08/27/2015	08/28/2015	To Disencumber FY15 POs
7112		720	ENC	0.00	-	E032	UP001479	08/27/2015	08/28/2015	To Disencumber FY15 POs
7112		720	ENC	48.80	+	PORD	PO164778	08/25/2015	08/25/2015	Weeks-Lerman Group LLC
7112		720	ENC	-30.23	-	INEI	I0569118	08/22/2015	08/22/2015	Staples Advantage
7112		720	ENC	-22.99	-	INEI	I0569121	08/22/2015	08/22/2015	Staples Advantage
7112		720	YTD	22.99	+	INEI	I0569121	08/22/2015	08/22/2015	Staples Advantage
7112		720	YTD	30.23	+	INEI	I0569118	08/22/2015	08/22/2015	Staples Advantage
7112		720	ENC	541.44	+	PORD	PO164655	08/20/2015	08/20/2015	Weeks-Lerman Group LLC
7112		720	ENC	53.22	+	PORD	PO164592	08/19/2015	08/19/2015	Staples Advantage
7112		720	ENC	31.70	+	PORD	PO164553	08/18/2015	08/18/2015	Weeks-Lerman Group LLC
7112		720	ENC	-195.84	-	INEI	I0568054	08/10/2015	08/10/2015	GovConnection
			<b>Total</b>	<b>8,763.89</b>	<b>+</b>					

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# FGIOENC - Encumbrances

Organizational Encumbrance List FGIOENC 9.3.14 (PROD) ADD RETRIEVE RELATED TOOLS

Chart: 1 Fiscal Year: 21 Index: Organization: Fund: 1 CUF Education & General Start Over

ORGANIZATIONAL ENCUMBRANCE LIST Settings Insert Delete Copy Filter

Encumbrance	Vendor	Item	Acct	Prog	Actv	Locn	Amount	Commit Type
UI611975	OfficeDepot		0 7112	100			37.78	U
UI701821	Staples Contract and Commercial, Inc.		0 7112	100			20.82	U
UI702625	Staples Contract and Commercial, Inc.		0 7112	100			62.24	U
UI704022	Staples Contract and Commercial, Inc.		0 7112	100			14.19	U
UI707310	Staples Contract and Commercial, Inc.		0 7112	100			33.59	U
UI714711	Staples Contract and Commercial, Inc.		0 7112	100			42.19	U
UI800085	Staples Contract and Commercial, Inc.		0 7112	100			26.73	U
UI800302	Staples Contract and Commercial, Inc.		0 7112	100			1.43	U
UI800595	Staples Contract and Commercial, Inc.		0 7112	100			37.19	U
UI810614	Staples Contract and Commercial, Inc.		0 7112	100			17.16	U
UI906885	Perry, Janelle		0 7622	100			8.00	U
UI912173	Staples Contract and Commercial, Inc.		0 7112	100			46.38	U
UI914902	Nestle Waters North America 1		0 7119	100			127.23	U
UZ007206	Staples Contract and Commercial, Inc.		0 7112	100			124.24	U
UZ008115	Weeks-Lerman Group LLC		0 7112	100			158.05	U
UZ011024	Nestle Waters North America 1		0 7119	100			6.47	U
UZ011712	Dell Marketing, LP		0 7183	100			33.21	U
UZ011712	Dell Marketing, LP		0 7116	100			7.29	U
UZ108046	Staples Contract and Commercial, Inc.		0 7182	100			971.68	U
UZ108764	Square Grove, LLC		0 7112	100			108.88	U

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# FGIBSUM – Sum of Account Types

Chart of Accounts: 1 Fiscal Year: 19 Organization: Fund: 1 Commit Indicator: Both


[Start Over](#)

ORGANIZATION BUDGET SUMMARY				
Account Type	Adjusted Budget	YTD Activity	Commitments	Available Balance
<b>REVENUE</b>				
LABOR	361,599.52	86,951.38	41,654.25	232,993.89
EXPENSE	250,000.00	150.00	0.00	249,850.00
TRANSFER				
<b>Net: Revenue minus(Labor + Exp...</b>	<b>-611,599.52</b>	<b>-87,101.38</b>		
		<b>Total Commitments</b>	<b>41,654.25</b>	

⏪ ⏩ 1 of 1 10 Per Page Record 1 of 4



# FGIBAVL – Budget Availability Status

 Teachers College  
COLUMBIA UNIVERSITY

Budget Availability Status FGIBAVL 9.3.30 (PROD)

Chart: \* 1 \*\*\*

Index: \*\*\*

Fund: 1 \*\*\* CUF Education & General

Account: 7000 \*\*\*

Fiscal Year: \* 25 \*\*\*

Commit Type: Both ▼

Organization: \*\*\*

Program: 720 \*\*\*

Keys --->

Control Fund:

Control Account:

Pending Documents:




Control Organization:

Control Program:

Get Started: Complete the fields above and click Go. To search by name, press TAB from an ID field, enter your search criteria, and then press ENTER.



# FGIBAVL – Budget Availability Status

 <b>Teachers College</b> <small>COLUMBIA UNIVERSITY</small>						
Budget Availability Status FGIBAVL 9.3.30 (PROD)						
Chart: 1	Fiscal Year: 25	Index:	Commit Type: Both	Fund: 1	CUF Education & General	Organization:
			Account: 7000 SUPPLIES/MATERIALS/OP EXP-BUDG POOL Program: 720			
Control Fund: 1	Control Organization:		Control Account: 7000	Control Program: 720	Pending Documents: <input type="checkbox"/>	
▼ BUDGET AVAILABILITY STATUS						
Account	Title	Adjusted Budget	YTD Activity	Commitments	Available Balance	Pending Dc
7000	SUPPLIES/MATERIALS/OP EXP-BUDG POOL	176,399.08	43,800.60	11,721.50	120,876.98	
7829	College Work Study	9,000.00	0.00	0.00	9,000.00	
<b>Total</b>		185,399.08	43,800.60	11,721.50	129,876.98	
 <span>1 of 1</span>  <span>10</span> Per Page						



# Non-Sufficient Funds

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- NSF occurs when there are not enough funds to cover a purchase requisition or check request submitted for processing.
- NSF are monitored daily
- A budget transfer must be submitted to reallocate resources to cover the NSF.
- Once funded, our office will move the transaction along



# Budget Forms

## Request for Index Access

**TEACHERS COLLEGE**  
COLUMBIA UNIVERSITY

**Request for Index Access**

The completed form, including all signatory approvals, should be submitted to [budget@tc.columbia.edu](mailto:budget@tc.columbia.edu).  
For Grant Index Access, please have your supervisor submit all access requests for Banner and UniMarket through the UniMarket Portal > Create/Modify User and list the index/indices for which access is needed.

Date of request: \_\_\_\_\_  
Requested For: \_\_\_\_\_ Extension: \_\_\_\_\_

Index # | Index Title

Index #1: |  
Index #2: |  
Index #3: |  
Index #4: |  
Index #5: |

Access Period:  Perpetual Access  Project Based Access Project Based Terminates On: \_\_\_\_\_

Please provide the signatures of the Supervisor of the employee as well as the RPs of each index

Supervisor's Approval: \_\_\_\_\_ Date: \_\_\_\_\_  
Responsible Person #1: \_\_\_\_\_ Date: \_\_\_\_\_  
Responsible Person #2: \_\_\_\_\_ Date: \_\_\_\_\_  
Responsible Person #3: \_\_\_\_\_ Date: \_\_\_\_\_  
Responsible Person #4: \_\_\_\_\_ Date: \_\_\_\_\_  
Responsible Person #5: \_\_\_\_\_ Date: \_\_\_\_\_

*For Budget Office Use Only*

Explanation / Comments: \_\_\_\_\_  
Reviewer: \_\_\_\_\_ Date: \_\_\_\_\_

## Request for Index Creation

**TEACHERS COLLEGE**  
COLUMBIA UNIVERSITY

**Request for Index Creation**

Complete Parts I and II and submit to [budget@tc.columbia.edu](mailto:budget@tc.columbia.edu). You will receive confirmation once the index has been created.

**PART I: To be completed by Requester**

Date: \_\_\_\_\_  Operating (10000)  Designated (20000)  Capital Plant (70000)

Requested By: \_\_\_\_\_ Extension: \_\_\_\_\_

Index Title: \_\_\_\_\_  
(Only 33 Characters)

Index Purpose: \_\_\_\_\_

Detail Code:  N/A  Scholarship & Aid (7813)  Depends (7821)

Budget Source (how will the index be funded): \_\_\_\_\_

Responsible Person\* \_\_\_\_\_

Budget Administrator\*\* \_\_\_\_\_

Department: \_\_\_\_\_

Program/Sub Department: \_\_\_\_\_

Signature of Responsible Person: \_\_\_\_\_ Date: \_\_\_\_\_

Provost Office (if applicable): \_\_\_\_\_ Date: \_\_\_\_\_

\* Responsible Person is defined as the individual financially responsible for the Index  
\*\* Budget Administrator is designated by the Responsible Person and is responsible for monitoring the Index.

**PART II: UniMarket Routing Approval Chain**

Requester (must be RP or BA of Index): \_\_\_\_\_

Routing Chain Approval Levels:

**\$0 - \$5,000 Reviewer(s)** \_\_\_\_\_  
Reviews all requests between \$0 and \$5K before routing to \$5K approver

**\$5,000 Approver(s)** \_\_\_\_\_  
approves all requests up to \$5K

**\$25,000 Approver(s)** \_\_\_\_\_  
Approves all requests between \$5,000.01 and \$25,000

**PART III: To be completed by the Office of Budget and Planning**

New Index: \_\_\_\_\_ Modeling Index: \_\_\_\_\_ Predecessor: \_\_\_\_\_

Fund: \_\_\_\_\_ Org: \_\_\_\_\_ Program: \_\_\_\_\_

Authorized By: \_\_\_\_\_ Date: \_\_\_\_\_

## Budget Transfer

**TEACHERS COLLEGE**  
COLUMBIA UNIVERSITY

**Budget Transfer Form**

Please complete this form in its entirety, including the Explanation/Comments section and submit to [budget@tc.columbia.edu](mailto:budget@tc.columbia.edu).

Department: \_\_\_\_\_ Date of request: \_\_\_\_\_

**BUDGET CHANGE TYPE:** TRANSFER\* \_\_\_\_\_ APPROPRIATION \_\_\_\_\_ DEDUCTION \_\_\_\_\_  
**FISCAL YEAR:** \_\_\_\_\_ **TRANSFER TYPE:** PERMANENT \_\_\_\_\_ TEMPORARY \_\_\_\_\_

FROM			TO		
Index _____	Acct. _____	Amnt. \$ _____	Index _____	Acct. _____	Amnt. \$ _____
Index _____	Acct. _____	Amnt. \$ _____	Index _____	Acct. _____	Amnt. \$ _____
Index _____	Acct. _____	Amnt. \$ _____	Index _____	Acct. _____	Amnt. \$ _____
Index _____	Acct. _____	Amnt. \$ _____	Index _____	Acct. _____	Amnt. \$ _____
Index _____	Acct. _____	Amnt. \$ _____	Index _____	Acct. _____	Amnt. \$ _____
Index _____	Acct. _____	Amnt. \$ _____	Index _____	Acct. _____	Amnt. \$ _____
Index _____	Acct. _____	Amnt. \$ _____	Index _____	Acct. _____	Amnt. \$ _____
Index _____	Acct. _____	Amnt. \$ _____	Index _____	Acct. _____	Amnt. \$ _____
Index _____	Acct. _____	Amnt. \$ _____	Index _____	Acct. _____	Amnt. \$ _____
Index _____	Acct. _____	Amnt. \$ _____	Index _____	Acct. _____	Amnt. \$ _____
Index _____	Acct. _____	Amnt. \$ _____	Index _____	Acct. _____	Amnt. \$ _____
Index _____	Acct. _____	Amnt. \$ _____	Index _____	Acct. _____	Amnt. \$ _____
Index _____	Acct. _____	Amnt. \$ _____	Index _____	Acct. _____	Amnt. \$ _____
Index _____	Acct. _____	Amnt. \$ _____	Index _____	Acct. _____	Amnt. \$ _____
Index _____	Acct. _____	Amnt. \$ _____	Index _____	Acct. _____	Amnt. \$ _____
Index _____	Acct. _____	Amnt. \$ _____	Index _____	Acct. _____	Amnt. \$ _____
Index _____	Acct. _____	Amnt. \$ _____	Index _____	Acct. _____	Amnt. \$ _____
Index _____	Acct. _____	Amnt. \$ _____	Index _____	Acct. _____	Amnt. \$ _____

**TOTAL** \$ \_\_\_\_\_ **TOTAL** \$ \_\_\_\_\_

\*Note: For budget transfers, the total dollar amount of the "From" column must equal the total of the "To" column

Explanation/Comments: \_\_\_\_\_

REQUESTED BY: \_\_\_\_\_ Est.: \_\_\_\_\_ APPROVED BY: \_\_\_\_\_

*For Budget/Grant Office Use Only*

Explanation/Comments: \_\_\_\_\_ Rule Class: \_\_\_\_\_ Budget JV #: \_\_\_\_\_

Reviewer: \_\_\_\_\_ Date: \_\_\_\_\_ Entered by: \_\_\_\_\_ Date: \_\_\_\_\_

# Budget Forms

## Revenue/ Expense Transfer

**TEACHERS COLLEGE**  
COLUMBIA UNIVERSITY

**Revenue / Expense Transfer Form**

Please complete this form in its entirety, including the Explanation/Comments section and attach any necessary supporting documentation. The form should be submitted to [budget@columbia.edu](mailto:budget@columbia.edu).

Department: \_\_\_\_\_ Date of request \_\_\_\_\_  
 Extension: \_\_\_\_\_ TC Box # \_\_\_\_\_

*For Transfer of Actual Revenue of Expenditures Only*

(1) Transfer Charge From: Index \_\_\_\_\_ Acct. \_\_\_\_\_ Amt. \$ \_\_\_\_\_  
 To: Index \_\_\_\_\_ Acct. \_\_\_\_\_ Amt. \$ \_\_\_\_\_

(2) Transfer Charge From: Index \_\_\_\_\_ Acct. \_\_\_\_\_ Amt. \$ \_\_\_\_\_  
 To: Index \_\_\_\_\_ Acct. \_\_\_\_\_ Amt. \$ \_\_\_\_\_

(3) Transfer Charge From: Index \_\_\_\_\_ Acct. \_\_\_\_\_ Amt. \$ \_\_\_\_\_  
 To: Index \_\_\_\_\_ Acct. \_\_\_\_\_ Amt. \$ \_\_\_\_\_

(4) Transfer Charge From: Index \_\_\_\_\_ Acct. \_\_\_\_\_ Amt. \$ \_\_\_\_\_  
 To: Index \_\_\_\_\_ Acct. \_\_\_\_\_ Amt. \$ \_\_\_\_\_

(5) Transfer Charge From: Index \_\_\_\_\_ Acct. \_\_\_\_\_ Amt. \$ \_\_\_\_\_  
 To: Index \_\_\_\_\_ Acct. \_\_\_\_\_ Amt. \$ \_\_\_\_\_

(6) Transfer Charge From: Index \_\_\_\_\_ Acct. \_\_\_\_\_ Amt. \$ \_\_\_\_\_  
 To: Index \_\_\_\_\_ Acct. \_\_\_\_\_ Amt. \$ \_\_\_\_\_

Explanations/Comments:  
 \_\_\_\_\_  
 \_\_\_\_\_

REQUESTED BY: \_\_\_\_\_ Ext.: \_\_\_\_\_ APPROVED BY: \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_ Must be approved by the dept being charged

*For Budget/Grant Office Use Only*

Explanations/Comments \_\_\_\_\_ **Rule Class** \_\_\_\_\_ **Budget JV #** \_\_\_\_\_

Reviewer: \_\_\_\_\_ Date: \_\_\_\_\_ Entered by: \_\_\_\_\_ Date: \_\_\_\_\_

## Revision of Labor Distribution

**REVISION OF LABOR DISTRIBUTION**

**TEACHERS COLLEGE**  
COLUMBIA UNIVERSITY

Division: \_\_\_\_\_ Dept./Center: \_\_\_\_\_  
 TC Box #: \_\_\_\_\_ TC Extension: \_\_\_\_\_ Date: \_\_\_\_\_

**For Department and Division Use Only:**

Last Name: \_\_\_\_\_ First Name: \_\_\_\_\_  
 TC ID #: \_\_\_\_\_ Position # \_\_\_\_\_ Suffix #: \_\_\_\_\_  
\*POS# on Labor Distribution Report (LDR) \*SU# on LDR

Labor distribution revision for the following period: Start Date: \_\_\_\_\_ End Date: \_\_\_\_\_ Term: \_\_\_\_\_

**Salary Allocation:**

Current Distribution				New Distribution			
Index	Account	%	Subtotal	Index	Account	%	Subtotal
<small>*Subtotals must be equal</small>		TOTAL	100%	<small>*Subtotals must be equal</small>		TOTAL	100%

Approved by: \_\_\_\_\_ (Dept./Dist. Principal Investigator / Grant Director)  
 Date: \_\_\_\_\_

Approved by: \_\_\_\_\_ (Division Director)  
 Date: \_\_\_\_\_

Explanation / Justification for Redistribution:  
 \_\_\_\_\_  
 \_\_\_\_\_

**Grants Office Use Only:**  
 Reviewed and Approved by: \_\_\_\_\_ Date: \_\_\_\_\_

**Office of Budget and Planning Use Only:**  
 Revision of distribution effective date (PLIARLDS): \_\_\_\_\_ Processed by: \_\_\_\_\_ Date: \_\_\_\_\_



# Request for Index Access Form

**TEACHERS COLLEGE**  
COLUMBIA UNIVERSITY

**Request for Index Access**

*The completed form, including all signatory approvals, should be submitted to [budget@tc.columbia.edu](mailto:budget@tc.columbia.edu).  
For Grant Index Access, please have your supervisor submit all access requests for Banner and UniMarket through the  
DHMarket Portal -> Create/Modify User and list the index/indices for which access is needed.*

Date of request \_\_\_\_\_

Requested For: \_\_\_\_\_ Extension: \_\_\_\_\_

	Index #	Index Title
Index #1:	<input type="text"/>	<input type="text"/>
Index #2:	<input type="text"/>	<input type="text"/>
Index #3:	<input type="text"/>	<input type="text"/>
Index #4:	<input type="text"/>	<input type="text"/>
Index #5:	<input type="text"/>	<input type="text"/>

Access Period:  Perpetual Access  
 Project Based Access    Project Based Terminates On: \_\_\_\_\_

*Please provide the signatures of the Supervisor of the employee as well as the RPs of each index*

Supervisor's Approval: \_\_\_\_\_ Date: \_\_\_\_\_

Responsible Person #1: \_\_\_\_\_ Date: \_\_\_\_\_

Responsible Person #2: \_\_\_\_\_ Date: \_\_\_\_\_

Responsible Person #3: \_\_\_\_\_ Date: \_\_\_\_\_

Responsible Person #4: \_\_\_\_\_ Date: \_\_\_\_\_

Responsible Person #5: \_\_\_\_\_ Date: \_\_\_\_\_

*For Budget Office Use Only*

Explanation / Comments: \_\_\_\_\_

Reviewer: \_\_\_\_\_ Date: \_\_\_\_\_

- The Request for Index Access form provides access to listed Index(es) subject to the index Responsible Person's and employee Supervisor's authorization.
- Banner Access is a prerequisite for Index Access. Ensure a Request for Banner Access has been completed with TCIT first.

# Request for Index Creation Form

**TEACHERS COLLEGE**  
COLUMBIA UNIVERSITY

**Request for Index Creation**

Complete Parts I and II and submit to [budget@tc.columbia.edu](mailto:budget@tc.columbia.edu). You will receive confirmation once the index has been created.

**PART I: To be completed by Requester**

Date: \_\_\_\_\_  Operating (1xxxx)  Designated (2xxxx)  Capital/Plant (7xxxx)

Requested By: \_\_\_\_\_ Extension: \_\_\_\_\_

Index Title: \_\_\_\_\_  
(Only 55 Characters)

Index Purpose: \_\_\_\_\_

Detail Code:  N/A  Scholarship & Aid (7813)  Stipends (7821)

Budget Source (how will the index be funded): \_\_\_\_\_

Responsible Person\* \_\_\_\_\_

Budget Administrator\*\* \_\_\_\_\_

Department: \_\_\_\_\_

Program/Sub Department: \_\_\_\_\_

Signature of Responsible Person: \_\_\_\_\_ Date: \_\_\_\_\_

Provost Office (if applicable): \_\_\_\_\_ Date: \_\_\_\_\_

\* Responsible Person is defined as the individual financially responsible for the Index.  
\*\* Budget Administrator is designated by the Responsible Person and is responsible for monitoring the Index.

**PART II: Unimarket Routing Approval Chain**

Requester (must be RP or BA of Index): \_\_\_\_\_

**Routing Chain Approval Levels:**

**\$0 - \$5,000 Reviewer(s)** \_\_\_\_\_  
Reviews all requests between \$0 and \$5K before routing to \$5K approver

**\$5,000 Approver(s)** \_\_\_\_\_  
Approves all requests up to \$5K

**\$25,000 Approver(s)** \_\_\_\_\_  
Approves all requests between \$5,000.01 and \$25,000

**PART III: To be completed by the Office of Budget and Planning**

New Index: \_\_\_\_\_ Modeling Index \_\_\_\_\_ Predecessor \_\_\_\_\_

Fund: \_\_\_\_\_ Org: \_\_\_\_\_ Program: \_\_\_\_\_

Authorized By: \_\_\_\_\_ Date: \_\_\_\_\_

- The Request for Index Creation form is used to request the creation of new Operating (1xxxxx) and Designated (2xxxxx) indices.
- Indices that fall under the Office of the Provost will require their approval.





# Budget Transfer Form

**TEACHERS COLLEGE**  
COLUMBIA UNIVERSITY

**Budget Transfer Form**

*Please complete this form in its entirety, including the Explanation/Comments section and submit to [bdg@tc.columbia.edu](mailto:bdg@tc.columbia.edu).*

Department: \_\_\_\_\_ Date of request: \_\_\_\_\_

BUDGET CHANGE TYPE: TRANSFER\* \_\_\_\_\_ APPROPRIATION \_\_\_\_\_ DEDUCTION \_\_\_\_\_

FISCAL YEAR: \_\_\_\_\_ TRANSFER TYPE: PERMANENT \_\_\_\_\_ TEMPORARY \_\_\_\_\_

FROM			TO		
Index _____	Acct. _____	Amt. \$ _____	Index _____	Acct. _____	Amt. \$ _____
Index _____	Acct. _____	Amt. \$ _____	Index _____	Acct. _____	Amt. \$ _____
Index _____	Acct. _____	Amt. \$ _____	Index _____	Acct. _____	Amt. \$ _____
Index _____	Acct. _____	Amt. \$ _____	Index _____	Acct. _____	Amt. \$ _____
Index _____	Acct. _____	Amt. \$ _____	Index _____	Acct. _____	Amt. \$ _____
Index _____	Acct. _____	Amt. \$ _____	Index _____	Acct. _____	Amt. \$ _____
Index _____	Acct. _____	Amt. \$ _____	Index _____	Acct. _____	Amt. \$ _____
Index _____	Acct. _____	Amt. \$ _____	Index _____	Acct. _____	Amt. \$ _____
Index _____	Acct. _____	Amt. \$ _____	Index _____	Acct. _____	Amt. \$ _____
Index _____	Acct. _____	Amt. \$ _____	Index _____	Acct. _____	Amt. \$ _____
Index _____	Acct. _____	Amt. \$ _____	Index _____	Acct. _____	Amt. \$ _____
Index _____	Acct. _____	Amt. \$ _____	Index _____	Acct. _____	Amt. \$ _____
Index _____	Acct. _____	Amt. \$ _____	Index _____	Acct. _____	Amt. \$ _____
Index _____	Acct. _____	Amt. \$ _____	Index _____	Acct. _____	Amt. \$ _____
<b>TOTAL</b>		<b>\$ _____</b>	<b>TOTAL</b>		<b>\$ _____</b>

*\*Note: For budget transfers, the total dollar amount of the "From" column must equal the total of the "To" column*

Explanation/Comments: \_\_\_\_\_

---

REQUESTED BY: \_\_\_\_\_ Ext.: \_\_\_\_\_ APPROVED BY: \_\_\_\_\_

*For Budget/Grant Office Use Only*

Explanation/Comments \_\_\_\_\_ Rule Class \_\_\_\_\_ Budget FY# \_\_\_\_\_

Reviewer: \_\_\_\_\_ Date: \_\_\_\_\_ Entered by: \_\_\_\_\_ Date: \_\_\_\_\_

- The Budget Transfer Form is used to move available budget within an index or to a different index-account combination.
- Budget transfers should be submitted in anticipation of incurred or upcoming commitments or expenditures so that the budget reflects the plans and spending of the department.

# FGIBDST

## Budget Transfer Form

Chart: 1 Teachers College (Revised COAS) Fiscal Year: 19 Index:  Include Revenue Accounts:  Commit Type: Both Start Over

Organization: Fund: 1 CUF Education & General Program: 720 Financial & Administration Activities Account:

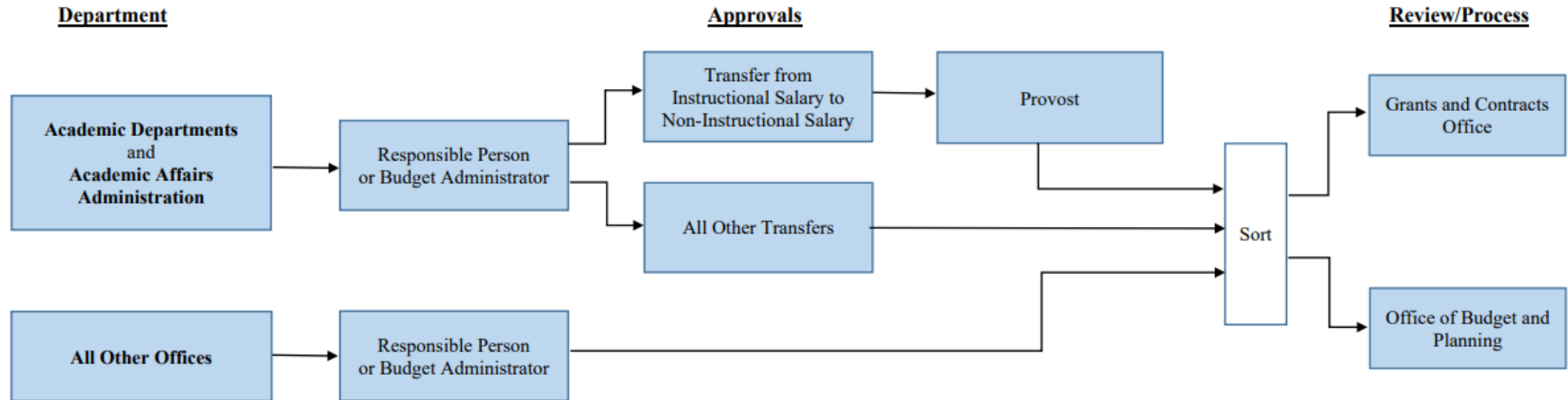
Account Type: Activity: Location:

ORGANIZATION BUDGET STATUS <span style="float: right;">Insert Delete Copy Filter</span>							
Account	Type	Title	Adjusted Budget	YTD Activity	Commitments	Available Balance	
6111	L	Salaries - Professorial	0.00	0.00	0.00	0.00	
6169	L	Summer Salaries-FT Lecturer	25,000.00	0.00	0.00	25,000.00	
6211	L	FT Professional Exempt	190,882.00	64,374.75	41,654.25	84,853.00	
6244	L	PT Professional Non-Exempt	0.00	0.00	0.00	0.00	
6311	L	FT Secretarial & Clerical Servi...	25,000.00	0.00	0.00	25,000.00	
6422	L	TA/RA - Part-Time	25,000.00	0.00	0.00	25,000.00	
6891	L	Fringe Benefits	95,717.52	22,576.63	0.00	73,140.89	
7111	E	Instructional Supplies	50,000.00	0.00	0.00	50,000.00	
7199	E	IDC - Telephone	0.00	150.00	0.00	-150.00	
7211	E	Contractor/Consulting Svc-Ot...	50,000.00	0.00	0.00	50,000.00	
7222	E	Food Services	50,000.00	0.00	0.00	50,000.00	
7311	E	Travel Expenses - TC Employ...	50,000.00	0.00	0.00	50,000.00	
PL7000	E	Operating Expenses Budget P...	50,000.00	0.00	0.00	50,000.00	
<b>Net Total</b>			-611,599.52	-87,101.38	41,654.25		

Navigation: 1 of 1 Per Page 20 Record 1 of 13



# Budget Transfer Process Flow



# Budget Transfers

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- Each department is provided with an operating budget at the start of the fiscal year in accordance with what was approved by the Board of Trustees. Any requests for additional funding within the Academic Departments or Academic Affairs Administration should be routed directly to the Office of the Provost.
- When transferring funds out of an index/account, please ensure that there is sufficient budget remaining to cover existing and anticipated expenditures and encumbrances.
- All transfers are assumed as temporary unless clearly specified as permanent on the form.
- The Explanation/Comments section is required to be completed and must adequately explain the nature and intent of the transfer.
- The transfer request must be approved by the Responsible Person (RP) or Budget Administrator (BA) of the index where budgeted funds are being moved out of.
- Non-Salary Permanent transfers will only be accepted up until the community close of the prior fiscal year. These transfers will become part of the subsequent year's preliminary budget. Any transfers submitted after the community close will be treated as temporary and any budget reallocations should be reflected during the annual budgeting process.



# Budget Transfers

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## Restrictions/Non-Permissible Transfers

- Budget transfers from an operating index (1xxxxx) to a non-operating index (2xxxxx, 6xxxxx) are not permissible.
- Transfers from a 78xx (Scholarship and Financial Aid) account to a non-78xx account are not permissible.
- Budgeted funds allocated to a course fee index cannot be transferred to any other type of index. In the event a transfer of this nature goes through, the Office of Budget and Planning will reverse it once it has been made aware. If this results in a year-end NSF situation, the subsequent fiscal year will be charged.
- Allocations made within a course fee index may be changed even if it does not align with the processes listed above. Course fee indices utilize temporary funding and allocations can be adjusted as the needed usage of funds comes to light.
- Fringe benefits must be included when transferring salaries and should be allocated to account 6891. All 6xxx accounts require fringe to be added. It is the department's responsibility to ensure that all salary lines are funded appropriately.



# Budget Transfers

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## Transfers Requiring Special Approval

- Any transfer of instructional salary savings to non-instructional salary accounts requires approval from the Office of the Provost.
- Any transfer of non-instructional salary savings is reviewed by the Office of Budget and Planning on a case-by-case basis.
- Any transfer from a 6xxx account to a 7xxx account.
- Revenues above and beyond the budget can be transferred to cover associated incremental expenses.
  - For Continuing Professional Studies (CPS), Online Academic Offerings, and Center for International Foreign Language Teaching Education (CIFLTE), revenue budget transfers require approval of the Office of Academic Planning.
  - All other revenue budget transfers within the Provost's area must be approved by the Office of the Provost.
  - Revenue budget transfers in other VP areas will be reviewed by the Office of Budget and Planning on a case by case basis.



# Revenue or Expense Transfer Form

**TEACHERS COLLEGE**  
COLUMBIA UNIVERSITY

**Revenue / Expense Transfer Form**

*Please complete this form in its entirety, including the Explanation/Comments section and attach any necessary supporting documentation. The form should be submitted to [budget@tc.columbia.edu](mailto:budget@tc.columbia.edu).*

Department: \_\_\_\_\_ Date of request \_\_\_\_\_  
 Extension: \_\_\_\_\_ TC Box # \_\_\_\_\_

*For Transfer of Actual Revenue of Expenditures Only*

(1) Transfer Charge From: Index \_\_\_\_\_ Acct. \_\_\_\_\_ Amt. \$ \_\_\_\_\_  
 To: Index \_\_\_\_\_ Acct. \_\_\_\_\_ Amt. \$ \_\_\_\_\_

(2) Transfer Charge From: Index \_\_\_\_\_ Acct. \_\_\_\_\_ Amt. \$ \_\_\_\_\_  
 To: Index \_\_\_\_\_ Acct. \_\_\_\_\_ Amt. \$ \_\_\_\_\_

(3) Transfer Charge From: Index \_\_\_\_\_ Acct. \_\_\_\_\_ Amt. \$ \_\_\_\_\_  
 To: Index \_\_\_\_\_ Acct. \_\_\_\_\_ Amt. \$ \_\_\_\_\_

(4) Transfer Charge From: Index \_\_\_\_\_ Acct. \_\_\_\_\_ Amt. \$ \_\_\_\_\_  
 To: Index \_\_\_\_\_ Acct. \_\_\_\_\_ Amt. \$ \_\_\_\_\_

(5) Transfer Charge From: Index \_\_\_\_\_ Acct. \_\_\_\_\_ Amt. \$ \_\_\_\_\_  
 To: Index \_\_\_\_\_ Acct. \_\_\_\_\_ Amt. \$ \_\_\_\_\_

(6) Transfer Charge From: Index \_\_\_\_\_ Acct. \_\_\_\_\_ Amt. \$ \_\_\_\_\_  
 To: Index \_\_\_\_\_ Acct. \_\_\_\_\_ Amt. \$ \_\_\_\_\_

Explanations/Comments:  
 \_\_\_\_\_  
 \_\_\_\_\_

REQUESTED BY: \_\_\_\_\_ Ext.: \_\_\_\_\_ APPROVED BY: \_\_\_\_\_  
*Must be approved by the dept being charged.*

*For Budget/Grant Office Use Only*

Explanations/Comments \_\_\_\_\_  
 Rule Class \_\_\_\_\_ Budget JV # \_\_\_\_\_

Reviewer: \_\_\_\_\_ Date: \_\_\_\_\_ Entered by: \_\_\_\_\_ Date: \_\_\_\_\_

- The Revenue/Expense Transfer form is used to move actual incurred expenses and/or revenue within an index or to a different index-account combination.



# FGIBDST

## Revenue/Expense Transfer Form

Chart: 1 Teachers College (Revised COAS) Fiscal Year: 19 Index:

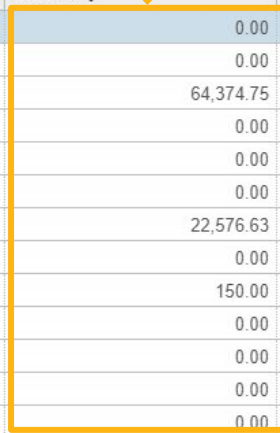
Commit Type: Both

[Start Over](#)

Organization: Fund: 1 CUF Education & General Program: 720 Finance & Administration Activities Account:

Account Type: Activity: Location:

ORGANIZATION BUDGET STATUS							
Account	Type	Title	Adjusted Budget	YTD Activity	Commitments	Available Balance	
6111	L	Salaries - Professorial	0.00	0.00	0.00	0.00	
6169	L	Summer Salaries-FT Lecturer	25,000.00	0.00	0.00	25,000.00	
6211	L	FT Professional Exempt	190,882.00	64,374.75	41,654.25	84,853.00	
6244	L	PT Professional Non-Exempt	0.00	0.00	0.00	0.00	
6311	L	FT Secretarial & Clerical Servi...	25,000.00	0.00	0.00	25,000.00	
6422	L	TA/RA - Part-Time	25,000.00	0.00	0.00	25,000.00	
6891	L	Fringe Benefits	95,717.52	22,576.63	0.00	73,140.89	
7111	E	Instructional Supplies	50,000.00	0.00	0.00	50,000.00	
7199	E	IDC - Telephone	0.00	150.00	0.00	-150.00	
7211	E	Contractor/Consulting Svc-Ot...	50,000.00	0.00	0.00	50,000.00	
7222	E	Food Services	50,000.00	0.00	0.00	50,000.00	
7311	E	Travel Expenses - TC Employ...	50,000.00	0.00	0.00	50,000.00	
PL7000	E	Operating Expenses Budget P...	50,000.00	0.00	0.00	50,000.00	
<b>Net Total</b>			-611,599.52	-87,101.38	41,654.25		





# Revenue or Expense Transfers

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- If an expense item is incorrectly charged to your budget, the Revenue/Expense Transfer Form must be approved by the Responsible Person (RP) or Budget Administrator (BA) whose budget will receive the charge.
- Conversely, if a revenue item is incorrectly recorded on your budget, the form must be approved by the Responsible Person (RP) or Budget Administrator (BA) who is having the revenue moved off their index.

## This form is not to be used for:

- Changes to the budget (this would be managed through the Budget Transfer form)
- Salary correction (this would be managed through a Revision of Labor Distribution)



# Revenue or Expense Transfers

## Interdepartmental Charges

Some areas of the College provide services to departments that need to be accounted for in the form of an interdepartmental charge (IDC). Expenses for these services (provided by, for example, the post office, duplication, telecom, and on occasion security and facilities) should be charged to the IDC expense account (719x). Payments for these services should be realized on the IDC recoveries accounts (932x).

When these services are performed, the Revenue/Expense Transfer Form should be submitted. For example:

If Public Safety provides a service to a department, the department will be charged on account 7195 and Public Safety would record the payment on 138450-9320. For example:

*For Transfer of Actual Revenue of Expenditures Only*

1) Transfer Charge	From:	Index	<u>111701</u>	Acct.	<u>7195</u>	Amt. \$	<u>100.00</u>	<b>D</b>
	To:	Index	<u>138450</u>	Acct.	<u>9320</u>	Amt. \$	<u>100.00</u>	<b>C</b>



# Revenue or Expense Transfers

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## Interdepartmental Charges

- If Facilities provides a service to a department, the department will be charged on account 7191 and Facilities would record the payment on 134300 or 134500-9320
- If Media Services provides a service to a department, the department will be charged on account 7191 and Media Services would record the payment on 135103-9320
- Other Programmatic Payments: The From section should have the payor's index on account 7191 and the To section should have the index of the department offering the services on account 9320



# Revision of Labor Distribution Form

REVISION OF LABOR DISTRIBUTION				
<b>TEACHERS COLLEGE</b> COLUMBIA UNIVERSITY		Division: _____ Dept. Center: _____		
		TC Box #: _____	TC Extension: _____	Date: _____
<b>For Department and Division Use Only:</b>				
Last Name: _____		First Name: _____		
TC ID #: _____		Position # _____	Suffix # _____	
		*POS* on Labor Distribution Report (LDR)		*ST* on LDR
Labor distribution revision for the following period:		Start Date: _____	End Date: _____	Term: _____
<b>Salary Allocation:</b>				
<b>Current Distribution</b>				
Index	Account	%	Subtotal	
*Subtotals must be equal		TOTAL	100%	-
Approved by: _____ <small>(Dep. Head / Principal Investigator / Center Director)</small>				
Date: _____				
Explanation / Justification for Redistribution:  _____				
<b>Grants Office Use Only:</b>				
Reviewed and Approved by: _____ Date: _____				
<b>Office of Budget and Planning Use Only:</b>				
Revision of distribution effective date (PIAAR1315): _____ Processed by: _____ Date: _____				

- The purpose of the Revision of Labor Distribution form is to request a revision to a salary distribution already processed. This form is required when the allocation of salary paid to an employee must be transferred from a given account line to another.
- Any request to update future salary distributions should be submitted via a Labor Distribution Change (MODJB2) ePAF.

# Personnel/Salary Budgets

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- All **Full-Time and Union** budgets are managed at the position level. This includes **Full-Time Faculty, Instructional Staff, Full-Time Professional Staff**, and all **Union Staff**.
- **All other salary accounts** are managed through a pooled funding approach.



# Personnel/Salary Budgets

## Full-Time and Union Budgets

- All *approved* positions on an index will make up the **Adjusted Budget** at the account level.
- **Commitments** reflect salaries for all filled **Full Time** positions.
- Vacant positions will go uncommitted until the position has been filled. These savings from vacancies will show in the **Available Balance** column.

Chart: 1 Teachers College (Revised COAS)    Fiscal Year: 22    Index:    Query Specific Account:     Include Revenue Accounts:     Commit Type: Both    [Start Over](#)

Organization:    Fund: 1 CUF Education & General    Program: 100 Instruction & Departmental Research    Account:    Account Type:    Activity:    Location:

ORGANIZATION BUDGET STATUS								Settings	Insert	Delete	Copy	Filter
Account	Type	Title	Adjusted Budget	YTD Activity	Commitments	Available Balance						
6111	L	Salaries - Professorial	904,149.48	151,497.24	732,531.75	20,120.49						
6122	L	PT Instructors Exempt	5,000.00	0.00	0.00	5,000.00						
6132	L	PT Adjunct Professor Exempt	18,000.00	3,142.87	3,800.02	11,057.11						
6211	L	FT Professional Exempt	38,234.70	6,372.48	31,862.30	-0.08						
6254	L	Temporary Professional Non-Exempt	3,319.50	0.00	0.00	3,319.50						

# Personnel/Salary Budgets

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## Full-Time and Union Salary Savings

- The Office of Budget and Planning monitors salary savings resulting from employee departures and unfilled positions. These figures may differ from those reflected in Banner. For details, please contact our office.
- Approval is required for the use of salary savings:
  - Instructional positions – Approval from the Office of the Provost
  - Non-instructional positions – Approval from the Office of Budget and Planning
- Departments may request transfers only to backfill vacant positions, such as using funds for Contractor/Consulting Services (Account 7211). However, fringe benefit savings cannot be reallocated.



# Personnel/Salary Budgets

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## Full-Time and Union Position Budget Updates

- Moving budget from one **full-time or union position** to another requires the submission of a **permanent budget transfer**. The **Explanation** section of the transfer must clearly indicate which positions the budget is being moved **from** and **to** for transparency and proper tracking.
- To update position attributes such as **index, account, title, or salary grade**, departments must submit an **HR Job Description Addition/Change Request Form**. This ensures that the position details are correctly updated on the job description (JD).
- When changes to **index, account, title, or salary grade** are requested, the JD is routed to the Office of Budget and Planning for approval and processing.





# Personnel/Salary Budgets

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## Personnel Transactions

- The Office of Budget and Planning reviews all personnel transactions to:
  - Verify funding availability (see the Budget Considerations for Personnel Transactions section for funding policies).
  - Confirm the correct position number.
- Personnel transactions reviewed by our office include:
  - PageUp Job Descriptions
  - PageUp Requisitions (requests to hire for an approved position)
  - ePAFs (Electronic Personnel Action Forms)
  - PAFs (Personnel Action Forms)



# Personnel/Salary Budgets

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## Personnel Transactions – PageUp Requisitions

Key Fields for Budget and Planning Review:

- *Initial Term Appointment End Date*
  - Temporarily funded positions (including those on non-operating budgets) must have an end date within the fiscal year of hire.
  - Permanently funded positions without a defined end date should use August 31, 2049, or the actual appointment end date if applicable.
- *Requested Salary*
  - This field should specify:
    - Anticipated individual appointment amount
    - Total anticipated appointment amount across all headcounts
    - Example: For multiple hires (e.g., three headcounts): "\$2,000/3 appointments; \$6,000 total." For a single hire: "\$2,000/1 appointment."



# Personnel/Salary Budgets

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## Personnel Transactions – ePAFs

- For **ePAFs requiring only an hourly rate**, the **total salary for the appointment period** should be indicated in the **comments section**.
- Some **ePAFs require the position number** to be entered by the originator. To find the correct position number, refer to the following resources available in the **Argos Reports application on the Employee Portal**:
  - Supplemental Positions for Full Time Employees (see Additional Compensation Job Guidance)
  - Pooled Positions for Part Time Employees Report



# Personnel/Salary Budgets

## Personnel Transactions – PAFs

- All PAFs should be saved in Google Drive and the Google Drive link be provided to the approvers for email approvals
- Ensure to share the PAF with [budgetsteam@tc.columbia.edu](mailto:budgetsteam@tc.columbia.edu). This email is used only for access to PAFs on Google Drive; **do not email directly**.

PERSONNEL ACTION FORM					
	<b>TEACHERS COLLEGE COLUMBIA UNIVERSITY</b>		Department:	Date:	
			Project/Center:		
			Dept./Center Box #:	Ext:	
			Name:		Tz:
		Does the employee have any relatives currently employed at TC? <input type="checkbox"/> YES <input type="checkbox"/> NO			
Title:	Pay Grade:	Pay Step:			
From Date:	To Date:	Term:			
Salary Information:		Appointment Type: indicate code #		Course Number / Section Number:	
① Choose one:		Appt. type code:		/ /	
<input type="checkbox"/> Part Time <input type="checkbox"/> Full Time		Appt. revision code(s):		/ /	
② Indicate one:		Docket Information (if applicable):		/ /	
% Full Time Base:    OR		Docket Date:		/ /	
Hours worked per week:		Highest Degree:		/ /	
③ Fill in at least one:		Salary Allocation:			
Weekly Salary: _____		Index	Account	%	Subtotal
Monthly Salary: _____					
FT Annual Base: _____					
Salary for Appt. Period: _____					
Hourly Rate: _____					
Imputed Hours per Pay Period: _____					
One Time Payment: _____					
<i>Special permission required for One Time Payment</i>					
Comments:					
		<b>All Grants must be approved by the Grants &amp; Contracts Office</b>		<b>Total Shoud = 100% Shaded cells shoud agree</b>	
<i>Attach supporting documentation as appropriate</i>					
Requested by: _____ Date: _____		Recommended by: _____ Date: _____			
Print Name: _____		Print Name: _____			
Sign Name: _____		Sign Name: _____			
<small>Role: Administrator / Principal Investigator / Course Director</small>		<small>Department Chair / Department Head</small>			
<small>For Human Resources Use Only:</small>		<small>For Payroll Office Use Only:</small>			
New Position # _____ Suffix _____	Gross Salary per Pay Period \$ _____		Title Code (Job Loc.): _____ Type Code (Longevity): _____		
Old Position # _____ Suffix _____	Retro Pay \$ _____		Next Pay Date: _____		
Retro Period _____					
Approved by: _____ Date: _____	Entered by: _____ Date: _____				
<small>HR Comments Regarding Processing:</small>		<small>For Dean's / VP Finance and Administration's Office Use Only:</small>			
		Approved by: _____ Date: _____			

Color Code: Payroll: White — Human Resources: Canary — Controller's: Pink — Department: Goldenrod 08/13



# Personnel/Salary Budgets

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## Budget and Funding Considerations

- A Permanent Budget Transfer must be submitted in order to fund **additions to headcount, salary increases, or promotions**
- Any **additions to headcount, salary increases, or promotions** must be funded from the **approved fiscal year Full Time & Union budget**.
- Hiring Managers should consult with index Responsible Persons or Budget Administrators to identify a funding source. If funding cannot be identified within the approved fiscal year Full Time & Union budget, the Department Head or VP must be notified, and they are responsible for escalating the issue if necessary.
  - Requests for funding related to personnel changes within Academic Departments or Academic Affairs Administration must be routed directly to the Director of Budget for Academic Affairs.



# Personnel/Salary Budgets

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## Budget and Funding Considerations

- Possible funding sources for additions to headcount, salary increases, or promotions:
  - The FT Salary Budget pool (account PL6000).
    - This budget pool consist of any excess budget from position budget adjustments. For example, if someone was hired onto a position at a salary lower than the approved budget, then the budget savings will be moved to account PL6000.
    - For departments falling under the Provost Area, these funds are managed centrally by the Provost Office.
    - These funds can only be used to fund Full Time expenses. They cannot be transferred for PT or OTPS use.
  - Vacant position budgets. This will result in a permanent decrease in that position's budget.
- Part-time and Other Than Personal Services (OTPS) funds cannot be used to permanently fund Full-time or Union positions.



# Personnel/Salary Budgets

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## Annual Increases

- The College funds annual salary increases that have been approved by the Board of Trustees for Faculty, Full Time Instructional and Professional Staff and Union staff whose salaries are charged to the operating budget.
- Part Time positions are not eligible for the annual salary increase.
- Annual salary increase requests for Faculty, Full Time Instructional and Professional Staff and Union staff , whose salaries are charged to non-operating budgets, should be submitted via a Salary or Rate Update, MODJB3 ePAF or a Salary Adjustment – Faculty/FT Lecturer, MODJB1 ePAF after ensuring the budget is in place.



# Personnel/Salary Budgets

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## Additional Job or Compensation

- Any additional payments to a current employee that are not included in the approved fiscal year budget must be funded unless the work is to backfill the duties of a vacant position.
  - If backfilling a vacant position, check Banner to ensure there is sufficient budget associated with the position.
  - If there is not sufficient budget, a Budget Transfer is required in conjunction with the PAF/ePAF.
- Honoraria Payments:
  - TC employees and students are not permitted to receive honoraria payments.
  - Only non-employees are eligible to receive honoraria, which must be processed through Unimarket using Account 7622.





# Personnel/Salary Budgets

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## Summer Budgets

- The summer budget is separate from the academic year and covers only summer instructional costs (61x9 accounts).
- The Office of Budget and Planning receives allocation information from the Office of the Provost including course, instructor, index, account, and amount before the summer semester begins and prior to the approval of PAFs or ePAFs. This allocation is loaded into Banner, making the funds available to the departments.
- Funding for any courses and instructors that were not part of the Office of the Provost's allocation must be submitted through a Budget Transfer in conjunction with the submission of the PAF or ePAF.
- Any unspent funds allocated to departments for summer instructional salaries cannot be redistributed without approval of the Office of the Provost.



# Unimarket – eProcurement System

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- 3rd party software system integrated with Banner Finance and managed by the Purchasing Department.
- Navigation-friendly, all-inclusive commitment management site.
- Approval hierarchy for different dollar value thresholds are set up for each index. Requests to change the approval hierarchy must be submitted by the Responsible Person (RP) or Budget Administrator (BA) associated to the index.
- Always include the specific index numbers for chains that need to be modified as well as names of individuals that need to be listed.
- Unused encumbrances rollover from year to year. The RP/BA may disencumber POs no longer needed to free up funds. Please contact the Purchasing Office to disencumber PO's.



# Unimarket – eProcurement System

## Commitments and Encumbered Funds

Organization Budget Status FGBDST 9.3.6 (PROD) ADD RETRIEVE RELATED TOOLS

Chart: 1 Teachers College (Revised COAS) Fiscal Year: 22 Index Query Specific Account:  Include Revenue Accounts:  Commit Type: Both Start Over

Organization: Fund: 1 CUF Education & General Program: 100 Instruction & Departmental Research Account: Account Type: Activity:

Location:

ORGANIZATION BUDGET STATUS Settings Insert Delete Copy Filter

Account	Type	Title	Adjusted Budget	YTD Activity	Commitments	Available Balance
8122	L	PT Instructors Exempt	8,529.41	0.00	0.00	8,529.41
8132	L	PT Adjunct Professor Exempt	11,235.29	0.00	0.00	11,235.29
8152	L	PT Fee Based Instructor Exempt	11,029.41	0.00	0.00	11,029.41
8161	L	Salaries - FT Lecturer	50,000.00	0.00	0.00	50,000.00
8211	L	FT Professional Exempt	87,872.55	27,708.31	67,291.61	-7,127.37
8254	L	Temporary Professional Non-Exe...	7,065.75	1,560.00	0.00	5,505.75
8311	L	FT Secretarial & Clerical Services	228,037.27	54,606.80	277,931.65	-104,501.18
8312	L	PT Secretarial & Clerical Services	37,257.59	10,030.87	0.00	27,226.72
8422	L	TA/RA - Part-Time	32,400.12	5,785.68	0.00	26,614.44
8462	L	Course Assistants - P/T Exempt	5,714.02	5,040.48	0.00	673.54
8521	L	Discretionary Allowance	15,000.00	0.00	0.00	15,000.00
8891	L	Fringe Benefits	189,256.17	40,112.44	0.00	149,143.73
7111	E	Instructional Supplies	31.31	0.00	724.14	-692.83
7112	E	Office Supplies	5,069.09	3,628.64	3,442.96	-2,002.51
7115	E	Audio-Visual Supplies	44.99	40.97	0.00	4.02
7116	E	Computer Supplies	642.96	137.00	65.83	440.13
7119	E	Supplies - Other	20.57	0.00	303.36	-282.79
7121	E	Books, Publications & Catalogs	11.49	41.94	102.00	-132.45
7122	E	Subscriptions	71.10	0.00	0.00	71.10
7152	E	Printing & Reproduction	48.15	0.00	0.00	48.15
<b>Net Total</b>			<b>-737,126.95</b>	<b>-156,030.05</b>	<b>354,197.05</b>	

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# Year-End Processes

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Dates and times vary from year to year; please refer to the Year End memo sent out by the Office of the Controller in the summer, which includes deadlines for:

- Invoices
- Accruals
- Purchase Orders (PO will roll over, but not budget)
- PAF/ePAF

If the deadlines outlined in the memo are not met, charges will be booked against the following year's budget.

As part of the College's year-end process, NSFs are checked regularly by the Office of Budget and Planning and departments are promptly notified of the need to submit a budget transfer. Given the quick turnaround of our closing process, budget transfers will need to be submitted expeditiously as outlined by our communication (generally within 24 hours). Any NSF not resolved in that time frame will be charged against the subsequent fiscal year's budget.

Any remaining balance on an operating (1xxxxx) index cannot be carried over to the subsequent fiscal year.



# Budget & Planning Resources

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- The Responsible Person (RP) and Budget Administrator (BA) are granted access to the Budget Reports accessible from the Employee Portal.
- Employees seeking access to reports must request approval from the index's Responsible Person (RP) and submit their request to [budget@tc.columbia.edu](mailto:budget@tc.columbia.edu). The request must indicate if the employee is to receive the Labor Distribution report, which contains confidential salary information.
- Employees who do not have index access and are seeking financial information about a certain index must speak with their respective Responsible Person (RP) or Budget Administrator (BA) to obtain the information.





**Office of Budget & Planning**  
Teachers College, Columbia University

**Questions**