



Guide to E&G salary budgets

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PURPOSE

The following guide will explain how E&G salary budgets are initially budgeted and adjusted throughout the year. It will also explain some of the rules of, and differences between, budgets.

Please use the table of contents above to jump to the specific section you are interested in. There is no need to read this document in its entirety. It is provided here as reference only. Please also keep in mind that this guide is subject to change as systems, processes, and/or policies change.

RESOURCES

Roles

- **FSU_BUDGET_TRANSFER** – This role is required in order to submit a budget transfer journal. While the Budget Office is happy to complete these transfer journals for you, you may want to complete them yourself as it allows you to include optional reference information and attachments for your own purposes.
- **FSU_HR_DEPARTMENT_USER** – This role will enable you to view job and line data, citizenship data, update department rep information, and view tenure data as well as job code and departments.
- **FSU_HYP_BI_REPORTS** – This role will enable you to view the OBI salary reports such as the E&G Rate Variance and Budgeted Position reports. Please note: This role is license limited, meaning there are a finite number of licenses available to campus. Although the Budget Office would like to give everyone who requests a role a license, that is not possible. If your unit already has an individual with this role, please keep this in mind if you decide to request the role.

OBI Reports

- **Available Balance** – This can be navigated to in OBI via Dashboards → Financial Reports → Available Balance. Effective July 1, 2015, the Budget Office relies solely on available balances to determine what is available to convert. However, departments may still see the need to calculate their conversions. For those who do, it may be best to use available balances as a guide to ensure your calculations fall roughly in line with what is available to convert.
- **E&G Allocations (Recurring)** – This can be navigated to in OBI via Dashboards → Financial Reports → E&G Allocations (Recurring). This report will display all recurring budget journals and transfers. By selecting “Drill to Department Level”, complete journal details will be displayed such as journal number, date, and description.
- **E&G Allocations (Total)** – This can be navigated to in OBI via Dashboards → Financial Reports → E&G Allocations (Total). This report will display all recurring *and* non-recurring budget journals and transfers. By selecting “Drill to Department Level”, complete journal details will be displayed such as journal number, date, and description.
- **E&G Rate Variance** – This can be navigated to in OBI via Dashboards → HYP – Rate and Salary Reports → E&G Rate Variance. This report is useful for reviewing the current rate in positions. While this cannot always be used to determine available conversions, this is especially useful for those positions that were vacant at the start of the year and will likely not be filled in the current fiscal year.
- **Budgeted Position** – This can be navigated to in OBI via Dashboards → HYP – Rate and Salary Reports → Budgeted Position. This report displays all position details including various benefits amounts. It also shows all positions regardless of funding source (unlike the E&G Rate Variance report which displays E&G rate only).

- **Encumbrances** – This can be navigated to in OBI via Dashboards → HR Reports → Encumbrances. This report displays payroll encumbrances by pay period end date. Please note: Department ID is the employee(s) home department. If you'd like results by funding department, please use the appropriate "Combo Code/Funding with %".
- **HR GL Details** – This can be navigated to in OBI via Dashboards → HR Reports → HR GL Details. This report displays payroll charge details by payperiod. The search can be refined by specific pay journals, employees, departments, or funds.

OMNI Queries

- **FSU_DPT_GL_JOURNALS** (Financials) – Yields GL journals with various criteria options. While this doesn't provide complete transaction details, it is useful for researching payroll charges and encumbrances.
- **FSU_BUD_JRNL_NO_TYPE_PROMPT** (Financials) – Yields all budget journals – recurring or non-recurring with various criteria options.
- **FSU_BUD_AVAIL_BAL_DIM** (Financials) – Yields the available balances for a given department and fund combination.
- **FSU_FUNDING_HISTORY_RECENT** (Human Resources) – Yields the department budget table information for a given employee ID for the last 2 fiscal years.
- **FSU_INCUMBENTS_ALL_JOB** (Human Resources) – Yields all incumbents (past and current) of a given position number.

OMNI "Screens"

- **Budget Details** – This can be navigated to in OMNI Financials → Main Menu → Commitment Control → Review Budget Activities → Budget Details. This displays budget, encumbrance, expense, and available balances for the given criteria.
- **Budget Overview** – This can be navigated to in OMNI Financials → Main Menu → Commitment Control → Review Budget Activities → Budget Overview. This displays budget, encumbrance, expense, and available balances for the given criteria.
- **Position Management** – This can be navigated to in OMNI Human Resources → Main Menu → Organizational Development → Position Management → Maintain Positions/Budgets → Add/Update Position Info. This displays a variety of details about a position such as job code, home department, current incumbent, and budgetary information (rate, funding, FTE).
- **Job Data** – This can be navigated to in OMNI Human Resources → Main Menu → Workforce Administration → Job Information → Job Data. This displays employee-related details including home department, FTE, and compensation.

Budget Office Website

Finally, there are various job aids, training materials, and other useful resources located on the Budget Office's website located here: <http://budget.fsu.edu>

OVERVIEW

GL Accounts and Budgetary Accounts

General ledger (GL) account codes roll up to “budgetary accounts” for the purpose of summarizing. Here’s a sample of some common salary-related GL accounts (left side) and how they roll up to associated budgetary accounts (right side):

GL Account	GL Account Descr	Budgetary Account	Budgetary Account Descr
710111	12 Month Faculty	710200	Budget Faculty
710114	9 Month Faculty	710200	Budget Faculty
710121	Admin & Professional Salaries	710300	Budget A&P
710124	USPS Salaries	710400	Budget USPS

From the table above, you should note that there are different budgetary accounts for **Faculty (710200)**, **A&P (710300)**, and **USPS (710400)**.

Additionally, there are distinct GL accounts for fringe for Faculty, A&P, and USPS. For example, there are **three** different GL accounts for “Social Security Match”, each rolling up to the associated benefits budgetary account:

GL Account	GL Account Descr	Budgetary Account	Budgetary Account Descr
710241	Social Security Match- Faculty	710299	Budget Faculty Benefits
710341	Social Security Match - A&P	710399	Budget A&P Benefits
710441	Social Security Match - USPS	710499	Budget USPS Benefits

For a complete listing of all the GL account code “roll-ups”, please see the Budget Office’s [GL Account Roll Ups](#) spreadsheet.

Operating Budget

The operating budget for salary budgets is determined during the budget entry window in April. Departmental budget managers determine how much E&G budget is needed in each department for each category. They use the Hyperion budgeting software with a custom application called “SALARY” to determine how much money should be budgeted for each position for the start of the new fiscal year.

For more details about the operating budget, please refer to the Budget Office’s [Training & Resources](#) website.

Payperiods, Budgeted Rate, and Biweekly Rate

The payperiods in a fiscal year are a common source of confusion. While FSU’s fiscal year is indeed July 1 to June 30, the payperiods do not strictly follow these dates. Rather, the payperiods for a given fiscal year are those that are **expensed** in the given fiscal year.

Example: The payperiod for 6/17/16 to 6/30/16. While it would appear this payroll falls in FY2016, it actually falls in FY2017 because it was **expensed** on 7/5/16.

It follows from the above that there are, in fact, only commonly 26.0 payperiods in a fiscal year (rather than 26.1 payperiods). However, E&G rate is still based on 26.1 payperiods. Therefore, there is always 0.1 payperiods of unused rate for all 12-month positions.

Faculty who are 9-month or 10-month, however, do not have this issue. Faculty who have 9-month (19.5 payperiods) or 10-month (21.4 payperiods) appointments are both budgeted and appointed for this period.

Finally, the biweekly rate of a 12-month employee is also based on the 26.1 payperiods. For 9-month and 10-month faculty, the biweekly rates are based on their respective appointment lengths. For instance, a 12-month faculty member who has a compensation rate of \$100,000 has a biweekly rate of \$3,831.42 (this is calculated from \$100,000 divided by 26.1). A 9-month faculty member with a compensation rate of \$100,000 has a biweekly rate of \$5,128.21 (or, \$100,000 divided by 19.5).

AVAILABLE BALANCES

When attempting to understand your E&G salary available balances, it is important to note that an available balance is comprised of three different components: **budget**, **encumbrance**, and **expense**. Each component is unique and distinct from each other and therefore require different resources when researching what constitutes the amounts. Simply, the available balance may be stated as:

$$\text{Available Balance} = \text{Budget} - \text{Encumbrance} - \text{Expense}$$

Budget

Budget does not share the same list of account codes as encumbrances and expenses. It only has “budgetary account” codes. You cannot use a GL account code on a budget transfer. For instance, if you have some unused rate associated with a 9mo faculty position, you would transfer the budget from budgetary account code 710200 (not 710114, the GL account code for 9mo Faculty Salaries). For more information about budgetary account codes, see the section on [Budgetary Accounts and Categories](#).

Budget can be classified as either **recurring** or **non-recurring**. E&G salary budget journals are marked either recurring or non-recurring, accordingly.

Recurring budget “recurs”, or repeats, each fiscal year. For instance, if you have \$10,000 in recurring budget, that means at the start of every year (year 1, 2, 3... etc.), you will have \$10,000 in budget, for the indefinite future. Most E&G salary budgets are recurring. Furthermore, most E&G “rate” is recurring. There are some rare instances of non-recurring rate being reflected on the E&G Rate Variance reports but, for the vast majority, all rate is recurring.

Non-recurring, on the other hand, means it does not repeat each year. If you have \$10,000 in non-recurring budget that means you will only have that for the current year or a certain finite number of years. Non-recurring budget is rare in the E&G salary operating budget. The most common use of non-recurring budgets for E&G salary are temporary adjustments to the budget for things like Faculty Line Conversions, transfers to clear up available balance deficits, or budget provided to departments (from the University Reserves) for [Payouts and Overtime Reimbursements](#), or [Additional Pays Reimbursements](#).

Available balances always reflect both recurring and non-recurring budget.

On a biweekly basis, the Budget Office posts various “SAL0000XXX” journals, adjusting E&G salary budgets across campus. These [SAL journals](#) are used to adjust budget for a few different reasons and are key to understanding your E&G salary available balance.

Dept ID	Dept ID Description	Journal Date	Journal Id	Long Description	Budget Faculty	Budget Faculty Benefits	Budget A&P	Budget A&P Benefits	Budget USPS	Budget USPS Benefits	Total
161000	Coll of Social Sciences	1/12/2017	SAL0000046	Rate + Benefits Adjustments, Pay Period O, 12/30/16 - 1/12/17	0.00	2,383.99	0.00	-6.37	0.00	-22.93	2,354.69
		1/26/2017	SAL0000051	Rate + Benefits Adjustments, Pay Period P, 1/13/17 - 1/26/17	0.00	-3.09	0.00	789.28	0.00	-40.65	745.54

Additionally, there may be some [other journals](#) which have affected the budgeted amounts for E&G salary. These typically include any university-funded increases, allocation changes, or other adjustments like faculty line conversions or transfers to clear up balance deficits.

Encumbrance

Each payroll, new salary encumbrance totals are calculated for each GL account (based on the current appointment information of a department's employees) and recorded with a "PNC" journal (where "P" is for payroll and "NC" is for encumbrance). The previous pay period's encumbrances are reversed with a "PRV" journal (where "P" is for payroll and "RV" is for reverse).

This data is usually posted in OMNI on the Tuesday or Wednesday of payday week and available the following day in OBI.

Expense

Each payroll, new salary charges are posted. Off-cycle checks are typically completed on Mondays and Fridays of non-payroll weeks. These "normal" payroll charges are recorded to the GL with a "PAY" journal.

In order to see the payroll details by employee, the best resource is the OBI report [HR GL Details](#). One may also use the **FSU_DPT_GL_JOURNALS** query but this will not contain employee-level details. If you do use this query, please refer to the [GL Account Roll Ups](#) spreadsheet to identify how the accounts roll up to the budgetary accounts.

Other, non-"PAY" journals may hit salary GL accounts. The good place to start when researching these may be **FSU_DPT_GL_JOURNALS** query.

SAL Journals

Rate + Benefit Adjustments

Each payperiod, the Budget Office prepares new "rate reports". The Budget Office spends several days, typically 3 or 4 days, compiling and reconciling the data that is included in these reports. Once the reports are balanced and finalized, the Budget Office creates a **recurring** "SAL" journal for "Rate + benefit adjustments".

These "Rate + benefit adjustments" journals have two purposes:

- 1) The "rate" portion is to make the recurring budget align with the position details.

Example: If a USPS position had \$40,000 (fund 110) in rate in it in department 144000 and that position was reclassified to A&P, the "SAL" journal will move that \$40,000 from 144000-110-710400 to 144000-110-710300.

- 2) The "benefit" portion is to make all benefit budgetary accounts for E&G funds (110, 121, and 211; fund 210 is excluded) equal to encumbrances plus expenses. In other words, available balances should be equal to \$0.00.

Example: A new faculty appointment is made on department 074000. The new faculty member is encumbering \$25,000 in faculty benefits (budgetary account code 710299) and therefore 074000-110-710299 is now in a deficit of \$25,000. The “SAL” journal will move \$25,000 from the central reserves to 074000-110-710299 to cover this deficit and now the available balance is equal to \$0.00.

It is important to reiterate that the “Rate + Benefit Adjustment” journals are **recurring** only. The reason this is important is that non-recurring activity is not accounted for.

For instance, in the simplified first example above, if a USPS position/employee is reclassified in the middle of a fiscal year to an A&P position, only the recurring budget/rate is moved from 710400 to 710300.

However, consider that the employee may have expensed part of the year as a USPS employee. Therefore, there may be expenses in USPS but all the budget has been moved to A&P.

Before the position/employee is reclassified from USPS to A&P:

	Budget	Encumbrance	Expense	Available Balance
USPS (710400)	40,000.00	20,000.00	20,000.00	-
A&P (710300)	-	-	-	-

After the position/employee is reclassified from USPS to A&P:

	Budget	Encumbrance	Expense	Available Balance
USPS (710400)	-	-	20,000.00	(20,000.00)
A&P (710300)	40,000.00	20,000.00	-	20,000.00

As you can see above, there is a deficit in USPS which is offset by a surplus in A&P. The Budget Office has explored prorated, non-recurring rate adjustment journals to correct situations like the above but currently does not for several reasons:

- 1) Often times, departments have enough vacant rate where the above situation does not result in deficits. A study done by the Budget Office showed that if prorated adjustment journals were done, they would help avoid only a small percentage of E&G salary budget deficits.
- 2) The prorating dates typically do not align with the reporting period (sometimes they are retroactive) and this would therefore create the need for significantly more information in the journal details as well as additional processes to ensure accuracy.

For more details about the “rate + benefit adjustments” journals, please refer to section **B-3** of the [E&G Salary Policy](#).

Payout and Overtime Reimbursement

Each payperiod, the Budget Office reviews all leave payouts and overtime charges. These have their own GL accounts which roll up to the associated salary budgetary account codes (710200 for faculty, 710300 for A&P, and 710400 for USPS). The Budget Office then prepares a **non-recurring** “SAL” journal to transfer these amounts to the department.

Example: An A&P employee in department 064000 recently terminated and was paid \$5,500 for their separation payout (GL account code 710122). The “SAL” journal will move \$5,500 from the central reserves to 064000-110-710300 to cover this expense.

For more details about payouts and overtime reimbursements, please refer to section **B-4** of the [E&G Salary Policy](#).

Additional Pay Reimbursement

Only a few additional pays are budgeted for (these are: administrative supplements for faculty [“ADS”], Florida High supplements for academics or sports [“DRA”, “DRS”], and Shift Differentials [“SF1”, “SF5”]). For the remaining additional pays, the Budget Office reviews these each payperiod. These are different than leave payouts and overtime because they do not have their own GL account codes. They share the same GL account codes as normal pay. For instance, if a USPS employee receives \$350 a payperiod for being “On Call” after normal working hours, this expense will be charged to 710124 (USPS Salaries).

Similar to the [Payouts and Overtime Reimbursement](#) journal, the Budget Office prepares a **non-recurring** “SAL” journal to transfer these amounts to the department.

However, there are exceptions. Certain additional pays are **not** reimbursed by the central reserves. These are temporary pays, one-time pays, and bonuses. Since these types of additional pays are more often at the discretion of the department, they are the department’s responsibility to fund. The Budget Office contacts departments on a quarterly basis to coordinate how these additional pays are paid for. For more details about which additional pays are reimbursed by the central reserves and which are not, please refer to section **B-5** of the [E&G Salary Policy](#).

Overlap Reimbursement

The Budget Office monitors all E&G-funded overlaps. Overlaps are situations where a new employee shares the same position as another employee who plans to leave the position. This is commonly done for training purposes (the previous incumbent trains the new incumbent before leaving). Once an overlap has ended, the Budget Office prepares a **non-recurring** “SAL” journal to transfer the amount used by the overlapping (new) employee.

For more details about overlap reimbursements, please refer to section **B-4-c** of the [E&G Salary Policy](#).

Other Journals

University-funded increases and “add backs”

The university often provides funding to departments for campus-wide performance and merit increases. The Budget Office prepares **recurring** budget transfers to the departments based on position details. The Budget Office also prepares a **non-recurring** “add back” to take the unused budget back.

Example: An A&P employee received a \$2,000 merit increase effective 10/21/16. Since the first payperiod of the fiscal year started 6/17/16, the unused portion of the \$2,000 increase was for 6/17/16 to 10/20/16 which is 9.0 payperiods. This calculates out to \$689.66:

$$\begin{aligned}
 & \$2,000 \div 26.1 \text{ payperiods (for a 12mo employee in a fiscal year)} \\
 & \times 9.0 \text{ payperiods (unused rate)} = \$689.66
 \end{aligned}$$

Therefore, there are two journal entries for the department:

Description	Type	Amount
October 21, 2016 Merit Increase	Recurring	2,000.00
Non-recurring add-back related to October 21, 2016 Merit Increase	Non-Recurring	(689.66)
		<u>1,310.34</u>

E&G Rate Allocation Change

When budget is permanently moving between salary and non-salary categories – (Expense to A&P salary, Faculty to OPS, etc.), from one salary category to another (faculty to A&P/USPS or vice versa), or transferring salary from one school/unit to another – the Budget Office requires an [E&G Rate Allocation Change Form](#). If the college/unit is within Academic Affairs, the form has to be approved by the Office of the Provost before the Budget Office.

The form documents the approval to permanently affect rate budgets. Once the document is completed and signed by the authorized individuals, the Budget Office will complete any recurring and non-recurring (when necessary) budget transfer journals. These do not start with “SAL” like other journals but the descriptions will always start with “E&G Rate Allocation Change Form:” in order to make it more identifiable from other budget transfers.

Faculty Line Conversions

A faculty line “conversion” is the process of making a **non-recurring** budget transfer from faculty salary (710200) budget to a non-salary budget (OPS, Expense, OCO, etc.). Unlike support (A&P and USPS) salary, faculty salary is unique in that the Provost has allowed units to convert unused salary budget. This policy has many purposes but amongst them are incentivizing faculty to find alternative (non-E&G) funding such as contracts and grants, auxiliary funds, etc..

For more detail on faculty line conversions, there is a [comprehensive guide](#) available on the Budget Office website. Additionally, other general details may be found in section **C** of the [E&G Salary Policy](#).

Frequently Asked Questions

Why is my faculty salary (710200) available balance not what I expected?

There could be a number of reasons that your available balance is not what you expected. It is best to break the issue down into the components of budget, encumbrance, and expense and consider each in turn.

Budget: Have there been any changes to the positions in that department? Have you recently moved rate in/out of that department? Were there any faculty conversions earlier in the year? If there was summer salary, was there budget transferred to the department to cover this?

A useful resource in answering the above questions is the OMNI FI query FSU_BUD_JRNL_NO_TYPE_PROMPT to identify all recurring and non-recurring budget transfers. You may also use the E&G Allocations reports in OBI to find these details as well.

Encumbrance: Are all the employees appointed correctly and through the end of the academic year or fiscal year?

A useful resource would be the Encumbrance report in OBI and the OMNI HR query FSU_FUNDING_HISTORY_RECENT.

Expense: Were there any RDFs that suddenly moved more salary charges to/from the department? Were there any summer salaries charged to the department that were not budgeted for? Or any other unexpected payroll?

Why do I have a large deficit in a salary budget? I thought the Budget Office was monitoring whether my allocation matched my position details.

The “Rate + Benefit Adjustments” journal does indeed match your allocation to your position details. However, this process can in some cases create deficits.

Example: A USPS employee making \$40,000 a year received a promotion on December 2, 2016. Their position was reclassified from USPS to A&P. The Budget Office moved the annualized rate of \$40,000 from 710400 to 710300 budgetary account.

Because the employee expensed part of the year as USPS, those expenses are still reflected against 710400. When the Budget Office moved the \$40,000 from USPS to A&P, the amount was not prorated based on when the employee’s position was reclassified.

For more details, please refer to the section on the [“Rate + Benefit Adjustment” Journals](#).

Can I “convert” my unused support (A&P/USPS) salary?

Unfortunately, no. Unused support rate is swept to the central reserves at the end of the fiscal year.

Why do my E&G salary budgets constantly fluctuate?

Chances are the fluctuations are happening in the benefit budgetary accounts (710299, 710399, or 710499). Benefit encumbrances are continually fluctuating, sometimes by as little \$0.01 a payperiod, because someone may have changed benefit selections or the underlying calculation is rounded up or down.

One function of the “Rate + Benefit Adjustments” journal is to make all benefit budgets have a \$0.00 available balance. If \$0.01 is added to the balance, that \$0.01 is transferred to the central reserves. If the balance is -\$0.01, that amount is transferred from the reserves to the department to cover the deficit amount.

If the fluctuations you are seeing are not related to benefits, then it may be the “Rate” portion of the “Rate + Benefit Adjustments”. Please review your E&G Rate Variance reports to see any changes in your budgeted positions.

For more details, please refer to the section on the [“Rate + Benefit Adjustment” Journals](#).

A new employee was just hired into a position but I do not see that reflected on my E&G Rate Variance report. Why?

This may be a timing issue. The E&G Rate Variance reports are generated every payperiod on the week of payroll. Since it takes several working days for the Budget Office to compile, reconcile, and produce these reports, the reports are not “real time”. Typically, the new rate reports are finalized a week after the payperiod end date. For example, the rate reports for 1/13/17 to 1/27/17 were finalized and released on 2/2/17.

If you do not believe it was a timing issue, please contact the Budget Office.

Why do I have a small conversion related to a 12-month faculty? They were appointed 100% all year so there shouldn't be any conversion available for them.

As mentioned in the section [Payperiods, Budgeted Rate, and Biweekly Rate](#), positions are budgeted at 26.1 payperiods but technically only 26.0 payperiods are ever expensed in a typical fiscal year. Therefore, any 12 month salaried employee (faculty, A&P, or USPS) will have 0.1 payperiods of unused rate associated with them.

What is the “Business Manager” position that is on my report? The position number starts with 0009xxxx. I don't remember creating that. Can I use it to hire someone on?

Any position that you see that starts with “9” is what we call “rate pool” position. Before the current system, “rate pools” were any excess rate between a unit's allocation and its positions. For instance, if a unit had \$100,000 in their rate allocation but their positions only added up to \$95,000, the rate pool would hold \$5,000. This amount was tracked separately on spreadsheets for each unit.

However, under the new system, the goal was to get rid of all shadow systems and keep all relevant information within OMNI and/or Hyperion. Therefore, it was determined that the only feasible way to handle “rate pools” would be to create placeholder positions to hold the excess rate. Therefore, the Budget Office created new 9xxxx positions and classified them all as A&P Business Manager positions.

Since these positions are used by the Budget Office to balance your allocation and salary details, they cannot be used to hire on.