



DARE TO DO MORE

Community College

**Office of Finance and Business
Policies and Procedures Compendium**

CREATING A BUDGET LINEOUT

Related Department(s): Business Office (E413)

Contact: x5388/x5509

Keywords:

Budget Line Out - estimated detailed spending plan

Link(s):

Category Code Tip Sheet:

http://www.laguardia.edu/uploadedFiles/Main_Site/Content/Divisions/Administration/Business_Office/Purchasing_Office/CUNYFirst_Code_Tip_Sheet.pdf

Last Modified: 11/11/2016

POLICY GOAL: *To help departments and grant recipients avoid over or under budgeting.*



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A Budget Line Out is an estimated detailed spending plan based on the available monetary resources distributed among specific budgetary categories. It is useful to compare the spending patterns by category of the past budgeting periods to avoid over or under budgeting.

The Budget Line Out submitted to the Budget Office **must include** the:

- *CUNYfirst Department Number*
- *Dollar Amount*
- *CUNYfirst Budget Account Number* for each of the specific sub-budgetary categories.

Listed below are the two major budgetary classifications and the Budget Account Number assigned to each category:

I) Personnel Services (PS)

- a. #80034 - Full Time (Instructional/HEO/ ECP)
- b. #80033 - Full Time (Civil Services)
- c. #80029 - Adjuncts
- d. #80033 - College Assistants
- e. #80041 - Overtime
- f. #80037 - Shift Differential
- g. #80039 - Holiday Pay
- h. #80053 - Fringe Benefits
- i. #80052 - Uniform Allowance



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II) Other Than Personnel Services (OTPS)

- a. #80061 - Office Supplies and Catering
- b. #80068 - Computer Hardware under \$5K
- c. #80075 - Computer Hardware Over \$5K

- For all other OTPS categories codes, visit the following
Purchasing

website: http://www.laguardia.edu/uploadedFiles/Main_Site/Content/Divisions/Administration/Business_Office/Purchasing_Office/CUNYFirst_Code_Tip_Sheet.pdf

Sample of the Budget line out submission:

Department #12345

\$10,000 for “College Assistant” account #80033

\$1,000 for “Subscription” account #80099