

Budgeted FTE (Full Time Equivalent's) Reporting on FRS

The Budget reports on FRS include FTE counts along with base and one-time budget balances.

There are two columns for Positional FTE's and Temporary FTE's on the Budget Summary formats

Positional FTE's are based on established positions in the budget calculated using funding dates, workload % and distribution % (eg; a position funded from May 1 to April 30 with 100% workload and 100% distribution equals 1.0 FTE for that account). Positional FTE's counts in a Budget Summary report can be drilled on to see the individual positions included in the total.

Temporary FTE's are average calculations using the budget allotment (base or one-time) in a non-positional salary object code (eg; #61305 Temporary Support). The Temporary FTE counts include both base and one-time amounts.

They are estimates of the effort available within the budget designated in that category. They are NOT counts of actual appointments made or data forms approved on the payroll system.

The calculation of Temporary FTE's use estimated average salaries for the category. The assumptions used for these estimates are available for download from the Finance Services Website with other documents related to the Integrated Planning process.

[Average Values for Calculating Temporary Budget FTE's](#)

In the case of Graduate Teaching Assistants, the count is an approximation of full GTA appointments, not full time (eg annual) equivalents. The average used is the salary plus the bursary amount for one full GTA appointment (currently \$5,107). The amounts in object #61418 and #62901 should be added together to determine the total count for the GTA budget.

If you have questions about these Budget reports, please contact the Budget Office.