

Budget preparation for FY2011-12 will occur mostly in PeopleSoft Financials (CUBS). **Please take time to read through all of these instructions so that you will be familiar with the entire process.** If after reading you still have questions, please call the Budget Office for clarification (656-2422). Budget worksheets in Excel have been replaced with Budget Development panels in PeopleSoft; please refer to instructions below. Every effort has been made to make your budget preparation go as smoothly as possible, but there are always unpredictable issues.

This year's budget workbooks allow preparation of budgets for uploading into CUBS for funds 10, 11, 12, 13, 14, 15, 16, 17, 18, 21, 22, and 23; as well as in Clemson University Foundation (CUF) funds 50, 51, 55, 57, 58, 64, 65, 70 and Clemson University Research Foundation (CURF) funds 80 and 81. Your FY2011-12 budget package consists of electronic attachments to an email from the Budget Office as follows:

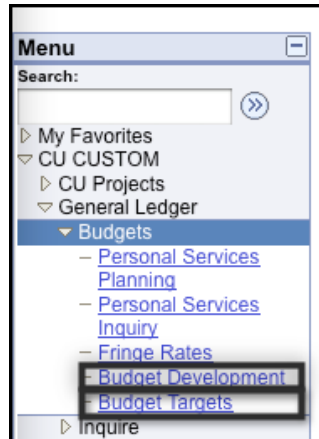
- Budget Preparation Instructions – FY2011-12 for all funds (Word.doc)**
- Budget Responsibility Policy (Word.doc)**
- FY2011-12 Base and Target Sheets (Excel.xls)**
- FY2011-12 Proposed Budget Plan for All CU Fund Sources (Excel.xls)**
- Permanent Amendments (Excel.xls)**
- Trend Data by Budget Center and by Department (Adobe Acrobat.pdf)**
- FY2011-12 Budget Assumptions (Adobe Acrobat.pdf)**

Check each attachment to ensure that you are able to open it with your particular software version. Please call immediately if you have problems!

## All Funds

### General Instructions

1. Log into PeopleSoft Financials, FPPRD.
2. Click CU\_CUSTOM > General Ledger > Budgets.



3. Click Budget Targets. This panel will display all budget targets/limits. The Budget Office will enter budget targets for fund 15 & 18 base budgets on this panel. Budget center business offices can also use the Budget Targets panel in order to restrict expense budgeting for departments. This can be done by entering the amount in the Target Amt for Dept or Project column. It is not necessary to enter values for each chartfield string on this panel.

### Budget Targets

	*Business Unit	Budget Center	Fund	Dept	Class	Project	Target Amt for Dept or Project	Total Bud Ctr Amt		
1	CU	FIN	15					\$7,393,419	+	-
2	CU	FIN	15	5397			\$330,000		+	-

- Click Budget Development. To find budget panels for a department or department/fund combination that had FY2011 financial activity, choose the Find an Existing Value tab. Do not use the Add a New Value tab. Please see #7 below to add a new department/fund combination.

**Budget Development**  
Enter any information you have and click Search. Leave fields blank for a list of all values.

**Find an Existing Value** | **Add a New Value**

**Business Unit:** begins with

**Budget Center:** begins with

**Department:** begins with

**Fund Code:** begins with

[Basic Search](#)

[Find an Existing Value](#) | [Add a New Value](#)

- Once you are in the Budget Development panels, the first tab, New Year Budgets (A), is for data entry of FY2012 expense budgets. The second tab, Budgets Loaded in PYR (B), shows the initial expense budgets for the prior year (FY2011). The third tab, Expenditures YTP (C), reflects the actual expenses year to period, as of February month end. The fourth tab, Budgets YTP (D), shows the expense budgets year to period, as of February month end. The fifth tab, Revest Budgets (E), is the panel for revenue budget data entry for FY2012. This panel also reflects the initial revenue budgets for the prior year (FY2011); the revenue budgets year to period, as of February month end; and the actual revenues year to period, as of February month end.

**A** | **B** | **C** | **D** | **E**

**New Year Budgets** | **Budgets Loaded in PYR** | **Expenditures YTP** | **Budgets YTP** | **Revest Budgets**

New Year Budget	Bus. Unit	Budget Center	Dept	Fund	Total Amount
2012YR	CU	FIN	5397	15	\$51,997

Update Budget Status for All Lines to: **Budget Status**

Pay/Fringe		Other Cost		GADS/WAIVERS				Total Amount	Total Target Amt
	Bud. Stat.	Dept	Fund Code	Program	Class	Project	Description		
<input type="checkbox"/>	1	5397	15	INSSP	130	1500000	Departmental Default	\$51,997	

- Within the New Year Budgets tab, there are three sub-tabs to view and edit data. The first sub-tab is Pay/Fringe, which is populated with salary data from the Personal Services Planning panels. The other sub-tabs are Other Costs and GADS/WAIVERS. The three tabs are provided to reduce the number of columns shown on one panel.

- After entering budgets or making changes to any panels, click the Save button (A) at the bottom. You may add a new chartfield string by clicking the plus (+) button (B) or delete a chartfield string by clicking the minus (-) button (C) located to the far right of the panel; however, you will not be able to delete a budget that has salary populated on the Personal Services Planning panels. This must be done by first editing the position(s).



10. The GADS/WAIVERS panel includes the chartfield string values for GADs and Waivers. You should only be concerned with budgeting DEPGAD for departmental GADs on this panel.

11. Each panel will display the search criteria and the Total for that department/fund combination, excluding fund 15 FRINGE-Pooled column. The chartfield string amount displayed in the Total Amount column is the total for that chartfield string, excluding fund 15 FRINGE-Pooled. These Totals include amounts from all three panels: Pay/Fringe; Other Costs; GADS/WAIVERS. There are totals displayed above each account column; however, you will need to select the “T” located next to the Total Target Amt column to have the title columns update to show the correct total title headings once you move to the next panel. The totals will not update automatically when you make changes; you will need to click Save at the bottom of the page for the totals to update.

**New Year Budgets** | Budgets Loaded in PYR | Expenditures YTP | Budgets YTP | Revest Budgets

**New Year Budget**  
2012YR

Bus. Unit	Budget Center	Dept	Fund	Total Amount
CU	FIN	5397	15	\$381,997

Update Budget Status for All Lines to: **Budget Status**

---

**Pay/Fringe** | **Other Cost** | **GADS/WAIVERS**

	Bud. Stat.	Dept	Fund Code	Program	Class	Project	Description	Total Amount	Total Target Amt	T
<input type="checkbox"/>	1 <input type="button" value="Q"/>	5397	15	INSSP	130	1500000	Departmental Default	\$51,997		<input type="button" value="T"/>

12. Each chartfield string has a Budget Status (A) to the far left. You will change this status as you edit each line. If you prefer to update all lines on the panels to the same budget status, use the “Update Budget Status for All Lines to” box (B) located above the budget panels. **The following order of values for Budget Status must be followed:**

- a) “O” for Open – chartfield strings start with Open status. You can enter any changes and then save as “O”.
- b) “R” for Reviewed by Department – change to “R” status when you are ready to distinguish an edited/reviewed budget from an unedited budget without submitting it to your budget center business office. You will have to ‘save’ against this status prior to using the next ‘save’ step.
- c) “E” for Error in Budget – Business Officers are able to use this status to identify an error in departmental budget calculations.
- d) “C” for Completed by Dept User – departmental users should change the budget to “C” status after completion of departmental budgets. Once “C” is selected and saved by Dept User, only Budget Center or Budget Office users may change the status back to “O, R, E, or P”.
- e) “P” for Pending in Budget Center – The pending status is a holding status for the use of the Business Center.
- f) “B” for Approved by Budget Center – budget center business officers should change to “B” status when the budgets have been reviewed and approved by the budget center.
- g) “U” for Approved by University Budget Office – once the Budget Office has reviewed and analyzed submitted budgets; the budgets will be changed to “U” status.

New Year Budget	Bus. Unit	Budget Center	Dept	Fund	Total Amount
2012YR	CU	FIN	5397	15	\$381,997

**B** → Update Budget Status for All Lines to:

Pay/Fringe		Other Cost		GADS/WAIVERS				Total Amount	Total Target Amt
	Bud. Stat.	Dept	Fund Code	Program	Class	Project	Description		
<input type="checkbox"/>	1 <input type="text" value="O"/>	5397	15	INSSP	130	1500000	Departmental Default	\$51,997	

**A**

Additional Notes:

- ***Error messages will not be generated until the Save button is clicked.***  
Do not assume that there is no error if it allows you to key it. The true test is when you click Save.
- Totals will not update until the Save button is clicked.
- If you receive an error message that indicates you have exceeded the fund 15 target, keep in mind that the amount for your budget center on the Budget Targets panel for fund 15 is the base amount. The worksheet panels are programmed to notify users if expense budgets entered exceed fund 15 base targets plus any fund 15 revenue budgets. Errors are to be corrected by making adjustments to revenue budgets and/or expense budgets.

Budget Targets

The screenshot shows a table with columns: \*Business Unit, Budget Center, Fund, Dept, Class, Project, Target Amt for Dept or Project, and Total Bud Ctr Amt. The table has three rows. A dialog box titled "Message from webpage" is overlaid on the table, containing a question mark icon and the text: "You have unsaved data on this page. Click OK to go back and save, or Cancel to continue." with "OK" and "Cancel" buttons.

	*Business Unit	Budget Center	Fund	Dept	Class	Project	Target Amt for Dept or Project	Total Bud Ctr Amt
1	CU	FIN	15					\$7,393,419
2	CU	FIN	15	5207			\$220,000	
3	CU	FIN	15					

Budget Targets

The screenshot shows a table with columns: \*Business Unit, Budget Center, Fund, Dept, Class, Project, Target Amt for Dept or Project, and Total Bud Ctr Amt. The table has four rows. A dialog box titled "Message from webpage" is overlaid on the table, containing a warning icon and the text: "Dept Totals of 7723420.00 for Bud Center FIN exceed the 7393419.00 target amount of 3. (20000,20) Reduce the target amounts for the departments under that budget center." with an "OK" button.

	*Business Unit	Budget Center	Fund	Dept	Class	Project	Target Amt for Dept or Project	Total Bud Ctr Amt
1	CU	FIN	15					\$7,393,419
2	CU	FIN						
3	CU	FIN						
4	CU	FIN						

13. When saving budgets for funds 12, 13, and 14, the panels will check the expense budgets against the revenue budgets to make sure they balance. The panels will allow you to save unbalanced budgets in “E”, “O”, “R”, or “C” status; however, the budget center will not be able to update the Budget Status of the budgets to “B” until they are balanced.
14. All queries to assist with the FY2012 budget development begin with Budget\_FY12.  
The queries are as follows:
  - a) Budget\_FY12\_Revenue
  - b) Budget\_FY12\_Expense
  - c) Budget\_FY12\_Expense\_Projects
  - d) Budget\_FY12\_Target
  - e) Budget\_FY12\_Target\_Projects

### FY2011-12 Fringe Code Table

BenProg	Description	FrngPool	FrngRate	BudAcct	Account
9MO	9 Month Faculty	9MO	0.263	UCLASS-9	UCLASS
FED	Federal Employees	12MO	0.324	CLASS-12	CLASS
FED	Federal Employees	12MO	0.324	UCLASS-12	UCLASS
GRD	Graduate Student	STDNT	0.038	WAGES-STD	WAGES
GRD	Graduate Student	STDNT	0.038	GRAD	GRAD
GST	Temporary Grant Employee	12MO	0.324	WAGES-12	WAGES
GST	Temporary Grant Employee	12MO	0.324	CLASS-12	CLASS
GST	Temporary Grant Employee	12MO	0.324	UCLASS-12	UCLASS
NEL	Undergraduate Student	STDNT	0.038	WAGES-STD	WAGES
RRR	Returning Retiree	PTMP	0.184	WAGES-PTR	WAGES
RRR	Returning Retiree	PTMP	0.184	CLASS-PTR	CLASS
RRR	Returning Retiree	PTMP	0.184	UCLASS-PTR	UCLASS
STA	12 Month Faculty and Staff	12MO	0.324	UCLASS-12	UCLASS
STA	12 Month Faculty and Staff	12MO	0.324	CLASS-12	CLASS
TLR	Permanent Part Time	PTMP	0.184	CLASS-PTR	CLASS
TLR	Permanent Part Time	PTMP	0.184	UCLASS-PTR	UCLASS
TLR	Permanent Part Time	PTMP	0.184	WAGES-PTR	WAGES
TMP	Temporary Employee	PTMP	0.184	UCLASS-PTR	UCLASS
TMP	Temporary Employee	PTMP	0.184	CLASS-PTR	CLASS
TMP	Temporary Employee	PTMP	0.184	WAGES-PTR	WAGES

When Budget Development worksheet panels are complete for all funds, Budget Center users should change the status of budgets to “B” (approved by budget center), and email your target sheet to [budgets@clmson.edu](mailto:budgets@clmson.edu), with CC: to [vbauman@clmson.edu](mailto:vbauman@clmson.edu). After the Budget Office has reviewed your budgets, you will be notified to send a scanned copy of the VP and Division Head Budget Target (all funds) with signatures. The receipt will be verified by email reply, but if you have not received a reply in a reasonable amount of time, please inquire by phone or email. Please adhere to the deadlines listed below as this process requires much planning and coordination, and late submittals require all plans to be reworked. We appreciate all of your hard work!

## Deadlines for ALL FUNDS

- **05/02/11 4:30 p.m.** **Absolute deadline for budget workbook submittal to the Budget Office—the earlier the better!**
- **06/04/11** **All restricted parent and child budgets will be mass-loaded into CUBS. Any changes after this date and time will require a budget amendment after July 1.**
- **06/11/11** **All unrestricted Appropriation, Organization and Revenue Estimate budgets will be mass-loaded into CUBS. Any changes after this date and time will require a budget amendment after July 1.**

We are including specific instructions for specified fund groups below with a specified contact person for questions. If you are unsure as to whom you should contact, you may contact the Budget Office at 656-2422, and we will be happy to route your call to the proper person.

### **Current Unrestricted Funds**

#### *E&G Funds – Virginia Baumann (vbauman@clemson.edu)*

- Target sheets for funds 13, 14, 15 and 18 provide the bottom line of funding for these three funds after adjusting for projections in revenue.
- **Revenue and expenditure balance:**
  - Fund 13 – The sum of the revenues for the fund must equal the sum of the expenditure budgets for the fund net of fringe.
  - Fund 14 – The sum of the revenues for fund 14 must equal the sum of the fund 14 expenditure budgets.
- **Balancing to Target**
  - Funds 13, 15 and 18 – The sum of the expenditure budgets net of fringe must equal the target, which is calculated based on changes in revenues.
  - Funds 14 – The sum of revenue budgets=the sum of expenditure budgets=target
- The Budget Office will audit your budgets for accuracy and process them for upload but cannot rework them for you. Much time will be saved if the sheets are checked for accuracy before transmitting to the Budget Office.
- Salary Increases – In the event that there are salary increases to be budgeted after budget workbooks are prepared, arrangements will be made to implement these changes to the appropriate budget lines.

Base and Target sheets for funds 10, 11, 12, and 17 will be distributed by the PSA Business Office along with instructions for completion.

**Restricted Funds**

*General Instructions*

- Parent budgets (PA\_CNTL) will be added by Accounting for all active projects. Budget centers should provide child budgets (CH\_CNTL).
- The column marked *Total Target Amt* represents your calculated endowment budget for that project. **The total of the budget categories on the Peoplesoft Budget Development worksheet panels cannot exceed the *Total Target Amt*. Total Target Amts for new projects have been entered for you on the Budget Target panel. Please enter the budget chartfield as appropriate along with budgeted amounts on the Budget Development worksheet panels.**
- Budgeting small amounts or \$0 simply to activate a chart field string is strongly discouraged. The functionality of the BSR reports is diminished if a token budget of \$0 appears on the reports.
- Consider what types of expenditures can be made from particular funds or projects. The majority of expenditures on discretionary fund 23 and 55 projects are for TRAVEL and OTHER. **Don't add a budget for every category if it is not likely to be used.**
- Do NOT budget DEDUCT or TRSOUT categories in restricted funds.

*Clemson University Funds– Cheryl Dean (baybi@clemsom.edu)*

- **Fund 21** – Most scholarships and fellowships (STUAID) are budgeted through the Financial Aid Office (5123). Fellowships funded by endowments should be coordinated through that office. Determine who will be responsible for the paperwork and budget. **One org should turn in a budget, but not both.**

**New Projects:**

	<u>FY2010-11</u>	<u>FY2011-12</u>
Pell Grant	2100730	2100810
SEOG	2100725	2100805

} Please add lines in your budget development panels for these new projects.

- **Fund 22** – Restricted projects funded by endowments usually spend from CLASS, UCLASS, GRAD, WAGES, FRINGE, OTHER, and TRAVEL. **Budgets should total the approved endowment budget in the *Total Target Amt* column. If you spend part of a CUF endowment budget in CUF and part in CU, reduce the CU target amount for that project on the Budget Target panel by what you budget in CUF.**

- **Fund 23** – Restricted projects funded by gifts should be budgeted based on cash available now or expected to be received during FY2011-12.

**New Projects:**

	<u>FY2010-11</u>	<u>FY2011-12</u>	} Please add lines in your budget development panels for these new projects.
Federal Work Study	2301350	2301450	
Fed W/S America Reads	2301351	2301451	

***Clemson University Foundation Funds (CUF) – Cheryl Dean (baybi@clemson.edu)***

- **Fund 50** – The Clemson University Foundation will not meet until late June to deliberate on the FY2011-12 CUF Board funded budget. If you traditionally receive an allocation from the Clemson University Foundation, you may enter budget categories with a \$1 amount. A special budget load will be done in early July with the approved Foundation budget allocations for each project. Those projects which generate revenue should budget based on the expected revenue for the year.
- **Fund 55** – like fund 23 in the University, is funded by gifts and should be budgeted based on the cash available now or expected to be received during FY2011-12. Budgets for the monthly Foundation draw for restricted discretionary funds will be added centrally (budgets with org 5696).
- **Funds 51, 57, 58, and 70** – are endowment spending funds. Only those orgs that spend endowment funds directly from the Foundation need to enter a budget. **Remember to consider what will be spent on the related university project and do not exceed the Total Target Amt for the endowment.** Budgets for the quarterly Foundation draw for endowments will be added centrally (budgets with org 5696).

***Clemson University Research Foundation Funds (CURF) – Samantha Jones (sjones@clemson.edu)***

- **Fund 80** – the Clemson University Research Foundation board will meet in June to allocate budgets for projects in this fund. You may budget \$1 to activate a budget line for the budget load. Notification of your allocation from the CURF Board will be sent in July and amendments can be made at that time. Incentive fund projects 808xxxx may be budgeted based on cash available now. Budget increases will be allowed after July 1.
- **Fund 81** – like fund 23 in the University, is funded by gifts or program revenues and should be budgeted based on the cash available now or expected to be received during FY2011-12. CURF projects which expend funds using CU companion projects should budget account FDN with the appropriate ORG for estimated CU expenditures that will be reimbursed through the monthly DRAW.