# FY19
# Budget Prep Instructions
# for Final Budget Entry

Preparing Detailed Budgets in the Enterprise Financial System

## Budget Entry Deadline for RRCs:
## June 15, 2018
(Chief Financial Manager (CFM)/RRC Contact may set earlier internal deadlines)

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University Budget
finance.umn.edu/budget

March 13, 2018

### Changes from FY18
New for FY19: *Go to All Distributions* button in Position Budgeting – Page 23

# FY19 BUDGET PREP SIGNIFICANT DATES AND EVENTS

**February**
1       Tuition & Fee Management System (TFMS) open; FY19 Fees Available for Entry
9       FY18 Period 8 closes in EFS (reporting environment updated on February 10)
8-9     Board of Regents Meeting
21      RRC Meeting


**March**
6       FY19 Budget Entry tables loaded
9       FY18 Period 8 closes in EFS (reporting environment updated on March 10)
13      FY19 Budget Prep Instructions for Detailed Budget Entry Distributed
14      RRC Meeting
16      Floating Holiday
22-23   Board of Regents Meeting
**28      Last day for RRCs to submit FY19 FEE requests in TFMS (status: "Ready for OBF")**
        (RRCs set earlier unit deadlines for fee submission to "Ready for RRC" status)
--      *FY18 Cost Pool Charges and 27th Pay Date Accrual post in March*


**April**
**4       Last day for RRCs to submit FY19 TUITION rates in TFMS (status "Ready for OBF)**
10      FY18 Period 9 closes in EFS (reporting environment updated on April 11)
18      RRC Meeting


**May**
9       FY18 Period 10 closes in EFS (reporting environment updated on May 10)
10-11   Board of Regents *Meeting – U of M FY19 Operating Budget submitted for review*
16      RRC Meeting
28      Memorial Day Holiday


**June**
7-8     Board of Regents Annual Meeting - *U of M FY18 Operating Budget submitted for approval*
11      FY18 Period 11 closes in EFS (reporting environment updated on June 12)
**15      Last day for RRCs to submit FY19 budgets in EFS**
        (RRCs set earlier unit deadlines for budget submission to RRCs)
20      RRC Meeting
22      FY19 Budgets finalized by Budget Office
23      Finalized budgets loaded into the KK ledgers in PeopleSoft
25      Combo codes created by FY19 nonsponsored budgets available in HRMS for distributions effective 6/11/2018

# Contents

## 1. Budget Process Overview

Budgeting in the University's Enterprise Financial System (EFS) is divided into two distinct budget entry phases: 1) the Budget Development Worksheet, and 2) Final Budget Entry.  The Budget Development Worksheet is a high-level planning tool that provides an early look at anticipated revenues and expenses for each RRC.  The information is used by the President, Senior VPs, and University Budget & Finance during initial budget discussions.  Final Budget Entry is the process by which detailed budget plans for current nonsponsored funds are developed, communicated, entered into EFS, and balanced to the approved revenue and expense target allocations.  Final Budget Entry includes Position Budgeting, the Detailed Budget, and Asset Budgeting.  This document details expectations and guidelines for building revenue and expense budgets in the EFS Final Budgeting pages and provides information specific to budgeting for FY19.

Budget entry is performed entirely in the EFS UM Budgeting module.  FY19 budgets must be entered in EFS and submitted to University Budget by <mark>Friday, June 15, 2018</mark>.  There is no general user deadline that is centrally mandated by a system "cut-off" date. ***Each Resource Responsibility Center (RRC) should set their internal, RRC-specific deadline for DeptID-level budget submission to allow enough time for evaluation and balancing prior to submission to the central budget office.***  FY18 Final Budgeting pages were loaded in EFS on March 6, 2018, and entry of FY19 budgets may begin immediately.

**Budget Oversight and Review**

Budgets include revenue and expense allocations approved by deans, chancellors, senior vice presidents, or executive unit heads as well as carryforwards, revenues, and expenditures projected in all current non-sponsored funds.  As noted in the Administrative Policy on Budget Development and Oversight for Current Non-Sponsored Funds:

> "RRC managers, other University financial managers, and the University Budget and Finance budget officers are responsible for overseeing current non-sponsored funds, and ensuring that:
> - Year-to-date resources and expenditures are occurring in a manner consistent with the budget plans
> - Resource shortfalls and/or expenditure overruns are identified and addressed as soon as possible
> - Emerging or incurred deficits are identified, elimination plans are established, and incurred deficits are actively resolved
> - Appropriate budget adjustments are reviewed and entered into the University financial system."

Chief Financial Managers (CFM)/RRC Contacts will guide departments in using the EFS UM Budgeting module to enter their FY19 budgets in accordance with the expectations and guidelines outlined in this document.  University Budget will review entered budgets after the RRC deadline of June 15 to ensure expected outcomes of budget preparation and entry have been met.  FY19 budgets will be loaded into EFS on June 23.

FY19 preliminary allocations were communicated to support units in February.  Academic units can expect preliminary allocations to be communicated in late April or early May based on what has been incorporated into the President's recommended operating budget, but the FY19 budget is not final until the Board of Regents approves the budget in early June.  If the unlikely event that final allocations

require late adjustment, then CFMs/RRC Contacts may be asked to make adjustments before the final budget entry deadline.  The Budget Office will communicate any required changes as soon as they are known.

**Included in Final Budgeting**

Final Budgeting includes entry of projected carryforwards (projected FY18 ending balances), revenues, expenses, and transfers for all current non-sponsored funds.  Budgeting for personnel (except for students and temp-casual employees) is done in the Position Budgeting pages.  Budgeting for non-equipment capital assets is done in the Asset Budgeting pages.  Budgeting for all revenues and all other expenditures is done in the Detailed Budget pages, which also summarize information entered in the Position Budgeting and Asset Budgeting pages to create a complete budget picture for each chartstring.

Funds included in Final Budgeting are:
>        Centrally Allocated and Attributed Funds
>                General Operations and Maintenance:
>                        State Appropriation and Tuition
>                Restricted State Specials
>                Indirect Cost Recovery (ICR)
>                Central Reserves
>
>        Other Current Funds
>                Auxiliaries
>                Internal Service Organizations (ISOs)
>                Private Practice Clinics
>                Other Unrestricted Funds
>                Other Restricted Non-Sponsored Funds

4-digit Fund values in the 1XXX series are associated with Current Unrestricted and Current Restricted funds included in Final Budget Preparation and can be found in the Chart of Accounts Manual at: http://www.finsys.umn.edu/coa/coa_b_intro.html.

Expenditures in *non-current* non-sponsored funds must be budgeted to enable transactions to pass budget check or to create combo codes if needed.

**Not Included or Not Required in Final Budgeting**

Sponsored Funds (3XXX) are not included in Final Budgeting.  **Do not enter budgets on sponsored funds.** Do enter budgets for non-sponsored chartstrings used for cost-share commitments on sponsored projects.

Final Budget entry is not required for non-current funds.  However, you may find it necessary to enter budgets for some non-sponsored, non-current funds to enable expenditure transactions.  Budgets are required to establish combo codes for use in the PeopleSoft HR (Human Resource Management System - HRMS) or Student (Campus Solutions – CS) systems and for expenditure transactions to pass budget check.

Non-current funds which *may* be budgeted, but for which budgets are not required during Final Budgeting include:

        Loan Funds (5XXX)
        Endowment Funds (6XXX)
        Plant Funds (7XXX)
        Agency Funds (9XXX)

## Enhanced Budget Checking

Enhanced Budget Checking requires expenditure budgets for non-sponsored chartstrings at the Fund-DeptID-Program-CF1-CF2-FinEmplID level.  Enhanced budget checking was first implemented in FY16 at the request of users for the purpose of reducing the number of transactions with incorrect or missing optional ChartField values.  (Prior to FY16, budget checking for nonsponsored transactions required only that an expenditure budget exist at the Fund-DeptID-Program level.)

Budgets should be entered on nonsponsored chartstrings to include reasonable expectations of expenditures at the Final Budget Only Account level.  However, an expenditure transaction will pass budget check if $0 is budgeted in any Final Budget Only Account at the Fund-DeptID-Program-CF1-CF2-FinEmplID level.

### *Enhanced Budget Checking for Internal Charges*

Enhanced Budget Checking can create special challenges for internal sales or auxiliary units since expenditure budgets in the full chartstring (Fund-DeptID-Program-CF1-CF2-FinEmplID) are required for internal charges to pass budget check.  If an internal billing transaction does not pass budget check, units posting internal charges must contact the department being charged for a resolution.  Budget checking issues should be resolved by the unit incurring the charge in a timely way.  If the budget checking issue is not resolved after documented efforts by the charging unit, the charging unit may post the transaction to a chartstring with Fund 1026, the DeptID of the problem chartstring, Program 22018 Internal Charge Default, and the Account value appropriate to the charge.  The charging unit may create a budget line for the default chartstring if one does not exist.

Financial managers for the DeptID receiving the charge are responsible for reviewing activity on Program 22018 and processing transactions to move charges to an appropriate chartstring on a regular basis.  As with chartstrings used for payroll default activity, no charges should be allowed to remain in the default chartstring.

### *Enhanced Budget Checking for Sponsored Matching/Cost Share Transactions*

Expense budgets for sponsored matching/cost share transactions should be entered in Position Budgeting and Detailed Budget pages during Final Budget Entry as in previous years.  Revenue and expense budgets for matching/cost share chartstrings are necessary to provide a complete picture of nonsponsored expenses for each unit.  Expense budgets for matching/cost share expenditures must include the CF1, CF2 and Fin EmplID values (if those ChartFields are included as part of the nonsponsored chartstring) in order for the transactions to pass nonsponsored budget check. Departments are encouraged to use the full cost share chartstrings including the CS and Project ChartFields when entering non-sponsored expense budgets for cost share activity if those values are

known at the time of Budget Entry, but non-sponsored budget checking does not require the CS and Project ChartFields.

*Enhanced Budget Checking for Revenue Transactions*

Revenue transactions are not budget checked, but revenue budgets must be entered to develop a reasonable picture of expected financial activity. Revenue budgets are required to create combo codes in HRMS or CS.

**$0 Budget Lines Accepted**

**$0 budget lines are discouraged but are technically acceptable in both the Detailed Budget and Position Budgeting pages**. Every effort should be made to budget both revenues and expenses based on projected levels of activity, and the Budget Office will be reviewing entered budgets to ensure that this practice continues. However, occasions may arise when it is appropriate to create a $0 budget to ensure that possible transactions are able to pass budget check or to create combo codes.

Any chartstring with activity or with a budget in FY18 will create a $0 budget line for FY19 if not excluded during Detailed Budget Entry by checking the Exclude box for that row in the UM Final Budgeting pages. It is very important to exclude chartstrings where spending is not wanted or not expected in FY19 in order to prevent accidental entries in incorrect chartstrings. Excluding unwanted chartstrings also reduces unnecessary budget lines and speeds system performance. **Excluding budget lines for all expenditure and transfer-out Accounts for a Fund-DeptID-Program-CF1-CF2-Fin EmplID combination is the only way to prevent spending on the chartstring when budgets are loaded for the new fiscal year.** University Budget does not exclude $0 budget lines during final review. It is up to departments to ensure that only those chartstrings that should be open for spending will be loaded to EFS.

Online training and job aids on how to create Budget Journals to open new budget lines during the fiscal year are available in the Budget Entry/Budget Journals section of the Controller's Office Training website (http://finsys.umn.edu/training/index.html).

**Tuition and Fee Management System (TFMS)**

The President's Recommended Operating Budget that will be submitted to the Board of Regents contains the budget plan developed in the Budget Development phase of the budget process and all proposed tuition and fee rates submitted through TFMS. The tuition and fee request processes are separate from Detailed Budget Entry, but the processes depend upon participation from many of the same personnel and coordination of efforts. In particular, any chartstring referenced in TFMS must be budgeted in EFS to ensure that a combo code is available for use in the PeopleSoft student system (Campus Solutions). In addition, fee entry in TFMS requires an estimate of revenue, which should be incorporated in revenue budgets in EFS. The deadline for submission of proposed student Collegiate/Campus, miscellaneous and course fees for FY19 is Friday, **March 28, 2018**. The deadline for submission of college/campus-specific tuition rates is Friday, **April 4, 2018**. Expectations for fee and tuition rate entry are outlined in the FY19 Budget Instructions: Academic Units (http://finance.umn.edu/budget_instr_annual.html). Contact Emily Larson (e-lars@umn.edu with questions regarding development of fees. Contact sfhelp@umn.edu with questions on using TFMS.

**Expected Outcomes of Final Budgeting**

CFMs/RRC Contacts, with support from all participants in Final Budgeting, are responsible for ensuring that all expectations outlined in this document are met.  By June 15, CFMs/RRC Contacts must ensure that their EFS Final Budgets (detailed budgets) satisfy all expected outcomes and requirements and have been submitted to University Budget.  Budget Officers in University Budget will work with CFMs/RRC Contacts to identify problems and recommend solutions before the final budgets are balanced and loaded for the fiscal year.  Contact budget officers as problems are identified during budget entry to facilitate prompt resolution.

The following table summarizes the expected outcomes of Final Budget Entry and can be used as a checklist.  Please review before beginning budget entry and before submitting final budgets to University Budget.

## Final Budget Entry Expected Outcomes and Requirements

| | **General Expectations** |
|---|---|
| 1 | Budgets for all current nonsponsored funds must be completed in the EFS UM Budgeting module and submitted by the end of the day on **June 15, 2018**. |
| 2 | Budgets should be entered for plant, loan and agency funds if expenditures will need to pass budget check in EFS or if combo codes are necessary for chartstrings to be used in HRMS or Campus Solutions. |
| 3 | Planned revenues, expenditures, transfers, and carryforward should be budgeted in the Accounts in which they are expected to occur.  It is not acceptable to budget all revenues in a single revenue Account or to budget all expenditures in a single expense Account. |
| 4 | Developing a sound annual budget plan minimizes the need for adjustments during the fiscal year.  Per the Administrative Procedure Budget Oversight for Current Non-Sponsored Funds: "Adjustments to approved budget should not be made due to changes in forecasted financial activity and should only occur on an exception basis. Reasonable budget variances are expected and are not an indication that budget adjustments should be made. Budget adjustments that simply match budgets to actual activity will NOT be allowed."  *Consult University Budget before entering any budget adjustments during the year that result in a net increase or decrease to budgets created in budget prep.* |
| 5 | University policy states that, "Budgeted deficits at the Resource Responsibility Center (RRC) level should be avoided if possible. Any anticipated deficits at the RRC level or Fund-"Z" DeptID combination levels must be reviewed with and approved by University Budget and Finance before being incorporated into the final budget."  In other words, planned expenditures and transfers-out should not exceed available and planned resources.  However, **entered budgets should reflect realistic expectations.**  Units should not move funds or transactions or enter unrealistic budgets for the sole purpose of avoiding the appearance of a deficit.  Instead, consult University Budget when deficits occur (or are expected to occur) at the RRC level or Fund-"Z" DeptID combination level. |
| 6 | Structural imbalances should be avoided.  A structural imbalance occurs when *recurring* expenditures and transfers-out exceed *recurring* revenues and transfers-in.  A structural imbalance with an approved plan for spending reductions, funding increases, or intentional, non-recurring investment of resources may be budgeted with prior approval from University Budget. |

| 7 | Budgets may have a positive ending balance if all available resources will not be spent during the fiscal year. |
|---|---|
| **Preparing to Enter Budgets** | |
| 8 | Budget Preparers and CFMs/RRC Contacts must complete training and be granted access before beginning budget entry. (see Access and Training, page 11) |
| 9 | ChartField values should be reviewed and new values requested early in the budget entry process to ensure that the Chart of Accounts appropriately reflects budget plans. (see Chart of Accounts, page 13) |
| 10 | Work planning should take into consideration review processes within the RRC. *CFMs/RRC Contacts may set entry deadlines prior to the final submission deadline of June 15.* |
| **Budgeting Resources** | |
| 11 | All anticipated resources (carryforward, FY19 allocations, revenues, and transfers-in) need to be included in the budget plan. Anticipated beginning balances for FY19 (carryforward from FY18) must be reflected in the entered budgets (Account 900100). |
| 12 | CFMs/RRC contacts must ensure FY19 budgeted allocation targets on revenue Accounts match the approved target allocations for the RRC. DeptID budget preparers must ensure revenue budgets for allocations match targets entered by CFMs/RRC contacts. (Academic units – Accounts 400100, 420200, 421200, 460100, 460200 and 460250; Support units – Account 440100) (See Allocated Resources, page 15) |
| 13 | The Account and Fund values used to budget revenue must appropriately reflect the source of funds. For instance, gift income from the University of Minnesota Foundation (UMF) should be budgeted in Account 540100 (Gifts & Beq-Non-Cap-FinBdg) and on Fund 1701 (U of M Foundation). Alignment of Fund and Account values is also critical for internal and external sales. |
| 14 | Budgeted transfers-out should have corresponding transfers-in when both sides of the transaction are known (Accounts 6XXXXX). Transfers to or from a different DeptID or RRC will require coordination between units. Transfers between funds (interfund transfers) should be avoided. |
| 15 | Chartstrings that will record revenue from student fees or other transactions generated in HRMS or CS (student system) must have revenue budgeted in the full chartstring (including optional ChartFields) in order to create a combo code. Every chartstring identified for fee revenue in the Tuition and Fee Management System (TFMS) must have a revenue budget. |
| 16 | $0 budget rows for revenue Accounts should be excluded. They serve no purpose. |
| **Budgeting Expenses** | |
| 17 | All anticipated expenditures (including cost pool charges, capital asset purchases, 27th pay date accrual, enterprise assessment, and transfers out) must be included in the budget plan. |
| 18 | Expenditure budgets must reflect the full chartstring to include Fund-DeptID-Program-CF1-CF2-FinEmplID-Account. Budget checking for expenditures occurs at the Fund-DeptID-Program-CF1-CF2-Fin EmplID level. A chartstring must have an expenditure budget in – at a minimum – one transfer-out or expenditure Account for a transaction to pass budget check. |
| 19 | Expenditures should be budgeted in the Fund that corresponds to the revenue that will support the activity, e.g., expenditures that will be supported by gift funds funneled through the UMF should be budgeted in Fund 1701 U of M Foundation. |
| 20 | Nonsponsored chartstrings that will be used for cost share transactions must have active budget lines. |

| 21 | CFMs/RRC contacts must ensure FY19 budgeted allocation targets on Cost Allocation Accounts match the approved target allocations for the RRC.  DeptID budget preparers must ensure expenditure budgets for cost allocations match targets entered by CFMs/RRC contacts. (Accounts 83XXXX)  (See Cost Allocations, page 28) |
|---|---|
| 22 | Salaries and related fringe benefits for personnel in salary Accounts 700101, 700102, 700103, 700104, 700105, 700121, 700201, 700202, 700203, 700221, 700222, 700501, 700511, 700512, and 700521 must be budgeted in the Position Budgeting pages (see Position Budgeting, page 22).  Salaries and fringe benefits for all student employees and temporary/casual employees must be budgeted on the Detailed Budget pages (see Personnel on Detailed Budget Pages, page 24). |
| 23 | Budgets in salary accounts must be created for all chartstrings that will be used for salary distributions in order to create active combo codes in HRMS.  ($0 budgets will create active combo codes.)  (See Combo Codes, page 21) |
| 24 | Proposed FY19 fringe benefit rates should be used to calculate fringe benefit expense for all employees. (See Budgeting for Fringe Benefits, page 20) |
| 25 | Capital equipment purchases must be budgeted on the Detailed Budget page.  Only Buildings, Leasehold Improvements, Infrastructure, Library/Reference Books, Capitalized Software, Land, Museums/Collections, and Construction in Progress may be budgeted in the Asset Budgeting pages. (See Capital Asset Purchases, page 30) |
| 26 | Utility charges should be budgeted at rates provided for FY19.  (See Utility Charges – Twin Cities Campus, page 28) |
| 27 | Enterprise Assessment charges should be budgeted in Account 820200 at 1.75% of salaries in applicable Funds and Accounts.  (See Enterprise Assessment, page 27) |
| 28 | 27th Pay Date Accrual charges should be budgeted at an amount equivalent to 1/10th of 1 pay period of salaries projected in applicable Accounts.  (See 27th Pay Date Accrual, page 26) |
| 29 | Chartstrings that will be provided for internal billing transactions (ISO billings) must have active budget lines. |
| 30 | Estimated amounts for property and liability or non-profit organization liability insurance should be budgeted in Account 720300 (page 30). |
| 31 | Budgets in equipment replacement reserve funds may be entered only with prior approval from University Budget. |
| 32 | $0 budget lines must be excluded to prevent a transaction from passing budget check or to deactivate a combo code.  (See $0 Budget Lines Accepted, page 8) |

## 2.  Preparing for Budget Entry

**Access and Training**

Entry access for the UM Budgeting Module requires completion of budget entry training and authorization by the CFM/RRC contact.  CFMs/RRC contacts are responsible for ensuring that a sufficient number of budget entry preparers have been trained and granted access early in the budget entry timeline to ensure timely completion of budget entry for all units in the RRC.  Small units that do not have personnel with authorization for budget entry should request assistance through their CFM/RRC contact.

Budget entry training for FY18 will continue to follow a train-the-trainer model.  Each RRC should have one or more designated trainers who will schedule and conduct training and obtain access for those who successfully complete the training.  Contact the Financial Helpline at 612-624-1617 or controller@umn.edu if your RRC does not have access to an approved trainer.  Training for new trainers will be conducted on March 21, 2018, from 12:30 – 4:30 in WBOB Room 225 as noted in the *Training Courses & Materials* section below.

CFMs/RRC contacts should connect those budget entry preparers who have not yet been trained with the trainer for the RRC as soon as possible.  *Training does not need to be repeated if it was completed in prior years, and access remains in effect if it was granted previously.*

In addition to budget entry preparers, at least one person in every RRC must have RRC manager or RRC designee access to the UM Budgeting Module.  Additional training is not required, but those who need this access are encouraged to take the RRC Manager/Designee Quick Course available through Training Services.  A separate Access Request Form (ARF) is required for RRC manager or RRC designee access.  Instructions for requesting access and the ARF are available on the Controller's Office System Access website at controller.umn.edu/efs/arf.html.  Contact the University Financial Helpline at controller@umn.edu or 612-624-1617 with questions about access to EFS.

*Training Courses & Materials*

Connect to quick course registration and current reference materials through the Controller's Office Training web site: http://finsys.umn.edu/training/index.html.  Click on Navigate to ULearn, and check under Financial Management in the Browse for Training section for budgeting quick courses.  Click on Budget Entry/Budget Journals for access to training materials and job aids.

**Budget Entry:  Train the Trainer Instructor-Led Course** - instructor-led course prepares designated RRC trainers on how to teach others about the budgeting process which includes:  allocations, non-allocations, asset budgeting, position budgeting, and submitting the departmental detailed budget. The audience for these sessions are those that have been identified by his/her RRC manager as the trainer for his/her unit.

> March 21, 2018 - 12:30 pm - 4:30 pm
> West Bank Office Building, Room 225
> Register via ULearn

Training courses available through ULearn:
- *Position Budget Quick Course* – online course providing an overview of the position portion of budget entry.
- *Detailed Budget Entry Quick Course* – online course providing an overview of the overall budget entry.
- *RRC Manager/Designee Quick Course* – online course providing information to those performing the RRC Designee or RRC Manager roles in the budgeting module in EFS.

Note: The quick courses are a refresher for those who already have budget entry access: they are not a substitute for the required trainer-led training.

Course materials available on the Controller's Office Training website include:
- *Budget Entry and Position Budgeting Manual* – detailed instructions on how to enter budgets and position budgets in EFS – a valuable resource for both new and experienced budget preparers.
- *Budget Entry Upload Job Aid* – instructions specific to the upload process for both detailed budget pages and position budgeting.
- *Position Budgeting Page Information Job Aid* – a one-page summary of actions allowed and information presented on pages in Position Budgeting.
- *RRC Manager/Designee Budget Entry Manual* – information specific to RRC-level actions.
- *Budget Entry Train the Trainer Instructions FY2018 Job Aid* – information for budget entry trainers.

## System Availability

The EFS production environment is available 24/7 with the exception of the regular maintenance window, which runs from 6:00 a.m. to 2:00 p.m. on Sundays.  The reporting instance is *un*available daily from 4:45 a.m. to 5:45 a.m. to "clone" information from production and from 4:45 a.m. to 12:30 p.m. on Sundays for maintenance.  If and when an emergency requires a change in operating hours, the EFS Update e-mail and the EFS News on the MyU – PeopleSoft page (under Key Links) will provide the most current information.

## Chart of Accounts

The Chart of Accounts (COA) is a set of shared ChartField values that are maintained centrally by the Controller's Office and University Budget.  The current COA Manual is available at: http://www.finsys.umn.edu/coa/coa_b_intro.html.  Departments can request changes, deactivations, and additions to ChartField values used for nonsponsored financial activity.  Changes or additions to the COA for use in FY19 Final Budget entry should be submitted as early as possible in the budget planning process to allow sufficient time for review and setup.

ChartField values are requested using the ChartField request pages in EFS.  Individuals who have access to prepare GL journals and CFMs/RRC contacts have access to request ChartField values.  Training and Job Aids for the ChartField request process are available in the Chart of Accounts section of the Controller's Office Training website (http://finsys.umn.edu/training/index.html).

*ChartField Maintenance for Sponsored Activity*

Contact your grant administrator in SPA for information on maintenance of the PCBU, Project, Activity, and CS ChartFields.

## New COA Values

*Account*

New Account values created in FY18 are listed below.  New asset and liability Accounts and some expense Accounts are for central or system use only, but they are listed here for informational purposes.  Refer to the online COA Manual for additional information.

- Asset Accounts:
    - **110034** – A/R – EMP Non-All Travel Exp (Chrome River transactions only)
    - **110101** – A/R – Employee Receivable (Travel Card-related)
- Liability Accounts:
    - **200109** – Travel Card Liability Account (Travel Card-related)
    - **200262** – Employee Garnishment Withho (Payroll use only)
- Revenue Accounts:
    - **Budget Only Account 520200 – Educ Activ Sale/Svc-FinBdg Only**
        - **520222** – Sale of Advertisements.  Revenues received from advertisements.  This revenue is distinct from other revenue that may be part of a Sponsorship where Account 520218, Sponsorships, is used.
        - **520218** – Sponsorships. New definition: Revenues received from sponsors to assist in covering the costs of events that are non-athletic related and not considered advertising.  For athletic sponsorships, see Account 520704, Athletic Marketing Sales, and advertising, see Account 520222, Sales of Advertisements.
- Expense Accounts:
    - **Budget Only Account 710600**
        - **710616** – Taxable Fringe Bene for 1099.  OHR use only.
    - **Budget Only Account 720600**
        - **720611** – Conf Regist – Spon Prj Only.  For use by Sponsored Projects only for allowable conference registration fees.  For conference registration fees not allowed on sponsored projects or related to non-sponsored account strings, see account 720322.
    - **Budget Only Account 720700**
        - **720705** – Lobbying.  Federal non-reimbursable expenses that cannot be considered in calculating the F&A rate. Expenses related to lobbying.

*DeptID*

Various DeptID values have been added or updated in the past year.  CFMs/RRC contacts and those who submitted requests have been notified of changes in their units.  Of particular interest for those who do system-level reporting are shifts to the RRC structure for FY19 to reflect reorganization of units under the Senior Vice President for Finance and Operations.  RRCs for CONTR *Controller's Office* and UFINX *University Finance* will be discontinued and new RRCs have been created for AVPFN *AVP/Asst CFO*, SVPFO *SVP Finance/Operations*, and PSRXX *Planning, Space & Real Estate*.  All current DeptIDs will remain active and shift to the new RRCs.  View the full RRC structure in the UM_DEPTID_BUDGET tree in EFS.

*Fund*

No new Fund values were created in FY18 that will affect budgeting for FY19.

*Program*

Every time a nonsponsored chartstring is created for a new activity, the current Program list in the online COA Manual should be reviewed and a Program should be selected within the appropriate Function code.  A new Program may be requested using the ChartField request process if a current value

does not adequately describe the activity, and values are added and updated regularly based upon user requests.

## 3. Budgeting for Revenues

The current budget model assigns virtually all revenue to the unit that generates the revenue, and in turn, all costs are allocated to revenue generating units. Central service and support costs are billed to the academic revenue generating units through cost pools as described in the Support Unit and Academic Unit Budget Planning Guidelines. The funds recovered from those cost pool bills are then allocated to the central support units to support their operations.

Revenue budgets in Final Budgeting are required at the Final Budget Only Account level for all types of current nonsponsored revenues.

**Allocated Resources**

O&M, State Special Appropriations, Tuition, Central Reserves and ICR funds are allocated/attributed to the academic units as identified in the Academic Unit Budget Planning Guidelines, and Central Cost Pool funds are allocated to the central support units as identified in the Central Support Unit Budget Instructions. Allocations for academic units are expected to be available late April or early May, but units should begin budgeting for expenditures and other funding sources immediately. Expenditure budgets may require modification based on final allocations. Central support units received preliminary allocations in January and should begin budgeting based on those amounts. Revised allocations will be communicated as soon as they are known.

*O&M and Tuition (Academic Units)*

Academic Unit Budget Planning Guidelines discuss the model for tuition attribution, tuition estimate methodology, tuition planning parameters for FY19, and instructions for submitting tuition estimates for FY19 as part of the RRC's budget response. The Budget Prep Instructions for Final Budget Entry focus on the process for budgeting the approved tuition estimate and O&M allocation in EFS.

There are no changes to the EFS process for budgeting tuition and O&M revenue for FY19. Gross tuition revenue is credited initially to a central chartstring. Net revenue is calculated after expenses for waivers and other reductions are applied to gross revenue. Net revenue for each academic session is transferred from the central chartstring to designated tuition chartstrings in tuition-generating RRCs. RRCs are responsible for monitoring tuition revenue through the course of the year so that shortfalls of actual to budgeted tuition revenue are identified in a timely manner and adjustments can be made to expenditures or revenue generation.

Each RRC will budget tuition revenue in a designated chartstring to match their approved tuition revenue budget amount specified in the FY19 final allocations when they are made available. The RRC also budgets an amount equal to the approved tuition revenue amount as a negative allocation in the designated tuition chartstring. The designated chartstring is for tuition revenue management only, and the budget entered in this chart string essentially represents the estimated total revenue coming in and the allocation of that revenue out to other chart strings in the unit. **At year end, the RRC will bring the**

**balance in the designated chartstring to $0.**  This may require a transfer in to resolve a revenue shortfall or a transfer out if actual revenues exceed the approved budget amount.

The designated tuition revenue chartstring will have **Fund 1000**, a DeptID determined by the CFM/RRC contact, and Program **UM001**.  Tuition revenue is budgeted in **Account 400100**, and the negative allocation is budgeted in **Account 420200**.  The basic formulas for the RRC's designated tuition revenue chartstring with Fund 1000 and Program UM001 are demonstrated in this example:

**Tuition Budget**, Fund **1000**, DeptID for RRC, Program **UM001**:

| | *Account 400100\** | *Account 420200* | *Acct 600200/610200* | |
|---|---|---|---|---|
| | Tuition | Negative Allocation | Year End | |
| | Revenue | equal to Tuition Rev | Transfer | Balance |
| | $5,000,000 | - $5,000,000 | $0 | $0 |

**Tuition Actuals**, Fund **1000**, DeptID for RRC, Program **UM001**:

| | *Account 400101\** | *Account 420201* | *Acct 6002XX/6102XX* | |
|---|---|---|---|---|
| | Tuition | Actuals equals | Year End | Year End |
| | Revenue | Negative Allocation | Transfer | Balance |
| a) Shortfall: | + $4,500,000 | - $5,000,000 | + $500,000 | $0 |
| b) Surplus: | + $5,250,000 | - $5,000,000 | - $250,000 | $0 |

*\* Tuition surcharge revenue is budgeted with the tuition estimate in Account 400100 and actual revenue is posted to Account 400102.*

To complete the allocation of tuition revenue, the approved tuition revenue amount is added to the State O&M appropriation amount specified in the FY19 final allocations for allocation within the RRC. Allocations to equal the target amount for the RRC should be budgeted in **Fund 1000** and **Account 420200**.   Other ChartFields in the chartstrings used for allocation are at the discretion of the unit, provided the total for all DeptIDs in the RRC matches the total target amount for tuition plus O&M. These final allocation chartstrings are where expenditures funded through tuition and O&M allocation are posted.  Tuition should *not* be allocated separately from the state funds.  To summarize:

O&M & Tuition Final Allocation
> Fund – 1000
> DeptIDs – various (within RRC)
> Programs – various
> Optional ChartFields – various
> Budget Account – 420200
> Actuals Account – 420201
> Total Amount = approved tuition revenue budget amount + State O&M allocation

*(NOTE: The DeptID containing Program UM001 for the RRC may have a total entry in Account 420200 that is negative.  The total for Account 420200 in that DeptID would equal the sum of the tuition revenue authority (negative amount) budgeted in Program UM001 and the O&M allocation for that DeptID to spend (positive amount) budgeted in other Programs.  Since the amount budgeted for expenditures in that single DeptID is most likely less than the total tuition revenue authority for the RRC, the result is usually a negative total in Account 420200 for the DeptID.)*

*ICR Revenue (Academic Units)*

The ICR rates, guidelines for projecting Indirect Cost Recovery (ICR) revenue, and the process for submitting FY19 IRC estimates are discussed in the Academic Unit Budget Planning Guidelines.   Like tuition revenue, approved ICR revenue amounts are budgeted and allocated to RRCs at the beginning of the year.  Unlike tuition revenue, ICR funds are not collected centrally but are distributed to a chartstring within each RRC as the revenues are earned.  RRCs are responsible for monitoring ICR revenue throughout the year and making adjustments to actual activity as needed.

The process for budgeting ICR revenue for FY19 is the same as in previous years.  Each RRC will budget the approved ICR revenue estimate as revenue in a designated chartstring.  The RRC also budgets in the designated ICR chartstring an amount equal to the ICR revenue estimate as a negative allocation.  The designated chartstring is for ICR revenue management only, and the budget entered in this chart string essentially represents the estimated total revenue coming in and the allocation of that revenue out to other chart strings in the unit.  RRCs will resolve revenue shortfalls or surpluses in the designated chartstring at the end of the year through transfers out if there is a surplus (actuals exceed budget) or transfers in if there is a shortfall (actuals fall short of budget).  The amount of the approved ICR revenue estimate is budgeted as a positive allocation in other chartstrings within the RRC.  These final allocation chartstrings are where expenditure activity supported by ICR revenue will be posted.

The designated ICR revenue chartstring will have **Fund 1024**, a DeptID determined by the CFM/RRC contact, and Program **UM003**.  ICR revenue is budgeted in **Account 460100**, and the negative allocation is budgeted in **Account 460250**.  The basic formulas for the RRC's designated ICR revenue chartstring with Fund 1024 and Program UM003 are:

ICR **Budget**, Fund **1024**, DeptID for RRC, Program **UM003**:

| *Account 460100* | *Account 460250* | *Acct 600200/610200* | |
|---|---|---|---|
| ICR | Negative Allocation | Year End | |
| Revenue estimate | equal to ICR estimate | Transfer | Balance |
| $2,000,000 | - $2,000,000 | $0 | $0 |

ICR **Actuals**, Fund **1024**, DeptID for RRC, Program **UM003**:

| | *Account 460101* | *Account 460201* | *Acct 6002XX/6102XX* | |
|---|---|---|---|---|
| | ICR | Actuals equals | Year End | Year End |
| | Revenue | Negative Alloc | Transfer | Balance |
| a) Shortfall: | + $1,850,000 | - $2,000,000 | + $150,000 | $0 |
| b) Surplus: | + $2,300,000 | - $2,000,000 | -  $300,000 | $0 |

ICR is fully allocated when the total of the approved ICR revenue estimate is distributed within the RRC to various chartstrings where expenditures will be posted.  Allocations to equal the target amount for the RRC should be budgeted in Fund 1024 and Account 460200.  Other ChartFields in the chartstrings used for ICR allocation are at the discretion of the unit provided the total for all DeptIDs in the RRC matches the total target amount.  To summarize:

ICR Final Allocation
Fund – 1024
DeptIDs – various (within RRC)
Programs – various
Optional ChartFields – various
Budget Account – 460200
Actuals Account – 460201
Total Amount = approved ICR revenue budget amount

*State Special Allocation (Academic Units)*

RRCs must also enter State Special funds allocations to match target allocation amounts entered by University Budget if that RRC is a recipient of State Special funding.  For State Special funds, there is no designated Program value for capturing revenues and redistributing them within the RRC.  Instead, State Special funds are budgeted directly to the DeptIDs and Programs where the funds will be expended.

State Special Final Allocation
Fund – 1800-1807
DeptIDs – various (within RRC)
Programs – various
Optional ChartFields – various
Budget Account – 421200
Actuals Account – 421201
Total Amount = approved State Special revenue budget amount

*Cost Pool Resource Allocation (Central Support Units)*

The process for budgeting centrally allocated funding for central support units supported by the cost pools has not changed for FY19.  RRCs should budget to match the final allocation (when available) of cost pool resources in Fund 1000 and Account 440100 in the chartstrings in which expenditures supported by the cost pools will occur.  The total amount budgeted for the RRC must match the target allocation.  To summarize:

Cost Pool Final Allocation
Fund – 1000
DeptIDs – various (within RRC)
Programs – various
Optional ChartFields – various
Budget Account – 440100
Actuals Account – 440101
Total Amount = approved Cost Pool revenue budget amount

**Other Revenues**

Final Budget Entry includes all current nonsponsored funds, and budgets must be entered for revenues other than centrally allocated funds.  Budgeting for certain revenues requires special consideration.

*Matching/Cost Share Revenues*

Nonsponsored matching/cost share revenue budgets may include the optional ChartFields (CF1, CF2, Fin EmplID), but the *revenue budgets should never include the CS and Project values*.  The nonsponsored budget entry pages do not allow the entry of an analysis type, which is necessary for proper reporting on sponsored match funds.   The UM Budgeting module will technically allow revenue budget lines with CS and Project values to be entered and saved on the Detailed Budget pages, so **it is up to users, particularly CFMs/RRC contacts, to ensure that no budgets are submitted with CS and Project values in revenue lines.**

*Internal/External Sales*

The Academic Unit Budget Planning Guidelines discuss the process for submission and review of internal sales rates.  When budgeting for internal sales, use Fund 1150 Recharged Internal Revenue or Fund 1151 Specialized Srvc Internal Revenue, depending on your situation.  Use Account 500100 Internal Sales to budget revenue that will be billed to other University chartstrings.  Revenue Account codes under budget-only Account 520200 Educational Activities Sales and Service should not be used when billing another University chartstring.  (Billing to chartstrings with Agency Funds (9XXX) is not considered an internal sale and revenues from those sales should not use Account 500100.  Account 520200 is appropriate for billing to chartstrings with Agency Funds.)

*Student Fees*

Requests to bill students for administrative fees, course fees, academic fees, fees in lieu of tuition and student services fees are submitted to University Budget through the University's Tuition and Fee Management System (TFMS) and include the EFS chartstring where the fee revenue should be posted.  Fees billed through the student system (Campus Solutions – CS) depend on combo codes for distribution of revenue.  Units must create revenue budgets for all chartstrings where student fees may be posted in order for combo codes to be available for the posting of revenue.

The University's Office of Internal Audit expects to conduct periodic audits of fees.  The following recommendations are best practices to help departments avoid audit issues in the future:
- Budget and post expenditures that are supported by course fee income to a unique chartstring distinguished by a distinct Program (e.g. 20585 Credit Inst Course Fee Mgmt) or optional ChartField.
- Ensure that fee income is budgeted and posted in the same chartstring as the expenses and the chartstring has an appropriate Fund (1026) and Account (see budget only Account 402100 Student Fees – Final Budget Only).
- Post only expenses allowable by fee policy and fee guidelines published by the Office of Budget and Finance (http://finance.umn.edu/budget_fees.html) to the chartstring.
- Other funding sources may be used in the same chartstring to support fee-related expenses, but total fee-related expenditures should be roughly equal to or greater than fee income.

Requests in TFMS for FY19 fees must be submitted to University Budget by **March 28, 2018**, to be included in the President's Operating Budget for FY19 that will be submitted to the Board of Regents.  Contact SFHelp@umn.edu for more information on TFMS.  Contact Emily Larson in University Budget at e-lars@umn.edu for more information on the fee request and approval process.

**Excluding $0 Revenue Budget Lines**

The rules for budget checking revenue transactions are different from those for budget checking expenses. Revenue transactions are not stopped from posting if a budget line has not been created. It is very important to faithfully estimate and budget all types of revenue in current nonsponsored funds during Final Budget Entry, but $0 revenue budget lines serve no purpose. Best practice is to exclude $0 revenue budget lines to reduce clutter in the system and speed performance.

## 4. Budgeting for Expenses

Expenditure budgets on current nonsponsored funds for FY19 must be entered at the Fund-DeptID-Program-CF1-CF2-Fin EmplID level with Final Budget Only Account values.

**Personnel Expense**

Salary and fringe benefit expenditures represent roughly 2/3 of the University's current nonsponsored funds budget. Accurate budgeting of personnel expense is critical for effective management of the University. In the EFS Final Budgeting tool, salary and fringe benefits for faculty, faculty with federal benefits, professional and administrative (P&A), P&A with federal benefits, civil service, bargaining unit, and trades personnel are budgeted by position and incumbent in the Position Budgeting pages. Salaries and fringe benefits for student positions and for temporary/casual employees are budgeted in summary on the Detailed Budget pages. The Enterprise Assessment and the 27th Pay Date Accrual charges are calculated based on salaries and are budgeted on the Detailed Budget pages.

### *Budgeting for Salaries*

Information in this document related to compensation matters has been prepared for budgeting purposes only and should not be interpreted as an attempt by the University to disregard good faith bargaining with affected employee groups or to ignore all other mandates of PELRA. In addition, all described plans are subject to Board of Regents approval.

For planning purposes, the budget currently under development for FY18 assumes a general salary increase of 2.0% for FY19 (subject to good faith bargaining). The assumption is provided for budget development only. The FY19 compensation plan that the President will present to the Board of Regents will be posted on the Office of Human Resources website at: https://humanresources.umn.edu/pay-and-taxes/salary-plans. CFMs/RRC contacts are responsible for ensuring that RRC level policies related to budgeting for people are communicated and carried out within the RRC.

### *Budgeting for Fringe Benefits*

The University distributes fringe benefit costs to departments through the application of six Simplify Fringe rate categories applied to salary expense. Under Simplify Fringe, the same rate is applied to all salary expenditures in the fringe group regardless of the percent time worked, semester worked, or other factors. Fringes are charged based on a percentage of salary. The fringe groups, the proposed fringe benefit rates for FY19, and the salary and fringe benefit Account values for budget entry are listed in the table below.

**FY19 Fringe Benefit Groups & Rates**

| Fringe Group | FY19 Rate | Salary Budget Account | Fringe Budget Account |
|---|---|---|---|
| Academic/Police | 34.2% | 700100 Faculty<br>700200 P&A/Police | 710100 Faculty<br>710200 P&A/Police |
| Non-Academic | 28.4% | 700500 Civil Service<br>700510 Labor Represented | 710500 Civil Service<br>710510 Labor Represented |
| Partial Benefits (Federal Benefits, Residents/Fellows, Trades, Temp/Casual) | 7.7% | 700120 Fed Benefits - Fac<br>700220 Fed Benefits – P&A<br>700320 Residents/Fellows<br>700520 Trades<br>700530 Temp/Casual | 710120 Fed Benefits – Fac<br>710220 Fed Benefits – P&A<br>710320 Residents/Fellows<br>710520 Trades<br>710530 Temp/Casual |
| Student Professional with UPlan Health | 23.0% | 700210 Post Doc | 710210 Post Doc |
| Student Professional with GA Health | 17.7% | 700310 Grad Asst/9535 | 710310 Grad Asst Other (tuition posted separately) |
| GA Tuition ($/hr)* | $19.90 | 700310 Grad Asst/9535 | 710300 Grad Asst Tuition** |
| Undergrads/Professionals in Training | 0.0% | 700400 UG/Pro-in-Trng | n/a*** |

*Tuition benefit rates vary depending on job code and other factors. The rate is subject to change pending Board of Regents approval of proposed tuition rates. Additional information on graduate student tuition benefit rates (including unique rates for less common job codes) can be found in the Academic Unit Budget Planning Guidelines.*

*\*\* Account 710300 is also used for the tuition fringe benefit for select Resident/Fellows and Professionals in Training job codes.*

*\*\* \*Departments are not charged fringe benefits for undergraduate student appointments under Simply Fringe. Professional in training appointments may be subject to fringe charges if their primary appointment is subject to fringe charges.*

The Budget Planning Guidelines for Academic Units contains additional information on fringe benefit assumptions and fringe benefit details for graduate and professional students. IRS student FICA guidelines are located on the Payroll Services website at: https://humanresources.umn.edu/payroll-administration/fica-irs-student-guidelines-rules. This website also links to the FICA graduate, undergraduate and summer rules. Questions regarding the withholding requirements may be directed to the Human Resources Call Center at 612-625-2016.

### Combo Codes

Combo codes are used in PeopleSoft HRMS to represent an EFS chartstring for the distribution of salary or fringe benefit expense. A chartstring must have a salary budget for FY19 to activate a new combo code or to keep a current combo code active.

### $0 Budgets Will Create Combo Codes in HRMS:

**It is not necessary to budget a dollar amount ($1 or greater) in a salary chartstring to keep a combo code active.** A $0 budget will maintain an active combo code in HRMS and transactions will pass budget check. From the reverse perspective, **all $0 budget lines in salary Accounts on a chartstring must be** *excluded* **to deactivate a combo code in HRMS.**

Salary Accounts Summarized on Nonsponsored Combo Codes:

Combo codes *for nonsponsored (and non-cost share) salary budgets* are summarized to a single combo code for the chartstring using Account 700001. A combo code with a specific salary Account value is not required to enter a salary distribution for a nonsponsored (non-cost share) chartstring. (Combo codes identifying the specific salary Account are required for distributions on sponsored and cost share chartstrings.) Transactions will post to the appropriate salary and fringe actuals Accounts based on the Employee Class for the employee being paid as determined by their job code.

The following rules apply to the generation of combo codes for FY19:
1. Salary budgets are required to create a combo code for payroll distribution. ***The only way to pay any employee in HRMS is to create a combo code by budgeting for salary expense.***
2. Combo codes for nonsponsored (non-cost share) budget lines will not reference the specific salary Account that was budgeted. (All nonsponsored salary combo codes will reference Account 700001 no matter what salary Account was budgeted. Actual distributions will post to the appropriate Account code based on Employee Class.)
3. A $0 salary budget will create a combo code, although best practice is to include a $ value salary budget.
4. Budget lines should contain a reasonable estimate of expenses for FY19 in the appropriate budget only Account.
5. The only way to deactivate a combo code is to exclude all salary budget lines for the chartstring on the Detailed Budget pages.
6. Combo codes can be created or reactivated during FY19 by entering a budget journal in Commitment Control. (Training for Budget Journals in Commitment Control is available through the Controller's Office Training website in the Budget Entry/Budget Journals section: http://www.finsys.umn.edu/training/index.html.)
7. New chartstrings budgeted for FY19 will generate a combo code that will be available on June 25 after budgets are loaded.
8. A combo code for entry in HRMS needed before June 25 can be created by entering a $0 budget journal in EFS for FY18.

Combo Codes for Cost Share Chartstrings:

Cost share chartstrings contain Project values, so budget checking follows the rules for sponsor-funded Project activity in addition to the budget checking rules for non-sponsored activity. Combo codes are established and remain active based only on the grant-related cost share budget in the Projects module. Non-sponsored budgets entered for cost share chartstrings do not affect combo codes. If a department needs to make a change to a cost share budget and wants to cost share for FY19 from a different Fund or Program than what was used in FY18, a revised cost share budget must be submitted to SPA as a separate step from Detailed Budget Entry.

*Position Budgeting*

Position Budgeting is used to budget salaries and fringe benefits for all faculty, faculty with federal benefits, P&A, P&A with federal benefits, civil service, labor represented, and trades personnel. Salary and fringe data is summarized by position, employee, and chartstring. Current year salary and fringe actual and encumbrance data is pulled from HRMS and used to inform the development of future year salary and fringe budgets. Budget information is summarized by chartstring and translated to amounts in Final Budget Only Accounts on the Detailed Budget pages. **Position Budgeting is required** for all units as part of Final Budget entry for FY19**.**

**Salary & Fringe Accounts Budgeted in Position Budgeting**

| FinBud Account | FinBud Description | Actuals Account | Actuals Description |
|---|---|---|---|
| 700100 | Salaries-Faculty-Fin Bdg Only | 700101 | Salaries – Faculty Regular |
| | | 700102 | Salaries – Faculty Adjunct/Clin |
| | | 700103 | Salaries – Faculty Contract |
| | | 700104 | Salaries – Fac Temp/UMD-NonReg |
| | | 700105 | Salaries – Faculty Visiting |
| 700120 | Salaries-Faculty-Fed Ben-FinBdg | 700121 | Salaries – Faculty Fed Benefits |
| 700200 | Salaries-P/A/Police-FinBdgOnly | 700201 | Salaries-Academic Professional |
| | | 700202 | Salaries-Academic Admin |
| | | 700203 | Salaries-Police |
| 700220 | Salaries-P&A-Fed Ben-FinBdg | 700221 | Salaries – Prof-Fed Benefits |
| | | 700222 | Salaries – Admin-Fed Benefits |
| 700500 | Salaries-Civil Service-Fin Bdg | 700501 | Salaries – Civil Service |
| 700510 | Salaries-Labor Represent-FinBd | 700511 | Salaries-AFSCME |
| | | 700512 | Salaries-Teamsters |
| 700520 | Salaries-Trades-Fin Bdg Only | 700521 | Salaries-Trades |
| 710100 | Fringe - Faculty-Fin Bdg Only | 710101 | Fringe – Faculty Regular |
| | | 710102 | Fringe – Faculty Adunct/Clin |
| | | 710103 | Fringe – Faculty Contract |
| | | 710104 | Fringe – Fac Temp/UMD-NonReg |
| | | 710105 | Fringe – Faculty Visiting |
| 710120 | Fringe-Faculty-FedBen-FinBdg | 710121 | Fringe – Faculty Fed Benefits |
| 710200 | Fringe-P/A/Police-FinBdgOnly | 710201 | Fringe-Academic Professional |
| | | 710202 | Fringe-Academic Administrative |
| | | 710203 | Fringe-Police |
| 710220 | Salaries-P&A-Fed Ben FinBdg | 710221 | Fringe – Prof-Fed Benefits |
| | | 710222 | Fringe – Admin-Fed Benefits |
| 710500 | Fringe-Civil Service-Fin Bdg | 710501 | Fringe - Civil Service |
| 710510 | Fringe-Labor Represent-FinBd | 710511 | Fringe-AFSCME |
| | | 710512 | Fringe-Teamsters |
| 710520 | Fringe-Trades-Fin Bdg Only | 710521 | Fringe-Trades |

Instructions for Position Budgeting are covered in the Budget Entry/Budget Journals section of the Controller's Office Training website: http://www.finsys.umn.edu/training/index.html.

New for FY19 – Go To All Distributions:
New functionality in Position Budgeting will allow users to go directly from the Positions page to the Distributions page with one click. The Go to All Distributions button at the bottom of the Positions page mimics what formerly required four separate clicks: Select All (checks the view detail box for all rows), View Incumbent Detail, Select All (on the Incumbent Detail page), and View Distribution Detail.

The Go to All Distributions button is available only if the View Detail box is either checked or unchecked for all rows. If one or more – but not all – rows have the View Detail box checked, the Go to All

Distributions button will be unavailable.  To reactivate the Go to All Distributions button, click Clear All or Select All.

The data presented on the Distributions page using the Go to All Distributions button is the same as if arriving by moving through the Incumbent page.  That is, the page presents distributions only for employees with positions assigned to that HR DeptID.  The View Other Dept Distributions button remains the pathway to view distributions for employees with positions assigned to other HR DeptIDs.

<u>Position Budgeting Upload:</u>
Position Budgeting Upload functionality is available for units who prefer to develop budgets on spreadsheets outside of the Final Budgeting pages and upload the results.  The upload process is covered in the Budget Entry Upload Job Aid ([http://www.finsys.umn.edu/training/index.html](http://www.finsys.umn.edu/training/index.html)).

<u>HR Refresh Functionality:</u>
Position Budgeting tables were loaded with data from HRMS that shows positions, distributions, actuals and encumbrances for FY18 as of March 7, 2018.  **Those preparing budgets in Position Budgeting should work closely with unit HR and Payroll personnel to ensure that everyone is aware of changes to positions and distributions entered in HRMS or entered in Position Budgeting and that budget plans and actual distributions for FY19 are updated accordingly.**

HR refresh functionality at the DeptID level will work as it has in years prior to the Upgrade:
- *Refresh on Thursdays only* to ensure current, accurate information.  The interface that loads HR data into EFS runs on Wednesday nights.
- *Refresh updates a single DeptID.*  The button to initiate the refresh is located on the Positions page, which is specific to a DeptID.
- *Refresh does not affect positions created in Position Budgeting.*  Refresh updates only positions pulled in from HRMS and salary or distribution changes entered in HRMS.  Watch for duplicate entries if a new position in HRMS was created as a position in Position Budgeting.
- *Refresh does not overwrite FY19 budget entries* that have already been updated.  Refresh only affects the data pulled from HRMS to provide the most up-to-date reflection of FY18 positions, incumbents, and actual distributions.
- *The Refresh button on the Positions page does not refresh the Detailed Budget page.*  The Refresh button on the Detailed Budget page is used to update the summary salary and fringe benefit amounts pulled in from Position Budgeting.  You must refresh the Detailed Budget Page separately to pull in updated information from Position Budgeting.

No changes have been made to salary or fringe benefit Accounts for FY19.

*Personnel Budgets on Detailed Budget Pages*

Salaries and fringe benefits for personnel in all student positions and all temporary and casual positions are budgeted in summary in Final Budget Only Accounts on the Detailed Budget pages.  As a reminder, fringe benefits must be calculated manually for salaries entered on the Detailed Budget Pages (unlike Position Budgeting, which automatically calculates fringe benefits based on budgeted salary and projected rates).

**Salary & Fringe Accounts Budgeted on Detailed Budget Pages**

| FinBud Account | FinBud Description | Actuals Account | Actuals Description |
|---|---|---|---|
| 700210 | Salaries-Post Doc-FinBd | 700211 | Salaries-Post Doc |
| 700310 | Salaries-Grad Asst/9535 FinBdg | 700311 | Salaries-Grad Asst/9535 |
| | | 700351 | Salaries-Grad Asst Work Study |
| 700320 | Salaries-Resident/Fell-FinBdg | 700321 | Salaries-Residents/Fellows |
| 700400 | Salaries-UG/Pro-in-Trng-FinBdg | 700401 | Salaries-Professional in Trng |
| | | 700402 | Salaries-Undergraduate Student |
| | | 700451 | Salaries-Pro In Trng WorkStudy |
| | | 700452 | Salaries-Undergrad Work Study |
| 700530 | Salaries-Temp/Casual-Fin Bdg | 700531 | Salaries-Temp/Casual |
| 710210 | Fringe-Post Doc-FinBd | 710211 | Fringe-Post Doc |
| 710300 | Fringe-GradAsst Tuition-FinBdg | 710301 | Fringe-Grad Assistant Tuition * |
| 710310 | Fringe-GradAsst Other-FinBdg | 710311 | Fringe-Grad Asst Other Fringe |
| 710320 | Fringe-Resident/Fell-FinBdg | 710321 | Fringe-Residents/Fellows |
| 710400 | Fringe-UG/Pro-in-Trng-FinBdg | 710401 | Fringe-Professional in Trng |
| | | 710402 | Fringe-Undergraduate Student |
| 710530 | Fringe-Temp/Casual-Fin Bdg | 710531 | Fringe-Temp/Casual |

∗ Tuition fringe benefit for Residents/Fellows (710320/710321) and Professionals in Training (710400/710401) will also hit 710300/710301.

A new structure for Graduate Assistant (GA) salary and fringe benefit Accounts was implemented in FY17. Salaries for all GAs (whether receiving or not receiving the tuition fringe benefit) are budgeted in Account 700310 and posted to Account 700311. The tuition portion of fringe benefits for all eligible GAs is budgeted in Account 710300 and posted to Account 710301. The non-tuition portion of fringe benefits for all GAs is budgeted in Account 710310 and posted to Account 710311. All GA's use the same salary and fringe Accounts, but the tuition component of fringe applies only to those in eligible job codes. (For historic reference: through FY16, salaries and fringe benefits for GAs receiving the tuition benefit were budgeted and posted in one set of Accounts (700300/700301 and 710300/710301) and salaries and fringe benefits for GAs not receiving the tuition benefit were budgeted and posted in a separate set of Accounts (700310/700302 and 710310/710302.)

For FY19, enter budgets for Graduate Assistant salary and fringe benefits on the Detailed Budget pages as follows:
- Budget total projected GA salary expenditures in Account 700310
- Budget projected GA tuition fringe only in Account 710300
- Budget all other GA fringe in Account 710310
- Exclude any stray lines with Account 700300 that remain active on the Detailed Budget page.

Tuition Fringe Benefit for Non-Graduate Assistant Student Positions:
Certain student employees that fall under other salary and fringe Account values also receive the tuition benefit. The tuition benefit portion of fringe benefits for these students will also post to Account 710301 and should be budgeted in Account 710300.

- Residents/Fellows
    - Salary Accounts: 700320/700321
    - Fringe Accounts (non-tuition fringe): 710320/700321 (Fringe Group: TR – Trades)
    - Job Codes receiving tuition benefit: **9549, 9553, 9553CR, 9554, 9559**
    - Tuition fringe Accounts: 710300/710301
- Professionals in Training
    - Salary Accounts: 700400/700401 (700451 Work Study)
    - Fringe Accounts (non-tuition fringe): 710400/700401 (Fringe Group: UG – Undergrad)
    - Job Codes receiving tuition benefit: **9538**
    - Tuition fringe Accounts: 710300/710301

*27th Pay Date Accrual*

Every 11 years the University's biweekly payroll calendar results in a fiscal year that contains pay dates for 27 pay periods rather than the usual 26 pay periods. Personnel costs make up the majority of the University's operating budget, so the additional cost of paying hourly employees for an additional two weeks of work in the 11th year would have significant impact on departmental budgets. The next fiscal year that will include a 27th pay date is FY21.

**Salaried Employees –** Budgeting for salaried employees is not affected by the number of pay dates in a year. In any given fiscal year, the annual salary will be divided by the number of pay dates in the year to determine the pay amount issued per paycheck. Years with 26 pay dates will be divided by 26, while years with 27 pay dates will be divided by 27.

**Hourly Employees –** Payroll expense for the hours worked by the employee in a two week pay period are posted to the department's chartstrings on every pay date for hourly employees. To mitigate the financial impact in the year with a 27th pay date, expense representing an extra day or two per year will be posted as an accrual to departmental chartstrings in years with only 26 pay dates. That accrued amount will be used to offset personnel expense in years with 27 pay dates. Thus, the actual charges to departments in a given year represent a full year's worth of work (26 pay dates plus accrual of 1 or two additional days' worth of expense or 27 pay dates less the sum of previous accruals).

The accrual amount for FY18 was calculated at 1/10th of the salary and fringe amounts posted for hourly employees (excluding students) on the 10th pay date of FY18 (November 8, 2017). The accrual journal will be posted in period 9 of FY18 (March, 2018). The accrual amount for FY19 will likewise be calculated at 1/10th of the salary and fringe amounts posted for hourly employees (excluding students) on the 10th pay date of FY19 (November 7, 2018). The FY19 journal will be again be posted in period 9 (March, 2019).

RRCs have the option of having the accrual journals for their unit posted at the Fund-DeptID-Program level (unless the Program requires the FinEmplID) or at the Fund-DeptID-Program-CF1-CF2-FinEmplID level. **CFMs/RRC contacts should contact Emily Larson at e-lars@umn.edu before proceeding with budgeting if they would like to change their chartstring selection for FY19.**

The FY18 journal that will post in March can be used as a guideline for both chartstrings and amounts to enter as FY19 budgets in the accrual Accounts (unless the chartstring selection discussed in the previous

paragraph changes).  27$^{th}$ pay date accrual budgets are entered on the Detailed Budget page (*not* in Position Budgeting):

- ➢ Enter salary accrual budgets in Account 700800 Salaries-27$^{th}$ PD Accrl-FinBdg
    (Actuals charge: 700801)
- ➢ Enter fringe accrual amounts in Account 710800 Fringe-27$^{th}$ PD Accrual-FinBdg
    (Actuals charge: 710801)

Pay increases, changes in fringe rates, funding shifts, and other factors make it unlikely that the accrual amounts accumulated in years with 26 pay dates will equal the additional cost in years with a 27$^{th}$ pay date.  The total accrual is monitored each year and modeled against projections of cost in the upcoming fiscal year with a 27$^{th}$ pay date to determine if mid-course adjustments to the annual charge are needed.  The current cycle in particular may require a mid-course adjustment as the University is already in the 7th year of the 11 year cycle for the 27$^{th}$ pay date that will occur in FY21.  Budget instructions for FY19 and FY20 will specify whether the accrual amount will be 1/10$^{th}$ or more of the 10$^{th}$ pay date actuals.  Budget entry instructions for FY21 will provide detailed instructions for applying the accruals from previous years to the FY21 expense.

The 27$^{th}$ pay date accrual process for hourly employees applies only to non-sponsored chartstrings.  Sponsored projects are charged for hours worked on a project, so there is no need for an adjustment.

NOTE: Amounts posted in accrual Account 700801 are NOT included in the Enterprise Assessment calculation.

*Enterprise Assessment*

The Enterprise Assessment is a systematic method of assessing units for the purpose of paying for the development, implementation, maintenance and replacement of institutional business systems.  As stated in the Support and Academic Unit Budget Planning Guidelines, the FY19 Enterprise Assessment rate is 1.75%.  The Administrative Procedure for Planning and Charging of the Enterprise Assessment lists the Fund and Account codes subject to the Enterprise Assessment: https://policy.umn.edu/finance/enterpriseassessment-proc01.

The following parameters should guide FY19 Final Budget entry of the Enterprise Assessment:

- o Estimate assessment cost at 1.75% of projected FY19 salaries.
- o Budget the estimated assessment in Account 820200 (the actual charge will post to Account 820201).
- o Both debits and credits are included in the assessment calculation.  (In other words, the enterprise assessment is adjusted when salary charges are moved.)
- o The Enterprise Assessment is not automatically calculated in the budgeting process.  The preparer should calculate the assessment based on applicable salary charges budgeted in both Position Budgeting and the Detailed Budget Pages and manually enter the amount in the Detailed Budget page.

Contact the University Financial Helpline (612-626-1617) with questions regarding the Enterprise Assessment process.

**Other Expenses**

*Cost Allocations*

Cost pools are used to allocate expenses from central service and support units to academic revenue generating units. The process for budgeting cost pool expense for FY19 remains the same as previous years. Allocated cost pool expenses are charged to academic units through 16 Account codes:

830100 – Cost Alloc Support Svc – Support Service Units System-wide
830200 – Cost Alloc Support Svc – Support Service Units Twin Cities
831100 – Cost Alloc Info Tech – Technology System-wide
831200 – Cost Alloc Info Tech – Technology Twin Cities Only
832100 – Cost Alloc Facilities – Facilities O&M Twin Cities Only
832201 – Warehouses-TC – Warehouses Twin Cities Only
833100 – Cost Alloc Student Services – Student Systems & Services System-wide
833200 – Cost Alloc Student Services – Student Systems & Services Twin Cities Only
833300 – Cost Alloc Student Services – Student Services Undergrad Twin Cities Only
833400 – Cost Alloc Student Services – Student Services Graduate
833500 – Cost Alloc Student Aid – Undergraduate Twin Cities Only
834100 – Cost Alloc Research – Research Support
835100 – Cost Alloc Libraries – Libraries
836100 – Cost Alloc Gen Purp Clsrm – Gen Purp Classroom Twin Cities Only
837101 – Cost Alloc Debt Serv – Debt Service
837201 – Cost Alloc Leases Cost – Leases

Cost pool estimates for utilities provided to RRCs should be budgeted in the budget only account code for utilities (781100). (The final remaining utility in the Facility cost pool – water, sewer, and stormwater – was pulled out of Facility cost pool to be billed as a utility in FY18.) See the *Utility Charges – Twin Cities Campus* section (below) for more information.

Each academic unit will budget for cost pool charges communicated in their final allocation letter and entered by University Budget as target amounts in Final Budgeting. The total amount of the cost pool target must be budgeted in the Accounts listed above. Cost pool charges may be distributed between multiple chartstrings or charged to just one chartstring for the RRC as long as the total amount for the RRC equals the target allocation. Chartstrings must include a current nonsponsored fund excluding internal sales funds. CFMs/RRC contacts are responsible for ensuring that cost pool charges are not assigned to restricted funds with relevant restrictions and that the expenditures are allowable for the chartstrings budgeted.

Cost pool charges for FY19 will be assessed in March 2019 via an allocation process in EFS. The allocation process will create journal entries based on the budgeted amounts and chartstrings.

*Utility Charges – Twin Cities Campus*

Utility charges represent the 17$^{th}$ cost pool for the Twin Cities campus. Beginning with FY18, water, sewer, and stormwater are now charged to each RRC in the same manner as other utilities. (These utilities were included in the Facilities cost pool through FY17 and distributed based on cost per assignable square foot.) For FY19, all utilities (electric, heating gas, non-heating gas, steam, chilled

water, water, sewer, and stormwater) will be charged in the Utilities cost pool and should be budgeted using **Account 781100** and **Program UM005.**  Estimates of utility costs for FY19 will be communicated in final allocation letters.  A summary of the utilities, their cost components, and how FM develops and tracks cost and utilization is available in the Academic Unit Budget Planning Guidelines.

All units should verify that FM has the correct Fund-DeptID-Program for buildings where they occupy space.  Expenditures must be budgeted in the designated chartstrings to avoid budget checking errors on utility bills.  An RRC may choose only one DeptID to designate for billing utilities for all buildings with utilities charged as part of the cost pool.  ***Now would be a good time to provide FM a chartstring to use in FY19 if you are charging utilities to a chartstring that will change at the end of the fiscal year.***  Because of the impact on reporting by Function, journals using the utility Account codes to move charges from Program UM005 to other Programs are not allowed, although charges may be moved to other DeptIDs or Funds.

Utility rates for FY19:
-   are applicable only for those units on the Twin Cities campus which currently pay Facilities Management for utilities or have an arrangement to make such a payment to FM
-   will be effective July 1, 2018
-   will be used to bill actual consumption
-   are constant for all utilities.

| Utility Rates | FY18 Actual | FY19 Estimated |
|---|---|---|
| Steam – 1,000 lbs. of steam (Mlb) | $26.73 | $27.78 |
| Electric – Kilowatt Hours (Kwhr ) | $.1069 | $.1115 |
| Gas – Dekatherm (Dkthrm) | $9.84 | $8.40 |
| Chilled Water – ton/hour | $0.218 | $0.221 |
| Water – Hundred Cubic Feet (CCF) | $5.43 | $5.38 |
| Sewer – Hundred Cubic Feet (CCF) | $4.31 | $5.57 |
| Stormwater – Impervious Square Foot (SF) | $0.0843 | $0.0810 |

Actual utility charges are billed on a monthly basis with a one month lag; charges are based upon meter readings for the month end prior to the statement (e.g., January charges will reflect the meter reading as of the end of December).  As with any budget, actual monthly utility charges will be different from budgeted amounts.

Monthly utility charge statements are available online.  Go to the Facilities Management Web Site at www.facm.umn.edu and click on the drop down for Customers – Self-Service to log in.  To review charges select "Compass Data from 7/1/08 to Current (PeopleSoft)" and "Utility Charges".  Enter your DeptID (Required field) and any additional ChartField values.  New users should contact the FM Call Center at 612-624-2900 to obtain a username and password.

Questions on utility charges can be directed to Arwen Bloomdahl (5-0725).

*Capital Asset Purchases*

Capital Equipment:
The threshold for capital equipment purchases is $5,000 and above.  Planned capital asset purchases should be budgeted on current funds in the Detailed Budget pages of Final Budgeting.  All capital equipment on current nonsponsored funds should use the following accounts:

Capital Equipment Accounts:
**850100 – Capital Equip - Fin Bdg Only**
850101 – Capital Equip Purchases
850103 – Capital Equip Sale Proceeds (deposit from sale)
850104 – Capital Equip Fabrication Prch)

Non-capital equipment (expected purchases under $5,000) should be budgeted in Account 750100.

Purchases of equipment assets are recorded in expense Accounts at the department level rather than in asset Accounts.  Depreciation for capital equipment is consolidated at a central level and is not reflected as an expense on departmental chartstrings.  Individual units do not budget for depreciation of *equipment*.  (Between FY09 and FY14, the purchase of capital equipment was recorded in asset Accounts and depreciation was posted as a monthly expense in each chartstring.)

Accounts 850102 Capital Equip Purch Clearing and 850105 Capital Equip Fab Clearing are used to *centrally* record the purchase as an asset.  Depreciation for capital equipment will be posted at a central level and will not be reflected on departmental chartstrings.

*Sponsored projects: for active awards with a start date prior to January 1, 2014, F&A charges on non-capital equipment purchases that would have been capitalized under the old threshold of $2,500 are reversed daily if the item is correctly expensed using a non-capital equipment Account code.  For further details, see: http://www.ospa.umn.edu/forms/Capitalizationthreshold.html.*

Capital Assets other than Equipment:
All other capital assets (e.g., library and reference books, museum collections, capitalized software) and depreciation of those assets are budgeted using the UM Asset Budgeting tool.   For asset purchases budgeted in the upcoming budget year, depreciation is calculated based on acquisition halfway through the fiscal year.  However, for reporting purposes and the calculation of balances, depreciation expense is removed from the sum of projected expenditures and the amount budgeted for the purchase of capital assets is added to arrive at a more accurate "cash" balance.

Currently, units are not required on a University-wide basis to fund annual depreciation expense; some units find it useful to maintain a reserve for future purchases in lieu of funding depreciation.

*Property and Liability and Nonprofit Organization Liability Insurance*

The Office of Risk Management charges RRCs for University property and liability insurance premiums based on each RRC's share of total University space.  Nonprofit Organization Liability insurance is charged based on each RRC's share of current nonsponsored salaries.  The Support and Academic Unit Budget Planning Guidelines provide estimated amounts for each RRC's charges for FY19.  RRCs should budget the estimated amounts in Account 720300.

*Undergraduate Research Opportunities Program (UROP)*

Budgeting for UROP awards in departments receiving the awards is complicated by the combo edit requiring a Fin EmplID in a chartstring with Program 20083 Undergraduate Research Opportunity. If a current award will carry forward to FY19 and the Fin EmplID of the award recipient is known, the budget can be entered with the full chartstring (including Fin EmplID). Because awards are made during the academic year after budgets for the fiscal year are loaded, the Fin EmplID values of most award recipients are not available during Final Budget Entry. Commitment Control budget entries may be necessary during FY19 to create combo codes for salary payments on individual grants. UROP staff does not create departmental budget lines for UROP awards.

*Detailed Budget Upload*

Detailed Budget Upload functionality is available for units who prefer to develop budgets on spreadsheets outside of the Final Budgeting pages and upload the results. The upload process is covered in the Budget Entry Upload Job Aid in the Budget Entry/Budget Journals section of the Controller's Office Training website: http://finsys.umn.edu/training/index.html.

STAR System Download Available for Upload
New functionality was created in the Scholarship Tracking and Reporting (STAR) system during FY18 budget prep to assist departments with preparing budgets for scholarship expenditures. For FY19 budget prep, a download from STAR can be formatted easily for upload to the Detailed Budget page in UM Budgeting.


## 5. Reporting Options

Reports and queries are available to help ensure that budgets accurately reflect revenue and expenditure plans for FY19 and that Final Budget entry is as free from errors as possible. Users and CFMs/RRC contacts are encouraged to explore the various reports and reporting methods to find the tools that are most meaningful to them.

**EFS Reporting Instance**

Reports available in the EFS production and reporting instances to assist you with budgeting include:
- **Summary Reports:**
  - *UM Final Budget Entry Rpt-Fund* will show you entered and saved budgets by DeptID, Fund, and Program, with subtotals for DeptID and Fund. The information provided is budgeted carry-forward, revenue, transfers in, adjusted expenses, transfers out and available (ending) balance. You can choose to set parameters by entering your RRC, Budget DeptID (Z-DeptID, roughly equivalent to a traditional department), or DeptID.
  - *UM Final Budget Entry Rpt-Prog* is essentially the same as the Fund report except you will see subtotals for DeptID and Program.
  - *UM Budget Variance Report* will display all chartstrings entered in final budgeting and compare new budget amounts to previous budget year amounts by RRC, Z DeptID, or DeptID.

- o *UM Budget Exception Report* will display exceptions where actual revenues or expenses exist in the current year but no budget has been entered and saved for the budgeting year by RRC, Z DeptID or DeptID.  It will also display exceptions where a Position Budgeting total does not match detailed budgeting total for a chartstring.
- **Position Budgeting Reports:**
  - o *UM Posn Budget Orphan Report* identifies employees that have money budgeted for the upcoming fiscal year but no longer hold that budgeted position after an HRMS data refresh.
  - o *UM Posn Budget Change Report* identifies what changed as a result of an HRMS data refresh and what budget data already exists.

*Running Reports in EFS*

The preferred method for running reports is the EFS reporting instance.  The reporting instance has a one-day lag from production but is the preferred method for running reports because it does not affect production performance.  Users with access to EFS production automatically have access to the reporting instance.  The report path in both production and the reporting instance is >UM Budgeting>UM Final Budgeting>UM RRC Managers (or UM Department Users)>UM Reports>UM Final Budget Entry Rpt-[Fund or Program].

1. Create a Run Control - click on the Add a New Value tab and enter a Run Control ID and the budget fiscal year 2019.  You may enter a Fund or Program on this page, but it is not required.
2. On the next page, enter:
   a. Business Unit:  UMN01
   b. FY:  2019
   c. DeptID – a numeric Dept ID or any node value on the UM_DEPTID_BUDGET tree (RRC,  budget-only DeptID (Z-DeptID))
   d. Fund and Program can be left blank to return all values or you can enter specific values to narrow your search
   e. SAVE
   f. RUN
   g. OK
3. View the Process Monitor for the status or go directly to the Report Manager, Administration tab, and click on the output file link.

## Queries

Queries for use in Final Budgeting are available in the UM Budgeting folder in Query Manager and Query Viewer.  Shared queries have been created to return detailed budget lines for developing budgets in Excel, provide comparisons between budget years, return zero dollar budget lines, return Position Budgeting distribution lines for an employee, and return summaries of entered budget data at many levels.

Queries available for FY19 budgeting include:
- Detailed Budgeting
  - o *UM_FBD_DETL_BUDG_UPLOAD* – returns budget lines to be used to develop file to upload budgets for a DeptID.

- o *UM_FBD_REVENUE_COMPARE* – provides comparison of budgeted revenue between current year and budget year for chartstrings in a DeptID.
  - o *UM_FBD_ZERO_DOLLAR_BUD* – returns list of all zero dollar budget lines not excluded for a DeptID or a range of DeptIDs
- Position Budgeting
  - o *UM_PBD_DISTRIBUTNS_BY_EMPLID* – returns all Position Budgeting distribution detail lines for a single EmplID.
  - o *UM_PBD_DISTRIBUTNS_BY_PROMPT* – returns all Position Budgeting distribution detail lines for an RRC, a Z DeptID, a DeptID or an HR DeptID based on prompt selected.
  - o *UM_PBD_DISTR_BY_EMPLID_W_PROJ* – provides results similar to the UM_PBD_DISTRIBUTNS_BY_EMPLID query, but also includes current distribution rows on Projects.
  - o *UM_PBD_FIND_EMPLOYEES* – returns EmplDs and position numbers for an HR DeptID plus distribution detail.
  - o *UM_PBD_POS_BUDG_UPLOAD* – returns position budget lines to be used to develop file to upload position budgets for a DeptID.
  - o *UM_PBD_SUMMARY_BY_PROMPT* – returns a summary of budgets entered in position budgeting for an RRC, a Z DeptID, a DeptID or an HR DeptID that include a Program value based on prompt selected.
- Asset Budgeting
  - o *UM_ABD_ASSET_BUDGETS* – used by Module Support.  Returns U-wide list of assets for verification of budget load.
  - o *UM_ABD_ASSET_DEPR* – used by Module Support.  Returns U-wide list of depreciation entries posted to date in current year for verification of budget load.

Follow these steps to use the shared queries:
1. Navigate to Query Viewer or Query Manager in FSUMRPT (for data as of the previous nightly update) or FSUMPRD (for up to the minute results): Reporting Tools > Query > Query Viewer (or Query Manager).
2. Search for the query by entering the name (or beginning of the name) of the query or changing the Search By option to Folder Name and entering "UM Budgeting".
3. Select and run a query by clicking on Excel under the Run to Excel column.
4. Enter the search parameters called for on the window that opens.  Enter 2018 for the Budget Year to return budget prep information for FY19.  Enter the DeptID, RRC, or Z-DeptID depending on the search parameters for the selected query.
5. Click the View Results button.  A spreadsheet will open with your query results.
6. Save the query results in Excel.


**UM Reports**

The following reports related to budget prep are available through the MyU Reporting Center under Finance, Budget/Actual Management:
- *Budget Prep Status by ChartField String* - shows all budget lines for any combination of ChartField values that have been entered and saved in the UM Final Detailed Budget page. The report can be run for a specific RRC, DeptID, or Budget DeptID, with the option of refining search criteria by entering values for any ChartField in a chartstring.
- *Position Budgeting Distribution Detail* – provides a detail list of position budget distribution lines.  The detail includes position, incumbent, detailed chartstring, salary and fringe budget amounts.

- *Position Budgeting Distribution Summary* – provides a summarized view of position budget distribution chartstring information. A drill down is available to the Position Budgeting Distribution Detail report.

Questions related to access should be directed to OIT Technology Helpline at 1-HELP or 612-301-4357. Questions related to the financial reports should be directed to the University Financial Helpline 612-624-1617 or controller@umn.edu.

## 6. Resources

**CFMs/RRC contacts**

The RRCs who participate in the budget process are each of the colleges on the Twin Cities campus, the four system campuses, and the major support units on the Twin Cities campus. CFMs/RRC contacts guide the Final Budgeting process for their RRCs. Questions that should be addressed to CFMs/RRC contacts include:
- ➢ What is the amount of allocations granted to each DeptID in the RRC?
- ➢ What is the due date for submitting budgets or other materials to the CFM/RRC contact? (Due dates within an RRC precede due dates in these instructions.)
- ➢ What non-mandatory transfers that are planned either within the RRC or between this RRC and others for FY19?
- ➢ What are the specific procedures and policies, defined by the CFM/RRC contact, for Final Budgeting for the RRC?

**Budget Entry Trainers**

The Budget Entry Trainers can answer questions about using the UM Budgeting module in EFS:
- ➢ How do I enter budgets in EFS?
- ➢ What do the error messages mean?
- ➢ How does Position Budgeting connect with the Detailed Budget pages?

**University Budget**

Budget officers in University Budget can answer questions about the expectations and requirement of Final Budgeting and the budgeting process:
- ➢ How are revenue allocations budgeted?
- ➢ How are cost pool expenditure allocations budgeted?
- ➢ How are transfers budgeted?
- ➢ How are reports and rollup information accessed?

The University Budget website has information on student fee requests, cost pools, fringe benefits, Support and Academic Unit Budget Planning Guidelines (FY19 Budget Instructions: Support Units and FY19 Budget Instructions: Academic Units), and other topics relevant to Final Budgeting (http://www.budget.umn.edu/document.htm). Contact Emily Larson (e-lars@umn.edu) or Julie Tonneson (tonne001@umn.edu) with questions on Final Budgeting.

**Financial Helpline (and FSS Security)**

The University Financial Helpline answers routine questions and refers calls with non-routine questions to the appropriate authority to respond.  Contact the Financial Helpline with questions on:
- How do I get access to the UM Budgeting module?
- What is the appropriate ChartField value to use?
- Why is my upload not working?
- How are ISOs budgeted?

Contact the University Financial Helpline at 612-626-1617 or controller@umn.edu.  General financial system questions can be answered on the EFS website at: http://www.finsys.umn.edu/.

**Training Materials**

Course materials and Job Aids from Training Services are the best reference for many questions on entering budgets in the UM Budgeting module.  These can be found in the Budget Entry/Budget Journals section of the Controller's Office Training website: http://finsys.umn.edu/training/index.html.