CLEMSON
PeopleSoft 8.8
U P G R A D E

BUDGET
MAINTENANCE

Clemson University
Office of Budgets and Financial Planning

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Business Units in CUBS

ALL ENTITIES

CU
Clemson University

Related Organizations

E & G
Educational and General

CUF
Clemson University Foundation

PSA
Public Service and Agriculture

CURF
Clemson University Research Funds

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FCECC
Continuing Education Conf Compl Corp

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FCREF
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Budget Ledgers:
APPROP_BD
ORG_BD
REVEST_BD

Budget Ledgers:
SPONPARENT
SPONCHILD
PA_CNTL
CH_CNTL

The **source** of funds determines the methodology of budgeting and accounting.

Budgeting Basics

Budgets have a dual purpose:

•   Aid Business Managers as a planning tool to compile a financial plan for revenues and expenditures

•   Provide a mechanism for setting controls on spending activity in CUBS

Two categories of budgets at Clemson:

•   Revenue
•   Expenditure

In CUBS there are **four** primary budget ledgers in CUBS -

•   Revenue Budgets
    1. Revenue Estimate

•   Expenditure Budgets
    2. Appropriation Budgets
    3. Organization Budgets
    4. Project / Grant Budgets

CUBS BUDGET PREPARATION

CUBS Fund	CURRENT FUNDS													NON-CURRENT FUNDS
	PSA				E&G			AUX	G&C		SCHOL	OTHER RESTR		Endowments and Plant Funds
	10	11	12	17	13	14	15	16	19	20	21	22	23	24+
Appropriation-- Fund - Detail, Organization - Level 2, Program - Level 1, Class - Level 2, Account - Level 2	✓	✓	✓	✓	✓	✓	✓	✓						
Organization-- Fund - Detail, Organization - Detail, Program - Level 2, Class - Detail, Account - Level 3, Project/Grant - Detail	✓	✓	✓	✓	✓	✓	✓	✓						
Project/Grant-- Fund - Detail, Organization - Detail, Program - Level 2, Class - Detail, Account - Level 3, Project/Grant - Detail!									✓	✓	✓	✓	✓	✓
Revenue Estimate-- Fund - Detail, Organization - Detail, Program - Level 2, Class - Detail, Account - Detail, Project/Grant - Detail!	✓	✓	✓	✓	✓	✓	✓	✓						

BUDGET TYPE CHARTFIELD REFERENCE

Budget Types

Chartfields	Appropriation Funds 10-17	Organization Funds 10-17	Project/Grant Funds 19+	Revenue Estimate Funds 10-17
Fund (Fund Group)	Numeric (detail)	Numeric (detail)	Numeric (detail)	Numeric (detail)
Program	Alpha (Level 1) All Programs	Alpha (Level 2)	Alpha (Level 2)	Alpha (NONEX except when acct = 48xx then specific at Level 2)
Acct	Alpha (Level 2)	Alpha (Level 3)	Numeric (detail)	Numeric (detail)
Org (Dept. Number)	Alpha (Level 2) Budget Center	Numeric (detail) Dept Number	Numeric (detail) Dept Number	Numeric (detail) Dept Number
Subclass	Alpha (Level 2)	Numeric (detail)	Numeric (detail)	Numeric (detail)
Proj/Grant (Project)	N/A	Numeric (detail)	Numeric (detail)	Numeric (detail)

Chart of Accounts Tree

In order to understand budgeting in CUBS it is necessary to gain at least a basic understanding of the tree structure for the Chart of Accounts.

The CUBS Chart of Accounts is constructed using the tree structure and is maintained by what is referred to as the Tree Manager. While money is always spent and received in the General Ledger at the detail level, budgets are created and maintained at higher levels. These higher levels (nodes) use an alpha character naming convention; thus, budgets are keyed according to the CUBS budget rules using a mix of numeric (detail) and alpha (broader) characters.

The Tree Manager can be accessed in the new financials system version by going to the Tree Manager link and then choosing Tree Viewer. From this point select which section of the Charts to view. An updated version of the Chart of Accounts is kept on the Budget Website at:

http://www.budget.clemson.edu/WebPages/1-14-05/Chartaccts2.htm

Following are some important points to commit to memory about the Tree and uses of chartfield combinations:

1. On the Tree, Level 1 is always "ALL"

2. All Actual expenditure transactions require the existence of an Organization Budget for funds 10-17 and a Project/Grant Budget for funds 19 and higher. No budget is required for any transaction where the Account chartfield code falls under the Assets, Liabilities and Fund Balance categories.

3. Project/Grant numbers are designed such that the first 2 digits should **ALWAYS** match their fund.

   For Example:
          15 5300 INSSP 130 OTHER **15**00000

Chart of Accounts Tree

4. Revenue Estimate Budgets program codes should be at level 2 using the following guidelines:
   – For Recovery Accounts (like 48xx) use the appropriate level 2 program node
      i.e. 15 **INSSP** 5307 4842 130 1500000
   – For all other accounts use the **NONEX** program node

5. Fund 20 Sponsored Programs research projects with a negotiated E&G or PSA cost share use a project number like 209XXXX. Budgeting the E&G or PSA cost share account is mandated by the SPAA office and the cost share project numbers are to be established to match the 209XXXX project number by using a 159XXXX (for E&G) numbering convention or a 109XXXX (for PSA) numbering convention where XXXX equals the last four digits of the fund 20 research project number. PSA cost shares should not be established in fund 17. It is also important to match the program code on the cost share to the program code used on the fund 20 SPAA activity.

   For example:

Sponsored Program Account# Share Budget	E&G or PSA Cost
20 0708 111 225 7004 2092447 129 OTHER 1592447	15 0708 INSTR
20 0199 304 207 7009 2092689 135 OTHER 1092689	10 0199 PUBSV

6. **Incentive Funds** are the recovered Facilities & Administrative charges on (fund 20) non-federally funded Sponsored Programs research activities and on those federally funded Sponsored Programs research activities under $200,000 or awarded after January 1, 1999. These incentive funds are budgeted and spent from E&G projects like 158XXXX or PSA projects like 108XXXX.

Chart of Accounts Tree

7. For **Transfer-In Revenue Estimate Budgets**, the last 2 digits of the "Account" chartfield match the fund number of the funding source.

   For Example:
   13 4004 NONEX 130 TRSOUT 1300014 $500.00
   15 0700 NONEX 130 92**13**   1500000 $500.00

8. The "Program" chartfield for the "Transfer Out" Organization and Project/Grant expenditure budgets should always be "NONEX" and the "Account" chartfield should always be "TRSOUT".

   For Example:
   13 4004 **NONEX** 130 **TRSOUT** 1300014

Funds 10 Through 17
A Closer Look at Balancing Budgets

The following example is purposefully simplified to illustrate how the sum of Organization budgets should balance to the corresonding Appropriation Budget.

CUBS BUDGET TRANSACTION FORM   2006 Budget Year

Date Prepared: 9/22/2005   Dept: COES

Post Date: _____
User ID: _____
Reference #: _____

ORGANIZATION or PROJECT

Justification/Description:

Journal ID#	Fund	Org	Program	Sub-Cl	Account	Project/Grant	Change Amount	(Org Only) Allow Overdraft? Y or N
	15	0905	INSTR	130	CLASS	1500000	2,000.00	
	15	0971	INSTR	130	OTHER	1500001	5,000.00	
	15	0921	RESCH	130	TRAVEL	1500022	500.00	

(Funds 10-17 are ORG budgets; Funds 19 and higher are PROJ_GRT budgets.)   Total: $7,500.00

APPROP

Journal ID#	Fund	Org	Program	Subclass	Account	Change Amount
	15	COES	ALL	EGAPP	ALLEXP	$7,500.00
					Appropriation Total:	$7,500.00

Filing/Distribution:

RAB___   PAB___

FUs___   FBR___

Acctg Services   ___

_____ ___

_____ ___

_____ ___

_____ ___

* Notice that the ORGs equal the APPROP. This is true for any budget amendment excluding those dealing with fund balance.

Funds 10 Through 17

Manually keep added revenue budgets in sync with expenditure budgets

REVENUE ESTIMATE BUDGETS	
15 0971 NONEX 130 4752 1500000	$65,000
15 0978 NONEX 130 4751 1500000	$20,000
15 0971 NONEX 130 4726 1500002	$15,000
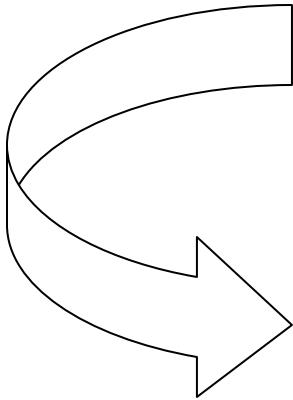
Appropriation Budget

Original Budget = $10,000,000

An Appropriation Budget increase of $100,000 is needed

15 COES ALL EGAPP ALLEXP $100,000

And increases to the Organizational Budgets must total to $100,000 to indicate how the revenue will be spent	
15 0971 INSTR 130 OTHER 1500000	$65,000
15 0978 RESCH 130 EQUIP 1500000	$20,000
15 0971 INSTR 130 OTHER 1500002	$15,000
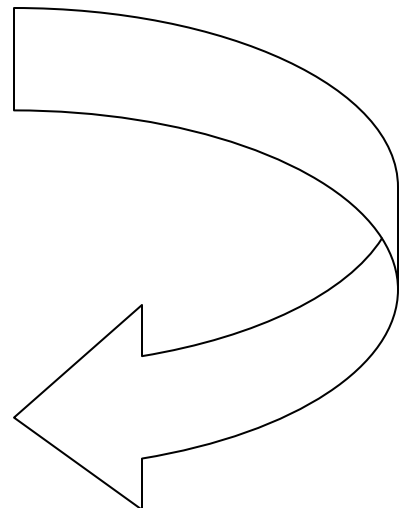
* See pages 12-18 for specific transfer transactions

Budgeting Transfers

WHEN, WHY AND HOW TO DO TRANSFER BUDGETS

Closing Rules and Fund Balance

In the Budgets financial system, funds are set up with specific year-end closing rules based on the way business is conducted in the fund. For example, in Fund 15, the closing rules are set so that at the end of the year all activity rolls up and closes to the central department, 5599, because with the exception of internal recoveries, this is where the bulk of the revenue (student fees and state appropriations) resides. As a result, fund balance in fund 15 is NOT maintained at the discrete project number for the various departments, thus there is no reason to perform cash transfer journals to move money from one department or project to another, because at year end, the fund balance will roll up and close to department 5599. Like fund 15, funds 10 and 11 also close to a central PSA department, 0120, and fund balance is not maintained for discrete projects and departments. Therefore, in funds 10, 11 and 15, as long as the funding remains within the fund, transfer budget and corresponding cash transfer journal entries are not needed. This is also true even when funding is being reallocated to a different budget center. In funds 10 and 15, in lieu of fund balance, performance credits are calculated and spending authorities are adjusted via budget amendments during the first quarter of the year based on prior year activity.

Aside from funds 10, 11, and 15, all other funds close at the discrete fund, department, class, and project number (Program in fund balance entries is always 000 and Account is always 30XX where XX equals the fund), therefore, a transfer budget and corresponding cash transfer journal needs to take place to reallocate funds.

Below are two general guidelines to aid in deciding when transfer budgets are needed:

1. Reallocations Between Funds
   Always set up a transfer budget when funding will move from one fund to another

2. Within the Same Fund
   Except in funds 10, 11, and 15, establish transfer budgets when any one of the
   Following "source of destination" chartfields will change:
   DEPTID
   CLASS
   PROJ_GRANT

3. Project to Project
   Funds 12, 13, 14, and 16 close at a discrete project grant level fund balance. Therefore, a mirrored cash transfer must follow.

Note: There are rare exceptions to #2 above, based on special closing rules as specified by the campus budget center managers. When in doubt, consult your budget center manager.

WHEN, WHY, AND HOW TO DO TRANSFER BUDGETS

Procedures

Because transfer budgets require a corresponding journal entry to move cash, any budget amendment with a TRSOUT expenditure account code or a transfer-in revenue account code (like 90XX or 92XX) should be submitted for processing on the CUBS Budget Transaction Form as follows:

- E&G, AUX and Plant Funds (13-16 and 40-42) -
  Submit to the Budget Office   G-06 Sikes Hall   656-2008(fax)

- PSA Funds (10, 11, 12, and 17) -
  Submit to the PSA Business Office   107 Barre Hall   656-0765(fax)

- Small Restricted Receipts (Fund 19) -
  Transfers are rare exceptions
  Consult Stanley Richardson, RES 300 Brackett Hall   656-0881(fax)

- Sponsored Programs (Fund 20) -
  Submit to SPAA, Roberta Elrod   ASB Bldg   656-0806(fax)

- All Other Funds -
  Contact Cheryl Dean, ARO   ASB Bldg   656-5600(fax)

Each of these areas will see that the corresponding transfer/cash journal entry is processed

BUDGETING TRANSFERS

Recognizing revenue in Fund 14 and transferring to Fund 15

CUBS BUDGET TRANSACTION FORM   **2006 Budget Year**

Date Prepared: _____9/22/2005_____   Dept: _____PROV_____

Post Date: _____
User ID: _____
Reference #: _____

ORG or PROJ

Justification/Description:

Recognize revenue in Fund 14 and transfer to Fund 15

	Journal ID#	Fund	Org	Program	Sub-Cl	Account	Project/Grant	Change Amount	(Org Only) Allow Overdraft? Y or N
3 6		14	5113	NONEX	130	TRSOUT	1400000	10,000.00	
		15	5113	INSSP	130	OTHER	1500000	10,000.00	

(Funds 10-17 are ORG budgets; Funds 19 and higher are PROJ_GRT budgets.)   Total: $20,000.00

REVEST APPROP

Budget transactions requiring Revenue and/or Approp Budgets must be keyed at the Budget Office.

REV/APPROP Justification/Description:

	Journal ID#	Fund	Org	Program	Subclass	Account	Project/Grant	Change Amount
1 4		14	5113	NONEX	130	4735	1400000	$10,000.00
		15	5113	NONEX	130	9214	1500000	$10,000.00
							Revest Total:	$20,000.00

	Journal ID#	Fund	Org	Program	Subclass	Account	Change Amount
2 5		14	PROV	ALL	EGAPP	ALLEXP	$10,000.00
		15	PROV	ALL	EGAPP	ALLEXP	$10,000.00
						Appropriation Total:	$20,000.00

Filing/Distribution:

RAB ___   PAB ___

FU's ___   FBR ___

Acctg Services   ____

_____ ____

_____ ____

_____ ____

_____ ____

*A breakdown of the chartfield lines is provided on the following page.

BUDGETING TRANSFERS

Recognizing revenue in Fund 14 and transferring to Fund 15

The following item numbers correspond to lines numbered in the left-hand margin of the CUBS Transaction Form on the previous page:

1. This is the revenue budget line to recognize the revenue in Fund 14 where it was earned.

2. The Appropriation Budget in Fund 14 is needed to raise the overall spending authority. Without this line the system will not allow the TRSOUT (line 3) to process the Fund 14 organization expenditure budget.

3. The Fund 14 organization transfer out budget line. As stated earlier, transfer out budgets should always use a NONEX program code and a TRSOUT account code.

4. The transfer-in revenue budget is needed to recognize the money as coming in from Fund 14. Please note that the transfer-in revenue account code is 92<u>14</u>. The "14" matches the original funding source. Always use NONEX for the program code for a transfer-in revenue budget.

5. The Fund 15 Appropriation Budget is needed to raise the overall spending authority in Fund 15. Without this line the system will not allow the Fund 15 Organization Budget (line 6) line to pass.

6. The Fund 15 Organization Budget recognizes where the department intends to spend the money that was received.

** *Please remember that transfer budgets need to be processed centrally by the appropriate office to ensure the actual cash transfer journal entries also get processed. See page 15.*

BUDGETING TRANSFERS

Transferring budgeted expenditure amounts from one fund to another

CUBS BUDGET TRANSACTION FORM   **2006 Budget Year**

Date Prepared: 9/22/2005   Dept: STUD

Post Date: _____
User ID: _____
Reference #: _____

ORG or PROJ

Justification/Description:
Transfer funds to cover GA salary overage

	Journal ID#	Fund	Org	Program	Sub-Cl	Account	Project/Grant	Change Amount	(Org Only) Allow Overdraft? Y or N
1		14	4057	STUSV	130	OTHER	1400158	(345.00)	
2		14	4057	NONEX	130	TRSOUT	1400158	345.00	
5		13	4004	STUSV	130	GRAD	1300021	345.00	

(Funds 10-17 are ORG budgets; Funds 19 and higher are PROJ_GRT budgets.)   Total: $345.00

REVEST APPROP

Budget transactions requiring Revenue and/or Approp Budgets must be keyed at the Budget Office.

REV/APPROP Justification/Description:

	Journal ID#	Fund	Org	Program	Subclass	Account	Project/Grant	Change Amount
3		13	4004	NONEX	130	9214	1300021	$345.00

Revest Total: $345.00

	Journal ID#	Fund	Org	Program	Subclass	Account	Change Amount
4		13	STUD	ALL	EGAPP	ALLEXP	$345.00

Appropriation Total: $345.00

Filing/Distribution:

RAB ___   PAB ___

FU's ___   FBR ___

Acctg Services   ___

_____ ___

_____ ___

_____ ___

_____ ___

*A breakdown of the chartfield lines is provided on the following page

BUDGETING TRANSFERS

Transferring budgeted expenditure amounts from one fund to another

The following item numbers correspond to lines numbered in the left-hand margin of the CUBS Transaction Form on the previous page:

1. The decrease to the Organization Budget (expenditure budget) recognizes from where the funding is coming.

2. The matching TRSOUT Organization Budget increase recognizes the budget as a transfer out. As always remember that the transfer out budget should use a NONEX program code and a TRSOUT account code.

•   *Note: A Fund 14 Appropriation Budget is not necessary because the Fund 14 Organization Budget nets to zero*

3. The transfer-in revenue budget is needed to recognize the monies coming in from Fund 14. Please note that the transfer-in revenue account code is 92<u>14</u>. The "14" matches the original funding source. Always use NONEX for the program code for a transfer-in revenue budget.

4. The Appropriation Budget for Fund 13 is needed to raise the overall spending authority for the Budget Center. Without this line the system will not allow the Fund 13 Organization Budget (line 5) line to pass.

5. The Fund 13 Organization Budget recognizes where the department intends to spend the money that was received.

> *Please remember that transfer budgets need to be processed centrally by the appropriate office to ensure the actual cash transfer journal entries also get processed. See page 15.*

BUDGETING TRANSFERS

Project to Project

CUBS BUDGET TRANSACTION FORM   **2006 Budget Year**

Date Prepared: 11/9/2005   Dept: STUD

Post Date:	
User ID:	
Reference #:	

ORG or PROJ (1 2 5)

Justification/Description:
Setup transfer out budget for…..

Journal ID#	Fund	Org	Program	Sub-Cl	Account	Project/Grant	Change Amount	(Org Only) Allow Overdraft? Y or N
	13	4057	STUSV	130	EQUIP	1300056	(50,000.00)	
	13	4057	NONEX	130	TRSOUT	1300056	50,000.00	
	13	4057	STUSV	130	OTHER	1300085	50,000.00	

(Funds 10-17 are ORG budgets; Funds 19 and higher are PROJ_GRT budgets.)   Total: $50,000.00

REVEST / APPROP

Budget transactions requiring Revenue and/or Approp Budgets must be keyed at the Budget Office.

REV/APPROP Justification/Description:

Journal ID#	Fund	Org	Program	Subclass	Account	Project/Grant	Change Amount
	13	4057	NONEX	130	9213	1300085	$50,000.00
						Revest Total:	$50,000.00

Journal ID#	Fund	Org	Program	Subclass	Account	Change Amount
	13	STUD	ALL	EGAPP	ALLEXP	$50,000.00
					Appropriation Total:	$50,000.00

Filing/Distribution:

RAB ___   PAB ___

FUs ___   FBR ___

Acctg Services   ___

_____ ___

_____ ___

_____ ___

BUDGETING TRANSFERS

Transferring budgeted expenditure amounts from project to project

The following item numbers correspond to lines numbered in the left-hand margin of the CUBS Transaction Form on the previous page:

1. The decrease to the Organization Budget (expenditure budget) recognizes from where the funding is coming.

2. The matching TRSOUT Organization Budget increase recognizes the budget as a transfer out. As always remember that the transfer out budget should use a NONEX program code and a TRSOUT account code

- *Note: A Fund 13 Appropriation Budget is not necessary because the Fund 13 Organization Budget nets to zero*

3. The transfer-in revenue budget is needed to recognize the monies coming in from the project in Fund 13. Please note that the transfer-in revenue account code is 9213. The "13" matches the original funding source. Always use NONEX for the program code for a transfer-in revenue budget.

4. The Appropriation Budget for Fund 13 is needed to raise the overall spending authority for the Budget Center. Without this line the system will not allow the Fund 13 Organization Budget (line 5) line to pass.

5. The Fund 13 Organization Budget recognizes the project in which the department intends to spend the money that was received.

- *Please remember that transfer budgets need to be processed centrally by the appropriate office to ensure the actual cash transfer journal entries also get processed. See page 15.*

BUDGET HOLDING ACCOUNTS

In order to expedite the allocation of funds and maintain budget balance, the Budget Office sometimes allocates budget funding to the Budget Center's budget holding account. There are two primary instances where the Budget Office uses the holding account:

1. For special allocations initiated by the Budget Office

2. For budget transactions initiated at the Center level that specify a distribution of more than 2 increase transactions in the Organization and Project/Grant Budgets.

E&G BUDGET HOLDING ACCOUNTS

A+A	5600	INSSP	OTHER*
AAH	0500	INSTR	OTHER*
BPA	1300	INSTR	OTHER*
CAFLS	0300	INSTR	OTHER*
COES	0900	INSTR	OTHER*
DAPS	2700	ACDEM	OTHER*
DCIT	2800	ACDEM	OTHER*
FAC	5900	OPMAN	OTHER*
FIN	5300	INSSP	OTHER*
HEHD	0700	INSTR	OTHER*
LBRY	3001	ACDEM	OTHER*
PRES	5000	INSSP	OTHER*
PROV	5100	INSSP	OTHER*
PSAG	0100	PUBSV	OTHER*
RES	5700	RESCH	OTHER*
SEC	5400	INSSP	OTHER*
STUD	4000	INSTR	OTHER*
UTIL	5801	OPMAN	OTHER*

*Certain types of special allocations are keyed to the most relevant account code for the type of allocation. For instance, salary increase allocations go to CLASS or UCLASS instead of OTHER. A different 'holding account' chartfield combination may be chosen when it is evident that another combination more closely matches the Center's intended allocation based on the chartfield values listed on the form.

FUND 16 BUDGET HOLDING ACCOUNTS

ATH	7000	AUXIL	OTHER
DCIT	2800	AUXIL	OTHER
FIN	5300	AUXIL	OTHER
PSAG	0100	AUXIL	OTHER
STUD	4000	AUXIL	OTHER

•

PeopleSoft 8.8

Upgrade Navigation

Budgeting in CUBS Financials Version 8.8
Funds 10-17
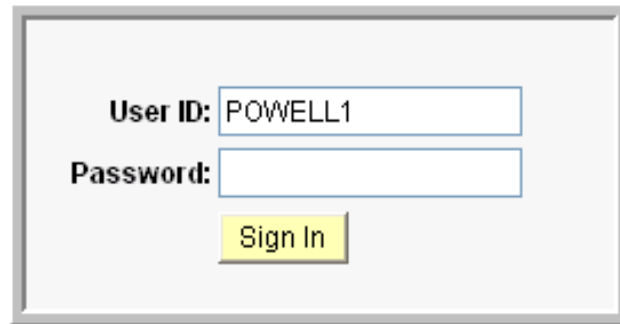
In order to transition from version 7.5 to 8.8, new roles have been created for budget users that will allow greater flexibility within this single system without having to rely upon the Access budget amendment upload system. In order to properly set up access rights in the new version, some new roles have been created for users. As can be seen from the list of roles below, a user will be identified as a viewer or user. Additionally, some users may also be approvers.

BudUser 1   --   user may enter org budgets but not post
BudUser 2   --   user may enter and post org budgets
BudUser 3   --   user may enter and post all budget types
BudView   --   user may look at previously entered budgets

Budget Center Representatives submitted roles for each user of their area before the upgrade occurred. If you have any questions about the access that you have been given please see your Budget Center Representative.
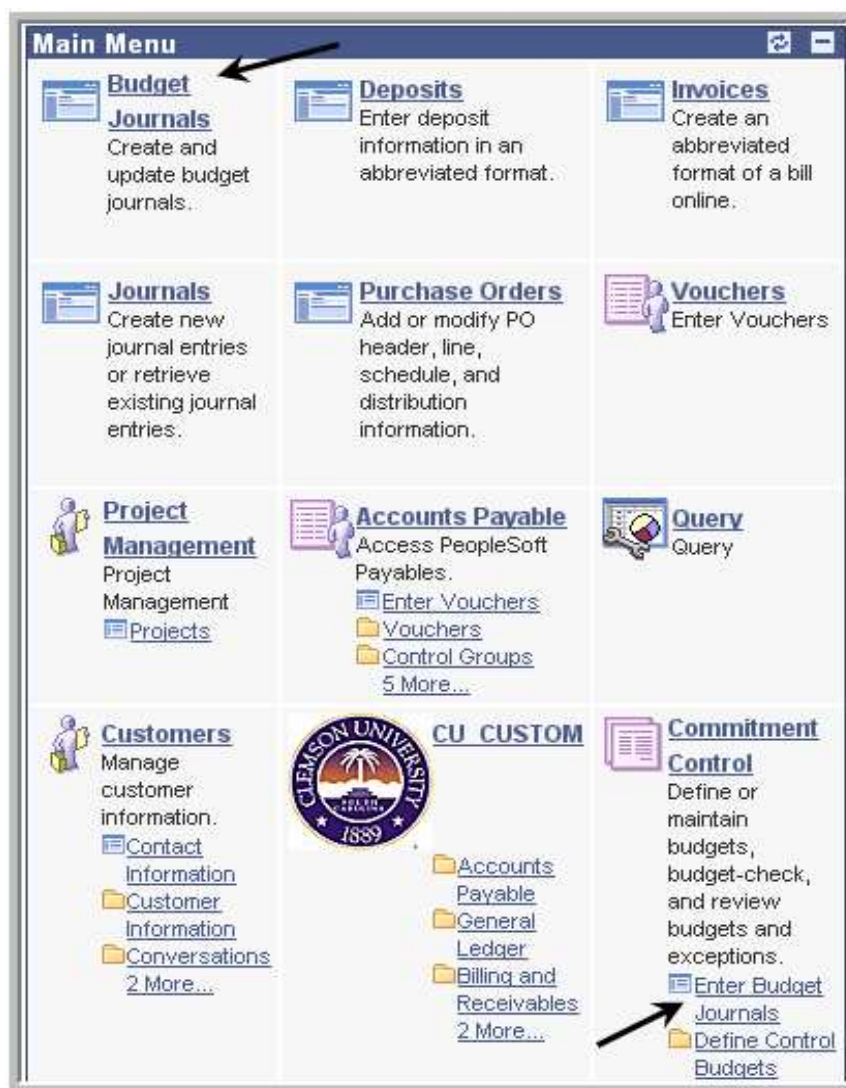
Budgets Navigation in PeopleSoft 8.8

Step 1: Log-in the system by using your Novell ID & Password

User ID: POWELL1

Password:

Sign In

Step 2: Navigate into Budget Journals

Budgets Navigation (cont'd)

Step 3: Add an Organization Budget. Do not make any changes to any of these fields. Click "OK"

Enter Budget Journals

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

Business Unit: CU 🔍

Journal ID: NEXT

Journal Date: 10/24/2005 📅

[Add] ⟵

Find an Existing Value | Add a New Value

Note: In July, when two budget periods are open simultaneously, and the budget is intended to affect the prior fiscal year, the user will have to change to Journal Date field to 6/30/XXXX where XXXX equals the fiscal year that the budget is to affect.

Budgets Navigation (cont'd)

Step 4: Budget Header Panel Information

Organizational Budget (Panel 1)

*See the next page for a breakdown of each section of Organizational Panel 1.

Budgets Navigation (cont'd)

Organizational Budget (Panel 1) - Understanding the panel information and fields

A   The information in Section A defaults in based on the data from the window displayed on the previous page. Once this budget is posted, the Journal ID field will display an incrementally assigned system Journal ID number. The number will begin with an alpha character associated with the users' budget center. See the chart labeled "Origin Table" at the end of this section for a list of alpha characters that are associated with each center.

B   **Ledger Group -** This box is where the ledger being entered will be inserted. Click the magnifying glass next to the box and a search will be conducted of those ledgers that you have access to post journals to.

        Control ChartField - This field is automatically defaulted in by the system once the ledger group is selected

        Budget Header Status - This field tells the status of the journal whether it is posted, saved, or has errors

C   **Fiscal Year & Period -** This field is automatically defaulted in by the system once the ledger group is selected and is based on what period the accounting system is currently in.

D   The information in section D defaults in based on the data from step 3 and the ledger group that was entered. The user should not have to adjust any information in this section.

E   **Budget Amendment Reference -** This section is where the reference number can be inserted if desired. If no information is input into this section, the default is set so the first 15 characters of the long description will be filled in.

        Long Description - Type in a description that will provide an accurate justification of the budget transaction being entered. This field has been extended in character length, so more specific descriptions can now be entered.

F   When all relevant information has been entered click on the tab or link labeled "Budget Lines" to continue to the chart field section of the budget journals. As shown there are two ways to navigate through the different Organization Panels.

Budgets Navigation (cont'd)

Step 5: Budget Line Panel Information

Organizational Budget (Panel 2)

Screen Shot Cont'd:

*See the next page for a breakdown of each section of Organization Panel 2.

Budgets Navigation (cont'd)

Organizational Budget (Panel 2) - Understanding the panel information and fields

A   The information in Section A defaults in based on the data from the window displayed on the previous page. Once this budget is posted, the Journal ID field will display an incrementally assigned system Journal ID number. The number will begin with an alpha character associated with the users' budget center. See the chart labeled "Origin Table" at the end of this section for a list of alpha characters that are associated with each center. The Budget Header Status tells the user what actions have been taken against the journal that is currently being worked on. The Budget Header Status could read posted, saved, errors, or none.

B   **Budget Chartfield Distribution -** Input all six fields of the budget chartfield string, budget period, and amount. The Reference field is an option to use if the user would like to enter a reference number line by line.

C   **Lines to add & Journal Line Copy Down -** Additional lines can be added by clicking on the plus button. By clicking on the Journal Line Copy Down link each user can set their preferences for fields that they wish to copy down each time. The user can also set the number of lines to be copied down. Lines can also be deleted, make sure the chartfield line is checked and then click on the minus button.

D   The information in this section gives the totals of debits and credits and the number of lines.

E   **Process -** This function allows the user to either post a journal, delete the journal, or refresh the journal. Depending upon the access the user has been granted, if the user is a BudUser1 and hits the process button with the post journal selected an error message will appear. The message will tell the user that they do not have access to post a journal, but instead need to save the journal and notify the appropriate supervisor to post the journal at a future time.

        Save - All users can save a journal that has been keyed. Once the save button has been clicked a Journal ID will appear. Please remember that Journal ID's will start with an alpha letter corresponding with the center that the user is identified with. For a list of alpha characters for each department see the table at the end of this section.

        Notify - The notify button is currently not a function being used

F   **Add -** Once a user has keyed all relevant information in the Chartfields and Amounts and Base Currency Details sections and either posted or saved the journal then another journal can be keyed. Pressing the "Add" key will take the user back to the "Enter Budget Journals" panel.

        Update/Display - Pressing this key will take the user to the "Find Existing Journals" panel. The user can look up journals they previously keyed here. If the journal was just saved they can select the correct Journal ID and will then be taken back to the Chartfields panel where they can make edits. Please note this can only be done if the journal has be saved. Changes cannot be made if the journal has been posted.

Budgets Navigation (cont'd)

Step 6: Posting, Saving, or Deleting Org Budget Entries

Once all relevant information has been entered, the user must either post or save
the budget lines depending on their personal roles defined by their Budget
Center Representatives. As shown in Step 5 section E on pages 25 and 26 a
journal can be saved by clicking on the save button. If a user tries to post the
journal by pressing the Process button, but does not have access to do so the
following error message will appear:
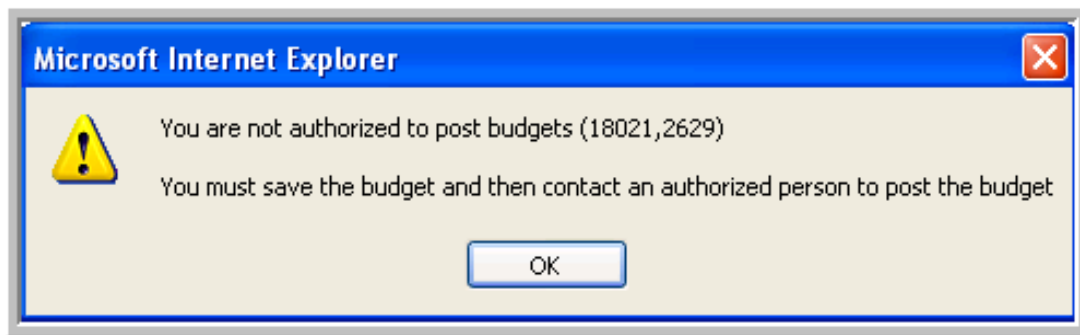
In this case the user should click the save button and notify the appropriate
supervisor that the journal is needs   approval. When a journal has been saved
the page will display a Journal ID. This Journal ID will begin with an Alpha
Character correlating to the users' home department. See the next page for more
detail on the Alpha characters uses.

Example of Journal ID:

ORIGIN TABLE

In the Financials 8.8 version, Journal ID's will begin with an alpha character that is predetermined by the users' home department. This alpha character will only be valid for approvers to use to access a list of their unposted budget amendments. When querying budgets, it is recommended not to specify Journal ID's criteria for this field. For example, when the Budget Office posts amendments the Journal ID will begin with K. Therefore, when querying if the user only specifies their Budget Center's Journal ID alpha character the data will not include any entries made outside of that area.

A	Advancement	A+A
B	Architecture Arts & Humanities	AAH
C	Athletics	ATH
D	College of Business & Behavioral Science	BBS
E	College of Agriculture for Life Sciences	CAFLS
F	Campus Level	CAMP
G	Cooperative Extension Service	CES
H	College of Engineering and Sciences	COES
I	Division of Computing & Information Technology	DCIT
J	Facilities	FAC
K	Financial Affairs	FIN
L	Health, Education and Human Development	HEHD
M	Library	LBRY
N	President	PRES
O	Provost & VP of	PROV
P	Public Service and Agriculture	PSAG
Q	Research	RES
R	Secretary to the Board	SEC
S	Student Affairs	STUD
T	Utilities	UTIL

APPROVING AMENDMENTS

With the new roles set up within the system, approvers must know how to access saved amendments and either post or delete the transactions. When in the system, click on "budget journals" the same as if entering a budget. The next screen will be the same as Step 3 of entering a budget except as shown on the screen shot below. The user will need to click on the "Find an Existing Value" tab.

Step 7 : Find an Existing Value

Step 8: Enter any information you have and click Search. Leave fields blank for a list of all values.

APPROVING AMENDMENTS

Step 9: Select Amendments to Approve

Business Unit	Journal ID	Journal Date	Ledger Group	Budget Header Status	Description
CU	H	11/01/2005	ORG	Posted	NN6200
CU	H000345993	11/01/2005	ORG	None	NN6201
CU	H000345994	11/01/2005	ORG	None	NN6202
CU	H000345995	11/01/2005	ORG	Posted	NN6203

Search Results

View All   First ◄ 1-4 of 4 ► Last

Find an Existing Value | Add a New Value

Click on an amendment to approve, and the user will be directed to the Budget Header Panel. **Review all entered data carefully.** Once the information has been verified, click the Post Journal Process button.

Querying Budgets in PeopleSoft 8.8

The Budget Office has set up several "canned" queries for departmental users. Please use these queries as often as needed. If you would like to alter the query from its original version, please save the query as private. Below you will find a list of the queries that have been set up in the new financials system, along with a description and criteria required to run the query.

1) CU88_Budget_Balance
♦This query provides the budget total for Organization and Project/Grant Budgets, their actual committed amounts (expenditures and encumbrances), and the remaining available budget

       Uses Ledger_KK record

       Criteria:
       Business Unit
       Fund
       Deptid

2) CU88_Rev_Bud_Balance
♦This query provides the budget total for Revenue Estimate Budgets, their collected amounts (revenue deposits), and the difference/variance between the budget and the actual collected amount

       Uses Ledger_KK record

       Criteria:
       Business Unit
       Fund
       Deptid

Querying Budgets in PeopleSoft 8.8

3) CU88_Budget_Detail_Query
♦Provides detail information on budget journals entered

      Uses KK_Budget_LN & KK_Budget_HDR records

      <u>Criteria</u>:
      Business Unit
      Fund
      Deptid

4) CU88_Bud_Amends
♦This query provides the budget lines for any amendments entered through the Budget Office or within your own department.

      Uses KK_Budget_LN & KK_Budget_HDR records

      <u>Criteria</u>:
      Journal Date
      Reference Number

Wrap Up & Contact

♦**Q & A**

♦**Wrap Up**

Other upgrade training is currently being held. Please check the following link below for other classes being offered. If you have questions about other classes please contact Michelle Piekutowski at 656-4286 or mtp@clemson.edu. If you have any further questions about this training please feel free to contact Amanda Powell at 656-5272 or powell1@clemson.edu.

Upgrade Training:
http://dprod6.clemson.edu/hrsreg/courselistingupcoming.asp?audience=cubs

Project Grant Budgets in CUBS 8.8

Project Grant Budgets in CUBS 88
(does not include Sponsored Research)

Parent and Child Budgets

The spending authority or overall project grant amount in CUBS 7.5 is now managed through what are called **"parent"** budgets. These budgets are contained in the budget ledger named **PA_CNTL**.

Each parent budget has multiple **"child"** budgets which detail the chart field distributions allowed for expenditures. **Child** budgets are posted to the budget ledger called **CH_CNTL**.

The relationship between the parent budget and child budget is like the relationship of APPROP to ORG in funds 10-17.

	PA_CNTL	**CH_CNTL**	
Fund	22	22	22
Program	ALL	INSTR	INSTR
Account	ALLEXP	UCLASS	FRINGE
Department	ALL	1303	1303
Class	275	275	275
Project	2280013	2280013	2280013
Amount	$15000	$11718	$3282

Fund	23	23	23
Program	ALL	INSSP	INSSP
Account	ALLEXP	OTHER	TRAVEL
Department	ALL	5604	5604
Class	270	270	270
Project	2300895	2300895	2300895
Amount	$1000000	$50000	$15000

Project Grant Budgets in CUBS 88
(does not include Sponsored Research)

"Controlled" and "Track" Budgets

Parent budgets will be established by central accounting during the annual University and Foundation budget load process prior to the start of each fiscal year or as new projects are established. Parent budgets for projects that have "controlled" budgets (funds 21, 22, 57, 58, 70) will be established for the calculated endowment budget or the annual scholarship commitment letter. Parent budgets for all projects with "track" budgets (funds 23, 50, 55, 80 and 81) will be established at $10,000,000.

Departments will establish all **Child** budgets as part of the annual budget process in May or during the year as new projects are established. CUBS 8.8 does not allow budgets lines with zero amounts. You must enter a budget for at least a $1.

Budget Amendments

Users are permitted to make Child budget amendments during the year for any project. . The total of all Child budgets cannot exceed the Parent budget. If a "controlled" project has unspent budget funds from prior years, contact Lou Ferguson at lou@clemson.edu to request an increase in the Parent budget.

Temporary "Controlled" Budget

If a "track" budget project needs to be "controlled" for a period of time or permanently please contact Cheryl Dean at bayhi@clemson.edu.

Project Grant Budgets for Sponsored Programs in CUBS 8.8

Parent and Child Budgets

For sponsored projects, the spending authority or overall project grant amount (in CUBS 7.5) is now managed through what are called **"parent"** budgets. These budgets are contained in the budget ledger named **SPONPARENT**.

Each parent budget has multiple **"child"** budgets, which detail the chart field distributions designated for expenditures. **Child** budgets are posted to the budget ledger called **SPONCHILD**.

The relationship between parent budget and child budget (in CUBS 8.8) is like the relationship of APPROP to ORG (in CUBS 7.5), for funds 10-17.

Budgeting Direct and Indirect Dollars for Sponsored Programs

For Sponsored Programs projects, the direct and the indirect dollars will be budgeted separately within the **parent** level. This will ensure that direct dollars do not exceed the maximum amount awarded by the sponsor.

The following chart illustrates how the budget would look for a project with a total award of $14,700 and an F&A rate of 47%:

	SPONPARENT			SPONCHILD		
Fund	20	20		20	20	20
Program	RESCH	RESCH		RESCH	RESCH	RESCH
Account	DIREXP	INDEXP		UCLASS	FRINGE	FACADM
Department	ALL	ALL		0910	0910	0910
Class	225	225		225	225	225
Project	2000001	2000001		2000001	2000001	2000001
Amount	$10000	$4700		$8000	$2000	$4700

Parent and child budgets will be established by Sponsored Programs Accounting (SPAA) as new awards or modifications to existing awards are received.

Project Grant Budgets for Sponsored Programs in CUBS 8.8

"Controlled" and "Track" Budgets

Projects with multiple departments or where the sponsor requires approval for budget amendments will be "controlled" budgets. "Controlled" budgets require that a child budget must be established for the unique chartfield distribution of the transaction and there must be sufficient dollars remaining in that child budget before the transaction can pass budget checking. Projects with equipment or participant support budgeted will also be "controlled" budgets.

All other projects will have "track" budgets. This means that a budget must be set up at the child level for that chartfield distribution, **and** sufficient dollars must be remaining at the parent level before a transaction will pass budget checking.

For example: For "track" budgets, a $10 travel reimbursement for travel would pass budget checking on a project as long as a "TRAVEL" budget for that fund, program, department, and project combination had been set up AND there was $10 remaining in the parent DIREXP budget. For "control" budgets, the transaction would not pass unless there was at least $10 remaining in the "TRAVEL" budget for that chartfield combination.

Budget Amendments

Amendments to child budgets will be entered directly into CUBS by users and approved by SPAA. Budget amendments will not be accepted via email. Authorization to enter budget amendments for Fund 20 projects may be requested through your college business office. If an amendment involves an adjustment to F&A, that calculation should be addressed in the amendment as well; i.e. decrease or increase in equipment.

No amendment should be entered into CUBS until all required approvals have been received. If a project requires sponsor approval for budget amendments, SPAA will need the sponsor approval before the amendment can be processed.

Budget Training for CUBS 8.8

A separate classroom training session will be held for Sponsored Project budgets prior to the upgrade.

Please contact Roberta Elrod (elrodr@clemson.edu or 656-4352) or Valerie Wilson (valeriw@clemson.edu or 656-6861) to register for this training.