

FY2014-15

Budget preparation for FY2014-15 will occur in PeopleSoft Financials (CUBS). **Please take time to read through all of these instructions so that you will be familiar with the entire process.** If after reading you still have questions, please call the Budget Office for clarification (Cynthia Long - 656-2423). All processes will be entered in the Budget Development panels in PeopleSoft; please refer to instructions below. Every effort has been made to make your budget preparation go as smoothly as possible, but there are always unpredictable issues.

This year's budget panels allow preparation of budgets for uploading into CUBS for funds 10, 11, 12, 13, 14, 15, 16, 17, 18, 21, 22, and 23; as well as in Clemson University Foundation (CUF) funds 50, 51, 55, 57, 58, 64, 65, 70 and Clemson University Research Foundation (CURF) funds 80 and 81. Your FY2014-15 budget package consists of electronic attachments to an email from the Budget Office as follows:

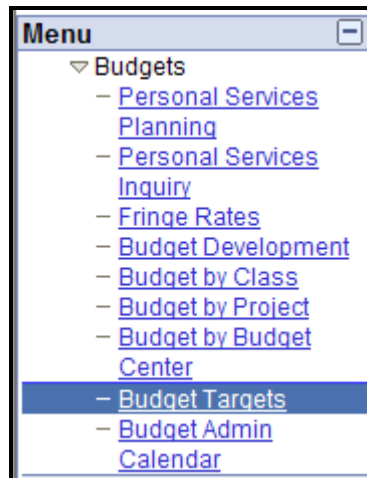
- ☐ **Budget Preparation Instructions – FY2014-15 for all funds (Word.docx)**
- ☐ **University Budget Policy (Word.docx)**
- ☐ **FY2014-15 E&G Fund Balance Spending Plan**
- ☐ **FY2014-15 Proposed Budget Plan for All CU Fund Sources (TARGET) (Excel.xlsx)**
- ☐ **Permanent Amendments (Excel.xlsx)**
- ☐ **Trend Data by Budget Center and by Department (Adobe Acrobat.pdf)**
- ☐ **FY2014-15 Budget Assumptions (Adobe Acrobat.pdf)**

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

All Funds

General Instructions

1. Log into PeopleSoft Financials, FPPRD.
2. Click CU_CUSTOM > General Ledger > Budgets.



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

Budget Targets

Customize | Find | First 1-2 of 2 Last

	*Business Unit	Budget Center	Fund	Dept	Project	Target Amt for Dept or Project	Total Bud Ctr Amt		
1	CU	FIN	15				\$7,393,419	+	-
2	CU	FIN	15	5369		\$50,000		+	-

4. Click Budget Development in the Menu box. To find budget panels for a department or department/fund combination that had prior year (FY2014) financial activity, choose the Find an Existing Value tab and input the Department to be viewed. Do not use the Add a New Value tab to view current data. Please see #7 (Page 6) below for instructions to add a new department/fund combination. Note that you can choose to enter your budgets in four different ways: Department, Class, Project and/or Budget Center.



Budget Development

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

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

Budget Period: begins with ▼ 2015YR

Business Unit: begins with ▼

Budget Center: begins with ▼

Department: begins with ▼ 5369

Fund Code: begins with ▼

Search **Clear** [Basic Search](#)  [Save Search Criteria](#)

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

5. Once you are in the Budget Development panels, the first tab, New Year Budgets (A), is for data entry of FY2014-15 expense budgets. The second tab, Budgets Loaded in PYR (B), shows the initial expense budgets for the prior year (FY2014). The third tab, Expenditures YTP (C), reflects the actual expenses year to period, as of February month end. The fourth tab, Budgets YTP (D), shows the expense budgets year to period, as of February month end. The fifth tab, Revest Budgets (E), is the panel for revenue budget data entry for FY2014-15. This revenue panel also reflects the initial revenue budgets for the prior year (FY2014); the revenue budgets year to period, as of February month end; and the actual revenues year to period, as of February month end.

Please note: By clicking on the “plus” button, you may enter a non-existing fund/department combination on the Revenue Budgets tab; then enter a corresponding expenditure budget on the New Year Budgets tab, if applicable. You may also enter corresponding expenses for these new revenues by increasing an already existing budget.

A
B
C
D
E

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

Budget Period	Bus. Unit	Budget Center	Dept	Fund	Total Amount
2015YR	CU	FIN	5369	15	

Update Budget Status for All Lines to: ☐
Update All

CLASS-12MO
\$0

Pay/Fringe
Other Cost
GADS/WAIVERS

	Bud. Stat.	Dept	Fund Code	Program	Class	Project	Description	Total Amount	Total Target Amt	T	CLASS-12MO
☐	1	5369	15	INSSP	130	1500000	Departmental Default	\$105,828		T	78,976
☐	2	5369	15	INSSP	430	1500000	Departmental Default	\$0		T	0

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

Budget Period	Bus. Unit	Budget Center	Dept	Fund	Total Amount
2015YR	CU	FIN	5369	15	

Update Budget Status for All Lines to: ☐
Update All

CLASS-12MO	CLASS-PTR	UCLASS-9MO	UCLASS-12MO	UCLASS-PTR	UCLASS-12MO	UCLASS-PTR	GRAD	WAGES-12MO	WAGES-STD	WAGES-PTR	FRINGE-Pooled	FRINGE-Other	FRINGE-Cell
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Pay/Fringe
Other Cost
GADS/WAIVERS

	Bud. Stat.	Dept	Fund Code	Program	Class	Project	Description	Total Amount	Total Target Amt	T	CLASS-12MO	CLASS-PTR	UCLASS-9MO	UCLASS-12MO	UCLASS-PTR	GRAD	WAGES-12MO	WAGES-STD	WAGES-PTR	FRINGE-Pooled	FRINGE-Other	FRINGE-Cell
☐	1	5369	15	INSSP	130	1500000	Departmental Default	\$105,828		T	78,976									26,852		
☐	2	5369	15	INSSP	430	1500000	Departmental Default	\$0		T	0											

Note: There is also a column added for Comments on the revenue tab. If you are making changes to existing revenue budgets or are creating new revenue budgets, please make sure you include an explanation.

- Within the New Year Budgets tab, there are three sub-tabs to view and/or edit data. The first sub-tab is 'Pay/Fringe', which is populated with salary data from the Personal Services Planning panels. These amounts can only be edited within the PSP panels. The other sub-tabs are 'Other Costs' and 'GADS/WAIVERS'. The three tabs are provided to reduce the number of columns shown on one panel. There are totals displayed above each account column; however, you will need to select the "T" box (yellow) located next to the Total Target Amt column to have the title columns update to show the correct total title headings once you move to the next panel. **The totals will update when you click Save at the bottom of the page.** Please note (A) that you can view all details for Pay/Fringe, Other and GADS/WAIVERS by clicking the button located next to the tabs on the main panel.

New Year Budgets		Budgets Loaded in PYR		Expenditures YTP		Budgets YTP	
Budget Period	Bus. Unit	Budget Center	Dept	Fund	Total Amc		
2015YR	CU	FIN	5369	15			
Update Budget Status for All Lines to:				☐		Update All	

Pay/Fringe		Other Cost		GADS/WAIVERS		(A)		
		<u>Bud. Stat.</u>	<u>Dept</u>	<u>Fund Code</u>	<u>Program</u>	<u>Class</u>	<u>Project</u>	<u>Description</u>
☐	1	☐	5369	15	INSSP	130	1500000	Departmental Default
☐	2	☐	5369	15	INSSP	430	1500000	Departmental Default

7. After entering budgets or making any changes to any panels, click the Save button (A) at the bottom. You may add a new chartfield string by clicking the plus (+) button (B) or delete a chartfield string by clicking the minus (-) button (C) located to the far right of the panel; however, you will not be able to delete a budget that has salary populated on the Personal Services Planning panels. Any changes to Pay/Fringe must be entered and saved through the PSP Panels.

A

B C

8. The Pay/Fringe panel shows the chartfield string values, along with columns for accounts that fall under salaries and fringe. The values in these columns are populated by the Personal Services Planning panels except for the last two columns on the right, FRINGE-Other and FRINGE-Cell. The Fringe-Other field is only to be used by the Athletics department while the Fringe-Cell field is for cell phone stipends. If you want to change the values for the salary accounts, including zero budgets, you will need to make changes in the Personal Services Planning panels. You may make changes to the Personal Services Planning panels as you are developing the FY2014-15 budget.

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

Budget Period: 2015YR | Bus. Unit: CU | Budget Center: FIN | Dept: 5369 | Fund: 15 | Total Amount

Update Budget Status for All Lines ☐ [Update All](#)

CLASS-12MO: \$0 | CLASS-PTR: \$0 | UCLASS-3MO: \$0 | UCLASS-12MO: \$0 | UCLASS-PTR: \$0 | GRAD: \$0 | WAGES-12MO: \$0 | WAGES-STD: \$0 | WAGES-PTR: \$0 | FRINGE-Pooled: \$0 | FRINGE-Other: \$0 | FRINGE-Cell: \$0

Bud. Stat	Dept	Fund Code	Program	Class	Project	Description	Total Amount	Total Target Amt	T	CLASS-12MO	CLASS-PTR	UCLASS-3MO	UCLASS-12MO	UCLASS-PTR	GRAD	WAGES-12MO	WAGES-STD	WAGES-PTR	FRINGE-Pooled	FRINGE-Other	FRINGE-Cell
1	5369	15	INSSP	130	1500000	Departmental Default	\$105,828		Y	78,976									26,852		
2	5369	15	INSSP	430	1500000	Departmental Default	\$0		Y	0											

9. The Other Costs panel includes the chartfield string values for TRAVEL, OTHER, EQUIP, TRSOUT, STUAID, FDN, and DEDUCT. On this panel, you have the option of entering zero budgets for TRAVEL, OTHER, and EQUIP. There is a drop box next to each account title with Y/N. Choose 'Y' if a zero budget is needed. The new panels will not load zero budgets unless this option is chosen.

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

Budget Period: 2015YR | Bus. Unit: CU | Budget Center: FIN | Dept: 5369 | Fund: 15 | Total Amount

Update Budget Status for All Lines ☐ [Update All](#)

TRAVEL | OTHER | EQUIP | TRSOUT | STUAID | FDN | DEDUCT

Pay/Fringe | **Other Cost** | GADSWAVERS | FRN

Bud. Stat	Dept	Fund Code	Program	Class	Project	Description	Total Amount	Total Target Amt	T	TRAVEL	Y/N	OTHER	Y/N	EQUIP	Y/N	TRSOUT	STUAID	FDN	DEDUCT
1	5369	15	INSSP	130	1500000	Departmental Default	\$105,828		Y	0	Nc	0	Nc	0	Nc				
2	5369	15	INSSP	430	1500000	Departmental Default	\$0		Y	0	Nc	0	Nc	0	Nc				

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

New Year Budgets										Budgets Loaded in PYR				Expenditures YTP				Budgets YTP				Revest Budgets			
Budget Period		Bus. Unit	Budget Center	Dept	Fund	Total Amount		DEPGAD		Only Enter DEPGAD		IPNGAD		WAIVER											
2015YR		CU	FIN	5310	15																				
Update Budget Status for All Lines ☐ Update All																									
Pay/Fringe Other Cost GADS/WAIVERS																									
	Bud. Stat	Dept	Fund Code	Program	Class	Project	Description	Total Amount	Total Target Amt	T	DEPGAD Amount	INSGAD Amount	SPINGAD Amount	WAIVER											
☐	1	OQ	5310	15	INSSP	130	1500000	Departmental Default	\$804,290	T					+ -										
☐	2	OQ	5310	15	INSSP	430	1500000	Departmental Default	\$0	T					+ -										
☐	3	OQ	5310	15	INSSP	430	1501757	Budgeting Software	\$0	T					+ -										

11. Each panel will display the search criteria and the Total in the Header Section for that department/fund combination. The chartfield string amount displayed in the Total Amount column is the total for that chartfield string. These totals include amounts from all three panels: Pay/Fringe; Other Costs; GADS/WAIVERS. There are totals displayed above each account column; however, you will need to select the "T" located next to the Total Target Amt column to have the title columns update to show the correct total title headings once you move to the next panel. **The totals will update when you click Save at the bottom of the page.**

New Year Budgets										Budgets Loaded in PYR				Expenditures YTP				Budgets YTP				Revest Budgets			
Budget Period		Bus. Unit	Budget Center	Dept	Fund	Total Amount																			
2015YR		CU	FIN	5310	15	\$804,290																			
Update Budget Status for All Lines ☐ Update All																									
Pay/Fringe Other Cost GADS/WAIVERS																									
	Bud. Stat	Dept	Fund Code	Program	Class	Project	Description	Total Amount	Total Target Amt	T															
☐	1	OQ	5310	15	INSSP	130	1500000	Departmental Default	\$804,290	T															
☐	2	OQ	5310	15	INSSP	430	1500000	Departmental Default	\$0	T															
☐	3	OQ	5310	15	INSSP	430	1501757	Budgeting Software	\$0	T															

[Save](#)
[Return to Search](#)
[Notify](#)
[Previous tab](#)
[Next tab](#)
[Refresh](#)

12. Each chartfield string has a Budget Status (A) to the far left. You can change this status as you edit each line. If you prefer to update all lines on the panels to the same budget status, use the “Update Budget Status for All Lines to” box (B) located above the budget panels.

The following is a list and description for each update value:

- a) “O” for Open – chartfield strings start with Open status. You can enter any changes and then save as “O”.
- b) “N” for New – when you add a new line it will populate as a “N” until you save it to another value.
- c) “R” for Reviewed by Department – change to “R” status when you are ready to distinguish an edited/reviewed budget from an unedited budget without submitting it to your budget center business office.
- d) “E” for Error in Budget – Business Officers are able to use this status to identify an error in departmental budget calculations.
- e) “C” for Completed by Dept User – departmental users should change the budget to “C” status after completion of departmental budgets. Once “C” is selected and saved by Dept User, only Budget Center or Budget Office users may change the status back to “O”, “R” or “E”.
- f) “B” for Approved by Budget Center – budget center business officers should change to “B” status when the budgets have been reviewed and approved by the budget center. These will only be accessed by the Budget Office for audit review. Once marked “B” only the Budget Office may make changes. If any changes are needed by the Business Center, the Budget Office will change the status for access.
- g) “U” for Approved by University Budget Office – once the Budget Office has reviewed and analyzed submitted budgets; the budgets will be changed to “U” status.

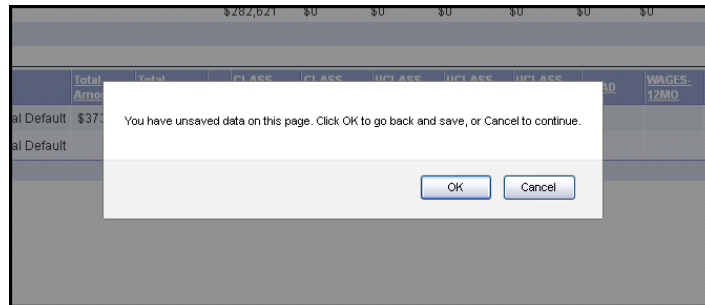
New Year Budgets		Budgets Loaded in PYR		Expenditures YTP		Budgets YTP		Revest Budgets	
Budget Period	Bus. Unit	Budget Center	Dept	Fund	Total Amount				
2015YR	CU	FIN	5369	15	\$105,828				

Update Budget Status for All Lines to:  Update All

Pay/Fringe		Other Cost		GADS/WAIVERS						
		Bud. Stat.	Dept	Fund Code	Program	Class	Project	Description	Total Amount	Total Target Amt
	1		5369	15	INSSP	130	1500000	Departmental Default	\$105,828	
	2		5369	15	INSSP	430	1500000	Departmental Default	\$0	

Additional Notes:

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



Budget Targets

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

Message from webpage

Dept Totals of 7723420.00 for Bud Center FIN exceed the 7393419.00 target amount of 3. (20000,20)

Reduce the target amounts for the departments under that budget center.

OK

13. When saving budgets for Funds 12, 13, and 14, the panels will check the expense budgets against the revenue budgets to make sure they balance. The panels will allow you to save unbalanced budgets in “E”, “O”, “R”, or “C” status; however, the budget center will not be able to update the Budget Status of the budgets to “B” until they are balanced.
14. All queries to assist with the FY2014-15 budget development begin with Budget_FY. The queries are as follows:
- Budget_FY_Revenue**
 - Budget_FY_Expense**
 - Budget_FY_Expense_Projects**
 - Budget_FY_Target**
 - Budget_FY_Target_Projects**

Cu Budget Adm Frng

Pooled Fringe Rates

Effective Date 07/01/2014

Customize | Find |

First 1-17 of 17 Last

	Benefit Program	Description	Classified/Unclassified Indc	Fringe Pool Type	Fringe % Rate		
1	9MO	9 Month Regular FTE	Temporary	9MO	0.282	+	-
2	9MO	9 Month Regular FTE	Unclassifd	9MO	0.282	+	-
3	ATP	Temporary 30 hours or g	Temporary	12MO	0.284	+	-
4	FED	Federal	Unclassifd	12MO	0.340	+	-
5	GRD	Graduate	NoPosn	STDNT	0.053	+	-
6	GST	Temporary 30 hours or g	Grant	12MO	0.340	+	-
7	GST	Temporary 30 hours or g	Time Limt	12MO	0.340	+	-
8	MSC	Miscellaneous	Unclassifd	12MO		+	-
9	NEL	Undergraduate	NoPosn	STDNT	0.053	+	-
10	STA	12 Month Regular FTE	Classified	12MO	0.340	+	-
11	STA	12 Month Regular FTE	Unclassifd	12MO	0.340	+	-
12	TLR	Permanent Regular	Classified	PTMP	0.228	+	-
13	TLR	Permanent Regular	Unclassifd	PTMP	0.228	+	-
14	TMP	Temporary < 30 Hours	Grant	PTMP	0.228	+	-
15	TMP	Temporary < 30 Hours	Time Limt	PTMP	0.228	+	-
16	TMP	Temporary < 30 Hours	NoPosn	PTMP	0.228	+	-
17	TMP	Temporary < 30 Hours	Temporary	PTMP	0.228	+	-



Please note Benefit Program Code ATP (Temporary 12 Month greater than 30 hours) fringe percentage is different from that posted on the Comptroller Web Site because of the change in eligible benefit fringe is not effective until January 2015; therefore, fringe has to be collected at the 22.8% from July through December and then collected at the 34.0% rate from January through June. Thus, an average rate has been established at 28.4% to collect the correct fringe for Budget Year 2015.

When Budget Development worksheet panels are complete for all funds, Budget Center users should change the status of budgets to “B” (approved by budget center), and email/scan the VP and Division Head Budget Target (All Funds spreadsheet) with signatures to budgets@clermson.edu, with CC: to vbauman@clermson.edu. Please interoffice mail the original to the Virginia Baumann, Budget Office, G-06 Sikes Hall. The receipt will be verified by email reply, but if you have not received a reply in a reasonable amount of time, please inquire by phone or email. Please adhere to the deadlines listed below as this process requires much planning and coordination, and late submittals require all plans to be reworked. We appreciate all of your hard work!

Deadlines for ALL FUNDS

- **04/25/2014 4:30PM** **Absolute deadline for budget workbook submittal to the Budget Office—the earlier the better!**
- **05/12-23/2014** **All restricted parent and child budgets will be mass-loaded into CUBS. Any changes after this date and time will require a budget amendment after July 1.**
- **05/15-23/2014** **All unrestricted Appropriation, Organization and Revenue Estimate budgets will be mass-loaded into CUBS. Any changes after this date and time will require a budget amendment after July 1.**

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

Current Unrestricted Funds

E&G Funds – Virginia Baumann (vbauman@clermson.edu)

- All Funds Target sheets for funds 13, 14, 15, and 18 provide the bottom line of funding for these funds after adjusting for projections in revenue.
- **Revenue and expenditure balance:**
Fund 13 – The sum of the revenues for the fund must equal the sum of the expenditure budgets for the fund. Please note that a TRSIN for Fringe Budgets needs to be set up for these expenditures.
Fund 14 – The sum of the revenues for Fund 14 must equal the sum of the Fund 14 expenditure budgets.
- **Balancing to Target**
Funds 15 and 18 – The sum of the expenditure budgets must equal the target, which is calculated based on changes in revenues.
Funds 14 – The sum of revenue budgets=the sum of expenditure budgets=target

- The Budget Office will audit your budgets for accuracy and process them for upload but cannot rework them for you. Much time will be saved if queries are run to check for accuracy before transmitting to the Budget Office.
- Salary Increases – In the event that there are salary increases to be budgeted after budget workbooks are prepared, arrangements will be made to implement these changes to the appropriate budget lines.

PSA Funds – Melissa Kelley (melissk@clemson.edu)

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

Restricted Funds

General Instructions

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

Clemson University Funds– Lou Ferguson (lou@clemson.edu)

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

- **New Projects:**

	<u>FY2013-14</u>	<u>FY2014-15</u>	} Please add lines in your budget development panels for these new projects.
Pell Grant	2100856	2100857	
SEOG	2100851	2100852	

- **Fund 22** – Restricted projects funded by endowments usually spend from CLASS, UCLASS, GRAD, WAGES, FRINGE, OTHER, and TRAVEL. Budgets should total the approved endowment budget in the *Total Target Amt* column. If you spend part of a CUF endowment budget in CUF and part in CU, reduce the CU target amount for that project on the Budget Target panel by what you budget in CUF.
- **Fund 23** – Restricted projects funded by gifts should be budgeted based on cash available now or expected to be received during FY2014-15.

New Projects:

	<u>FY2013-14</u>	<u>FY2014-15</u>	} Please add lines in your budget development panels for these new projects.
Federal Work Study	2301650	2301750	
Fed W/S America Reads	2301651	2301751	

Clemson University Foundation Funds (CUF) – Lou Ferguson (lou@clemson.edu)

- **Fund 50** – the Clemson University Foundation will not meet until late June to deliberate on the FY2014-15 CUF Board funded budget. If you traditionally receive an allocation from the Clemson University Foundation, you may enter budget categories with a \$1 amount. A special budget load will be done in early July with the approved Foundation budget allocations for each project. Those projects which generate revenue should budget based on the expected revenue for the year.
- **Fund 55** – like fund 23 in the University, is funded by gifts and should be budgeted based on the cash available now or expected to be received during FY2014-15. Budgets for the monthly Foundation draw for restricted discretionary funds will be added centrally (budgets with department 5696).
- **Funds 51, 57, 58, and 70** – are endowment spending funds. Only those departments that spend endowment funds directly from the Foundation need to enter a budget. **Remember to consider what will be spent on the related university project and do not exceed the Total Target Amt for the endowment.** Budgets for the quarterly Foundation draw for endowments will be added centrally (budgets with department 5696).

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

- **Fund 80** – the Clemson University Research Foundation board will meet in June to allocate budgets for projects in this fund. You may budget \$1 to activate a budget line for the budget load. Notification of your allocation from the CURF Board will be sent in July and amendments can be made at that time. Incentive fund projects 808xxxx may be budgeted based on cash available now. Budget increases will be allowed after July 1.
- **Fund 81** – like fund 23 in the University, is funded by gifts or program revenues and should be budgeted based on the cash available now or expected to be received during FY2014-15. CURF projects which expend funds using CU companion projects should budget account FDN with the appropriate ORG for estimated CU expenditures that will be reimbursed through the monthly DRAW.

Guidelines for Chartfield String Values in FY2014-15 Budget Development

LAB FEES

Lab fees are allocated in fund 14. This includes both the 50% that is allocated directly to the colleges by the iROAR allocation process and the other 50% that is allocated by Academic Affairs for lab/classroom infrastructure. The Budget Office has established a range of lab fee projects as requested by the Colleges, which are provided below. Please use the general lab fee project unless you need to distinguish lab courses within the departments.

Also, lab fees will be distributed to each department, rather than as a lump sum to the college. For FY2014-15 budget development purposes, each department receiving lab fee revenue need to establish at least one REVEST budget for account 4017 (laboratory student fees) in the lab fee project(s) for the 50% allocation of lab fees distribution. Note: Distributions will occur on a daily basis.

Budgets to establish for 50% lab fee allocation:

- REVEST (revenue) – Use fund 14, account 4017, program NONEX, class 100, project 1401248 or an appropriate lab fee project in list below. The total of budgets should match the college's current 50% allocation.
- ORG (expense) – Use fund 14, class 130, project 1401248 or an appropriate lab fee project in list below. The total of budgets should match the college's current 50% allocation.

Lab Fee Projects for FY2015:

- 1401247 CAFLS Biology Lab Fees
- 1401248 General lab fee project – “Lab Fee – Revenue Share”
- 1401249 Lab-COES General Chemistry
- 1401250 Lab-COES Physical Chemistry
- 1401251 Lab-COES Chemistry Analytical Lab
- 1401252 Lab-COES Chemistry Instrumental Lab
- 1401253 Lab-COES Chemistry Organic Lab
- 1401254 Lab-COES Chemistry X-Ray Facility
- 1401255 Lab-COES Chemistry NMR Facility
- 1401256 Lab-COES Chemistry Mass Spectrometer
- 1401257 Lab-COES Chemistry Stock Room
- 1401258 Lab-COES Advanced Synthesis Lab
- 1401259 Lab-COES Thermal Analysis Lab
- 1401260 Lab-COES Squid Magnetometer

- 1401261 Lab-COES Electronic Shop
- 1401267 Lab Fee-HEHD
- 1401268 Lab Fee-HEHD PRTM EDGE
- 1401269 Lab Fee-HEHD TE Field Exp
- 1401282 CE Fluids Lab
- 1401283 CE Mechanics of Materials Lab
- 1401284 CE Materials Lab
- 1401285 CE Geotechnical Lab
- 1401286 CE Measurement/ Geomatics Lab
- 1408287 CE Capstone Lab

The other 50% of lab fee revenues will continue to be allocated by Academic Affairs to the colleges for lab/classroom infrastructure, but in fund 14 with project 1401280.

OFF-CAMPUS DISTANCE EDUCATION (ODE)

Distance Education revenues will be budgeted using a 40XX revenue account number tied to your specific Budget Center. Budget centers will have to receive and spend the revenues in fund 14. An ODE project in fund 14 has already been established, 1401145 (Distributed Distance Education).

Budgets to establish for ODE allocation:

- REVEST (revenue) – Use fund 14, account 40XX (See Appendix B for a listing of ODE revenue account numbers for Budget Centers), program NONEX, class 100, project 1401145. The total of budgets should match the college's FY2014-15 revenue estimate from the Office of Distance Education. If you have departments which need for this ODE allocation to be in a specific project other than 1401145, cash transfers will need to be processed from the 1401145 project to the specified project.
- ORG (expense) – Use fund 14, class 130, project 1401145. The total of budgets should match the college's FY2014-15 revenue estimate from Office of Distance Education. If you have departments which need for this ODE allocation to be in a specific project other than 1401145, cash transfers will need to be processed from the 1401145 project to the specified project.

GRADUATE STUDENT SUPPORT (SPONSORED GADs)

Revenues from sponsored GADs, or Graduate Student Support, will continue to be distributed from Central Campus with cash transfers. Budget centers will have to receive and spend the revenues in fund 14. A project in fund 14 has already been established, 1400832 (Graduate Student Support).

Budgets to establish for ODE allocation:

- REVEST (revenue) – Use fund 14, account 9214, program NONEX, class 130, project 1400832. The total of budgets should match the college's FY2014-15 revenue estimate from Academic Affairs/Budget Office. If you have departments which need for this Sponsored GAD allocation to be in a specific project other than 1400832, cash transfers will need to be processed from the 1400832 project to the specified project.
- ORG (expense) – Use fund 14, class 130, project 1400832. The total of budgets should match the college's FY2014-15 revenue estimate from Academic Affairs/Budget Office. If you have departments which need for this Sponsored GAD allocation to be in a specific project other than 1400832, cash transfers will need to be processed from the 1400832 project to the specified project.

E&G F&A (RESEARCH SUPPORT/INFRASTRUCTURE)

E&G F&A will continue to be allocated with cash transfers in fund 14. The F&A project range is 148XXXX, and the class is **127** for "E&G Research Infrastructure."

Budgets to establish for E&G F&A:

- REVEST (revenue) – Use fund 14, account 9214, program NONEX, class **127**, project range 148XXXX. The total of budgets should match the college's current F&A 40% allocation.
- ORG (expense) – Use fund 14, class **127**, project range 148XXXX. The total of budgets should match the college's current F&A 40% allocation.
- FUND BALANCE (expense or revenue) – When budgeting fund balance, always use **CLASS 427**.

STARTUP COSTS FOR FACULTY

All budget centers with faculty startup costs should use the designated project ranges. Startups in fund 15 should use the 156XXXX project range, startups in fund 14 should use the 146XXXX project range, and startups in fund 12 should use the 127XXXX project range. Budget centers should have converted existing startup projects to this project numbering convention effective in FY2012-13.

STATE APPROPRIATIONS

State appropriations will continue to be budgeted and spent in fund 18, with class 128.

Budgets to establish for State Appropriations:

- REVEST (revenue) – No budget center other than CAMP should have a revenue budget in fund 18.
- ORG (expense) – Use fund 18, accounts UCLASS and FRINGE, program INSTR, class 128, project 1800000. An exception to this rule would be for the President's salary in PRES, which should use program INSSP.

Chartfield String Values to Use in FY2015 Budget Development								
		Account	Fund	Dept	Program	Class	Project	Notes
Lab Fees								
	REVEST (revenue)	4017	14	XXXX	NONE	100	Refer to Project List	College's 50% direct revenue share
	ORG (expense)	XXXX	14	XXXX	XXXXX	130	Refer to Project List	College's 50% direct revenue share
Off-Campus Distance Education (ODE)								
	REVEST (revenue)	40XX	14	XXXX	NONE	100	1401145	Revenue sharing allocation
	ORG (expense)	XXXX	14	XXXX	XXXXX	130	1401145	Revenue sharing allocation
Graduate Student Support (Sponsored GADs)								
	REVEST (revenue)	9214	14	XXXX	NONE	130	1400832	Revenues collected from sponsored programs
	ORG (expense)	XXXX	14	XXXX	XXXXX	130	1400832	Revenues collected from sponsored programs
E&G F&A (Research Support/Infrastructure)								
	REVEST (revenue)	9214	14	XXXX	NONE	127	148XXXX	40% F&A allocation
	ORG (expense)	XXXX	14	XXXX	XXXXX	127	148XXXX	40% F&A allocation
Startup Costs for Faculty								
	REVEST (revenue)							
	ORG (expense)	XXXX	15 OR 12	XXXX	XXXX	XXX	56XXXX OR 127XXXX	
State Appropriations								
	REVEST (revenue)	**REVEST BUDGET ONLY IN CAMP BUDGET CENTER**						
	ORG (expense)	UCLASS OR FRINGE	18	XXXX	INSTR	128	1800000	

OFF-CAMPUS DISTANCE EDUCATION (ODE)

Distance Education revenues will be budgeted using a 40XX revenue account number tied to your specific Budget Center.

HEHD	-	StFees:ODE—4061
BBS	-	StFees:ODE—4064
CAFLS	-	StFees:ODE—4065
COES	-	StFees:ODE—4069
PROV	-	StFees:ODE—4071
CCIT	-	StFees:ODE—4072
AAH	-	StFees:ODE—4073

