Budgeting in the Clemson University System
People Soft 9.2
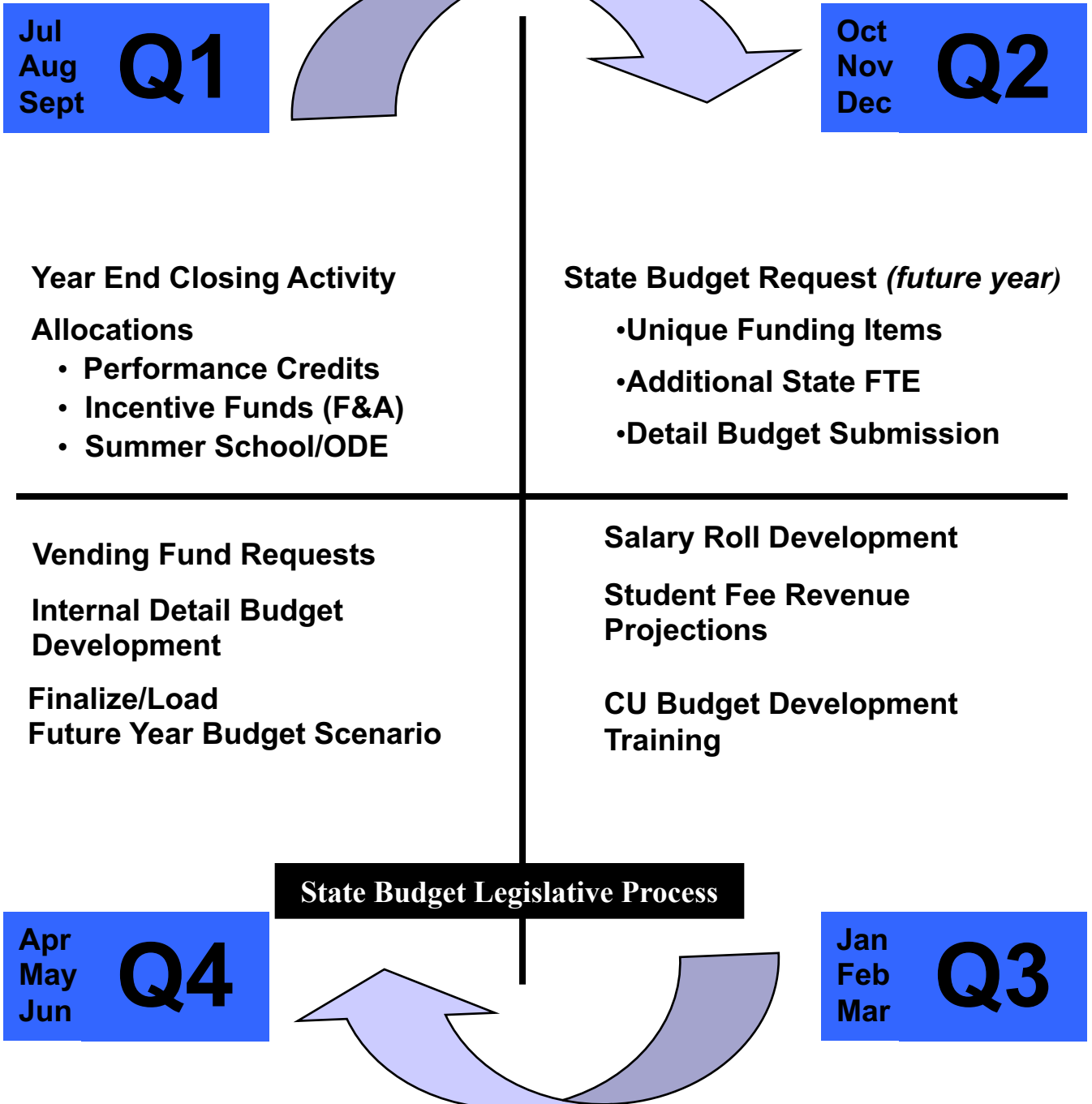
Clemson University
Office of Budgets and Financial Planning

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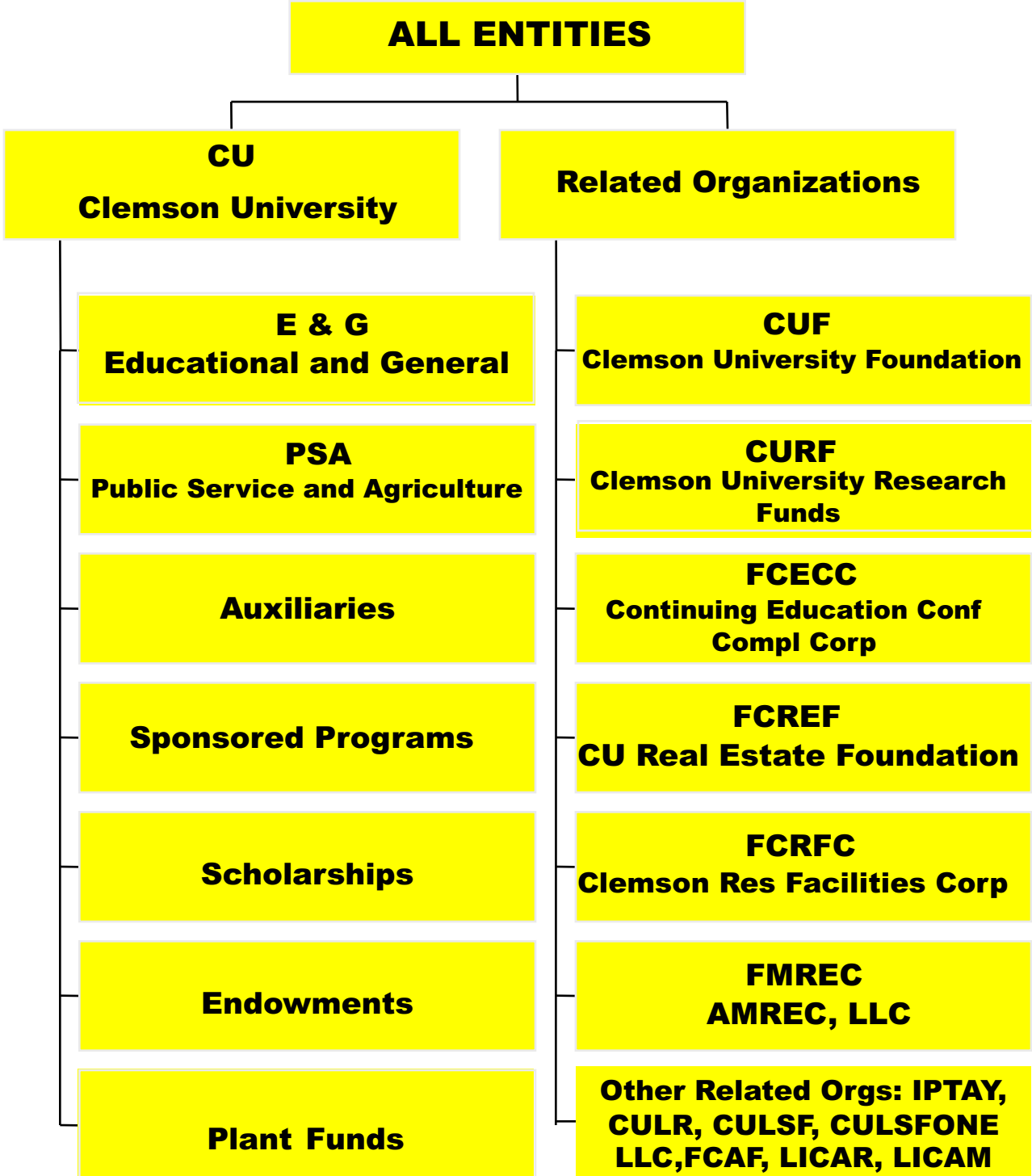
The Budget Cycle

July 1 to June 30 Fiscal Year

Jul Aug Sept **Q1**

Oct Nov Dec **Q2**

Year End Closing Activity

Allocations
- **Performance Credits**
- **Incentive Funds (F&A)**
- **Summer School/ODE**

State Budget Request *(future year)*
- **Unique Funding Items**
- **Additional State FTE**
- **Detail Budget Submission**

Vending Fund Requests

Internal Detail Budget Development

Finalize/Load Future Year Budget Scenario

Salary Roll Development

Student Fee Revenue Projections

CU Budget Development Training

State Budget Legislative Process

Apr May Jun **Q4**

Jan Feb Mar **Q3**

Business Units in CUBS

ALL ENTITIES

CU
Clemson University

Related Organizations

E & G
Educational and General

PSA
Public Service and Agriculture

Auxiliaries

Sponsored Programs

Scholarships

Endowments

Plant Funds

CUF
Clemson University Foundation

CURF
Clemson University Research Funds

FCECC
Continuing Education Conf Compl Corp

FCREF
CU Real Estate Foundation

FCRFC
Clemson Res Facilities Corp

FMREC
AMREC, LLC

Other Related Orgs: IPTAY, CULR, CULSF, CULSFONE LLC,FCAF, LICAR, LICAM

Fund Accounting
Fund Tree- Funds 10-49

CU Current Funds
Funds 10-23

CU Unrestricted
Funds
10-18
APPROP, ORG and
REVEST

E&G Funds
13, 14, 15 and 18

PSA Funds
10,11,12 and 17

Auxiliary Funds
16

Restricted Funds
Funds 19-23
Project Grant

Small Restricted
Receipts
Fund 19

Sponsored Programs
Fund 20

Scholarships
Fund 21

Donor Restricted
(Control)
Fund 22
(Endowment Funded)

Other Restricted
(track)
Fund 23
(Gifts or CUF Funded)

CU Endowments
Funds 30-35
Parent/Child

CU Endowments
Funds 30-31

CU Quasi
Endowments
Funds 32-33

CU Term
Endowments
Funds 34-35

CU Loans
Fund 29
Project Grant

CU Agency Funds
Fund 49

CU Plant Funds
Funds 40-42

<u>Budget Ledgers</u>
APPROP
ORG
REVEST

<u>Budget Ledgers</u>
PARENT
CHILD

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

3

Budgeting Basics

Budgets have a dual purpose:

- To aid Business Managers as a planning tool to compile a financial plan for revenues and expenditures

- To provide a mechanism for setting controls on spending activity in CUBS (Clemson University Business Systems)

There are two categories of budgets at Clemson:

- Revenue
- Expenditure

In CUBS there are **four** primary unrestricted budget ledgers:

- Revenue Budgets
    1. Revenue Estimate (REVEST)

- Expenditure Budgets
    2. Appropriation Budgets (APPROP)
    3. Organization Budgets (ORG)
    4. Project / Grant Budgets (P/G)

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&18	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 10-18	Organization Funds 10-18	Project/Grant Funds 19+	Revenue Estimate Funds 10-18
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 (or "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 can be accessed in PeopleSoft by going to the Tree Viewer link (left side of screen). 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:

https://coa.app.clemson.edu/

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 10-18 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
Fund	*Org.*	*Program*	*Class*	*Account*	*Project*

Chart of Accounts Tree

4. Revenue Estimate Budgets program codes should be at level 2 (see Page 6 – Budget Type Chartfield Reference) 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 #	E&G or PSA Cost Share Budget
20 0708 111 225 7004 2092447	15 0708 INSTR 129 OTHER 1592447
20 0199 304 207 7009 2092689	10 0199 PUBSV 135 OTHER 1092689

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 primarily from E&G projects like 148XXXX or PSA projects like 128XXXX.

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:

Fund	Org.	Program	Class	Account	Project	$ Amount
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 18
Balancing Approp/Org/Revest Budgets

When processing a budget amendment for funds 10-18, the total of the Organization budgets should match the total of the Appropriation budgets, and the total of the Revenue Estimate budgets should match the total of the Appropriation budgets as well. Exceptions exist, such as when budgeting fund balance/performance credits.

Appropriation and Organization budgets have to be entered into CUBS in a specific order. If the Organization budgets have a net increase, then the Appropriation budgets need to be entered first. If the Organization budgets have a net decrease, then the organization budgets need to be entered first. The sum of a budget center's Organization budgets cannot exceed the sum of its Appropriation budgets. Revenue Estimate budgets are independent of Appropriation and Organization budgets and can be entered at any time.

In summary,

•REVEST can be keyed at any time

•APPROP should be keyed first if + (then key ORG)

•ORG should be keyed first if – (then key APPROP)

•If APPROP and ORG both include + and – numbers,

     1. Key the – ORG

     2. Then key the + and – APPROP

     3. Then key the + ORG

Funds 10 Through 18
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

FY20xx

Date Prepared:	9/22/20xx	Dept:	COES	Post Date:	
				User ID:	
				Reference #:	

Justification/Description:

ORGANIZATION or PROJECT

Journal ID#	Account	Fund	Dept	Program	Class	Project	Amount	Project/Grant Description
	CLASS	15	0905	INSTR	130	1500000	2,000.00	
	OTHER	15	0971	INSTR	130	1500001	5,000.00	
	TRAVEL	15	0921	RESCH	130	1500022	500.00	

(Funds 10-18 are ORG budgets; Funds 19 and higher are PROJ_GRT budgets.)   Total: $7,500.00

APPROP

Journal ID#	Account	Fund	Dept	Program	Class	Amount	
	ALLEXP	15	COES	ALL	EGAPP	$7,500.00	
					Appropriation Total:	$7,500.00	

* Notice that the ORGs equal the APPROP. This is true for any budget amendment excluding those dealing with fund balance.
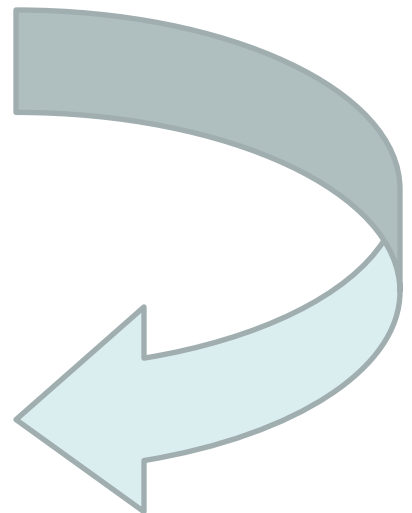
Funds 10 Through 18

Manually keep added revenue budgets in sync with expenditure budgets

REVENUE ESTIMATE BUDGETS	
15 0971 NONEX 130 4752 1500000	$65,000
15 0911 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 0911 RESCH 130 EQUIP 1500000	$20,000
15 0971 INSTR 130 OTHER 1500002	$15,000

* See pages 16-25 for specific transfer transactions

Funds 10 Through 18

Example Continued: this page shows the previous example concluded with a budget amendment.

CUBS BUDGET TRANSACTION FORM

FY20xx

Date Prepared:	9/22/20xx	Dept:	COES

Post Date:	
User ID:	
Reference #:	

ORGANIZATION or PROJECT

Justification/Description:

Journal ID#	Account	Fund	Dept	Program	Class	Project	Amount	Project/Grant Description
	OTHER	15	0971	INSTR	130	1500000	65,000.00	
	EQUIP	15	0911	RESCH	130	1500000	20,000.00	
	OTHER	15	0971	INSTR	130	1500002	15,000.00	
(Funds 10-18 are ORG budgets; Funds 19 and higher are PROJ_GRT budgets.)						Total:	$100,000.00	

REVEST

REV/APPROP Justification/Description:

Journal ID#	Account	Fund	Dept	Program	Class	Project	Amount
	4752	15	0971	NONEX	130	1500000	$65,000.00
	4751	15	0911	NONEX	130	1500000	$20,000.00
	4726	15	0971	NONEX	130	1500002	$15,000.00
						Revest Total:	$100,000.00

APPROP

Journal ID#	Account	Fund	Dept	Program	Class	Amount	
	ALLEXP	15	COES	ALL	EGAPP	$100,000.00	
					Appropriation Total:	$100,000.00	

Budgeting and Transfers

Budgeting/Recognizing Revenue

Recognizing Revenue in Fund 14

The following item numbers correspond to lines numbered on the left of CUBS Budget Transaction Form on the next example page:

1.Recognizes monies using the appropriate account number that these monies will be receipted into.

2.The Appropriation Budget for Fund 14 is needed to raise the overall spending authority for the Budget Center. Without this line, the system will not allow the Fund 14 Organization Budget (Line #3) to pass.

3.The Fund 14 Organization Budget recognizes where the department intends to spend the money that was received.

CUBS BUDGET TRANSACTION FORM   EXAMPLE   FY20xx

	Post Date:	
Date Prepared: 3/6/20xx Dept: 5701	User ID:	
	Reference #:	

ORGANIZATION or PROJECT

Justification/Description:
Recognize revenue : Receipt # 01-0030014

Journal ID#	Account	Fund	Dept	Program	Class	Project	Amount	Project/Grant Description
#3	OTHER	14	5701	RESCH	130	1400347	6,401.25	Lease payment
(Funds 10-18 are ORG budgets; Funds 19 and higher are PROJ_GRT budgets.)						**Total:**	**$6,401.25**	

REVEST / APPROP

REV/APPROP Justification/Description:

Journal ID#	Account	Fund	Dept	Program	Class	Project	Amount
#1	4714	14	570	NONEX	130	1400347	$6,401.25
						Revest Total:	**$6,401.25**

Journal ID#	Account	Fund	Dept	Program	Class	Amount	
#2	ALLEXP	14	RES	ALL	EGAPP	$6,401.25	
					Appropriation Total:	**$6,401.25**	

APPROVED:

Principal Investigator (If Required)	Date	Vice President / Provost Date
College Business Officer	3-6-20xx	Virginia Baumann 3-13-20xx
Department Head or Dean	Date	Chief Budget Officer Date

15

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, 11 and 17 also close to a central PSA department, 0120, and fund balance is not maintained for discrete projects and departments. Therefore, in funds 10, 11, 15, 17 and 18, (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, 15, 17 and 18, all other funds close at the discrete fund, department, class, and project number therefore, a transfer budget and corresponding cash transfer journal needs to take place to reallocate funds. Accounting Services processes all cash transfer journals.

General Guidelines in Deciding when Transfer Budgets are Needed

1. Reallocations Between Funds
   For Funds 12, 13, 14 and 16, always set up a transfer budget when funding will move from one fund to another

2. Within the Same Fund
   For Funds 12, 13, 14 and 16, a transfer budget should be established when any one of the following "source of destination" chartfields will change. (If ONLY the PROGRAM code changes, a cash transfer is not requires as cash transfers are coded with program 000.)
   > PROGRAM
   > DEPTID
   > CLASS

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

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.

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 or 94XX) should be submitted for processing on the CUBS Budget Transaction Form as follows:

E&G and Auxiliary- Funds 13, 14 and 16 -Appropriate Budget Center
Email to Business Officer

PSA - Fund 12 - PSA Business Office
Melissa Kelley melissk@clemson.edu

Small Restricted Receipts - Fund 19
(Transfers are rare exceptions, consult
Stanley Richardson stanley@clemson.edu)

Sponsored Programs - Fund 20
Roberta Elrod elrodr@clemson.edu

Plant – Funds 40 - 42
Katy Kay kskay@clemson.edu

All Other Funds - Accounting for Related Orgs

Each of these areas will see that the corresponding transfer/cash journal entry is processed by Marsha Stowe, (mstewa3@clemson.edu), in Accounting Services.

Transfer Between Budget Centers (Fund 15)

The following item numbers correspond to lines numbered on the left of the CUBS Budget Transaction Form on the next example page.

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

2.The Appropriation Budget for Fund 15 is needed to decrease the spending authority from where the funding is coming and to increase the spending authority to where the funding is being transferred.

3.The Fund 15 Organization Budget recognizes the project in which the department(s) intends to spend the money that was received.

Note: A cash transfer journal entry is not required.

CUBS BUDGET TRANSACTION FORM

EXAMPLE

FY20xx

			Post Date:	
Date Prepared:	3/6/20xx	Dept:	User ID:	
			Reference #:	

ORGANIZATION or PROJECT

Justification/Description:
Cover expenditures in PeeDee, Sandhill, Sumter and Anderson accounts

Journal ID#	Account	Fund	Dept	Program	Class	Project	Amount	Project/Grant Description
#1	OTHER	15	0312	INSTR	130	1500701	(8,000.00)	
#3	OTHER	15	0185	INSTR	130	1500701	1,000.00	
#3	OTHER	15	0187	INSTR	130	1500701	3,000.00	
#3	OTHER	15	0235	INSTR	130	1500701	2,000.00	
#3	OTHER	15	0202	INSTR	130	1500701	2,000.00	

(Funds 10-18 are ORG budgets; Funds 19 and higher are PROJ_GRT budgets.) **Total:** $0.00

REVEST

REV/APPROP Justification/Description:

Journal ID#	Account	Fund	Dept	Program	Class	Project	Amount
							Revest Total: $0.00

APPROP

Journal ID#	Account	Fund	Dept	Program	Class	Amount	
#2	ALLEXP	15	CAFLS	ALL	EGAPP	($8,000.00)	
#2	ALLEXP	15	PSAG	ALL	EGAPP	$4,000.00	
#2	ALLEXP	15	CES	ALL	EGAPP	$4,000.00	
					Appropriation Total:	$0.00	

APPROVED:

Principal Investigator (If Required)	Date	Vice President / Provost	Date
Budget Center Personnel	3/6-20xx	Virginia Baumann	3-13-20xx
Department Head or Dean	Date	Chief Budget Officer	Date

BUDGETING TRANSFERS
Recognizing revenue in Fund 14 and transferring to Fund 15

The following item numbers correspond to lines numbered on the left of the CUBS Budget Transaction Form on the next 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.

Related cash transfer journal entries will be executed by Accounting Services staff in the Administrative Services Building. Budget Centers should email a copy of the budget amendment to Marsha Stowe (mstewa3@clemson.edu) in Accounting Services.

BUDGETING TRANSFERS
Recognizing revenue in Fund 14 and transferring to Fund 15

CUBS BUDGET TRANSACTION FORM — EXAMPLE — **FY20xx**

Date Prepared: 9/22/20xx	Dept: PROV	

Post Date:	
User ID:	
Reference #:	

ORGANIZATION or PROJECT

Justification/Description: Recognize revenue in Fund 14 and transfer to Fund 15

Journal ID#	Account	Fund	Dept	Program	Class	Project	Amount	Project/Grant Description
#3	TRSOUT	14	5113	NONEX	130	1400000	10,000.00	
#6	OTHER	15	5113	INSSP	130	1500000	10,000.00	

(Funds 10-18 are ORG budgets; Funds 19 and higher are PROJ_GRT budgets.)   Total: $20,000.00

REVEST

REV/APPROP Justification/Description:

Journal ID#	Account	Fund	Dept	Program	Class	Project	Amount
#1	4735	14	5113	NONEX	130	1400000	$10,000.00
#4	9214	15	5113	NONEX	130	1500000	$10,000.00
						Revest Total:	$20,000.00

APPROP

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

APPROVED:

Principal Investigator (If Required)	Date	Vice President / Provost	Date
Budget Center Personnel			
Department Head or Dean	Date	Chief Budget Officer	Date

BUDGETING TRANSFERS

Transferring budgeted expenditure amounts from one fund to another

The following item numbers correspond to lines numbered on the left of the CUBS Budget Transaction Form on the next 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 9214. 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.

Related cash transfer journal entries will be executed by Accounting Services staff in the Administrative Services Building. Budget Centers should email a copy of the budget amendment to Marsha Stowe (mstewa3@clemson.edu) in Accounting Services.

BUDGETING TRANSFERS

Transferring budgeted expenditure amounts from one fund to another

CUBS BUDGET TRANSACTION FORM — EXAMPLE — FY20xx

Date Prepared:	9/22/20xx	Dept:		
		Post Date:		
		User ID:		
		Reference #:		

ORGANIZATION or PROJECT

Justification/Description: Transfer Funds to cover GA salary overage

Journal ID#	Account	Fund	Dept	Program	Class	Project	Amount	Project/Grant Description
#1	OTHER	14	4057	STUSV	130	1400158	(345.00)	
#2	TRSOUT	14	4057	NONEX	130	1400158	345.00	
#5	GRAD	13	4004	STUSV	130	1300021	345.00	

(Funds 10-18 are ORG budgets; Funds 19 and higher are PROJ_GRT budgets.) **Total:** $345.00

REVEST

REV/APPROP Justification/Description:

Journal ID#	Account	Fund	Dept	Program	Class	Project	Amount
#3	9214	13	4004	NONEX	130	1300021	$345.00

Revest Total: $345.00

APPROP

Journal ID#	Account	Fund	Dept	Program	Class	Amount
#4	ALLEXP	13	STUD	ALL	EGAPP	$345.00

Appropriation Total: $345.00

APPROVED:

Principal Investigator (If Required)   Date   Vice President / Provost   Date

Budget Center Personnel
Department Head or Dean   Date   Chief Budget Officer   Date

BUDGETING TRANSFERS

Transferring budgeted expenditure amounts from Project to Project

The following item numbers correspond to lines numbered on the left of the CUBS Budget Transaction Form on the next 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. For transfers within the same budget center the revenue account may be **94**13. See pages 26-28 for Intrafund transfer details.

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.

Related cash transfer journal entries will be executed by Accounting Services staff in the Administrative Services Building. Budget Centers should email a copy of the budget amendment to Marsha Stowe (mstewa3@clemson.edu) in Accounting Services.

BUDGETING TRANSFERS
Project to Project

CUBS BUDGET TRANSACTION FORM   EXAMPLE | **20xx**

Date Prepared:	11/9/20xx	Dept:		Post Date:	
				User ID:	
				Reference #:	

ORGANIZATION or PROJECT

Justification/Description: Transfer budgeted funds to a different project

Journal ID#	Account	Fund	Dept	Program	Class	Project	Amount	Project/Grant Description
#1	EQUIP	13	4057	STUSV	130	1300056	(5,000.00)	
#2	TRSOUT	13	4057	NONEX	130	1300056	5,000.00	
#5	OTHER	13	4057	STUSV	130	1300106	5,000.00	

(Funds 10-18 are ORG budgets; Funds 19 and higher are PROJ GRT budgets.)   **Total:**   **$5,000.00**

REVEST

REV/APPROP Justification/Description:

Journal ID#	Account	Fund	Dept	Program	Class	Project	Amount
#3	9213	13	4057	130	130	1300106	$5,000.00

For transfers **within** the same budget center the account may be **94**xx. See pages 26-28 for details.

   Revest Total: **$5,000.00**

APPROP

Journal ID#	Account	Fund	Dept	Program	Class	Amount
#4	ALLEXP	13	STUD	ALL	EGAPP	$5,000.00

   Appropriation Total: **$5,000.00**

APPROVED:

_____			
Principal Investigator (If Required)	Date	Vice President / Provost	Date
Budget Center Personnel _____			
Department Head or Dean	Date	Chief Budget Officer	Date

BUDGETNG TRANSFERS
Intrafund Transfers

This type of transfer is useful for allocating around resources that come into a central department and need to be moved out to the departments that generated the revenue (i.e. ODE, summer revenue, etc.).

Intrafund transfers are moves within the **same fund and the same budget center** (i.e. CECAS moving funds from their holding department to an academic department, both fund 14). An example would be CECAS distributing their ODE revenue from the holding department to the departments that generated the revenue.

Account codes **9414 (TRSIN)** and **9514 (TRSOUT)** have been set up for budget centers to handle **intra**fund transfers. These account codes should only be used to move budgets and cash between departments with a single budget center. These new account codes were put in place to give budget centers the ability to better report on transfers. By excluding these codes from a report the budget center can get a clear view of revenues and expenses without having to manually identify moves within the budget center.

NOTE: **Inter**fund transfers are moves between different budget centers or between different funds (i.e. move from fund 14 to 15). An example of this would be a commitment between budget centers and moving the funds for that.

BUDGETING TRANSFERS
Intrafund Transfers

The following item numbers correspond to lines numbered on the left of the CUBS Budget Transaction Form on the next 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

3. The transfer-in revenue budget is needed to recognize the monies coming in from the project in Fund 14. Please note that the transfer-in revenue account code is **94**14 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 14 is needed to raise the overall spending authority for the Budget Center. Without this line the system will not allow the Fund 14 Organization Budgets (lines 5 and 6) line to pass.

Related cash transfer journal entries will be executed by Accounting Services staff in the Administrative Services Building. Budget Centers should email a copy of the budget amendment to Marsha Stowe (mstewa3@clemson.edu) in Accounting Services.

BUDGETING TRANSFERS
Intrafund Transfer

CUBS BUDGET TRANSACTION FORM

20xx

							Post Date:	
Date Prepared:	11/9/20xx		Dept:				User ID:	
							Reference #:	

Justification/Description:
0915: FY17 (July to August 2016) Summer I and Summer II Revenue Distribution to Departments

ORGANIZATION

Journal ID#	Account	Fund	Dept	Program	Class	Project	Amount	Project/Grant Description
#1	OTHER	14	0900	INSTR	130	1400075	(40,695.38)	
#2	TRSOUT	14	0900	NONEX	130	1400075	40,695.38	9514
	OTHER	14	0900	INSTR	130	1400075	(175,066.40)	
	TRSOUT	14	0900	NONEX	130	1400075	175,066.40	9514
#5	OTHER	14	0915	INSTR	130	1400075	23,003.41	
#6	OTHER	14	0915	INSTR	130	1401175	192,758.37	

(Funds 10-18 are ORG budgets; Funds 19 and higher are PROJ_GRT budgets.) **Total:** **$215,761.78**

REV/APPROP Justification/Description:

REV

Journal ID#	Account	Fund	Dept	Program	Class	Project	Amount
#3	9414	14	0915	NONEX	130	1400075	$20,003.41
	9414	14	0915	NONEX	130	1400075	$3,000.00
	9414	14	0915	NONEX	130	1401175	$192,758.37
						Revest Total:	**$215,761.78**

APPRO

Journal ID#	Account	Fund	Dept	Program	Class	Amount	
#4	ALLEXP	14	COES	ALL	EGAPP	$215,761.78	
					Appropriation Total:	**$215,761.78**	

APPROVED:

Principal Investigator (If Required)	Date	Vice President / Provost	Date
Department Head or Dean	Date	Chief Budget Officer	Date

28

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*
ECDEV	0600	RESCH	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*
SCI	0800	INSTR	OTHER*
SEC	5400	INSSP	OTHER*
SOE	0799	INSTR	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 9.2 Navigation

REFERENCE NAMING CONVENTION FOR BUDGET AMENDMENTS

at March, 2017

Purpose:

In an attempt to have a universal naming convention, the following criteria is necessary for all budget amendments:

1. All budget amendments will have a reference number consisting of at least 10, but not more than 11, characters due to a limited amount of characters allowed when entering cash transfers.

2. Each budget center has an assigned number as it's identifier. This number is the first two digits of each budget center's department number assigned for financial reporting purposes.

3. Monthly Budget versus Actual reports are submitted with detail of how budgets have increased/decreased in relation to the initial budget loaded at the beginning of the fiscal year. Categorizing budget amendments allow the querying of this data to produce the data in a format that elimates the need to review thousands of amendments one by one.

Amendment Type:

NN	Non - permanent Amendment
PP	Permanent Amendment

Budget Amendment Categories:

Budget Office Categories:

GD		GAD Budgets
PC		Performance Credits/Fund 15 only
PI		Pay Increases
IL		Internal Loans
YE		Fiscal Year End
GADOUTST		GAD Out of State Diffentials

Budget Center Identifiers:

56	A+A
05	AAH
13	BPA
03	CAFLS
09	COES
10	SCI
28	DCIT
59	FAC
07	HEHD
08	SoE
30	LBRY
50	PRES
51	PROV
01	PSAG
57	RES
54	SEC
40	STUD
58	UTIL
53	FIN
02	CES
71	ATH
00	Budget Office

Budget Center Categories:

FPT	Fixed Price Transfers (use code from SPAA)
CT	Cash Transfer (requires actual Cash Transfer Journal Entries)
LD	Changes to Load Cash Transfers (actual Cash Transfer Journal Entries
	will be processed at same time as Load Cash Transfers)
AL	Adjustment to LOAD (not a Cash Transfer - see LD above)
FA	F&A Distributions
FB	Fund Balance
RR	Realize Revenue
RG	Realize Gifts (Fund 23)
TF	Transfer of Funds/Reallocations (does not require Cash Transfer)
ZB	Zero Budgets
CM	Commitment (long-term but not permanent agreements)
GD	GAD Budgets
RI	Retirement Incentive Plans
VS	Voluntary Seperation Plans
CH	Child Budget (CUF Funds)
CC	Cash Correction

Fiscal Year:

FY2015-16	6
FY2016-17	7

Example:

The reference number to be used to key a budget amendment in FY2017 transferring funds from CAFLS to AAH due to a commitment made would be named as follows:

Amendment Type - Budget Amendment Category - Budget Center Identifier - last number of fiscal year - numerical order of amendments (001, etc.)
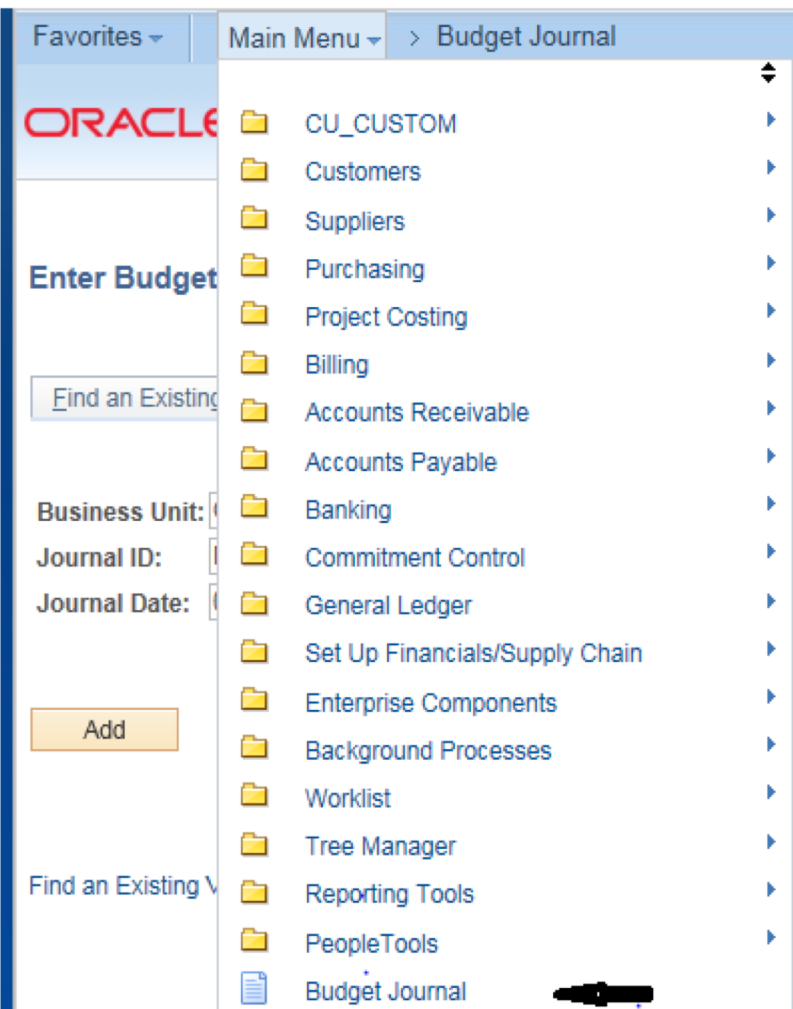
The amendment would read: **NNTF037001.**

PLEASE NOTE: The New Budget Amendment Header Panel will AUTOMATICALLY populate the appropriate year.

Budget Navigation In PeopleSoft 9.2

Step 1. Login to the system by using your Novell ID and Password

User ID: POWELL1

Password:

Sign In
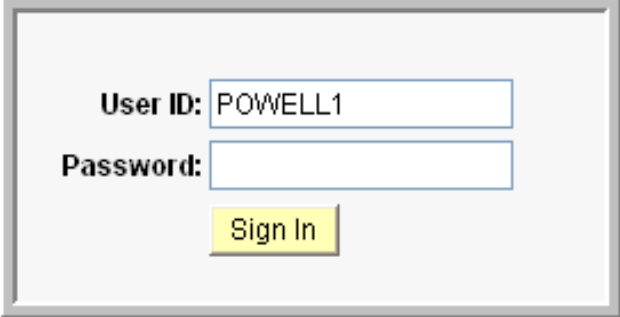
Step 2. Navigate into Budget Journals

Favorites ▾	Main Menu ▾	> Budget Journal

ORACLE

Enter Budget

Find an Existing

Business Unit:

Journal ID:

Journal Date:

Add

Find an Existing V

📁	CU_CUSTOM ▸
📁	Customers ▸
📁	Suppliers ▸
📁	Purchasing ▸
📁	Project Costing ▸
📁	Billing ▸
📁	Accounts Receivable ▸
📁	Accounts Payable ▸
📁	Banking ▸
📁	Commitment Control ▸
📁	General Ledger ▸
📁	Set Up Financials/Supply Chain ▸
📁	Enterprise Components ▸
📁	Background Processes ▸
📁	Worklist ▸
📁	Tree Manager ▸
📁	Reporting Tools ▸
📁	PeopleTools ▸
📄	Budget Journal

Budgets Navigation (cont'd)

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

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

*See the next page for a breakdown of each section of the Budget Header Panel.

Budgets Navigation (cont'd)

Organizational Budget (Budget Header) - 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. See page 27 of this document for an example of a Journal ID.

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   **Budget Entry Type**- from the drop down box, select adjustment when making a change to a budget. Select original budget if no budget has existed before.

D   The information in section D defaults in and the user should not have to adjust any information in this section.

        Budget Amendment Reference - This section is where choices are made to determine the reference number.

E   **Amend Type-** Using the drop down box select

            -non-perm for changes to budgets that are one time

            -per amend for changes to budgets that are to remain throughout the current fiscal year AND into the next fiscal years. For permanent amendments that affect APPROP budgets, please submit the Budget Amendment Form to the CU Budget Office for them to enter.

F   **Bud Category** –Using the drop down box select the appropriate type of budget amendment.

G   **Bud Ctr Code** - Using the drop down box select your budget center.

Budgets Navigation (cont'd)

H **Ref** – Insert up to 4 digits based on your budget center numbering system.

I **Budget Amendment Reference**: Do not fill in this block. CUBS will create the number based on the choices you make in the drop down boxes (E-H).

For more details on budget reference coding see Reference Naming Convention for Budget Amendments on page 27 of this document.

J. 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.

When all relevant information has been entered click on the tab or link labeled "Budget Lines" to continue to the chartfield section of the budget journals.

Budgets Navigation (cont'd)

Step 5: Budget Line Panel Information

| Budget Header | Budget Lines | Budget Amend Print | Budget Errors |

A Unit CU   Journal ID NEXT   Date 02/21/2017   Budget Header Status None

E *Process [Post Journal ▾]   [Process]

▼ Lines   Personalize | Find | View All | 🗗 | 🖩   First ◄ 1 of 1 ► Last

B

| Chartfields and Amounts | Base Currency Details | 🔲 |

Delete	Line	Ledger	Budget Period	Account	Fund	Dept	Program	Class	Project	Amount	Ref	Journal Line Description		
☐	1	ORG_BD	2017YR	🔍	🔍	🔍	🔍	🔍	🔍				➕	➖

Lines to add

| 1 | ➕ | ➖ | Journal Line Copy Down | | From Line ☐ To ☐ | Generate Budget Period Lines |

C

Totals

D   Total Lines 1   Total Debits 0.00   Total Credits 0.00

[🖫 Save] [✉ Notify] [🔃 Refresh]   **E**   **F**   [📑 Add] [📝 Update/Display]

Budget Header | Budget Lines | Budget Amend Print | Budget Errors

*See the next page for a breakdown of each section of the Budget Lines Panel.

Budgets Navigation (cont'd)

Organizational Budget (Budget Lines) –
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" on page 36 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   **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.

       Process - This function allows an authorized user to either post a journal, delete the journal, or refresh the journal. **NOTE:** Depending upon the access the user has been granted, if the user hits the process button with the post journal selected an error message may 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.

       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)

Example of Journal ID:

| Budget Header | **Budget Lines** | Budget Amend Print | Budget Errors |

Unit CU   Journal ID P000650089   Date 02/21/2017   Budget Header Status None

*Process Post Journal   Process

ORIGIN TABLE

At Feb 2017

Journal IDs will begin with an alpha character that is predetermined by the user's home department.

Note 1: When querying budgets, it is not recommended to specify Journal IDs in the query criteria. For example, if you use only the origin letter assigned to you as criteria, and the budget office has made budget amendments with a K, the query would not retrieve all the Journal IDs that impact your budget center.

Note 2: CUBS HR Codes will not appear in budget queries but can appear in payroll queries and so are included for reference.

Origin Letter	Budget Center Name	CUBS Finance Acronym	CUBS HR CODE
A	Advancement	A+A	B016
B	College of Architecture, Arts and Humanities	AAH	B005
C	Athletics	ATH	B013
D	College of Business	BPA	B008
E	College of Agriculture, Forestry and Life Sciences	CAFLS	B004
F	Campus Level	CAMP	B019
G	Cooperative Extension Service	CES	B002
H	College of Engineering, Computing and Applied Sciences	COES	B007
I	Clemson Computing and Information Technology	DCIT	B009
J	Facilities	FAC	B017
K	Financial Affairs	FIN	B018
L	College of Behavioral, Social and Health Sciences	HEHD	B006
L	College of Education	SOE	B024
M	Library	LBRY	B010
N	President	PRES	B011
O	Provost and Academic Affairs	PROV	B003
O	Economic Development	ECDEV	B023
P	Public Service Activities	PSAG	B001
Q	Research	RES	B015
R	Secretary to the Board	SEC	B012
S	Student Affairs	STUD	B014
T	Utilities	UTIL	B017
U	College of Science	SCI	B025

APPROVING AMENDMENTS

In some budget centers, users may be asked to enter budget journals, but they will not have the appropriate system access to post or take other select actions. In order for the authorized approver to determine what budget amendments await action, they can search in CUBS. Navigate to the Enter Budget Journals panel and click on the tab Find an Existing Value.

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.

Add the origin letter for your budget center to only search for budget journals in your area.

APPROVING AMENDMENTS

Step 9: Select Amendments to Approve

Search Results

				First ◄ 1-4 of 4 ► Last	
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

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, from the Process drop down box, select the Post Journal option.

Querying Budgets in PeopleSoft 9.2

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) CU_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 - Ledger Data

       Criteria:
       Business Unit
       Fund
       Deptid

2) CU_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 - Ledger Data

       Criteria:
       Business Unit
       Fund
       Deptid

Querying Budgets in PeopleSoft 9.2

3) CU_Fund Balance

♦This query returns the balance in the fund account 30XX (where XX is the Fund).

        Uses Ledger - Ledger Data

        <u>Criteria</u>:
        Fiscal Year
        Account
        Project ID

4) CU_Budget_Balance_Deptid_FY

♦This query shows budget, expenditures and balance for a Deptid by Year.

        Uses Ledger_KK - Ledger Data

        <u>Criteria</u>:
        Business Unit
        Deptid
        Fiscal Year

5) CU Proj Budget Balance

♦This query shows budget, expenditures and balance for a Project by FY.

        Uses Ledger_KK - Ledger Data

        <u>Criteria</u>:
        Project ID
        Fiscal Year

Project Grant Budgets in CUBS 9.2

Project Grant Budgets in CUBS 9.2
(does not include Sponsored Research)

PARENT and CHILD Budgets

The spending authority or overall project grant amount in CUBS is 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 chartfield 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 10-18.

| Project GI | Project Descr GI | Budget Details | Project/Grant4 | Project/Grant5 | Total Award | Document | Sponsor | Amendments | ▶ |

SetID: CU   **Project:** 2280013

	DIRECT	F&A (INDIRECT)	TOTAL
PARENT LEVEL			
Budgeted Amount	$12,462.00	$0.00	$12,462.000
Expended Amount	$0.00	$0.00	$0.00
Encumbered Amt	$0.00	$0.00	$0.000
Remaining Amount	$12,462.00	$0.00	$12,462.000

CHILD LEVEL

Personalize | Find | 🗗 | 🖩   First ◀ 1 of 1 ▶ Last

	Account	Fund	Dept.	Program	Class	Budgeted Amount	Expended Amount	Encumbered Amount	Remaining Amount
1	OTHER	22	5101	RESCH	275	12,462.000	0.000	0.000	12,462.000

Child Budget Totals

Budgeted Amount	$12,462.000
Expended Amount	$0.00
Encumbered Amount	$0.000

Remaining Amount $12,462.000

| 💾 Save | 🔍 Return to Search | 📧 Notify | 🔁 Previous tab | 🔁 Next tab | | 📋 Add | 📄 Update/Display | 📝 Correct History |

Project GI | Project Descr GI | Budget Details | Project/Grant4 | Project/Grant5 | Total Award | Document | Sponsor | Amendments | Conditions | Reports | Subcontracts | Invoic

Project Grant Budgets in CUBS 9.2
(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, 51, 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, 81 and perhaps others as determined by ARO) will be established not to exceed $1,000,000.

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 does not allow CHILD budgets lines with zero amounts. You must enter a budget for at least a $1.

Temporary "Controlled" Budget

If a budget project needs to be "controlled" for a period of time or permanently, please contact Accounting for Related Organizations (ARO).

Project Grant Budgets in CUBS 9.2
(does not include Sponsored Research)

Budget Amendments

Budget Amendment 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 Accounting for Related Organizations to request an increase in the Parent budget.

| Budget Header | Budget Lines | Budget Amend Print | Budget Errors |

Unit CU   Journal ID NEXT   Date 03/01/2017

*Ledger Group CH_CNTL   Fiscal Year   2017   Period   9

Control ChartField Fund Code   *Currency USD   Rate Type CRRNT

Budget Header Status None   Cur Effdt 03/01/2017

*Budget Entry Type Adjustment   Exchange Rate   1.00000000

Parent Budget Options   Bud Amend Reference HELP

☐ Generate Parent Budget(s)   Budget Type   Expense
☐ Use Default Entry Event
Parent Budget Entry Type   *Amend Type Non Perm ▾   *Bud Category CH -Child E ▾
                                                                              Attachments (0)
                                       *Bud Ctr Code HEHD ▾   *Ref 1234

                                       Budget Amendment Reference: NNCH0771234

Long Description
Increase CHILD Budget

🖫 Save   ✉ Notify   ⟳ Refresh   📄 Add   📝 Update/Display

Project Grant Budgets for <u>Sponsored Programs</u> in CUBS 9.2

Parent and Child Budgets

For sponsored projects, the spending authority or overall project grant amount in CUBS is 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 9.2) is like the relationship of APPROP to ORG for funds 10-18.

Budgeting Direct and Facilities and Administrative Costs for Sponsored Programs

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

Parent and child budgets will be established by Sponsored Programs Accounting (SPAA) as new awards or modifications to existing awards are received. The example on the next page illustrates a PARENT and CHILD budget established by SPAA.

Project Grant Budgets for <u>Sponsored Programs</u> in CUBS 9.2

SetID: CU   Project: 2021752

	DIRECT	F&A (INDIRECT)	TOTAL
PARENT LEVEL			
Budgeted Amount	$158,673.00	$41,256.34	$199,929.340
Expended Amount	$7,752.67	$0.00	$7,752.67
Encumbered Amt	$0.00	$0.00	$0.000
Remaining Amount	$150,920.33	$41,256.34	$192,176.670

CHILD LEVEL

Personalize | Find | ⊞ | ⊡   First ⁴ 1-6 of 6 ᵗ Last

Account	Fund	Dept.	Program	Class	Budgeted Amount	Expended Amount	Encumbered Amount	Remaining Amount
1 OTHER	20	0133	PUBSV	223	8,680.000	0.000	0.000	8,680.000
2 WAGES	20	0133	PUBSV	223	90,053.000	5,506.270	0.000	84,546.730
3 FACADM	20	0133	PUBSV	223	41,256.340	0.000	0.000	41,256.340
4 FRINGE	20	0133	PUBSV	223	35,514.000	1,958.150	0.000	33,555.850
5 TRAVEL	20	0133	PUBSV	223	16,644.000	0.000	0.000	16,644.000
6 UCLASS	20	0133	PUBSV	223	7,782.000	288.250	0.000	7,493.750

Child Budget Totals

Budgeted Amount	$199,929.340
Expended Amount	$7,752.67
Encumbered Amount	$0.000
Remaining Amount	$192,176.670

This project has a 26% F&A Rate.

Project Grant Budgets for <u>Sponsored Programs</u> in CUBS 9.2

"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.

Please contact Roberta Elrod (elrodr@clemson.edu or 656-4352) for questions regarding Sponsored Programs budgeting.