Below please find the guidelines for the FY2019 Allocation for Unrestricted Funds.

- The FY19 Allocation process will now be completed within PBCS (Excel files are no longer used).
- You should have completed a Confidentiality Agreement and Security Access Forms in order to access the system. If you have not completed these, please email Linda Barrett, Kelly Slocum and Lisa Fiorio for a review of your request.
- It is expected that the Allocation data entered into PBCS reflects all committed personnel, operating, capital and student aid costs for the 12 months of FY 2019. You are responsible to verify and ensure that these items are fully funded in the correct chartfield strings and account codes.
- Please include notes and comments as much as possible to explain significant changes to your budget analyst. This is a critical part of the budgeting process. The more you note, the less need for email or phone call exchanges.
- It is expected that training sessions will include access to your FY19 allocation files in PBCS; thus, during training you may be able to complete some or all of your FY19 Allocation in PBCS.
- If you require technical assistance after training relative to entering the data into PBCS, please contact your budget analyst.
- It is important to review these General Budget Guidelines prior to inputting your data. See the bottom of this document for Fund specific instructions.
- PBCS includes the new alpha accounts that will be utilized for budgeting in PeopleSoft in FY2019.

**Personnel must be completed by August 27, 2018 and users will be locked out after this date.** Please complete your “Non-Compensation” budget by **August 31, 2018**.

In PBCS, all positions, regardless of funding, are budgeted at the same time. This ensures that a position is budgeted in total across all funds.

- If you are funding a position split with funds not previously budgeted in the Allocation process with the excel files (for example - Funds 401, 500, 900, etc.), you will have the ability to reflect the portions charged to those funds to be able to budget the position wholly. The budgets for these funds will not be brought into PeopleSoft.
- If a unit must include a brand new split to a department to which it does not have access (i.e. another College/Unit) you must, contact your budget analyst.
- Please complete the Position Planning Input forms first by August 27th. This is important because of the impact of positions housed in your unit that are partially charged to other units.

1. Once Positions are completed, complete the rest of the budget by accessing the “Non-Compensation Planning” card from the main menu. Then, select “Unrestricted Funds” to be able to see all data for your Department/College.

2. In PBCS, budgeting will still be done by CFS. Within the Funds Input forms you may choose which CFS to view by changing the Point of View (POV). The POV may be changed by selecting and changing
either the Fund or Department at the top left of the Input Form. Click GO after changing the POV.

3. As a reminder, data can only be entered in the applicable white cells in the “FY19 Allocation Budget – Working” column. All greyed-out cells represent data that has been uploaded into PBCS from PeopleSoft, and cannot be substituted, altered, deleted, or omitted. You may however include additional schedules, etc. you consider necessary by attaching the document to the appropriate column as indicated in the Training slide deck. **Only enter data at Year-Total, not at the Quarter or Month.**

The FY 2019 Allocation is built upon the FY 2018 Revised Budget as of 6/21/18 as reflected on the Trails. Personnel data is as of 6/12/18 and YTD Financial data is as of 6/21/18.

4. The FY 2019 Unrestricted Allocation as approved by Senior Management as reflected on the Trails Review Form- 3.0 found under the “Non-Compensation” cluster.
   - The overall bottom line by unit/area entered MUST be equal to the FY 2019 Allocation provided unless your unit is budgeting fringe for a portion of or full amount of a new, non-reinvestment position that was not budgeted previously. Fringe Benefits will be identified in your budget in order to be transferred into the central fringe budget. Form 3.1- Unrestricted Funds Input, reflects your total bottom line for the college when you have your POV set at the highest level (i.e. at Fund 100, College/Unit which includes all departments, All Programs) and follows the amount for CY Baseline on Form 3.0 Trails Review form.
   - The Trails Review form in PBCS (Form 3.0) lists in detail the adjustments, reversals, etc. that have occurred and/or are being applied to your unit's total unrestricted fund budget since the FY 2018 Allocation to arrive at your unit's bottom line for the FY 2019 Allocation as approved by Senior Management.
     - Reversals and adjustments are reflected in their original department. Because units may have reallocated these budgets to other departments during the fiscal year, this may have resulted in a negative budget in an account in the FY 2019 Allocation Budget – Working column. Please reallocate accordingly so only positive budgets are submitted in your return.
     - **IMPORTANT – journals marked OTO that remain within a college are not included in the OTO/Reversals. The purpose of OTO is to mark dollars leaving a college so that bottom lines can be preserved in the next fiscal year. Please do not mark any journals in FY19 as OTO if the dollars that are being transferred remain in your bottom line.**
     - The Trails Review also reflects an estimated fringe benefit amount associated with your unit. This allows you to see the estimated total Fund 100 resources dedicated to your college/area.

A. Compiling the Budget
Personnel-Biweekly Payroll – *State Payroll Input forms will be frozen after August 27th. Input must be completed by this date.*

1. In PBCS, all personnel will be budgeted on the same Position Planning tab, regardless of Fund. Once all personnel information has been entered, and the “Save” button has been clicked, all data will be automatically transferred over into the appropriate Input Form (Unrestricted or All Other Funds Input forms).

2. Vacant, unfunded positions: if a non-classified or classified staff position has been vacant and unfunded for at least three years, please initiate a position action form to abolish the position. If you
do not initiate the position action form by November 1 the Budget & Financial Planning office will submit the form on your behalf. This will allow for a more meaningful list of current positions and reflect a more accurate summary of positions.

3. All remaining vacant positions that may be filled during FY2019 or in a future year must be budgeted in accordance with the process below so that we will be able to reserve the appropriate fringe.
   - The position MUST be budgeted in full on the Position Planning card in PBCS; either on the Positions by Department card (Form 1.1a Position Info), or the Positions by College Card (Form 1.1d Position Info by College).
   - If you intend on using a portion of the vacancy dollars for one-time-only (OTO) expenses because the position will be filled less than 26 pay-periods, you must budget the number of pay-periods released under “Release Time-5229” on the Positions Input Form.
   - Then, on the Unrestricted Funds Input Form on the Release Time – Adjustments line of the same department, you must input in the Allocation Budget – Working column a **negative** amount (must = the amount budgeted in Release Time on the Position Planning tab).
   - Continue to then add that same amount in total to the desired account(s) in which the release-time dollars are to be spent. Please add a note on each line that release-time from position XXXXXX is being budgeted on that line.
   - If you don’t know where the released amount will be spent, you may keep it in Release Time and transfer it out later.

   - **Example** - Vacant position valued at $30,000 estimated to be filled for 13 pay-periods
     - Budget $15,000 in the “Holding” account (see items 6 and 7 below to determine account – either Reinvestment or Holding) in department 1234 on the Position Planning tab for 13 pay-periods
     - Budget $15,000 in Release Time for department 1234 on the Position Planning Tab for 13 pay periods
     - On the Unrestricted Funds input tab, on the Release Time - Adjustments line, input ($15,000)
     - On the Unrestricted Funds input tab, add +$5,000 to All Other Operating; add to Notes: OTO computer equip funded from released $ from position xxxxx.
     - On the Unrestricted Funds input tab, add +$10,000 to Travel; add to Notes: OTO travel funded from released $ from position xxxxxx
     - (Total released salary used for OTO = $15,000)

If you do not yet have plans for the vacancy dollars, you may leave the entire salary in account Reinvestment or Holding (see items 6 & 7 below to determine account) and facilitate a transfer after the FY2019 Allocation is uploaded to PeopleSoft.

There are valid instances where a position listed on your Personnel tab should not be budgeted. If you have a vacancy that you do not need to budget, you **must** note the reason why the position should not be budgeted (e.g. filling temporary lecturer until Faculty line #XXXXXX is filled; position no longer charged to this department – see dept. xxxx, etc.)

If you wish to reserve fringe for a position not being filled this year, you MUST budget this position on the Personnel forms in the Holding – 5226 account, and you can move the dollars out on the Unrestricted Input form using the method described above.

*On the Position Info form in PBCS, comments may be added as outlined in the Training slide deck. Adding comments/attachments in the wrong place may lead to them not being seen by your analyst.*

5. **New in FY2019 for Academic Affairs Colleges/Areas**
- Beginning in FY2019, in addition to the current process related to tenure track and clinical faculty, funding from retirements and resignations related to Lecturers, Senior Lecturers and Teaching Professors will also revert to the Provost strategic reinvestment account.
- Also effective with the FY2019 Allocation, colleges will be required to provide a transfer of funds for the appropriate fringe benefit budget for the portion of a position that the college is funding (e.g. if the Provost allocates 50% of a faculty position and the college is funding the remaining 50%, the college must also fund 50% of the fringe benefits and this must be done via a transfer from the college to the central fringe accounts).
- The Provost Office reviewed the funding requested for positions and, if needed, adjusted the amount. The allocated amounts are reflected in the budget files you will access to complete your allocation. Effective July 1, 2018 for all faculty and staff searches related to the allocated positions listed in the attachment to this letter, if the salary of the individual hired for the position is less than that provided, the excess funding will revert to the Provost strategic reinvestment account. As in the past, the Provost Office will continue to work with colleges where the salary is greater than the funding allocated for the position.

6. Reinvestment Account: This account code was established to track Reinvestment dollars. These are funds that have been designated for a specific purpose by Senior Management (e.g. new faculty, SBPC approved positions, etc.) and should be placed into the Reinvestment account until the dollars are ready to be transferred (e.g. once a reinvestment vacancy is filled). At that time, you would move the $ to the appropriate account code – State Payroll Classified, State Payroll Non-classified, etc.)

7. Holding Account – Non-Reinvestment – this includes all new non-reinvestment vacancies (e.g. recently vacated positions not yet filled). All non-reinvestment vacancy dollars must be moved to this code once a position is vacated throughout the fiscal year. Once a position is filled, you may move the budget to State Payroll Classified/State Payroll Non-classified. This method will allow you to track vacancy dollars as you either move them into State Payroll Classified/State Payroll Non-classified for new hires or as you use dollars for OTO items. See item 8 below for additional guidelines about how to budget vacancies.

8. Personnel and position information is downloaded directly from the PeopleSoft HR system and is as of 6/12/18. If you find any incorrect information relating to a position or employee, please contact Diana MacDonald at dianam@uri.edu or, call ext. 4-2509. You are responsible to ensure that all positions that will be charged to your unit in FY2019 are budgeted.

- If a position you must cover is not listed, add it via the “To Be Hired” (TBH) card found under the Position Planning Cluster. TBH can be used for title changes or brand new positions not created in PeopleSoft HR and thus is not reflected in your compliment of positions. Again, if you must budget a portion of a position housed in another college or unit, contact your budget analyst for assistance. Do not use TBH for this kind of action. Follow up with Diana MacDonald to discuss methods to make changes to the position on the PeopleSoft system if necessary.

- Paymaster data for state employees is available in PeopleSoft HR. To access the report, navigate to: Main Menu > URI Budget > URI Commit Accounting Reports > "URI State Pay DST BGT Data CSV". Security access is required to view the report and access has been set up for all people who have requested the report to date. If you need access please contact Diana MacDonald at dmacdonald@uri.edu or, call ext 4-2509.
In general, all position FTE's on the HR system should reflect the salary distribution of the position. See below for budgeting release-time.

For employees on a reduced work schedule, the current salary is already reflected at the reduced rate. DO NOT further reduce the salary. If an employee is returning to full time, increase the base salary to reflect the 1.0 FTE.

The Rates tab reflects the planning values for faculty, non-classified and classified staff FY2019. (See section below for exceptions to Funds 102, 104 and 100 with Fringe files.) As a reminder, for Unrestricted (non-fee-related) funds, salary increases calculated on the Position Input Form flow to a central account. Transfers will be made after July 1 as required once contracts have settled.

All budgeted vacancies (including funds for new positions included on the Trails Review tab) MUST be budgeted in account code Reinvestment, Holding, or Release Time (amount related to released salary only). See 6&7 regarding how to choose the account in which to budget vacancies.

- Important: as non-faculty vacancies occur during the fiscal year, you MUST move the remaining budgeted position dollars into account code Holding. Once a position is filled, you may move the budget to State Payroll Classified/State Payroll Nonclassified as needed.
- Faculty retirements/vacancies must be budgeted in account code Reinvestment throughout the fiscal year until filled.
- If academic area faculty retirements have occurred recently, and the dollars associated with these lines are not yet transferred to the Provost for reinvestment, you will be required to budget and IDENTIFY these funds in Reinvestment. These funds will be transferred to the Office of the Provost. Please note this with the Comment function noted above.
- All newly funded positions (found on the Trails Review tab) MUST be budgeted on the Position Planning Tab. If you do not see a line for a position, you must add all position info on the “To Be Hired” tab in PBCS (Form 1.3a). New dollars from the Provost/VP/SBPC for these positions are considered "Reinvestment" Vacancy dollars. Please indicate when a vacancy is "Reinvestment" by budgeting it in Reinvestment. If necessary, ensure paperwork is processed to create the position if it is new.
- Known release time must be budgeted in the Release Time line in PBCS.
- At allocation, NO non-Fund 100 FTE's can be budgeted on Fund 100. To see the source of fund split on a position, right click on any line in one of the Position Input Forms, and select “Show all Position Info”.

9. When positions are filled after the beginning of the fiscal or academic year, the Dean's/Director’s authorization of the RF-1 form indicates that the unit is fiscally responsible for fully funding the annual filled position plus fringe in the next fiscal year from within their existing budget.

10. If turnover dollars were transferred to operating prior to FY 2018 Mid-Year, and a position is filled in FY 2019 for 26 pay periods, the unit is responsible for reallocating the funds back to the personnel line to fully fund the position.

11. Please ensure all necessary paperwork, forms, etc. for approved new items are emailed after all of your data is entered. This includes any new chartfield strings that are listed on your return.

12. You must fund all filled and committed position lines as well as any other personnel, operating, capital, or student aid lines for which commitments are made. This includes any FY 2019 encumbrances. IMPORTANT: it is crucial to budget for the fiscal year as accurately as possible so that the budget reflects your plan for the fiscal year. This will also reduce the number of budget transfers.

**Personnel – In-house Payroll**
13. Complete the Graduate Assistants tab (Form 1.4) with the number of Grad Assistant (GA) FTE's and Grad Research Assistant (GRA) FTE's. Academic Affairs units may only budget the allotted number of GA's as assigned by the Provost. Grad rates reflected are at the FY2018 level. Once the Grad contract is settled, transfers will be made post-Allocation.

14. Ensure all Internal Payroll employees committed beyond 7/1/18 are budgeted. To find a listing of these employees, log on to PeopleSoft HR and run the following report: URI Budget > URI Commit Accounting Reports > URI Int Empl for Allocation.

Operating
15. In PeopleSoft Financials under Commitment Control>Review Budget Activities>Budgets Overview, confirm FY 2019 encumbrances already posted to the system are budgeted in PBCS in the appropriate alpha account codes. If encumbrances are to be liquidated, please attach PDF copies of the documentation supporting the liquidation in PBCS in the appropriate cell.

16. Planning your annual budget expenses by the appropriate alpha account code/org code during the Allocation process reduces the number of budget transfers required during the year, and avoids automatic feeds from being halted.

17. **FOR ALPHA ACCOUNTS IN PEOPLESOF** for the following categories: Auto maintenance, Insurance, Postage, Printing and Telephone (formerly Oper1). **YOU MUST BUDGET AT LEAST WHAT YOU SPENT IN FY2018.** Exceptions must be thoroughly documented by way of attachments in PBCS. These feeds are continually requiring transfers which delay the feeds posting for the entire University. The Budget & Financial Planning Office may reallocate within your area if you budget less than what was spent in FY2018 without any documentation.

Dedicated/Course Fee Budgets
18. The course fee budgets (program 2000) should match the totals sent to the Business Managers on March 27th. Business Managers can access the following query in PeopleSoft HR to obtain the course fee detail by subject: U_SSF_KELLY_LAB_DETAIL.
   - In accordance with the revised Course Fee Procedure, adjustments for FY2019 will be made after the Add period for Spring 2019 semester. If you know that a course fee is being reduced or removed, do not spend that budget as it will be reduced at that time.
   - Per the CAC Chair, in addition to purchasing consumable supplies, the course fee can be used to support graduate and undergraduate students who support course fee offerings. Any questions related to the course fee base should be directed to the Provost's Office.
   - Reminder: as discussed previously in the Provost's Business Managers meetings, all purchases related to the labs must be charged to the subject chartfield string, including Summer Session courses.
19. Program, 2231 has been established for those units working to transition to covering fringe. As of now this includes: Nursing, Physical Therapy, Music, and partial Engineering.

20. Revenue/Fee dollars and designated budgets may not be moved in or out of the designated chartfield including but not limited to the following: Course Fee, Technology Fee, Revenue Shares, Commencement (document fee), Postal Revenue, Central Stores Revenue, Fitness & Wellness, Personnel Advertising, and Candidates Travel.
   - Dedicated fees will also be adjusted in the Spring of 2019. The FY2019 Allocation budget reflects Spring 2018 adjustments.
Other

21. Start-up funds should not be budgeted in your returns. Transfers will be processed after the FY 2019 Allocation is on the University's PeopleSoft Financial System.

22. The completed budget should reflect your plan for the fiscal year. This requires planning your annual budget expenses, including multi-year encumbrances, by the appropriate account code during the Allocation process. This also reduces the number of budget transfers required during the year. Please plan and budget accordingly during the Allocation process. Please do not request budget transfers if there is sufficient budget at the ORG/Alpha Account level.

23. You may find actual data that appears to belong to another unit. This may be a result of an entry to incorrect chart field string. As such, please work with the alternate unit and the Controller's Office to make corrections as appropriate before year-end. Please note this using the Comments feature noted above.

24. It is important to charge the appropriate chartfield in the department that is receiving the services or item. Do not move the budget to another College/Division to share expenses (e.g. if you are splitting a major purchase with another College or Unit or Fund, the share of expenses should be charged to each entity.) The only exceptions are Provost and Research & Economic Development transfers. Failure to abide by this may result in lowering the unit’s base budget in the next fiscal year.

25. A list of account codes is available at the Budget and Financial Planning website under Department Resources Link - Account Code Descriptions. Included on the list are the new alpha account codes that will be used for budgeting in FY2019.

   http://web.uri.edu/budget/resources

26. Notify the Budget Office of completion via Form 3.8 by selecting “Complete” and clicking SAVE. This will signify to your analyst that they may begin review of your return no later than August 31, 2018 or sooner if possible. All supporting documentation should be attached to the appropriate cell in PBCS.

27. Incorrect Allocation data (i.e. data that is not balanced or incomplete) will be rejected by PBCS.

28. If you have any budgetary questions while completing your return, you may call your analyst before you complete it in. Given the timing of this Allocation, it is very important that your data is complete.

Please take this opportunity to update the Signature Authorization and Responsible Persons on all chartfield strings to account for new hires and terminations. Go to http://web.uri.edu/budget/forms/ to find the appropriate forms and instructions.

Academic Affairs Units Only

- Consistent with the FY2019 Academic Affairs process, one-time-only allocations related to the curriculum delivery to the freshman class will be processed by the Provost’s Office beginning shortly after the budget has been uploaded to the financial system and continuing to shortly after the start of the fall semester when student need for seats have been determined and seats have been added. This includes Grads funded by Provost for curriculum delivery.

- RF1’s have been completed by Diana MacDonald in BFPO for all faculty and staff positions authorized by the Provost to be filled in FY19 and FY20.
Fund 102, Fund 104, and Fund 100 Fee Units with Fringe

- These units must budget for the full cost of fringe benefits for all eligible employees.
- The Position Rates Tab (Form 0.1 Comp & Other Fringe Rates) includes FICA rates and other applicable Fringe Rates for reference.
- Fringe will be calculated automatically once you fill out the appropriate information on the Position Planning Tab.
- Please be reminded that units may not transfer budgets between “Fund 100 with Fringe” chartfield strings and other Fund 100 chartfield strings.

Fund 103 – Legislative Mandates

- These units are responsible for budgeting fringe from the designated State Appropriation as set forth by the Legislature.
- Please plan to spend ALL funds during the FY2019 fiscal year. Unspent funds related to legislative mandates may not be carried forward, and must be returned to the state at the end of the fiscal year.

If you have any questions regarding these guidelines or the Allocation in general, please contact the analyst for your area.

Thank you for your continued cooperation.

office/all&bud/FY19/Allocation/General Budget Guidelines/FY19 Allocation – Unrestricted Funds - General Budget Guidelines 7.31.18