Below please find the guidelines for the FY2022 Allocation for Unrestricted Funds. It is important to review these General Budget Guidelines prior to inputting your data in PBCS. See the bottom of this document for Fund specific instructions.

Please complete your budgets with the understanding that the Fall 2021 semester will be face to face with normal operations.

Important Dates:
PeopleSoft Financials data is as of 4.29.21, and PeopleSoft Personnel data is as of 5.2.21.
Position budgets (including Grad) due June 4th. Positions will be read only after this date.
Budget completion date is June 9th. The application will be read only after this date.

PBCS Resources:
Important information, including the training video, user variables (as they may have changed), etc. can be found here: https://web.uri.edu/budget/pbcs/.

Budgeting Resources:
Important information, including Budget Guidelines, Deans & Directors Memo, alpha account code listing, etc. can be found here: http://web.uri.edu/budget/resources

General Unrestricted Budget Reminders:
• The FY22 Unrestricted Allocation as approved by the Senior Leadership Team is reflected on the Trails Review Form 3.0, found under the “Non-Compensation” cluster.
• It is expected that the Allocation budgets input in PBCS reflect all filled and committed personnel, operating, capital and student aid costs for the 12 months of FY2022. You are responsible to verify and ensure that these items are fully funded in the correct chartfield strings and alpha account codes.
• You must return a BALANCED budget. If you cannot, you must email your analyst and copy in Linda Barrett BEFORE you submit your budget.
• It is critical that you include notes and comments as much as possible to explain significant changes to your budget analyst. The more you note, the less need for email or phone call exchanges.
• If you have specific questions after consulting the training materials on the PBCS site, send screenshots with the intersection (CFS), form number, etc. to your analyst.
• Please ensure all necessary paperwork, forms, etc. for approved new items are emailed after all your data is entered. This includes any new chartfield strings that are listed on your return.
• Several forms in PBCS have been updated to include pertinent information that used to be included in the guidelines. Click on the information icon next to the form name. See icon circled below:

Once positions are complete, run a Position Report in PBCS and export into Excel to confirm that all positions have been funded properly. Then, finalize the rest of the budget by accessing the “Non-Compensation Planning” card. Select “Unrestricted Funds” to be able to see all data for your Department/College.
• Data is input by CFS (change CFS in form Point of View and click Go Arrow) in the white cells in the “FY22
• Update the Signature Authorization and Responsible Persons on all chartfield strings to account for new hires and terminations (http://web.uri.edu/budget/forms/).
• If you find actual data that has been posted to your unit in error, please work with the alternate unit and Controller’s Office to make corrections before year-end and include a note in PBCS.
• As a reminder, for fund 100 (non-fee-related) budgets, salary increases calculated on the Position Input Form flow to a central account. If salary increases are negotiated, transfers will be made after July 1 as required once increases have taken effect.
• Fringe and estimated COLA rates can be found on the Position Rates card, under Position Planning.
• At allocation, NO non-Fund 100 FTE’s can be budgeted on Fund 100. Right click on any line in one of the Position Input Forms and select “Show all Position Info” to see source of fund split.
• All newly funded positions (found on the Trails Review tab) MUST be budgeted on the Position Planning Tab. New dollars from the Provost/VP/SBPC for these positions are considered "Reinvestment" Vacancy dollars and must be budgeted in “Reinvestment” until filled.
• Known release time must be budgeted in the Release Timeline in PBCS.
• For positions filled after the beginning of the fiscal or academic year, the unit is fiscally responsible for fully funding the annual filled position plus fringe in the next fiscal year from within their existing budget. The Dean's/Director’s authorization of the RF-1 form indicates this.
• If turnover dollars were transferred to operating in FY2021, and a position is filled in FY 2022 for 26 pay periods, the unit is responsible for reallocating the funds back to the personnel line to fully fund the position.
• Provost start-up funds should not be budgeted in your returns. Transfers will be processed after the Allocation is on PeopleSoft. College start-up commitments should be budgeted in the return.
• If you are splitting a major purchase with another College, Unit or Fund, the share of expenses should be charged to each entity, so the department that is receiving the services or item is charged. Do not move the budget to another College/Division to share expenses. The only exceptions are Provost and Research & Economic Development transfers. Transfers to Capital Projects should be done post-Allocation via an OTO transfer in PeopleSoft Financials after budgets are loaded.

Trails Forms
• The Trails Review form in PBCS (Form 3.0) lists the transfers or transactions that have occurred and/or are being applied to your unit’s total unrestricted fund budget since the FY 2021 Allocation to arrive at your unit's bottom line for the FY 2022 Allocation as approved by the Senior Leadership Team.
  o Reversals and adjustments are reflected in their original department. If units reallocated these budgets to other departments during the fiscal year, you may find a negative budget in an alpha account code in the FY 2022 Allocation Budget – Working column. Please reallocate accordingly so only positive budgets are submitted.
  o Journals marked OTO that remain within a college trail are not included on the trail. The purpose of OTO is to mark dollars leaving a college trail so that bottom lines can be preserved in the next fiscal year. While you indeed may mark transfers in FY22 as OTO that remain within your college trail bottom line, neither the trail nor the baseline budget column on the input and review forms will reflect these changes.
  o The Trails Review also reflects an estimated fringe benefit amount associated with non-fee related budgets for your unit. This allows you to see the estimated total Fund 100 resources dedicated to your college/area.
• The overall bottom line by unit/area submitted MUST be equal to the FY 2022 Allocation provided unless your unit is budgeting fringe for a portion or full amount of a new, non-reinvestment position that was not budgeted in Fund 100 previously. Fringe Benefits will be identified in your budget to be transferred into the central fringe budget prior to upload to PeopleSoft.
  o 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
Compiling the Budget

Position Budgeting:

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.

- In spring of 2021 the PSA settled 2.5% salary increases retro to 7.1.2020. Salaries in PBCS reflect that increase, and the Trails also reflect the budget adjustment for the increase. The PTAA also settled in the spring with a 2.5% salary increase retro to 7.1.2020, but because of timing, salaries in PBCS do not reflect that increase. Budget salaries as you normally would without adjusting for the increase. For PTAA, budget salaries as you normally would without adjusting for the increase and budget adjustments will be made post-Allocation in PeopleSoft to account for the increase.

- 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.

- You are responsible to ensure that all positions that will be charged to your unit in FY2022 are budgeted.

- Bi-weekly salary distribution in PBCS mimics the payroll master. Paymaster is available in PeopleSoft HR (Main Menu > URI Budget > URI Commit Accounting Reports > "URI State Pay DST BGT Data CSV"). If you need access, please contact Diana MacDonald.

- If you have a question on a distribution in your area, check the Payroll Master. If there was a distribution at any point in the fiscal year on the payroll master, it will be brought into PBCS (even if it is an error). If the position does not need to be budgeted, no action needs to be taken on form 1.2.

Funding Salary Split Across CFS:

- If you are funding a position split with funds that are not budgeted in the Allocation process (Funds 401, 500, 900, etc.), you should reflect the portions charged to those funds in order 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.

Budgeting Vacant Positions:

- Vacant, unfunded positions: if a staff (non-classified or classified) 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 June 15th the Budget & Financial Planning office will submit the form on your behalf. This will allow for a more accurate summary of positions.

- Vacant positions (including funds for new positions on the Trails Review tab) that may be filled during FY2022 or in a future year MUST be budgeted in Reinvestment, Holding, or Release Time (amount related to released salary only) on Form 1.2x so that appropriate fringe can be reserved. Salary should be input on form 1.1x.

- If you do not yet have plans for the vacancy dollars, you may leave the entire salary in alpha account code Reinvestment or Holding and facilitate a transfer after the 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.).
Important: 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 – 5228 account, and you can move the dollars out on the Unrestricted Input Form using the method described below. By not following these steps, you will have to provide the fringe benefit budget in the future when you do fill the position.

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

Reallocating from Reinvestment, Holding, and Release

- If areas wish to reallocate Reinvestment, Holding and Release on the Non-Compensation form, please ensure the dollars are placed in the appropriate CFS and account on the Personnel forms prior to the June 4th cut-off date. Reference “Split Positions” in the training documentation.
- Reinvestment Apha Account: This alpha account code was established to track Reinvestment dollars. These are funds that have been designated for a specific purpose by the Senior Leadership Team (e.g., 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 dollars to the appropriate account code – State Payroll Classified, State Payroll Non-classified, etc.)
  - Academic Affairs: the colleges/areas must budget 100% funding for all the faculty and staff positions that are vacant and were identified in the Provost letter in alpha account code Reinvestment.
- Holding Alpha Account – 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.
- Release Time – portion of salary released to another fund or vacancy dollars being used for OTO expenses for positions filled less than 26 pay periods must be budgeted in Release Time.

Example - Vacant position valued at $30,000 estimated to be filled for 13 pay-periods
- Budget $15,000 in the “Holding” alpha account and in “Fund 100-Holding” (see definitions above to determine either Reinvestment or Holding) in department 1234 on the Position Planning tab for 13 pay-periods
- Budget $15,000 in the Release Time alpha account and “Fund 100-Release” 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 xxxxxx.
- 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)

When reallocating holding and release time funds on the input forms be sure to add the associated “adjustment” account (i.e. – Alpha Release Time – Adjustments).

New Positions (that do not exist in PeopleSoft)
Brand new positions that do not exist in PeopleSoft can be budgeted on the To Be Hired Form.

- The “To Be Hired” Form is NOT used to budget vacant positions, reinvestment positions allocated on the trail form, positions moving from one unit to another, or for brand new salary splits.
Academic Affairs Colleges/Areas -

- Colleges will be required to provide a transfer of funds for 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, 2020 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 alpha 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.

- Vacant Reinvestment positions should not be budgeted in Reinvestment unless they meet the criteria above to move a portion to Release Time.

- If new faculty have been hired in FY22 for new Reinvestment positions, dollars need to move to the appropriate position number and charged to 5250.

- If new Reinvestment faculty have been hired with a post allocation date, pay periods to be worked should be charged to 5250. The position should be split with the second line charging Release Time for the balance.

- If a search for a new reinvestment faculty has not yet begun, at least 50% of the salary should remain in Reinvestment. The position should be split charging the remainder to Release Time unless a temp lecturer has been hired to backfill the position. Note: Make certain you are funding the correct type of lecturer...i.e. Backfill (Temporary lecturer tied to a faculty position and funding), Temporary (lecturer who fills a void in college & uses OTO funding. i.e., for Sabbatical.), AdHoc (a fully funded lecturer with a course load and eligible for promotion).

- If a non-classified reinvestment position has not been filled; dollars should be budgeted to Reinvestment on that position line. Non-Classified positions stay in Reinvestment until filled.

- If faculty are on a full year sabbatical, the position should be split...50% charged to 5250 and 50% charged to Release Time.

- Note: Anything that needs to be reallocated OTO from release time should be done on the Unrestricted Funds Input and not netted on the Position Form.

- Important: as non-faculty vacancies occur during the fiscal year; you MUST move the remaining budgeted position dollars into alpha account code Holding. Once a position is filled, you may move the budget to State Payroll Classified/State Payroll Non-classified as needed.

- Faculty retirements/vacancies must be budgeted in alpha 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.

- 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.

- RF-1’s will be completed by June 7th by Diana MacDonald in BFPO for all faculty and staff positions authorized by the Provost to be filled in FY22 and FY23.

- All new Reinvestment positions should be moved from the bottom of the page to the appropriate position line in Position Planning. The position should be fully budgeted on that line under Reinvestment or split with Release if a backfill lecturer is to be hired. These lecturers have a special numbering sequence so you can’t use an Ad Hoc line and expect to fill the position with that number.
Since many positions were approved at mid-year, you may already have a Backfill position. If that is the case, move the new position to the correct line for the full amount in Reinvestment. Split the position, use Release for the account, and minus the amount you are paying the lecturer on the second line of the position number. Go to the Lecturer line that was assigned by our office and enter the lecturer salary on that line under State Payroll. Include a note.

If you know for certain that a faculty search will not begin until the fall, you will budget the full salary in Reinvestment and you can split up to half of that salary to be used for Release OTO expenses. This applies to faculty positions only.

**Personnel- In-house Payroll**

- Graduate Assistants should be budgeted on Form 1.4. See form Information on how to confirm your GA allotment, how to budget for stipend/tuition only, reminder on rates, etc.
- Ensure all Internal Payroll employees committed beyond 7/1/21 are budgeted on the input forms. A report is available in PeopleSoft HR with this detail - URI Budget > URI Commit Accounting Reports > URI Int Empl for Allocation.

**Operating**

- Planning your annual budget expenses by the appropriate alpha account code at Allocation reduces the number of budget transfers required during the year.
- FY21 Actuals may be skewed, so budget according to the activity you plan on in FY22.
- **To avoid monthly feed delays, YOU MUST BUDGET AT LEAST WHAT YOU SPENT IN FY2021 in the following alpha accounts:** Auto Maintenance, Insurance, Postage, Printing and Telephone
  - Exceptions must be thoroughly documented by way of attachments in PBCS.
  - The Budget & Financial Planning Office may alter your Allocation return if you budget less than what was spent in FY2021 without any documentation.
- Confirm FY 2022 encumbrances in Commitment Control (PeopleSoft) are budgeted in PBCS in the appropriate alpha account codes or attach documentation if encumbrances will be liquidated.

**Trails Forms**

- The overall bottom line by unit/area entered **MUST be equal to the FY 2022 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 in Fund 100 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.
- The Trails Review form in PBCS (Form 3.0) lists the transactions that have occurred and/or are being applied to your unit's total unrestricted fund budget since the FY 2021 Allocation to arrive at your unit’s bottom line for the FY 2022 Allocation as approved by the Senior Leadership Team.
  - Reversals and adjustments are reflected in their original department. If units reallocated these budgets to other departments during the fiscal year, you may find a negative budget in an alpha account in the FY 2022 Allocation Budget – Working column. **Please reallocate accordingly so only positive budgets are submitted.**
  - Journals marked OTO that remain within a college trail are not included on the trail. The purpose of OTO is to mark dollars leaving a college trail so that bottom lines can be preserved in the next fiscal year. While you indeed may mark transfers in FY22 as OTO that remain within your college trail bottom line, neither the trail nor the baseline budget column on the input and review forms will reflect these changes.
  - The Trails Review also reflects an estimated fringe benefit amount associated with non-fee related budgets for your unit. This allows you to see the estimated total Fund 100 resources dedicated to your college/area.
Dedicated Fee, Course Fee and Revenue Shares – FY22 Allocation budget reflects Spring 2021 adj
Revenue/Fee dollars and designated budgets may not be moved in or out of the designated CFS including but not limited to the following: Course Fee, Technology Fee, Revenue Shares, etc.

The course fee budgets (program 2000) should match the FY21 totals sent to the Business Managers earlier this year. Business Managers can access the following query in PeopleSoft HR to obtain the course fee detail by subject: U_SSF_KELLY_LAB_DETAIL.

- If you know that a course fee is being reduced or removed, do not spend that budget as it will be reduced post Spring 2022 add period.
- 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 5252 Grads may NOT be used for fee accounts. 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.

Request for Information (RFI) Items – only for areas that receive the RFI document each budget cycle
- All RFI amounts MUST be budgeted in the appropriate 0xxx department at the level provided in that chartfield string.
- Units MAY NOT move the RFI amounts to other chartfield strings (including any other 0xxx departments you may have) during the Allocation process OR during the fiscal year.

Fund 102, 103, 104, 106, and Fund 100 Fee Units with Fringe
- These units must budget for the full cost of fringe benefits and estimated COLAs for all eligible employees. Fringe and estimated COLA calculates automatically based on position budget input.

Fund 106 – URI Online
- CFS created after April 1st will be budgeted post Allocation in PeopleSoft, not at this time in PBCS.
- If you have not received funding for a filled position, hold off budgeting that position in PBCS. Note why the position is not funded for the analyst’s information. The Provost will transfer the appropriate budget post-Allocation.
- Your unit may reflect unbalanced budgets ONLY for fringe related deltas. A Trail adjustment will be made upon review of your return prior to budgets being loaded to PeopleSoft.

Fund 103 – Legislative Mandates
- Please plan to spend ALL funds during the FY2022 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 per the legislative process.

Budget Completion
- Notify the Budget Office via Form 3.8 by selecting “Complete” and clicking SAVE
- Unbalanced or incomplete Allocation data will be rejected.

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.