

The University of Rhode Island
FY 2024 Budget Allocation
Unrestricted Funds -100, 102, 103, 104, 106 – General Budget Guidelines

Below please find the guidelines for the FY 2024 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.

Important for FY24:

All vacancies must be budgeted in either account 5226- Reinvestment or 5228-Holding at 100% at Allocation. See additional details below in these guidelines about budgeting vacancies at Allocation and during FY24.

Important Dates:

Financials and Personnel data are as of 5.1.23.

Position budgets (including Grad) due **Thursday 6.1.23**. Positions will be read only after this date.

Budget completion date is **Tuesday 6.6.23**. The application will be read only after this date.

PBCS Resources:

Valuable information, including the training video, user variables, recent updates, etc. can be found here: <https://web.uri.edu/fsp/pbcs/>. Please be sure to review the user variables, as they may have changed.

Important Reminders:

- The FY24 Unrestricted Allocation is reflected on the Trails Review Form 3.0.
- You are responsible for budgeting for all committed and projected costs including personnel for the entire fiscal year in the correct chartfield strings and account codes.
- You must return a **BALANCED** budget.
- Include notes and comments in the appropriate cells as much as possible to explain significant changes.
- If you have specific questions after consulting the training materials on the PBCS site, send screenshots with the intersection (CFS), form number, etc. to financial-strategy-planning-group@uri.edu.
- Several forms in PBCS include pertinent information. Click on the information icon next to the form name.

1.4 Graduate Assistants 

- 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.
- 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.
- 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.

List of alpha account codes can be found here: <https://web.uri.edu/fsp/documents/>

- Update the Signature Authorization and Responsible Persons on all chartfield strings to account for new hires and terminations. Forms can be found here: <https://web.uri.edu/fsp/forms/>

Compiling the Budget

General Position Budgeting Reminders:

- In general, all position FTEs on the HR system should reflect the salary distribution of the position.
- 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.
- As a reminder, for fund 100 (non-fee-related), salary increases calculated on the Position Input Form flow to a central account. Contract salary increases for faculty, staff and grads will be transferred after July 1.
- Fringe and estimated COLA rates can be found on the Position Rates card, under Position Planning.
- At allocation, you may not budget in Fund 100 for any non-Fund 100 FTE's. 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 for these positions are considered "Reinvestment" Vacancy dollars and must be budgeted in the "Reinvestment" account until filled.
- On the Position Info form in PBCS, comments may be added as noted in the Training Video. Adding comments/attachments in the wrong place may lead them to not being seen by the analyst reviewing your return.
- Bi-weekly salary distribution in PBCS mimics the payroll master. 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, however see Budgeting Vacant Positions for more information about fringe impacts.
 - 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 find any incorrect information relating to a position or employee, please contact Diana MacDonald.

Funding Salary Split Across CFS:

- If you are funding a position split with funds not budgeted in the Allocation process (for example - Funds 401, 500, 900, etc.), you should reflect the portions charged to those funds in order to budget the position wholly. Though, 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 email the financial-strategy-planning-group@uri.edu to affect the split.

Budgeting Vacant Positions:

The training video references prior year practice. **It is important to follow the process for budgeting vacant positions in FY24 as outlined below:**

- **ALL vacancies must be funded in 5228-Holding or 5226- Reinvestment on the Positions form at 100%.**
 - If a non-faculty position becomes vacant after you have completed Allocation or anytime during FY 2024, *you must move the uncommitted portion of the salary to 5228 Holding. If a faculty position is vacated after the Allocation is completed or anytime during FY24 the unused funding for the position should be moved to 5226 Reinvestment TBD by the Provost.*

Continuation in FY24: For administrative tracking purposes, you must budget the position in the chartfield string (cfs) where the position is housed, not in a dean's cfs or other type of central cfs. The budget must remain in Holding or Reinvestment in PBCS except where noted below.

- Classified and non-classified staff vacancy dollars must remain in 5228-Holding.
- Faculty vacancy dollars - Tenure Track, Clinical, and Lecture - must remain in 5226-Reinvestment in PBCS with the following exceptions: backfill of the position for filled/hired part-time lecturers
- 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 Financial Strategy & Planning (FSP) will submit the form on your behalf. This will allow for a more accurate summary of positions.
- **Important:** If you wish to reserve fringe for a Fund 100 position not being filled this year, you **MUST** budget this position on the Personnel forms in the Holding – 5228 account. **By not following these steps, you will have to provide the fringe benefit budget post July 1 if you do fill the position in FY24.**
 - Funds for new positions on the Trails Review tab that may be filled during FY2024 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.
 - 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 account code 5226-Reinvestment.
- 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.).

Reallocating from Reinvestment and Holding - FY24

- Areas will not be allowed to reallocate funds from Reinvestment and Holding to cover operating expenses in PBCS.

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 that already exist, 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). This is the only case for which an unbalanced budget return is allowable. Please note this in your returns.
- Vacant faculty Reinvestment positions should be budgeted in Reinvestment unless they meet the criteria above to move a portion to Release Time.
- If new faculty have been hired in FY24 for new Reinvestment positions, dollars need to move to the

appropriate position number and charged to 5250. Remaining New Faculty Reinvestment positions should be moved to appropriate position number and charged to Reinvestment.

- Known release time must be budgeted in the Release-Time account in PBCS.
- 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: Temp lecturers are OTO and can use reinvestment dollars to backfill. Regular Lecturers already have base salaries in your budget and should not be backfilling positions using Reinvestment dollars.
- Areas may reallocate Release Time on the Non-Compensation form, please ensure the dollars are placed in the appropriate CFS and account on the Personnel forms *by the June 3rd cut-off date*. NOTE: Vacant Sabbatical lines are Release not Holding. Reference “Split Positions” in the training video at 29:34. When reallocating release time funds on the input forms be sure to add the associated “adjustment” account (i.e. – Release Time – Adjustments).
- 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 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.
- 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 FSP for all tenure track faculty and assistant teaching professor positions authorized by the provost to be filled in FY24 and FY25. Staff positions require an RF-1 to be submitted by the colleges.

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 7/1/23 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. A reminder that transfers under \$500 should not be submitted and that number of transfers will be limited during the fiscal year.
- **To avoid monthly feed delays, YOU MUST BUDGET AT LEAST WHAT YOU SPEND IN FY2022 in the following accounts: Auto Maintenance, Insurance, Postage, Printing and Telephone**
 - Exceptions *must be thoroughly documented by way of attachments* in PBCS.
 - **Financial Strategy & Planning Office may alter your Allocation return if you budget less than what was spent in FY2022 without any documentation.**
- Confirm FY 2024 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 2024 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 2023 Allocation to arrive at your unit's bottom line for the FY 2024 Allocation as approved by the senior leadership.
 - 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 account in the FY 2024 Allocation Budget – CY Baseline 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 FY24 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 – FY24 Allocation budget reflects Spring 2023 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 FY23 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 2024 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 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.

Budget Completion

- Notify FSP via Form 3.8 by selecting "Complete" and clicking SAVE.
- Unbalanced or incomplete Allocation data will be rejected.

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

- For Academic Colleges, the FY24 Allocation budget provided reflects the program expenses provided to our office by URI Online. Only expenses for the delivery of the program should be budgeted at Allocation.
- If it is appropriate to do so, 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 FY2024 fiscal year. Unspent funds related to legislative mandates might not be carried forward and may have to 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 email financial-strategy-planning-group@uri.edu.

Thank you for your continued cooperation.