BUDGET ENTRY AND POSITION BUDGETING

Reference Manual

First printing 1/13/09
Revised 1/29/09, 8/13/09, 3/5/10, 6/5/10, 3/15/11, 3/28/12, 3/8/13, 1/24/14, 1/19/17, 1/27/20
# Table of Contents

Overview ........................................................................................................... 1  
Roles and Responsibilities .............................................................................. 2  
Policies .............................................................................................................. 4  
Budgeting Process ........................................................................................... 6  
Accounts ........................................................................................................... 7  
Detailed Budget ................................................................................................. 8  
Add Notes .......................................................................................................... 17  
Customize the Display ..................................................................................... 19  
Capital Asset Budgeting .................................................................................. 21  
Position Budgeting ........................................................................................... 29  
Position Budgeting Data .................................................................................. 30  
Position Budgeting Process ............................................................................ 31  
Positions Page ................................................................................................... 33  
Adding Positions ............................................................................................... 37  
Adding Dummy Incumbents for Budgeting ....................................................... 38  
Deleting Positions Related to Dummy Incumbents ....................................... 39  
Incumbents Page ................................................................................................. 40  
Updating Dummy Incumbents ......................................................................... 43  
Distributions Page ............................................................................................... 44  
Summary Page .................................................................................................... 49  
Employee Distributions ..................................................................................... 50  
Terminology ......................................................................................................... 52
The University of Minnesota creates a budget each year to help achieve its strategic goals by managing its financial resources more effectively. Budgeting provides a strategic plan and a mechanism for financial oversight.

There are several components of a budget: revenue sources, expenses, assets, and position budgeting. This manual contains information on all of these components, how they fit together, and how they are input into the financial system.
Roles and Responsibilities

A community of people within each unit share financial stewardship; even though each may all play a different role. Listed below are six primary financial roles. Keep in mind that these are roles—not job descriptions—so a person may function in several of these capacities.

**Initiator**
Individuals who request or initiate an event that results in a financial transaction. They are responsible for conducting activities and events within the boundaries of compliance with University policies and procedures and funding agency restrictions. Note: Any University employee has the potential to be an initiator.

**Preparer**
Individuals who prepare, code, review, and/or process sponsored and non-sponsored accounting transactions in compliance with University policies and procedures and funding agency restrictions. They complete and monitor financial transactions to ensure the transaction is processed in a timely manner in compliance with policies. They ensure confidentiality and accuracy, resolve discrepancies, and prepare reports.

**Approver**
Individuals who review, return, deny, or approve sponsored and non-sponsored accounting transactions. They ensure compliance with University policies and procedures and funding agency restrictions. They minimize risks to the University and address financial transactions in an appropriate and timely manner by identifying problems and ensuring resolutions.

**Fiscal Monitor**
Individuals who are responsible for policy interpretation and implementation for a department (or collegiate unit or higher). They manage the sponsored and non-sponsored accounting and fiscal operations of a department (or collegiate unit or higher) in compliance with University policies and procedures and funding agency restrictions.

**Principal Investigator/Project Manager**
Individuals who hold ultimate responsibility and accountability for the financial management of a sponsored project. They ensure confidentiality and accuracy, and monitor and enforce compliance with University and department or collegiate policies.

**Academic Head**
Individuals who provide overall leadership for the unit and the University in general. They participate in policy formation and ensure policy implementation for their unit. They are also responsible for their unit's overall financial management.
### ADDITIONAL BUDGET PROCESS PARTICIPANTS

<table>
<thead>
<tr>
<th>Role</th>
<th>Responsibilities</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Department Budget Preparer</strong></td>
<td>Responsible for preparing and submitting to the Chief Financial Manager (CFM)/RRC Contact a detailed budget for the department for which they are responsible.</td>
</tr>
<tr>
<td><strong>Chief Financial Manager (CFM)/RRC Contact</strong></td>
<td>Responsible for fiscal oversight and management of a Resource Responsibility Center (RRC).</td>
</tr>
<tr>
<td><strong>Position Manager</strong></td>
<td>Responsible for all Position Management record additions and changes in Human Resources Management System (HRMS).</td>
</tr>
<tr>
<td></td>
<td>Administrative Coordinator Enterprise Systems; responsible for the upkeep of employees’ appointments; where position data is housed and where the earnings distributions come from.</td>
</tr>
<tr>
<td><strong>University Budget Office</strong></td>
<td>Responsible for the management of all non-sponsored budgets. They control how budget tools will be used and they regulate the process for adjusting non-sponsored budgets.</td>
</tr>
<tr>
<td><strong>Board of Regents</strong></td>
<td>Approves overall University budget.</td>
</tr>
<tr>
<td><strong>State Legislature</strong></td>
<td>Approves state appropriations in response to University funding requests.</td>
</tr>
</tbody>
</table>
Policies

Policy Library

All University policies can be found on the Policy Library website (policy.umn.edu). The website provides quick, easy access to administrative policies and associated documents, so that all faculty, staff, and students are able to find and follow the rules that govern University activities.

Use the search feature to find the specific policies referenced in this manual, or select “Finance” on the homepage to review all financial policies.

Each policy contains additional information on:

- Procedures
- Forms/Instructions
- Appendices
- FAQs
<table>
<thead>
<tr>
<th>Finance Policy Topics</th>
<th>Policies Relevant to Purchasing</th>
</tr>
</thead>
<tbody>
<tr>
<td>Accounting and Financial Oversight</td>
<td>Documenting Financial Accounting Transactions</td>
</tr>
<tr>
<td>Budget</td>
<td>Assessing Units for Institutional Business Systems (Planning and Charging of the Enterprise Assessment)</td>
</tr>
<tr>
<td></td>
<td>Budget Development and Oversight for Current Non-Sponsored Funds (Budget Oversight for Current Non-Sponsored Funds) Contact Sponsored Projects Administration (SPA) with questions on Sponsored Fund budgets.</td>
</tr>
<tr>
<td>Cash Management and Investments</td>
<td></td>
</tr>
<tr>
<td>Equipment and Inventory</td>
<td></td>
</tr>
<tr>
<td>Procurement and Payment</td>
<td></td>
</tr>
<tr>
<td>Travel</td>
<td></td>
</tr>
<tr>
<td>Miscellaneous</td>
<td></td>
</tr>
</tbody>
</table>

Note: Adjustments to approved budgets should be made when they serve the same planning or control purposes that are served by setting up annual budgets at the start of the fiscal year. Developing a sound budget plan should minimize the need for adjustments, but it will not eliminate it.

**Related Board of Regents Policies**

- Code of Conduct
Budgeting Process

This course teaches RRC and department managers how to use the financial system to complete their part of the budgeting process.

**Budget Office**
- Uploads allocation targets for each RRC.
- Runs a process that builds a **Budget Detail** page for each department.

**CFM/RRC Contact**
- Allocates Budget Office targets.

**Department**
- Budgets RRC allocations as appropriate.
- Budgets for positions/incumbents.
- Budgets new asset purchases.
- Completes detailed budget.
- Submits detailed budget to the RRC.

**RRC**
- Reviews and approves department budgets.
- Submits budgets to the Budget Office.

**Budget Office**
- Approves and uploads final budgets to the financial system budget tables.
BUDGET-ONLY VS ACTUALS

Account values are separated into budget-only values and actuals. Budget-only values are used at a higher level to develop and monitor budgets. They represent a summary of actual account values. Actual values record the detail financial transactions. Only budget information can be recorded in budget-only accounts, and only actuals can be recorded in actuals accounts. They cannot be used interchangeably.

Budget-only accounts fall into two categories: budget development and final budget. **Budget Development Only** accounts are used for reporting purposes as a rollup code. **Final Budget Only** accounts are used to prepare the budget each year. Some final budget-only accounts have a one-to-one relationship with actuals accounts; others have a one-to-many relationship to facilitate reporting. Please see the Chart of Accounts for more information.

The **Detailed Budget** page and the **Asset Budgeting** page require Final Budget-Only account values while the **Position Budgeting** pages pull in Actuals account values from the Human Resources Management System (HRMS). These Actuals values are translated to Final Budget-Only values on the **Detailed Budget** page.

In the Position Budgeting module, fringe rates are calculated based on the Salary Account Values. These rates are determined by the Budget Office. If the Budget Office needs to change the fringe rates during the fiscal year, a communication will be sent out.

Note:

- The Budget Office could adjust the fringe rate for newly entered budgeting information, or it could be set retroactively. A retroactive fringe rate change will override the information previously entered in the Position Budgeting module.

- Student salary and fringe account information is not included in the tables below. Budgeting for student salaries and fringe is done on the **Detailed Budget** page.
Detailed Budget

Detailed budgets are completed by departments and submitted to the RRC, who in turn submits all departments’ detailed budgets, as a whole, to the Budget Office.

The budget detail pages are available for departments to begin completing once the Budget Office runs the job that builds them. The Budget Office will send out instructions for completing the detailed budgets once these pages have been built.

Although departments may not submit their detailed budgets until the CFM/RRC Contact has uploaded, balanced, and submitted allocations to at least one department, department managers may begin completing the detailed budget once the page has been made available by the Budget Office.

Detailed budgets must:

- Include all revenues and expenses to the detailed ChartField level (Fund, Program, Account, CF1, CF2, Fin EmplID) when applicable.
- Fully budget any allocations pushed down from the RRC before the final budget can be submitted.
Departments use the **Detailed Budget** page to enter expected revenues and expenses for the coming fiscal year. The system populates a budget row for each unique ChartField combination pertaining to the previous year’s approved budget, actuals activity, asset budgeting, and position budgeting. Once complete and balanced, the budget is submitted to the RRC for approval and submission to the Budget Office.

Log in to MyU ([myu.umn.edu](http://myu.umn.edu)). Navigate to: **Key Links > PeopleSoft > EFS/Finance.** Navigate in EFS Finance: **UM Budgeting > UM Final Budgeting > UM Detailed Budgeting.**
Detailed Budget (cont.)

A. HEADER: PLANNING CENTER AND SUBMISSION STATUS

<table>
<thead>
<tr>
<th>Field Name</th>
<th>Field Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Business Unit, Fiscal Year, DeptID</td>
<td>Displays the information that was used to open the Budget Detail page.</td>
</tr>
<tr>
<td>Budget Status</td>
<td>Submitted status of the department’s budget:</td>
</tr>
<tr>
<td></td>
<td>• <em>Initial</em>. Page has been generated but no actions have taken place.</td>
</tr>
<tr>
<td></td>
<td>• <em>Not Submitted</em>. Budget data has been entered on the page and the page has been saved.</td>
</tr>
<tr>
<td></td>
<td>• <em>Submitted</em>. Detailed budget has been submitted to the RRC.</td>
</tr>
<tr>
<td></td>
<td>• <em>Returned/Rejected</em>. Detailed budget has been returned to the department by the RRC.</td>
</tr>
<tr>
<td>Last Action By</td>
<td>User ID of the last person who saved the budget, or the user ID of the CFM/RRC Contact if the budget was returned.</td>
</tr>
<tr>
<td>Date/Time</td>
<td>Date and time the budget was last saved or returned.</td>
</tr>
</tbody>
</table>

B. ALLOCATION TARGETS: REVENUE AND EXPENSE

If the RRC has allocated revenue or expense targets to the department, they will display in the associated targets region. The department must budget these target amounts completely before the budget may be submitted to the RRC. This region will remain blank until the RRC submits allocations to the department.

<table>
<thead>
<tr>
<th>Column Name</th>
<th>Column Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fund Code</td>
<td>Required.</td>
</tr>
<tr>
<td>Description</td>
<td>Fund description.</td>
</tr>
<tr>
<td>Account</td>
<td>RRC/DeptID budget-only account number.</td>
</tr>
<tr>
<td>Description</td>
<td>Account description.</td>
</tr>
<tr>
<td>Target Allocation</td>
<td>Amount allocated by the RRC.</td>
</tr>
<tr>
<td>Budgeted Allocation</td>
<td>Amount currently budgeted by the department. This number updates when the budget is saved.</td>
</tr>
<tr>
<td>Variance</td>
<td>Difference between the allocated and budgeted amount. This must equal zero or the budget cannot be submitted to the RRC.</td>
</tr>
</tbody>
</table>
C. SEARCH AND FILTER

The user is able to specify the information that will display based on filters. This is helpful when a department's budget contains a large number of lines. By filtering the display, the budget can be completed in more manageable increments. The fields in this region may be used to filter by a single value or a combination of values.

<table>
<thead>
<tr>
<th>Field Name</th>
<th>Field Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>From/To Account</td>
<td>Display rows for either a single account or a range of accounts. In either case, both a <em>From</em> and a <em>To</em> account must be entered. If searching for a single account, enter the same number in both the From and the To fields. If a range is desired, the From account must be numerically smaller than the To account.</td>
</tr>
<tr>
<td>From/To Fund Code</td>
<td>Display rows for either a single fund or a range of funds. In either case, both a <em>From</em> and a <em>To</em> fund must be entered. If searching for a single fund, enter the same number in both the From and the To fields. If a range is desired, the From fund must be numerically smaller than the To fund.</td>
</tr>
<tr>
<td>Program Code</td>
<td>Include a program code in the search filter.</td>
</tr>
<tr>
<td>Project</td>
<td>Include a Project number in the search filter. Because only non-sponsored funds are budgeted using the Budget Detail page, Project only would be used as a search criteria in the case of a cost share.</td>
</tr>
<tr>
<td>ChartField 1,</td>
<td>Further refine the search criteria.</td>
</tr>
<tr>
<td>ChartField 2,</td>
<td></td>
</tr>
<tr>
<td>Fin EmplID</td>
<td></td>
</tr>
<tr>
<td>Cost Share</td>
<td>May be used alone or in conjunction with the Project filter.</td>
</tr>
<tr>
<td>Display $0 lines only</td>
<td>If selected, provides ability to search and filter for all $0 budget lines.</td>
</tr>
<tr>
<td>Display Excluded</td>
<td>If selected, items that were previously excluded will display.</td>
</tr>
<tr>
<td>Line Items</td>
<td></td>
</tr>
</tbody>
</table>
| Search                | Initiates the search. The system will return budget lines that satisfy the search criteria, and will return a row for each unique matching result that:  
  • Was on the previous year’s Budget ledger.  
  • Has actuals activity. This includes activity that matches the entered search criteria and also includes an optional ChartField (e.g., CF2 or Fin EmplID).  
  • Is in the Asset module.                                                                                                                                                                                                 |
Detailed Budget (cont.)

Clear

Clears the entered search criteria.

Note: The search filter does not automatically reset when this page is exited. This means that unless the criteria are cleared or new criteria entered, a search will return results for the last search conducted on this page.

D. REVENUE AND EXPENSE

<table>
<thead>
<tr>
<th>Column Name</th>
<th>Column Description</th>
</tr>
</thead>
</table>
| Exclude     | Excluded lines are not moved to the final budget ledger when the Budget Office processes approved budgets. A line may be excluded, for example, if the ChartField string is no longer valid or if there should no longer be transactions on the string.

• Display Excluded Line Items (Search & Filter Options section)
  Will display ChartField strings that were identified to be excluded in the Revenue and/or Expense section (see next two bullet points) from the upcoming budget year. This enables viewing of those ChartField strings that were previously excluded. In some cases, users may determine they need to budget for excluded line items. Items previously excluded can be deselected so they can be considered and budgeted for the upcoming year.

• Exclude (Revenue section)
  The system captures all “Revenue,” “Transfer In,” and “Carryforward” ChartField strings from the prior year when there were postings to the Actuals ledger and/or the Budget ledger. As budget information is prepared for the upcoming year, users need to determine if they expect postings to similar ChartField strings in the future. The Exclude checkbox should be selected for those ChartField strings displayed that are not going to be posted to again, so no budget is created for them. When the Exclude checkbox is selected, the amounts are not considered in the calculations (e.g., Current Year Actuals, Current Year Budgets, and Current Year Forecast).

• Exclude (Expense section)
  The system will capture all “Expense,” “Capital Asset,” and “Transfer Out” ChartField strings from the prior year when there were postings to the Actuals ledger and/or the Budget ledger. As budget information is prepared for the upcoming year, users need to determine if they expect postings to similar ChartField strings in the future. The Exclude checkbox should be selected for those ChartField
Detailed Budget (cont.)

Strings displayed that are not going to be posted to again, so no budget is created for them. When the Exclude checkbox is selected, the amounts are not considered in the calculations (e.g., Current Year Actuals, Current Year Budgets, and Current Year Forecast).

Budget lines that are autopopulated cannot be deleted and must be excluded to remove them from view.

Excluded lines remain a part of the budget page for historical purposes, but they do not display unless the Display Excluded Lines checkbox is selected.

Note: If a line is not excluded but also is not budgeted, no budget entry will be made. To ensure a ChartField string is available for use the following year, budget $1.00 as the minimum amount. When budgeting carryforward, a zero-dollar budget entry may be entered to the revenue account 900100, which will create a ChartField string that is valid for transactions.

Chartfield Error
This checkbox will be selected and highlighted in yellow if during validation one or more of the values in the ChartField string on a line is in error. The page cannot be saved if there is an error.

Account, Fund, Program
These three fields are required fields for all budget lines. The page is not able to be saved if one or more of these fields are missing on a line.

Project
Conditional, depending on cost share.

ChartField 1, ChartField 2, Fin EmplID
Optional, used to record additional level of detail.

Cost Share
Required in cost share situations.

Previous Year Actuals
Populates previous year actuals.

Current Year Budget
Populates current year budget.

Current Year Actuals
Populates current year actuals.

Current Year Forecast
What is projected to be spent by the end of the current fiscal year. Available for input.

Source
Leave at default.
Detailed Budget (cont.)

**Method**

Leave at default. The *Method* column displays “BASBUD” for all ChartField lines entered on the Detailed Budget page, “POSBUD” for all ChartField lines entered on the Position Budgeting pages, and “ASSET” for all ChartField lines entered on the Asset Budgeting pages.

The following warning message will appear when attempting to change the *Method*:

PLEASE READ THIS ENTIRE MESSAGE BEFORE YOU CLICK ON THE OK BUTTON (2/4008.83)

CAUTION: Changing the Method from ASSET or POSBUD will break the connection between the Budgeting pages for this budget line.

This means future changes made for this budget line on the corresponding page (Asset or Position Budgeting) will NOT feed into the Detailed Budget page.

Click CANCEL to retain the original Method of ASSET or POSBUD.

Click OK to change the Method to BASBUD.

**Calculate**

This link opens a new window. Select one from each:

**Base**

- Previous Year Actuals
- Current Year Budget
- Current Year Actuals
- Current Year Forecast
- Next Year Budget Plan

**Action**

- Add
- Increase %
- Decrease %
- Subtract

**Amount** or **Percent** (one will be required based on action selected)

**Target**

- Current Year Forecast
- Next Year Budget Plan

**Next Year Budget Plan**

Input next year’s estimated budget figure.

**Note Icon**

See the “Add Notes” section.
E. BUDGET TOTALS – REVENUE/EXPENSE

The Budget Totals – Revenue/Expense fields display the carryforward and previous year’s approved budget when the page is opened. Actuals will update when the page is opened or refreshed.

The Forecast and Budget Plan fields will update with data entered on the page when the page is saved.

F. BUDGET PLAN TOTALS

The budget plan totals display the total of the filtered, unexcluded rows in this region. To see all budgeted amounts clear all the search criteria and search again.

Note: The depreciation calculation is used for balance sheet reporting. Departments have no out-of-pocket depreciation expense and it is not included in the final budget.

<table>
<thead>
<tr>
<th>Button Name</th>
<th>Button Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Refresh</td>
<td>Refreshes the page and adds in new rows, if applicable. For example, the Budget Detail page is first built in January. In February, a department spends on a ChartField string that was not included when the budget was approved the previous spring. By refreshing the page, the new ChartField strings are added to the Budget Detail page. In addition, Asset and Position Budgeting information are pulled into the Budget Detail page by clicking &lt;Refresh&gt;, then doing a search.</td>
</tr>
<tr>
<td>Validate</td>
<td>Validation first checks that the allocation targets have been met, and returns an error if they have not. Once allocation targets are met, subsequent validations will check for invalid ChartField combinations (combo edits) and for $0 budget lines. Allocation targets. Validation will not complete until all the RRC allocation targets have been submitted to at least one department. The following message will display if validation is attempted for a department in an RRC that has not submitted allocations: Combo Edits. Some ChartField values are required to be used in combination with other ChartField values. For example, some program values require the use of a Fin EmplID. When the system performs validation on this page, it looks to a defined set of ChartField</td>
</tr>
</tbody>
</table>
Detailed Budget (cont.)

combination rules and returns an error for any lines that are in violation. These errors must be corrected or the budget cannot be submitted to the RRC.

$0 Budget Lines
If rows have not been budgeted nor excluded, the following warning message will appear. The budget can be submitted to the RRC with $0 budget lines.

$0 Budget Lines
If rows have not been budgeted nor excluded, the following warning message will appear. The budget can be submitted to the RRC with $0 budget lines.

Save
Saves the page without submitting it. A page may not be saved if a budget line does not contain required ChartField values or if an invalid ChartField value is used.

Save does not perform a combination edit, and pages that fail the combo edit may still be saved.

Submit
Submits the final detailed budget to the RRC. Also performs validation. Budgets that have not met allocation targets or that have ChartField errors will not submit and an error message will display. Before submitting, make sure capital assets and positions have been budgeted.

Once a department has submitted its budget to the RRC, it may not be changed unless the CFM/RRC Contact returns it.

Upload Budget Detail
Allows an Excel file saved as CSV (comma delimited) to be uploaded.
Add Notes

Each budget line has an associated notes field that may be used to explain the entered data for that line by clicking on the corresponding note icon. Notes are viewable only by the person who entered them and the CFM/RRC Contact. Notes do not get submitted to the Budget Office when the budget is submitted.

The icon will display differently depending on whether there already is a note for the line.

ENTER A NOTE

1. Click the note icon.
2. Enter the note text in the Comments field.
3. Click <Append Comments>.
4. Click <OK>.

DELETE A NOTE

The Notes Log section displays the user ID of the person who entered the note. Notes may be deleted that are associated with the current user’s ID only.

1. Click the <Note> icon.
2. Locate the note to be deleted. If there is more than one note, the Note Log section will display the number of notes associated with the line. Use the arrow to scroll through the notes or click <View All>.
Add Notes (cont.)

3. In the Notes Log region, click to select the note to be deleted.
4. In the Enter Notes region, click <Delete Selected Comments>.
5. Click <OK>.

EXPAND THE CHARTFIELDS REGION

When the Notes page opens, the Chartfields region is collapsed. To view the ChartFields for the line, click the caret next to the word “Chartfields.”

The page expands to display the ChartField string associated with the line being budgeted. This may be used to verify that the note is being entered for the appropriate line item.
Customize the Display

It is possible to customize the appearance of the screen and remove unused/unwanted fields in order to minimize the need to scroll to the right or left.

If the view is able to be customized, the <Customize> link will be enabled. Once a page is customized, the page will display in the customized view each time it is opened.

To sort the columns differently:

1. Click on the column to be first.
2. Click on the right-arrow icon.
3. Indicate if it should be descending.
4. Repeat until columns are in the correct order.
5. Click <OK>.

All columns on the page are listed in the order in which they display.
Customize the Display (cont.)

To hide a column:

1. Select the column to be hidden.
2. Select the Hidden checkbox.
3. Repeat for each column to be hidden.
4. Click <OK>.

Tip: To hide several fields at once, hold down the computer keyboard's CTRL key while selecting each field to hide. Then select the Hidden checkbox and click <OK>.
Capital Asset Budgeting

Capital equipment assets are defined as:

- Any movable, nonexpendable, personal property equipment items not permanently affixed to a building that have:
  - a life expectancy of more than one year and
  - an acquisition cost of $5,000 or more per unit. Items under the $5,000 threshold should be treated as a non-asset expense unless they are part of a fabrication project.
- Improvements that increase an asset’s value or extend its useful life.
- Items that are used up or consumed during their useful life, such as vehicles, machinery, or office equipment.
- Depreciable capital assets are expensed over the useful life through the depreciation process.

Note: Capital assets differ from inventory. Inventory is a specific type of asset that the University holds for use or resale, such as books or goods in the bookstore.

The University's Purchasing, Budgeting, and Asset Management modules are integrated. The asset’s calculated depreciation (based on cost and life expectancy) is transferred to the Asset Budgeting module for inclusion in the department’s budget as an expense.
Capital Asset Budgeting (cont.)

ASSET CATEGORIES

The University has a defined set of capital asset categories, each with a unique account value. Below are the asset categories and associated account codes.

850000 – Capital Asset – BdgDevOnly
  • 850100 – Capital Asset – Fin Bdg Only
    ◦ 850101 – Capital Asset Purchases
    ◦ 850102 – Capital Asset Purch Clearing
    ◦ 850103 – Capital Asset Sale Proceeds
    ◦ 850104 – Capital Asset Fabrication Prch
    ◦ 850105 – Capital Asset Fab Clearing
    ◦ 850191 – Capital Asset Consolid Purch
    ◦ 850194 – Capital Asset Consolid Fabrica

BUDGETING FOR CAPITAL EQUIPMENT

Capital equipment purchases are recorded as an expense Account (i.e., 7501XX Non-Capital Equipment or 8501XX Capital Asset) which is entered on the UM Detailed Budget page. Depreciation for capital equipment will be consolidated at a central level and will not be reflected as an expense on departmental ChartField strings.

Additional information regarding accounting for capital equipment assets may be provided by Accounting Services.

BUDGETING FOR CAPITAL ASSETS OTHER THAN EQUIPMENT

The UM Asset Budgeting page should continue to be used for all other asset purchases and depreciation of those assets (e.g., library and reference books, museum collections, capitalized software). For asset purchases budgeted in the upcoming budget year, depreciation is calculated based on acquisition halfway through the fiscal year. However, for reporting purposes and the calculation of balances, depreciation expense is removed from the sum of projected expenditures and the amount budgeted for the purchase of capital assets is added to arrive at a more accurate “cash” balance.
Capital Asset Budgeting (cont.)

When budgeting a new asset, the navigation path will depend on whether the department already has assets that are budgeted to the same ChartField string as the new asset.

If a planned new asset is being budgeted to the same ChartField string as an existing asset, use the Find an Existing Value tab to open the asset budget page. Otherwise, use the Add a New Value tab.

PROCEDURE SUMMARY

1. Navigate to: UM Budgeting > UM Final Budgeting > UM Department Users (or UM RRC Managers) > UM Asset Budgeting > Find an Existing Value.

2. Enter:
   ♦ Business Unit (UMN01)*
   ♦ Fiscal Year*
   ♦ DeptID*
   ♦ Fund*
   ♦ Program*
   ♦ Project†
   ♦ Cost Share†

   * Business Unit, Fiscal Year, DeptID, Fund, and Program are required.
   † Use Program and Cost Share when sharing costs with a sponsored project (only the non-sponsored share is budgeted).

3. Click <Search> OR <Add>.
Capital Asset Budgeting (cont.)

The Asset Account Detail Budgeting page is used to enter information about planned purchases in each of the capitalized asset categories.

A. HEADER

This region is display-only and includes the information that was entered or selected on the find or add page as well as budget status information. This information displays on both the Asset Account Detail Budgeting and the Asset Budget Summary and Dep (depreciation) tabs.

<table>
<thead>
<tr>
<th>Field Name</th>
<th>Field Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Asset Budget Status</td>
<td>Status of the displayed asset budget. Valid statuses are:</td>
</tr>
<tr>
<td></td>
<td>• Initial. Asset budget was added but not saved.</td>
</tr>
<tr>
<td></td>
<td>• Saved. Asset budget was saved. Once the asset budget is saved, it will display on the Detailed Budget page when that page is opened or refreshed.</td>
</tr>
</tbody>
</table>
Capital Asset Budgeting (cont.)

Final Budget Status

Status of the detailed budget for the department. A department may have multiple asset budgets but will have one detailed (final) budget. Valid statuses are:

- **No status** (blank). The detailed budget page for the department has not been built. This is done by the Budget Office. Departments will be notified when their detailed budget page is available for entry.
- **Initial.** The Budget Detail page has been generated but no actions have taken place.
- **Not Submitted.** Detailed budget data has been entered and saved. Asset budgets may be updated and included in the detailed budget until the detailed budget is submitted to the RRC.
- **Submitted.** The department’s detailed budget has been submitted to the RRC. Once the detailed budget has been submitted to the RRC, the asset budget fields are view-only.
- **Returned/Rejected.** The budget has been returned to the department by the CFM/RRC Contact.

Last Action By

User ID of the last person who saved the asset budget.

Date/Time

Date and time the asset budget was last saved.

B. NEW ASSET PURCHASES

This region has separate sections for each of the asset categories. The planned purchase is budgeted in the appropriate section. If there was budget activity in a particular category the previous year, the budgeted amount and year-to-date actuals also display.

<table>
<thead>
<tr>
<th>Field Name</th>
<th>Field Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Description</td>
<td>Description of the asset being purchased. Required field.</td>
</tr>
<tr>
<td>ChartField 1,</td>
<td>Optional additional ChartFields to which the budgeted purchase may be tied.</td>
</tr>
<tr>
<td>ChartField 2,</td>
<td></td>
</tr>
<tr>
<td>Fin EmplID</td>
<td></td>
</tr>
<tr>
<td>Quantity</td>
<td>How many of the particular item will be purchased. Required field.</td>
</tr>
<tr>
<td>Cost</td>
<td>Purchase price for one. The system will multiply the cost by the quantity and display the calculation in the Total Dollar Amount column. Required field.</td>
</tr>
</tbody>
</table>
Capital Asset Budgeting (cont.)

Note Icon  Information entered in the Notes section is reflected on the detailed budget page. For more information, see the “Add Notes” section.

C. TOTALS

This region displays the total of all budgeted asset purchases for the DeptID, Fund, etc., displayed in the header region. The columns displayed in this region represent total dollar amount, current year budget, and current year actuals, respectively.

<table>
<thead>
<tr>
<th>Field Name</th>
<th>Field Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Asset Purchases</td>
<td>Calculated total of all asset categories for the DeptID, Fund, Program, etc., displayed in the header region.</td>
</tr>
<tr>
<td>Adjusted Current Year Budget</td>
<td>Rolled-up, current-year budget (plus or minus any budget journals entered to date) for the DeptID, Fund, Program, etc., as displayed in the header region.</td>
</tr>
</tbody>
</table>
The **Asset Budget Summary and Dep** (depreciation) tab displays the totals from the **Asset Account Detail Budgeting** tab, as well as depreciation information for currently owned assets using the same ChartField string.

### A. NEW ASSET PURCHASES SUMMARY

This region summarizes, by asset account, the planned asset purchases entered on the **Asset Account Detail Budgeting** tab.

### B. DEPRECIATION EXPENSE

This region displays calculated depreciation amounts both for existing assets and planned asset purchases. Depreciation expenses do not change the budget ending balance. Depreciation expenses are added back in to the overall budget total.

Note: Budgeted new assets are depreciated for only six months during the first year.

<table>
<thead>
<tr>
<th>Field Name</th>
<th>Field Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Calculated Existing Assets</td>
<td>Summary, system-calculated depreciation based on the original purchase price and the expected life of all assets owned in each asset category.</td>
</tr>
<tr>
<td>Existing Assets</td>
<td>Entry field in which to enter a different depreciation amount for an asset category. If an adjusted depreciation is made in this field, use the note field to explain the reason for overriding the calculated depreciation. Typically, this would not need to be changed, but is available for departments that wish to do accrual based accounting or reporting. However, depreciation does not affect the final budget.</td>
</tr>
</tbody>
</table>
Capital Asset Budgeting (cont.)

**Override Existing Assets**
This checkbox will be selected if a different amount is entered into the Existing Assets field.

**Calculated New Asset Purchases**
Summarized, six-month, system-calculated depreciation based on the estimated purchase price and the expected life of all planned asset purchases in each asset account.

**Budgeted New Asset Purchases**
Entry field in which to enter a different depreciation amount for an asset category. If an adjusted depreciation is made in this field, use the note field to explain the reason for overriding the calculated depreciation. See previous explanation for existing assets.

**Override New Asset Purchases**
This checkbox will be selected if a different amount is entered into the Budgeted New Asset Purchases field.

**Notes Icon**
Opens a notes window in which to enter the justification for overriding calculated depreciation amounts.

Once the asset budget is saved, new asset purchases and the calculated depreciation both for new and existing assets automatically display in the Expense region of the detailed budget page, and the asset and depreciation totals display in the Budget Plan Totals region.

See the “Detailed Budget” section of this manual for more information.
Position Budgeting

Position budgeting allows users to view summarized data on salary and fringe expenses for the current fiscal year by position, employee, and ChartField values. These amounts are used in determining the next fiscal year budget amount for each position/employee. The appropriate data is summarized by ChartField values and loaded into the main table for the UM Detailed Budget component.

Position budgeting provides the University of Minnesota a means to better account for 70% of all non-sponsored budgets and expenses.

Position Budgeting Data

The financial system uses data from the Position Management module of HRMS. The following criteria must be met in order for data to be migrated from HRMS:

- All active departments
- All active positions (regular or temporary):
  - that are in Company UMN (not UMP, UNS, etc.)
  - that are in following status: Suspended, Leave of Absence, Leave With Pay, Short Work Break
  - that are not in the following status: Disability, Severance, Student (grad or undergrad), or ‘Non-Empl’ class
- All earnings codes except those that do not have departmental impact (e.g., ‘Wellness’ and ‘Death Benefits’)

Data populated from HRMS includes the following information:

- Department: name and ID
- Position (job that exists independently of an employee): position number, title, job code, employee class, max head count, etc.
- Incumbent (employee(s) holding a position): employee ID, employee record, status, appointment percentage, etc.
- Distribution: ChartField strings paying for position salaries

The data will be populated from HRMS on a manual basis as determined by the Budget Office. Data may also be populated by department managers through an upload process. In addition, individual DeptID HR data may be refreshed into the Positions page on a weekly basis.

Information populated into the financial system will not be transmitted to HRMS.
Position Budgeting Data

Data Tracking Process

<table>
<thead>
<tr>
<th>HRMS</th>
<th>Add/update all <em>Position</em> data:</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>• Create a position</td>
</tr>
<tr>
<td></td>
<td>• Hire an employee</td>
</tr>
<tr>
<td></td>
<td>• Update an employment record</td>
</tr>
<tr>
<td></td>
<td>• Terminate an employee</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Financial System</th>
<th>Add/update all <em>Position Budgeting</em> data:</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>• Add/fill a position</td>
</tr>
<tr>
<td></td>
<td>• Adjust salary information</td>
</tr>
<tr>
<td></td>
<td>• Update distribution details</td>
</tr>
<tr>
<td></td>
<td>(ChartField information)</td>
</tr>
</tbody>
</table>

| Budget Office | Approves and uploads final budgets to the financial system budget tables. |
Position Budgeting Process

The Position Budgeting module allows users to view summarized data on salary and fringe expenses for the current fiscal year by position, employee, and ChartField values. These amounts are used in determining the next fiscal year budget amount for each position/employee.

Log in to MyU (myu.umn.edu). Navigate to: Key Links > PeopleSoft > EFS/Finance.

Navigate in EFS Finance: UM Budgeting > UM Final Budgeting > UM Position Budgeting. Search the UM Position Budgeting page by “By Budget Department” or “By Employee ID.”

*By Budget Department* supports budgeting positions and distributions on a single DeptID and is the primary method of entering Position Budgeting. This method allows the user to see all positions, incumbents, and distributions on the DeptID. Distributions budgeted using this option will update the *By Employee ID* page distributions.

*By Employee ID* supports budgeting all distribution lines for a single employee and allows budgeting distributions on multiple departments. Distributions budgeted using this option will update the *By Budget Department* distributions. Use this option with care! Only budget for a department other than your own with prior coordination with that budgeting department. It is not acceptable to overwrite budget distributions entered by another unit without prior coordination.
When selecting “By Budget Department” on the UM Position Budgeting page, the following fields will need to be populated.

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

### Find an Existing Value
- **Business Unit:**
  - begins with: UMN01
- **Fiscal Year:**
  - = 20XX
- **Budget with Department:**
  - begins with

**Field Name**  | **Field Description**
--- | ---
Business Unit | Defaults to “UMN01.”
Fiscal Year | The fiscal year for which budgeting will be entered; defaults to current fiscal year.
DeptID | The DeptID for which budgeting will be entered.
The Positions page provides basic data about the positions and incumbents that exist in the HRMS Position Management application by DeptID. Positions can be added to or deleted from the budget on this page.

**Single vs. Pooled Positions**

A single position means only one incumbent may hold a position. The attributes of the position are unique to that one incumbent.

A pooled position means more than one incumbent may hold a position. The attributes of that position are not unique to one individual.

**Note:** No data that is added to the financial system will ever update any part of HRMS.

### Field Name: Budget Status

Submitted status of the department’s budget:

- **Initial**: Page has been generated but no actions have taken place.
- **Not Submitted**: Budget data has been entered on the page and the page has been saved.
- **Submitted**: Detailed budget has been submitted to the RRC.
- **Returned/Rejected**: Detailed budget has been returned to the department by the CFM/RRC Contact.

### Field Name: Last Action By

User ID of the last person who saved the budget, or the user ID of the CFM/RRC Contact if the budget was returned.

### Field Name: Date/Time

Date and time the budget was last saved or returned.
### Positions Page (cont.)

<table>
<thead>
<tr>
<th>Field</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Done</strong></td>
<td>A user-maintained optional field that displays a checkmark when clicked. May be used to signify that budgeting for the position is complete. Checking this field does not affect the ability to make changes to the position, the incumbent(s), or the distribution row(s).</td>
</tr>
<tr>
<td><strong>Position Number</strong></td>
<td>A unique identifier representing a position. For system-generated rows, the HRMS-assigned position number is used. For manually-entered rows, the system assigns a dummy identifier from '000000' to '099999' to identify it as a user-entered row. There are no position numbers in HRMS that start with a zero, and there never will be since position numbers are sequentially assigned.</td>
</tr>
<tr>
<td><strong>Title</strong></td>
<td>The title of a position that is based on a position number. User entry is allowed only when a new row is manually added.</td>
</tr>
<tr>
<td><strong>Job Code</strong></td>
<td>A four-digit number that corresponds to a title of a position. User entry is allowed only when a new row is manually added.</td>
</tr>
<tr>
<td><strong>Hours per Week</strong></td>
<td>The number of standard work hours per week for the position. User entry is allowed only when a new row is manually added.</td>
</tr>
<tr>
<td><strong>Reg/Temp</strong></td>
<td>Defines the term of the position (regular or temporary). A temporary position has a beginning and end date with a term of less than three months. User entry is allowed only when a new row is manually added.</td>
</tr>
<tr>
<td><strong>Name</strong></td>
<td>The full name of the incumbent of a position as stored in HRMS, for filled positions that have only one incumbent. For positions that have more than one incumbent, the system defaults the value ‘Multiple.’ For positions that are unfilled, the system defaults the value ‘Not Filled.’ User entry is allowed only when a new row is manually added.</td>
</tr>
<tr>
<td><strong>Max</strong></td>
<td>The maximum head count for the position. Comes from the <em>Max Head Count</em> field in HRMS. User entry is allowed only when a new row is manually added.</td>
</tr>
<tr>
<td><strong>Filled</strong></td>
<td>The number of incumbents holding that position.</td>
</tr>
<tr>
<td><strong>Added</strong></td>
<td>The number of dummy incumbents that have been added by a user for the position.</td>
</tr>
<tr>
<td><strong>Unfilled</strong></td>
<td>A calculated field capturing the difference between the value in the <em>Maximum</em> field and the sum of the values in the <em>Filled</em> and <em>Added</em> fields.</td>
</tr>
<tr>
<td><strong>Add/Delete</strong></td>
<td>A user-maintained numeric field for adding dummy incumbents. The system defaults values on all rows to zero. User updates are allowed on rows whose <em>Unfilled</em> count is greater than zero, but the value must be between 1 and the value in <em>Unfilled</em>. User updates are also allowed on</td>
</tr>
</tbody>
</table>
Positions Page (cont.)

rows whose *Added* count is greater than zero, but the value must be between 1 and the value in *Added*. For rows that have a value of zero in both the *Unfilled* and *Added* fields, no user updates are allowed, and the cell will be grayed out.

**View Detail**
A user-maintained field that displays a checkmark when clicked. After clicking `<View Incumbents>`, only those positions that have had their *View Detail* field checked will be displayed on the *Incumbents* page.

**In Progress**
A system-generated checkmark that appears when any type of data entry for a particular position/incumbent has been entered.

**Add/Delete buttons**
Standard icons for adding or deleting rows. The delete button (-) is grayed out or unavailable on all system-generated rows.

**<Refresh HR Data>**
Allows refresh of HR data for a single DeptID. The refresh will pull in new positions and any salary or distribution changes that have been entered in HRMS. The refresh will not affect positions created in *Position Budgeting* or salary and fringe amounts that have already been entered.

**<View Other Dept Distributions>**
Refreshes the page with different data. The *Distributions* page will show data on those incumbents whose job record is controlled by a department different from the budgeting department, but have at least one distribution row whose DeptID value matches the budgeting DeptID. The *Distributions* page will display all distribution rows related to a specific position for these incumbents, but will only allow updates to the distribution row(s) whose DeptID value matches the budgeting DeptID. This button is active only if there is data meeting this criteria.

**<View Incumbent Detail>**
After clicking the *View Detail* field for an incumbent, displays the *Incumbents* page to review and adjust dollar amounts for the incumbents who are related to the positions selected.

**<Select All>**
Displays a checkmark in the *View Detail* column for all positions showing on the screen.

**<Clear All>**
Unchecks the *View Detail* column for all positions.

**<Upload Distributions>**
Allows an Excel file saved as CSV (comma delimited) to be uploaded.

**<Go to All Distributions>**
Shortcut to go to the *Distributions* page without making selections on the *Positions* page and *Incumbents* page.
Positions Page (cont.)

<Save> Saves any user-entered data, including manually-added positions and adjustments to incumbent counts.

<Return to Search> Returns to the Search page.
Adding Positions

When first accessing the Positions page, all data displayed is for existing positions – filled, partially-filled, or unfilled. These rows can never be deleted by a user. New positions are possible by adding a new row to this page. These manually-added rows accommodate situations where there is budgetary impact to the next fiscal year, but no current position or job data to support it, because the data has not yet been added to HRMS. These manually-added rows, unlike system-generated ones, do not have their <Delete> button grayed out, and can be updated or deleted by a user.

All adds, deletes, and updates only take effect by clicking <Save>.
Adding Dummy Incumbents for Budgeting

In order to budget for a position, the position must exist on the Incumbents page. The available positions on the Incumbents page are determined from the information entered on the Positions page. Positions that are partially-filled, unfilled, or new (manually-added) do not have associated incumbents and require the creation of dummy incumbents. A dummy incumbent is essentially a placeholder in the financial system for a soon-to-be incumbent.

To add rows to the Incumbents page representing the dummy incumbents related to unfilled and new positions, the fields displaying incumbent counts on the Positions page are used: Maximum, Filled, Added, Unfilled, and Add/Delete. These fields not only provide the user with needed information, but also control how new and unfilled positions are added to the budgeting process.

The sum of the Filled, Added, and Unfilled counts cannot exceed the Maximum count.

If the Maximum value is ‘1,’ that indicates that this is a single position. If the Maximum value is more than ‘1,’ that indicates that this is a pooled position.

Filled positions always have values for Maximum and Filled that are the same, and thus have a zero for both their Added and Unfilled counts. In these cases, the Add/Delete field is grayed out and does not allow for user updates.

New (manually-added), partially-filled, and unfilled positions, always have an Unfilled count value that is greater than zero, at least initially.

Change the defaulted zero in the Add/Delete column to a higher number and click <Save>. This is only possible on rows where the Unfilled count is greater than zero.

In addition to saving any manually-entered rows, <Save> automatically adds a row to the Incumbents page for each position added through the Add/Delete field. These added rows are given the position number and title values from their rows on the Positions page, and a system-generated, sequentially-numbered dummy EmplID to distinguish them from ‘real’ incumbents.

<Save> also increases the Added count by the number of positions added, and decreases the Unfilled count accordingly. The number in the Add/Delete field would return to zero.

The value entered in the Add/Delete field cannot exceed the number in the Unfilled field to prevent users from mistakenly adding unfilled positions multiple times. In order to add a dummy incumbent for a position whose Unfilled count is at zero, a new row (manually-added position) must be added.

To create dummy incumbents:

1. Change the defaulted zero in the Add/Delete field to a higher number, and click <Save.>

2. Proceed to the Incumbents and Distributions pages to finalize.
Deleting Positions Related to Dummy Incumbents

To delete a position with a dummy incumbent, enter a negative number in the Add/Delete field and click <Save.> Deleting always affects the dummy incumbent with the highest, system-generated, sequentially-numbered dummy EmplID first, if more than one dummy incumbent were to be deleted.

<Save> also decreases the Added count by the number of positions deleted, and increases the Unfilled count accordingly. The number in the Add/Delete field will return to zero.
**Incumbents Page**

The **Incumbents** page displays data on all incumbents assigned to the positions selected on the **Positions** page and the summarized amounts that a department would need to consider when budgeting. An incumbent is an employee that holds a position. Incumbents include employees whose positions are controlled by the budgeting department as well as those in another department that are partially paid for by the budgeting department. The budgeting department is displayed at the top of each page in the DeptID field; it is the DeptID entered on the **Search** page.

The purpose of this page is two-fold: to select the incumbent(s) for further budgeting and to apply adjustment percentages to the next fiscal year.

**Note:** For system-generated data, no user entry is allowed in any of these fields, except **Next Fiscal Year Budget Adjust %**.

---

**Field Name** | **Field Description**
---|---
Position | A unique identifier representing a position. For system-generated rows, the HRMS-assigned position number is used. For manually-entered rows, the system assigns a dummy identifier from '000000' to '099999' to identify it as a user-entered row. There are no position numbers in HRMS that start with a zero, and there never will be since position numbers are sequentially assigned.
Title | The title of a position that is based on a position number in HRMS, or entered by a user on the **Positions** page.
Employee Class | A group of employees by which a position is governed (e.g., faculty, civil service). Tied to a job code. User entry is allowed only when a new row is manually added.
EmplID | The incumbent’s Employee ID. For a ‘real’ position, this is the same value as stored in HRMS. For dummy incumbents, the system assigns a value comprised of the budgeting DeptID followed by two letters that are sequentially assigned. EmplIDs on this page are links. When clicked, a new window opens and displays all positions and distributions for that employee.
The incumbent’s employment record as stored in HRMS. For dummy incumbents, this field is automatically populated with the value of ‘999’.

The full name of the incumbent of a position as stored in HRMS. For manually-added (dummy) positions, this field defaults to “New Incumbent” though it may be updated.

The incumbent’s home department on the job record as stored in HRMS. This value will always be the same as the budgeting DeptID, regardless of whether the incumbent is ‘real’ or a dummy, except when <View Other Dept Distributions> is clicked on the Positions page.

The incumbent’s job status as stored in HRMS (e.g., Active, Terminated, Suspended, etc.). For dummy incumbents, this field will default to ‘New’.

A calculated field that provides an estimate of the appointment percentage for the number of standard hours the incumbent works per week for Salaried or Exceptional Hourly employees. For incumbents whose employment type is Hourly, this value defaults to ‘Hourly’. For dummy incumbents, this value defaults to ‘Unknown’.

Displays the budgeted amount of the most recent budget year for the incumbent.

The percentage of the Current Fiscal Year’s Salary Amount that is associated to non-sponsored funds from the Distributions page.

The percentage of the Current Fiscal Year’s Salary Amount that is associated to non-sponsored funds distributed by the Budgeting DeptID from the Distributions page.

A summary of the current fiscal year fringe dollar amount.

The sum of all current fiscal year expenses plus encumbrances, including HSAs, for the job record, earnings code, and ChartField string in all source tables in HRMS. This field is informational only, and cannot be updated.

A summary of the current fiscal year salary (plus encumbrances) plus fringe dollar amounts.
Next FY Budget Adjust %

The percentage amount anticipated for salary and fringe budget adjustments for the coming year. For increases, enter a positive number. For decreases, enter a negative number. If there is no change to the salary and fringe amount, enter a zero. Field is disabled if no active distribution rows exist.

If a value is entered, all underlying distribution rows' budget amount for this EmplID/EmplRcd will be calculated accordingly when clicking <Save>. Any existing budget amount values will be overwritten. This value is not stored, so upon every new entry to the page, this column will be blank.

Next FY Budget (Salary + Fringe)

A summary of the next fiscal year's salary and fringe amounts.

Exclude

A user-maintained field that excludes all distribution rows and their amounts for the selected incumbent from being submitted to the Detailed Budget page. Clicking on this field displays a checkmark. Clicking on the field a second time removes the checkmark.

View Details

A user-maintained field that displays a checkmark when clicked. After clicking <View Distribution Detail>, all distribution rows related to the selected incumbent(s) will be visible on the Distributions page.

Display Excluded Line Items

Displays incumbents that were identified to be excluded from the upcoming budgeting year. Items previously excluded can be deselected so they can be budgeted for the upcoming year.

<Back To Positions>

Returns to the Positions page.

<View Distribution Details>

First performs <Save> processing, then takes the user to the Distributions page, displaying only those rows with the View Detail field checked.

<Select All>

Displays a checkmark in the View Details column for all incumbents showing on the screen.

<Clear All>

Unchecks the View Details column for all incumbents.

<Save>

Saves all data entry, then updates any Adjustment % entries made, impacting the underlying Distribution rows' Salary Budget Amount and Fringe Budget Amount fields.

<Return to Search>

Returns to the Search page.
Updating Dummy Incumbents

Dummy incumbents are initiated on the Positions page and finalized on the Incumbents and Distributions pages. The Incumbents page is where a name or description for the new dummy incumbent is added.

Dummy incumbents are given the position number and title values from the rows on the Positions page from which they were copied, and a system-generated, sequentially-numbered dummy EmplID to distinguish them from ‘real’ incumbents.

No salary information (amount, adjustments, distribution information) is entered on this page. That information is entered on the Distributions page.

No incumbents can be added or deleted from this page; that is done on the Positions page.
Distributions Page

The **Distributions** page displays the current fiscal year payroll distribution data (ChartField values and dollar amounts) for the selected incumbents from the **Incumbents** page. It also contains fields displaying budget amounts for the current and next fiscal years.

New distribution rows may be added for any existing incumbents. Deletion of distribution rows is restricted to those that were manually-entered; system-generated distribution rows cannot be deleted. Distribution rows may be excluded from the calculation of the next fiscal year’s budget amount. Salary adjustments by percentage or dollar amount are possible on this page.

**Field Name** | **Field Description**
---|---
Search & Filter Options | Use this section to search and filter by chartstring elements, earnings code, or employee group. Search results may be used to apply an adjustment percentage to all rows of the returned data. See Apply Adjustment option.

Apply Adjustment | Enter the **Next FY Budget Adjust %** amount for the employee class selected in the **Search & Filter Options** field. Click <Save> to incorporate the change for all applicable rows displaying on the screen. If any system generated rows were budgeted prior to entering an amount in this field, the amount budgeted will be overwritten. Manually created as well as excluded distribution rows will not be updated.

EmplID | The Employee ID of the incumbent of a ‘real’ position as stored in HRMS. For dummy incumbents, the system assigns a value comprised of the budgeting DeptID followed by two letters that are sequentially...
assigned. For manually-entered rows, the value of this field is defaulted from the copied row. No user updates are allowed.

EmplIDs on this page are a hyperlink. When clicked, a new window opens and displays all positions and distributions for that employee.

**Rcd**

The incumbent’s employment record as stored in HRMS. For dummy incumbents, this field is automatically populated with the value of ‘999’. For manually-entered rows, the value of this field is defaulted from the copied row. No user updates are allowed.

**Name**

The name of the incumbent of a ‘real’ position as stored in HRMS. For dummy incumbents, the system displays whatever value was entered on the Positions page. This field can only be updated for user-generated rows.

**HR DeptID**

The DeptID that owns, or created, the position held by the incumbent.

**Earn Code**

The three-letter code that is used on all HRMS distributions to identify the reason for pay. This field cannot be changed on rows related to ‘real’ incumbents. For dummy incumbents, this field is automatically populated with the earnings code of ‘REG,’ to represent the gross base pay but can be changed. For manually-entered rows, this field will default to the value of the same field in the copied row, but can be changed.

Below is a list of the most commonly used earnings codes and their descriptions. For a complete listing, see the earnings code spreadsheet on the OHR website at [humanresources.umn.edu/payroll-administration/earnings-codes-and-tax-information](http://humanresources.umn.edu/payroll-administration/earnings-codes-and-tax-information)

<table>
<thead>
<tr>
<th>Code</th>
<th>Name</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>REG</td>
<td>Regular Pay</td>
<td>Payment for base services performed on appointments equal to or greater than 20 standard hours a week.</td>
</tr>
<tr>
<td>RGP</td>
<td>Regular Pay&lt;20 Hrs/Lieu Holiday</td>
<td>Payment for base services performed on appointments that are less than 20 standard hours a week, or straight time pay in lieu of holiday pay when the recognized holiday falls on an employee’s regular scheduled day off. Sick and vacation time will not be earned.</td>
</tr>
<tr>
<td>SMR</td>
<td>Summer Research Elig FRP (Faculty Retirement Plan)</td>
<td>Payment to non-A-base Academic personnel for work outside base appointment term dates. Use only with account that has an FRP-eligible (EFS) Fund Class.</td>
</tr>
<tr>
<td>SMZ</td>
<td>Summer Research NE FRP (Not Eligible for Faculty Retirement Plan)</td>
<td>Payment to non-A-base Academic personnel for work outside base appointment term dates. Use only with account that does NOT have an FRP-eligible (EFS) Fund Class.</td>
</tr>
</tbody>
</table>
### Distributions Page (cont.)

<table>
<thead>
<tr>
<th>Code</th>
<th>Name</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>SSS</td>
<td>Summer Session/ Instruction</td>
<td>Payment to 12-month academic personnel for work outside base appointment term dates related to instructional or other services directly related to the delivery of summer session or intersession courses.</td>
</tr>
<tr>
<td>AUG</td>
<td>Augmentation</td>
<td>Payment for services that are in addition to regular job duties. This includes honorary chairs and other related non-service duties. This code can only be used if employee also has REG pay.</td>
</tr>
<tr>
<td>OAE</td>
<td>Overtime</td>
<td>Premium payment at one and a half times the hourly rate for hours paid over 40 in a work week, or for designated employees who work more than 8 hours a day.</td>
</tr>
<tr>
<td>INC</td>
<td>Increment</td>
<td>Payment for educational, research, or administrative duties that require a formal, separate appointment. May be tied to non-recurring faculty compensation plan as defined by collegiate area.</td>
</tr>
</tbody>
</table>

**DeptID**

The DeptID that pays the salary for a particular distribution line for the incumbent. It may or may not be the same as the budgeting DeptID. For rows related to a dummy incumbent or manually-added rows, the DeptID value defaults to the budgeting DeptID, and cannot be changed.

**Salary Account**

The account that pays the salary for a particular distribution line for the incumbent. For ‘real’ incumbents, this field is informational only, and cannot be updated. For dummy incumbents and manually-added rows, this field can be updated. For a complete list of salary accounts, refer to the Chart of Accounts manual, or see page 8 for a partial listing.

**Fund**

The fund that pays the salary for a particular distribution line for the incumbent. For ‘real’ incumbents, this field is informational only, and cannot be updated. For dummy incumbents and manually-added rows, this field can be updated.

**Other ChartField Values**

The ChartField values associated with a distribution row cannot be changed for system-generated rows, only manually-added rows.

**Current FY Budget**

The value of the Current Fiscal Year Budget Amount field from the final data for the previous fiscal year. This field is informational only, and cannot be updated.

**Current FY Salary**

The sum of all current fiscal year expenses plus encumbrances, including HSAs, for the job record, earnings code, and ChartField in all source tables in HRMS. This field is informational only, and cannot be updated.
## Distributions Page (cont.)

<table>
<thead>
<tr>
<th>Field</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>% Current Salary</strong></td>
<td>The percent of the incumbent’s total current year salary represented by a distribution row. It is based off of current year actuals and only appears on system-generated distribution rows.</td>
</tr>
<tr>
<td><strong>Adj Amt</strong></td>
<td>A flat dollar amount may be entered that is applied as an increase (or a decrease) to the <strong>Current FY Total</strong> amount to calculate the <strong>Next FY Salary Only Budget Amount</strong> and <strong>Next FY Fringe</strong>. The field is initially blank on all rows that were not updated on the <strong>Incumbents</strong> page. This field is either manually-updated or updated as a calculated field based on other data entry done in the system.</td>
</tr>
<tr>
<td><strong>Adj %</strong></td>
<td>An adjustment percentage may be entered here. This field is initially blank on all rows that were not updated on the <strong>Incumbents</strong> page. This field is either manually-updated or updated as a calculated field based on other data entry done in the system.</td>
</tr>
<tr>
<td><strong>Next FY Salary Only Budget Amt</strong></td>
<td>A field representing the amount to be submitted for the next fiscal year’s budget amount for the job record, earnings code, and ChartField string. This field is initially blank on all rows that were not updated on the <strong>Incumbents</strong> page. This field is either manually-updated or updated as a calculated field based on other data entry done in the system.</td>
</tr>
<tr>
<td><strong>Next FY Fringe</strong></td>
<td>This field is calculated based on the value of the <strong>Next FY Salary Only Budget Amount</strong> and the Position Budget Fringe table, but can be changed on any row within this department’s control. This field is initially blank on all rows that were not updated on the <strong>Incumbents</strong> page. This field is either manually-updated or updated as a calculated field based on other data entry done in the system.</td>
</tr>
<tr>
<td><strong>Exclude</strong></td>
<td>A user-maintained field to exclude a distribution row and its <strong>Next FY Salary Only Budget Amount</strong> from being submitted to the <strong>Detailed Budget</strong> page. If the <strong>Exclude</strong> field has been checked on the <strong>Incumbents</strong> page, then all distribution rows related to the EmplID and Rcd will be excluded. Clearing the <strong>Exclude</strong> checkmark on any of these rows in the <strong>Distributions</strong> page will also clear the checkmark on the <strong>Incumbents</strong> page. Rows on sponsored funds and on DeptIDs other than the budgeting DeptID will automatically be excluded and not allow the user to clear the checkmark (grayed out).</td>
</tr>
<tr>
<td><strong>Display Excluded Line Items</strong></td>
<td>Displays ChartField strings that were identified to be excluded from the upcoming budgeting year. Items previously excluded can be deselected so they can be budgeted for the upcoming year.</td>
</tr>
<tr>
<td><strong>CF Error</strong></td>
<td>This field will be checked and the distribution line will be highlighted in yellow if a ChartField error exists on the line. Valid ChartField values must be input, and &lt;Save&gt; must be clicked in order for the <strong>CF Error</strong> field to become unchecked.</td>
</tr>
</tbody>
</table>

---

*Budget Entry and Position Budgeting — Reference*  
*Controller’s Office | 1/27/20*
Distributions Page (cont.)

<Back To Positions> Returns to the Positions page.

<Back To Incumbents> Returns to the Incumbents page.

<View Summary> Goes to the Summary page.

Budget Totals for Selected Incumbents/Non-Excluded Rows Displays the total unexcluded value for the distribution rows visible on the screen for the following fields: Current FY Budget Total, Current FY Salary Total, Next FY Salary Only Budget Amt, Next FY Fringe.

<Save> Saves all data entry, then updates the following fields: Adj Amt, Adj %, Next FY Salary Only Budget Amt, Next FY Fringe.

Adding Rows A new distribution row for the next fiscal year that is not currently associated with an incumbent, ‘real’ or dummy, may need to be added. Click the ‘+’ to the right of a row to add a new row. This new manually-added row will minimally default the EmplID, Rcd, HR DeptID, Earnings Code, and ChartField values from the row it was copied from, including a DeptID value that is the same as the budgeting DeptID. These fields may not be changed, with the exception of the Earnings Code and the ChartField values; all other fields allow for updates.

Deleting Rows Rows that are system-generated for both ‘real’ and dummy incumbents cannot be deleted and will have their delete button (‘-’) to the right of the row grayed out. Only manually-entered rows may be deleted.

Automatically Excluded Rows Distribution rows that reference a sponsored fund, or a DeptID that is different than the budgeting DeptID, should not be submitted by the budgeting DeptID and sent to the Detailed Budget page. These rows are automatically excluded and have their Exclude field checked and grayed out. These rows can be used to create new manual rows (via the ‘+’ button). This functionality is needed for situations where an incumbent is currently paid only on sponsored funds, but will have pay on non-sponsored funds in the next fiscal year that needs to be budgeted.

Split Distributions More than one distribution row may exist for an incumbent. If more than one ChartField string pays for an incumbent’s salary, that is called a split distribution.
Summary Page

The Summary page displays all position budgeting data for the budgeting DeptID, summarized to the ChartField level. The position budgeting data that will be included on the Detailed Budget page is shown for review.

Clicking <View Details> returns to a modified Distributions page that displays only the incumbents whose salary is paid for by the selected ChartField string. There is no data entry done on this page.

<table>
<thead>
<tr>
<th>Field Name</th>
<th>Field Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>DeptID</td>
<td>The DeptID paying for all applicable incumbents using that distribution line. All distribution lines paid for by the budgeting DeptID will display even if the HR DeptID is different from the budgeting DeptID.</td>
</tr>
<tr>
<td>Account</td>
<td>The account that pays the salary for a particular distribution line for the incumbent. For a complete list of salary accounts, refer to the Chart of Accounts manual, or see page 8 for a partial listing.</td>
</tr>
<tr>
<td>Budgeted</td>
<td>The total dollar amount budgeted for that ChartField string. This amount is automatically calculated based on the information input in all of the position budgeting pages.</td>
</tr>
<tr>
<td>View Details</td>
<td>Returns to a modified view of the Distributions page that displays all distribution rows related to that particular ChartField string.</td>
</tr>
<tr>
<td>&lt;View Positions&gt;</td>
<td>Returns to the Positions page.</td>
</tr>
<tr>
<td>&lt;Save&gt;</td>
<td>Saves the information entered into the Position Budgeting module.</td>
</tr>
<tr>
<td>&lt;Return to Search&gt;</td>
<td>This button does not save the component, potentially displaying a warning message, and returns to the Search page.</td>
</tr>
</tbody>
</table>
**Employee Distributions**

The **Employee Distributions** page mimics the data, organization, and functionality of the **Distributions** page with data for a single employee. It differs from the **Distributions** page in that it allows for entry of employee distributions on all DeptIDs. Distribution lines for other DeptIDs that are grayed out (no entry allowed) on the **Distributions** page are available for editing.

![UM Position Budgeting](image)

Populate the following fields.

![UM Position Budgeting](image)
Use the **Employee Distributions** page with care! Only budget for a department other than your own with prior coordination with that budgeting department. It is not acceptable to overwrite budget distributions entered by another unit without prior coordination.

---

**Employee Distributions**

<table>
<thead>
<tr>
<th>Fund Code</th>
<th>Dept ID</th>
<th>Program</th>
<th>Project</th>
<th>Cost Share 1</th>
<th>Cost Share 2</th>
<th>Cost Share 3</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>0</td>
<td>12345</td>
<td>67890</td>
<td>123456</td>
<td>789012345</td>
<td>654321098</td>
</tr>
</tbody>
</table>

**Distribution Detail**

- **Current FY Budget**: 75,000
- **Current FY Salary Total**: 75,500
- **Next FY Salary Only Budget Total**: 0
- **Next FY Salary Total**: 0

---

**Employee Distributions (cont.)**
## Terminology

<table>
<thead>
<tr>
<th>Term</th>
<th>Definition</th>
</tr>
</thead>
<tbody>
<tr>
<td>Chief Financial Manager (CFM)/RRC Contact</td>
<td>Responsible for fiscal oversight and management of a Resource Responsibility Center (RRC).</td>
</tr>
<tr>
<td>Department Manager</td>
<td>Responsible for preparing and submitting to the RRC a detailed budget for the department for which they are responsible.</td>
</tr>
<tr>
<td>Dummy Incumbent</td>
<td>A placeholder in the financial system for a soon-to-be incumbent.</td>
</tr>
<tr>
<td>HRMS</td>
<td>Human Resources Management System; software for Human Resources data tracking needs including payroll and position management.</td>
</tr>
<tr>
<td>HRMS ACES</td>
<td>Administrative Coordinator Enterprise Systems; responsible for the upkeep of employees' appointments; where position data is housed and where the earnings distributions come from.</td>
</tr>
<tr>
<td>Incumbent</td>
<td>Employee holding a position.</td>
</tr>
<tr>
<td>Pooled Position</td>
<td>The attributes of the position are not unique to one individual; more than one person may hold this position.</td>
</tr>
<tr>
<td>Position</td>
<td>Job that exists independently of an employee.</td>
</tr>
<tr>
<td>Position Manager</td>
<td>Responsible for all Position Management record additions and changes in HRMS.</td>
</tr>
<tr>
<td>Single Position</td>
<td>The attributes of the position are unique to one incumbent.</td>
</tr>
</tbody>
</table>