

NDSU NORTH DAKOTA
STATE UNIVERSITY

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Budget Planning & Training

NDSU Budget Office

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Tips for Managing Budgets

General Tips

- Review funds at least monthly and make sure charges post correctly.
- Plan for commitments or known charges for your funds (phone, printing, etc.)
- Adjustments to budgets can be made during the Fiscal Year by submitting a Budget Journal form.

General Tips

- Provide budget information on a regular basis to your chair/head
 - Advise on payroll deadlines, FY end deadlines, grant end dates if applicable
- Operating budgets can be done by account code to help track how much is spent on each category
 - When budgeting by operating account code reports like Budget to Actuals have better information to help make decisions

Payroll Tips

- Make sure to include salary commitments into your information, noting the effect on the balance
- Take fringe benefits into account on all local and grant fund commitments
- Run HE Actuals Report as soon as possible at the end of a pay cycle to verify amounts and funding sources are correct

Estimating Fringe

- In general, the lower the salary, the higher the fringe percentage to salary
- Fringe benefit calculators are available on the Sponsored Programs and HR/Payroll websites
 - SPA:
 - https://www.ndsu.edu/research/sponsored_programs_admin/budget_development/
 - HR/Payroll:
 - <https://www.ndsu.edu/hr/mgrtoolbox/>

Job Aids for Reports

The Resources and Job Aids page on the Budget Office website contains many tools to help users navigate PeopleSoft. There are Job Aids for many of the reports mentioned in the next slides on this page.

BUDGET

NDSU / Budget / Resources and Job Aids

Budget
Annual Budget Process
Biennial Budget Process
Budget Reports
Forms
PeopleSoft
[Resources and Job Aids](#)
Staff

Finance and Administration Departments
Accounting
Budget Office
Center for Child Development
Customer Account Services
Facilities Management
Grant and Contract Accounting
Human Resources/Payroll
Purchasing
University Police and Safety
Vice President for Finance and Administration

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Reports and Resources

Actuals Report

The [HE Actuals Report](#) in HRMS can be used to view the distribution of salary data by listing the funding sources and accounts for salary and fringe expenses to be charged for a department. Retroactive distributions appear on the report as corrections to the original pay period. This report can only be run for one pay period at a time with the current pay period available two business days before the current payday. It can be run at any time for the previous pay periods back to January 2005. The HE Actuals Report can be run for a specific employee but not a specific funding source.

Biennial Budget Summary Report

The [HE Biennial Budget Summary Report](#) returns budget and actual expense data for non-grant funds for a two-year period by division. The report will not show revenue information but will include totals for Fund, Department and Division as well as a Report total.

Budget Overview

The [Budget Overview page](#) will show specific budget details for a single fund/project/department/account or a range of funds/projects/departments/accounts. Criteria entered by the user will specify the values that identify controlled budgets and Budget Periods.

Budget Status

The [Budget Status Report](#) returns budget and actuals expense information for a fund or range of funds. The report can be run for a range of funds, departments and account codes. The report period will be an entire fiscal year or the portion of the current fiscal year that has occurred.

Budget to Actuals

The [Budget to Actuals Report](#) returns budget adjustment and actuals expense information for a fund. The report can only be run for one chartfield (Fund/Department) combination at a time. The report period can be for an entire fiscal year or for one period. Accounting periods are 1 through 12, corresponding with the fiscal months of the year, where July = 1; June = 12.

Chart of Accounts

HRMS Reports

- Funding Summary Report
 - To be run before payroll posts to show where salaries & fringe will be charged
- Pay Register
 - To be run before payroll posts to show Earnings amounts for employees and any funding overrides that have been entered
- Actuals Report or Gross & Fringe Report
 - To be run when payroll is finalized to show earnings and fringe amounts and where they were charged

Finance Reports/Screens

- Budget Overview
 - Shows budget details and allows you to drill down to a transaction or journal
- Budget Status
 - Shows budget & actuals expense information
- Budget to Actuals
 - Shows budget adjustment and actuals expense information

Finance Reports/Screens cont.

- Biennial Budget Summary Report
 - Shows budget and actuals expense data for a 2 year period. This report does not show revenue.
- Trial Balance
 - Shows current general ledger accounts and balances
- Budget Transaction Detail
 - Used to view detail on transactions that have posted against a budget or fund.

FY19 Annual Budget Process

Salary Budgets

- For FY19 budgeting use Funding Summary Report to review funding sources and budgets for positions.
 - Use 6/30/18 when running the report.
- If funding changes are required for 7/1/18 submit a Funding Change form.
 - This includes pool positions.

Salary Budgets

- Salary budget accounts will be populated with FY19 budget amounts when the module opens.
 - Amounts may change if payroll forms are processed.
- Budget amounts for fringe benefits (516000) and Overtime (514000) on local funds will be done by departments when entering operating budgets.

Operating Budgets

- Local fund budgets will be entered by departments.
- Appropriated fund operating budget reallocations should be submitted on a Budget Journal form.
 - Forms should be in the Budget Office, with all approvals, by May 1st.
- Departmental entry will be from April 23rd - May 23rd.

Operating Budgets

- To help plan local fund budget amounts for FY19 the following reports may be useful:
 - Trial Balance
 - HE Biennial Budget Summary
 - Budget Status
 - Budget Overview
- To review budgets after entry:
 - HE Annual Budget Summary

Operating Budgets – New for FY19

- Target amounts will not be reset to zero in order to better utilize the % change information. (see pages 19 & 20)
- An updated user manual and local budgeting guidelines will be available on the [Reports & Job Aids](#) page of the Budget Office website.

Web-Based Budgeting Departmental Entry Screen as presented in previous years:

Budget Unit: 235

Budget Period: 2019

Dept ID's From To Funds From 19363 To Project

Account Ledger Group ☐ Salaries ☐ Fringe Benefits ☐ Operating ☐ Equipment/Other ☐ Revenue

☐ Hide Zero Dollar Budget Rows ☐ New Updated Rows (Highlighted) ☐ Zero Dollar Budget Rows

When the Target Amt is zero, this field cannot calculate

Reset Proposed				Submit Proposed Budget											
		Ledger Group	SeqNo	*Account	Fund	Dept ID	Project		Base Budget Amt	Target Amt	Proposed Amt	Calc Chng Amt	Change Amt	Change Pct	Not Budgeted
		CASHR	0	462000	19363	4500			95,000.00	0.00	0.00	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="checkbox"/>
		CASHR	0	470000	19363	4500			110,000.00	0.00	0.00	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="checkbox"/>
		CASHR	0	471000	19363	4500			1,700.00	0.00	0.00	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="checkbox"/>
		CASHR	0	479000	19363	4500			26,000.00	0.00	0.00	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="checkbox"/>
		CASHR	0	490000	19363	4500			0.00	0.00	0.00	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="checkbox"/>
		CSHDTL	0	511000	19363	4500			44,925.00	0.00	0.00				<input type="checkbox"/>
		CSHDTL	0	512000	19363	4500			12,000.00	0.00	0.00				<input type="checkbox"/>
		CSHDTL	0	516000	19363	4500			21,742.00	0.00	0.00	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="checkbox"/>
		CSHDTL	0	521000	19363	4500			3,500.00	0.00	0.00	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="checkbox"/>
		CSHDTL	0	531000	19363	4500			36,858.00	0.00	0.00	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="checkbox"/>
		CSHDTL	0	532000	19363	4500			100.00	0.00	0.00	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="checkbox"/>
		CSHDTL	0	533000	19363	4500			0.00	0.00	0.00	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="checkbox"/>
		CSHDTL	0	535000	19363	4500			24,507.00	0.00	0.00	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="checkbox"/>
		CSHDTL	0	536000	19363	4500			949.00	0.00	0.00	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="checkbox"/>
		CSHDTL	0	541000	19363	4500			200.00	0.00	0.00	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="checkbox"/>

☒ Display Department Reconciliation Grid

Department Reconciliation										Personalize	Find			First	1-2 of 2	Last
Account Type	Dept ID	Fund	Project	Base Budget Amt	Target Amt	Proposed Amt	Variance	Comment								
REVENUE	4500	19363		\$232,700.00	\$0.00	\$0.00	\$0.00	\$0.00	<input type="text"/>							
EXPENSE	4500	19363		\$211,711.00	\$0.00	\$0.00	\$0.00	\$0.00	<input type="text"/>							

Web-Based Budgeting Departmental Entry Screen as it will be presented for FY19 budgeting:

Budget Unit: 235

Budget Period: 2019

Dept ID's From To Funds From 19363 To Project

Account Ledger Group ☐ Salaries ☐ Fringe Benefits ☐ Operating ☐ Equipment/Other ☐ Revenue

☐ Hide Zero Dollar Budget Rows ☐ New Updated Rows (Highlighted) ☐ Zero Dollar Budget Rows

As changes are entered, this field will calculate (or it can be used to enter a change %). The Budget Summary Report should be more meaningful as well.

		Ledger Group	SeqNo	*Account	Fund	Dept ID	Project		Base Budget Amt	Target Amt	Proposed Amt	Calc Chng Amt	Change Amt	Change Pct	Not Budgeted
<input type="checkbox"/>	<input type="checkbox"/>	CASHR	0	462000	19363	4500		<input type="checkbox"/>	95,000.00	95,000.00	95,000.00	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>	CASHR	0	470000	19363	4500		<input type="checkbox"/>	110,000.00	110,000.00	110,000.00	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>	CASHR	0	471000	19363	4500		<input type="checkbox"/>	1,700.00	1,700.00	1,700.00	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>	CASHR	0	479000	19363	4500		<input type="checkbox"/>	26,000.00	26,000.00	26,000.00	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>	CASHR	0	490000	19363	4500		<input type="checkbox"/>	0.00	0.00	0.00	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>	CSHDTL	0	511000	19363	4500		<input type="checkbox"/>	44,925.00	0.00	0.00	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>	CSHDTL	0	512000	19363	4500		<input type="checkbox"/>	12,000.00	0.00	0.00	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>	CSHDTL	0	516000	19363	4500		<input type="checkbox"/>	21,742.00	21,742.00	21,742.00	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>	CSHDTL	0	521000	19363	4500		<input type="checkbox"/>	3,500.00	3,500.00	3,500.00	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>	CSHDTL	0	531000	19363	4500		<input type="checkbox"/>	36,858.00	36,858.00	36,858.00	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>	CSHDTL	0	532000	19363	4500		<input type="checkbox"/>	100.00	100.00	100.00	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>	CSHDTL	0	533000	19363	4500		<input type="checkbox"/>	0.00	0.00	0.00	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>	CSHDTL	0	535000	19363	4500		<input type="checkbox"/>	24,507.00	24,507.00	24,507.00	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>	CSHDTL	0	536000	19363	4500		<input type="checkbox"/>	949.00	949.00	949.00	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>	CSHDTL	0	541000	19363	4500		<input type="checkbox"/>	200.00	200.00	200.00	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="checkbox"/>

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Account Type	Dept ID	Fund	Project	Base Budget Amt	Target Amt	Proposed Amt	Variance	Comment			
REVENUE	4500	19363		\$232,700.00	\$232,700.00	\$232,700.00	\$0.00				
EXPENSE	4500	19363		\$211,711.00	\$154,786.00	\$154,786.00	\$0.00				

If Proposed Amt is less than Target Amt, a comment is required before submitting.

Questions?