

NUPlans Contributor Fund Views

The centers of budget preparation in NUPlans are the Fund views: 110, 120, Clearing (131, 133), 151, 156, 160, 171, 172, Gifts, Endowments(400 series), Student Loans (500 series), Agency Funds (700 Series).

For reference and context, the views give budgeters two years of historical budget and actuals data. The current year budget, actuals to date, and encumbrances appear next. Data entry columns enable budgeters to enter budgets for the next fiscal year. Two more data entry columns enable budgeters to plan the use of reserves (if applicable) and enter comments.

NUPlans integrates budgeting with carry forward planning with functionality called “automatic balancing.” For each base chart string where it applies, automatic balancing nets revenue and expense and associates any out-of-balance amount with one of two dedicated account codes – revenue account 88992 USE OF RESERVES or expense account 88991 BUILDUP OF RESERVES.

- All Areas in the University use automatic balancing in the 171, Gift, and Endowment funds.
- Areas opt-in to or opt-out of automatic balancing in all other funds.

Contents

Upon completion of this guide, you should be able to:

- Describe the purpose and functionality of the Fund views.
- Define the columns and rows of the Fund views.
- Define the four additional columns on the Endowments view.
- Find linked-in data on the Fund views and drill to detail.
- Describe budgeting with automatic balancing and find examples in the Fund and Carry Forward views.
- Describe budgeting without automatic balancing and find sources of spending authority in NUPlans.

Additional Resources

Access related training materials at: <http://fra.northwestern.edu/training/curriculum.html>

Who has access?

The NUPlans Fund Input views are available to budget group members with the access below.

General - Access to budget input for fund tabs, carry forward tab, and the ability to add chart strings and/or change chart string status

Planner - Access to budget input for fund tabs and the carry forward tab

Prep File - Includes all other roles except Salary – Confidential; intended for users who have responsibility for submitting the budget for their entire prep file area

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Fund 110 Input

The Fund views exist to collect and balance all expenses and revenue for departmental, program, and project budgets.

- There are only 2 columns on the Fund views for user input: Budget Input and Notes.
- Columns are accessible by scrolling right. Summary roll-up columns are bold. When they are expanded, the child columns appear to the left of the parent column.
- All chart strings in the fund are shown in numeric order. Row filters are available. Using the “wildcard” option and a text string surrounded by asterisks, you can filter by chart string or ChartField (for example *10007783*). Using the attribute option, you can filter by department, project, account, and status.
- Rows exist for qualifying accounts imported from NUFinancials, ordered in ascending numeric order by chart string and categorized under revenue or expense. Full chart strings are imported from NUFinancials on a nightly basis.
- Revenue and expense net at the base chart string level, and a separate row called Net appears at the fund level (only to users with access to the entire budget grouping.) All calculated amounts are rounded to the nearest dollar.

	FY14 Bud	FY15 Bud	FY16 Bud	FY16 Beg CFWD	FY14 Act	FY15 Act	FY16 YTD Obligations	FY16 Forecast	FY17 Budget Target	FY17 Bud Input	Total Linked In	FY17 Final Budget	Var: FY17
Net	(678,803)	(442,150)	(1,004,867)	0	1,334,885	(725,145)	(696,847)	(973,633)	(1,195,937)	(34,831)	37,831	3,000	
Total Revenue	1,428,582	2,559,458	1,865,787	0	4,500,963	2,442,155	888,776	1,865,787	1,865,787	0	37,831	37,831	
Revenue	1,120,582	1,981,618	1,186,943	0	2,890,393	1,465,645	579,481	1,186,943	1,186,943	0	37,831	37,831	
40313 - NMFF Support-Medical	0	416,000	0	0	1,773,000	0	0	0	0	0	0	0	0
40618 - Revenue for Shipping Charge	0	0	0	0	0	28	0	0	0	0	0	0	0
40620 - Professional Services-Consult	0	0	0	0	0	0	25,000	0	0	0	0	0	0
40725 - Travel & Entert Reimb-Other	0	104,850	0	0	0	0	0	0	0	0	0	0	0
40760 - Fellowship Program Fee/Reimbur	0	0	0	0	48,280	159,553	0	0	0	0	0	0	0
40856 - Univ I/C Recovery	1,120,582	1,333,145	1,186,943	0	1,060,019	1,298,568	553,481	1,186,943	1,186,943	0	37,831	37,831	
41665 - NMH Reimb - Non Salary	0	0	0	0	4,258	0	0	0	0	0	0	0	0
41666 - NMH Reimb - Salaries	0	0	0	0	0	4,844	0	0	0	0	0	0	0
41850 - Copiers	0	0	0	0	0	174	0	0	0	0	0	0	0
41870 - Miscellaneous	0	127,623	0	0	1,706	2,000	1,000	0	0	0	0	0	0
50779 - RDX Miscellaneous Fees	0	0	0	0	3,130	256	0	0	0	0	0	0	0
55163 - RDX Space Rental-Univ Depts	0	0	0	0	0	222	0	0	0	0	0	0	0
Revenue - Transfers	308,000	577,840	678,844	0	1,610,570	976,510	309,295	678,844	678,844	0	0	0	0
Total Expense	2,107,385	3,001,608	2,870,654	1,293,930	3,166,078	3,167,300	1,585,623	2,839,420	3,061,724	0	0	0	0
Salary & Benefits Expense	811,674	1,736,194	1,484,900	0	1,176,417	1,299,393	1,320,950	1,484,900	1,674,721	0	0	0	0
Non-Salary Expense	1,295,711	1,265,414	1,145,090	1,293,930	1,728,777	1,586,289	223,758	1,113,856	1,146,339	0	0	0	0
Non-Salary Expense - Transfers	0	0	240,664	0	260,884	281,618	40,915	240,664	240,664	0	0	0	0
EXPENSE: BUILDUP OF RESERVES 88991	0	0	0	0	0	0	0	0	0	34,831	0	34,831	
Net	(686,803)	(451,150)	(1,013,867)	0	1,326,885	(717,441)	(705,844)	(982,633)	(1,204,937)	(34,831)	37,831	3,000	
Total Revenue	1,420,582	2,550,458	1,856,787	0	4,489,051	2,449,143	879,776	1,856,787	1,856,787	0	37,831	37,831	
Revenue	1,120,582	1,981,618	1,186,943	0	2,891,030	1,481,633	579,481	1,186,943	1,186,943	0	37,831	37,831	
40313 - NMFF Support-Medical	0	416,000	0	0	1,773,000	0	0	0	0	0	0	0	0
40618 - Revenue for Shipping Charge	0	0	0	0	0	28	0	0	0	0	0	0	0
40620 - Professional Services-Consult	0	0	0	0	0	0	25,000	0	0	0	0	0	0
40725 - Travel & Entert Reimb-Other	0	104,850	0	0	0	0	0	0	0	0	0	0	0
40760 - Fellowship Program Fee/Reimbur	0	0	0	0	48,280	159,553	0	0	0	0	0	0	0
40856 - Univ I/C Recovery	1,120,582	1,333,145	1,186,943	0	1,060,656	1,314,556	553,481	1,186,943	1,186,943	0	37,831	37,831	

Columns

Column Name	Type	Definition
FYXX Original Bud	<i>Expanded</i> Import/Display	The current year budget data are imported from NUFinancials and displayed to provide context for next year's budget decisions.
FYXX Recurr Adj	<i>Expanded</i> Import/Display	The amount of any recurring adjustment made in the current year.
FYXX N/R Adj	<i>Expanded</i> Import/Display	The amount of any non-recurring adjustment made in the current year.
FYXX Bud	Import/Display	The current year budget, including recurring adjustments. Click the handle (+/-) to expand or collapse the column.
FYXX Beg CFWD	Import/Display	The Carry Forward amount associated with the chart string at the beginning of the current year is displayed at the intersection of this column and account 79999.
FYXX Act FYXX Act	Import/Display	Two years of historical actuals data are imported from NUFinancials and displayed to provide historical context and to help budgeters identify trends.
FYXX YTD Act	<i>Expanded</i> Import/Display	Actual revenue and expenses representing transactions that have taken place in the current year-to-date.
FYXX YTD Encumbrances	<i>Expanded</i> Import/Display	Pending expenses representing encumbrances that have taken place in the current year-to-date.
myHR FYXX Enc	<i>Expanded</i> Import/Display	Pending payroll expenses representing encumbrances in the current year-to-date, which is relevant only for compensation chart strings. A drill to employee detail is available.
myHR FYXX Act	<i>Expanded</i> Import/Display	Actual payroll expenses in the current year-to-date, which is relevant only for compensation chart strings. A drill to employee detail is available.
FYXX YTD Obligations	Import/Display	The sum of actuals and encumbrances from NUFinancials (FYXX YTD Act + FYXX YTD Encumbrances). Click the handle (+/-) to expand or collapse the column.

Column Name	Type	Definition
FYXX Forecast	Import/Display	The forecast amount is imported from the Total Forecast column of NUPlans Forecasting.
Prelim Allocation	<i>Expanded</i> Import/Display	This year's budget times next year's percent increase equals the preliminary allocation.
Suppl Allocation	<i>Expanded</i> Import/Display	Schools and units will receive a communication from their Budget Office analyst identifying any approved recurring supplements and non-recurring commitments.
Prelim % Increase	<i>Expanded</i> Calculated	The increase parameter is applied to the current year budget, per each budget class, to provide guidance on growth, shrinkage, or stability, and to calculate a preliminary allocation.
FYXX Budget Target	Calculated	This year's budget plus all allocations equals next year's budget target. Budget Target is the size of next year's budget, per each budget class, expressed as a positive number. Budget Target is provided as guidance to budgeters.
FYXX Bud Input	User Input	Use this column to input the entire budget at the account level. NUPlans first checks the Status of the chart string. If active, input is allowed in the cell. Some accounts do not allow data entry in this column (salary accounts, some utilities accounts, 79999, 88544, 88545, 88547, 88991, and 88992). The column is summed vertically at four levels: revenue, expenses, chart string, and net. <ul style="list-style-type: none"> • Revenue is the sum of all revenue values <i>entered</i> in the column. • Expense is the sum of all expense values <i>entered</i> in the column. • The chart string row differs with the use of automatic balancing. <ul style="list-style-type: none"> ▪ With automatic balancing (A/B), the chart string is: Revenue – Expense + Use of Reserves (88992) or – Buildup of Reserves (88991). Net is the same. ▪ Without A/B, the chart string is Revenue – Expense. Net is the same.

Column Name	Type	Definition
		The row for the Net of all chart strings appears at the fund level (to users with access to the entire budget grouping only).
Linked from Compensation	<i>Expanded</i> Calculated	A summary of salary and benefits expenses, next to the applicable salary and benefits account in the Fund views.
Linked from Grants	<i>Expanded</i> Calculated	A summary of Indirect Cost Recovery (ICR) revenue linked from the Grant Input view, displayed in the cell at the intersection of the column and account 40856. In most Areas, this revenue flows to a chart string at the Dean's Office or Central Office level.
Linked from Commitments	<i>Expanded</i> Calculated	A summary of commitment revenue linked from the Commitment process, displayed in the cell at the intersection of the applicable account.
Linked from Utilities	<i>Expanded</i> Calculated	A summary of utility expenses. In some Areas, this expense flows to a chart string at the Dean's Office or Prep File level.
Total Linked In	Calculated	The total of all linked-in amounts from Compensation, Grants, Commitments, and Utilities
FYXX Final Budget	Calculated	<p>Horizontally, this column displays the sum of Budget Input and Total Linked In. Vertically, the column is summed at four levels: revenue, expenses, chart string, and net. Revenue is the sum of all revenue values <i>displayed</i> in the column, except 88992.</p> <ul style="list-style-type: none"> • Expense is the sum of all expense values <i>displayed</i> in the column, except 88991. • The chart string row differs with the use automatic balancing (A/B): <ul style="list-style-type: none"> ▪ With A/B, the chart string is zero (0) + Dean/VP Allocations. Net is the same. ▪ Without A/B, the chart string is Revenue – Expense. Net is the same. <p>With A/B, a Dean/VP Allocation figures into the amounts at the intersections of the chart string row and the Net row. Net appears at the fund level (to users with access to the entire budget grouping only).</p>
Var: FYXX Bud vs FYXX Bud Target	Calculated	FYXX Budget Target minus FYXX Final Budget

Column Name	Type	Definition
Var: FYXX Budget vs FYXX Bud	Calculated	This column displays the difference, if any, between the current year budget and next year's budget.
Var %: FYXX Budget vs FYXX Bud	Calculated	Percent change between the current year budget (original + recurring adjustments) and next year's budget.
Var: FYXX Budget vs FYXX Fcst	Calculated	This column displays the difference, if any, between the current year forecast and next year's budget.
Var %: FYXX Budget vs FYXX Fcst	Calculated	Percent change between the current year forecast and next year's budget.
FYXX Bud FYXX Bud	Import/Display	Two years of historical budget data are imported from NUFinancials and displayed to provide historical context and to help budgeters identify trends.
Notes	User input	Use the column to note or explain budget decisions.
Status	Import/Display	This column displays the status. If the chart string is inactive or has a status of do not budget, all fields will be gray and un-enterable in NUPlans.
Fund, Dept, Project, Account Code, Type	Import/Display	ChartFields provided for export to excel.

Note: the same columns are seen in the same order on all fund views. Only the Endowments view has additional columns.

Endowments View

Several differences distinguish the Endowments view from the other fund views. There are three additional columns (shown below) and the column FYXX Bud Input is prepopulated with the Budget Office revenue estimate.

		FY15 Income Est	FY16 Income Est	FY16 Budget Target	FY16 Bud Input
450-1031001-40000465 Scholarship	Net	0	37,887	0	0
	Total Revenue	0	37,887	0	37,887
	Revenue	0	37,887	0	37,887
	40350 - Endowment Income-Cr	0	37,887	0	37,887
	Total Expense	0	0	0	0
	Salary & Benefits Expense	0	0	0	0
	Non-Salary Expense	0	0	0	0

Column Name	Type	Definition
FYXX Income Est	Import/Display	The endowment income estimate provided by the Budget Office in the prior fiscal year.
FYXX Income Est	Import/Display	The endowment income estimate provided by the Budget Office.
FYXX Bud Input	User Input	The revenue budget input is prepopulated with the amount estimated by the Budget Office. Budgeters can accept the estimate or edit the amount to reflect cases where this is updated information. In case of edits, add comments to explain.

Endowment Rates View

The Endowment Rate view is an informational view that displays pools and payout rates.

Rows:			
B_Endowment_RateType [B_Endowment_RateType]			
	FY16	FY17	% Change from FY16
Pool 750 Payout/Unit	\$9.23	\$9.71	5.20%

Drills to Detail in Linked-in Data

Drills to detail are available in the linked-in data columns of all the Fund views.

- The most useful may be the drill to compensation detail in the Linked from Compensation column.
- To access the drill-to command, right-click in a cell, mouse over the word Drill, and click the drill name.
- The example below shows the drill to detail for faculty salary expenses summarized in account 60011.
- There are two steps to employee names, explained below.

		Linked from Compensation	Linked from Grants
450	Net	(25,876)	0
	Total Revenue	0	0
	Revenue	0	0
	Total Expense	25,876	0
	Salary & Benefits Expense	25,876	0
	60010 - Academic Personnel	0	0
	60011 - Faculty Salaries, Regular	20,343	0
	60186 - Fringe Benefits Full	5,533	0
	Non-Salary Expense	0	0
	73010 - Paper And Office Supplies	0	0
	79999 - Budget Carry Forward	0	0
	Non-Salary Expense - Transfers	0	0
	EXPENSE: BUILDUP OF RESERVES 88991	0	0
	Net	0	0
	To All Funds Budget Input to Compensation Chart String Input	0	0
Revenue	0	0	

How to Drill to Employee Compensation from the Fund Views

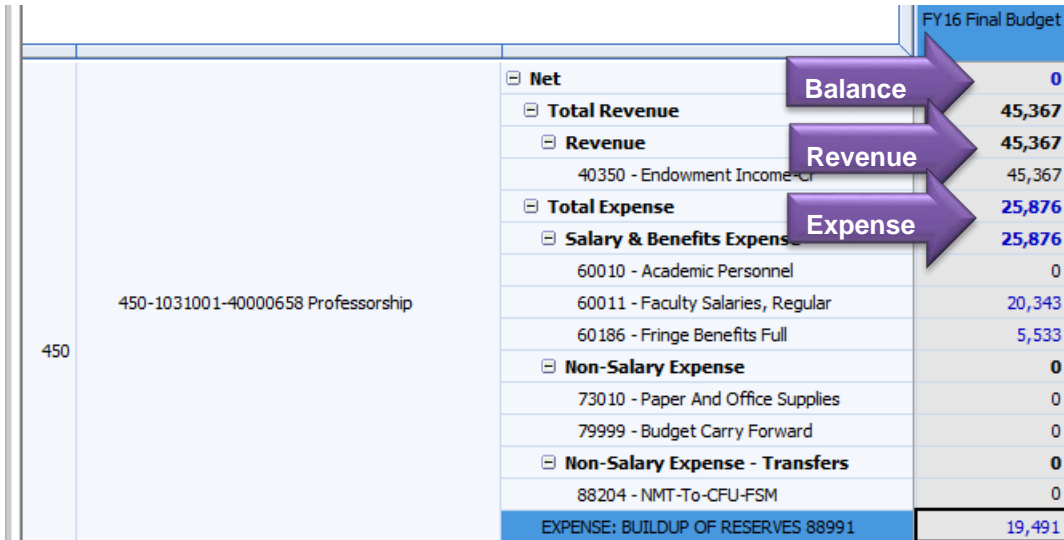
Drilling to employees is a two-part procedure.

1. Drill from Linked-In Compensation to Comp Budget by Chartstring (as shown above). Result: an intermediate view appears.
2. Drill again in the cell Budgeted Salary from Comp Input. Result: the employee names appear.

Budgeting with Automatic Balancing

Automatic balancing refers to functionality that integrates carry forward planning with budget input.

- Chart strings with unequal revenue and expense are forced to zero (0) plus any area allocations, and the out-of-balance amount is inserted as a row with one of the automatic balancing accounts.
- Automatic balancing applies to 171 (opt out available), Gift, and Endowment Funds in all Areas of the University, and the example below is an Endowment. Some Areas apply automatic balancing to all Funds.
- Where it applies, you see the following effects in the Fund and Carry Forward views.

View	Example																																																
<p>Fund View</p> <p>As you input amounts in the “FYXX Bud Input” column and recalculate:</p> <ul style="list-style-type: none"> • NUPlans nets revenue and expense within the base chart string. • If they are equal, the chart string balance is zero and nothing further happens. • If they are unequal, NUPlans inserts a row for the out-of-balance (OOB) amount into the revenue or expense section. <ul style="list-style-type: none"> ▪ The chart string is forced to zero (plus the area allocation if it exists). ▪ The surplus amount is associated with expense account 88991 BUILDUP OF RESERVES, or ▪ The deficit amount is associated with revenue account 88992 USE OF RESERVES. ▪ As you continue budgeting and recalculating, OOB amounts update dynamically and disappear if revenue equals expenses. 	<p>In this example, the surplus on an endowment chart string – 19,491 – is associated with account 88991, and the net of revenue and expense is forced to zero in the FYXX Final Budget Column. No allocation exists and so does not figure into the calculation.</p>  <table border="1" data-bbox="856 683 1913 1219"> <thead> <tr> <th colspan="2"></th> <th>FY16 Final Budget</th> </tr> </thead> <tbody> <tr> <td colspan="2">Net</td> <td>0</td> </tr> <tr> <td colspan="2">Total Revenue</td> <td>45,367</td> </tr> <tr> <td colspan="2">Revenue</td> <td>45,367</td> </tr> <tr> <td colspan="2">40350 - Endowment Income</td> <td>45,367</td> </tr> <tr> <td colspan="2">Total Expense</td> <td>25,876</td> </tr> <tr> <td colspan="2">Salary & Benefits Expense</td> <td>25,876</td> </tr> <tr> <td colspan="2">60010 - Academic Personnel</td> <td>0</td> </tr> <tr> <td colspan="2">60011 - Faculty Salaries, Regular</td> <td>20,343</td> </tr> <tr> <td colspan="2">60186 - Fringe Benefits Full</td> <td>5,533</td> </tr> <tr> <td colspan="2">Non-Salary Expense</td> <td>0</td> </tr> <tr> <td colspan="2">73010 - Paper And Office Supplies</td> <td>0</td> </tr> <tr> <td colspan="2">79999 - Budget Carry Forward</td> <td>0</td> </tr> <tr> <td colspan="2">Non-Salary Expense - Transfers</td> <td>0</td> </tr> <tr> <td colspan="2">88204 - NMT-To-CFU-FSM</td> <td>0</td> </tr> <tr> <td colspan="2">EXPENSE: BUILDUP OF RESERVES 88991</td> <td>19,491</td> </tr> </tbody> </table> <p><i>Fund View: Endowment chart string with a buildup of reserves</i></p>			FY16 Final Budget	Net		0	Total Revenue		45,367	Revenue		45,367	40350 - Endowment Income		45,367	Total Expense		25,876	Salary & Benefits Expense		25,876	60010 - Academic Personnel		0	60011 - Faculty Salaries, Regular		20,343	60186 - Fringe Benefits Full		5,533	Non-Salary Expense		0	73010 - Paper And Office Supplies		0	79999 - Budget Carry Forward		0	Non-Salary Expense - Transfers		0	88204 - NMT-To-CFU-FSM		0	EXPENSE: BUILDUP OF RESERVES 88991		19,491
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<p>Carry Forward View</p> <ul style="list-style-type: none"> Amounts from the Fund views associated with accounts 88991 and 88992 flow to the Carry Forward view. They are summarized in the column “FYXX (Use) or Buildup of Reserves – Net.” <ul style="list-style-type: none"> This column works with other columns in the Carry Forward view. It helps you predict carry forward at the end of the next fiscal year. Your beginning carry forward plus your use or buildup of reserves equals your ending carry forward: <ul style="list-style-type: none"> Beg CFWD + (Use) or Buildup = End CFWD. 	<p>In this example, the surplus from an endowment chart string – 19,491 – appears in the Carry Forward View in the column “FYXX (Use) or Buildup of Reserves – Net.”</p> <table border="1"> <thead> <tr> <th></th> <th>FY16 Beginning CFWD</th> <th>FY16 (Use) or Buildup of Reserves - Net</th> </tr> </thead> <tbody> <tr> <td>171-1031001-10000000 Faculty Project</td> <td>7,501</td> <td>0</td> </tr> <tr> <td>171-1031001-10023274 Faculty Project</td> <td>2,375</td> <td>3,000</td> </tr> <tr> <td>160</td> <td>32,919</td> <td>0</td> </tr> <tr> <td>160-1031003 Recharge Center</td> <td>32,919</td> <td>0</td> </tr> <tr> <td>172</td> <td>49,220</td> <td>0</td> </tr> <tr> <td>172-1031001-10006067 Consulting Project</td> <td>13,452</td> <td>0</td> </tr> <tr> <td>172-1031001-10006074 Technical Project</td> <td>9,598</td> <td>0</td> </tr> <tr> <td>172-1031001-10006081 Laboratory Project</td> <td>(1,800)</td> <td>0</td> </tr> <tr> <td>172-1031001-10023117 Research Project</td> <td>27,970</td> <td>0</td> </tr> <tr> <td>320</td> <td>76,232</td> <td>0</td> </tr> <tr> <td>320-1031001-30010096 Small Recurring Gift</td> <td>4,692</td> <td>0</td> </tr> <tr> <td>320-1031001-30023200 Family Gift</td> <td>71,540</td> <td>0</td> </tr> <tr> <td>320-1031001-30026370 Gift Project</td> <td>0</td> <td>0</td> </tr> <tr> <td>450</td> <td>193,755</td> <td>13,978</td> </tr> <tr> <td>450-1031001-40000465 Scholarship</td> <td>10,230</td> <td>(7,020)</td> </tr> <tr> <td>450-1031001-40000658 Professorship</td> <td>29,957</td> <td>19,491</td> </tr> <tr> <td>450-1031001-40000670 Trust</td> <td>28,497</td> <td>(415)</td> </tr> <tr> <td>450-1031001-40004293 Department Endowment</td> <td>125,071</td> <td>1,922</td> </tr> </tbody> </table> <p><i>Carry Forward View: Endowment chart strings with (use) and buildup of reserves</i></p>		FY16 Beginning CFWD	FY16 (Use) or Buildup of Reserves - Net	171-1031001-10000000 Faculty Project	7,501	0	171-1031001-10023274 Faculty Project	2,375	3,000	160	32,919	0	160-1031003 Recharge Center	32,919	0	172	49,220	0	172-1031001-10006067 Consulting Project	13,452	0	172-1031001-10006074 Technical Project	9,598	0	172-1031001-10006081 Laboratory Project	(1,800)	0	172-1031001-10023117 Research Project	27,970	0	320	76,232	0	320-1031001-30010096 Small Recurring Gift	4,692	0	320-1031001-30023200 Family Gift	71,540	0	320-1031001-30026370 Gift Project	0	0	450	193,755	13,978	450-1031001-40000465 Scholarship	10,230	(7,020)	450-1031001-40000658 Professorship	29,957	19,491	450-1031001-40000670 Trust	28,497	(415)	450-1031001-40004293 Department Endowment	125,071	1,922
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172-1031001-10023117 Research Project	27,970	0																																																								
320	76,232	0																																																								
320-1031001-30010096 Small Recurring Gift	4,692	0																																																								
320-1031001-30023200 Family Gift	71,540	0																																																								
320-1031001-30026370 Gift Project	0	0																																																								
450	193,755	13,978																																																								
450-1031001-40000465 Scholarship	10,230	(7,020)																																																								
450-1031001-40000658 Professorship	29,957	19,491																																																								
450-1031001-40000670 Trust	28,497	(415)																																																								
450-1031001-40004293 Department Endowment	125,071	1,922																																																								

Spending Authority *with* Automatic Balancing

Below is a guide to finding the sources of spending authority for chart strings in Funds where automatic balancing applies. Sources of spending authority may be one or a combination of the following:

- Central Allocation
- Dean/VP Allocation
- Carry Forward Funding
- Revenue (external, internal, or transfer)

Spending Authority	Where is it visible?	Does it affect the Fund views?	Does it affect budgeting?
Central Allocation	Allocations View	No	Yes It communicates the amount by which your expense budget can exceed revenue.
Carry Forward Funding	Carry Forward View – Find current year amounts and next year’s predicted beginning and ending amounts AND Fund Views – Find current year amounts at the intersection of FYXX Beg CFWD and account 79999.	No Carry Forward is separate from your final budget. Amounts do not add to the FYXX Final Budget. Budget inputs on account 79999 are not allowed.	Yes With automatic balancing, you can compare the use of reserves on account 88992 to the amount of carry forward that is <i>currently available and estimated to be available</i> . Is the balance sufficient for the planned use?
Revenue	Fund Views You enter estimates at the account level.	Yes Revenue is summed and netted with Expense.	Yes A revenue budget is possible on any chart string.

For more information about allocations, refer to the NUPlans Allocations View training guide.

Spending Authority *without* Automatic Balancing

Areas that opt-out of automatic balancing in Funds 110, 150s, 160, and 172 see revenue minus expense at the chart string and net levels of FYXX Bud Input. Out-of-balance amounts are common and allowed. Nonetheless, it is good to know where to find the source of spending authority for the given chart string in NUPlans, whether one or a combination of the following:

- Central Allocation
- Dean/VP Allocation
- Carry Forward Funding
- Revenue (external, internal, or transfer)

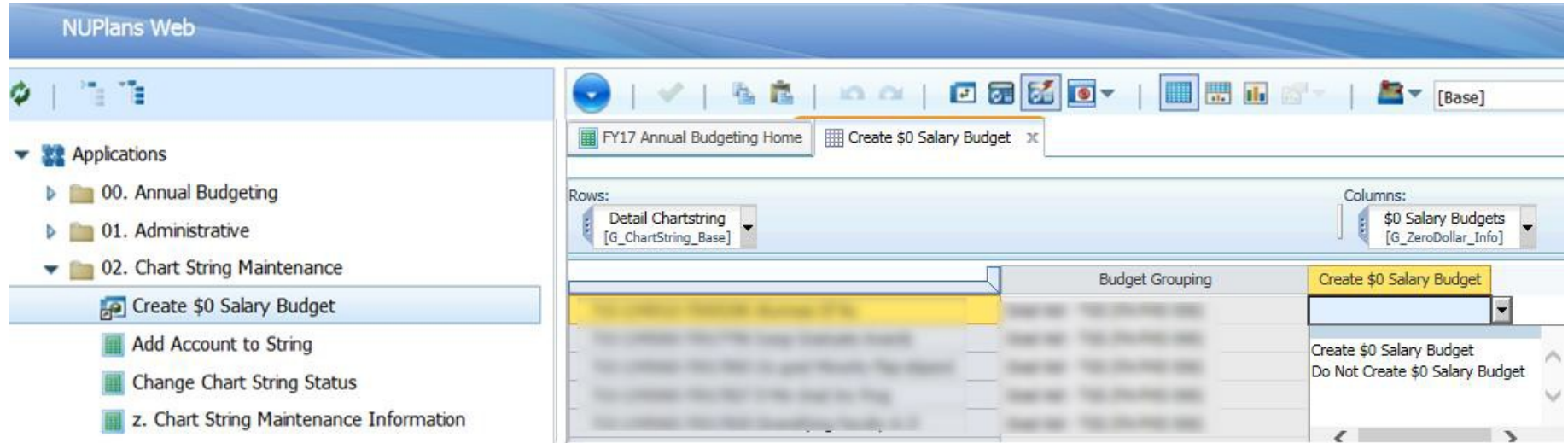
Spending Authority	Where is it visible?	Does it affect the Fund views?	Does it affect budgeting?
Central Allocation	Allocations View	No	Yes It communicates the amount by which your expense budget can exceed revenue.
Carry Forward Funding	Carry Forward View – Find current year amounts and next year’s predicted beginning amount. AND Fund Views - Find current year amounts at the intersection of FYXX Beg CFWD and account 79999.	No Carry Forward is separate from your final budget. Amounts do not add to the FYXX Final Budget. Budget input on account 79999 is not allowed.	Yes You can compare the expense budget to the amount of carry forward that is <i>currently available and estimated to be available</i> . Is the balance sufficient for the planned use?
Revenue	Fund Views You enter estimates at the account level.	Yes Revenue is summed and netted with Expense.	Yes A revenue budget is possible on any chart string.

For more information about allocations, refer to the NUPlans Allocations View training guide.

Create Zero Dollar Salary Budgets

Agency Funds budgeters can flag chart strings that need a zero dollar salary budget created, using the Create \$0 Salary Budgets view in NUPlans Web.

Navigation: NUPlans Web > Applications > Chart String Maintenance > Create \$0 Salary Budget



Method

The method you use to establish budgets may vary, but in general, a method that you can follow is:

For each chart string:

1. Review linked-In revenue and expenses.
 - What compensation was already budgeted on the chart string?
 - Is revenue from a Dean's Commitment flowing into the chart string?
2. Review historical and current year financial data (budget, actuals, and carry forward).
3. Use NUPlans Web to add needed items to chart strings.
 - Do you need to allocate spending authority to projects in Fund 171?
 - Do you need to add accounts to a chart string?
 - Do you need to add placeholders for salary expense that was not already budgeted?
 - Create zero dollar salary budgets for Agency Funds (as needed).
4. Enter revenue and non-salary expense budgets.
5. Review the final budget, chart string balances, and variances.
6. Ensure each chart string has sufficient spending authority.
7. Enter comments to record your intentions.

Data Entry Tips

Follow the tips below to enter data in the NUPlans user input fields.

- Single-click a cell and type to overwrite the entire contents.
 - Use the arrow keys to exit a cell to the right, left, up, or down.
- Double-click a cell to selectively edit or delete specific digits, or characters, within a cell.
 - Use the <Tab> key or <Shift>+<Tab> to exit a cell and move right or left, respectively.
- Use the mouse to exit one cell by clicking into another cell, adjacent or non-adjacent.
- Track your changes since you last saved by observing the data in green font.
- Click Recalculate to save your changes privately and see your changes in blue font.
- Click Commit to save your changes publicly.
- Notify the members of your budget team when you start and finish.