FY2024 Budget Formulation System

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Adaptive Budget System: https://compass.ou.edu/
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The Budget Process

The Budget process at OUHSC (HSC) is continual throughout the fiscal year. In July, the Budget Office starts completing analysis of various revenue and expense changes that it expects for the following fiscal year. Also beginning in July, the Budget Office begins keeping a list of potential commitments and needs of the HSC.

In January, the HSC Budget Committee with representatives from Provost Office, Accounting, Operations, and the Budget Office begin having budget meetings with colleges, the major centers on campus, research administration and other areas as needed. During these meetings, the Budget Committee and the colleges/departments review information such as a college’s proforma income statement, a list of reserves, report of enrollment trends and a prioritized list of proposed budget needs.

Throughout the Spring, the HSC Budget Committee and the Budget Office continue to have meetings to discuss the HSC Budget. The Budget Office, using certain assumptions regarding state appropriations levels for the upcoming year, provide a State target funding figure to colleges and departments. The Colleges and departments have the ability to reallocate funding within their departments, modify position distributions, and budget for salary increases. The Budget Office schedules a budgeting window in our new budgeting system, which is known as the Adaptive Planning System (“Adaptive”). In Adaptive, departments can begin the building process and also to incorporate any increases that might be associated with budget needs approved by the Budget Committee.

The Budget Office balances and finalizes the HSC budget in late May after the Legislature has approved the final state funding allocation to all higher education institutions. In early June, the institutional operating budget is released to the OU Executive Officers, the OU Regents, and the Oklahoma State Regents for Higher Education, with final approval of the budget by the State Regents in late June.

Budget construction takes place in Adaptive, with PeopleSoft remaining as the institution's system of record. The budget is loaded into PeopleSoft by July 1, after which departments may begin entering mid-year budget revision. PeopleSoft data is then fed back into Adaptive on daily and monthly basis for departmental analysis and reporting, as departments engage in budget maintenance.
HSC FY24 Budget Calendar

Training on How to Enter your Budget into the Budget System................................. Late March
IT to Load Non-Comp, Other Comp & Personnel Info into the Budget System........ Late March

**Users to enter All Budget Data Info into the Budget System**................................. April 3 - April 28

Current Side of Budget Salaries Locked ................................................................. March 27
Legislature adjourns and OSRHE distributes HSC allocation............................... May 26

**Distribute Target Letters** ...................................................................................... ASAP

**Budget System Closes** ........................................................................................... April 28

**Blackout Period – No FY24 Budget Changes** ..................................................... April 29 – June 30

HR Reviewing Compensation Changes................................................................. May 1 – June 1
ECAVS must be sent to ORA .................................................................................. May 31
FY24 Budgets due to OSRHE .................................................................................. June 7
OU Regents’ Meeting ............................................................................................... June 14-15

Provide Budget File to Load to PeopleSoft HR ..................................................... June 16
Provide Budget File to Load to PeopleSoft Financials ............................................. June 16

**Note:** Effective date of FY24 1st pay period will be 6/18/23, except any manual changes.
Overall Budget Process

Determines State Resources Dedicated to Higher Education

Allocates to the State’s Colleges and Universities
Overall OUHSC Budget Process

HSC Colleges/Areas Develop Detailed Budgets

Finalized Budgets

Enter Budgets into State of Oklahoma Budget System & HSC HR & Financial Peoplesoft systems

* Expenses are detailed out by function and requires a Budget book that show all employees rate of pay. Based on HSC Budget System.

Regents

Budget is in the form of an income statement. Budget to Actuals are tracked throughout the year.

* Based on current financials, knowledge of upcoming financial changes and colleges/areas proformas.
<table>
<thead>
<tr>
<th>Item</th>
<th>January</th>
<th>February</th>
<th>March</th>
<th>April</th>
<th>May</th>
<th>June</th>
</tr>
</thead>
<tbody>
<tr>
<td>Budget Meetings with Colleges/Departments</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Budget Training for College/Departments (Show users how to enter their Budgets, etc.)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>College/Departments Work on Budgets in Budget System</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Blackout Period - No FY24 Budget Changes</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>■</td>
<td></td>
</tr>
<tr>
<td>HR Review of Compensation Changes</td>
<td></td>
<td></td>
<td></td>
<td>■</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Receive Allocation Letter from the OSRHE</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Finalize Budgets</td>
<td></td>
<td></td>
<td>■</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Submit Budget to OU Regents</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>■</td>
</tr>
<tr>
<td>Submit Budget to OSRHE</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>■</td>
</tr>
</tbody>
</table>
All changes entered into the Budget System will be effective 6/18.

Residents to 7/1 must be changed in the ePaf system.

Grants will continue to have a project number until 6/30.

Pay Period 6/4 to 6/17 and paid on 7/7 will be charged to FY23 Budget and Fringe.

Pay Period 6/18 to 7/1 will be paid on 7/14 and charged FY24 Fringe Rates.

*An epaf MUST be completed for the FY24 project number effective dated 7/1. (should be done after budget roll and prior to 7/1)

*NO GRANTS WILL ROLL FROM BUDGET. THESE WILL ONLY BE ENTERED FROM EPAF.
Log in to Adaptive from the OUHSC jump off page https://compass.ou.edu/

You will be taken to the 4x4 OUHSC login page. Log in normally.

Then you will be taken to the home screen of Adaptive.
Sheets

Click on the “W” on the top left

Welcome to Workday Adaptive Planning

Home
Sheets

Assumptions
Reports
Dashboards
Announcements
Processes
Workflow
Formulas
Modeling
Administration
Integration
Support

Overview
Income Statement
Compensation Planning
Personnel Sheet - Norman
Personnel Sheet - HSC
Other Compensation Pooled - Norman
Other Compensation Sheet - HSC
Non-Compensation Planning
Non-Compensation Planning
Revenue Planning
Tuition Revenue - HSC
Enrollments and Credit Hours
Revenue Input Sheet
Housing & Dining Model
Dentistry - Revenue Model
wRVU
Patient - Revenue Model
Backend Sheets
Budget Amendments
Consolidated Budget Data Dump
Consolidated Expense Budget

This is optional.
*Click on the Personnel Sheet-HSC
  o  On the far right on the blue ribbon, click on “Levels” to select your GL

*All personnel are listed by GL (no HR department id used)
*To add a row click

- To copy information from one row to another select information and click “Ctrl+C” then on the new row click “Ctrl+V” to paste.

*To delete a row click

*To filter rows click

*To save changes click

*To download to excel click

**NOTES:**

*Reason Code will default to a blank drop down box with multiple options to choose from

*Staff will have to submit all current salary changes, FTE changes, title changes etc. through ePAFs – up to **March 20** for budget roll.
  - The Current Annual Salary will match the Proposed Annual Salary when rolled in April
  - Only the Budget Office will be able to change the current salary if needed

*Change in Proposed FTE column **HAS TO BE CHANGED IN ALL FUNDING SOURCE LINES**

*Will have to get the position numbers pre-approved by HR (They will reactivate the position numbers for residents.)

*Only funding changes will roll

*There will be a blackout period from April 28 (when budget closes) to June 30. No changes can be made during this time. If anything is submitted, it WILL NOT be reflected in the budget.
*Click on the Other Compensation Sheet-HSC
  o On the far right on the blue ribbon, click on “Levels” to select your GL

<table>
<thead>
<tr>
<th>#</th>
<th>ACCOUNT</th>
<th>LEVEL</th>
<th>FUND</th>
<th>FUNCTION</th>
<th>ENTITY</th>
<th>PROJECT</th>
<th>SOURCE</th>
<th>PURPOSE</th>
<th>NOTES</th>
<th>FY2023</th>
<th>FY2024</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>SPC Paym.</td>
<td>RH8400.</td>
<td>SUAUX - S.</td>
<td>00051 - A.</td>
<td>00000 - D.</td>
<td>AX510000..</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>SPC Paym.</td>
<td>RH8250.</td>
<td>SUAUX - S.</td>
<td>00051 - A.</td>
<td>00000 - D.</td>
<td>AX510000..</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>SPC Paym.</td>
<td>RH8000.</td>
<td>SUAUX - S.</td>
<td>00051 - A.</td>
<td>00000 - D.</td>
<td>AX510000..</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4</td>
<td>SPC Paym.</td>
<td>RH7550.</td>
<td>SUAUX - S.</td>
<td>00051 - A.</td>
<td>00000 - D.</td>
<td>AX510000..</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>5</td>
<td>SPC Paym.</td>
<td>RH8650.</td>
<td>SUAUX - S.</td>
<td>00051 - A.</td>
<td>00000 - D.</td>
<td>AX510000..</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>6</td>
<td>SPC Fringe</td>
<td>OPH1400.</td>
<td>EDGEN - E.</td>
<td>00116 - In.</td>
<td>00000 - D.</td>
<td>AX510000..</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>7</td>
<td>SPC Fringe</td>
<td>OPH1400.</td>
<td>EDGEN - E.</td>
<td>00116 - In.</td>
<td>00000 - D.</td>
<td>AX510000..</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

*This sheet is for entering the following:
- SPC Payments
- SPC Fringe
- INC Payments
- INC Fringe
- PPP Payments (if applicable)
- PPP Fringe (if applicable)
- Operating Compensation (*There will be 27 payrolls this year. Please account for the last payroll in this fund including fringe amount.)*

*Click on the Non-Compensation Sheet-HSC
  o On the far right on the blue ribbon, click on “Levels” to select your GL

This sheet is for entering the following:
- Operating Expenses (OPERAT)

These can be broken out into the following categories but it is NOT mandatory:
- COMCAT
- INCENT
- OPERAT
- DBTSRV
- LIBRKBK
- OVRHED
- STFXCS
- DPTEXP
- MBRSHP
- RNTLEA
- SUPPLY
- EQUIPT
- MCHRES
- SCHOLR
- TRAVEL
- FACXCS
- MISCEX
- SERVCS
- UTILTY

*Click on the Revenue Input Sheet-HSC (OPTIONAL)
  o On the far right on the blue ribbon, click on “Levels” to select your GL

<table>
<thead>
<tr>
<th>#</th>
<th>ACCOUNT</th>
<th>LEVEL</th>
<th>ENTITY</th>
<th>FUNCTION</th>
<th>FUND</th>
<th>SOURCE</th>
<th>PURPOSE</th>
<th>NOTES</th>
<th>FY2023</th>
<th>FY2024</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>OPERATIN</td>
<td>ADH0305</td>
<td>00000 - D.</td>
<td>00116 - In.</td>
<td>EDGEN - E.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>OPERATIN</td>
<td>ADH0305</td>
<td>00000 - D.</td>
<td>00116 - In.</td>
<td>MISCA - A.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>OPERATIN</td>
<td>ADH0300</td>
<td>00000 - D.</td>
<td>00116 - In.</td>
<td>MISC - A.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4</td>
<td>OPERATIN</td>
<td>ADH0300</td>
<td>00000 - D.</td>
<td>00116 - In.</td>
<td>EDGEN - E.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>5</td>
<td>OPERATIN</td>
<td>ADH0300</td>
<td>00000 - D.</td>
<td>00061 - Se.</td>
<td>SUAUX - S.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>6</td>
<td>OPERATIN</td>
<td>ADH0308</td>
<td>00000 - D.</td>
<td>00216 - S.</td>
<td>NONSP - ...</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

This sheet is for entering the following:
- Operating Revenue (OPERATING REV-Budget Only)
Steps for Completing a NonPersonnel/Operating/Revenue/Expense Position:
When entering expense budgets, you are only required to enter the ChartField spreads and amounts. You will enter a separate row for each unique piece of the budget.

Please note: Source budgets will not be set unless they are required sources. All optional source budgets will be controlled at the overall Org + Fund + Function level. While all required sources (SUAUX, EDWCH, SVCCT, EGFEE, and AUFEE) will be controlled at the Org + Fund + Function + Source level.

Examples of how Operating budgets will be translated to the GL:

<table>
<thead>
<tr>
<th>Example #1</th>
<th>A department has EDGEN funds, none of which are identified to a specific source:</th>
</tr>
</thead>
<tbody>
<tr>
<td>FUND</td>
<td>GL Org</td>
</tr>
<tr>
<td>EDGEN</td>
<td>ADM101</td>
</tr>
</tbody>
</table>

This will translate to the General Ledger as an overall GL ORG budget of $20,000.

<table>
<thead>
<tr>
<th>Example #2</th>
<th>A department has MISCA funds, part of which are identified to a specific source and part of which are left to the discretion of the department:</th>
</tr>
</thead>
<tbody>
<tr>
<td>FUND</td>
<td>GL Org</td>
</tr>
<tr>
<td>MISCA</td>
<td>ADM101</td>
</tr>
<tr>
<td>MISCA</td>
<td>ADM101</td>
</tr>
</tbody>
</table>

This will translate to the General Ledger as an overall GL ORG budget of $30,000. NO Source budget will be established because this source is optional.

<table>
<thead>
<tr>
<th>Example #3</th>
<th>A department has EDWCH funds, all of which are identified to specific source:</th>
</tr>
</thead>
<tbody>
<tr>
<td>FUND</td>
<td>GL Org</td>
</tr>
<tr>
<td>EDWCH</td>
<td>ADM101</td>
</tr>
<tr>
<td>EDWCH</td>
<td>ADM101</td>
</tr>
</tbody>
</table>

This will translate to the General Ledger as an overall GL ORG budget of $30,000 and TWO individual Source budgets. The source will be limited to the funds available in the individual source budget.

If you have questions regarding how your budget will translate to the General Ledger, please contact the Budget Office.

Expense budgets should NOT be established for SPNSR funds. Budgets for operating expenses for SPNSR are established by Grants and Contracts Accounting at the time the award is initiated and not during budget formulation. Please contact Grants and Contracts Accounting if you have any questions concerning SPNSR budgets.

SPNSR Expenses – All non-Personnel expenses paid from the SPNSR fund should not be entered into the Budget Formulation System. Grants and Contracts Accounting will enter these directly into the General Ledger system based upon the actual awards. Personnel paid from the SPNSR fund should be entered in order to accurately set up their pay source as of July 1.

Service Unit and Auxiliary Budgets – All budgets for service units and auxiliaries must be entered during budget formulation. The Budget Office will provide Service Unit Accounting a list of the service unit and auxiliary budgets for their review.

Service units and auxiliaries have more detailed budget requirements that are required to be submitted to Service Unit Accounting. These additional requirements include a self-evaluation, a charge sheet with calculations, and an organizational chart. Service Unit Accounting will contact service units and auxiliaries to arrange for completion of the budget process. Please contact Stacey Risinger at 271-2246 if you have any questions.
Grants and Contracts Accounting has provided a list of all projects with a project end date of 6/1/2023-7/10/2023. Each of these should be reviewed with the PI to determine if the project will continue in FY24. If the project will continue, either an ECAV or extension will need to be completed. If the ECAV or extension is not completed, the project will not be available for salaries to post to on 7/1/2023.

The FY23 project number should continue to be used for payroll through 6/30 and is the project number to enter in the budget system. An epaf must be completed for the new FY24 project number effective dated for 7/1/2023. The epafs must be submitted after the budget roll and executed into PeopleSoft no later than 7/2/2023.

**Note to departments working with state agencies.** Many state agencies are refusing to cover expenses prior to the execution date of the contract. This means that the contract must be fully negotiated and signed by both parties prior to expenses being allowable. Make sure you are working with your state contacts now to ensure that a contract can be in place by 7/1/2023.
To balance to your target letter run the “EDGEN & EGFEE Balance Check” report.

1. Click on Budget Reports-HSC under Shared Reports
2. Click on the report
   07. EDGEN & EGFEE Balance Check(Dept_Level) - New
3. Choose the level (top left) and click run report

<table>
<thead>
<tr>
<th>Level</th>
<th>ADM_FIN Administration &amp; Finance HSC</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>
To check all funds run the “Budget-By Department and Fund” report

1. Click on Budget Reports-HSC under Shared Reports
   Click on the report
   
   06. Budget - By Department & Fund (incl. other & non-compens.

2. Choose parameters to run and click run report

   Version  FY2023 Revised Budget  
   Time  FY2022  Level  ADMINFIN_H Administration & Finance  

   ![Budget By Department and Fund Report](image)

To check on a split person run the “HSC Employee Lookup by Person-Distribution Only Report” or the “HSC Employee Lookup by Person with All Salary Options” report

1. Click on Budget Reports-HSC under Shared Reports
2. Click on the report
   
   04. HSC Employee Lookup by Person - Distribution Only

3. Enter the parameters and run report

   Employee  Pereira, Anne  Level  OUHSC  Version  FY2024 Original Budget  Time  FY2024  

   ![HSC Employee Lookup Report](image)

NOTE: Information will only be up to date on Proposed Distribution Salary as much as it has been updated in the system.

To get an overall increase report for your department run the “HSC Increase Report Final-Overall Totals w/Details” report

1. Click on Budget Reports-HSC under Shared Reports
2. Click on the report
   
   02. HSC Increase Report Final-Overall Totals w/Details

3. Choose parameters to run and click run report
4. It will automatically pull into a separate excel file.
To get view the available remaining budget for the current fiscal year run the “Available Budget Report2-HSC” report

1. Click on Budget Reports-HSC under Shared Reports
2. Click on the report
   Available Budget Report2-HSC 1.4.22
3. Choose parameters to run and click run report (can run by overall funds or by individual funds)
**Consolidated Data Dump**

1. Click on Sheets
2. Click on Consolidated Data Dump

From here you can download into excel or view within the system. This report shows everything that has been entered into the budget system. It updates once a day at 2:30am.
Personnel Sheet Definitions

Personnel Sheet Data:

- **Position Number** – The number necessary to drive the Payroll, Human Resource, and Budget Formulation Systems. Each position has a unique number, and can only be associated with one employee (i.e. two employees cannot share one position number).

- **Name** – The employee’s name. The correct format for this field is “Last,First Middle”

- **EmplID** – Each employee has a unique id number, and can only be associated with them.

- **Reason Code** – Identifies the explanation for increase or change.

- **Employee Type** – Defines whether the position is Salaried or Exception Hourly.

- **Job Code** – A value assigned to each Job Title by Human Resources.
  - **Title Changes** – Title changes may be made during the process with the completion of an e-PAF information. The only exception to the requirement is for Faculty Promotions that have been approved by the OU Regents. Human Resources will coordinate with the Budget Office to ensure titles are correct on the final budget.

- **FTE** – Refers to percentage of hours worked by an employee of a specified work year (2080 hours). An employee’s FTE cannot exceed 1.0 (or 100%) as shown on the page above. The Budget Formulation System includes two separate FTE values. “Position FTE” represents the percentage of time provided by that position in relation to the total time provided by all positions for that employee. “Employee FTE” represents the combined full time equivalent of all positions the employee holds.
  
  **Example:** If an employee is budgeted for one position, the position FTE and employee FTE would be the same. However, if an employee is budgeted in two positions and one provides 75% of the total time for that employee, the FTE for that position is .75 and the other position would be .25. The overall employee FTE would be 1.00.

- **Fund** – This ChartField establishes the highest level of accounting and budgeting concern at OUHSC. The exhibit below maps each Fund value to the State Fund that holds the cash for that value.

  *The 701 Fund is the State fund that holds all non-appropriated and unrestricted revenue:*

<table>
<thead>
<tr>
<th>PeopleSoft Fund</th>
<th>PeopleSoft Fund Description</th>
<th>OSF Fund Number</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>CLNOP</td>
<td>Clinical Operations</td>
<td>701</td>
<td>All other clinical activity</td>
</tr>
<tr>
<td>CLNOU</td>
<td>Clinical Operations - OU Medicine</td>
<td>701</td>
<td>Clinical Operations associated with OU Medicine enterprise</td>
</tr>
<tr>
<td>RSOKC</td>
<td>Residency Program - OKC</td>
<td>701</td>
<td>OKC Residency Program</td>
</tr>
</tbody>
</table>

FY24 Budget Training
### State Appropriated Funds

<table>
<thead>
<tr>
<th>PeopleSoft Fund</th>
<th>PeopleSoft Fund Description</th>
<th>OSF Fund Number</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>EDGEN</td>
<td>Educ &amp; Gen Allocated</td>
<td>290</td>
<td>State Budgeted accounts, formerly STATE fund</td>
</tr>
<tr>
<td>EDFEE</td>
<td>Educ &amp; Gen Student Fees</td>
<td>290</td>
<td>Student Fees received through Bursar, formerly STATE fund</td>
</tr>
<tr>
<td>EDWCH</td>
<td>Endowed Chairs/Professorships</td>
<td>290</td>
<td>Endowed Chairs/Professorship accounts</td>
</tr>
</tbody>
</table>

### Restricted Funds

<table>
<thead>
<tr>
<th>PeopleSoft Fund</th>
<th>PeopleSoft Fund Description</th>
<th>OSF Fund Number</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>SPNSR</td>
<td>Sponsored Program</td>
<td>430</td>
<td>Sponsored research accounts</td>
</tr>
<tr>
<td>NONSP</td>
<td>Nonsponsored research - carryover</td>
<td>430</td>
<td>Nonsponsored research carryover accounts. Formerly MISCD fund.</td>
</tr>
</tbody>
</table>

**Please note:** The SPNSR fund can ONLY be used in conjunction with a Project/Grant beginning with ‘C#’ or in the new PeopleSoft environment with an auto generated number assigned by Grants and Contracts Accounting. Also, EXTREME CARE must be exercised when considering budget transfers and source changes. Generally, it is **NOT OK to cross Funds**.

- **Level (GL Org)** – This ChartField represents the College/Department/Section to be charged for an expenditure. Keep in mind that some GL Orgs are merely “place-holders” and will be used for reporting only. You should make sure which GL Orgs in your area can actually receive budget and accept charges for expenditures.
  - **HR Dept vs. GL Org** – The HR Dept is PeopleSoft’s way of identifying the department. It is not the same as the GL Org. Frequently, these two may share the same value, but they are not the same. The HR Dept is for Human Resources, ETR, and Budget Book purposes, while the GL Org is for budgetary control and accounting.
purposes in the General Ledger. The HR Dept identifies the department a position belongs to, while the GL Org identifies how that position is being paid.

- **Function** – This ChartField represents the purpose for which funds are spent. The valid values are listed below and are explained in detail beginning on page 22.
  - The following chart lists the most commonly used Functions which may help to determine which Function value to use during Budget Formulation:

<table>
<thead>
<tr>
<th>Function</th>
<th>Budget Personnel as:</th>
<th>Budget Expense as:</th>
<th>Use for Vouchers:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Instruction</td>
<td>00111, 00211, 00311, 00411</td>
<td>00011</td>
<td>00111, 00211, 00311, 00411</td>
</tr>
<tr>
<td>Instruction - SPNSR</td>
<td>00111</td>
<td>N/A</td>
<td>00111</td>
</tr>
<tr>
<td>Research</td>
<td>00012</td>
<td>00012</td>
<td>00012</td>
</tr>
<tr>
<td>Public Service</td>
<td>00013</td>
<td>00013</td>
<td>00013</td>
</tr>
<tr>
<td>Academic Support</td>
<td>00014</td>
<td>00014</td>
<td>00014</td>
</tr>
<tr>
<td>Academic Support – IT Only</td>
<td>00814</td>
<td>00814</td>
<td>00814</td>
</tr>
<tr>
<td>Student Services</td>
<td>00015</td>
<td>00015</td>
<td>00015</td>
</tr>
<tr>
<td>Institutional Support</td>
<td>00116, 00216</td>
<td>00016</td>
<td>00116, 00216</td>
</tr>
<tr>
<td>Institutional Support – IT Only</td>
<td>00816</td>
<td>00816</td>
<td>00816</td>
</tr>
<tr>
<td>Operation and Maintenance of Plant</td>
<td>00017</td>
<td>00017</td>
<td>00017</td>
</tr>
<tr>
<td>Scholarships and Fellowships</td>
<td>00018</td>
<td>00018</td>
<td>00018</td>
</tr>
<tr>
<td>Clinical Operations</td>
<td>00124, 00224, 00324, 00424, 00524, 00624</td>
<td>00024</td>
<td>00124, 00224, 00324, 00424, 00524, 00624</td>
</tr>
<tr>
<td>Agency-Student/Staff/Faculty</td>
<td>00031</td>
<td>00031</td>
<td>00031</td>
</tr>
<tr>
<td>Auxiliary Enterprises</td>
<td>00051</td>
<td>00051</td>
<td>00051</td>
</tr>
<tr>
<td>Service Units</td>
<td>00061</td>
<td>00061</td>
<td>00061</td>
</tr>
<tr>
<td>Recharge Centers</td>
<td>00071</td>
<td>00071</td>
<td>00071</td>
</tr>
</tbody>
</table>

- **Entity** – This ChartField is reserved for departmental use for the purpose of tracking expenditures by employee/person. Ranges of values have been assigned to each department. If a department chooses not to use a subclass then 00000 should be entered.

- **Project/Grant** – Used to track transactional information for a specific Sponsored Program.

- **Source** – Used to track transactional information for an Endowed Chair, Service Unit, Auxiliary Enterprise, Student Fees processed through the Bursar, or optional value as established by a college/department.

- **Purpose** – Optional field used to track transactional information established by a college/department.

- **GL Account** – Also referred to by the Human Resources department as the Fringe Benefit Account – This ChartField represents the specific type of payroll account (salary, wages, etc.) to be used to determine the fringe benefits that will be charged. It is derived based on type of employee, Job Code, FTE, etc.

- **Proposed Annual Salary** – Represents what the position’s budget for FY23 will be, if approved by the Regents.

- **Fringe Amount** – The amount of fringe benefits to be charged the ChartField spread. This amount is derived based on the Fund and HR Account Code. This field will not populate or change until the panel is “Saved”.

  **Please note:** The fringe benefit rates have been built into the Budget Formulation System and will automatically calculate for personnel positions. You no longer have to manually calculate and input those. However, you **must** calculate and enter the fringe benefits for Special Payments, Incentive Payments, and PPP Payments. Due to the nature of these types of payments, there is no set rate and therefore, the Budget Formulation System cannot calculate the fringe for these positions.

  **Fringe Benefit Rates: (subject to change)**
  The University does not charge fringe benefits by actual amount; instead rates are applied depending on the type of employee, FTE, and source of funds. The current rates are:
30.10% Full-Time Salaried and Hourly Faculty/Staff (50% FTE or more)

33.90% Full-Time Salaried and Hourly Faculty/Staff (50% FTE or more) with appointments to sponsored programs (Fund is SPSNR and Project begins with C#)

7.90% Part-Time Salaried and Hourly Faculty/Staff (Less than 50% FTE; includes temps and student assistants that are subject to FICA/Medicare taxes)

17.10% Residents and Fellows (includes post-doctoral research fellows)

1.30% Students (includes trainees, graduate research assistants, graduate teaching assistants, and pre-doctoral fellows)

19.2% Faculty Limited Benefit

**Rate of Pay** – PeopleSoft requires tracking of monthly rates for *all* employees, regardless of whether they are hourly or salaried. In order to achieve consistent rates of pay among employees with the same hourly rate of pay, job title, and FTE, enter exactly the same annual rate (monthly x 12) for each employee in the Budget Formulation System. When the roll to HR occurs, these employees will be given the same hourly rate, monthly rate, and annual rate. On paperwork, or the e-PAF information, complete the *monthly* amount field, regardless of whether an employee is hourly or salaried. This will ensure the correct hourly and annual rates are assigned in PeopleSoft.

“Legal” ChartField spreads include:

<table>
<thead>
<tr>
<th>Fund</th>
<th>Function</th>
<th>Project (Grants use only)</th>
<th>Source/Purpose</th>
</tr>
</thead>
<tbody>
<tr>
<td>AGENC</td>
<td>MUST be 00031</td>
<td>N/A</td>
<td>Optional, cannot begin with EC, EH, AH, SU, or AX</td>
</tr>
<tr>
<td>AUFEE</td>
<td>Varies by fee type</td>
<td>N/A</td>
<td>Required source, MUST begin with AH</td>
</tr>
<tr>
<td>CLNOP and CLNOU</td>
<td>Should primarily be 00024</td>
<td>C# or Grants assigned number for cost share</td>
<td>Optional, cannot begin with EC, EH, AH, SU, or AX</td>
</tr>
<tr>
<td>EDFEE</td>
<td>Varies by fee type</td>
<td>N/A</td>
<td>Required source, MUST begin with EH</td>
</tr>
<tr>
<td>EDGEN</td>
<td>Any, except 00030, 00031, 00051, 00061, or 00071</td>
<td>C# or Grants assigned number for cost share</td>
<td>Optional, cannot begin with EC, EH, AH, SU, or AX</td>
</tr>
<tr>
<td>EDWCH</td>
<td>Should primarily be 00011 or 00012</td>
<td>C# or Grants assigned number for cost share</td>
<td>Required source, MUST begin with EC</td>
</tr>
<tr>
<td>MISCA</td>
<td>Any, except 00031, 00051, 00061, or 00071</td>
<td>C# or Grants assigned number for cost share</td>
<td>Optional, cannot begin with EC, EH, AH, SU, or AX</td>
</tr>
<tr>
<td>NONSP</td>
<td>Any, except 00017, 00031, 00051, 00061, or 00071</td>
<td>C# or Grants assigned number for cost share</td>
<td>Optional, cannot begin with EC, EH, AH, SU, or AX</td>
</tr>
<tr>
<td>RSOKC and RSTUL</td>
<td>Should primarily be 00011</td>
<td>N/A</td>
<td>Optional, cannot begin with EC, EH, AH, SU, or AX</td>
</tr>
<tr>
<td>SPNSR</td>
<td>MUST be 00011, 00012, 00013, or 00018</td>
<td>Required, MUST begin with C# or Grants assigned number</td>
<td>Optional, cannot begin with EC, EH, AH, SU, or AX</td>
</tr>
<tr>
<td>SP490</td>
<td>Each project can have only one Program</td>
<td></td>
<td></td>
</tr>
<tr>
<td>SUAUX</td>
<td>MUST be 00051</td>
<td>N/A</td>
<td>Required source, MUST begin with AX</td>
</tr>
<tr>
<td>SUAUX</td>
<td>MUST be 00061 or 00071</td>
<td>N/A</td>
<td>Required source, MUST begin with SU</td>
</tr>
<tr>
<td>SVCCT</td>
<td>MUST be 00013</td>
<td>N/A</td>
<td>Required source, MUST begin with SC</td>
</tr>
</tbody>
</table>
For **optional** Sources and Purposes, the first characters **must** be the assigned values for that department.

In addition, C# projects or project numbers assigned by Grants (required for SPNSR fund) can be associated with **only one** GL Org and **only one** Function. The appropriate GL Org and Project will be assigned by Grants and Contracts Accounting when the project is established.

**SVCCT Fund**
The SVCCT Fund is a non-appropriated fund established to administer “fee for service professional agreements.” These agreements route through the Office of Research Administration and carry an overhead recovery requirement. The Fund translates to OSF fund number 701. The SVCCT Fund carries a required source association beginning with “SC.” Source numbers are assigned by Grants and Contracts Accounting. Since these are service agreements, program 00013 should be the only function tied to the source value administered in the Fund.

To give you some idea of what types of services are being provided under these agreements, the following examples were taken from actual agreements.

- Perform MALLS analyses on samples of hyaluronic acid.
- Test compounds in *in vitro* wound healing assays.
- Provide HLA typing of samples provided by contractor.

Once you have entered a legal ChartField spread, the system will search HR for an existing HR Account Code. If none exists, the system will assign a generic HR Account Code. All HR Account Code spreads will be reviewed by the Budget Office, Human Resources, and Grants and Contracts Accounting to ensure they comply with established University policies. If the spread is in agreement with University policies, a new HR Account Code will be established; otherwise, the department will be contacted to change the spread.

**Oklahoma State Department of Health (OSDH)** – OSDH effective dates their contracts as of the date of final signature and issue of a PO. If a fully executed contract (complete with their PO number) is not in place by July 1st, OSDH may not pay for services performed between July 1st and the effective date of the contract. An ECAV will be accepted; but the alternate source will be used automatically if the OSDH will not honor costs incurred prior to the effective date of the contract.

**Pre IRB-IACUC Spending Authority** – All chartfields involving the fund SPNSR that require either IRB approval or IACUC approval will need to have approval in place that extends through the term of the project/grant. If approvals have not been made, **NO OBLIGATIONS MAY BE MADE AGAINST THIS PROJECT FOR ANY RESEARCH INVOLVING HUMAN AND/OR ANIMAL SUBJECTS UNLESS THE IRB AND/OR IACUC IS CURRENT.**

If you have any questions regarding the appropriateness of a ChartField spread, please call General Accounting at 271-2355; for SPNSR funds, call Grants and Contracts Accounting at 271-2177.
Function Definitions

Function 00011 - Instruction (Note: this is a roll-up Function and should NOT be used directly; use the SPECIFIC Function codes shown below). – Expenditures for all activities that are part of an institution’s instruction program. The Instruction code includes those activities carried out for the express purpose of eliciting some measure of educational change in a learner or group of learners. “Educational change” is defined to include (1) the acquisition or improved understanding of some portion of a body of knowledge, (2) the adoption of new or different attitudes, and (3) the acquisition or increased mastery of a skill or set of skills. The activities that may be carried out to elicit these educational changes include both teaching activities and facilitating activities. (Note: Facilitating activities are more commonly associated with the design and guidance of a learning experience rather than with teaching something to a learner.) Facilitating is considered an integral part of the design and conduct of an instructional program, but academic advising generally is carried out as a support Function for an instructional program. Therefore academic-advising activities are classified within the Academic Support function. Expenditures for credit and non-credit courses (except extension non-credit courses), for academic, vocational, and technical instruction, for remedial and tutorial instruction, and for regular, special, and extension sessions should be included. Expenditures for departmental research and public service that are not separately budgeted should be included in this classification. This Function excludes expenditures for academic administration when the primary assignment is administration—for example, academic deans. However, expenditures for department chairpersons, in which instruction is still an important role of the administrator, are included in this Function.

Function 00111 – Instruction – Expenditures for all instruction activities as defined above. As a general rule, most faculty will use this code unless they are primarily performing Research (Prog 12) or Departmental Research (Prog 311).

Function 00211 – Departmental Business Administration (Non-Faculty) – Instruction – Includes expenditures for administrative and supporting services performed by non-faculty departmental personnel in support of the Instruction mission. Faculty should not be budgeted with this code.

Function 00311 – Departmental Research – Research, development, and scholarly activities that are not organized research and, consequently, are not separately budgeted and accounted for. Departmental research is considered as a part of the Instruction function.

Function 00411 – Residency Support – Residency expenditures that are incurred in support of the College residency program.

Function 00012 - Research – Expenditures for activities specifically organized to produce research outcomes, whether commissioned by an agency external to the institution or separately budgeted and accounted for by an organizational unit within the institution. The Research code includes those activities intended to produce one or more research outcomes including the creation of knowledge, the organization of knowledge, and the application of knowledge. Subject to these conditions, it includes expenditures for individual and/or project research as well as those of institutes and research centers. This Function does not include all sponsored programs nor is it necessarily limited to sponsored research, since internally supported research programs, if separately budgeted and accounted for by the institution under an internal application of institutional funds, might be included in this Function under the circumstances described above. Instructional activities, such as workshops, short courses, and training grants, should not be classified within the Research function but should be classified as part of Instruction unless they satisfy the specific criteria outlined for inclusion within the Public Service function. This Function includes the following: Institutes and research centers—Includes expenditures for research activities that are part of a formal research organization created to manage a number of research efforts. While this function includes agricultural experiment stations, it does not include federally funded research and development centers, which should be classified as independent operations. Individual and project research—Includes expenditures for research activities that normally are managed within academic departments. Such activities may have been undertaken as the result of a research contract or grant or through a specific allocation of the institution's general resources.

Function 00013 - Public Service – Expenditures for activities that are established primarily to provide non-instructional services beneficial to individuals and groups external to the institution. The Public Service function includes those program elements established to make available to the public the various unique resources and capabilities of the institution for the specific purpose of responding to a community need or solving a community problem. This function includes the provision of institutional facilities, as well as those services of the faculty and staff that are made available outside the context of the institution's regular instruction and research programs. These activities include community service programs (excluding
instructional activities) and cooperative extension services. Included in this Function are conferences, institutes, general advisory services, reference bureaus, radio and television, consulting, and similar non-instructional services to particular sectors of the community. If a particular set of activities was initiated and funded by an external group or agency apart from the institution's normal instruction or research programs, those activities generally should be included in the Public Service function. The rationale for this classification is that the institution is making available its particular unique resources, services, and expertise in order to either serve a community need or solve a community problem.

**Function 00014 - Academic Support** – Expenditures primarily to provide support services for the institution's primary missions--instruction, research, and public service. It includes: (1) the retention, preservation, and display of educational materials--for example, libraries, museums, and galleries; (2) the provision of services that directly assist the academic functions of the institution, such as demonstration schools associated with a department, school, or college of education; (3) media such as audiovisual services and technology such as computing support; (4) academic administration (including academic deans but not department chairmen) and personnel development providing administration support and management direction to the three primary missions; and (5) separately budgeted support for course and curriculum development. For institutions that currently charge certain of the expenditures--for example, computing support--directly to the various operating units of the institution, this Function does not reflect such expenditures.

**Academic Administration** – Includes expenditures for activities specifically designed and carried out to provide administrative and management support to the academic programs. This sub-activity is intended to separately identify only expenditures for activities formally organized and/or separately budgeted for academic administration. It includes the expenditures of academic deans (including deans of research, deans of graduate schools, and college deans), but does not include the expenditures of departmental chairpersons (which are included in the appropriate primary function categories). It also includes expenditures for formally organized and/or separately budgeted academic advising. Expenditures associated with the office of the chief academic officer of the institution are not included in this sub-activity, but should be classified as Institutional Support.

**Other Academic Support** – Includes expenditures for administrative and supporting services performed by non-faculty departmental personnel.

- **Libraries** – Includes expenditures for organized activities that directly support the operation of a catalogued or otherwise classified collection.
- **Museums and Galleries** – Includes expenditures for organized activities that provide for the collection, preservation, and exhibition of historical materials, art objects, scientific displays, etc. Libraries are excluded.
- **Educational Media Services** – Includes expenditures for organized activities providing audiovisual and other services that aid in the transmission of information in support of the institution's instruction, research, and public service programs.
- **Ancillary Support** – Includes expenditures for organized activities that provide support services to the three primary programs, but that are not appropriately classified in the previous sub-activities. Ancillary support activities usually provide a mechanism through which students can gain practical experience. An example of ancillary support is a demonstration school associated with the school of education. However, the expenditures of teaching hospitals are excluded.
- **Personnel Development** – Includes expenditures for activities that provide the faculty with opportunities for personal and professional growth and development to the extent that such activities are formally organized and/or separately budgeted. This sub-activity also includes formally organized and/or separately budgeted activities that evaluate and reward professional performance of the faculty. Included in this sub-activity are sabbaticals, faculty awards, and organized development programs.
- **Course and Curriculum Development** – Includes expenditures for activities established either to significantly improve or to add to the institution's instructional offerings, but only to the extent that such activities are formally organized and/or separately budgeted.

**Function 00015 - Student Services** – Expenditures for offices of admissions and registrar and those activities whose primary purpose is to contribute to the student's emotional and physical well-being and to his or her intellectual, cultural, and social development outside the context of the formal instruction program. It includes expenditures for student activities, cultural events, student newspaper, intramural athletics, student organizations, intercollegiate athletics (if the program is
operated as an integral part of the department of physical education and not as an essentially self-supporting activity),
counseling and career guidance (excluding informal academic counseling by the faculty) student aid administration, and
student health service (if not operated as an essentially self-supporting activity).

**Function 00016 - Institutional Support** *(Note: this is a roll-up Function and should NOT be used directly; use the
SPECIFIC Function codes shown below)* – Expenditures for: (1) central executive-level activities concerned with
management and long-range planning of the entire institution, such as the governing board, planning and programming, and
legal services; (2) fiscal operations, including the investment office; (3) administrative data processing; (4) space
management; (5) employee personnel and records; (6) logistical activities that provide procurement, storerooms, safety,
security, printing, and transportation services to the institution; (7) support services to faculty and staff that are not operated
as auxiliary enterprises; and (8) activities concerned with community and alumni relations, including development and fund
raising. The overall objective of the Institutional Support Function is to provide for the institution's organizational
effectiveness and continuity. Appropriate allocations of institutional support should be made to auxiliary enterprises,
hospitals, and any other activities not reported under the Educational and General heading of expenditures.

  Function 00116 - Institutional Support – Expenditures for all institutional support activities as defined above.

  Function 00216 - Sponsored Programs Administration – To be used only by the Office of Research Administration
and by Grants and Contracts Accounting.

**Function 00017 - Operation and Maintenance of Plant** – Expenditures of current operating funds for the operation and
maintenance of physical plant, in all cases net of amounts charged to auxiliary enterprises, hospitals, and independent
operations. It does not include expenditures made from the institutional plant fund accounts. It includes all expenditures for
operations established to provide services and maintenance related to grounds and facilities. Also included are utilities, fire
protection, property insurance, and similar items.

**Function 00018 - Scholarships and Fellowships** – Expenditures for scholarships and fellowships--from current unrestricted
funds--in the form of grants to students, resulting either from selection by the institution or from an entitlement program. It
also should include trainee stipends, prizes, and awards, except trainee stipends awarded to individuals who are not enrolled
in formal course work, which should be charged to instruction, research, or public service as appropriate. If the institution is
given custody of the funds, but there is neither a selection by the institution nor an entitlement program, the funds should
generally be accounted for and reported in the Agency Funds group rather than in the Current Funds group. Recipients of
grants are not required to perform service to the institution as consideration for the grant, nor are they expected to repay the
amount of the grant to the funding source. When services are required in exchange for financial assistance, as in the federal
College Work-Study Program, the charges should be classified as expenditures of the department or organizational unit to
which the service is rendered. Aid to students in the form of tuition or fee remissions also should be included in this
Function. However, remissions of tuition or fees granted because of faculty or staff status, or family relationship of students
to faculty or staff, should be recorded as staff benefit expenditures in the appropriate Functional expenditure Function. This
Activity/Function includes the following: Scholarships which includes grants-in-aid, trainee stipends, tuition and fee waivers,
and prizes to undergraduate students. Fellowships which includes grants-in-aid and trainee stipends to graduate students. It
does not include funds for which services to the institution must be rendered, such as payments for teaching.

**Function 00024 - Clinical Operations** *(Note: this is a roll-up Function and should NOT be used directly; use the
SPECIFIC Function codes shown below)* – Includes all activities related to the operation and administration of clinics. Also
includes Professional Practice Plan (PPP) Supplements.

  Function 00124 - Clinical Operations – Expenditures for all clinical operations activities as defined above.

  Function 00224 - Departmental Business Administration (Non-Faculty) – Clinical Operations – Includes
expenditures for administrative and supporting services performed by non-faculty departmental personnel in support
of the Clinical Operations function.

  Function 00324 – Clinical Operations – Educational Services – expenditures incurred with clinical funds that are in
support of the educational mission rather than the clinical mission.

  Function 00424 – GME Support – Program Directors – includes expenditures made from clinical funds in support of
program directors for the residency program in the college.

  Function 00524 – Hospital Support – expenditures which are made from income derived from hospital support
contracts.

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Function 00624 – Clinical Billing Costs – expenditures for specific clinical billing costs

Function 00031 – Agency-Student/Staff/Faculty Organizations – Includes all activities related to funds that are not controlled by the University but are held in agency by the University for student, faculty, and staff organizations.

Function 00051 - Auxiliary Enterprises – Includes all activities related to the operation and administration of Auxiliary Enterprises.

Function 00061 - Service Units – Includes all activities related to the operation and administration of Service Units.

Function 00071 – Recharge Centers – Includes all activities related to the operation and administration of Recharge Centers.