



THE UNIVERSITY OF
MAINE

FINANCIAL MANAGERS

September 9, 2015

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BUDGET PROCESS OVERVIEW

Budgets (approved by Board of Trustees) comprise of four line items:

Revenue

- Tuition & Fees, Sales & Services, etc.
- Scholarships (55100)
- Match scholarships (55190)
- Fellowships (55200)
- Graduate Asst. tuition (55300)

Capital & Financing Activities

- Debt service principal
- Capital equipment
- Transfers to capital planning reserves or to the plant fund for the acquisition of real property, construction and certain major maintenance projects.

Personnel

- Employee salaries, wages & benefits (50000-54999)

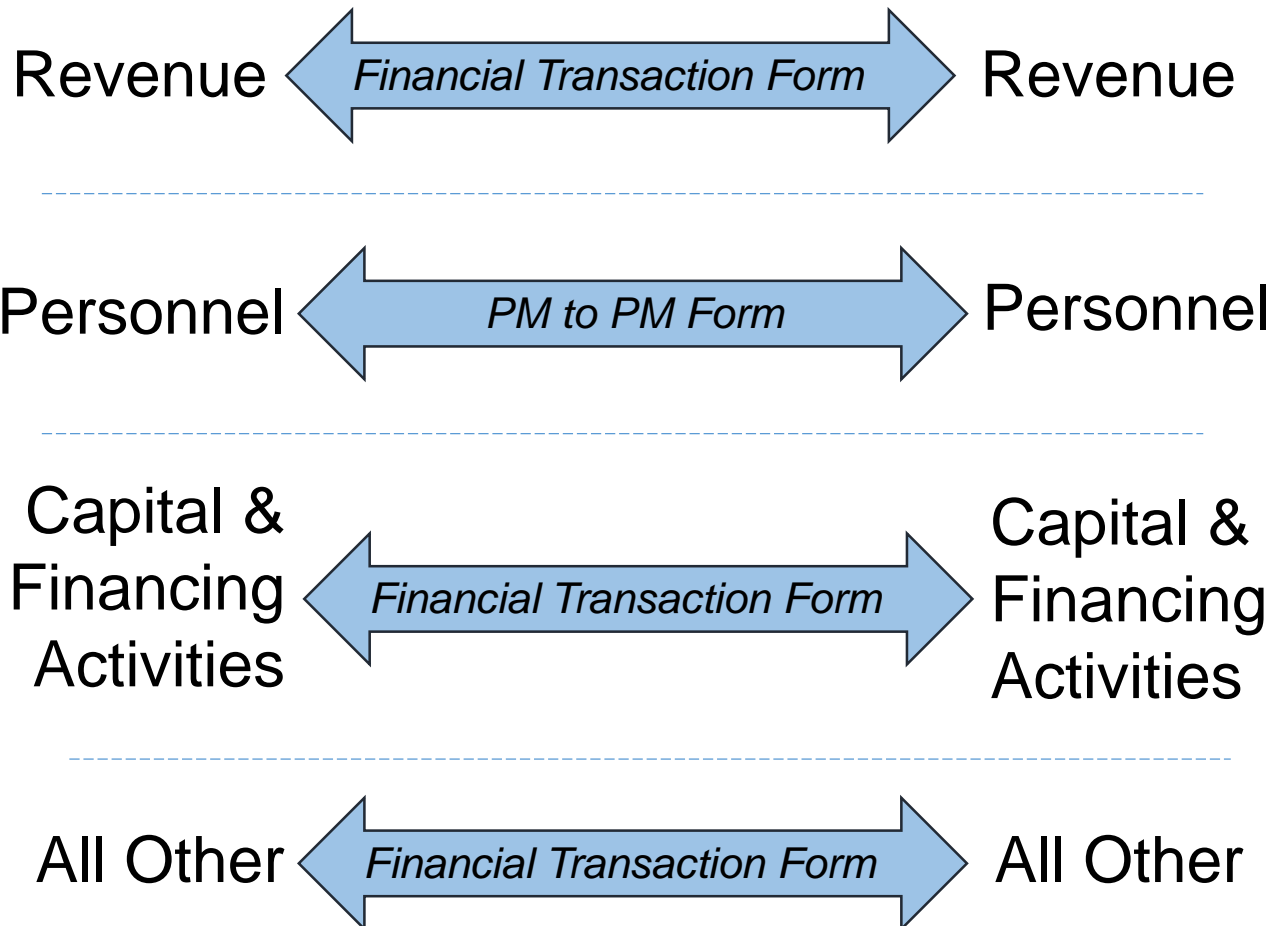
All Other

- Fuel & Electricity
- Supplies & Services
- Shared Services
- Interdepartmentals
- Travel
- Memberships/contributions
- Maintenance & alterations
- Library acquisitions
- Interest expense
- Depreciation
- Transfers (excluding capital transfers & transfers from unrestricted net position)

2.

BUDGET ORDERS

When Not to use a Budget Order Form



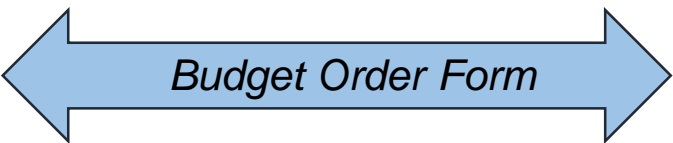
2.

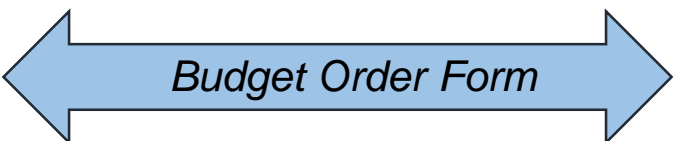
BUDGET ORDERS

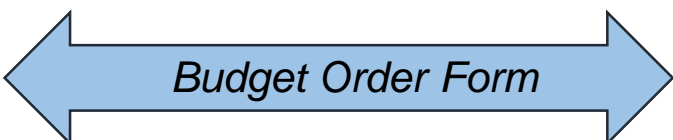
When to use a Budget Order Form

Some examples:

Revenue  Personnel

Personnel  All Other

All Other  Capital & Financing Activities

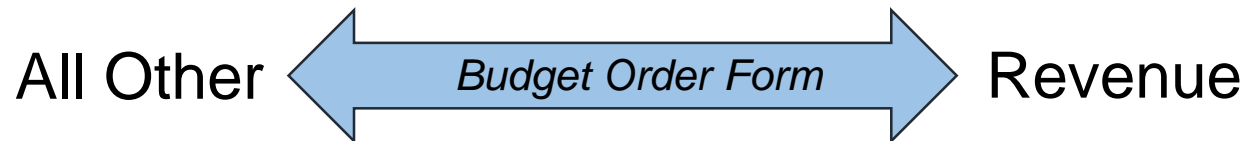
All Other  Revenue

2.

BUDGET ORDERS

Budget Order Form

Example: Reallocate unified fee to provide scholarship to the Schoodic experience.



Revenue (scholarship 55100)	+ \$1,500
All Other (transfer 80000)	- \$1,500
	<hr/>
Net Reallocation	0

2.

Budget Order Number
is assigned by Budget
& Business Services

Financial Detail (Journal Entry):

Position Mgmt Only Required for "P" Lines

The Amount (Column L) must Equal the sum of the Salary/wage

[illegible]



BUDGET ORDER FORM: WORKSHEET 2 FOR INTERNAL USE ONLY

UNIVERSITY OF MAINE SYSTEM

BUDGET ORDER

UMAINE

E&G - FUND 00

BO516001

Line Item Description	Transfers	Type of Change
Revenue	\$ 1,700	Decrease
Operating Expenses & Capital Investments		
Personnel (compensation & benefits)	\$ -	
All Other Expenses	\$ (1,700)	Decrease
Capital (equipment >\$5K; xfers to plant & plant reserves; debt service principal)	\$ -	
Total Operating Expenses & Capital Investments Increase (Decrease)	\$ (1,700)	Decrease
Net Change to Unrestricted Operations Before Reserve Transfers	\$ -	
Reserves		
Unrestricted Net Position (Reserves)	\$ -	
Net Change to Unrestricted Operations after Reserve Transfer	\$ -	
Explanation: Use of unified fee to provide scholarships to the Schoodic Experience.		

FINANCIAL SUMMARY

Line Type	Ledger	Line Description	Debit	Credit
R	BUDGET	Revenue	\$ 1,700	\$ -
P	BUDGET	Personnel (compensation & benefits)	\$ -	\$ -
O	BUDGET	All Other Expenses	\$ -	\$ (1,700)
C	BUDGET	Capital (equipment >\$5K; xfers to plant & plant reserves; debt service principal)	\$ -	\$ -
N	BUDGET	Unrestricted Net Position (Reserves)	\$ -	\$ -
		TOTAL	\$ 1,700	\$ (1,700)
R	BOTH	Revenue	\$ -	\$ -
P	BOTH	Personnel (compensation & benefits)	\$ -	\$ -
O	BOTH	All Other Expenses	\$ -	\$ -
C	BOTH	Capital (equipment >\$5K; xfers to plant & plant reserves; debt service principal)	\$ -	\$ -
N	BOTH	Unrestricted Net Position (Reserves)	\$ -	\$ -
		TOTAL	\$ -	\$ -



FORMS

Position Management Form

Use top half of worksheet for data entry.

PM to PM Form		Reallocate 1x salary savings to fund 1x expense					
Reallocation Description:							
ENTERED BY:	Alicia Wyman	PI:	1573	ADDRESS:	105 Alumni Hall	DATE:	9/3/2015
From:		To:					
Position No.	00012345	Position No.	00023456				
Last Name	Snaggletooth	Last Name	Bella				
First Name	Henry	First Name	Stella				
EMPLID	0011111	EMPLID	0022222				
PeopleSoft Chartfields:		PeopleSoft Chartfields					
Dept ID	5111111	Dept ID	5222222				
Account	50100	Account	51100				
Class	11	Class	22				
Fund	00	Fund	00				
Program		Program					
Project		Project					
10 digit Acct ID	5111111111	10 digit Acct ID	5222222222				
Amount to be Transferred:	10,000.00	Amount to be Transferred:	10,000.00				
Corresponding Benefit Rate:	52.40%	Corresponding Benefit Rate:	52.40%				
Corresponding Benefit Amt:	5,240.00	Corresponding Benefit Amt:	5,240.00				
	Comp+Fringe	15,240.00					
Benefit Returned to Central:		0.00					
Benefit Shortage from Department:		0.00					

Position Management Form

Bottom of worksheet is for internal use only.
Cells are formula driven from data entered.

[illegible]



FORMS

Cost Share PM Form

Use top half of worksheet for data entry.

Cost Share PM Form		Cost Share for Project 54xxxxx	
Reallocation Description:			
ENTERED BY:	Wyman, Alicia	PH:	1573
ADDRESS:	Alumni Hall		DATE: 8/31/2015
From:		To:	
Position No.	00011111		
Last Name	Wyman		
First Name	Henry		
EMPLID	0022222		
PeopleSoft Chartfields:		PeopleSoft Chartfields	
Dept ID	5752100		
Account	51100	Account	70400
Class		Class	
Fund	00		
Program			
Project			
10 digit Acct ID	5000000258		
Amount to be Transferred:	10,000.00	Amount to be Transferred:	10,000.00
Corresponding Benefit Rate:	52.40%	Corresponding Benefit Rate:	51.00%
Corresponding Benefit Amt:	5,240.00	Corresponding Benefit Amt:	5,100.00
	Comp+Fringe 15,240.00		Comp+Fringe 15,100.00
Benefit Returned to Central: 140.00			



FORMS

IDO Form

The University of Maine		INTERDEPARTMENTAL ORDER							
Debit Department Information	Department Name: _____								
	Address: _____								
	Phone/Fax#: _____								
	Auth. Signature: _____ Printed: _____ Date: _____								
This form is NOT to be used to transfer money/ expenses between departments/campuses.		Description of item purchased		Quantity	Price Each	Total			
Only accounts 65800 or 49209 are to be used as credit accounts: 65800 for fund codes 00 & 10 49209 for fund code 03									
	* = Required Fields	Amount	*Unit	*DeptID	*Account	Class	*Fund	Program	Project
	Debit		UMS05						
	Credit		UMS05						
	Debit		UMS05						
	Credit		UMS05						
Total Amount of I.D.O.		Goods received by:							
Credit Department Information	Department Name: _____								
	Address: _____								
	Phone/Fax#: _____								
	Auth. Signature: _____ Printed Name: _____								

Please mail completed form to Budget & Business Services, 107 Alumni Hall or fax to 581-3340



FORMS

One-Time Request Form

University of Maine Request for Specific Transfer of One-Time Funding for FY16

Department Name: XXX

Categories of Expense	Amount Requested	Explanation for Funding
One-Time Instructional Expense		
Regular Benefits @ 52.4%		
Temporary Benefits @7.7%		
One-Time Staff Support		
Regular Benefits @ 52.4%		
Temporary Benefits @7.7%		
One-Time Graduate Support		
Financial Aid		
Major Equipment >\$5K		
Classroom/Bldg. Improvements		
Lab Renovations		
One-Time Operating Support		
(specify)		

Total: \$0

Approvals:

Department Director/Chair: _____

Academic Dean: _____

Date Submitted: _____

Transfer to:	
Department ID (5XXXXXX)	
Fund	13
Project	5256000
Program (5XXXXX) if applicable	

Submit to Budget Office
(UMBudget@maine.edu)



FORMS

Retro Distribution of Actuals Form

UNIVERSITY OF MAINE

RETRO DISTRIBUTION OF ACTUALS

Date: _____

<u>Employee Name</u>			Employee ID Number	Debit (To) Account ID	Credit (From) Account ID	Amount	DESCRIPTION (Pay Period)
Last	First	MI					
					TOTAL:	\$ -	

Detailed Explanation:

Originated By:	(Signature & Phone No.)	OBBS Authorization:	Date:	UMaine Payroll Office Approval:	Date:
Printed Name:		Revised: 9/8/15			

Any RDA's involving a **Grant or Contract** should be processed on the **ORSP Retro Distribution Adjustment** and forwarded to Research and Sponsored Programs, 424 Corbett Hall for processing or email to: orsp@maine.edu

Likewise, any entries involving MEIF/Fund 23 should be forwarded to Jenn Baker, 101A Alumni Hall.

All other RDA's should be forwarded directly to the Office of Budget & Business Services, 107 Alumni Hall.

Earnings Distribution Form

- Submit all Faculty and Staff ED forms to umbudget@maine.edu
 - **Extension of Distribution End Dates**
UM Budget will forward to Payroll for processing



Earnings Distribution Form

Extension of Distribution End Dates
UM Budget will forward to Payroll for processing

Home Add to Favorites Sign out

Favorites Main Menu University of Maine System Setup University of Maine Sys. Payroll Distribution Detail

Distribution Detail Job Rows Addl Pay Rows



Meggan Dwyer EMP ID:  Empl Record: 0 

Job EffDt: 06/08/2015 Job Code: Other Administrative Support Empl Class: Salaried

Pay Status: Active Planned Exit: 06/07/2016 Union Code: UMPSA Represented Professional Reg/Temp: Regular






Comp Freq: Monthly Comp Rate: 4000.000000 Dept ID: OVPRP VP - Research

Distribution Periods Find | View All First 1 of 1 Last

*Start Date: 06/08/2015 End Date: 07/31/2015 Distrib Cat:  Delete 

☐ By Pass Encumbering Calc. 0447969

Personalize | Find | First 1 of 1 Last

Earn Code	Addl Seq #	Dept ID	*Combo Code	Description	*Distrb %	Details
			5003069986	YR1 SEANET - Core Research	100.000	Details  

Save Return to Search Notify

Distribution Detail | Job Rows | Addl Pay Rows

Earnings Distribution Form



EARNINGS DISTRIBUTION

Copy
If not typed, use black or blue ink. White paper only.

Prepared By Jennifer Baker	Phone 1599	Date 8/26/15
-------------------------------	---------------	-----------------

Deadline for completed original to Human Resources:
Monthly paid employees – the 10th of the month change effects.
Biweekly paid employees – start of the affected pay period.

Use this form to change the account distribution for an employee's job components.
This form should not be used to reappoint an employee – use the Personnel Data Update Form for reappointments.

Department

O-VPR

Position #

☐ Hourly ☐ Grad Asst
☒ Salaried ☐ Faculty

PERSONAL DATA

Prefix	First Name Meggan	Middle I	Last Name Dwyer	Suffix	MaineStreet ID # <u> </u>
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EARNINGS DISTRIBUTION

Earn Code	Start Date	End Date	Accounting ID (10 Digits)	Chartfields	Percent	✓ Soft Money
	8/1/15	7/31/16	5003358407	5500980-51100-71-20-X-5406412	62.5%	<input checked="" type="checkbox"/>
Earn Code	Start Date	End Date	Accounting ID (10 Digits)	Chartfields	Percent	✓ Soft Money
	8/1/15	7/31/16	5003369823	5535921-51100-04-23-58823-X	37.5%	<input type="checkbox"/>
Earn Code	Start Date	End Date	Accounting ID (10 Digits)	Chartfields	Percent	✓ Soft Money
					%	<input type="checkbox"/>
Earn Code	Start Date	End Date	Accounting ID (10 Digits)	Chartfields	Percent	✓ Soft Money
					%	<input type="checkbox"/>
Earn Code	Start Date	End Date	Accounting ID (10 Digits)	Chartfields	Percent	✓ Soft Money
					%	<input type="checkbox"/>
Earn Code	Start Date	End Date	Accounting ID (10 Digits)	Chartfields	Percent	✓ Soft Money
					%	<input type="checkbox"/>
Earn Code	Start Date	End Date	Accounting ID (10 Digits)	Chartfields	Percent	✓ Soft Money
					%	<input type="checkbox"/>

Please check if this employee will be paid either in part or full from a federal contract with the E-Verify clause: ☐
Contact Cliff Wilbur in the Office of Research and Sponsored Programs if you need help determining this status of your accounts.

☐ Check here if additional distributions are included on reverse side or separate page.

Please make sure that the total % for each period of time equals 100%


Other Changes/Notes (Indicate if the changes are for cost sharing, release time, other special funding arrangements, etc.):

Extension of
Distribution
End

4.

OTHER

Earnings Distribution Query



The diagram illustrates the data flow for the Earnings Distribution Query. A large blue arrow on the left points from a source (represented by a blue circle with the number 4) to a table. A smaller blue arrow on the right points from the table to a destination (represented by a blue circle with the number 4). The table contains 20 columns and 20 rows of data.

ID	Empl Record	Dept	LN, FN	Position	Annual	Union Code	Start Date	End Date Dist	Addl Seq #	Combo Code	Distrb %	Dept ID	Acct	Class	Fund	Program	Proj	Empl Class Dt	Expected End
	0	OEDUH	Ackerman, Richard H	00014954		001	7/1/2015	8/31/2015	0	5002536647	100.000	5276102	50100	06	00			Faculty AY	
	0	OEDUH	Ackerman, Richard H	00014954		001	9/1/2015		0	5002536647	100.000	5276102	50100	06	00			Faculty AY	
	0	OEDUH	Allan, Elizabeth J	00013016		001	8/1/2015		0	5002536802	100.000	5276102	50100	11	00			Faculty AY	
	0	OEDDN	Allan, Stephen J	00013650		003	7/1/2013		0	5002528412	100.000	5275100	52200	02	00			Hourly	
	0	OEDUL	Artesani, A James	00012395		012	8/1/2015	8/31/2015	0	5000508310	10.000	5100105	50200		00			Faculty AY	8/31/2015
	0	OEDUL	Artesani, A James	00012395		012	8/1/2015	8/31/2015	0	5002527785	90.000	5276104	50200		00			Faculty AY	8/31/2015
	0	OEDUL	Artesani, A James	00012395		012	9/1/2015	8/31/2016	0	5000508310	10.000	5100105	50200		00			Faculty AY	8/31/2016
	0	OEDUL	Artesani, A James	00012395		012	9/1/2015	8/31/2016	0	5002527785	90.000	5276104	50200		00			Faculty AY	8/31/2016
	0	OEDUH	Bacon, Janice M	00011020		003	5/1/2014		0	5002527219	100.000	5276102	52200	01	00			Hourly	
	0	OEDUL	Bennett-Armistead, Victoria S	00010013		001	8/1/2015		0	5002527826	100.000	5276104	50100	02	00			Faculty AY	
	0	OEDUK	Bloedon, Charlie E	00022121		001	6/1/2015	8/31/2015	0	5002527303	100.000	5276103	50101	01	00			Faculty AY	8/31/2015
	0	OEDUK	Bloedon, Taylor K	00021995		001	7/1/2015	8/31/2015	0	5002527591	100.000	5276103	50100	11	00			Faculty AY	8/31/2015
	0	OEDUL	Bloody, Marcia Nye	00012220		002	7/1/2015	6/30/2099	0	5003291294	100.000	5275981	51100		10	57741		Salaried	6/30/2016
	0	OEDUH	Brown, Margo J	00011928		002	6/1/2015		0	5002527186	100.000	5276102	51100	01	00			Salaried	
	0	OEDUK	Butterfield, Stephen	00012558		012	8/1/2014	8/31/2016	0	5000508310	10.000	5100105	50200		00			Faculty AY	8/31/2016
	0	OEDUK	Butterfield, Stephen	00012558		012	8/1/2014	8/31/2016	0	5002527271	90.000	5276103	50200		00			Faculty AY	8/31/2016
	0	OEDUC	Caceres Tijerina, Sandra	00014823		002	8/1/2015	8/31/2015	0	5002980377	40.000	5276983	51100		20		5406110	Salaried	8/31/2015
	0	OEDUC	Caceres Tijerina, Sandra	00014823		002	8/1/2015	8/31/2015	0	5002990229	60.000	5276983	51100		20		5406111	Salaried	8/31/2015

4.

OTHER

Earnings Distribution Query

Dept	LN, FN	Position	Annual	Union Code	Start Date	End Date Dist	Empl Class Dist	Expected End
0 OEDUH	Ackerman, Richard H			001	7/1/2015	8/31/2015	Faculty AY	
0 OEDUH	Ackerman, Richard H			001	9/1/2015		Faculty AY	
0 OEDUH	Allan, Elizabeth J			001	8/1/2015		Faculty AY	
0 OEDDN	Allan, Stephen J			003	7/1/2013		Hourly	
0 OEDUL	Artesani, A James			012	8/1/2015	8/31/2015	Faculty AY	8/31/2016
0 OEDUL	Artesani, A James			012	8/1/2015	8/31/2015	Faculty AY	8/31/2016
0 OEDUL	Artesani, A James			012	9/1/2015	8/31/2016	Faculty AY	8/31/2016
0 OEDUL	Artesani, A James			012	9/1/2015	8/31/2016	Faculty AY	8/31/2016
0 OEDUH	Bacon, Janice M			003	5/1/2014		Hourly	
0 OEDUL	Bennett-Armistead, Victoria S			001	8/1/2015		Faculty AY	
0 OEDUK	Bloedon, Charlie E			001	8/1/2015	8/31/2015	Faculty AY	8/31/2015
0 OEDUK	Bloedon, Taylor K			001	7/1/2015	8/31/2015	Faculty AY	8/31/2015
0 OEDUL	Boody, Marcia Nye			002	7/1/2015	6/30/2099	Salaried	6/30/2016
0 OEDUH	Brown, Margo J			002	8/1/2015		Salaried	
0 OEDUK	Butterfield, Stephen			012	8/1/2014	8/31/2016	Faculty AY	8/31/2016
0 OEDUK	Butterfield, Stephen			012	8/1/2014	8/31/2016	Faculty AY	8/31/2016
0 OEDUC	Caceres Tijerina, Sandra			002	8/1/2015	8/31/2015	Salaried	8/31/2015
0 OEDUC	Caceres Tijerina, Sandra			002	8/1/2015	8/31/2015	Salaried	8/31/2015



QUESTIONS?

