

Finance 101: Gallaudet Budget Basics

**Gallaudet University
Administration & Finance
Fall 2012**

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INTRODUCTION.....	1
PART I: BUDGETING FOR THE NON-BUDGET MINDED.....	3
WHAT IS A BUDGET?	3
<i>Out with the old, in with the new</i>	4
HOW BUDGETING WORKS AT GALLAUDET	5
GENERAL BUDGET CONCEPTS.....	6
<i>Bottom line</i>	6
<i>Expenses: Positives or negatives?</i>	6
<i>Encumbrances</i>	7
<i>Balancing ins and outs</i>	8
<i>Big picture vs. detail</i>	8
<i>Temporary vs. permanent</i>	8
HOW TO ESTABLISH A BUDGET.....	9
<i>Example: Estimating expenses to develop a budget</i>	9
EXPENSE ACCOUNTS.....	11
<i>Table 1: Expense accounts and when to use them</i>	11
<i>The EDA Says No</i>	17
GARBAGE IN, GARBAGE OUT.....	18
<i>Check Request</i>	19
<i>Interdepartmental Invoices (I.I.s)</i>	20
<i>Petty Cash</i>	21
<i>Travel Advance/Reimbursement Form</i>	22
Additional notes on the Travel Advance/Reimbursement Form	24
<i>Personnel Action Form (PAF)</i>	25
Additional notes on the PAF	26
<i>Purchase Requisition</i>	27
<i>Budget Revision</i>	28
<i>Financial Signature/Access Authority Form</i>	29
PART II: PEOPLESOFT REPORTS — UP CLOSE AND PERSONAL	30
THE BIG PICTURE.....	30
THE WORKHORSES — WHAT YOU’LL USE EVERY TIME	30
<i>GUBS — Budget Status by Account</i>	31
<i>GUACTJRN — Actuals Detail</i>	32
Table 2: The Journal and Ref relationship.....	34
THE FINE TUNERS — WHAT YOU’LL USE TO ADJUST YOUR BUDGET	35
<i>GUBE/GUBR — Expense/Revenue Budget</i>	35
<i>GUBUDJRN — Budget Detail</i>	38
THE SUPPORTING CAST — WHAT YOU’LL USE FOR ENCUMBERED EXPENSES	40
<i>Payroll Encumbrances</i>	40
<i>POSTAT — Purchase Order Status</i>	41

PART III: SUGGESTED BUDGET PRACTICES	44
DEVELOP A BUDGET ROUTINE	44
RESOURCES TO HELP YOU BUDGET.....	45
HOW TO'S	46
<i>How to determine your bottom line</i>	<i>46</i>
<i>How to determine your actual remaining funds</i>	<i>46</i>
<i>How to find a specific amount or payee in your Actuals Details report.....</i>	<i>47</i>
<i>How to determine outstanding payments on a purchase order</i>	<i>48</i>
<i>How to associate a payment with a purchase order</i>	<i>49</i>
<i>How to establish a budget that reflects your department's actions and priorities.....</i>	<i>50</i>
PART IV: WORKING WITH EXCEL	52
SETTING THE STAGE: PREPARING YOUR DOCUMENT FOR ANALYSIS	52
<i>Reviewing the basic commands</i>	<i>52</i>
Table 1: Common Excel commands.....	53
<i>Saving your work and the original data set.....</i>	<i>54</i>
Creating a budget folder	54
Saving your PeopleSoft report	55
Copying the original data and renaming worksheets.....	56
VIEWING REPORTS ON THE SCREEN AND IN PRINT	56
<i>Keeping titles in view.....</i>	<i>56</i>
Using FREEZE PANES.....	57
<i>Detour!</i> Setting print titles.....	<i>57</i>
<i>Printing budget reports (Page Setup).....</i>	<i>58</i>
Printing budget reports on one page only.....	58
Printing budget reports one-page wide by λ pages long.....	59
Previewing a document before printing	60
MANIPULATING AND ANALYZING BUDGET DATA	60
<i>Sorting data.....</i>	<i>60</i>
Sorting data — One-click method.....	60
<i>Detour!</i> Sorting data by multiple fields.....	<i>61</i>
<i>Filtering data</i>	<i>62</i>
Filtering data	63
Removing a filter.....	64
<i>Detour!</i> Customizing a filter	<i>64</i>
<i>Calculating subtotals (Putting it all together).....</i>	<i>65</i>
Table 3: Breakdown of thought process for sample budget analysis.....	65
Preparing your data to SUBTOTAL	66
Copying and pasting records into a new worksheet	66
Filtering and sorting the new data set	67
Subtotaling data.....	68
GLOSSARY.....	70

Introduction

Welcome to *Finance 101: Gallaudet Budget Basics*. One of the most daunting tasks for administrative assistants and administrators when they come on board is making sense of the University's budget system. For most folks, learning how to budget is trial and error — mostly errors. There's a lot of "let's do it this way because it worked last time" instead of following best practices that make sense.

So, that's why you have this manual and are attending the accompanying workshop. The University budget is a giant document, and it depends on quality input from each department. It makes sense for all departments to use the same budgeting guidelines so information is consistent across the University. By understanding how to budget and analyze your department's expenditures, you can make a direct impact on the University's progress toward its goals. Budgets link to funds, which link to decisions on our programs and services. With solid budgets at its foundation (meaning your budgeting efforts), the University can better serve our students and the community at large.

This manual is a basic tour of PeopleSoft budget reports and Excel, the program we use to view our reports. Advanced skills, such as drill downs, managing multiple budgets simultaneously, and managing special fund accounts (like grants or donations) will not be covered here. If you want information about those topics, you'll have to wait for "PeopleSoft 201."

There are five major sections to this manual. They are:

- I. Basic budgeting concepts
- II. Budget report descriptions
- III. Recommended budget habits
- IV. Basic Excel functions
- V. Glossary

PeopleSoft 101

Goals: (1) Explain budgeting concepts
(2) Create consistent budgeting practices among all University departments
(3) Explain how to use Excel to analyze budget reports efficiently

Audience: Staff who manage department budgets (administrative assistants and/or budget unit heads)

Before we get started, we should make clear the formatting used in this manual to represent different items in PeopleSoft and Excel.

Throughout the manual, we will refer to budget reports (or worksheets) by abbreviated names. The names correspond to the capitalized letters in each file name. For example, when you download your Budget Status by Account report, you see PeopleSoft's name for it: GUBS115B-Budget Status by Account - #####. In this manual, we'll refer to this report as GUBS.

Report shorthand	Full report name
GUBS	Budget Status by Account
GUACTJRN	Actuals Detail
GUBE	Expense Budget
GUBR	Revenue Budget
POSTAT	Purchase Order Status

Underlined terms are field codes in a PeopleSoft report or identifiers in Excel (such as the name of a menu option).

SMALL CAPS terms are Excel commands.

That should do it for us. Now, let's start our adventure!

Part I: Budgeting for the non-budget minded

What is a budget?

Webster's Collegiate Dictionary defines budget as “a statement of the financial position of an administration for a definite period of time based on estimates of expenditures during the period and proposals for financing them.”¹

Ask the average person on the street to define budget and you'll get different results.

- It's how much money I've set aside for different things.
- It's a limit for how much I can spend.
- It's a mystery.

Sound familiar? Let's go back to *Webster's* definition to unravel why budgets are so confusing.

First and foremost, budgets are predictions. The definition says, “based on estimates of expenditures.” Budgets don't apply to what happened yesterday or last month; they get us through tomorrow, next month, or next year. So, budgeting is guesstimating how much you plan to spend. The first few times you review your department's budget, you might feel like your numbers are all wrong, but the more you practice guesstimating, the better your budget will reflect your actual expenses. Like parallel parking, budgeting requires a good eye, familiarity with your vehicle (i.e., your department's needs), and lots of practice.

The definition also says budgets are “for a definite period of time.” Budgets have expiration dates. At Gallaudet, we base our budgets on the fiscal year, which is October 1 to September 30. With guesstimating, you can't expect anyone to ballpark their expenses with an open timeline — that's like taking a walk without setting a time or distance limit. (You'd end up like Forrest Gump, crossing the nation and not really knowing why.) So, a fiscal year is a reasonable timeframe in which to say, “This is what I want to do, and this is how much money I think I'll need.” By the way, budgeting means your department must revisit its budget every year. Your anticipated activities for next year will not be the same as this year's.

Finally, the definition says, “... proposals for financing them.” This is the part of the budget that you probably know best. It's the “object code” part of the definition. Budgets show how expenses are broken down into categories. Just as it helps to have a timeframe for your expenses, it also helps to analyze how you will incur them. For example, hosting a conference requires dozens of expenses — honoraria, travel, interpreting, space rental, Web marketing, postage, etc. It's impossible to pull a figure out of thin air; you need to consider the pieces that come together to make the whole thing work.

¹ “budget.” *Merriam-Webster's Collegiate Dictionary, 11th Ed.* Merriam-Webster, 2002. <http://www.merriam-webster.com> (24 May 2007).

Out with the old, in with the new

Since we mentioned object codes, we might as well come clean. *Object code* is the old term for expense account. It came from the system prior to PeopleSoft, but the term managed to stick. We need to change that — like the mullet, *object code* is so passé. The hip and the cool use *expense account* (or *account*, for the truly hip) to talk about how we spend our funds. And you know how you use *account* to refer to your department's budget? We've updated that, too. Now, your department budget is referred to as ... your *department budget* (or *department*, for short). By the way, these are the same terms you'll find on your PeopleSoft reports and accounting forms, which makes life even easier.

Breaking down Webster's definition

Budget: A statement...

What Webster's says

...of the financial position of an administration...

...for a definite period of time...

...based on estimates of expenditures during the period...

...and proposals for financing them.

What it means

...how much money our department has...

...to use during the fiscal year (October 1 to September 30)...

...based on how much we think our projects will cost...

...and the breakdown of how much we need by expense account.

So, that's it. That's what a budget is. It's how your department plans to spend its money.

It's also important to emphasize what a budget *does*. Obviously, it guides spending for the next fiscal year. More importantly, it links your department's actions (through expenditures) with its priorities. Your department has goals to achieve — they cannot be successful without investing money for the training and materials your staff needs. Your budget reflects your department's priorities.

The relationship between budgets and priorities is critical for good planning. That's why the president announces University priorities every year and that's why division heads give preferential treatment to proposals that directly support the priorities. Anyone who studies Gallaudet's budget immediately sees that we prioritize accessibility because we designate more funds for interpreting and captioning than our peers do. Ultimately, there's a finite amount of funds, and priorities help us determine how best to use them.

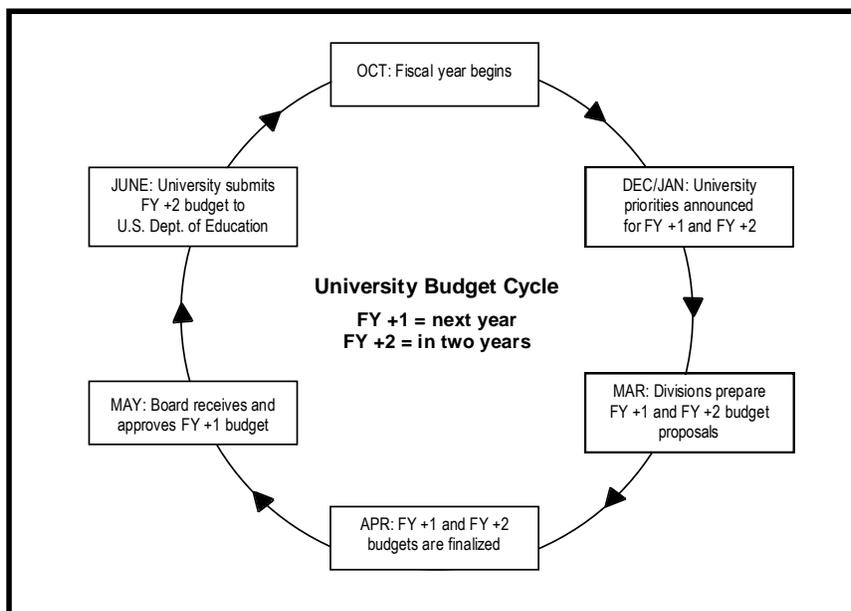
Keep in mind!

Budgets reflect an organization's priorities.

How budgeting works at Gallaudet

The budgeting process begins in December or January, when the president announces the University's priorities for the following two fiscal years. Yes, the University works on two budgets simultaneously — let's call them FY +1 and FY +2 (as in "next year" and "in two years").

Departments submit plans to their division head, explaining why their projects are important and how they support University priorities. The division heads, in turn, review the proposals and develop their division-wide budgets, which become the foundation for the University budget. The president then presents the University budget to the Board of Trustees. Once the Board approves the budgets, the FY +1 budget becomes the official University budget on October 1 while the FY +2 budget is sent to the government as part of our federal appropriations request.



The whole process runs from December to June, but wise departments use the summer months to monitor and, if necessary, change their current spending behaviors. They also use the quiet time to set new goals for the upcoming fiscal year. Budgeting is like losing weight — much easier done a little at a time rather than all at once.

So, what does this mean for you?

It means that when you enter PeopleSoft on October 1, you should see a clean, new budget with payroll figures that reflect COLAs and merit increases. Expense account allocations should be set up for the new year and expenses should be zero. Most important, your bottom line — what's left in your budget after setting aside payroll and other encumbrances — should be a positive number. (If it isn't, you've got a problem beyond the scope of this book, and you should talk to someone in the Finance Office.)

Of course, this is all theoretical, because there are lots of *if's*: if you filed your paperwork properly to reallocate funds (see Budget Revisions, p. 27); if COLAs have been approved; if Congress has actually passed the new year's budget. Most likely, you'll have some revisions to make, but you should see some minor changes and expenses equal (or close) to zero.

General budget concepts

As you begin budgeting, you'll want to keep a few concepts in mind. These guidelines may not address every situation you encounter, but they'll get you through most of them.

Bottom line

You've often heard the question, "What's the bottom line?" In conversation, it usually means, "What's the point? What do I really need to know?" As you may have guessed, *bottom line* comes from looking at budgets. It refers to the last line of a budget spreadsheet, where all the totals are given and (the \$25,000 question) how much money is left in your account.

In general, as long as your bottom line is a positive number, you're in good shape. Some of the expense accounts above it may be negative — meaning you've spent more in those accounts than you planned to — but hopefully you have several areas with positive balances so everything comes out all right in the end. It's hard to wrap your mind around that at first ... that some negatives are OK as long as the bottom line is positive.

The bottom line: Where is it?

Worksheet GUBS (Budget Status by Account)

DESCRIPTION	ANNUAL BUDGET	ENCUMBERED	ACTUAL EXPENSES/ REVENUES	TOTAL	REMAINING
EXPENSES					
Permanent Teaching Faculty	726,230.00	-295,125.40	-431,101.83	-726,227.23	2.77
Short Term Faculty	0.00	0.00	-1,860.00	-1,860.00	-1,860.00
Faculty Benefits	207,412.00	-84,110.90	-123,301.24	-207,412.14	-0.14
Permanent Staff - Non-Exempt	46,000.00	-17,480.00	-28,508.64	-45,988.64	11.36
Staff Benefits	13,107.00	-4,981.80	-8,124.99	-13,106.79	0.21
Student Compensation	572.00	0.00	-2,170.00	-2,170.00	-1,598.00
TOTAL PAYROLL EXPENSES	993,321.00	-401,698.10	-595,066.70	-996,764.80	-3,443.80
NON-PAYROLL EXPENSES					
Transportation & Travel	0.00	0.00	-1,965.20	-1,965.20	-1,965.20
General Office Expenses	15,874.00	0.00	-7,573.43	-7,573.43	8,300.57
Consultants & Advisors	6,500.00	-28,000.00	-56,094.99	-84,094.99	-77,594.99
Professional Fees/Service Contracts	3,000.00	0.00	-389.00	-389.00	2,611.00
Professional Development	0.00	0.00	-1,811.88	-1,811.88	-1,811.88
Printing and Publishing	0.00	0.00	0.00	0.00	0.00
Student Aid	0.00	0.00	0.00	0.00	0.00
Inter Department Charge	0.00	0.00	2,417.65	2,417.65	2,417.65
Utilities	0.00	0.00	0.00	0.00	0.00
Book Store/Press COGS	0.00	0.00	0.00	0.00	0.00
Indirect Costs - Grants	0.00	0.00	0.00	0.00	0.00
Special Projects	2,178.00	0.00	0.00	0.00	2,178.00
Furniture and Equipment	0.00	0.00	-168.12	-168.12	-168.12
Plant Renovations	0.00	0.00	0.00	0.00	0.00
TOTAL NON-PAYROLL EXPENSES	27,552.00	-28,000.00	-65,584.97	-93,584.97	-66,032.97
TOTAL EXPENSES	1,020,873.00	-429,698.10	-660,651.67	-1,090,349.77	-69,476.77
NET TOTAL	1,020,873.00	-429,698.10	-660,651.67	-1,090,349.77	-69,476.77

Bottom line

Total budget

What's left

This illustration shows a department that has exceeded its budget by \$69,476.77.
(In case you're wondering, this is not good.)

Expenses: Positives or negatives?

Positive and negative numbers can be confusing on budget worksheets, especially when one worksheet might show expenses as a negative number while another shows it as a positive. You need to keep in mind the worksheet's purpose. If it shows how much money you *have*, expenses are negative and expense reimbursements (i.e., money that comes into your department, usually through I.I.s) are positive. If it shows how much money you've *spent*, then expenses are positive and reimbursements are negative.

The GUBS (Budget Status by Account) worksheet on the previous page tracks how much money you have left, so expenses are negative and reimbursements are positive. In the column labeled Actual Expenses/Revenues, the line for General Office Expenses shows “-7,573.43” or expenses totaling \$7,573.43. The line for Inter Department Charge shows “2,417.65” or reimbursements totaling \$2,417.65.

If you're tracking how much you have **left**, expenses are negative.
 If you're tracking how much you have **spent**, expenses are positive.

In the example to the right, taken from GUACTION (Actuals Detail), we track our expenditures. So, expenses appear as positive numbers (“45.18” or \$45.18), and expense reimbursements appear as negatives (“-725.00” or \$725.00).

Fun	Acct	Monetary Amount	Ref	Journal Line Description	Year
101	5351	30.12	20061213	NWL - BENNING	2007
101	5351	84.39	20061213	UT	2007
101	5351	147.10	20061214	UT	2007
101	5332	22.59	-560-09876	FEDEX	2007
101	5332	6.83	-573-26326	FEDEX	2007
101	5322	32.77	167842 139	CORP EXPRESS	2007
101	5332	14.89	-026-65354	FEDEX	2007
101	5332	13.79	-586-927	FEDEX	2007
101	5332	11.22	-601	FEDEX	2007
101	5351	29.99	007443	T-M	2007
101	5932	-725.00		ID Z	2007
101	5213	-442.45	061-006	Vendor	2007
101	5932	-725.00		ID Z	2007
101	5322	27.32	42-1393669	CORP EXPRESS	2007
101	5351	91.39	0162977	CORP EXPRESS 1535097	2007
101	5351	71.01	0162977	CORP EXPRESS 1538703	2007
101	5351	28.72	03903258	CORP EXPRESS 1541101	2007
101	5351	45.18	0164112336	CORP EXPRESS 1542446	2007
101	5324	360.00		Jan 07 - copier charges	2007
101	5332	11.16		Postal Service-Postage-01/	2007
101	5334	30.19	Jan07 Bill	Telephone-Usage	2007
101	5338	165.00	Jan07 Bill	Tele-LineService-MRC	2007

Encumbrances

Encumbrances are place holders for your spending. Expenditures that you have promised to make but haven't paid yet are set aside to ensure you'll have enough money to meet your obligations when they come due.

The best example of an encumbrance is payroll. PeopleSoft automatically sets aside a large chunk of your department's budget to cover everyone's salary and benefits for the full year. Then, with each pay period, a portion of the encumbered amount becomes an expense as each employee gets paid. At the beginning of the fiscal year, everyone's full salary and benefits are in the encumbered column. As the year progresses, the encumbrances decrease while the actual expenses increase.

Encumbrances are factored into your bottom line calculations, so it can be tricky to differentiate between the bottom line (what your worksheet shows) and what you actually have left (how much money you have on hand). For example, if you've promised to pay Company X \$10,000 for their services and you've paid \$3,000 to date, your encumbrance would be \$7,000. Your budget would show that you've spent the full \$10,000 even though you still have \$7,000 in your possession. Some managers like to know this subtle detail because they might want to cancel the service and reallocate the funds. Other managers don't bother, because they see the service as a sunk cost (economic term that means "money that can't be unspent").

So what do you do if you want to reallocate the encumbered funds? You can deobligate them. (See Contracts and Purchasing for assistance.) Continuing with the Company X example, if you decide to cancel their service, the \$7,000 encumbrance would go back into your remaining funds, and your bottom line would increase by \$7,000. (Of course, keep in mind that you need to weigh the pros and cons of canceling a contract.)

If you cancel a contract, deobligate the remaining encumbered funds to improve your bottom line.

Balancing ins and outs

Part of working with a budget is moving funds among different accounts to cover your expenses accurately. Let's say you need to increase your budget for 5200 (Travel and Transportation). Where does the increase come from? More often than not, the increase comes from a decrease in another area of your own budget. It's a zero sum game — if one area goes up, another must come down.

What's confusing about this concept is that you rarely get an influx of new money. So it's important to distinguish between needs for a funding increase (as in "Please give us more money,") and shifting funds within your budget. This is where the word *budget* can be fuzzy. *Budget* is not money. *Budget* is how you plan to use your money. *Money* or *funds* is money. So, don't ask "What's left in our budget?" Ask "What's left of our funds?"

Budget ≠ \$\$\$
Budget = plans for using \$\$\$
Funds = \$\$\$

Big picture vs. detail

If you've worked with account codes, you know that there are high level categories (those that end in "00") and detail accounts. When you budget, you need to keep the big picture in mind, so use the high level accounts to guesstimate your expenses. However, when you track your expenditures, use the detail accounts to identify how you've spent your funds. Don't budget at the detail level, unless you're working with payroll (e.g., submit budget revisions for 5300, not 5351). On the flip side, don't charge any expenses to a high level account code (e.g., Post-it's fall under 5351, not 5300). Planning = big picture; tracking = detail.

Temporary vs. permanent

You see these terms with budget revisions, which are changes to expense accounts. Temporary budget revisions are changes that do *not* continue to the next fiscal year; permanent revisions do.

Let's say your department is developing a new student handbook. You expect to spend \$5,000 in the next fiscal year on printing, and your current budget has no money allotted for 5700 (Printing and Publishing). For a *temporary budget revision* (e.g., a single printing of the handbook), you would shift \$5,000 from other areas of your budget to 5700. (Remember, it's a zero sum game.) When the next fiscal year begins, the \$5,000 would disappear from 5700 and go back to their original assignments.

Now, let's suppose your department decides to print a new student handbook every year. You'll need funds for this project every year. In this case, you would submit a *permanent budget revision*. When the next fiscal year begins, your budget would show \$5,000 allocated for 5700 expenses.

How to establish a budget

So, now that we've covered budget basics, are you looking at your current budget and thinking, "This is not quite where I want it to be"? With a little diligence and patience, you can rework the budget to better reflect your department's activities.

First, you need good records — at least three or four months of expenses. (For the truly gung-ho, a year's worth would be even better for this exercise.) You'll use these records to estimate your expenses by account. You can either pull information from GUACTION or use your "in house" records, such as copies of accounting forms.

The information in PeopleSoft is the University's official data. If your records are significantly different from PeopleSoft's, you should contact the Finance Office to resolve the discrepancy.

Let's assume you've gathered records for three months. Assign every expense to the appropriate expense account. This is important, because the best way to analyze spending is to know where the money's going. For example, if everything falls under 5351 (General Supplies) or 5371 (Miscellaneous Services), you won't be able to tell anything about your department's spending. Likewise, if you classify a pager subscription under 5333 (Other Communications) one month and then 5371 another month, you won't get good results. Be consistent. (By the way, we'll go through the definitions of each expense account in a little bit.)

When you've finished, tally the amounts in each account — they become your quarterly expense estimates (3 months = $\frac{1}{4}$ year). Aggregate the estimates under the high level "00" category (remember, big picture), and round figures to the nearest whole dollar. Once you've done that, multiply your "00" category estimate by four (4 quarters = 1 year) and the new figure is your budget estimate. (Don't wallow here; we've got an example coming up.)

Of course, you should also use common sense. If you happened to pull records for June, July, and August, your estimates might be low because the campus is usually quiet in the summer. Likewise, if you used records during months when your department hosted a major event, your expenses might be higher than normal. Use your judgment to determine if the estimate is reliable or not.

Example: Estimating expenses to develop a budget

Let's walk through an example. Here is a portion of a department's GUACTION report:

Journal	Line #	Period	Date	Acct	Monetary Amount	Ref	Journal Line Description	Year
AP00529110	149	4	2007-01-02	5332	22.59	-560-09876	FEDEX	2007
AP00529110	151	4	2007-01-02	5332	6.83	-573-26326	FEDEX	2007
AP00529312	64	4	2007-01-10	5322	32.77	167842 139	CRYSTAL SPRINGS	2007
AP00529312	74	4	2007-01-10	5332	14.89	-026-65354	FEDEX	2007
AP00529312	75	4	2007-01-10	5332	13.79	-586-92739	FEDEX	2007
AP00529312	76	4	2007-01-10	5332	11.22	-801-48692	FEDEX	2007
AP00529312	93	4	2007-01-10	5351	29.99	2023907443	T-MOBILE	2007
AP00529706	59	4	2007-01-29	5322	27.32	42-1393669	CRYSTAL SPRINGS	2007
EXP0529719	219	4	2007-01-30	5351	91.39	0162977651	CORP EXPRESS 153509764	2007
EXP0529719	331	4	2007-01-30	5351	71.01	0163517311	CORP EXPRESS 153870349	2007
EXP0529719	429	4	2007-01-30	5351	28.72	0163903258	CORP EXPRESS 154110105	2007
EXP0529719	487	4	2007-01-30	5351	45.18	0164112336	CORP EXPRESS 154244613	2007
0000530023	10	4	2007-01-31	5324	360.00		Jan 07 - copier charges	2007
0000530223	30	4	2007-01-31	5332	11.16		Postal Service-Postage-01/20	2007
EXP0529925	113	4	2007-01-31	5334	30.19	Jan07 Bill	Telephone-Usage	2007
EXP0529925	115	4	2007-01-31	5338	165.00	Jan07 Bill	Tele-LineService-MRC	2007
EXP0530032	933	4	2007-01-31	5341	24.90	20070116	ABC Printing	2007
EXP0530032	1249	4	2007-01-31	5341	22.90	20070118	ABC Printing	2007
AP00530004	351	5	2007-02-09	5332	6.96	-661-44899	FEDEX	2007
AP00530054	175	5	2007-02-12	5351	59.98	929 DEC &	T-MOBILE	2007
AP00530394	65	5	2007-02-28	5322	15.98	167842 139	CRYSTAL SPRINGS WATER	2007
0000530343	10	5	2007-02-28	5324	360.00		Feb 07 copier charges	2007
AP00530394	67	5	2007-02-28	5332	6.83	-687-15823	FEDEX	2007
0000530886	28	5	2007-02-28	5332	2.71		Postal Service-Postage-02/20	2007
EXP0530470	115	5	2007-02-28	5334	33.39	Feb07 Bill	Telephone-Usage	2007
EXP0530470	117	5	2007-02-28	5338	165.00	Feb07 Bill	Tele-LineService-MRC	2007
EXP0530523	89	5	2007-02-28	5351	38.64	0164716636	CORP EXPRESS 154631883	2007
EXP0530523	93	5	2007-02-28	5351	13.09	0164759178	CORP EXPRESS 154658240	2007

Partial actuals detail

The full report shows expenses from January 1 to March 31, 2007 (3 months). To keep things simple, let's look only at 5300 (General Office Expenses) accounts, and let's assume the account assignments are correct. Summing by account, we find the following:

Account	Description	Total
5322	Rental of equipment	80.73
5324	Copying services	1080.00
5332	Postage	134.61
5334	Telephone usage (long distance)	106.86
5338	Telephone service (lines)	495.00
5341	Periodicals, books, etc.	47.80
5351	General supplies	1067.40
5300	General Office Expense Total	3012.40

$$\$3,012 \times 4 = \$12,048$$

Assuming this quarter was typical for this department, we would recommend allocating \$12,100 for 5300. Remember, budgets are not exact, so round up or down as your intuition tells you.

Repeat this exercise for each expense category (codes ending in "00"), and you'll get the gist of where money should be stashed in your budget. Hopefully, your totals are less than your entire

budget. If they come out higher, your department needs to rethink how it uses its money or prepare a compelling argument for a budget increase ... or both.

Expense Accounts

Have you ever debated whether an expense falls under one account or another? Where do I put non-GIS interpreter charges? Why do some accounts appear in my PeopleSoft report when I can't find them on any Finance Office lists? This section provides you with definitions for each expense account and when to use them.

Consistency is the key!
 If you have trouble assigning an account to a particular expense, just make sure all occurrences of that expense fall in the same account.

Keep in mind that the high level "00" category code is used for budgeting only. You charge expenses to the detail account codes within each category. (Don't worry, if you use a "00" code, the Finance Office will contact you to fix it.)

The following table lists most expense accounts and definitions. If you have an old copy of the account codes and find one that isn't listed here, it's probably obsolete or used only by specific departments under specific circumstances (and those departments know who they are). This table provides the most current list of account codes, their titles and descriptions.

Under 5300 (General Office Supplies), some accounts have asterisks. They correspond to services provided by Reprographic Services, Postal Services and Telephone, and the expenses are entered directly into PeopleSoft from the provider. Your department does not receive an I.I. for these charges.

Table 1: Expense accounts and when to use them

ACCOUNT	CATEGORY	USE FOR ...
4500	Revenue	Most departments don't have revenue. If your department regularly generates revenue, please contact the Finance Office for bookkeeping guidance.
4573	Miscellaneous Departmental Income	... money your department receives for something that isn't your primary mission (e.g., sales of a special report produced by your department). If you have questions about recording revenue, please contact the Finance Office.

5100	Salaries and Wages Accounts	<p>Most of the expenses in 5100 should be handled by HR only, as they pertain to employee salary and benefits.</p> <p>The main reason you would need these codes is to complete personnel action forms (PAFs), such as merit increases, new hires or status changes. For assistance, contact HR.</p> <p>Special notes are given below. Otherwise, defer to HR for salary-related account assignments.</p>
5111	Regular Status Instructional Faculty or Teacher	
5112	Temporary Instructional Faculty or Teacher	
5115	Short-term Faculty	
5116	Special Pay - Temporary Faculty or Teacher	... compensation in addition to an individual's salary. Typically, special pay is awarded for accepting additional responsibilities beyond the job description, such as chairing a major initiative.
5117	Special Pay - Regular Status Faculty or Teacher	
5119	Faculty/Teacher Benefits	
5121	Regular Status Staff - Exempt	
5123	Regular Status Staff - Non-Exempt	
5124	Special Pay – Exempt Staff	
5125	Regular Status Staff - Collective Bargaining	
5126	O/T Special Pay – Non-Exempt	
5129	Staff Benefits	
5131	Temporary Staff - Non-Exempt	
5132	Short-Term Temporary Staff	
5134	Extended Temporary Staff - Exempt	
5135	Student Compensation	
5136	Summer Student Compensation	... compensation for students working in the summer but not enrolled in a summer class.

5137	Interpreter on Payroll	... interpreters who are full-time staff in your department. For GIS, use 5144. For external interpreting agencies, use 5451.
5138	Call in/Substitute	
5139	Temporary Staff Benefits	
5149	Staff Benefits OT/Special Pay	
5159	Faculty Benefits – Special Pay	
5169	Faculty Benefits – SP Temp	
5200	Travel and Transportation Accounts	Gallaudet covers many expenses for faculty, teachers and staff who travel on official business for the University. Refer to the A&O Manual, Section 2.05 for details on what is or isn't allowed.
5211	Travel – Outreach	... travel for events that raise awareness of Gallaudet through non-academic activities (e.g., presentation by an employee on deafness).
5213	Travel – Professional Development	... travel for faculty, teachers and staff to continuing education events related to their jobs.
5215	Travel – Development and Fund Raising	... travel for events that cultivate donor prospects and/or raise funds for the University.
5217	Travel – Recruiting	... travel for events that attract new individuals to Gallaudet.
5219	Travel – Administrative	... travel for events related to the management of the University or a department (e.g., mileage to meeting with a University vendor).
5221	Travel – Non-Gallaudet	... travel to/from campus for non-Gallaudet employees, such as guest speakers.
5222	Travel - Departmental	... travel for faculty, teachers and staff related to academic or athletic activities
5300	General Office Expense Accounts	The bulk of variable office expenses occur in the 5300 category. Categories with an asterisk (*) are automatically entered into PeopleSoft by the provider (i.e., Reprographics, Post Office, and ITS).
5321	Rental of Facilities	... room rentals for events; Kellogg Conference Hotel room rentals would be classified here.

5322	Rental of Equipment	... equipment rentals for events, such as computers, A/V, tents, etc.
5324	Reprographic Services*	... copying done by Reprographic Services.
5325	Copying Services	... copying done by an EXTERNAL company.
5331	Telephone and TDD	... purchase of an actual telephone or TTY. Cell phone service can be classified here, also. Charges for Gallaudet line usage are classified separately.
5332	Postage*	... postage as calculated by Postal Services. Courier and overnight delivery expenses should also be classified here.
5333	Other Communications	... purchase of other communication devices (such as pagers or videophones) and their monthly service subscriptions, if applicable.
5334	Telephone Usage*	... toll and long distance charges.
5338	Tele-Line Service – MRC*	... monthly fee for telephone service.
5341	Periodicals, Books and Films	... purchase of periodicals, books and films for department use.
5343	Magazines & Periodicals	...purchase of magazines
5344	Books	... purchase of books for the Library.
5351	General Supplies	... purchase of general office supplies, such as paper, printer ink, pens, calendars, etc.
5361	Repairs	... repairs to office equipment, such as a broken copier. Repairs done by PPD (such as a hole in the wall) should go under 5931, Interdepartmental Services.
5366	Temporary Help – Agencies	... services provided for temp employees through temporary staffing agencies
5371	Miscellaneous Services	... other services a department may require, such as water service.
5381	Entertainment	... expenses incurred for entertaining a guest of the University (such as treating a visiting speaker to dinner), or catering for a large reception. <i>Note: The A&O Manual has strict guidelines on what constitutes an entertainment expense. Refer to Section 2.05 for more information.</i>

5400	Consultants and Advisors	Expenses in 5400 usually involve a purchase requisition to establish a contract between the University and the consultant/advisor. Refer to the A&O Manual, Section 3.07 for more information or contact the Contracts & Purchasing Department.
5411	Academic Consultants	... individuals who provide academic services to the University, such as advising on curriculum revisions.
5421	Research Consultants	... individuals who provide research services to the University, such as advising on sampling techniques.
5431	Administrative Consultants	... individuals who provide advisory services related to University operations (such as strategic planning), or other administrative functions. Temp agency hires are classified here.
5441	Honoraria	... payments made to guest lecturers.
5451	Interpreting Contractors	... payments made to external interpreting agencies.
5461	Royalties	... payments made to individuals from profits on items they created, such as the author of a book.
5462	Advance Royalties	... royalty payments made before an item is sold.
5500	Professional Fees/Service Contracts	As with 5400 expenses, service contracts may require purchase requisitions. Contact Contracts & Purchasing for more information.
5501	Legal fees	... legal services provided
5502	Accounting fees	...accounting, tax services provided (e.g.auditors)
5511	Professional Fees	... professional services (e.g., consultants, architects, etc.)
5521	Maintenance Contracts	... service contract with a vendor for regular maintenance of office equipment (e.g., monthly servicing of office copier). Emergency repairs (e.g., when the copier spews smoke) are classified under 5361.
5522	Software, Licenses, and Services	... purchase of computer software licenses and associated services, such as help line subscription.
5531	Service Contracts	... agreements with external companies or consultants who provide a business-related service, such as Web design.

5545	Library Electronic DB Services	... services for electronic DB for the library
5561	Insurance	... property coverage, workers comp, auto, etc
5600	Professional Development	Both professional organization expenses and job training fall under 5600. Related travel expenses, however, should appear in 5213 (Travel - Professional Development).
5611	Professional Dues/Memberships	... annual dues to professional organizations related to an employee's job.
5621	Training Programs - On-Campus	... registration fee and related expenses for training provided by a Gallaudet department.
5631	Training Programs - Off-Campus	... registration fee and related expenses for training provided by a non-Gallaudet entity.
5641	Professional Meetings	... registration fee and related expenses for meetings and conferences of professional organizations.
5651	Sponsored Meetings	... expenses related to meetings for the general public (e.g., a lecture that has been advertised and open to the public)
5700	Printing and Publishing	This category is related to the production of actual books or printed material. Copying falls under 5324 (Reprographics) or 5325 (external).
5711	Printing and Publications	... production of a book or other printed material performed by an EXTERNAL vendor.
5718	Reprographic Printing and Publishing	... production of a book or other printed material performed by Reprographic Services.
5800	Student Aid	
5811	Stipends	... payment for student living and travel expenses.
5851	Tuition and Fees (Grants Only)	... tuition covered by grants.
5900	Interdepartmental Charges	These codes are used when paying other campus departments or receiving payments.
5931	Campus Services	... payments to other campus departments.
5932	Interdepartmental Credits	... payments from other campus departments.
6300	Special Projects	Special projects are just that — special, one-time expenses, such as developing a new workshop.
6301	Departmental Projects	... expenses related to a special project.

6380	Foreign Study Programs	... study abroad programs
6400	Furniture and Equipment	These expenses are often related to purchase orders. Criteria for whether or not an item must be inventoried is outlined in the A&O Manual, Section 2.23. Most departmental purchases are uninventoried.
6411	Furniture - Inventoried	... furniture over \$5,000.
6421	Equipment - Inventoried	... equipment (e.g., computers, copiers, printers, etc.) over \$5,000.
6431	Equipment - Uninventoried	... equipment under \$5,000.
6441	Furniture - Uninventoried	... furniture under \$5,000.
6600	Access Services	This category is related to the services provided by interpreters and for captioning.
6630	GIS Interpreting Service	...interpreting services provided by GIS
6631	Interpreting Contractors	...interpreting services provided by an EXTERNAL contractor.
6632	Captioning Service	..expenses related to captioning services

The EDA Says No...

Gallaudet is unique in its funding because it receives money from the federal government. Yes, folks, your tax dollars go toward the money that is now running this University. When Congress passed the Education of the Deaf Act (EDA) in 1986, it authorized Gallaudet and the National Technical Institute of the Deaf to receive federal appropriations. It also prohibited the use of federal funds to purchase the following:

- Alcoholic beverages
- Goods or services for personal use
- Housing and personal living expenses (unless required by written employment agreement)
- Lobbying
- Membership in country clubs and social or dining clubs or organizations
- International student recruitment

Most of the no-no's make sense. Look at it this way: If it would upset you to find out your representative or senator were spending your tax dollars to purchase an item, it probably is an EDA no-no, too.

On the rare occasion that you do need to purchase one of the above items (e.g., wine for a reception), you must submit a request for non-federal discretionary funding with the president, vice president, or provost.

Garbage In, Garbage Out

Ahh, the golden rule of programmers also applies to good budgeters. The quality of information you get from your budget reports depends on the quality of data you provide on the accounting forms. In other words, if you do a lousy job assigning expense accounts (garbage in), your budget won't tell you much about how your department spent its money (garbage out).

Consequently, in this section we review the accounting forms you use most often. The bulk of your PeopleSoft report data comes from these forms, so it's a good idea to understand the connection between what you enter in the forms and what you see in the reports.

Some accounting forms (i.e., check requests, petty cash, I.I.s, etc.) allow you to enter an Optional Tracking Number field. If your department uses internal tracking (such as grouping expenses by course or by project), enter an Optional Tracking Number to code expenses for your own records.

The following pages cover each form individually. The forms that appear are partial forms and should not be used for your future transactions. You can download the current forms by clicking the Forms & Procedures link on the Finance Office's Web site at <http://finance.gallaudet.edu>.

Check Request

Use this form to pay for products or services not associated with a purchase order.

Finance Office College Hall, Room 108 Phone/tty 202 651-5299 Fax 202 448-6920	<h1 style="margin: 0;">Gallaudet University</h1> <h2 style="margin: 0;">Check Request</h2>																														
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%; padding: 5px;">Today's Date</td> <td style="padding: 5px;">OPTIONAL tracking number-up to 8 characters</td> </tr> </table>	Today's Date	OPTIONAL tracking number-up to 8 characters	<div style="border: 1px solid red; padding: 5px; display: inline-block;"> For your dept's internal record keeping </div>																												
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<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td colspan="2" style="background-color: #cccccc; padding: 5px;">PAY TO:</td> </tr> <tr> <td style="width: 20%; padding: 5px;">Payee</td> <td style="padding: 5px;">You must provide the mailing address (and social security number, if applicable) for the payee, even if the payee insists on picking up the check. It's an auditing thing; don't question it. The payee name generally appears in GUACTJRN as the <u>Journal Line Description</u>.</td> </tr> <tr> <td style="padding: 5px;">Address</td> <td style="padding: 5px;"> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 30%; padding: 5px;">City</td> <td style="width: 20%; padding: 5px;">State</td> <td style="width: 30%; padding: 5px;">Zip Code</td> </tr> </table> </td> </tr> </table>		PAY TO:		Payee	You must provide the mailing address (and social security number, if applicable) for the payee, even if the payee insists on picking up the check. It's an auditing thing; don't question it. The payee name generally appears in GUACTJRN as the <u>Journal Line Description</u> .	Address	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 30%; padding: 5px;">City</td> <td style="width: 20%; padding: 5px;">State</td> <td style="width: 30%; padding: 5px;">Zip Code</td> </tr> </table>	City	State	Zip Code																					
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APPROVED BY: Signature: _____ DATE: _____ Print: _____																															
<div style="background-color: yellow; border: 1px solid black; padding: 5px;"> Check requests must be approved in accordance with policy 2.02. Appropriate documentation must be attached. </div>																															
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Partial form — Not for official use																															

Interdepartmental Invoices (I.I.s)

Use this form to pay or receive payment from another campus department.

Finance Office College Hall, Room 108 Extension 5299 Fax (202) 448-6920	<h2 style="margin: 0;">GALLAUDET UNIVERSITY</h2> <h2 style="margin: 0;">INTERDEPARTMENTAL INVOICE</h2>	For your dept's internal record keeping			
Today's Date		OPTIONAL tracking number-up to 8 characters			
DEPARTMENT REQUESTING SERVICE		DEPARTMENT PROVIDING SERVICE			
Department Name	Department making the payment	Department Name	Department receiving reimbursement		
Building and Room Number		Building and Room Number			
Requested By	Ext	Delivered By	Ext		
DESCRIPTION OF SERVICES			AMOUNT		
FOR THIS TRANSACTION, ENTER THE DESCRIPTION (UP TO 30 CHARACTERS) YOU WANT TO APPEAR IN YOUR PEOPLESFT FINANCIAL REPORT.	Whatever you enter here will appear on your GUACTION report.				
	You can use the additional lines to list other products/services and their costs.				
Complete the area that pertains to your department. <i>Only complete the other department's information if you have discussed department and account numbers with them.</i> As with check requests, you can split costs/credits among several different accounts.					
			TOTAL		
CHARGE TO			CREDIT TO		
Department	Expense Account	Amount	Department	Expense Account	Amount
Approved By/Date			Approved By/Date		

Interdepartmental Invoices requests must be approved in accordance with policy 2.02.
 Appropriate documentation must be attached.

Partial form — Not for official use

Always provide documentation!

Petty Cash

Use this form to receive cash from the Cashier's Office.

Finance Office College Hall, Room 108 Ext. 5299 Fax (202) 448-6920	GALLAUDET UNIVERSITY PETTY CASH FORM	For your dept's internal record keeping																					
	Today's Date	OPTIONAL tracking number-up to 8 characters																					
PAY TO	The person who's getting the cash	EXT.	AMOUNT																				
Check One																							
	<input type="checkbox"/> REQUEST FOR PETTY CASH REIMBURSEMENT (Attach receipts)																						
	<input type="checkbox"/> REQUEST FOR PETTY CASH ADVANCE (Receipts are due in three business day)																						
DESCRIPTION OF EXPENSES	You MUST provide a receipt and change (if applicable).																						
For this petty cash request, type the description (up to 30 characters) you want to appear in your PeopleSoft report.	Whatever you enter here will appear on your GUACTJRN report.																						
DETAILED DESCRIPTION OF EXPENSES																							
<div style="border: 1px solid red; width: 50%; margin: 0 auto; padding: 10px;"> You can expand on your entry here. </div>																							
CHARGE TO:	You can split costs among multiple departments and/or accounts.																						
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 25%;">Department Account</th> <th style="width: 25%;">Expense Account</th> <th style="width: 25%;">Amount</th> <th style="width: 25%;">Department Account</th> <th style="width: 25%;">Expense Account</th> <th style="width: 25%;">Amount</th> </tr> </thead> <tbody> <tr> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> </tr> <tr> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> </tr> </tbody> </table>	Department Account	Expense Account	Amount	Department Account	Expense Account	Amount																	
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APPROVED BY: _____			DATE: _____																				
Print Name			Signature																				
PETTY CASH RECEIVED BY: _____			DATE: _____																				
Print Name			Signature																				
Petty Cash Forms must be approved in accordance with policy 2.07. Appropriate documentation must be attached.																							
Partial form — Not for official use																							

Always provide documentation!

Travel Advance/Reimbursement Form

Use this form to record expenses related to travel for University business.

Finance Office College Hall #108 (202) 540-8519 – VideoPhone (202) 651-5299 – Voice (202) 448-6920 – FAX		Gallaudet University Travel Advance / Reimbursement Form					
Today's Date					Travel Order #		
Name					Employee <input type="checkbox"/> Student <input type="checkbox"/> Other <input type="checkbox"/>		
Home or Campus Address	Street	Traveler's information; home address is required if calculating mileage to/from a destination.					
Reason for this Trip and Traveler's Role					This is an auditing thing, to ensure travel falls within the guidelines outlined in the A&O Manual, Section 2.05.		
					Is this an International trip? Yes <input type="checkbox"/> No <input type="checkbox"/>		
Duration of Trip	From	Date	Time	To	Date	Time	Destination
Will any portion be paid by a Non-Gallaudet Organization? If so whom and amount. <i>(Check or cash receipt only at time of reimbursement.)</i>							
Detail of Expenses				Gallaudet P-Card Expenses	Estimated Expenses	Actual Expenses	
Item	Description						
Lodging							
Meals <i>(Include conference agenda)</i>							
Transportation <i>(Include itinerary with pre-approval form)</i>							
Registration Fee							
Other Expenses							
Total				Receipts must be attached to support actual expenses. Per diem rates may be used for meal expenses.		See next page.	
Note: Please submit this form to the Finance Office two weeks prior to the travel date if an advance is needed. Complete the estimated column to determine the travel advance.				Advance Requested			
Department Account	Expense Account		Advance Received				

With the exception of registration fees, everything on the form should fall under 5200 (Travel and Transportation). Registration should fall under 5600 (Professional Development).

Pre-Travel Approval Required			
<i>(Travel expenses will not be reimbursed unless travel had been approved prior to the start of the travel and a copy of this document given to the Finance Office.)</i>			
Traveler's Signature		Date	
Approved: Budget Unit Head Signature		Date	Approvals must be obtained prior to the start of travel. No expenses will be reimbursed unless all approvals have been completed.
Approved: Senior Administrator's Signature			
Approved for International Travel: President's Signature <i>(if required)</i>		Date	
Approval of Reimbursement Expenses Upon Return			Original
			Amended
Traveler's Signature		Date	Actual expenses must be documented and submitted within 5 business days after the return date.
Budget Unit Head Signature		Date	
Senior Administrator's Signature <i>(if required)</i>		Date	
Finance Office Use Only			
Approved by		Voucher Number	

Additional notes on the Travel Advance/Reimbursement Form

You only need to complete the Estimated Expenses column if the traveler requests a travel advance. Once travel is completed, fill in the Actual Expenses column to calculate if money is due to or from the traveler.

If Estimated > Actual, the traveler owes money

If Estimated < Actual, the traveler gets reimbursed

Traveling with purchase cards. Generally, travelers who have purchase cards don't need a travel advance. You still need to reconcile the meal expenses — whether charged to the hotel room, paid with cash, or paid on the purchase card — to ensure they fall within the per diem rates. You will also need to verify purchase card expenses and review account assignments on the JP Morgan Chase Web site, <http://www.paymentnet.com>.

As stated on the form, when calculating estimated and actual expenses, do NOT include any items that have been paid for using the purchase card. Otherwise, items will be double-counted — once with this form and once with the automatic download from JP Morgan Chase.

Is it allowed? It can be tricky determining if an expense is allowed as a travel expense. You can always refer to the A&O Manual, Section 2.05 for the University's official guidelines on travel. You can also ask yourself, "Is this expense directly related to the individual's assignment?" If it is, great! Process the expense. If it isn't, you may need to discuss your concerns with the traveler to determine if the expense is allowable.

Personnel Action Form (PAF)

Use this form to record any employee status or salary changes in your department.

Regular PAF — Page 1

Human Resources Services College Hall, Room 106 Ext. 5352		GALLAUDET UNIVERSITY REGULAR PERSONNEL ACTION FORM			
Official date the change is recorded in the employee's personnel file.			Effective Date	Today's Date	
PERSONAL INFORMATION					
Ms/Mrs/Mr/Dr		Name L/F/MI		SS	
Address		Standard information collected about each employee.			Zip
Date of Birth	Home Telephone Number				
TYPE OF ACTION					
<input type="checkbox"/> New Appointment	<input type="checkbox"/> Promotion	<input type="checkbox"/> Performance Increase	<input type="checkbox"/> Transfer		
<input type="checkbox"/> Rehire	<input type="checkbox"/> Reclassification	<input type="checkbox"/> Additional Responsibilities	<input type="checkbox"/> Account Distribution		
For definitions of each action, please see the HR Web site on the University intranet.					
<input type="checkbox"/> Extension of Appointment	Reason:	<input type="checkbox"/> Return From LWOP			
<input type="checkbox"/> LWOP	Type:	<input type="checkbox"/> Return From Paid Leave			
<input type="checkbox"/> Paid Leave					
POSITION CONTROL			FUNDING		
<input type="checkbox"/> New Position	This is an HR/Accounting thing and has to do with which fund is supporting the employee's salary.		<input type="checkbox"/> Income	<input type="checkbox"/> Grant	
JOB INFORMATION					
		PREVIOUS		NEW	
Job Title					
Department Name					
Department # and Account # (Object Code)					
Appointment (i.e., 9, 10, 11, 12 months)		Employee's current information; for new hires, leave this column blank.		Employee's updated information; for new hires, this information can usually be found on the employee requisition form.	
Full-Time/Part-Time (Hrs/Week, Attach Schedule)		See notes below for details about each field.		See notes below for details about each field.	
SALARY					
Salary Schedule/Level/Step					
Hourly Rate (Non-Exempt)/or Daily Rate					
Base Salary (Exempt)					
Add	1/9	2/9			
Add Other					
Total					
Salary Distribution (Describe, e.g., 9 mos salary paid over 12 mos)					
ACCOUNT DISTRIBUTION (if more than one account)					
PREVIOUS			NEW		
Acct	Amount	Acct	Amount		
This section is important for employees who are paid by multiple departments (e.g., faculty who receive special appointments outside their primary department). You can enter either the percentage each department is responsible for or the actual amount.					
Acct					
Acct					

Partial form — Not for official use

Regular PAF — Page 2

LOCATION INFORMATION			
Building		This information is for the employee directory. If the employee works for two different departments, list the location where you are most likely to find this person.	
PREPARER VERIFICATION			
Prepared By		The top line applies to you, the person who prepared the PAF. The second line (tax forms, etc.) applies to the employee. In most cases, the tax forms should already be on file with HR. If the individual is a new hire or rehire, you might want to check if HR has already collected the appropriate forms from him/her. If not, get them and submit with the PAF.	
I-9 Form Attached			
	SIGNATURE	DATE	SIGNATURE
Unit Administrator			
HUMAN RESOURCES SERVICES/PAYROLL USE ONLY		Senior Administrator	
		Human Resources Services	
ORIGINAL MUST BE SUBMITTED TO THE HUMAN RESOURCES SERVICES OFFICE. DEPARTMENTS SHOULD MAKE COPIES FOR THEIR FILES. ATTACH SUPPORTING DOCUMENTS.			
Partial form — Not for official use			

Additional notes on the PAF

The field descriptions for the Job Information box are as follows:

- Job Title. This title will also be used for the individual's directory listing.
- Department Name. For employees who work in two different departments, list the individual's primary department, where the position resides.
- Department # and Account Code. The primary department's budget code and the individual's account code. Contact HR for help with employee classifications.
- Appointment. Indicate the employee's appointment (i.e., 9-, 10-, 11-, or 12-month).
- Full-time/Part-time. This matters for employee classification and also as a qualification for benefits. Hours per week must be indicated. Attach the employee's schedule for eTIME®.

The field descriptions for the Salary box are as follows:

- Salary Schedule/Level/Step. The salary schedule is based on the employee's status as a faculty, staff or teacher. For new hires, the salary schedule should be listed on the employee requisition form.
- Hourly (Non-exempt) or Daily Rate and Base Rate (Exempt). Indicate the employee's previous and new pay rate.
- Add 1/9, 2/9. This field is for faculty who have a 10- or 11-month appointment.
- Add Other. Indicate any additional pay.
- Total. The sum of the base salary and additional payments (1/9, 2/9, other fields). For hourly and daily rate employees, this field is just their hourly or daily rate.
- Salary Distribution. Indicate the employee's salary distribution (e.g., 12 mos. over 12 mos.; 9 mos. over 9 mos.; or 9 mos. over 12 mos.)

For special payments, use the Special Personnel Action Form (SPAF). If you have any questions about completing PAFs or SPAFs, contact the HR office at ext. 5352 v/tty or go to their Web site: <http://af.gallaudet.edu/hrs/hrs.asp>.

Purchase Requisition

Use this form to create purchase orders for purchases over \$5,000 or for service contracts with specific terms.

GALLAUDET UNIVERSITY REQUISITION						REQUISITION NUMBER
<p>Create an 8-digit Requisition number using your 4-digit Budget Unit number plus a 4-digit number in sequence (Do not use the same number twice)</p>						<p>FOR INTERNAL USE ONLY. THIS IS</p> <p>Preprinted forms have pre-assigned req. numbers. For electronic forms, follow the directions (circled).</p>
TODAY'S DATE		ACCOUNT NUMBER Department budget code		DEPT./GRANT NAME	DELIVER TO: BLDG/ROOM NO. For product delivery	
INVENTORY ACCOUNT NUMBER (if other than above) Expense account code		DATE NEEDED		FOR QUESTIONS ABOUT THIS REQ., Usually your name & extension		
SPECIAL INSTRUCTIONS:						
SELECTED CONTRACTOR (DO NOT WRITE IN THIS SPACE)				LIST THREE SUGGESTED CONTRACTORS, ADDRESSES, TELEPHONE NUMBERS		
SHIP VIA:			INVOICE TERMS:		DELIVERY DATE:	
ITEM	QUANTITY	UNIT	COMPLETE DESCRIPTION	MODEL NUMBER, SIZE, COLOR, CATALOG NUMBER, MANUFACTURER, SPECIAL INSTRUCTIONS, ETC.	UNIT PRICE	AMOUNT
			<p>List each item or service individually; they correspond to the line items listed in your POSTAT report. (See Part II.)</p> <p>As always, include documentation when possible.</p>			
TOTAL						
APPROVAL SIGNATURE						
1	INITIATOR	The person who will receive the products/services.		3	ADMINISTRATOR/VICE-PRESIDENT	
2	BUDGET UNIT HEAD	SIGNATURE	DATE	4	VICE-PRESIDENT	
	The BUH must sign all requisitions.				<p>Large purchases may require administrator signatures, depending on the BUH's financial authority. (See Financial Access form below.)</p>	

Partial form — Not for official use

Financial Signature/Access Authority Form

Use this form to change who has access to your department's funds. Typically, you only use this form when there is a personnel change.

	FINANCIAL SIGNATURE / ACCESS AUTHORITY FORM GALLAUDET UNIVERSITY	Department budget	Organization No. <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> 4 digits												
Identifies where your department falls in the University organizational structure.		- Fax: 202 / 448-6920													
Print Organization Name / Project Title below: (Note: Only 30 characters)		Most likely, you will check General. The other funds are special accounts.													
Division:															
Dean-Director to which the ORG reports:															
Assoc. Dean Unit, if applicable:															
		* Provide details for Other Funding Source:													
Please indicate which one:															
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th style="width: 33%;">New*</th> <th style="width: 33%;">Change</th> <th style="width: 33%;">Removal</th> </tr> <tr> <td style="height: 20px;"></td> <td></td> <td></td> </tr> </table>	New*	Change	Removal				Under \$500	\$500 - \$9,999	\$10,000 - \$24,999	\$25,000 or more	Petty Cash (limit \$100)	Biweekly Payroll	Payroll Authorization	Budget Revisions	View PeopleSoft Reports
New*	Change	Removal													
* New organizations must complete the form located at http://intranet.gallaudet.edu/af/Finance/neworg.html															
	Print: name here	Position Title:	Signature:	Please use Y or N in each box											
1	Any employee who needs access to the department's funds must sign this form. Generally, anyone who receives financial access will be authorized to make purchases up to \$500 and request petty cash. BUHs receive authority for expenses above \$500, payroll authorization, budget revisions and access to PeopleSoft. Administrative assistants should have access to biweekly payroll (meaning they're the ones who fill out the forms), PeopleSoft and, depending on their situation, may have authority for expenses above \$500.														
2															
3															
4															
5															
Unit Administrator Signature [Directors, Associate Deans, Managers, and Department Heads reporting to a Senior Administrator (see definition below)], required on all forms.											Date				
Senior Administrator Signature (Special Assistants to the President; Deans & Associate Deans reporting directly to the Provost; and Executive Directors & Directors reporting directly to the VP), required if \$10,000 or over.											Date				
Administrative Officer Signature (Vice President, Provost, & President), required if \$25,000 or over.											Date				
Partial form — Not for official use															

Part II: PeopleSoft Reports — Up Close and Personal

Now that we've discussed "Garbage In, Garbage Out" and reviewed the accounting forms, let's look at the output part of budgeting ... the PeopleSoft reports. This section summarizes each PeopleSoft report, explaining what they contain and how to use them.

The big picture

Before we look at each individual report, it's important to note that they are all summarized on the GUBS (Budget Status by Account) report. The arrows below show where the information can be found in more detail. Get to know GUBS — it's your map through "Budget Land."

Fund(s): 101 - General Operations		GALLAUDET UNIVERSITY					GUBS115B
As of: May 10, 2007		Budget Status by Account					
		Organization: XYZ-Dept					
		Fiscal Year: 2007					
ACCOUNT NUMBER	DESCRIPTION	ANNUAL BUDGET	ENCUMBERED	ACTUAL EXPENSES/ REVENUES	TOTAL	REMAINING	
REVENUES							
4000	Appropriated Revenues	0.00	0.00	0.00	0.00	0.00	
4100	Student Charges	0.00	0.00	0.00	0.00	0.00	
4200	Tuition Waived	0.00	0.00	0.00	0.00	0.00	
4300	Grants and Contracts	0.00	0.00	0.00	0.00	0.00	
4400	Auxiliary Revenues	0.00	0.00	0.00	0.00	0.00	
4500	Departmental Revenues	0.00	0.00	0.00	0.00	0.00	
4600	Contributions and Investment Income	0.00	0.00	0.00	0.00	0.00	
4700	Perkins Loan Income	0.00	0.00	0.00	0.00	0.00	
4800	Permanently Restricted Revenue	0.00	0.00	0.00	0.00	0.00	
4900	Fiscal Year Net Revenues	0.00	0.00	0.00	0.00	0.00	
	TOTAL REVENUES	0.00	0.00	0.00	0.00	0.00	
EXPENSES							
5111	Permanent Teaching Faculty	726,230.00	-295,125.40	-431,101.83	-726,227.23	2.77	
5115	Short Term Faculty	0.00	0.00	-1,880.00	-1,880.00	-1,880.00	
5119	Faculty Benefits	207,412.00	-84,110.90	-12,000.00	-196,110.90	-11,301.10	
5123	Permanent Staff - Non-Exempt	46,000.00	-17,480.00	-2,000.00	-19,480.00	26,520.00	
5129	Staff Benefits	13,107.00	-4,981.80	-	-4,981.80	8,125.20	
5135	Student Compensation	572.00	0.00	-2,170.00	-2,170.00	-1,598.00	
5100	TOTAL PAYROLL EXPENSES	993,321.00	-401,698.10	-595,066.70	-996,764.80	-3,443.80	
5200	Transportation & Travel	0.00	0.00	-1,965.20	-1,965.20	-1,965.20	
5300	General Office Expenses	15,874.00	0.00	-7.57	-7.57	15,866.43	
5400	Consultants & Advisors	6,500.00	-28,000.00	-	-28,000.00	-21,500.00	
5500	Professional Fees/Service Contracts	3,000.00	0.00	-38,000.00	-38,000.00	-35,000.00	
5600	Professional Development	0.00	0.00	-1,811.88	-1,811.88	-1,811.88	
5700	Printing and Publishing	0.00	0.00	0.00	0.00	0.00	
5800	Student Aid	0.00	0.00	0.00	0.00	0.00	
5900	Inter Department Charge	0.00	0.00	2,417.65	2,417.65	2,417.65	
6000	Utilities	0.00	0.00	0.00	0.00	0.00	
6100	Book Store/Press COGS	0.00	0.00	0.00	0.00	0.00	
6200	Indirect Costs - Grants	0.00	0.00	0.00	0.00	0.00	
6300	Special Projects	2,178.00	0.00	0.00	0.00	2,178.00	
6400	Furniture and Equipment	0.00	0.00	-168.12	-168.12	-168.12	
6500	Plant Renovations	0.00	0.00	0.00	0.00	0.00	
	TOTAL NON-PAYROLL EXPENSES	27,552.00	-28,000.00	-65,584.97	-93,584.97	-66,032.97	
	TOTAL EXPENSES	1,020,873.00	-429,698.10	-660,651.67	-1,090,349.77	-69,476.77	

The big picture — How GUBS summarizes all the reports

The workhorses — What you'll use every time

If you've been handling your department's budget for a while, you're probably quite familiar with the Budget Status by Account and Actuals Detail reports. There's good reason for this — they provide almost everything you need to know about your budget.

GUBS — Budget Status by Account

GUBS should be the first stop every time you study your budget. As we mentioned earlier, it combines all your reports into one document, which means it's a snapshot of your department's financial situation.

GUBS Summary

- **Purpose:** Provide snapshot of your financial situation
- **Expenses:** Shown as negatives
- **Rows:** Top section is revenue; middle is payroll; bottom is nonpayroll
- **Columns:** Where you started (Annual Budget), where you are today (Remaining), and how you got there (Encumbered, Actual Expenses/Revenues, and Total)
- **Claim to fame:** Shows you the bottom line

Fund(s): 101 - General Operations		GALLAUDET UNIVERSITY				GUBS115B	
As of: May 10, 2007		Budget Status by Account					
		Organization: XYZ-Dept					
		Fiscal Year: 2007					
ACCOUNT NUMBER	DESCRIPTION	ANNUAL BUDGET	ENCUMBERED	ACTUAL EXPENSES/ REVENUES	TOTAL	REMAINING	
REVENUES							
4000	Appropriated Revenues	0.00	0.00	0.00	0.00	0.00	
4100	Student Charges	0.00	0.00	0.00	0.00	0.00	
4200	Tuition Waived	0.00	0.00	0.00	0.00	0.00	
4300	Grants and Contracts	0.00	0.00	0.00	0.00	0.00	
4400	Auxiliary Revenues	0.00	0.00	0.00	0.00	0.00	
4500	Departmental Revenues	0.00	0.00	0.00	0.00	0.00	
4600	Contributions and Investment Income	0.00	0.00	0.00	0.00	0.00	
4700	Perkins Loan Income	0.00	0.00	0.00	0.00	0.00	
4800	Permanently Restricted Revenue	0.00	0.00	0.00	0.00	0.00	
4900	Fiscal Year Net Revenues	0.00	0.00	0.00	0.00	0.00	
	TOTAL REVENUES	0.00	0.00	0.00	0.00	0.00	
EXPENSES							
5111	Permanent Teaching Faculty	726,230.00	-295,125.40	-431,101.83	-726,227.23	2.77	
5115	Short Term Faculty	0.00	0.00	-1,860.00	-1,860.00	-1,860.00	
5119	Faculty Benefits	207,412.00	-84,110.90	-123,301.24	-207,412.14	-0.14	
5123	Permanent Staff - Non-Exempt	46,000.00	-17,480.00	-28,508.64	-45,988.64	11.36	
5129	Staff Benefits	13,107.00	-4,981.80	-8,124.99	-13,106.79	0.21	
5135	Student Compensation	572.00	0.00	-2,170.00	-2,170.00	-1,598.00	
5100	TOTAL PAYROLL EXPENSES	993,321.00	-401,698.10	-595,066.70	-996,764.80	-3,443.80	
5200	Transportation & Travel	0.00	0.00	-1,965.20	-1,965.20	-1,965.20	
5300	General Office Expenses	15,874.00	0.00	-7,573.43	-7,573.43	8,300.57	
5400	Consultants & Advisors	6,500.00	-28,000.00	-56,094.99	-84,094.99	-77,594.99	
5500	Professional Fees/Service Contracts	3,000.00	0.00	-389.00	-389.00	2,611.00	
5600	Professional Development	0.00	0.00	-1,811.88	-1,811.88	-1,811.88	
5700	Printing and Publishing	0.00	0.00	0.00	0.00	0.00	
5800	Student Aid	0.00	0.00	0.00	0.00	0.00	
5900	Inter Department Charge	0.00	0.00	2,417.65	2,417.65	2,417.65	
6000	Utilities	0.00	0.00	0.00	0.00	0.00	
6100	Book Store/Press COGS	0.00	0.00	0.00	0.00	0.00	
6200	Indirect Costs - Grants	0.00	0.00	0.00	0.00	0.00	
6300	Special Projects	2,178.00	0.00	0.00	0.00	2,178.00	
6400	Furniture and Equipment	0.00	0.00	-168.12	-168.12	-168.12	
6500	Plant Renovations	0.00	0.00	0.00	0.00	0.00	
	TOTAL NON-PAYROLL EXPENSES	27,552.00	-28,000.00	-65,584.97	-93,584.97	-66,032.97	
	TOTAL EXPENSES	1,020,873.00	-429,698.10	-660,651.67	-1,090,349.77	-69,476.77	

Sample GUBS (Budget Status by Account) report

Tour by rows. Most likely, when you open a GUBS file, you won't see the revenue portion of the report — relatively few departments need a revenue budget. But if your department happens to be one of them, you can find your revenue budget at the top of the GUBS report. For more information about revenue budgets, please contact the Finance Office.

The next section summarizes payroll information. It is the only part of the report that provides category breakdowns (i.e., accounts ending in digits other than "00"). Almost everything in payroll is a fixed expense, meaning the expenses are the same each pay period. As mentioned in Part I, payroll is encumbered to ensure your department has enough money to cover everyone's

salary and benefits. The only exception to this rule is Student Compensation (5135). This expense is variable, depending on how many hours your student worker(s) clocked; 5135 funds are not encumbered.

The bottom section contains nonpayroll information. Here, expenses are grouped at the general category level. Encumbrances in nonpayroll indicate purchase orders that have outstanding payments.

The last row is your budget’s bottom line. It provides totals to date for each column, the most important of which is the Remaining value.

Tour by columns. The columns in GUBS are linked through simple math:

	ANNUAL BUDGET	ENCUMBERED	ACTUAL EXPENSES/ REVENUES	TOTAL	REMAINING
Math formula	A	B	C	B + C	A - (B + C)
Example	1,000	-300	-500	-800	200

In English, it means that what you’ve set aside (encumbered) and what you’ve actually spent (actuals) are deducted from your annual budget to give you what’s left to spend (remaining).

Keep in mind, however, that encumbered funds are funds you’ve promised to pay but haven’t actually paid yet. In the example above, your funds are actually \$500, because the \$300 that’s encumbered is still in your possession. Here’s a good rule of thumb: If the encumbered amount is in payroll, consider it money you can’t touch. The only time you can deobligate encumbered payroll is if there’s a personnel change in your department. If the encumbered amount is in nonpayroll, you can think about deobligating the funds, but you need to weigh the pros and cons of canceling a contract.

How to use the report. Consider this report your “cheat sheet” when the BUH asks you, “How much money do we have left in our budget? Can we afford to do XYZ?” Scan the bottom line to see your budget’s vital statistics — total budget, total expenses to date, and total funds left. When forecasting future expenses, you could scan the Encumbered column to see how much money you owe on existing purchase orders. (You’ll also want to calculate your monthly fixed nonpayroll expenses, like pager subscriptions and phone service.) When planning future budgets, you could scan the Remaining column to identify areas that were under- or overbudgeted.

GUACTJRN — Actuals Detail

GUACTJRN (Actuals Detail) lists every expense as it was entered into PeopleSoft. If you were to sum the expenses by account, the totals would correlate to the rows in GUBS. Whereas GUBS gives you a budget snapshot, GUACTJRN shows you every single transaction that happened.

Data for GUACTION come from the accounting forms (see *Part I, Garbage In, Garbage Out*), payroll, Corporate Express, JP Morgan Chase (purchase card), and campus service departments (Reprographics, Telephone, Postal Services, Transportation and GIS). With so many data sources, it's possible (though infrequent) to find errors in this report. You should review the entries regularly and report discrepancies to the Finance Office.

GUACTION Summary

- **Purpose:** Provides detail about each transaction
- **Expenses:** Shown as positives
- **Rows:** Each transaction
- **Columns:** Data fields about each transaction
- **Claim to fame:** Allows you to analyze spending behavior

GALLAUDET UNIVERSITY										
Actuals Detail Report										
Period: 1 Through Period: 8										
Fiscal Year 2007										
Journal	Line #	Period	Date	Org	Fund	Acct	Monetary Amount	Ref	Journal Line Description	Year
PEX0528504	973	2	2006-11-21	XYZ	101	5119	851.78	PAY04	Joe Employee 5	2007
PEX0528504	975	2	2006-11-21	XYZ	101	5119	875.84	PAY04	Joe Employee 6	2007
PEX0528504	977	2	2006-11-21	XYZ	101	5119	1,207.46	PAY04	Joe Employee 7	2007
PEX0528504	979	2	2006-11-21	XYZ	101	5119	852.44	PAY04	Joe Employee 8	2007
PEX0528504	981	2	2006-11-21	XYZ	101	5119	584.26	PAY04	Joe Employee 9	2007
PEX0528504	983	2	2006-11-21	XYZ	101	5123	1,697.60	PAY04	Joe Employee 10	2007
PEX0528504	984	2	2006-11-21	XYZ	101	5129	483.82	PAY04	Joe Employee 10	2007
AP00528597	79	2	2006-11-28	XYZ	101	5332	6.83	-523-73190	FEDEX	2007
AP00528597	102	2	2006-11-28	XYZ	101	5371	13.97	-008-80887	FEDEX	2007
AP00528678	145	2	2006-11-30	XYZ	101	5213	442.45	061-006	Vendor A	2007
0000528898	10	2	2006-11-30	XYZ	101	5324	360.00		NOV 1 -30 - COPY CHARGES	2007
0000528804	26	2	2006-11-30	XYZ	101	5332	3.00		Postal Services-Postage 11/06	2007
EXP0528813	115	2	2006-11-30	XYZ	101	5334	28.16	NOV06 Bill	Telephone-Usage	2007
EXP0528813	117	2	2006-11-30	XYZ	101	5338	165.00	NOV06 Bill	Tele-LineService-MRC	2007
EXP0528707	647	2	2006-11-30	XYZ	101	5351	41.65	0155964070	CORP EXPRESS 14894214001	2007
EXP0528707	465	2	2006-11-30	XYZ	101	5351	93.24	0156560631	CORP EXPRESS 14932342701	2007
EXP0528707	453	2	2006-11-30	XYZ	101	5351	19.98	0156825224	CORP EXPRESS 14949242401	2007
EXP0528707	329	2	2006-11-30	XYZ	101	5351	159.53	0157230745	CORP EXPRESS 14975843801	2007
EXP0528707	337	2	2006-11-30	XYZ	101	5351	64.99	0157238366	CORP EXPRESS 14976305301	2007
EXP0528707	133	2	2006-11-30	XYZ	101	5351	52.87	0158159701	CORP EXPRESS 15036076501	2007
EXP0528707	101	2	2006-11-30	XYZ	101	5351	22.58	0158240354	CORP EXPRESS 15041632601	2007
EXP0528707	17	2	2006-11-30	XYZ	101	5351	33.95	0158698552	CORP EXPRESS 15071718801	2007
AP00528678	184	2	2006-11-30	XYZ	101	5431	28,000.00	61101	INTERACTIVE LEARNING ENV	2007
PEX0528764	977	3	2006-12-05	XYZ	101	5111	4,240.42	PAY05	Joe Employee 1	2007
PEX0528764	979	3	2006-12-05	XYZ	101	5111	3,871.42	PAY05	Joe Employee 2	2007
PEX0528764	981	3	2006-12-05	XYZ	101	5111	3,474.35	PAY05	Joe Employee 3	2007
PEX0528764	983	3	2006-12-05	XYZ	101	5111	0.00	PAY05	Joe Employee 4	2007
PEX0528764	984	3	2006-12-05	XYZ	101	5111	2,988.69	PAY05	Joe Employee 4	2007
PEX0528764	986	3	2006-12-05	XYZ	101	5111	3,073.12	PAY05	Joe Employee 5	2007
PEX0528764	988	3	2006-12-05	XYZ	101	5111	4,236.69	PAY05	Joe Employee 6	2007
PEX0528764	990	3	2006-12-05	XYZ	101	5111	2,991.00	PAY05	Joe Employee 7	2007
PEX0528764	992	3	2006-12-05	XYZ	101	5111	2,050.04	PAY05	Joe Employee 8	2007

Sample GUACTION (Actuals Detail) report

Tour by rows. Each row equals one financial transaction. At the beginning of the fiscal year, GUACTION might be only a page long. By August, however, it's practically a book! Transactions (or records) are entered into PeopleSoft in the order they were received, which means that sometimes, you'll find an expense from last month in the middle of this month's entries. Before reconciling your report, perform a SORT by date (see *Part IV, Manipulating and analyzing budget data*) to ensure out of order entries are included.

The last row of GUACTION totals all your expenses. Because this report tracks how much you've spent, expenses are positive numbers and reimbursements are negative.

Tour by columns. You probably won't use most of the columns in the report, but they are necessary to record complete information about each transaction.

- Journal and Line # are record identifiers. Give this information to Finance Office staff when you have questions about specific transactions. It'll help them find the record faster.
- Period and Date tell you when the transaction occurred. Period refers to the month of the fiscal year (October = 1, November = 2, etc.)
- Org, Fund, and Acct tell you where the transactions were counted. Org is your department's budget code; Fund refers to which pot of money the funds came from (general, grants, etc.); and Acct is the expense account. Of the three, you really only pay attention to Acct.
- Monetary Amount, Ref, and Journal Line Description tell you how much the transaction was and what it was for. There's actually a relationship between Journal and Ref. Below is a table that explains it. (Wow your colleagues at your next budget meeting!)

Table 2: The Journal and Ref relationship

Journal Prefix	Journal Source	Ref	Description
All numbers	Interdepartmental transfer, GIS, Travel, Reprographics, Post Office, Other Finance Office entries	Blank	Varies
AP	Accounts Payable	Invoice #	Vendor Name
AV	Development Office	Constituent ID	Batch ID + Donor name
BSS	Bookstore	Blank	Date of Service
EXP	Staples (Corporate Express)	EWAY Order #	Order Number
EXP	JPMorgan Purchase Card	Transaction YYMMDD	Vendor Name
EXP	Telephone	Month	Telephone Line or Telephone MRC Service
PEX	Payroll	Pay Period	Employee Name
SF	Student Accounts Tuition or Fee Charged	Student's ID #	Tuition or fee description
SF	Cashier's Office	Blank	C/R + deposit date + deposit description

- Year is the fiscal year in which the transaction was counted.

How to use the report. You'll probably use GUACTION the most, as it can give you the clearest picture of your department's spending behavior. By using the Excel functions explained in Part IV, you can analyze expenses by account. For example, you might track Professional Development (5600) expenses over several months to see if they form a pattern (like steady

increases). This pattern, in turn, could guide decisions to revise budget allocations or change employee behavior (as in “Stop going to conferences every month!”).

The fine tuners — What you’ll use to adjust your budget

These reports are handy when you need to revise your budget, which should be at least once a year. (Budgets expire! See *Part I, What is a budget?*) They do not contain information about your actual expenses or revenue; they only look at your plans to spend or earn money.

GUBE/GUBR — Expense/Revenue Budget

GUBE (Expense Budget) and GUBR (Revenue Budget) are essentially the same report. GUBE, obviously, looks at the expenditure side of the budget while GUBR looks at earnings. These reports look like GUBS, and they function in much the same way, too. In this case, GUBE and GUBR provide snapshots of how the budget has been revised. Because these reports do not track expenses, positive and negative numbers indicate increases and decreases to accounts. With the exception of COLAs applied by HR and funding increases awarded by the president or division heads, the sum of all changes to the budget should be zero.

GUBE/GUBR Summary

- **Purpose:** Provide snapshot of changes to department budget
- **Rows:** (GUBE) Top half is payroll; bottom half is nonpayroll; (GUBR) revenue accounts
- **Columns:** Changes to the budget
- **Claim to fame:** Shows how your budget has changed over the fiscal year

Because most departments do not collect revenue, this section will focus only on GUBE. For help with GUBR, contact the Finance Office.

Fund(s): ALL FUNDS		GALLAUDET UNIVERSITY				GUBE115B
As of: May 11, 2007		Expense Budget Report				
		Organization: Dept - XYZ				
		Fiscal Year: 2007				
ACCOUNT NUMBER	DESCRIPTION	BASE BUDGET	PERMANENT REVISION	BASE & PERMANENT TOTAL	TEMPORARY REVISION	REVISED BUDGET
5111	Permanent Teaching Faculty	628,047.62	0.00	628,047.62	38,880.00	666,927.62
5119	Faculty Benefits	166,432.95	4,288.41	170,721.36	24,073.00	194,794.36
5123	Permanent Staff - Non-Exempt	42,197.80	0.00	42,197.80	1,075.00	43,272.80
5129	Staff Benefits	11,183.47	246.60	11,430.07	1,150.00	12,580.07
5135	Student Compensation	572.00	0.00	572.00	0.00	572.00
5100	TOTAL PAYROLL	848,433.84	4,535.01	852,968.85	65,178.00	918,146.85
5200	Transportation & Travel	0.00	0.00	0.00	0.00	0.00
5300	General Office Expenses	19,874.00	0.00	19,874.00	0.00	19,874.00
5400	Consultants & Advisors	0.00	0.00	0.00	0.00	0.00
5500	Professional Fees/Service Contracts	0.00	0.00	0.00	0.00	0.00
5600	Professional Development	0.00	0.00	0.00	0.00	0.00
5700	Printing and Publishing	0.00	0.00	0.00	0.00	0.00
5800	Student Aid	0.00	0.00	0.00	0.00	0.00
5900	Inter Department Charge	0.00	0.00	0.00	0.00	0.00
6000	Utilities	0.00	0.00	0.00	0.00	0.00
6100	Book Store/Press COGS	0.00	0.00	0.00	0.00	0.00
6200	Indirect Costs - Grants	0.00	0.00	0.00	0.00	0.00
6300	Special Projects	7,678.00	0.00	7,678.00	0.00	7,678.00
6400	Furniture and Equipment	0.00	0.00	0.00	0.00	0.00
6500	Plant Renovations	0.00	0.00	0.00	0.00	0.00
	TOTAL NON-PAYROLL	27,552.00	0.00	27,552.00	0.00	27,552.00
	TOTAL	875,985.84	4,535.01	880,520.85	65,178.00	945,698.85

Sample GUBE (Expense Budget) report

Tour by rows. As with GUBS, GUBE is divided into payroll allocations on top and nonpayroll on the bottom.

Note how the sample budget above shows mostly “0.00” for nonpayroll expenses. Clearly, the department has not budgeted well for its initiatives. They may have enough money to cover their projects, but their budget should reflect how funds will be used. Remember, budget = plan to use money. Zero allocations = zero planning.

Here’s the same budget with a little more planning.

Fund(s): ALL FUNDS		GALLAUDET UNIVERSITY				GUBE115B
As of: May 11, 2007		Expense Budget Report				
		Organization: Dept - XYZ				
		Fiscal Year: 2007				
ACCOUNT NUMBER	DESCRIPTION	BASE BUDGET	PERMANENT REVISION	BASE & PERMANENT TOTAL	TEMPORARY REVISION	REVISED BUDGET
5111	Permanent Teaching Faculty	628,047.62	0.00	628,047.62	38,880.00	666,927.62
5119	Faculty Benefits	166,432.95	4,288.41	170,721.36	24,073.00	194,794.36
5123	Permanent Staff - Non-Exempt	42,197.80	0.00	42,197.80	1,075.00	43,272.80
5129	Staff Benefits	11,183.47	246.60	11,430.07	1,150.00	12,580.07
5135	Student Compensation	572.00	0.00	572.00	0.00	572.00
5100	TOTAL PAYROLL	848,433.84	4,535.01	852,968.85	65,178.00	918,146.85
5200	Transportation & Travel	2,000.00	0.00	2,000.00	0.00	2,000.00
5300	General Office Expenses	7,874.00	0.00	7,874.00	0.00	7,874.00
5400	Consultants & Advisors	3,000.00	0.00	3,000.00	0.00	3,000.00
5500	Professional Fees/Service Contracts	1,000.00	0.00	1,000.00	0.00	1,000.00
5600	Professional Development	5,000.00	0.00	5,000.00	0.00	5,000.00
5700	Printing and Publishing	1,000.00	0.00	1,000.00	0.00	1,000.00
5800	Student Aid	0.00	0.00	0.00	0.00	0.00
5900	Inter Department Charge	0.00	0.00	0.00	0.00	0.00
6000	Utilities	0.00	0.00	0.00	0.00	0.00
6100	Book Store/Press COGS	0.00	0.00	0.00	0.00	0.00
6200	Indirect Costs - Grants	0.00	0.00	0.00	0.00	0.00
6300	Special Projects	4,678.00	0.00	4,678.00	0.00	4,678.00
6400	Furniture and Equipment	3,000.00	0.00	3,000.00	0.00	3,000.00
6500	Plant Renovations	0.00	0.00	0.00	0.00	0.00
	TOTAL NON-PAYROLL	27,552.00	0.00	27,552.00	0.00	27,552.00
	TOTAL	875,985.84	4,535.01	880,520.85	65,178.00	945,698.85

Sample GUBE report — revised budget plan

Based on this budget, the department has staff who plan to attend a conference, because they have allocated funds in Professional Development (5600) and Transportation & Travel (5200). Likewise, this department is undertaking a major project with the help of a consultant, as Consultants & Advisors (5400) and Special Projects (6300) show. Finally, this department plans to replace some computers and has set aside funds in Furniture and Equipment (6400) to cover that.

Tour by columns. Like GUBS, the columns in GUBE/GUBR are related by math functions.

	BASE BUDGET	PERMANENT REVISION	BASE & PERMANENT TOTAL	TEMPORARY REVISION	REVISED BUDGET
Math formula	A	B	A + B	C	A + B + C
Example	1,000	500	1,500	200	1,700

Base budget is the budget you begin the fiscal year with. Often, it's your revised budget from the previous year. A permanent revision is a budget change that will carry over to all subsequent fiscal years. In the table above, your base budget for the next fiscal year would be \$1,500, as you made a \$500 permanent revision. A temporary revision is a change to the budget for the current fiscal year only. Typically, you would see a temporary revision if a department is undertaking a special project, like a major conference.

You might use permanent and temporary revisions to reallocate funds in your nonpayroll budget. Just remember that the revisions must equal zero. Continuing our budget illustration, here's how permanent and temporary revisions would be recorded:

GALLAUDET UNIVERSITY						
Fund(s):	ALL FUNDS	Expense Budget Report				GUBE115B
As of:	May 11, 2007	Organization: Dept - XYZ				
		Fiscal Year: 2007				
ACCOUNT NUMBER	DESCRIPTION	BASE BUDGET	PERMANENT REVISION	BASE & PERMANENT TOTAL	TEMPORARY REVISION	REVISED BUDGET
5111	Permanent Teaching Faculty	628,047.62	0.00	628,047.62	38,880.00	666,927.62
5119	Faculty Benefits	186,432.95	4,288.41	170,721.36	24,073.00	194,794.36
5123	Permanent Staff - Non-Exempt	42,197.80	0.00	42,197.80	1,075.00	43,272.80
5129	Staff Benefits	11,183.47	246.60	11,430.07	1,150.00	12,580.07
5135	Student Compensation	572.00	0.00	572.00	0.00	572.00
5100	TOTAL PAYROLL	848,433.84	4,535.01	852,968.85	65,178.00	918,146.85
5200	Transportation & Travel	0.00	2,000.00	2,000.00	0.00	2,000.00
5300	General Office Expenses	19,874.00	-12,000.00	7,874.00	0.00	7,874.00
5400	Consultants & Advisors	0.00	0.00	0.00	3,000.00	3,000.00
5500	Professional Fees/Service Contracts	0.00	1,000.00	1,000.00	0.00	1,000.00
5600	Professional Development	0.00	5,000.00	5,000.00	0.00	5,000.00
5700	Printing and Publishing	0.00	1,000.00	1,000.00	0.00	1,000.00
5800	Student Aid	0.00	0.00	0.00	0.00	0.00
5900	Inter Department Charge	0.00	0.00	0.00	0.00	0.00
6000	Utilities	0.00	0.00	0.00	0.00	0.00
6100	Book Store/Press COGS	0.00	0.00	0.00	0.00	0.00
6200	Indirect Costs - Grants	0.00	0.00	0.00	0.00	0.00
6300	Special Projects	7,678.00	0.00	7,678.00	-3,000.00	4,678.00
6400	Furniture and Equipment	0.00	3,000.00	3,000.00	0.00	3,000.00
6500	Plant Renovations	0.00	0.00	0.00	0.00	0.00
	TOTAL NON-PAYROLL	27,552.00	0.00	27,552.00	0.00	27,552.00
	TOTAL	875,985.84	4,535.01	880,520.85	65,178.00	945,698.85

Sample GUBE report — permanent and temporary revisions

Notice the Total Non-Payroll line. The sums of the permanent revisions and temporary revisions are both zero. Funds were reallocated from General Office Expenses (5300) and Special Projects (6300). Based on this budget, we can tell that the use of a consultant is intended for this fiscal year only. The other expenses will carry over to subsequent years, meaning the department plans

GALLAUDET UNIVERSITY								
Budget Detail Report								
Fiscal Year								
As of:								
May 11, 2007								
Journal	Date	Fund	Dept	Acct	Budget	Type	Amount	Descr
0000526076	2006-10-01	101	XYZ	5111	2007	Base Budget	628,047.62	OPENING BASE BUDGET FORWARD
0000526077	2006-10-01	101	XYZ	5119	2007	Base Budget	166,432.95	OPENING BASE BUDGET FORWARD
0000526078	2006-10-01	101	XYZ	5123	2007	Base Budget	42,197.80	OPENING BASE BUDGET FORWARD
0000526079	2006-10-01	101	XYZ	5129	2007	Base Budget	11,183.47	OPENING BASE BUDGET FORWARD
0000526080	2006-10-01	101	XYZ	5135	2007	Base Budget	572.00	OPENING BASE BUDGET FORWARD
0000526081	2006-10-01	101	XYZ	5300	2007	Base Budget	19,874.00	OPENING BASE BUDGET FORWARD
0000526082	2006-10-01	101	XYZ	6300	2007	Base Budget	7,678.00	OPENING BASE BUDGET FORWARD
0000528125	2006-10-01	101	XYZ	5119	2007	Permanent Budget	616.17	Joe Employee 1
0000528125	2006-10-01	101	XYZ	5119	2007	Permanent Budget	562.59	Joe Employee 2
0000528125	2006-10-01	101	XYZ	5119	2007	Permanent Budget	504.74	Joe Employee 3
0000528125	2006-10-01	101	XYZ	5119	2007	Permanent Budget	361.38	Joe Employee 4
0000528125	2006-10-01	101	XYZ	5119	2007	Permanent Budget	434.34	Joe Employee 5
0000528125	2006-10-01	101	XYZ	5119	2007	Permanent Budget	446.60	Joe Employee 6
0000528125	2006-10-01	101	XYZ	5119	2007	Permanent Budget	615.60	Joe Employee 7
0000528125	2006-10-01	101	XYZ	5119	2007	Permanent Budget	449.16	Joe Employee 8
0000528125	2006-10-01	101	XYZ	5119	2007	Permanent Budget	297.83	Joe Employee 9
0000528125	2006-10-01	101	XYZ	5129	2007	Permanent Budget	246.60	Joe Employee 10
0000530459	2007-03-05	101	XYZ	5111	2007	Temporary Budget	38,880.00	fy 07 personnel plan adjust
0000530459	2007-03-05	101	XYZ	5119	2007	Temporary Budget	24,073.00	fy 07 personnel plan adjust
0000530459	2007-03-05	101	XYZ	5123	2007	Temporary Budget	1,075.00	fy 07 personnel plan adjust
0000530459	2007-03-05	101	XYZ	5129	2007	Temporary Budget	1,150.00	fy 07 personnel plan adjust
0000530465	2007-03-05	101	XYZ	5300	2007	Permanent Budget	-12,000.00	Reallocation of funds within budget
0000530466	2007-03-05	101	XYZ	5200	2007	Permanent Budget	2,000.00	Reallocation of funds within budget
0000530467	2007-03-05	101	XYZ	5500	2007	Permanent Budget	1,000.00	Reallocation of funds within budget
0000530468	2007-03-05	101	XYZ	5600	2007	Permanent Budget	5,000.00	Reallocation of funds within budget
0000530469	2007-03-05	101	XYZ	5700	2007	Permanent Budget	1,000.00	Reallocation of funds within budget
0000530470	2007-03-05	101	XYZ	6400	2007	Permanent Budget	3,000.00	Reallocation of funds within budget
0000530471	2007-03-05	101	XYZ	5400	2007	Temporary Budget	3,000.00	One-year contract for special project
0000530472	2007-03-05	101	XYZ	6300	2007	Temporary Budget	-3,000.00	Reallocation for 1-year contract
					0.00	0.00	945,698.85	

Sample GUBUDJRN report — outlined area shows nonpayroll budget revisions

Notice that all the nonpayroll budget revisions (outlined area) equal zero. The first six nonpayroll revisions are permanent, meaning they will be incorporated into all future budgets. The last two are temporary, indicating they are for this fiscal year only.

Tour by columns. Each column represents a data field about the revision.

- **Journal** is the record identifier. If you need to discuss a revision, have this info handy to help the Finance Office locate the record.
- **Date** is when the revision went into effect. Any item listed as “Base Budget Forward” should show October 1 as the date, as that’s the start of the fiscal year.
- **Fund**, **Dept**, and **Acct** show where the revision was recorded. **Fund** pertains to which University fund provides money for this budget (general vs. grants), **Dept** is the department (as opposed to **Org** in GUACTION), and **Acct** is the expense account.
- **Budget** is the fiscal year budget that is being revised. In our example, it’s the 2007 fiscal year budget.
- **Type**, **Amount**, and **Descr** tell you whether the change is permanent or temporary (**Type**), how much it was for (**Amount**), and the reason for it (**Descr**).

How to use the report. Like GUBE/GUBR, this report is handy for budget planning. It provides you with the history behind your budget revisions. It also confirms whether or not payroll or funding changes were applied to your budget.

The supporting cast — What you'll use for encumbered expenses

For the most part, you shouldn't adjust encumbrances. However, it's nice to know some details about them, so that's where the Payroll Encumbrances and POSTAT reports come into play. They help you track your department's major expenses.

Payroll Encumbrances

The Payroll Encumbrances report shows you each employee's total salary and benefits and how much of their salary/benefits remains to be paid. It also shows the fixed expense attributed to each employee per pay period.

Payroll Encumbrances Summary

- **Purpose:** Provide detail about payroll
- **Expenses:** Shown as positives
- **Rows:** Salary and benefit expense by employee
- **Columns:** Data fields for each expense
- **Claim to fame:** Shows payroll expenses by pay period

As of: May 8, 2007		GALLAUDET UNIVERSITY PAYROLL ENCUMBRANCES				
Account	Description	Employee Name	Annual Salary	Bi-Weekly Gross	Remaining Pay Periods	Remaining Encumbered
5111	Permanent Teaching Faculty	Joe Employee 1	110,251	4,240.42	10	42,404.20
5111	Permanent Teaching Faculty	Joe Employee 2	100,657	3,871.42	10	38,714.20
5111	Permanent Teaching Faculty	Joe Employee 3	90,333	3,474.35	10	34,743.50
5111	Permanent Teaching Faculty	Joe Employee 4	64,657	2,486.81	10	24,868.10
5111	Permanent Teaching Faculty	Joe Employee 5	77,706	2,988.69	10	29,886.90
5111	Permanent Teaching Faculty	Joe Employee 6	79,901	3,073.12	10	30,731.20
5111	Permanent Teaching Faculty	Joe Employee 7	110,154	4,236.69	10	42,366.90
5111	Permanent Teaching Faculty	Joe Employee 8	80,366	3,091.00	10	30,910.00
5111	Permanent Teaching Faculty	Joe Employee 9	53,301	2,050.04	10	20,500.40
5119	Faculty Benefits	Joe Employee 1	31,422	1,208.52	10	12,085.20
5119	Faculty Benefits	Joe Employee 2	28,687	1,103.36	10	11,033.60
5119	Faculty Benefits	Joe Employee 3	25,745	990.19	10	9,901.90
5119	Faculty Benefits	Joe Employee 4	18,427	708.74	10	7,087.40
5119	Faculty Benefits	Joe Employee 5	22,146	851.78	10	8,517.80
5119	Faculty Benefits	Joe Employee 6	22,772	875.84	10	8,758.40
5119	Faculty Benefits	Joe Employee 7	31,394	1,207.46	10	12,074.60
5119	Faculty Benefits	Joe Employee 8	22,904	880.94	10	8,809.40
5119	Faculty Benefits	Joe Employee 9	15,191	584.26	10	5,842.60
5123	Permanent Staff - Non-Exempt	Joe Employee 10	45,448	1,748.00	10	17,480.00
5129	Staff Benefits	Joe Employee 10	12,953	498.18	10	4,981.80
			1,044,415	40,169.81		401,698.10

Sample Payroll Encumbrances report

Tour by rows. There are two entries per employee — one each for salary and benefits. Only employees on the University payroll will appear on this report; student workers, for example, are not included here. (They are shown on GUACTION.)

This report shows how much payroll remains to be paid; it does not show you how much you've already paid each employee. To find out how much you've already paid, you have two options. The easy option is to hop over to your GUBS and look at the Actual Expenses/Revenues column.

Of course, the figures given there only tell you how much you've paid the entire group; it doesn't break down the numbers by employee.

The other option is to subtract the Remaining Encumbered from the Annual Salary, which allows you to calculate amounts for each employee. So, for Joe Employee 1, salary and benefits paid to date would be:

$$\begin{aligned} \$110,251 - 42,404.20 &= \$67,846.80 \text{ in salary and} \\ \$31,422 - 12,085.20 &= \$19,336.80 \text{ in benefits.} \end{aligned}$$

Tour by columns. The data fields are pretty self-explanatory.

- Account is the expense account. Everything in this column should begin with a 51.
- Description is the employee classification. You might see other categories of employees here, like Short-term Faculty (5115) or Regular Status Staff - Non-exempt (5123).
- Annual Salary includes both the payments for wages and benefits. This is the total amount paid to the employee for the fiscal year.
(The default mode in PeopleSoft shows this amount rounded to the nearest whole dollar. You can see the exact amount by highlighting the cells then typing CTRL+1. In the Decimal places box, enter a 2 then click OK.)
- Bi-weekly Gross is the amount that is paid to the employee per pay period. It is 1/26th of the Annual Salary. For faculty who are paid over 9 or 10 months, this figure may differ from the actual expense. For example, 9-month faculty might be paid over 19 pay periods instead of 26, so they are paid 1/19th of the Annual Salary, not 1/26th. (The 1/19th payments are recorded in GUACTION.)
- Remaining Pay Periods shows the number of pay periods left in the fiscal year. In our example, there are 10 pay periods remaining, which means 16 pay periods have occurred.
- Remaining Encumbered is the amount of the annual salary that has yet to be paid. It should equal (Bi-weekly Gross) × (Remaining Pay Periods). Nine- and 10-month faculty figures may be different from what the report shows.

How to use the report. You probably won't need to use this report until calculating merit increases. Or it can be handy if there's a personnel change in your department. (For example, if an employee leaves mid-year, their remaining encumbered salary could be deobligated and reassigned to other portions of your budget.) By the way, when the president announces a General Pay Increase, HR automatically applies it to everyone's salaries and benefits. You'll see the adjustments appear on GUBUDJRN and the figures in Payroll Encumbrances will change accordingly.

POSTAT — Purchase Order Status

POSTAT (Purchase Order Status) lets you track payments made to vendors via purchase orders. Typically, you issue purchase orders for purchases over \$5,000 or for service contracts with specific terms of agreement (such as using a project consultant). The purpose of issuing a purchase order is to ensure your department has sufficient funds to pay the full contract. As payments are made to the vendor, they are recorded both in GUACTION and POSTAT.

POSTAT Summary

- **Purpose:** Track payments made and remaining on purchase orders
- **Expenses:** Shown as negatives
- **Rows:** Items on a purchase order
- **Columns:** Data field about each item
- **Claim to fame:** Shows what you owe on your big ticket items

							GALLAUDET UNIVERSITY PURCHASE ORDER REPORT	
As of:		May 10, 2007						
PO ID	PO DATE	PO STATUS	VENDOR	BUYER	REQ NUMBER	LINE STATUS	LINE	
0000014529	2006-10-20	Dispatched	INTERACTIVE	Joe Admin	015-062	Active	1	
0000014529	2006-10-20	Dispatched	INTERACTIVE	Joe Admin	015-062	Active	1	
0000014529	2006-10-20	Dispatched	INTERACTIVE	Joe Admin	015-062	Active	1	
0000014850	2007-01-29	Complete	APPLE COMPUTER, INC.	Joe Admin	002-07	Closed	1	
0000014850	2007-01-29	Complete	APPLE COMPUTER, INC.	Joe Admin	002-07	Closed	1	
0000014850	2007-01-29	Complete	APPLE COMPUTER, INC.	Joe Admin	002-07	Closed	2	
0000014850	2007-01-29	Complete	APPLE COMPUTER, INC.	Joe Admin	002-07	Closed	2	

Sample POSTAT (Purchase Order Status) report — Page 1

GALLAUDET UNIVERSITY PURCHASE ORDER REPORT							
LINE	ITEM DESCRIPTION	FUND	ORG	ACCT	BUDGET YR	VOUCHER	AMOUNT
1	CONTRACT PLAN, DESIGN DEVELOP PUBLIC WEBSITE FOR DSDJ	101	XYZ	5431	2007		84,000.00
1	CONTRACT PLAN, DESIGN DEVELOP PUBLIC WEBSITE FOR DSDJ	101	XYZ	5431	2007	00197979	-28,000.00
1	CONTRACT PLAN, DESIGN DEVELOP PUBLIC WEBSITE FOR DSDJ	101	XYZ	5431	2007	00205709	-28,000.00
1	iLIFE '06 SINGLE LICENSE	101	XYZ	5522	2007		39.00
1	iLIFE '06 SINGLE LICENSE	101	XYZ	5522	2007	00202979	-39.00
2	iLIFE '06 VOLUME PURCHASE LICENSING	101	XYZ	5522	2007		350.00
2	iLIFE '06 VOLUME PURCHASE LICENSING	101	XYZ	5522	2007	00202979	-350.00

Sample POSTAT (Purchase Order Status) report — Page 2

Tour by rows. Each row corresponds to an item on a purchase order. If a purchase order contains multiple items, it will have multiple rows in the report. For example, the Apple Computer purchase was for two items (iLife 2006 single license and iLife 2006 volume purchase licensing), so each item is listed separately.

This report tracks both amounts due and payments, so it looks different from the other budget reports. Each item is listed at least twice — once for the amount due and one or more times for each payment made. In this example, the iLife licenses have been paid in full. You see a positive number in the amount column when the purchase order is issued and a negative amount when a payment is applied.

Tour by columns. There's a lot of data associated with each item on a purchase order, so the columns span two pages.

- PO ID is the purchase order number. It's also the best way to identify the purchase order if you have a question for Contracts and Purchasing.
- PO Date is the date the purchase order was issued. It is not the date the requisition was made.

- PO Status tells you if the purchase order is active or not. **Dispatched** means it's ready to use. **Completed** means either the purchase order has been paid in full or the department has deobligated or closed it.
- Vendor tells you who is providing the product/service.
- Buyer identifies who initiated the purchase order.
- Req Number is the requisition number, taken from the purchase requisition form you submitted to Contracts and Purchasing.
- Line Status tells you which portions, if any, of the purchase order have been paid. **Active** means the item is ready to use; **Closed** means the item has been received/completed; and **Cancelled** means you no longer need the item and have requested its deletion (deobligation) from the purchase order.
- Line identifies the items of a purchase order. It essentially numbers each part of the purchase order. In our example, there are two purchase orders. The first one is for only one item (Web site design); the second one is for two (iLife purchase and volume license).
- Item Description tells you what the item is.
- Fund, Org, and Acct tell you how the expense is recorded. As with the other reports, Fund indicates which University fund the money comes from (general vs. grant or other); Org is your department's budget code; and Acct is the expense account.
- Budget Yr is the fiscal year in which the purchase order exists. If you have a contract that runs from August to December, you would have to issue two purchase orders — one for this fiscal year and one for the new fiscal year that begins on October 1. POSTAT shows only purchase orders for the current fiscal year.
- Voucher records the check number if the University has issued a payment on the purchase order. This column is an easy way to tell if the row shows an amount due or an expense. (Amounts due don't have Voucher entries.)
- Amount shows either the purchase order amount or payments made. In our example, we see that \$56,000 of the total \$84,000 has been paid on the first purchase order. The second purchase order has been paid in full.

When a purchase order is issued, the amount appears as an encumbrance on the GUBS report. As payments are made, they are deducted from the Encumbered column and added to Actual Expenses.

How to use the report. This report is the best place to track any activities related to a purchase order. For example, if you don't clearly reference the purchase order on an invoice, the Finance Office may just issue a check. Your department will have paid the vendor but the check won't show on the purchase order. If this happens, you should contact Contracts and Purchasing to have the payment amount deobligated. POSTAT is also useful for calculating outstanding payments on purchase orders when you forecast your department's remaining funds.

Part III: Suggested Budget Practices

In this section, we provide suggestions for tracking your department's budget more efficiently. These are suggestions only; you may develop routines that are better suited to how you manage finances and plan future activities.

Develop a budget routine

Probably the easiest way to monitor your budget is to designate specific days (such as the 1st and 15th of the month) as “budget days.” On these days, you would spend time reviewing the reports. This habit, more than any other, will help you become more familiar and comfortable with your department's budget.

By consistently downloading reports every month, you can more easily identify new versus reconciled records. You will also be able to spot patterns in spending behavior. Most importantly, the time needed to review reports would eventually decrease as you get more practice looking at the information contained in them. One month of expenses is a lot easier to reconcile than two or three months' worth. So the longer you go between “budget days,” the longer your “budget wrestling session.”

It's one thing to analyze the information in a budget; it's another to make it useful to someone else, notably the BUH. So, the second step of your budget routine might be noting your observations in a report. This serves two purposes: (1) it helps the BUH plan department activities better; and (2) it serves as a reminder to you of what you found when your next budget day comes around.

The report should be only one page — too long and it will become more of a burden than a help. Think bullet points. Think big picture. Think about what the BUH would need to know if s/he has only one minute to read the report. Suggested information to include:

- Top 3 (or 5) areas of spending — the nonpayroll accounts where your department spent the most money since the last budget day
- Payments made (or not made) on purchase orders
- New purchase orders issued (if applicable) — Initiating a new purchase order will create an encumbrance, which affects your bottom line.
- Reminders of upcoming expenses — If you know your department needs funds for an upcoming activity, a gentle reminder could help the BUH plan for the expenses accordingly.
- How much is remaining in your budget — Remember to factor encumbrances, monthly fixed expenses (like phone service) and upcoming expenses into your calculations.
- Revisions that have (or haven't yet) been incorporated into the budget, if you submitted a budget revision request
- Recommendations for revising the budget, if you notice areas that are “out of whack.” Remember that you also must identify account(s) to provide the funds to the account(s) that need them.

Resources to help you budget

Budget processes. You can always contact the Finance Office for assistance with a budget process, such as completing forms or correcting errors in a report. For assistance with purchase orders, contact Contracts and Purchasing. They can help you with purchase requisitions, deobligating funds, and extending contracts to a new fiscal year. Finally, for personnel actions and anything related to payroll, contact Human Resources.

Key contacts

Accounting: Finance Office — College Hall, Room 108 • ext. 5299 v/tty

Purchase orders: Contracts & Purchasing — College Hall, Room 313 • ext. 5533 v/tty

Payroll: Payroll Office — College Hall, Room 320 • ext. 5293 tty

Budget data. Remember that PeopleSoft data come from multiple sources. The Finance Office can assist you with most data issues, especially those that come from other departments (GIS, Reprographics, Postal Services, ITS and Transportation). You can also verify purchase card expenses at the JP Morgan Chase Web site, <http://www.paymentnet.com>. When you login, you can review your purchases and assign them the correct accounts.

Budget concepts. The Finance Office maintains a list of accounting terms on their Web site at <http://finance.gallaudet.edu/terms.html>. They also have common accounting forms and expense account codes on the University intranet. You need to enter your Bison/Campus username (using the format *campus\firstname.lastname*) and password to access these Web pages.

How to's

This section provides summaries of how to perform common budget tasks. Terms in SMALL CAPS are Excel commands; underlined terms are identifiers (column titles, window names, etc.)

How to determine your bottom line

ACTION	REASON
Open GUBS.	GUBS summarizes expenditures and revenues.
Look at the last line, <u>Net Total</u> .	<u>Net Total</u> adds the totals for payroll and nonpayroll budget, encumbrances, expenses, and remaining funds.

		GALLAUDET UNIVERSITY				GUBS115B	
Fund(s): 101 - General Operations		Budget Status by Account					
As of: May 10, 2007		Organization: XYZ-Dept					
		Fiscal Year: 2007					
ACCOUNT NUMBER	DESCRIPTION	ANNUAL BUDGET	ENCUMBERED	ACTUAL EXPENSES/ REVENUES	TOTAL	REMAINING	
EXPENSES							
5111	Permanent Teaching Faculty	726,230.00	-295,125.40	-431,101.83	-726,227.23	2.77	
5115	Short Term Faculty	0.00	0.00	-1,860.00	-1,860.00	-1,860.00	
5119	Faculty Benefits	207,412.00	-84,110.90	-123,301.24	-207,412.14	-0.14	
5123	Permanent Staff - Non-Exempt	46,000.00	-17,480.00	-28,508.64	-45,988.64	11.36	
5129	Staff Benefits	13,107.00	-4,981.80	-8,124.99	-13,106.79	0.21	
5135	Student Compensation	572.00	0.00	-2,170.00	-2,170.00	-1,598.00	
5100	TOTAL PAYROLL EXPENSES	993,321.00	-401,696.10	-595,066.70	-996,764.80	-3,443.80	
5200	Transportation & Travel	0.00	0.00	-1,965.20	-1,965.20	-1,965.20	
5300	General Office Expenses	15,874.00	0.00	-7,573.43	-7,573.43	8,300.57	
5400	Consultants & Advisors	6,500.00	-28,000.00	-56,094.99	-84,094.99	-77,594.99	
5500	Professional Fees/Service Contracts	3,000.00	0.00	-389.00	-389.00	2,611.00	
5600	Professional Development	0.00	0.00	-1,811.88	-1,811.88	-1,811.88	
5700	Printing and Publishing	0.00	0.00	0.00	0.00	0.00	
5800	Student Aid	0.00	0.00	0.00	0.00	0.00	
5900	Inter Department Charge	0.00	0.00	2,417.65	2,417.65	2,417.65	
6000	Utilities	0.00	0.00	0.00	0.00	0.00	
6100	Book Store/Press COGS	0.00	0.00	0.00	0.00	0.00	
6200	Indirect Costs - Grants	0.00	0.00	0.00	0.00	0.00	
6300	Special Projects	2,178.00	0.00	0.00	0.00	2,178.00	
6400	Furniture and Equipment	0.00	0.00	-168.12	-168.12	-168.12	
6500	Plant Renovations	0.00	0.00	0.00	0.00	0.00	
	TOTAL NON-PAYROLL EXPENSES	27,552.00	-28,000.00	-65,584.97	-93,584.97	-66,032.97	
	TOTAL EXPENSES	1,020,873.00	-429,696.10	-660,651.67	-1,090,349.77	-69,476.77	
	NET TOTAL	1,020,873.00	-429,696.10	-660,651.67	-1,090,349.77	-69,476.77	

Bottom Line →

How to determine your actual remaining funds

ACTION	REASON
Open GUBS.	GUBS summarizes expenditures and revenues.
Look at the last line, <u>Net Total</u> .	<u>Net Total</u> adds the totals for payroll and nonpayroll budget, encumbrances, expenses, and remaining funds.

ACTION	REASON
<p>Calculate: <u>Remaining - Nonpayroll Encumbered</u> -69,476.77 - (-28,000) = -41,476.77 (See red circles on illustration above.) <u>Encumbered</u> is listed as a negative value so you are subtracting a negative, which means you're really adding the <u>Encumbered</u> value to <u>Remaining</u>.</p>	<p>Funds in the <u>Encumbered</u> column are funds that have been promised but are still in your possession. By adding them back to the <u>Remaining</u> amount, you can calculate how much money you still have on hand.</p> <p>Use only the <u>Nonpayroll Encumbered</u> amounts; <u>Payroll Encumbered</u> shouldn't be altered unless your department has a personnel change.</p>

How to find a specific amount or payee in your Actuals Details report.

ACTION	REASON
<p>Open GUACTION.</p>	<p>GUACTION lists all your transactions, so you can search entries for amounts, payees, or any other information you want.</p>
<p>Type CTRL+F (FIND). Enter your search criteria in the box and click <u>Find Next</u>.</p>	<p>The FIND command searches your worksheet by rows or by columns and highlights the first cell it finds with your criteria.</p>

GALLAUDET UNIVERSITY										GUACTION	
Actuals Detail Report											
Period: 1 Through Period: 8											
Fiscal Year 2007											
Journal	Line #	Period	Date	Org	Fund	Acct	Monetary Amount	Ref	Journal Line Description	Year	
PEX0528504	973	2	2006-11-21	XYZ	101	5119	85.78	PAY04	Joe Employee 5	2007	
PEX0528504	975	2	2006-11-21	XYZ	101	5119	87.00	PAY04	Joe Employee 6	2007	
PEX0528504	977	2	2006-11-21	XYZ	101	5119	1,200.00	PAY04	Joe Employee 7	2007	
PEX0528504	979	2	2006-11-21	XYZ	101	5119	852.40	PAY04	Joe Employee 8	2007	
PEX0528504	981	2	2006-11-21	XYZ	101	5119	584.20	PAY04	Joe Employee 9	2007	
PEX0528504	983	2	2006-11-21	XYZ	101	5123	1,697.60	PAY04	Joe Employee 10	2007	
PEX0528504	984	2	2006-11-21	XYZ	101	5129	483.82	PAY04	Joe Employee 10	2007	
AP00528597	79	2	2006-11-28	XYZ	101	5332	6.83	-523-73190	FEDEX	2007	
AP00528597	102	2	2006-11-28	XYZ	101	5371	13.97	-008-80887	FEDEX	2007	
AP00528678	145	2	2006-11-30	XYZ	101	5213	442.45	061-006	Vendor	2007	
0000528698	10	2	2006-11-30	XYZ	101	5324	360.00		NOV 1 2006 - COPY CHARGES	2007	
0000528804	26	2	2006-11-30	XYZ	101	5332	3.00		Postal Services-Postage 11/06	2007	
EXP0528813	115	2	2006-11-30	XYZ	101					2007	
EXP0528813	117	2	2006-11-30	XYZ	101					2007	
EXP0528707	647	2	2006-11-30	XYZ	101					2007	
EXP0528707	465	2	2006-11-30	XYZ	101					2007	
EXP0528707	453	2	2006-11-30	XYZ	101					2007	
EXP0528707	329	2	2006-11-30	XYZ	101					2007	
EXP0528707	337	2	2006-11-30	XYZ	101					2007	
EXP0528707	133	2	2006-11-30	XYZ	101					2007	
EXP0528707	101	2	2006-11-30	XYZ	101	5351	22.58	0158240354	CORP EXPRESS 15041632601	2007	
EXP0528707	17	2	2006-11-30	XYZ	101	5351	33.95	0158698552	CORP EXPRESS 15071718801	2007	
AP00528678	184	2	2006-11-30	XYZ	101	5431	28,000.00	61101	INTERACTIVE LEARNING ENV	2007	
PEX0528764	977	3	2006-12-05	XYZ	101	5111	4,240.42	PAY05	Joe Employee 1	2007	
PEX0528764	979	3	2006-12-05	XYZ	101	5111	3,871.42	PAY05	Joe Employee 2	2007	
PEX0528764	981	3	2006-12-05	XYZ	101	5111	3,474.35	PAY05	Joe Employee 3	2007	
PEX0528764	983	3	2006-12-05	XYZ	101	5111	0.00	PAY05	Joe Employee 4	2007	
PEX0528764	984	3	2006-12-05	XYZ	101	5111	2,988.69	PAY05	Joe Employee 4	2007	
PEX0528764	986	3	2006-12-05	XYZ	101	5111	3,073.12	PAY05	Joe Employee 5	2007	
PEX0528764	988	3	2006-12-05	XYZ	101	5111	4,236.69	PAY05	Joe Employee 6	2007	
PEX0528764	990	3	2006-12-05	XYZ	101	5111	2,991.00	PAY05	Joe Employee 7	2007	
PEX0528764	992	3	2006-12-05	XYZ	101	5111	2,050.04	PAY05	Joe Employee 8	2007	

Use GUACTION to search Monetary Amount or Journal Line Description fields to find specific payments.

ACTION	REASON
If the found cell is not what you were looking for, you can click FIND NEXT until you find the record you want.	If multiple cells have your criteria, Excel will highlight each one until it reaches the end. Some found cells may contain your search criteria as a portion of its cell (e.g., a search for "AV" will yield "AV" and also "Bette Davis" and "David Copperfield" because they all have an "AV" in them.)
If your criteria is not found in the worksheet, you may need to check the spelling or amount to ensure you have correct information.	If a FIND yields no results and you are certain your information is correct, it could mean that the item has not yet been entered into PeopleSoft. Wait a few days and try FIND again.
If you find what you want, click <u>C</u> lose.	The FIND window stays open otherwise.

How to determine outstanding payments on a purchase order

ACTION	REASON
Open POSTAT.	POSTAT summarizes actions on all purchase orders.
Go to the <u>A</u> mount column and calculate the total for all entries related to the purchase order in question.	The <u>A</u> mount column lists both the total amount due and the payments made toward the purchase. Positive numbers are the amounts due; negative numbers are payments made (expenses).

ITEM DESCRIPTION	FUND	ORG	ACCT	BUDGET YR	VOUCHER	AMOUNT
CONTRACT PLAN, DESIGN DEVELOP PUBLIC WEBSITE FOR DSDJ	1	1	1			84,000.00
CONTRACT PLAN, DESIGN DEVELOP PUBLIC WEBSITE FOR DSDJ	1	1	1			-28,000.00
CONTRACT PLAN, DESIGN DEVELOP PUBLIC WEBSITE FOR DSDJ	1	1	1		057	-28,000.00
FREE FOR SINGLE LICENSE						28,000
Sum=28,000.00						

Highlight Amounts related to P.O. and look for sum in bottom status bar

How to associate a payment with a purchase order

ACTION	REASON
When you receive an invoice from the vendor, include: OK to pay P.O. # BUH Signature Date	When staff see a purchase order number, they know immediately to associate the payment with the P.O. Payments made on P.O.s will decrease encumbrances. Otherwise, regular checks increase expenses without affecting encumbrances.
If a payment was made and was not applied to the purchase order, contact Contracts and Purchasing to adjust the encumbrance.	

Company ABC
 1234 Street Address
 City, State 12345

INVOICE

Bill to:
Gallaudet University
 Department XYZ
 800 Florida Avenue, NE
 Washington, DC 20002

May 1, 2007

OK to pay
P.O. #987654
El Guapo
518107

Item	Qty.	Unit Cost	Total
Service #1	1	\$200/hr	\$200.00
Service #2	5	\$100/hr	\$500.00
INVOICE TOTAL			\$700.00

How to establish a budget that reflects your department's actions and priorities

The information that follows is a repeat of the example given in *Part I, How to establish a budget*. Illustrations of Excel commands can be found in Part IV.

ACTION	REASON
Open GUACTION.	GUACTION lists all your transactions so you can subtotal expenses by account.
FILTER for nonpayroll expenses then SORT by account.	See Part IV to review FILTER and SORT. Work with nonpayroll expenses only, because they are the ones your department can control. Payroll is generally predetermined by HR. SORT by account to group all similar expenses together.
SUBTOTAL the <u>Monetary Amount</u> column.	See Part IV to review SUBTOTAL. Subtotaling allows you to see how much you've spent on each account.
Aggregate accounts under the general categories (5200, 5300, etc.). Compare the totals to what exists on your current budget.	Budgets look at the big picture. You used the details in the previous steps to help you guesstimate values for major expense areas.
Submit Budget Revision forms, if necessary, to move funds within your budget. Remember to determine if the change will be permanent or temporary and to keep all changes equal to zero.	Remember, budget = plan to spend \$\$\$\$. The more accurately you allocate funds, the easier it is to eyeball how well your department is carrying out its activities and meeting its goals.

Part IV: Working with Excel

You thought budgeting was hard enough, but now you've got to use Excel! This section will introduce you to basic Excel commands that you might use to analyze budget reports.

Setting the stage: Preparing your document for analysis

Learning how to use a computer program is challenging. It can be especially frustrating to read a manual, if you learn better from hands-on instruction or videos.

This section will try to bridge that gap by using screen shots to illustrate the concepts. We'll use special formatting, like SMALL CAPS for commands and underlining for identifiers or parameters (like which window we're in or what to set a field to). To explain where commands can be found, we will use MENU > COMMAND > SUBCOMMAND.

If you see...	...it means
FILE > SAVE AS	Go to the File menu to find the Save As command.
FORMAT > COLUMN > HIDE	Go to the Format menu, then to Column. You will get a submenu where you can find Hide.
<u>Save in</u>	In the dialog box, there's a window called "Save in." Make sure the info in the box is what you want.
In the <u>Fit to:</u> field, enter <u>1</u> .	There's a field called "Fit to." Enter a "1" in the box next to it.

Occasionally, we'll explore a topic that is slightly advanced, such as customizing filters. Knowing these topics can help you become more proficient at using Excel, but they aren't necessary if you just want to know the basics. We'll highlight these discussions as ***Detours*** so you know you can skip the section if you want to.

Reviewing the basic commands

Excel has hundreds of commands to manipulate data. This section explains the commands you will probably use the most. These are the basics — you will learn other, more involved commands for analysis later in this manual.

Where possible, we recommend using keyboard shortcuts rather than the mouse, because typing is more efficient. After you've used the keyboard shortcuts a few times, you'll find them easy to remember as well as big time and energy savers.

Table 1: Common Excel commands

Command	Keyboard shortcut/ Location	What it does
FILE MENU		
Open	CTRL+O	Opens a file.
Close	CTRL+W	Closes a file; you can save the file before closing.
Save	CTRL+S	Saves your file.
Page Setup...	FILE > PAGE SETUP	Controls how your report prints (full scale vs. reduced, paper orientation, margins, etc.) — great tool to minimize paper waste.
Print Preview	FILE > PRINT PREVIEW	Allows you to check how your report will print — also helps minimize paper waste.
Print	CTRL+P	Prints your document.
EDIT MENU		
Undo	CTRL+Z	For your “oops” moments — this command undoes whatever action you just did. You can undo several steps, by retyping CTRL+Z as many times as needed.
Redo	CTRL+Y	Repeats whatever action you just did — useful for commands that don’t have keyboard shortcuts, like inserting a row. Insert your first row, then type CTRL+Y to insert more.
Cut	CTRL+X	Removes your selection from the document so you can insert it elsewhere.
Copy	CTRL+C	Copies your selection so you can insert it elsewhere.
Paste	CTRL+V	Inserts your cut or copied selection into the worksheet.
Find	CTRL+F	Searches for data you specify.

Command	Keyboard shortcut/ Location	What it does
INSERT MENU		
Rows	INSERT > ROWS	Inserts a blank row — useful if you want to separate groups of data instead of seeing one long list.
Columns	INSERT > COLUMNS	Inserts a blank column — useful if you want to add information that isn't in PeopleSoft to each transaction (e.g., who created the expense).
Worksheet	INSERT > WORKSHEET	Inserts a blank worksheet into your file — great for analyzing large blocks of data without destroying your original.

Besides these commands, you'll also highlight cells to calculate totals quickly. Suppose you want to calculate only the first 12 transactions in this month's GUACTJRN report. You would click on the first transaction and drag the mouse down to the 12th. The status bar at the bottom of the screen will show you the total of whatever you highlighted.

To use the highlight technique with nonadjacent cells, hold down the CTRL key and click your mouse on the cells you want to add. (Click a cell again to deselect it from your total.) The sum will appear in the bottom status bar.

Saving your work and the original data set

As you learn to use Excel, you'll find it easy to dive in and play with the data. After you've completely dissected your worksheet, you might find that you made a mistake at the very beginning and need to go back to square one. Unfortunately, you forgot to save the original, so now you have to reenter PeopleSoft and download a whole new report. Ugh! Learn to prep your files first and save yourself a lot of frustration.

Ideally, you already have a folder for your budget files. If you don't, take time now to create one so you can easily find all your reports when you need them.

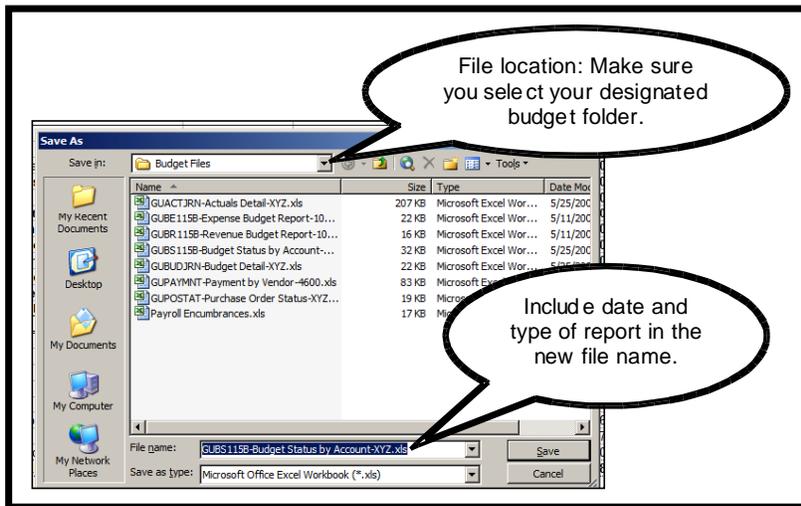
Creating a budget folder

1. Click on your Desktop.
2. Right-click your mouse then select NEW > FOLDER.
3. Rename the new folder something useful, like Budget Files.

Back to where we left off Let's save your report first.

Saving your PeopleSoft report

1. In Excel, select FILE > SAVE AS.
2. Make sure the Save in window shows Budget Files.
 - a. If it doesn't, select DESKTOP > BUDGET FILES.
3. Pick a useful name for the report like 051507-BudgetStatus.
4. Hit SAVE.
5. All subsequent saves can be done with CTRL+S (SAVE).



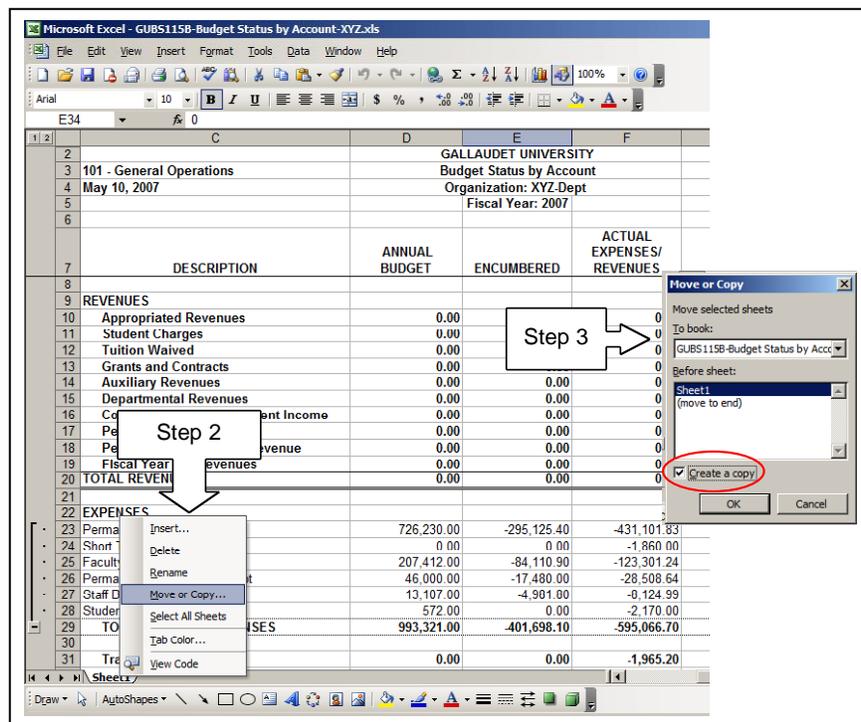
About naming files. It's best to include the date at the start of your file name, so you can easily locate and identify the report(s) you want.

It's also good to avoid using spaces and periods in your file names. (The spaces and periods affect how computers process information about a file.)

Now that you've saved your report, we need to copy the original data. It's best to work with the copy, because if something goes awry, you can always go back to the original.

Copying the original data and renaming worksheets

1. Right-click on the worksheet tab, Sheet1.
2. Select MOVE OR COPY
3. Check the box next to Create a copy and click OK .
4. Right-click on the new worksheet tab and select RENAME.
5. Rename the sheet something useful, like Use This.
6. You can also rename the original worksheet. Right-click on the worksheet tab for Sheet1 and RENAME it Original.



Creating a copy of a worksheet

Viewing reports on the screen and in print

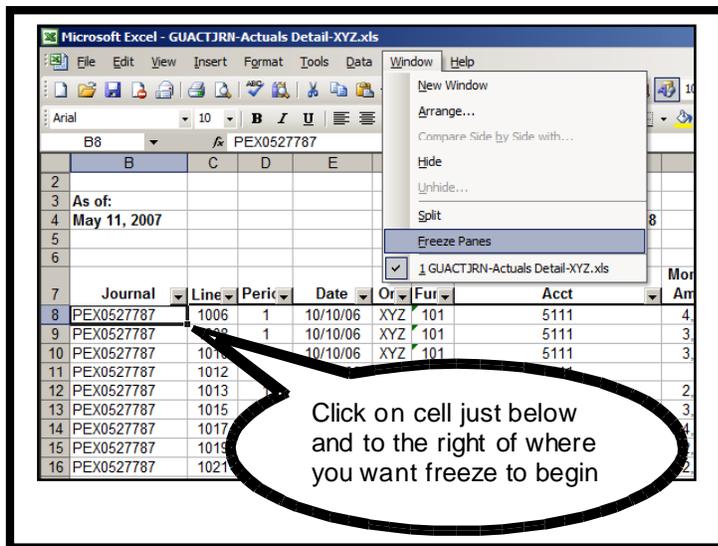
Some PeopleSoft reports are large, requiring you to scroll up and down frequently on the screen. In print, these reports can take up several pages. You can save time and resources by using FREEZE PANES and PAGE SETUP.

Keeping titles in view

FREEZE PANES allows you to keep a portion of your worksheet stationary and, therefore, visible on your screen. It's especially useful when looking at the long list of transactions in GUACTJRN, as titles remain visible to remind you what's in each column. Using this command does NOT change any data in your worksheet. It just changes how you view it.

Using FREEZE PANES

1. Click on the cell immediately below and to the right of where you want to freeze.
 - a. If you want to freeze only rows, click on the first cell of the row below where you want the freeze.
 - b. If you want to freeze only columns, click on the topmost cell of the column to the right of where you want the freeze.
2. Go to WINDOW > FREEZE PANES.
3. When FREEZE PANES is on, you will see thin black lines marking where the freeze begins.
4. To undo FREEZE PANES, go to WINDOW > UNFREEZE PANES.



You probably won't need to freeze a column when working on your budget reports, but it can be useful if you find yourself scrolling left-right a lot.

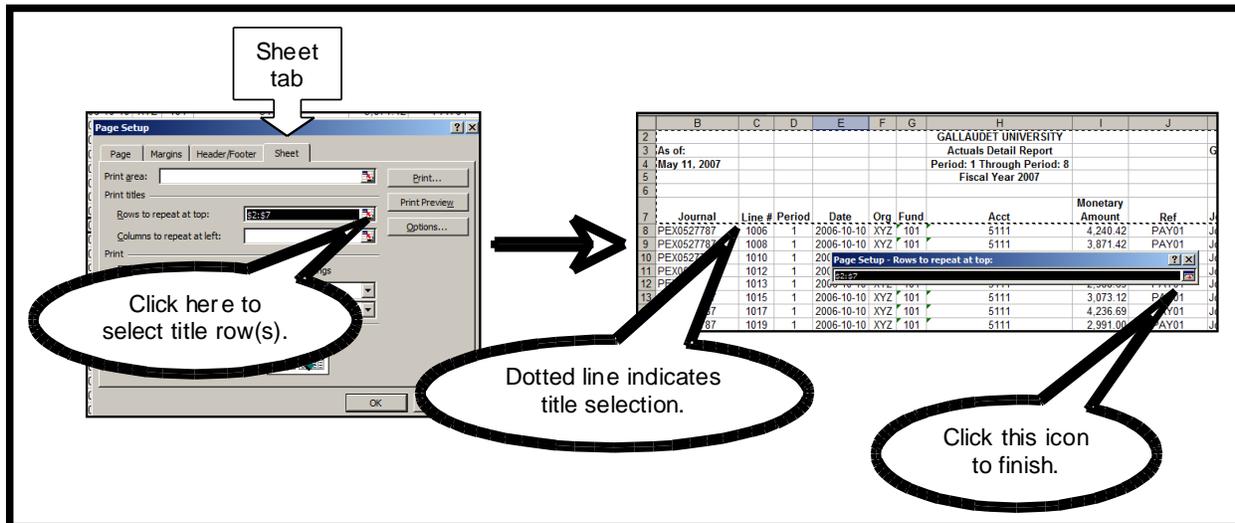
Detour!

Related to freezing panes is designating a title row/column for printed reports. When you designate a title row/column, Excel automatically prints it on every page.

(Left) In GUACTION, select cell B8 then FREEZE PANES to freeze titles across the top.

Detour! Setting print titles

1. Go to FILE > PAGE SETUP.
2. Select the Sheet tab.
3. In the second section, Print titles, enter the row/column that you want to appear as a title.
 - a. To select rows, click on the WORKSHEET icon next to Rows to repeat at top.
 - b. To select columns, click on the WORKSHEET icon next to Columns to repeat at left.
4. You can choose multiple rows/columns by dragging across the entire area you want repeated.
5. After selecting the title rows/columns, click on the DROP WINDOW icon and click OK.

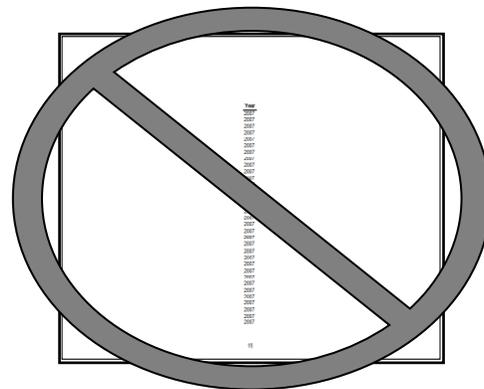


Setting print titles

Printing budget reports (Page Setup)

Have you ever tried to print GUACTION only to have a single column cross over to a second page, giving you 15 pages of what you need ... and 15 pages of nothing but a column of "2007s"? It kills the environmentalist in you, doesn't it? Well, you can control how your reports print using the PAGE SETUP command.

PAGE SETUP controls different printing aspects of your worksheet, such as page specifications, margins, the header and footer, and print area. For this section, we will focus only on page specifications.



For some reports, like GUBS, it's best to see everything laid out on one page.

Printing budget reports on one page only

1. Go to FILE > PAGE SETUP.
2. Choose the Page tab of the dialog box.
3. In the second section, Scaling, select the Fit to: button.
4. Enter a 1 in both boxes so it reads: 1 page(s) wide by 1 tall.
5. Click OK.

Previewing a document before printing

1. In the Excel toolbar, click on the magnifying glass icon
OR go to FILE > PRINT PREVIEW. 
2. In the bottom left corner, Excel shows you how many pages are in your document.
3. Scroll through the preview to check your report will print the way you want.

Manipulating and analyzing budget data

The fun with Excel and PeopleSoft begins when you start moving data around to find patterns and other useful information within your report. The three most common functions you will use are sorting, filtering, and subtotaling.

Sorting data

Sorting means to order the data from highest to lowest (or lowest to highest). This function is particularly useful for grouping like entries together. For example, when you sort GUACTION by account, you can clearly see how many expenses have been attributed to each account.

Sorting does NOT change your data. It only changes how you see it.

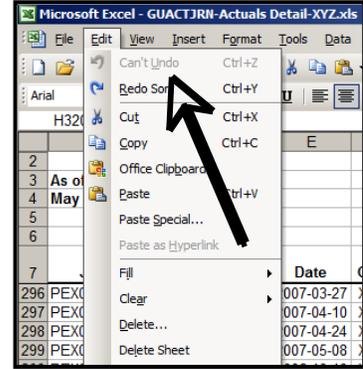
Sorting data — One-click method

1. Click on a cell in the column that you want to sort. The cell MUST contain an entry.
2. Click on the SORT A→Z icon. 

Line #	Period	Date	Org	Fund	Acct	Monetary Amount	Ref	Journal Line Desc
155	6	2007-03-12	XYZ	101	5332	14.89	-049-13181	FEDEX
157	6	2007-03-29	XYZ	101	5332	20.07	8687-15823	FEDEX
35	6	2007-03-31	XYZ	101	5332	2.67		meter postage - Ma
114	7	2007-04-23	XYZ	101	5332	11.00	868715823	FEDEX
81	3	2006-12-07	XYZ	101	5333	29.99	2-390-7443	T-MOBILE
113	1	2006-10-31	XYZ	101	5334	24.74	Oct06 Bill	Telephone-Usage
115	2	2006-11-30	XYZ	101	5334	28.16	NOV06 Bill	Telephone-Usage
113	3	2006-12-31	XYZ	101	5334	24.04	Dec06 Bill	Telephone-Usage
113	4	2007-01-31	XYZ	101	5334	30.19	Jan07 Bill	Telephone-Usage
115	5	2007-02-28	XYZ	101	5334	53.39	Feb07 Bill	Telephone-Usage
113	6	2007-03-30	XYZ	101	5334			Telephone-Usage
109	7	2007-04-30	XYZ	101	5334			Telephone-Usage
115	1	2006-10-31	XYZ	101	5338	16		Expense-M
117	2	2006-11-30	XYZ	101	5338	16		Expense-M
115	3	2006-12-31	XYZ	101	5338	16		Expense-M
115	4	2007-01-31	XYZ	101	5338	165.00	Jan07 Bill	Tele-LineService-M
117	5	2007-02-28	XYZ	101	5338	165.00	Feb07 Bill	Tele-LineService-M
115	6	2007-03-30	XYZ	101	5338	165.00	Mar07 Bill	Tele-LineService-M
111	7	2007-04-30	XYZ	101	5338	165.00	Apr07 Bill	Tele-LineService-M
933	4	2007-01-31	XYZ	101	5341	24.90	20070116	ABC Printing
1249	4	2007-01-31	XYZ	101	5341	22.90	20070118	ABC Printing
115	7	2007-04-09	XYZ	101	5341	25.00	DVD	VENDOR X
2	9	2007-05-10	XYZ	101	5341	25.00	DVD	VENDOR X
51	1	2006-10-31	XYZ	101	5351	195.01	0153696041	CORP EXPRESS
157	1	2006-10-31	XYZ	101	5351	33.01	0154028629	CORP EXPRESS

GUACTION sorted by account

Probably the biggest pitfall with sorting is that once you sort the data, it's hard to unsort it. Normally, that's not a problem because the data hasn't changed. Still, if the sort isn't what you wanted AND you haven't done anything else (like enter new data or save the document), you can hit CTRL+Z to UNDO the sort.



If you can't undo the sort (see right), you can always go back to your original data, make another copy, and start over. (This is why you should always work from a copy, not the original.)

Detour!

Excel allows you to sort up to three fields simultaneously. Sorting by multiple fields is useful when you want subsets of data to be ordered. For example, you might want to track expenses over time — have your 5334 (Telephone Usage) charges increased over time? You would sort by account first to group all the 5334 entries together and then by date to see if the charges form any patterns.

Detour! Sorting data by multiple fields

1. Click on any cell with data.
2. Go to DATA > SORT....
3. In the Sort by box, select the field you want sorted first.
4. In the first Then by box, select the second field you want sorted.
5. In the second Then by box, select the third field you want sorted, if applicable.
6. Click OK.

Still on the detour!

When you sort by multiple fields, Excel sorts in the order you tell it to.

Here's a table that is sorted by Date, then Account, then Amount. Note that only the Date column is completely ordered.

Date	Account	Amount
01/01/07	5213	14.00
01/02/07	5219	14.00
01/05/07	5213	16.00
01/05/07	5219	10.00
01/08/07	5221	65.00

The other 2 columns are ordered based on their dates first. For the 2 entries on 01/05/07, they are in Account order first because that was the order of our sort.

Here's the same table sorted by Account, then Date, then Amount. Again, notice that only the Account column is completely ordered.

Date	Account	Amount
01/01/07	5213	14.00
01/05/07	5213	16.00
01/02/07	5219	14.00
01/05/07	5219	10.00
01/08/07	5221	65.00

The pair of entries for 5219 are listed in chronological order and descending amount. That's because we told Excel to order first by Date and then by Amount.

Finally, here's the table sorted again, this time by Amount, then Date, then Account. Again, notice how the presentation of data changes based on how we sorted.

Date	Account	Amount
01/05/07	5219	10.00
01/01/07	5213	14.00
01/02/07	5219	14.00
01/05/07	5213	16.00
01/08/07	5221	65.00

What's the point of showing you all of these tables?
SORTING ORDER MATTERS!

Filtering data

Filtering means selecting a specific subset of information to appear. For example, you can filter data so only 5200 accounts appear or only expenses from January 1 to January 31 appear.

When Excel filters data, only the data you specify will show on the screen. As with sorting, filtering does NOT change your data. It only changes how you view it. In this case, filtering gives you a "lens" through which to view a specific set of data.

Filtering data

1. Click on a cell with data.
2. Go to DATA > FILTER > AUTOFILTER.
3. You should see menu arrows appear for each column title (see below).
4. Use menus to select your filter.

Example: Let's filter so we see only our FedEx expenses.
Go to JOURNAL LINE DESCRIPTION > FEDEX (see below).

Monetary Amount	Ref	Journal Line Description	Year
4,240.42	PAY01	Joe Employee 1	2007
3,871.42	PAY01	Joe Employee 2	2007
3,474.35	PAY01	Joe Employee 3	2007
0.00	PAY01	Joe Employee 4	2007
2,988.69	PAY01	Joe Employee 5	2007
3,073.12	PAY01	Joe Employee 6	2007

Auto filter menu arrow

Filtering data, step 3

Monetary Amount	Ref	Journal Line Description	Year
4,240.42	PAY01	CORP EXPRESS 15608826501	2007
3,871.42	PAY01	CORP EXPRESS 15609794001	2007
3,474.35	PAY01	CORP EXPRESS 15623994601	2007
0.00	PAY01	CORP EXPRESS 15623994602	2007
	PAY01	CORP EXPRESS 15695487901	2007
	Y01	CORP EXPRESS 15705777701	2007
	Y01	CORP EXPRESS 15727476901	2007
	Y01	CORP EXPRESS 15831362101	2007
	Y01	CORP EXPRESS 15845697901	2007
	Y01	CORP EXPRESS 15882434401	2007
	Y01	CORP EXPRESS 15957975701	2007
	Y02	CRYSTAL SPRINGS	2007
	Y02	CRYSTAL SPRINGS WATER CO.	2007
3,871.42	PAY02	DC FESTIVAL ACCOMM.	2007
3,474.35	PAY02	dec 06 - copier charge	2007
0.00	PAY02	Feb 07 copier charges	2007
2,988.69	PAY02	FEDEX	2007
3,073.12	PAY02	GIANT FOOD INC #375	2007
4,236.69	PAY02	HOTEL FORT MASON	2007
2,991.00	PAY02	HP HOME STORE	2007
4,236.69	PAY02	Joe Employee 6	2007
2,991.00	PAY02	Joe Employee 7	2007
2,050.04	PAY02	Joe Employee 8	2007

AutoFilter dropdown menu

Filtering data, step 4

After you apply the FedEx filter, you may see the total expense figure at the bottom of the Monetary Amount column (see right). Remember that filtering just lets you view your data differently — in essence, filtering squishes all the non-essential cells to 0 height (thus hiding them). Rows at the bottom move up, as does the data in them.

So, how do you figure out your total FedEx charges? Highlight the Monetary Amount cells and look at the bottom status bar. You will see your FedEx charges total \$200.64.

Fur	Acct	Monetary Amount	Ref	Journal Line Description
101	5332	5.90	-446-43127	FEDEX
101	5332	28.97	-000-01654	FEDEX
101	5332	15.90	-485-43033	FEDEX
101	5332	6.83	-523-73190	FEDEX
101	5332	22.59	-560-09876	FEDEX
101	5332	6.83	-573-26326	FEDEX
101	5332	14.89	-026-65354	FEDEX
101	5332	13.79	-586-92739	FEDEX
101	5332	11.22	-601-48692	FEDEX
101	5332	6.96	-661-44899	FEDEX
101	5332	6.83	-687-15823	FEDEX
101	5332	14.89	-049-13181	FEDEX
101	5332	20.07	8687-15823	FEDEX
101	5332	11.00	868715823	FEDEX
101	5332	13.97	-008-80887	FEDEX
		656,411.25		

Total expenses

FedEx total (Sum of highlighted area)

Sum=200.64

When you're finished looking at the FedEx charges, you can filter for a different expense or you can remove the filter to see all your data again.

Removing a filter

1. Go to the menu where you applied the filter. In our example, it's Journal Line Description.

Hint: Look for menu arrows that have turned blue. Blue arrows indicate a filter has been applied.

2. Scroll to the top and select (ALL).

Monetary	Ref	Journal Line Description
5.90	-446-43127	Sort Ascending
28.97	-000-01654	Sort Descending
15.90	485-43033	(All)
6.83	-523-7...	(Top 10...)
22.59	-560-0...	(Custom...)
6.83	-573-332	A,FARE G. MIRUS
14.89	-62-65364	ABC Printing
13.79	-86-92739	APPLE COMPUTER, INC.
11.27	-601-48692	April 07 copier charges
6.83	-661-44899	BARNDOR LIGHTING OUTF
6.83	-687-15823	CORP EXPRESS 14747782701
14.89	-049-13181	CORP EXPRESS 14768587601
20.07	8687-15823	CORP EXPRESS 14850332701
11.00	868715823	CORP EXPRESS 14894214001
13.97	-008-80887	CORP EXPRESS 14975843801
		CORP EXPRESS 14976305301
		CORP EXPRESS 15036076501

Detour!

Sometimes, you want to filter by something that doesn't appear on the menu. For example, you want to see all expenses in the 5300 account, but the ACCT filter menu shows each individual account you used (5322, 5333, 5334, etc.). You can customize!

Detour! Customizing a filter

Let's filter for all 5300 expenses.

1. Go to ACCT > (CUSTOM...).
2. In the first dropdown menu, select begins with.
3. In the text window, enter 53.
4. Click OK.
5. You should now see only your 5300 expenses.

Date	Or	Fur	Acct	Monetary	Ref
2006-10-10	XYZ	101	5111	4,240.42	PAY01
2006-10-10	XYZ	101	5111	3,871.42	PAY01
2006-10-10	XYZ	101	5111	3,474.35	PAY01
2006-10-10	XYZ	101	5111	0.00	PAY01
2006-10-10	XYZ	101	5111	2,988.69	PAY01

More on the detour! The customize filter operations depend on whether the data is text or a number. Excel differentiates between numbers and numbers stored as text. You can tell which one you have by looking at the top status bar when you click on a cell. If the number is preceded by an apostrophe (') or if a green flag appears on the cell, you have a number stored as text.

If you have <i>numbers</i> , you can filter data with math operators.	If you have <i>numbers stored as text</i> , you can filter data with logic operators.
Example: equal to (=) ; is not equal to (≠) is greater than (>), is less than (<)	Example: begins with; does not begin with contains (These operators don't have math symbols.)

Calculating subtotals (Putting it all together)

The SUBTOTAL command is useful when you want to quickly calculate how much you spent by account in GUACTION. However, before you can use SUBTOTAL, you need to prepare your data.

Probably the biggest challenge of using Excel is figuring out what you need to do to make the data analyzable. It requires methodical thinking because you will most likely get data that is completely out of order and includes a lot more entries than you really want.

Here's a scenario when you would use SUBTOTAL: You want to find out how much your department spent, by account, on all nonpayroll expenses from January 1 to March 31 (2nd quarter of the fiscal year).

First, let's walk through a step-by-step checklist of what you need to do.

Table 3: Breakdown of thought process for sample budget analysis

Action	Reason
<input type="checkbox"/> SORT raw data by date.	Orders all expenses so we can easily identify January 1 to March 31 transactions.
<input type="checkbox"/> COPY and PASTE relevant cells to new worksheet.	Allows us to isolate the relevant data so it's easier to manipulate.
<input type="checkbox"/> COPY and PASTE column titles to new worksheet.	Allows us to apply AUTOFILTER and SORT to the new worksheet. (Without column titles, AUTOFILTER and SORT are harder to use.)
<input type="checkbox"/> RENAME the worksheet.	Allows us to easily identify our work.
<input type="checkbox"/> FILTER the data for nonpayroll transactions.	Removes payroll expenses from our analysis.
<input type="checkbox"/> SORT new data set by account.	Groups expenses by account.

Action	Reason
☐ SUBTOTAL expenses by account.	Calculates totals by account.

Remember this is a multi-step process. If you get confused about why we are doing a certain function, review the checklist above.

Preparing your data to SUBTOTAL

PeopleSoft data appears in the order they were entered into the system. We need to sort the data in chronological order, so we can find just the January 1 to March 31 expenses.

1. Click on a cell in the Date column.
2. Click on the SORT A→Z icon.

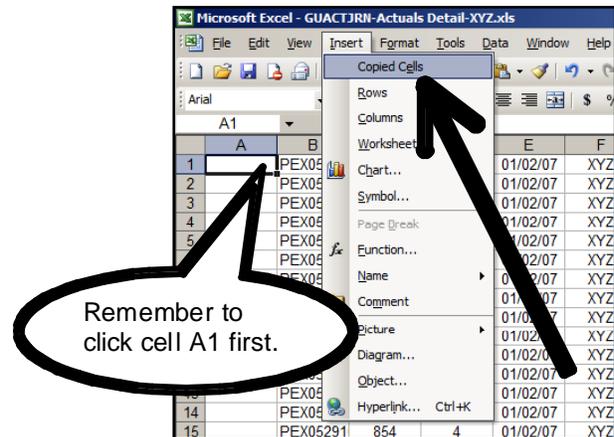
Next, we want to look at only the January 1 to March 31 entries. It's easier to work with a large subset of data by isolating it onto its own worksheet.

Copying and pasting records into a new worksheet

1. Place the cursor in the left margin (where the row numbers appear) to highlight an entire row at once.
2. Highlight the rows from January 1 to March 31.
3. Type CTRL+C to COPY the selected cells.
 - a. Do NOT type anything else while the cells are highlighted. (If you do accidentally type something, hit CTRL+Z to UNDO your last action and repeat steps 1-3.)
4. Go to INSERT > WORKSHEET.
5. In the new worksheet, click on the topmost, leftmost cell (cell A1, as in column A, row 1) and type CTRL+V to PASTE. The copied records will appear.

Now, your data is in a new worksheet, but there are no column titles. So, let's add them.

1. Go back to your Use This worksheet.
2. Highlight the top row where the column titles are. It should be row 7.
3. Type CTRL+C to COPY the title row.
4. Go to your new worksheet.
5. Click on the topmost, leftmost cell (cell A1, see right).
6. Go to INSERT > COPIED CELLS. The title row should now appear as the top row of your new worksheet.

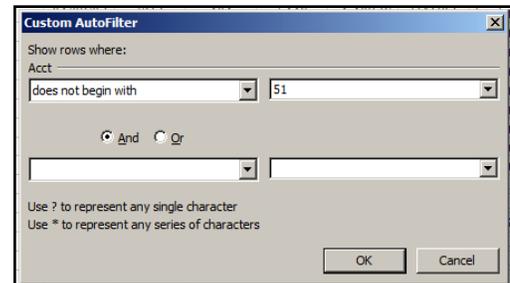


Once you have established your new worksheet, you should rename it. Let's call it 2ndQtr-NonPayroll, as in nonpayroll expenses analysis for quarter 2.

Now that we have our data subset, we need to filter it for nonpayroll expenses and then sort the transactions by account.

Filtering and sorting the new data set

1. Go to DATA > FILTER > AUTOFILTER. Menu arrows should appear with each column title.
2. Go to ACCT > (CUSTOM...).
3. Select does not begin with from the first dropdown menu.
4. Enter 51 in the text box and click OK.
5. Your data should now show only accounts 5200 and higher, which are the nonpayroll expenses.



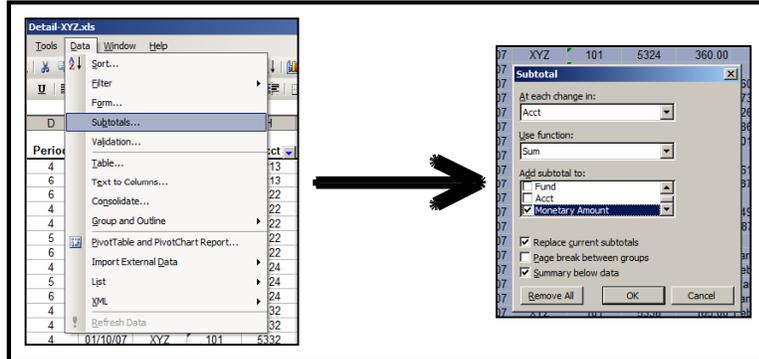
Now, we SORT the data to group all the accounts together.

1. Click on a cell in the Acct column.
2. Click on the SORT A→Z icon.
3. Your data is now grouped by account.

At long last, your data is now ready for the SUBTOTAL command!

Subtotaling data

1. Go to DATA > SUBTOTALS....
2. In the dialog box, enter the following:
 - a. At each change in: Acct
 - b. Use function: Sum
 - c. Add subtotal to: Monetary Amount
 - d. This means that with each change in account, Excel will subtotal the figures in the Monetary Amount column.
3. Click OK.
4. If you want to double-check Excel's work, highlight all the expenses and confirm that the sum in the status bar is the same as the subtotal.



Subtotal dialog box

Fund	Acct	Monetary	Ref	Line
101	5213	-442.45	061-006	Vendor A
101	5213	68.00	03-001	Vendor B
	5213 Total	-374.45		
101	5222	372.78	20070326	TARGET 0756
	5222 Total	372.78		
101	5322	32.77	67842	139 CRYSTAL SPRINGS
101	5322	27.32	02-1393668	CRYSTAL SPRINGS
101	5322	15.98	67842	139 CRYSTAL SPRINGS WATER
101	5322	4.66	67842	139 CRYSTAL SPRINGS
	5322 Total	80.73		
101	5324	360.00		Jan 07 - copier charges
	5324 Total	360.00		
101	5324	360.00		Feb 07 copier charges
101	5324	360.00		March 07 copier charges
	5324 Total	720.00		
101	5332	22.59	-660-0	76 FEDEX
	5332 Total	22.59		
101	5332	6.83	-573-263	FEDEX
101	5332	14.89	-026-6538	FEDEX
101	5332	13.79	-586-92739	FEDEX
	5332 Total	112.02		
101	5334	30.19	Jan07 Bill	Telephone-Use

Congratulations! You now have the tools to begin doing your own budget analysis.

As we said in the introduction, being able to interpret the data in your budget reports is one of the most powerful contributions you can make to your department ... and by extension, the University. Budget analysis helps guide decision-making at its best — by looking at what you want to achieve and how best to get there.

Glossary

The list below includes common terms used in this manual. Additional terms and definitions can be found on the Finance Office Web site at: <http://finance.gallaudet.edu/terms.html>.

Account — on PeopleSoft reports; expense category denoted by 4-digit code; also known as *expense account*; formerly called *object code*

Actuals — accounting term; expense or revenue that occurred (as in “actually spent/earned”)

Appropriations — funds received from the U.S. government; Federal law mandates how these funds may be used

Base Budget — on PeopleSoft reports; budget with which a department begins the fiscal year

Budget — a department’s plan to spend money during the fiscal year

COLA — Cost Of Living Adjustment; generally a percentage increase applied across all salaries and benefits

Deobligate — used with encumbrances; release of encumbered funds from a purchase order or payroll for another use

Department — on accounting forms; 4-digit code representing your department’s budget; formerly called *account*

Encumbrance — accounting term; money that is set aside for a promised expense (such as for payroll or a purchase order)

Expense — outflow of funds; money that is spent to purchase a product or service

Expense account — on accounting forms; expense category denoted by 4-digit code; also known as *account*; formerly called *object code*

Expense reimbursement — money that comes into your department, usually via an I.I. to reimburse an expense/service you provided to another department

Federal appropriations — see *Appropriations*

Filter — Excel command; allows user to view a specific subset of data (as in “filters out extraneous data”)

Fiscal year — accounting term; year in which all financial transactions are recorded; at Gallaudet, October 1 to September 30

Fixed expense — accounting term; expense that does not fluctuate with each occurrence

Freeze Panes — Excel command; causes designated area of screen to remain stationary while scrolling through a worksheet

Funds — money in a department’s budget

GUACTJRN — abbreviation for PeopleSoft report, Actuals Detail; lists details about each financial transaction

GUBE — abbreviation for PeopleSoft report, Expense Budget; snapshot of budget revisions to a department’s expense accounts

GUBR — abbreviation for PeopleSoft report, Revenue Budget; snapshot of budget revisions to a department's revenue accounts

GUBS — abbreviation for PeopleSoft report, Budget Status by Account; snapshot of a department's budget with encumbrances, actuals, and remaining funds to date

GUBUDJRN — abbreviation for PeopleSoft report, Budget Detail; lists details about budget revisions

Object code — former term for expense category denoted by 4-digit code; current terminology is *expense account* on accounting forms or *account (acct)* on PeopleSoft reports

Organization — on PeopleSoft reports; department whose budget is represented on the report

PAF — Personnel Action Form; form used to record changes to an employee's job information and/or salary

PaymentNet — Web site of JP Morgan Chase, the University's purchase card provider; allows users to verify purchase card expenses and account classifications

Payroll Encumbrances — PeopleSoft report; lists salary and benefits information by employee

Permanent Budget Revision — accounting term; change to budget that continues to subsequent fiscal years; permanent revisions become part of the next fiscal year's *base budget*

POSTAT — abbreviation for PeopleSoft report, Purchase Order Status; lists encumbrances and payments associated with purchase orders

Purchase card — University credit card

Purchase order — contract issued by the University to a vendor, agreeing to purchase specified product(s) or service(s)

Purchase requisition — accounting form to initiate a purchase order for a product or service

Revenue — inflow of funds; monies earned on sales of products or services

Revised Budget — on PeopleSoft reports; base budget with permanent and temporary budget revisions applied

Sort — Excel command; allows user to view entries in ascending or descending order

SPAF — Special Personnel Action Form; form used to process special non-salary payments to individuals

Subtotal — Excel command; sums groups of data as directed by the user

Temporary Budget Revision — accounting term; change to budget that applies only to current fiscal year

University — Gallaudet University; in this manual, University (with a capital *U*) refers to Gallaudet and the Clerc Center

Variable expense — accounting term; expense that fluctuates with each occurrence