**CREIGHTON UNIVERSITY**

 **Budget Input Form Instructions for SCHEDULE G**

 **Completion Instructions**

 Budget Input Form G is written in Excel. It must be run in EXCEL or the macro instructions which print, condense, and upload the form to the financial system will not work!

**NOTE:** **DO NOT CHANGE THE FORMAT OF THE FORM OR ADD OR DELETE LINES OR SHEETS!** (See printing instructions for Schedule G. (#11 below)

 A Budget Input Form is a schedule where budget detail is gathered and summarized for submission to the Budget Office. It is from these forms that the budget is loaded into the accounting system. The details on this form are precisely what will be entered into the system and reported against actual in your area's monthly Financial Responsibility Report. It is important that you check it carefully to see that it is accurate and the way you want it to appear in your budget.

 Please review carefully the following input form instructions.

1. **FUND GROUPS BUDGETED:**

* **Complete a form for each of your organizations** where you intend to budget revenue and/or expense and transfers in General Current Funds (GCF) and University Designated Funds (Medicine ONLY).
* **Do not complete input forms for Restricted Funds** (RCF). (Grant budgets will be completed during the year as they are awarded.)

2. **EACH BUDGET IS TO BE COMPLETED BY**:

 • Fund

 • Organization

 • Account

 • Month

3. **DO NOT INCLUDE CENTS ON THE FORMS!** Enter only whole dollar figures.

4. **ROLLUPS:**

* **Rollups are completed automatically and should be submitted with the other departments comprising the rollup**. (e.g., Dentistry rollup, V.P. University Relations rollup, Controller’s Office rollup, etc.)

Schedule G (continued)

* **Never enter data in the “rollup” (Sheet A) on multi-sheet files**. This will erase the formulas which rollup the other sheets in the file.

5. **ORGANIZATION LEVEL:**

* **If you wish to budget at a higher organization level than what is set up** for data entry in the Banner system, you must contact the Budget Office, ext. 2084, to make arrangements **before** you prepare your budget. Budgets will not be accepted if these arrangements are not made.

* **New organization requests** should be sent to the Controller’s Office for approval, prior to preparing the budget.

6. **IDENTIFYING THE ORGANIZATION AND FUND:**

* **Enter the following on each form** in the upper left-hand corner:

 a. VP OR School (if applicable)

 b. Department name

 c. Department fund number

1. Department organization number

NOTE: FUND AND ORGANIZATION NUMBERS MUST BE ENTERED AS LABELS USING AN APOSTROPHE BEFORE THE NUMBER (e.g., ‘101000).

7. **SELECTING ACCOUNTS:**

* **If you do not see an account that you need** or you do not know what an account contains, refer to the Operating Ledger Revenue & Expense Account Description List for definitions and descriptions of the accounts. (Can be found in the Controller’s Office web site.)
* **If necessary, you may add additional account names and numbers to the form** from the Chart of Accounts, on lines that already exist on the form. **(NOTE: NEVER INSERT ADDITIONAL LINES ON THE FORM.)** This must be done in the “Extra Revenue” or “Extra Expense” sections of the form. It can also be done on existing blank lines at the bottom of each account category before the “total” line. (Most, but not all, of the accounts are currently shown on the form.)
* **You do not have to use every account shown on the form**. Leave them blank if you will not have revenue and expenses for those accounts in the upcoming budget year. (Unused account lines will not show on the printed form. It must be run in EXCEL.)

Schedule G (continued)

1. **SPREADING BUDGET BY MONTHS:**
* **Enter budget figures by months** for each revenue, expense, and transfer account line for which you will have budget. (Annual account totals will be calculated automatically.)
* **Accounts may be spread evenly** by months if actual occurs fairly even throughout the year.
* **Do not assume that every account should be spread evenly by months**. This would adversely affect the comparability of actual to budget and hinder analysis.

 Some accounts will flow through the year other than evenly. (e.g., quarterly, in a particular month or months, heavier or lighter in the first or second half of the year, etc. For example, tuition would never be spread evenly.) Please use your best judgment as to how to spread the accounts by months. Of course, you may spread an account evenly if that is the way it will actually flow.

* **For assistance in spreading by months**, refer to the reports of your prior year and current year actual by months which will be sent to you by the Budget Office with your budget materials. These reports will show the spread of your actual revenue, expenditures, and transfers by account, during the last 18 months. (Entire previous year and the current year from July through December)
* **The sum of the individual months for each line on the form** are automatically added across in the "Total Column" on the extreme right-hand side of the form.
* **NOTE: ROUND THE EVENLY SPREAD ACCOUNTS IN THE JUNE COLUMN. DO NOT USE FORMULAS THAT DIVIDE THE TOTAL BY 12.** This will cause decimals to be picked up in the totals and create errors.

9. **BUDGETING EQUIPMENT:**

* **Non-Capitalized equipment (per unit cost of less than $5,000)** should be entered in 7600 series accounts - "Non-Capitalized Equipment." (e.g., Automotive Equipment - 7605; Computer Equipment –7603.)
* **Capitalized Equipment and other capital expenditures not in a plant fund (per unit cost over $5,000)** should be entered in 7900 series accounts - "Capital Expenditures."

Schedule G (continued)

10. **Keep copies of every form that is submitted**. It is your responsibility to keep records of your budget.

11. **PRINTING INSTRUCTIONS:**

* The input form will print in a condensed fashion, leaving out any accounts with no budget. Each Schedule G, Sheet A, has print buttons beginning at Column S at the top of the worksheet.
* To print a SPECIFIC organization (sheet): Go to the print buttons and click on the button for that sheet or hit CTRL+ (Sheet Letter). Ignore print buttons for any sheets beyond the range of those included in your version of the Schedule G file.
* To print ALL organizations (sheets):
1. Count the number of sheets in the file that contain budget (including the rollup, Sheet A.) This number cannot exceed the number of sheets in the file and should exclude any blank sheets at the end of the file. If a sheet has been set up among other sheets with budgets (i.e., sheet F among sheets B through M) but no budget was entered, it must be included in your count (it will print headings only).
2. Enter the number of sheets in cell Y1 and hit ENTER.
3. Then click on the large “To Print All Budgets” button or hit CTRL + Shift + P.

**NOTE: CAUTION**

* **DO NOT MOVE, ADD OR DELETE SHEETS WITHOUT CONTACTING THE BUDGET OFFICE.** Both printing macro and worksheet formulas can be invalidated.
* **DO NOT CHANGE THE FORMAT IN ANY WAY.**
* **DO NOT ADD OR DELETE LINES.**
* **DO NOT CHANGE COLUMN WIDTHS.**
* **DO NOT CHANGE OR ERASE FORMULAS.**
* **DO NOT UNHIDE COLUMN A.**
* **DO NOT DELETE “ROLL UP” OR “FINAL” TABS.**
* **DO NOT ADD OR DELETE SPACES.**
* **EACH TAB MUST BE NAMED WITH THE ORG NUMBER**
* **ANY OF THE ABOVE ITEMS CAN INVALIDATE THE PRINT MACRO AND WORKSHEET FORMULAS.**

Schedule G (continued)

12. **DETAIL LEVEL OPTIONS AVAILABLE ON INPUT FORM (SCHEDULE G)**

* The Budget Input Form (Schedule G) allows some options as to the level of detail that an area may choose to budget for certain non-salary expenses. (See options on next page.)

1. Options affect certain non-salary expenses categories only. Revenue, salary expenses, and transfers must still be budgeted at the general ledger account level.
2. Choose one of the three options available for the level of detail at which to budget certain non-salary expenses.

**Option 1):** **Executive Summary Level** (least detailed)

* Enter the budgeted amounts by months for those accounts labeled “Executive Level” on the revised input form (Schedule G).
* These “Executive Level” accounts are at a summary level.
* You may ignore all other account numbers in that expense section.
* The other accounts in the section represent all of the detailed expenses that are contained in an “Executive Level” summary account.
* Example: If you budget “travel” in the summary account 7800, you do not have to budget in any other travel accounts, such as airfare (7806) or car rental (7801).
* **Budgeting at this level may make analysis of current estimate and budget variances more difficult during the year.**

**Option 2):** **Operating Ledger Account Level** (most detailed)

* Enter budget in various detailed accounts as done traditionally.
* Do not use summary level account numbers labeled “Executive Level.”
* **It will be easier to prepare current estimate and explain variances during the year by budgeting at this level.**

Schedule G (continued)

**Option 3):** **Combination**

* Enter budget in a combination of specific detailed accounts and the “Executive Level” summary account.
* This option would be selected by an area that wishes to emphasize a specific expense that is very material to them but does not wish to budget details of the other miscellaneous expenses in that expense category.
* Example: If advertising is very important to a department, budget it in advertising (7051) and put the rest of the printing expenses in the “Executive Level” summary account (7050).
1. Actual expenses will still be recorded at the detailed general ledger account level, regardless of how the expenses are budgeted.