

2011/12 FIRMS Final Budget Submission Instructions

I. Important Information

- A. The FIRMS final budget submission due date is **August 16**. FIRMS final budget submissions focus on State support CSU operations in State Fund 0948, CSU Fund 485, and other funds as described in these instructions.
- B. Final budget CSU **State operating expenditures and revenues MUST** be entered in CSU Fund 485 (**see attachment 1**).
- C. CSU fund 485 contains only one (1) entry in Program Group 13 to transfer-in from General Fund appropriation.
- D. The system budget office will populate the summary adjustments to the prior year CSU operating fund base budget in Record Type 01 to be retrieved in preparation of campus submission of the 2011/12 final budget in Record Type 02.

II. Retrieving Budget Detail

- A. The [FIRMS Data Submissions Guide](#) is a pdf document provided by ITS, Administrative Systems and includes the file retrieval and submission processing flow for Budget (page 6 of the pdf) and Record Type File 01 instructions for Budget (page 10 of the pdf).
- B. Additional FIRMS information such as the Data Element Dictionary can be found on the [Enterprise Systems website](#).

III. State Support Budget Instructions

- A. **State Support, General Fund, Tuition Fee Revenue, and State University Grant (SUG)** – Campus allocations will be included in the attachments of the Budget Allocation Memo. The attachments indicate the budget year changes relative to each campus' base budget.
 - **Support Budget SUG Expenditure Change** – Record Type 01 – entered by CO – Program Code 9001, Object Code 609002. This amount is the adjustment to each campus' prior year SUG base.
 - **Support Budget Operating Adjustment** - Record Type 01 – entered by CO – Program Code 9001, Object Code 660090.
 - **Tuition Fee Revenue** - Record Type 01 – entered by CO – Program Code 9001, Object Code 501001.
- B. **Total State Support Expenditure Budget:** the above amounts, when combined with the 2010/11 final budget will comprise the total 2011/12 State Support Expenditure Budget.

2010/11 Final Budget + SUG Expenditure Change + Support Budget Operating Adjustment + Tuition Fee Revenue = **2011/12 State Support Expenditure Budget**

IV. Submitting Budget Detail for CSU Fund 485

- A. **All revenue and expenditure entries must be submitted in Record Type 02.**
- B. **Campuses must reallocate the Record Type 01 amounts prior to final budget submission.** This means that Program Code 9001 will have no remaining dollar values.

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C. Total CSU Fund 485 expenditures and revenues should offset to a zero fund balance.

- As shown on **Attachment 1**, campus budget submissions should contain only one entry in the General Fund, CSU Fund 001, Program Code 1304, and Object Code 690003. The amount should be equal to the campus' total General Fund allocation.
- The offsetting expenditure transfer total should be recorded in CSU Fund 485, Program Code 1304, and Object Code 690003. Program Code 1304 will then offset to zero.

D. Use of Program Codes: All expenditures must be accurately distributed by Program Group. **Expenditure Object Codes: The CSU Operating Fund 485** must include at least the minimum number of expenditure object codes indicated on **Attachment 4**. Campuses are encouraged to include greater detail where appropriate to reflect actual planned expenditures. Refer to the [FIRMS Data Element Dictionary](#) for available object codes, and refer to **Attachment 3** for obsolete object codes.

E. Revenue(s) & Reimbursements:

- Reimbursed Activities (Program Group Code 11) transactions are ***no longer allowed*** (see **section IV. I for further guidance**).
- **Campuses maintain flexibility** with budgeted revenues in their final budget submission.
- The revenue amounts that appear in the file represent those numbers submitted in previous year's final budget submission plus the tuition fee change calculated by the Budget Office for the budget year. Campuses may revise revenues as long as expenditures minus revenues equal to the State General Fund Support amount indicated in the allocation memo.
- Revenue object codes and corresponding fund codes can be found on **Attachment 2**. Additional revenue object codes may be used when necessary; consult the [Data Element Dictionary](#) for valid object codes.
- Revenues with corresponding expenditures in Program Group Codes 01 – 08 should be recorded in Program Code 5000.

All fee revenues should be budgeted in State Fund 0948 within the applicable CSU Fund unless otherwise prescribed by a bond indenture agreement related to senior debt. See **Attachment 2** for fee revenue object codes that are budgeted in CSU Fund 485. Fee revenues and expenditures that occur in other CSU Funds ***should not be*** submitted (IRA, Health Facilities, Campus Union and Associated Students etc.).

F. Financial Aid ¹

- SUG and EOP grant minimums are posted on the [CSU Budget Office Website](#). SUG and EOP grants should be budgeted in Program 0801 Scholarships, and Object Codes 609002 and 609001 respectively.
- The Graduate Business Professional Fee (GBPF) – campuses were directed to set aside 25% to 33% of GBPF revenue for financial aid. Since GBPF is a unique funding source and not a specific financial aid program for recording financial aid expenses, campuses may use 609008 (Scholarships/Grants-Institutional) or any other applicable scholarship Object Codes (e.g. SUG - 609002).
- Ed.D. Program – financial aid expenses for the Ed.D. Program should be recorded using object code 609009 (Ed.D. Program) in CSU fund 485.

¹ Ref: RMP Implementation Paper #35.

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G. Federal Financial Aid Administrative Allowances

Object Code 580097 (Federal Financial Aid Administrative Allowance) should **no longer be recorded** in CSU Operating Fund 485. For budget submission purposes, campuses may choose the following options:

- CSU Fund 544 (TF Cost Recovery/Exchange & Nonexchange Aux Orgs/3rd Party) – use fund 544 if campuses directly budget Federal Financial Aid Administration Allowances using Object Code 580097 in the user fund (Cost Recovery Fund) bypassing the financial aid fund.
- CSU Fund 543 (TF Cost Recovery/Reciprocal and Nonreciprocal Campus) – use fund 543 if campuses choose to record the entire financial aid and administrative allowance amounts in the original CSU Financial Aid Fund, and transfer the administrative allowance amount to the Cost Recovery Fund which will incur the administrative expense.

H. Work-Study:

- CSU reporting does not require budgeted work study activity.
- Based on RMP implementation process discussions, CSU Fund 409 (Work Study) should not be reported in FIRMS final budget submissions. The State matching portion of the Federal Work Study funds may be budgeted and expended in/from CSU Fund 485.
- Budgets for matching funds do not associate with a revenue object code (matching funds are included as a part of Fund 485 operating budget).

Campuses budgeting Work Study (WS) matching funds in CSU Fund 485 should follow the following guidelines:

- **Do not budget** any WS revenues [i.e., object codes 503105 (College WS-Federal) and 503205 (College WS-State)] in CSU Fund 485.²
- **Work Study On-Campus:** Use Object Code 602001. Budgeted expenditures should not be lumped into Program Code 0504, Student Service Financial Aid Administration. Program codes should be determined based on the department to which the services are rendered.
- **Work Study Off-Campus:** Use Object Code 602002. The expenditure budget should be in Program Code 0301 – Public Service Community Service.
- **Work Study-Local Development:** Use Object Code 602003. Local work-study programs should be in Program Code 0504 – Student Services Financial Aid Administration.
- **DO NOT** include work study position counts.

I. Compensation Budgets/Position Counts: Position counts should be included for **all** funds and programs with salary and wages object codes (**do not include position counts for Work Study**).

- Refer to **Attachment 4** for minimum compensation expenditure object codes.
- FTE can only be reported with salaries and wages object codes 601XXX.

Exceptions:

- 601102 [Summer Fellowship Stipend]
- 601301 [Overtime]

Campuses only count positions once in their final budget submissions.

² Object Code 501007 (Work Study-Private Contribution) is marked obsolete.

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J. Staff Benefits

- Refer to **Attachment 4** for minimum benefits expenditure object codes.
- Campuses should submit employee benefits in greater detail, including: Dental Insurance (603003); Health and Welfare (603004); Life Insurance (603011); Vision Care (603013); and Long Term Disability Insurance (603014) in addition to salary-related benefits OASDI (603001), Medicare (603012), and Retirement (603005). All Other benefits can be reported under Benefits-Other (603090).
- **OASDI:** 6.2% of salaries with the associated benefits up to a maximum of **\$106,800** in 2011 with the following exceptions:
 - Unit 8 does not contribute to OASDI;
 - Part-time, seasonal and temporary employees who are not members of CalPERS do not contribute to OASDI.
- Medicare: 1.45% of salaries with the associated benefits (no salary cap) with the following exceptions:
 - Student employees who qualify for student FICA exemption do not contribute to Medicare;
 - Employees hired prior to March 31, 1986, who were exempt from Medicare, remain exempt if there has been no break in service;
 - Employees in a non-resident alien tax status are FICA-exempt.

FIRMS final budget salaries and wages, and salary related benefits (including OASDI and Medicare) make up the compensation base that is used to determine future compensation increases.

- Do not budget Workers Compensation (603007), Industrial Disability (603008), Non-Industrial Disability (603009), Unemployment Compensation (603010), Insurance Claim NDI/IDL (660011) in CSU fund 485 as well as in other CSU funds.

K. Retirement³:

Retirement budgets must reflect the retirement rates for the most recent past year applied to current budgeted salaries and wages (as the State processes the current year changes during the current fiscal year). The most recent past-year composite rates (2010/11) are:

- State Peace Officer/Firefighter – Unit 8 = 36.722%
- State Peace Officer/Firefighter – MPP = 28.722%
- All other CSU employees = 18.725%
- Retirement should be **excluded** from student assistant, overtime, temporary salaries and wages.

Note: the retirement rates stated above are composite averages as CalPERS changed them during the 2010-11 fiscal year from the originally published rates. Hence, the State used two sets of rates to calculate/fund the fiscal year 2010-11 employer's retirement costs.

³ The 2011/12 CalPERS employer-paid retirement rates are 35.415%, 27.415%, and 18.175%, respectively. The State Department of Finance will process the CSU (and other state agencies) employer-paid retirement adjustment during the 2011/12 fiscal year. California Government Code Section 20814 requires the State to include in the annual budget the employer rates established by the actuary, and requires the Legislature to adopt the rates and authorize the applicable appropriation in the Budget Act.

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L. Cost Recovery/Reimbursement Activities ⁴

1. Reimbursed Activities (Program Group Code 11) transactions are **no longer allowed** in Fund 485.
2. For self support and non-self support activities, campuses may record cost recoveries in CSU Funds 543 (TF Cost Recovery/Reciprocal and Nonreciprocal Campus) and/or in CSU Fund 544 (TF Cost Recovery/Exchange & Nonexchange Aux Orgs/3rd Party).
3. Cost Recovery from Campus (CSU Fund 543)
 - Use Object Code 580094 (Cost Recovery from Other CSU Funds within 0948) for cost recovery from CSU funds under State Fund 0948.
 - Use Object Code 580096 (Cost Recovery from Other State Funds) for cost recovery from CSU funds outside State Fund 0948.
4. Cost Recovery from Auxiliary or Third Party (Fund 544)
 - Use Object Code 580095 [Cost Recovery from External Sources (e.g., auxiliaries, etc.)] for transactions with auxiliary organizations
 - Use Object Code 580090 (Other Operating Revenues) for transactions with 3rd parties.
5. Faculty Release Time [Auxiliary Organization (Foundation)] - campuses may record full-time faculty release salaries and benefits expenses in CSU Fund 544. Use Cost Recovery Object Code 580095 to offset expenses.
6. Faculty Release Time [Grant Revenue (State side)] – campuses may record full-time faculty release salaries and benefits expenses in fund 465, Object Codes 503xxx to offset expenses.
7. Replacement faculty salaries and benefits must be recorded in Fund 485.

- CSU budget reporting does not require funds 543 or 544 to be submitted. It is at the campus' discretion to submit budgets for Funds 543 and/or 544.

M. Transfers-In/Out

NO Inter-CSU fund transfers are allowed in CSU Fund 485.

Exception: Transfer of campus' General Fund Appropriation from CSU Fund 001 to CSU Fund 485.

N. Use of Investment Earnings, CSU Fund 485

1. Do not use 507001 (Interest from SMIF) in CSU Fund 485.
2. Do not use 508001 (Income from External Investment) in CSU Fund 485.
3. Do not use 508090 (Revenues from Investment – Other) in CSU Fund 485.

O. Use of Reserve Object Codes (404010 and 404011)

- Do not use 404010 [Reserve for Aux Enterprises and Other Self Supporting Enterprises] in CSU Fund 485. ***404010 can be used in Auxiliary, as well as other self-supporting funds with Program Code 9002 (Balance Sheet Items).***
- Do not use 404011 (Use of Reserves from Prior Year-Budget Only) in CSU Fund 485.

P. Augmented Health Services Fee

⁴ Please refer to Systemwide Guideline Cost Recovery and 485 Reporting on: <http://www.calstate.edu/sfo/>

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Record Augmented Health Service Fees in Object Code 501112 (All Category 4 Fees in CSU Fund 485) in CSU Fund 485.⁵

V. Other Funds

A. Lottery Expenditure Budget⁶

- Lottery revenue is received and budgeted at the system level. **Campuses do not report lottery revenue.**
- The lottery distribution of campus based program funds is posted on the [CSU Budget Office Website](#).
- Budget all lottery expenditures in the appropriate Program and Object Code categories as adopted by the Board of Trustees. Use appropriation year 1971 for Lottery expenditures in State Fund 0948.
- Include applicable personal services (salaries and wages, benefits and position counts) in campus' final budget submission.

Include lottery project codes with all lottery expenditures. The list of current project codes is posted on the [CSU Budget Office Website](#).

B. Extended Education Revenue

- Campus extended education revenue budgets are posted on the [CSU Budget Office website](#). This revenue amount was provided by the state university dean and has also been given to the respective campus extended education deans.
- Applicable personal services (salaries and wages, benefits and position counts) expenditures should be included in the final budget submission.

- Budgeted extended education expenditures must equal revenues.
- The extended education budget may exceed the budget given by the extended education dean by the amount of investment earnings (Object Code 508001).
- If campuses need to budget higher revenues, they must obtain approval from the Extended Education Dean's Office and inform the System Budget Office of the change.
- In order to balance revenues to expenses, campuses may use 404010 (Reserve for Aux and Other Self Supporting Enterprises)

C. Parking and Housing

- Budgeted expenditures must include, at minimum:
 - Expenses Other, 660090,
 - Salaries and Wages, 601XXX,
 - Benefits 603XXX
 - FTE

⁵ Refer to RMP Implementation Paper #12 for accounting entries for Augmented Health Services Fees.

⁶ Campuses no longer budget lottery expenditures in State Fund 0839.

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- Use the following expenditure object codes where applicable:
 - Transfers
 - (i) Within State Fund 0948 and within the same CSU Fund (e.g., Fund 532) use⁷:
 1. Within same campus, use 670000
 2. Between campuses, use 671000
 - (ii) Within State Fund 0948 but between different CSU Funds (e.g., 471 and 532) use:
 1. Within same campus, use 670xxx
 2. Between campuses, use 671xxx⁸
 - (iii) 680110: Transfer Out to Dormitory Construction Fund (State Fund 0576)
 - (iv) 680111: Transfers Out to Dormitory Interest and Redemption Fund (State Fund 0578)
 - 612001: State Pro-rata Charges
 - 660025: Overhead – Chancellor’s Office
- Use at least one of the applicable revenue codes in the “Sales and Service of Auxiliary Enterprises” object code series; 504001-504090
- Campuses may use more than one revenue object code. However, the sum of all revenues must equal expenditures.

Questions about parking and/or housing should be directed to the Chancellor’s Office Department of Finance and Treasury at (562) 951-4570.

D. Auxiliaries

- Auxiliary organizations should be coded as follows:
 - Agency Code XXXX
 - Sub-Agency Code XXX
 - Org 000000
 - State Legal Entity 6610
 - Appropriation Ref 560 (for non-federal) or 501 (for federal)
 - CSU Fund 900
- Use at least the following object codes:
 - 660090 – Expenses Other
 - 504XXX – Sales and Service of Auxiliary Enterprises
 - Revenue codes other than 504XXX may be used if applicable
 - Use 503108 – Miscellaneous Federal Funds (when applicable) – for federal funds not associated with other funding sources that belong to other funds.
 - Expenditures for each auxiliary organization must equal revenues.

For Budget Use Only – Object code 404010 is available for operating reserves in enterprise funds and auxiliary organizations.

⁷ Use the appropriate FIRMS Object Codes (FOC) for transfers within the same state fund (refer to RMP Paper #13 on the [RMP website](#).)

⁸ If the appropriate transfer FIC does not exist, it can be created by contacting Su Chen at schen@calstate.edu

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E. Object Code 501101 (Associated Student Body Fee)

For budget submissions, **do not record Associated Student Body Fees, Object Code 501101.**⁹

VI. FIRMS Data Validation/Edit Process

Campuses shall refer to the FIRMS [Data Validation Rules](#) to ensure that the campus budget submission passes edit checks. The steps below are to be followed:

1. The FIRMS data validation program will edit each campus submission by checking the required data elements for valid values and entries.
2. An invalid value will cause a reject condition for the campus submission or will default to an appropriate value.
3. The system will print a reject error message for values not accepted.
4. When each campus submission is accepted, the System Budget Office will review it to ensure that all items on the checklist (Attachment 1) have been met.
5. If revisions are required, a budget analyst from the System Budget Office will contact the campus to make the required revisions.

Contact Rick Fletcher, at (562) 951-4248 or rfletcher@calstate.edu if you have any technical questions regarding the FIRMS edits and validation process.

VII. Cash Management Operations, Allocation Order Process

Cash Management Operations (CMO) will process budget allocations based on 2011/12 Final Budget allocations. If there are changes to the final budget allocation, CMO will process a supplemental allocation as needed.

Contact Sean Boylan, Director, Resource Management Operations at (562) 951-4619 or sboylan@calstate.edu for questions related to the allocation order process.

VIII. Contacts

- A. Final Budget submission questions:
- Homaira Masoud, Budget Analyst (562) 951-4563; hmasoud@calstate.edu
 - Wayne Nishioka, Budget Analyst (562) 951-4555; wnishioka@calstate.edu
- B. Final budget allocation questions:
- Rodney Rideau, Budget Director (562) 951-4559; rrideau@calstate.edu
 - Chris Canfield, Associate Budget Director (562) 951-4558; ccanfield@calstate.edu
 - System Budget Office staff as identified on our [staff directory](#);
 - Main Budget Office line – (562) 951-4560

⁹ For actual accounting entry, use Object Code 206700 (Depository Accounts-Noncurrent) in CSU fund 461 (Associated Student Body Trust) to collect ASB fee revenues and to make payments since CSU fund 461 is treated as an Agency Fund (**exception**: CSU, Monterey Bay). Refer to RMP Implementation Paper #21.

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- C. Questions about data submission and technical difficulties :
- Rick Fletcher, (562) 951-4248; rfletcher@calstate.edu
 - Mary Simeon, (562) 951-4278; msimeon@calstate.edu
- D. Allocation Order Questions:
- Sean Boylan, Director, Resource Mgt Office, (562) 951-4619; sboylan@calstate.edu

IX. Useful Links (used throughout this document)

All links are also available on the CSU Budget office website:

<http://www.calstate.edu/budget/reporting-instructions/>

Data Submission Procedures and FIRMS Data Validation Rules: (starts on page 6 of pdf)

http://www.calstate.edu/es/intranet/applications/fob/firms/documents/new_firms_submissions.pdf

2010/11 Final Budget Allocation Memo:

<http://www.calstate.edu/budget/reporting-instructions/budget-submission-process>

SUG and EOP Minimums:

<http://www.calstate.edu/budget/reporting-instructions/budget-submission-process>

Extended Education Budget:

<http://www.calstate.edu/budget/reporting-instructions/budget-submission-process>

Lottery Distribution and Project Codes:

<http://www.calstate.edu/budget/reporting-instructions/budget-submission-process>

<http://www.calstate.edu/budget/lottery/documents/lottery-project-codes.pdf>

Data Element Dictionary:

<http://www.calstate.edu/es/intranet/applications/fob/firms/firms-data-element-dictionary/index.shtml>

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Attachment 1

CSU Final Budget Submissions-RMP Allocation Model (CSU State Support-CSU Fund 485)			<i>Jul-11</i>				
(A)	(B)						
<table border="1" style="width:100%; border-collapse: collapse;"> <tr><td align="center">Final Budget GF Appropriation</td></tr> <tr><td align="center">\$100,000,000</td></tr> </table>	Final Budget GF Appropriation	\$100,000,000	+	<table border="1" style="width:100%; border-collapse: collapse;"> <tr><td align="center">CSU Fund 485 Revenue</td></tr> <tr><td align="center">\$20,000,000</td></tr> </table>	CSU Fund 485 Revenue	\$20,000,000	=
Final Budget GF Appropriation							
\$100,000,000							
CSU Fund 485 Revenue							
\$20,000,000							
		<table border="1" style="width:100%; border-collapse: collapse;"> <tr><td align="center">Total GF and Fund 485 Expenditures</td></tr> <tr><td align="center">(A)+(B)</td></tr> <tr><td align="center">\$120,000,000</td></tr> </table>	Total GF and Fund 485 Expenditures	(A)+(B)	\$120,000,000		
Total GF and Fund 485 Expenditures							
(A)+(B)							
\$120,000,000							

August System Budget Office Final Budget Entries -- FIRMS Activity Period 201108, Record Type 01
(adjustments to the prior year final budget base)

State Fund 0948, CSU Fund 485

Program Code	Object Code	FIRMS Amount
9001 Provisions for Allocations	609002 SUG	\$2,000,000
	660090 Expenses Other	\$1,000,000
	501001 Tuition Fees	(\$6,000,000)

August Campus Final Budget Submissions -- FIRMS Activity Period 201108, Record Type 02

State Support Budget Entries

Program Code	Object Code	State Fund:	0001	0948	
		CSU Fund:	001	485	
		Approp. Ref.	001	510	
Expenditures					
01XX -- 07XX	601XXX			\$80,000,000	
01XX -- 07XX	603XXX			\$15,000,000	
01XX -- 07XX	6XXXXX			\$18,000,000	
0801	609001			\$2,000,000	
0801	609002			<u>\$5,000,000</u>	
					CSU Fund 485 Summary
					\$120,000,000 Total Expenditures Budgeted
Resources					
1304	690003		100,000,000	(\$100,000,000)	(\$100,000,000) GF Appropriation
5000	501XXX			(\$20,000,000)	(\$20,000,000) CSU Fund 485 Revenue
				CSU Fund 485 Balance:	\$0

FIRMS Code Definitions:

CSU Fund 485: TF CSU Operating Fund

Program Code 1304: RMP Expenditure Transfer between GF/TF

Object Code 690003: RMP Expenditure Offset from GF

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Attachment 2

Fee Revenue Budget Classification

Budget Classification 1: State Fund 0948, CSU Fund 485, These revenues may be used for the interest assessment calculation and toward total carryover.

Budget Classification 2: Deposited in State Fund 0948 or other applicable State Fund, and applicable CSU Fund, *other than 485*, unless otherwise prescribed by bond indenture agreement.

Budget Classification 3: Auxiliary Organization or Enterprise, Program Code 5000.

Fee Category: Denotes the fee category to which the fees in each object code are connected. EO 1034

This is not an all inclusive list of valid revenue object codes, if you have questions about a specific object code(s) that are not on the list, please refer to the data element dictionary or call the Budget Office.

Firms Object Code	Object Code Title	Fee Category	Budget Classification (See above)		
			1	2	3
501001	Tuition Fee	I	x		
501002	Non-Resident Fee	I	x		
501004	Application Fee	I	x		
501005	Student Health Services Fee	II	x		
501110	Category 3 Course Fees	III	x		
501111	Other Fund 485 Category 2 Fees	II	x		
501112	Category 4 Fees (Use only in CSU Fund 485)	IV	x		
501201	Graduate Business Professional Fee	I	x		
501301	Category 4 Fees (Use in Non-485 CSU funds) - [NEW] ¹	IV		x	
502101-3, 5	Continuing Education - Special Session	V		x	x
502104	Continuing Education - Open University	V		x	x
502106	Continuing Education - Self Support Summer	V		x	x
502201	Continuing Education - Regular	V		x	x
503101	Supplemental EOG Program			x	
503102	Perkins Contribution			x	
503103	Nursing Contribution			x	
503104	Pell Grant			x	
503105	College Work Study - Federal			x	
503106	W. Ford Direct Loan			x	
503107	Federal Contracts and Grants - Other			x	
503108	Misc. Federal Funds			x	
503204	Cal Grant Program			x	
503301	Local Contracts and Grants			x	
503401	Private Contributions - Non-Capital			x	
504001	Housing Rent	V		x	x
504002	Housing Revenue - Others	V		x	x
504003	Parking Permits	V		x	x
504004	Parking Coin Gates	V		x	x
504005	Parking Meters			x	x
504006	Parking Fines	V		x	x
504007	Health Facilities Fee	II		x	x
504008	Campus Union Fee	II		x	x
504009	Space Rental			x	x
504010	Food Services			x	x
504011	College Stores			x	x
504012	Athletics			x	x
504013	Concessions			x	x
504090	Sales and Services - Auxiliary Facilities			x	x

¹ This Object Code maybe used in Funds 441 (TF-CERF-Extended Education), 463 (TF-Instructionally Related Activities Trust), 464 (TF-International Programs Trust), and 472 (TF-Parking)

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Attachment 3
Object Code Restrictions

<u>Object Codes</u>	<u>Object Name</u>	<u>Comment</u>
404010	Reserve for Aux Enterprises and Other Self Supporting Enterprises	Do not use in Fund 485 ¹
404011	Use of Reserves from Prior Year-Budget only	Do not use in Fund 485
501101	Associated Student Body Fee	Do not use in Fund 485 or 461 ²
501102	Instructionally Related Activity Fee	Do not use in Fund 485 ³
504007	Health Facilities Fee	Do not use in Fund 485 or 900 ⁴
504008	Campus Union Fee	Do not use in Fund 485 ⁵
504009	Space Rental Revenue (use in auxiliaries)	Do not use in Fund 485
504090	Sales and Services Auxiliary Facilities-Others	Do not use in Fund 485
505108	Reimbursements-College Work Study-Other CSU Funds	Do not use ⁶
505109	Reimbursements-CSU	Do not use ⁶
505201	Reimbursements-External	Do not use ⁶
507001	Interest from SMIF	Do not use in Fund 485
508001	Income from External Investment	Do not use in Fund 485
508090	Revenues from Investments-Other	Do not use in Fund 485
580020	Sales and Services of Educational Activities	Do not use in Fund 485
580097	Federal Financial Aid Admin Allowance	Do not use in Fund 485 ⁷

Notes:

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- ¹ Campuses may use in Auxiliaries & self-supporting enterprises.
 - ² Do not use in Fund 461 (exception: Monterey Bay). Use 206700 [Depository Account - Noncurrent] in actual accounting entries in Fund 461. Okay to use in Auxiliaries.
 - ³ Use in Fund 463 [Instructionally Related Activities Trust], okay to use in Auxiliaries.
 - ⁴ Use in Fund 452 [TF Facility Revenue Fund-Health Facilities Fee].
 - ⁵ Use in Fund 534 [TF-Campus Union-Operations and Revenue], okay to use in Auxiliaries.
 - ⁶ Will be marked "Obsolete" in next fiscal year.
 - ⁷ Campuses may record in Fund 544 (Cost Recovery Aux Orgs/3rd Party)

2011/12 FIRMS Final Budget Submission Instructions
Attachment 4
Required Minimum Operating Expenditures Equipment Object Codes¹

Salaries & Wages

601030	President
601100	Academic Salaries
601101	Department Chair
601102	Summer Fellowship
601103	Graduate Assistant
601201	Management & Supervisory
601300	Support Staff Salaries
601303	Student Assistant
601304	Teaching Associate
601XXX	Other Salaries & Wages Objects (as applicable)

Work Study (not required unless applicable)

602001	Work Study-On Campus
602002	Work Study-Off Campus
602003	Work Study-Local Dev.

Staff Benefits

603001	OASDI
603003	Dental Insurance
603004	Health and Welfare
603005	Retirement
603011	Life Insurance
603012	Medicare
603013	Vision Care
603014	Long Term Disability Insurance
603090	Benefits - Others

Operating Expenses and Equipment

604001	Telephone Usage
604090 ²	Other Communications
605001	Electricity
605002	Gas
605003 ²	Oil (if applicable)
605090	Other Utilities
606001	Travel - In State
608001	Books
608003 ²	Library Serials
608004-5	Periodicals/Subscriptions
609001	State E.O.P. Grant Program
609002	State University Grant
609005 ²	Other Student Scholarships/Grants
609009 ²	Ed.D Program
614001	Lease Bond Payments (SW)
614002	Energy Bond Payments (if applicable)
614003	Deferred Maint. Lease Payments (SW)
616005	Misc. Info Tech. Costs
619001 ²	Other Equipment
619002	Instructional Equipment
660001	Postage and Freight
660002	Printing
660003 ³	Supplies & Services
660021	Repairs and Maintenance
660026	Teale Data Center
660090 ³	Expenses-Other

¹This represents required minimums. Campuses are encouraged to include greater detail in their FIRMS budget submission.

²Funding amount may not be included for all campuses.

³The total Supplies and Services and Expenses-Other expenditures are not expected to exceed approximately 10% of total General Fund Operations in CSU Fund 485.

2011/12 FIRMS Final Budget Submission Instructions

Attachment 5

Campus FIRMS Final Budget Submissions Checklist

As the system Budget Office receives final budget submissions, further review will occur to determine the validity and completeness of each submission. The minimal checks are provided below. These checks are in addition to the FIRMS data validation process developed in conjunction with Financial Management Services.

	Double check your submission against Attachment 2 to ensure that all fee revenue object codes are included in the appropriate fund.
CSU Fund 485	
	Only the GF (CSU Fund 001) and campus lottery funds (State Lottery and Lottery Trust Funds) will have a balance; all other fund balances should net to zero.
	Transfers-In or Out are not allowed in CSU Fund 485. The only entry in Program Group 13 is to transfer the GF appropriation from CSU Fund 001 to CSU Fund 485.
	No Cost Recovery or Reimbursed activities are allowed in fund 485. See attachment 3 for other obsolete codes.
	Use the minimum expenditure objects on Attachment 4.
	None of the following object codes should be used in CSU Fund 485: Fee Revenue Object Codes 501101 ASI, 501102 IRA Fee, 504007 Health Facilities Fee, 504008 Campus Union Fee.
	Augmented Health Services Fee Revenue should be in Fund 485, Object Code 501112.
	Financial Aid expenses for Graduate Business Professional Fee (GBPF) , campuses may use 609008 Scholarships/Grants-Institutional or any other applicable scholarship object codes (e.g., SUG - 609002). Financial aid expenses for Ed.D Program should be recorded using object code 609009 Ed.D. Program in CSU Fund 485.
	Do not use Object Code 580097 Federal Financial Aid Administrative Allowance in CSU Operating fund 485.
	Do not budget any Work-Study revenues (i.e. 503105 College WS-Federal , 503205 College WS- State) in CSU fund 485. Revenue Object Code 501007 Work-Study Private Contribution is marked obsolete. State Matching portion of the Federal Work Study may be budgeted in fund 485 which would not require a revenue object code. Use of Object Codes 602XXX with appropriate Program Codes.
	FTE Should be reported with all Salary and Wages object codes, except: 601102 Summer Fellowship Stipend and 601301 Overtime.
	Campuses should submit employee benefits, including: Dental Insurance (603003); Health and Welfare (603004); Life Insurance (603011); Vision Care (603013); and Long Term Disability Insurance (603014) in addition to salary-related benefits OASDI (603001), Medicare (603012), and Retirement (603005). All Other benefits can be reported under Benefits-Other (603090). Check OASDI (approx. 6.2%) & Medicare (1.45%) rates against CSU Fund 485 Salaries & Wages.
	Do not budget Workers Compensation (603007), Industrial Disability (603008), Non-Industrial Disability (603009), Unemployment Compensation (603010), and Insurance Claim NDI/IDL (660011).
	Campus Retirement (Object Code 603005) budgets should reflect rates for most recent past year; 2010/11 composite rates: Public Safety (Unit 8) = 36.722%; Public Safety Management (MPP Directors/Lieutenants & Unit 9)= 28.722%; State Miscellaneous - Tier 1 (all other CSU Employee) = 18.725%.
	At a minimum, Information Technology (previously Computing Support) expenditures for Academic Support (0409) and Institutional Support Administrative (0607) should be identified. Additional IT expenditures should be identified in other program code areas as applicable, such as Instruction Information Technology (Program Code 0106) and Student Services Information Technology (Program Code 0508). Other tech. programs can also be used: 0203 and 0304, and 0709.
	There cannot be a disproportionate amount of state support dollars budgeted as Supplies and Services (Object Code 660003) or Expenses Other (Object Code 660090) Combined they must be <10%.
	CSU Fund 485, Program Groups 01-08 should represent "state support" expenditures only.
	Do not budget Investment Earnings (Object Codes 507001, 508001, and 508090) in CSU Fund 485.
	Do Not use Reserve Object Codes 404010 Reserve from Aux Enterprise and 404011 Reserve from PY Budget in Fund 485.

2011/12 FIRMS Final Budget Submission Instructions

Attachment 5

Campus FIRMS Final Budget Submissions Checklist

As the system Budget Office receives final budget submissions, further review will occur to determine the validity and completeness of each submission. The minimal checks are provided below. These checks are in addition to the FIRMS data validation process developed in conjunction with Financial Management Services.

Other Funds

Transfer In and Out in other funds should net to zero.

Auxiliary Organizations (CSU Fund 900 and State Fund 0994) should be included with at least 3 object codes (1 expenditure object code-may be limited to 660090, 2 revenue object codes.-504XXX, 503108-Misc. Fed. Funds). Expenditures and revenue should offset to zero.

Expense object codes for auxiliaries should be associated with Program Code 2001. Revenue object codes should be associated with Program Code 5000.

Report only federal funds using 503108 (Miscellaneous Federal Funds) when applicable in auxiliaries. Do not report funds in auxiliaries that belong to other CSU funds.

Do not budget Workers Compensation (603007), Industrial Disability (603008), Non-Industrial Disability (603009), Unemployment Compensation (603010), and Insurance Claim NDI/IDL (660011).

Campus lottery expenditures should equal that posted by the Budget Office (State/CSU Fund 0948/481); campus lottery revenue should = 0 (object 506021) (revenue budgeted at the system level).

Lottery expenditure entries must include lottery project code detail.

Parking and Housing fund expenditures and revenues should net to zero. Use State/CSU Funds 0948/471-474 for Parking, and State/CSU Fund: 0948/531 for Housing. Minimum object codes should include salaries and wages (601XXX) and benefits (603XXX) and 660090. For other recommended object codes, see budget instructions.

Follow proper transfer object codes flow chart as demonstrated in RMP Paper #13 and the budget instructions for parking and housing funds transactions.

The campus extended education revenue projections (in State/CSU Fund 0948/441) should be equal to that provided by the state university dean (as posted on the web site). Investment earnings may be budgeted in excess of the posted budget.

If senior debt in bond indentures prescribes State Fund deposit, then State/CSU Fund 0580/262, 0583/301-304 for Parking and State/CSU Fund 0580/261 may be used.