Self-Service Banner
Budget Development Module

Base Budget Development
Fiscal Year 2013-2014

Office of Budget and Financial Planning
January 2013
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• Schedule of Key Dates

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Overview

Budget Development for each division involves four components each year involving all E&G and Auxiliary funds where Division Heads may work with their division to:

1) update their respective Six Year Strategic plans
2) provide detailed budgeting requirements for the upcoming fiscal year’s new initiatives
3) reviewing full-time personal service allocations, and
4) reallocating base discretionary operating budgets.

These instructions describe how to complete component four of the Budget Development process using the Budget Development Module in Self-Service Banner (SSB). The module will allow divisions to review and submit requests to reallocate discretionary base operating budgets for fiscal year 2014 (FY14) in an effort to help reduce the number of budget transfers needed during the fiscal year.

Each year, the Office of Budget and Financial Planning (OBFP) provides training on how to use this tool during January Our Turn and detailed instructions are provided on OBFP’s website under News and Events when the module is available to divisions.

Reallocation requests must be submitted via the SSB Budget Development Module to the Office of Budget and Financial Planning (OBFP) by February 28, 2013; however, your respective Division Head may identify an earlier date for their review. Departments will be required to make electronic submissions for all requests. No hard copies are required or needed.

Should you need additional information or clarification, please feel free to contact the OBFP at 831-5821.
<table>
<thead>
<tr>
<th>Date</th>
<th>Event</th>
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<tr>
<td>November 28, 2012</td>
<td>- Planning Overview</td>
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| **November-December, 2012** | - OBFP to meet with respective areas and discuss budget development process  
                          | - OBFP provides respective E&G and Auxiliary Six Year Strategic Plans for review.  
                          | - OBFP provides respective E&G and Auxiliary 2012-13 base operating budgets.  
                          | - OBFP provides respective listing of budgeted full-time positions for verification |
| December 17, 2012     | - Governor announces 2012-2014 biennial budget amendment recommendations. |
| January, 2013         | - OBFP issues instructions to array 2013-14 base budget allocations through the Self-Service Banner Budget Development Module. Departments can array discretionary funds using this module into the appropriate budget categories. Training will be provided through Our Turn sessions. |
| February 8, 2013      | - Full-time salary verifications due to the OBFP.                    |
|                       | - 2013-14 recommendations and budget priorities for E&G and Auxiliary Six-Year Strategic Plans due to the OBFP. |
| February, 2013        | - Budget discussions and presentations, if additional information is needed. |
| February 28, 2013     | - Self-Service Banner Budget Development Module is locked down to Banner Finance users. |
| March/April 2013      | - 2013-14 tuition and fees recommendations developed by the OBFP.      |
|                       | - Preliminary 2013-14 operating budget presented to administration for consideration. |
| May, 2013             | - 2013-14 tuition and fee recommendations presented to the Board of Visitors for approval. |
|                       | - OBFP finalizes the 2013-14 operating budget and presents to administration for approval. |
| June 5, 2013          | - Cut-off date to provide reasonable assurance that payment for purchases will be charged against your FY2013 department budget. Receipt of goods and/or services by the department and receipt of the vendor’s invoice in Accounts Payable must occur on or before this date (refer to FY2013 close-out memo for instructions, typically distributed in January). |
| July 1, 2013          | - 2013-14 operating budgets available in Banner Finance.              |
| July 1, 2013          | - Initial Six-Year Plan due to the SCHEV Council, the Governor, and the Chairs of the House Committee on Appropriations and the Senate Committee on Finance. |
| No Later than September 1, 2013 | - Six-Year Plan comments due from state review group.                  |
| October 1, 2013       | - Final Board approved Six-Year Plan due to SCHEV with incorporated comments, if applicable. |
FY13 means the fiscal year beginning July 1, 2012, and ending June 30, 2013.

FY14 means the fiscal year beginning July 1, 2013, and ending June 30, 2014.

Base Budget means the current dollar amount distributed to a division less one-time funding and full-time benefits.

Personal Services (PS) includes expenditures for employee benefits, salaries, overtime, stipends, special payments, and wages of employees.

Nonpersonal Services (NPS) includes expenditures for contractual services, supplies, materials, travel, transfer payments, continuous charges, and equipment needed to support the mission of the university.

Discretionary Funds are defined as the following budget categories for which departments are responsible to oversee and manage:

- **611130 – FICA for Wages** includes expenditures of contribution fund for old-age survivors’ benefits for wage earning State employees (Social Security). This is 7.65% of the wages to be earned.

- **611250 – Salaries, Overtime** include expenditures for compensation to persons who are paid at an established yearly rate, for hours worked in excess of their normal workweek.

- **611290 – Salaries, Overtime for Information Technology Employees** include expenditures for compensation to persons in Information Technology who are paid at an established yearly rate, for hours worked in excess of their normal workweek.

- **611310 – Bonuses and Incentives** include expenditures for payment of bonuses and incentives to State employees. This category is discretionary when not authorized by the Appropriations Act.

- **611340 – Specified per Diem Payments** include expenditures for per diem services provided by persons who are members of a legislative committee, representatives of the General Assembly, members of a study commission, members of a governing board of a State agency, or members of a similar organization.

- **611341 – Stipends, Wireless Communications** include expenditures for cell phone stipends in accordance with the established Wireless Communication Stipend Program for Employees.

- **611410 – General Wages** includes expenditures for compensation to persons who are paid at an hourly rate.

- **611420 – Wages, Graduate Assistant** include expenditures for compensation made by institutions of higher education to persons, without faculty appointment, for teaching and research activities (teachers of record).

- **611430 – Wages, Overtime** include expenditures for compensation to persons who are paid at an hourly rate for hours worked in excess of 40 hours per week.

- **611440 – Wages, Student** include expenditures for compensation made by institutions of higher education to graduate and undergraduate students for work scholarship positions. This category is discretionary for Auxiliary funds only.
- **611441 – Wages, GAs and GTAs** include expenditures for compensation to Graduate Assistants and Graduate Teaching Assistants who are non-teachers of record.

- **611450 - Part-Time Wages** includes expenditures for compensation to persons for professional services rendered in research and instructional positions in higher education.

- **611451 – Teaching and Research Adjuncts,** includes compensation to persons for part-time and overload services rendered in research and instructional positions in higher education that are identified as adjunct instructors during the academic year.

- **611452 – Stipend, Summer School Teaching and Research,** Include expenditures for compensation to students participating in federal work-study programs.

- **611460 – Wages, Federal Work Study Student,** includes compensation for summer session teaching in higher education. This category is discretionary for Auxiliary funds only.

- **611490 – Information Technology Wages** includes expenditures for compensation to person who are paid at hourly rate and whose actual job duties involve information technology.

- **7120 - Contractual Services** includes expenditures for the following contracts and services: health, management, technical, repairs, and maintenance.

- **7121 – On Campus Postage/Printing Services** includes expenditures for services provided by the RU Post Office, the RU Printing Department, and the RU VBS multi-function devices.

- **7122 – Telecommunications** includes expenditures for telecommunications services.

- **7123 - Travel** includes expenditures for educational travel; subsistence and lodging; personal mileage, state vehicle, and/or public carriers; meal reimbursement; and moving and relocation.

- **7130 - Supplies** include expenditures for supplies and materials including office, repair and maintenance, residential, and specific use.

- **7140 - Transfer Payments** includes expenditures for awards and educational and training assistance.

- **7150 - Continuous Charges** includes expenditures for insurance, lease payments, installment purchases, and service charges.

- **7151 – Auxiliary Indirect Costs** Include expenditures for specialized activities or services provided by Educational and General programs. This category is for Auxiliary funded budgets only.

- **7210 - Property and Improvements** includes expenditures for acquisitions as well as associated costs of property, rights-of-way, and waterways.

- **7220 - Equipment** includes expenditures for computer processing, educational, electronic, reference materials, photographic, medical, laboratory, motorized, office, microfiche, periodicals, and similar materials used in the library, specific use and stationary equipment.

- **7230 - Plant and Improvements** includes expenditures for acquisitions of plant and improvements and construction of plant and improvements.
General Information

The Budget Development Module in Self-Service Banner (SSB) will enable authorized Banner Finance users to query and update their respective FY13 base operating budgets for the upcoming fiscal year. Users will be able to reallocate their proposed base discretionary budgets using a user-friendly worksheet in this module. The adjustments made through this module are permanent thereby mitigating the need to continually perform one-time budget transfers throughout the fiscal year.

The FY 2014 proposed base budgets were calculated using the FY 2013 original budget plus/minus any authorized permanent adjustments.

Base discretionary budget allocations must be submitted to the OBFP electronically via Self Service Banner (SSB) by **February 28, 2013**; however, your respective Division Heads may identify an earlier date for their review.

**SSB should only to be used to redistribute base discretionary budgets allocations. New funding requests will not be accepted through this process.**
Budget Submissions

A. Personal Services*

- Division Heads will be provided a listing of all full-time employees’ salaries including authorized vacant positions. Departmental budgets will automatically be loaded at authorized levels.

- **Part-time and wage positions are considered discretionary expenditures and must be budgeted as part of the base budget allocation in the SSB Budget Development Module** (i.e. 1,500 hour wage, temporary wage, PT-AP, one-time pays, overtime, etc.). Your respective Division Head will review all part-time requests and recommend which should be funded for FY 2014. FICA (account 611130) will need to be added for wages entered in categories 611250, 611410, 611430, 611450, 611451, 611452 and 611490.

- **Wireless Communication Stipends** – Departments are responsible for estimating and budgeting approved wireless stipends in category 611341.

- The OBFP will adjust FY 2014 budget allocations associated with the following state mandatory funding issues:
  1. Salary and fringe benefit costs as approved in the Appropriation Act.
  2. Health insurance cost differences due to open enrollment or eligible life changes.
  3. Work study/scholarship wages (E&G only) will be budgeted based on your department’s approved allocation of student workers. Auxiliary departments are responsible for funding student wages (undergraduate and graduate) within their approved allocation.
  4. Auxiliary only- auxiliary indirect cost charges will be added by the OBFP unless otherwise noted within your allocation.

B. Nonpersonal Services (NPS)* – NPS budgets should also be reviewed and reallocated to the appropriate budget category as needed to cover anticipated costs using this module (i.e. telecommunications, VBS copiers, travel, maintenance, etc.)

C. **Text:** Please provide justifications/explanations for budget reallocations in the TEXT field provided in the module. This will document and provide a reference for the reviewer and the department regarding the need for the reallocation. **If the text field does not provide you adequate space, please enter an abbreviated version with a comment to indicate you will email the justification in its entirety to your respective reviewers (e.g. Dean/ Director/ Department Head and/or Division Head) and the OBFP for review.**

D. **Notify your respective reviewer (e.g. Dean/Director/Department head and/or Division Head) by email when reviews and/or reallocations in the Budget Development Module are complete.**

*Refer to the Term Definitions section for expenditure category descriptions including discretionary budget categories.
OBFP prepares Proposed Base Budget phase in SSB and opens Budget Development Module.

Division Head reviews Proposed Base Budget phase and notifies departments of their internal deadlines for submission in SSB.

Departments review and array FY14 discretionary base budgets with justifications/text., then submit to Dean/Director/Dept. Head for approval.

Dean/Director/Dept. Head has the ability to Lock Out departments to provide time to review reallocation requests. Division Head will determine date if applicable.

Deans/Directors/Dept. Heads review proposed budgets an, make adjustments as needed. Submits to Division Head to review.

Division Head has the ability to Lock Out Deans/Directors/Depts. at date assigned by Division Head.

Division Head reviews proposed budgets as submitted and approves/adjusts accordingly.


OBFP receives base budgets approved by each Division Head to prepare for final review and approval.

During the Review Process:
If the reviewer/approver requires more information, the budget may be unlocked and returned to the Deans/Directors/Departments for text or justification to be added.
Instructions

Log-in to SSB FINANCE through the RU Portal using your User ID and password. Select Finance. Then select the Budget Development option.
Finance Budget Development Options:

- **My Worksheets** – This option gives Banner Finance users access to the Budget Worksheets quickly without having to select Budget Types and Account Types for display.

- **Create Budget Development Query** – This option gives the Banner Finance users the ability to review discretionary budgets. No adjustments are available with this option.

- **Create Budget Worksheet** – This option will give the Banner Finance users the ability to array discretionary budgets.

- **Maintain Organization Lock** – This option should only be used by Deans, Departments Heads, Directors, Division Heads and/or the OBFP. This feature is used to prevent changes.
Budget Development Worksheet

To create a new worksheet, select Create Query. To open a worksheet using an existing template, choose a saved query and select Retrieve Query.

Create a New Worksheet Query
Retrieve Existing Worksheet Query
Saved Query
None
Retrieve Query

Select Adopted Budget and Permanent Budget Adjustment only.
Then click Continue.
The Budget Development Worksheet requires the following cells/prompts to be entered:

- **Chart of Accounts**: R
- **Budget ID**: FY2014
- **Budget Phase**: 14XNPS (for all discretionary budgets)
- **Fund**: Your department’s fund code (i.e. F11020)
- **Organization**: Your departmental Organization code (i.e. 20101)
- **Program**: Your department’s Program code (i.e. P10600)
- **Activity**: *(Leave Blank).*
- **Location**: *(Leave Blank).*
- **Budget Duration**: All (default)
- **Display Fin Mgr Code**: None (default)
- **Check to Include**: Labor Accounts and Expenses only.
- **Click the Submit button**
Caution: please note that if more than one person is working with the budget concurrently you will see a caution sign at the bottom of your screen (see example above). If this warning message does occur, you should contact the Banner Finance user(s) listed to ensure they are out of the budget worksheet before you proceed to make adjustments.

You may click Continue to proceed; however, if you choose to continue be aware that the last change posted by any concurrent users will be the one reflected in the budget line table.

- After clicking the Submit button or Continue button (if applicable), the Budget Development Worksheet will appear. This is the worksheet you will use to make changes and add text to document adjustments.

- To make changes in the Proposed Budget amount, go the appropriate line under Change Value and enter your change. Please note that your overall budget must remain the same. This process provides the option to re-array the budget categories based on projected needs for the new fiscal year.
  - For example, if a wage hire is planned and wages are currently not budgeted, enter the dollar amount needed for wages in the 611410 line and FICA in the 611130; then subtract that total dollar amount from another NPS line within your organizational budget.
  - For each adjustment (increases and decreases), add a brief explanation in the Text field.
• Use the **Account/Program Code Lookup** fields to add budget categories that do not exist.

• The **Requery** button starts the screen over (refreshes the screen without making changes). Any changes entered prior to clicking the REQUERY button **will not be saved**.

• **Calculate** lets you preview changes without posting to see how the reallocation impacts the budget.

• **Post** records the change(s) in Banner. In effect, you are submitting budget reallocations to your respective reviewer to consider. All changes will be documented with the username and time stamp of the transaction. Changes can be made until the organization is locked.

• **Summary Totals** allows the revised budget to be reviewed as compared to the proposed budget. This total also verifies if you have made any net increases or decreases to the budget.

• **Download Worksheet** allows you to download and save your work in MS Excel. There is no limit to the number of changes that can be made. However, no changes will be accepted after the organization has been locked-out.

• If no changes are required, no action is needed in the module.
Budget Development Text (Explanation): In order to submit text (notes or explanation) for reallocations, left-click on the account code under Account Type/Code. A box will be displayed for information to be entered (see diagram below). Click the Save button and Exit Budget Text page.

Exiting the Budget Text Page will take you back to the Worksheet.
To see the History of changes, left click on the Account Code under Proposed Budget amount. A box will display the history as shown in the example below.

To exit – click Close Window – and return back to the Budget Development Worksheet or Query.

### Budget Development History

<table>
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<tr>
<td><strong>Budget Development History</strong></td>
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<td>Chart of Accounts</td>
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<td>Budget Id</td>
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<tr>
<td>Organization</td>
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<table>
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<tr>
<th>Query Results</th>
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<td>CPHILLIP</td>
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</tbody>
</table>

Close Window

RELEASE: 8.3
Organizational Lock: *(Deans/Directors/Department Heads and Division Heads Only)*

The **Maintain Organization Lock Out** option is used to prevent (lock) or permit (unlock) changes to the Budget Development Worksheet. The locking process has a cascading effect; when you lock or unlock a higher organization, the others beneath it are locked or unlocked also.

Division Heads will be given access to lock-out their respective organizations from making changes based on their needs to review and revise budgets prior to the final deadline. Division Heads will need to notify departments of division deadlines to submit changes in SSB.

When the Division Head locks down the budget table, the Banner Finance user will not have access to make further changes (only query access will be available). If additional adjustments are needed, the Division Head can temporarily unlock a specific organization.

On the identified deadline date, the OBFP will lock-out all Banner Finance users to reconcile and begin finalizing the budget development process.

**Follow these steps to lock/unlock an organization:**

1. From the main Finance Budget Development menu, click **Maintain Organization Lock**.
To lock down an organizational unit, enter the following parameters:

- **Chart of Accounts:** R
- **Budget ID:** FY2014
- **Budget Phase:** 14XNPS
- **Organization:** highest level organization you intend to lock down (Dean, Director, Department or Division Head)

Click **Change Status** to Lock/Unlock and Update
Click **Return to Parameters** to view current status.
When an organization is locked, a message will display in the Worksheet that no changes are allowed except by those who have authorization.

Summary:

- Follow this process for all E&G and Auxiliary budgets.
- New initiative funding should not be requested using this module.
- Departments should inform their respective Dean, Director, Department or Division Head by email when reviews and/or changes are complete so the organization can then be locked.
- Divisions should review all reallocations to ensure the total base budget allocation for each funding source has not been impacted and all changes entered are authorized prior to the lock down date.
- Budget information can be viewed and downloaded into Excel using the Create Budget Development Query.
- If you have questions regarding these procedures, please contact the OBFP.