

George Mason University

Auxiliary Enterprises Budget Policies and Procedures

The following policies, procedures, and guidelines will apply to the administration of your budget during the 2011-12 fiscal year:

1. The original personnel budgets reflect the salaries of all funded positions within your organization as of April 2011. If your organization has a personnel budget, a roster is available in eprint which provides you the detail of your budgeted salary amounts, funded positions and position numbers. Since the Commonwealth of Virginia establishes a position ceiling for the University, as well as a spending authorization limit, no additional positions may be established without the appropriate review, support and approval. Any request to establish additional positions not allocated within the original 2011-12 budget requires a Position Maintenance Form be filled out and faxed to the Office of Budget & Planning at 993-8835. This form can be found at <http://budget.gmu.edu/forms.htm>, under Forms. The Office of Budget & Planning will assign a position number and will notify you of that position number as soon as it has been assigned. A position description must be forwarded to the Human Resources Department and the recruitment of the position may begin. Please remember that when establishing a position funded from current budget, both salary and benefits must be covered from the unit's current funding.

Increases in salaries resulting from upgrades, reallocations of positions, or vacancies filled at higher than budgeted rates are to be covered from the unit's budgeted funds. When these personnel changes occur, an adjustment, if necessary, must be made to transfer the appropriate amount of funding to cover projected costs. The adjustment must cover both salary and benefit costs related to the action. The Office of Budget & Planning will notify you as these transfers are completed. Savings from position turnover remain at the unit level. It is left to the discretion of the overall unit manager to determine whether the savings remain at the department level or revert to the unit for support of overall unit priorities.

2. Your fringe benefit budget is based upon the average costs for each category of employees. As salaries are charged to your budget(s) the associated fringe benefit costs will be assessed based on these percentages irrespective of the actual benefit plans in which a given employee may or may not participate. Fringe benefit rates are consistent across all fund types, based on benefit costs as set by the state and historic utilization of benefit programs, and are accepted by the University's cognizant agency for Federal research. For 2011-12 these rates are:

Faculty (Instructional and Administrative)	26.45%
Staff (Classified, Law Enforcement Officers, and Actors/Weekly)	28.92%
Part Time Faculty and Non-Student Wages	7.27%
Graduate Assistants	0.00%
Student Wages (non-FT status)	7.65%
Student Wages (FT status) and CWS	0.00%

3. Salary and associated fringe benefit savings, which may be accrued through vacancies and turnovers of staff, will be retained at the unit level, giving the Vice President, Director or Dean the ability to reallocate these savings. Your budget analyst will work closely with you during the year to ensure that any personnel savings are reallocated to reflect changes in your operating plans. Some units have a salary savings requirement in 2011-12, which must be met before funds are reallocated for other purposes.

4. Policies concerning the hiring of hourly wage employees are administered by the Human Resources Office, who should be consulted prior to the appointment of wages staff. Your wage budget may be used for non-student hourly staff, non-College Work Study student employees or overtime worked by either classified or wages personnel. The total amount is pooled in the category "Wages and Overtime" and may be spent on temporary personnel or essential overtime, as you deem appropriate.

You are encouraged to employ student wage staff whenever possible. The use of student wage earners continues to be a major initiative within the University. This utilization of available resources affords students with the opportunity to learn important skills and gives them access to increased financial aid for their education.

5. Your budget may include a College Work Study allocation. The amount shown in your budget represents the total of federal and state funds and equals what students you employ under the program may earn. These funds may not be used for other purposes, and other funds may not be used to supplement the CWS allocation without specific approval by the Office of Budget & Planning.

Please contact the Student Financial Aid Office, to begin the process of recruitment for College Work Study students. Because the CWS program involves restricted federal funds, you may not exceed the CWS budget. Overspending in this category will be offset by a reduction of your non-CWS wages budget.

6. The Direct Expenses (non-personnel) budget is available to cover all expenses other than salaries, wages and benefits. The funds are pooled in your organization to provide you with the maximum flexibility in managing your department.