

GEORGE MASON UNIVERSITY
Office of Strategic Budgeting and Planning

FY 2022 Budget Development Process

OVERVIEW:

The Budget Unit Development System (BUDS) has been updated for the FY 2022 budget development process. BUDS includes the FY 2021 original and FY 2021 working budgets for all Educational & General (E&G) and Auxiliary Enterprise (AE) organizations. All FY 2021 base (permanent) adjustments made in Banner should be reflected in BUDS.

TIMELINE:

BUDS Round	Unit Position update submission Deadline	Banner Data Cutoff Date	Release Date	Due Date	Information
1	11/6/2020	11/24/2020	12/4/2020	1/15/2021	
2	1/22/2021	2/12/2021	3/8/2021	4/2/2021	This round will primarily include AE Self-Generated Revenue (SGR) and E&G SGR, which includes: E&G Course fees, Lab fees, Premium fees, contracts , debt savings (primarily AE units), and E&G and AE budget restoration.
*Position Control for FY21 due 3/26/2021					

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GUIDELINES:

Below is a list of budget development instructions for personnel and non-personnel expenditure updates.

Personnel:

- If new positions or position changes (i.e. org, acct, etc.) are effective for **FY 2021**, you must process the appropriate standard paperwork for the changes to be made in Banner. Any changes made in Banner between now and the Banner data cutoff dates (see timeline above), will be incorporated in the next round of BUDS. **Note: FY22 new placeholder positions are allowed to be created in BUDS. Note: The PMF must be submitted for the actual position number to be assigned. An actual position number is needed before the new position can be posted.** If you wish to submit a change, or are unclear on the status of your position control request, please contact Gail Frola gfrola@gmu.edu.
- If position changes (i.e. org, acct, etc.) are needed that impact **FY 2022 only**, please enter those changes in your BUDS submission. In order to avoid duplication, please do not submit these requests through the regular position control process during FY 2021.
- Please complete an analysis of all FY 2021 unfunded vacant positions to ensure appropriate budget funding is identified for filled positions. Positions that do not have budget funding, will be reviewed and discussed to ensure the FY 2022 plan reflects accurate data.

Non-Personnel:

- In FY 2021, the DE budgets were reallocated to various BOV categories and summary accounts. Many of these allocations were put into a central org within the unit. During the FY 2022 BUDS process, units will have the option to leave the DE reallocations in a central org or move them to various orgs within the unit. Any compensation related adjustments should remain in account # 70000 to continue consistency with the position control process.
Note: The DE reallocation from acct# 70000 is a mandatory requirement for FY2022.
- If there are non-personnel changes effective in FY 2021, those changes should be made through Banner and not in BUDS. Any adjustments made in Banner between now and the Banner data cutoff dates (see timeline above), will be incorporated in the next round of BUDS.

If possible, please make sure all **negative** direct expenditure balances have been reviewed and removed before the final BUDS submission to the Budget Office.

Please note:

BUDS round 2 will reflect debt savings primarily in the Auxiliary Enterprise units. These savings are due to the 9d debt restructuring in January 2021. A memo and revised debt service schedules that will outline the changes, will be sent March 8.

BUDS round 2 will also reflect E&G and AE budget restoration amounts. E&G budget restoration memos were already sent to the units; and AE budget restoration memos will be sent March 8.

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ACCESS:

To use BUDS, please make sure you have Microsoft Access 2003 or a later version. To access the BUDS file, please complete the following:

- 1) Download the attached BUDS zip file.
- 2) Unzip the BUDS file and save it to your hard drive.
- 3) Double click to open the BUDS file

If you have questions regarding budgetary items within BUDS, please reach out to the appropriate budget contact. If you have technical questions regarding BUDS, please contact Jieping Li, jl17@gmu.edu, (x3-8648). Upon completion, all budget submissions should be sent to Jieping Li.

Thank you
Office of Strategic Budgeting and Planning