FY 2022 Budget Development Process

Budget Unit Development System (BUDS)
User Guide

Office of Strategic Budgeting and Planning
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Calendar:

Below is the BUDS timeline for two rounds. As you will notice, the BUDS Round 2 dates are tentative due to various factors. A communication will be sent if theses dates are adjusted.

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	2/12/20	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 and other.
		*Position Control for FY21 due 3/26/2021			

Overview:

The Budget Unit Development System (BUDS) is George Mason University's database system for the development of annual operating and position budgets. The FY 2022 budget development process includes the Educational & General (E&G) and Auxiliary Enterprise (AE) operations.

Guidelines:

The FY 2022 budget development will be an iterative process. The BUDS' users will have two rounds to make changes to the operating and position budgets before the upload into Banner Finance and HR.

BUDS Instructions

Using BUDS – Main Menu

The **Main Menu** in BUDS (Figure 1) can be used to access Review/Modify menus, Run Reports or Exit (close BUDS).

All BUDS viewing, reporting and editing functions are accessed via a menu system. There are three primary menus:

- Main Menu
- Review/Modify Positions, Rosters and Non-Permanent FTEs
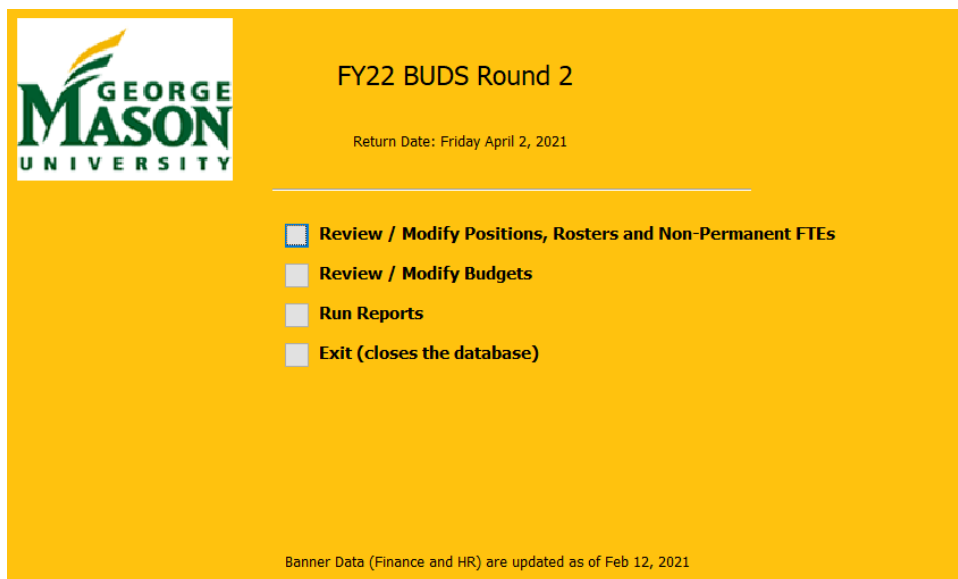- Review/Modify Budgets

Figure 1. BUDS Main Menu

Review / Modify Positions, Rosters & Non-Perm FTEs

Figure 2. Review / Modify Positions, Rosters and Non-Permanent FTEs

The Review/Modify Positions, Rosters & Non-Permanent FTEs menu (Figure 2) provides the following View/Edit options:
- View/Edit Permanent Positions by Position
- View/Edit Permanent Positions by Organization
- View/Edit Non-Permanent FTEs.

View/Edit Permanent Positions by Position

The **View/Edit Permanent Positions by Position** form (Figure 3) provides several options for locating position records. To locate a record, or set of records, you may search all position records in your unit by a combination of Fiscal Year, Fund, Org, Acct, Position number, Name, FTE and/or Budget. You can enter as many criteria as you wish, but only records meeting **all** entered criteria will be displayed when the **Find** button is selected.

For example, to locate a position for which you know the position number, simply enter the position number in the empty field above the **Posn** label and click find and the record will be displayed.

If you do not know the position number but know the incumbent, you may enter all or part of the incumbent's name and all positions held by individuals whose name(s) contain the text string you specify will be displayed.

Similarly, if you wish to display all positions at a given budgeted salary level, you may enter the salary amount and click Find.

***FY 2022 Changes Only (all FY 2021 changes should be done via the regular position control process which will ultimately be pulled into future BUDS iterations).

Figure 3. View/Edit Permanent Positions by Position

To display all budgeted positions in a particular organization or account code, enter the organization or account code and click Find. At the top right corner of the form is an option to look up organization codes via pull down selections.

To display all budgeted positions in your unit, enter "2022" above the FY label and click Find.

You may edit displayed records directly on the form (e.g., FTE, Name, Budget, Org), and all changes are immediately reflected in the database. Please refer to Appendix A for update the existing positions.

To add a record, click the Add Record button and complete all fields.
Please Note: If you are adding a new position that has not been assigned a position number, please use a dummy number in the format of 'N' and the abbreviation for your area along with the number, for example: NCOS1, NCOS2, NAA1, NAA2. Please refer to Appendix B for adding a new position.

View/Edit Permanent Positions by Organization
All editing functions in the form **View/Edit Permanent Positions by Organization** (Figure 4) are identical to those in the View/Edit Permanent Positions by Position form. Only the means of selecting records for viewing or editing is different. Rather than entering criteria to locate records, this form uses drop-down selection boxes to locate positions by organization.

Figure 4. View/Edit Permanent Positions by Organization

BUDS Functionality

BUDS automatically balances permanent position budgets and associated fringe benefits against budget entries by Fund, Organization and Account. BUDS accomplishes this by comparing total permanent position budgets w/ associated fringe benefit costs to aggregate budget entries (by Fund/Org/Acct). Once this is done, adjustments are made to the aggregate personnel budget (Fund/Org/Acct) with offsetting adjustments to Direct Expense (by Fund/Org) to maintain balance between "HR" positions and "Finance" budget entries. Below are a couple of examples.

- Increasing a permanent position budget will result in an increase to the corresponding Fund/Org/Account personnel budget, and a decrease to Other Direct Expense (Other DE) for the amount of the position budget increase plus associated fringe benefit costs.

- Decreasing a permanent position budget will result in a decrease to the corresponding Fund/Org/Account personnel budget, and an increase to Other Direct Expense (Other DE) for the amount of the position budget decrease plus associated fringe benefit costs.

BUDS will automatically generate fringe benefit offsets for any changes to part-time faculty and wage budgets.

Multiple changes to permanent position budgets affecting the same Fund/Org/Acct combination will not result in an increasing number of generated adjustments, as BUDS recalculates and generates the total adjustment(s) needed each time a position budget is modified (overwriting previously generated automated entries).

All automated offsets will occur against the impacted organization except for those units that offset against their unit's reserve organization. In these cases, the offsets will occur on the unit's reserve organization. Once the offset has occurred, the user may move it via the "Adjust Budgets via Balanced Entries" form.

NOTE: ***FY 2022 Changes Only -- All FY 2021 changes should be done via the regular position control process which will ultimately be pulled into future BUDS iterations. No new positions should be created without prior approved HR/Budget Forms.

BUDS position change process differs from Banner. When changing the position data, it is important to make FTE and budget position changes first. Then, adjust the salary in the personnel account code via the Balanced Entry form. BUDS automatically balances Finance budgets based on HR permanent position budgets.

View/Edit Non-Permanent FTEs

This form (Figure 5) may be used to edit FTEs for Non-Permanent Positions. Any changes made to FTEs via this form are immediately recorded in the database, overwriting any previous entries.

In addition, you may use this form to delete Non-Permanent FTE entries either by "zeroing out" the total FTE or selecting a record and using the delete key on your keyboard.

You may add records by entering a valid Organization Code, Account Code and FTE total in the blank fields on the left-hand side of the form. All entries are immediately recorded in the database.

Please Note: If you add FTE, then please remember to add associated budget using the "Enter Balanced Budget Adjustments" form (Main Menu > Review/Modify Budget > Adjust Budgets Via Balanced Entries > Enter Balanced Budget Adjustments).

Figure 5. View/Edit Non-Permanent Positions
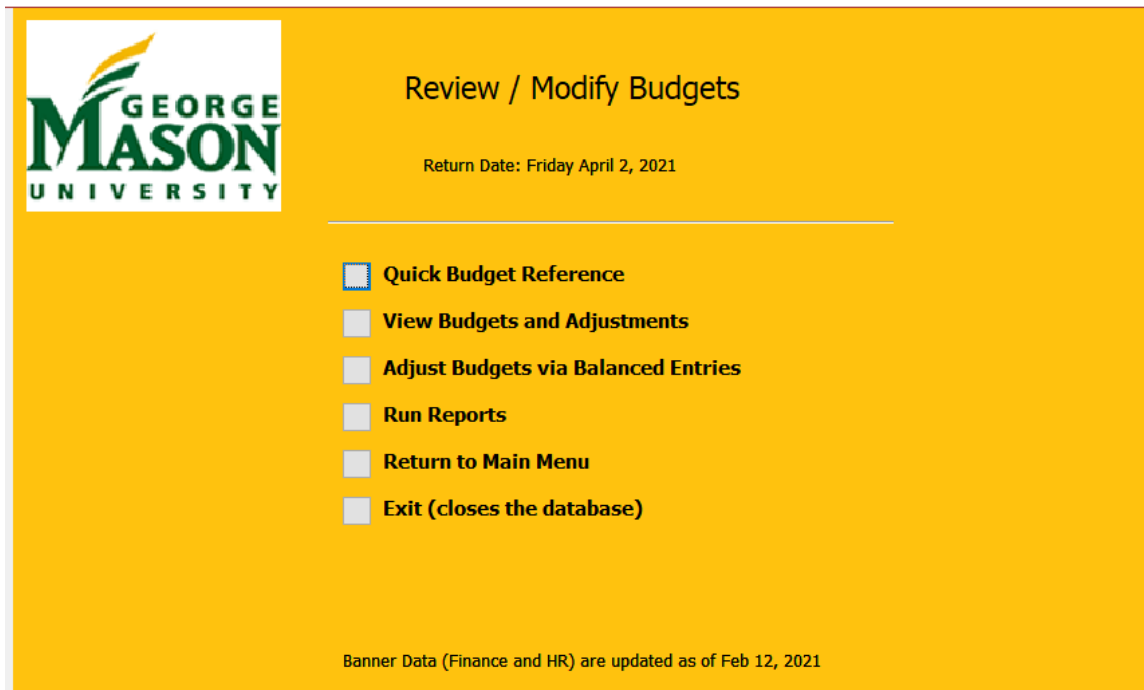
Review / Modify Budgets Menu

Figure 6. Review / Modify Budgets Menu

The **Review/Modify Budgets** menu (Figure 6) provides two user options for reviewing budget entries and a user option to record balanced budget transfers among a unit's organizations or accounts.

- *****New feature in FY22 BUDS—mandatory requirement*****
  In FY 2021, the DE budgets were reallocated to various BOV categories and summary accounts, as indicated below. Many of these allocations were put into a central/designated org within the unit. During the FY 2022 BUDS process, units can leave the DE reallocations in a central/designated org or move them to various orgs within the unit.

BOV Categories	Summary Accounts
Contractual Services	71100
Travel	73800
Supplies	73020
Equipment	76000
Capital Outlay	77000
Scholarships & Fellowships	78500
Continuous Charges (Utilities, Rental, Cap leases, etc)	74001
All Other Elements	70000

Any compensation related adjustments should remain in account #70000 to maintain consistency with the position control process.

Quick Budget Reference

The Quick Budget Reference form (Figure 7) is a display-only "lookup" option to view budget totals by Division, Department, Organization and Account. This form is designed to serve as an alternative to searching through printed reports for quick reference to current budget status.

BUDS contains budget data for FY 2021. The form displays the current working budget (Current Year Original Budget + permanent changes + user entries).

> **NOTE:** "User entries" include any budget transfers, position budget changes and BUDS automatically generated entries balancing position budgets, resulting fringe benefit costs and Fund/Org/Acct budgets.

Figure 7. Quick Budget Reference Menu

View Budgets and Adjustments

This option from the Review/Modify Budgets menu displays a form (Figure 8) that shows the original budget, adjustments (permanent budget changes and user entries impacting the bottom line) and working budget. There are four buttons under "Options" on the left-hand side.

Selecting "Adjustment/New Initiative Detail" shows transactional detail for only the adjustments that have been made that impact the unit's bottom line. Selecting "Working Budget Detail" shows transactional detail for **all** adjustments (including original budget and offsetting entries).
Figure 9 displays the resulting detail form. displays the resulting detail

form.

Figure 8. View Budgets and Adjustments

The displayed records in the **Adjustment/New Initiative Detail** form (Figure 9) can be filtered by Organization, Account, or Type by using the filterbuttons located on the form. To filter records, click the mouse in the field containing the Organization *or* Account *or* Type you wish to use as a filter (in Figure 9, the Organization code is selected). Then click on the "**Filter Records By Selected...**" button and all records matching your selection will be displayed.

Figure 9. Adjustment / New Initiative Detail

After filtering by one criterion (in the example above, Organization), you may further refine the set of displayed records. For example after filtering by Organization you can filter by Account, and so on.

To remove all filters and start again (i.e., display all records that appeared when the form opened), select the **Remove Filters** button.

Adjust Budgets via Balanced Entries

This option from the Review/Modify Budgets menu displays a form (Figure 10) that shows the original budget, adjustments (permanent budget changes and user entries) and working budget. Transactional detail can be called from this form using the "View Sources/Create Entries" option button on the left-hand side. Figure 11 displays the resulting detail form.

Figure 10. Adjust Budgets via Balanced Entries

Figure 11. Enter Balanced Budget Adjustments

This form, "Enter Balanced Budget Adjustments", is used to enter balanced budget transfers between a unit's organization and account codes. For each side of a balanced transfer, enter:

- **Organization code** (must be an organization code within your unit). BUDS will fill in the Organization Description.
- **Account code** – BUDS will fill in the Account Description.

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- **Amount**
- **Description** – enter a description that clearly and succinctly identifies the reason for this transaction. This description is important for future review and explanation.

NOTE: All entries entered by the unit will be flagged with "BALANCE". If you wish to review the entries you have made to the database, then on the top part of the form, select "BALANCE" under Type and click "Filter Records by Selected Type.

You may enter multiple lines using different organization and account code combinations, so long as the net total of all entries is zero. When all entries are completed, ensure the **Total of Entries** (displayed at the bottom of the form) is equal to zero, i.e., the entries are balanced. Then click **Validate Entries**. This will activate the **Record Budget Entries** option.

If any point you do not wish to complete the transfers as entered, you may close the form and your entries will be deleted without affecting any budget lines.

Selecting **Record Budget Entries** will modify your budgets by the amounts you entered. As these entries are recorded, BUDS will also compare your resulting budgets to total position budgets and associated fringe benefits, and automatically generate any necessary balancing entries to keep both "Finance" and "HR" budgets reconciled (see "Automated Functions within BUDS", above).

Run Reports

BUDS provides a number of pre-defined reports displaying budget and position data at varying summary levels. The BUDS Report List form (Figure 12) can be called from any menu within BUDS.

There are two general groupings of reports:

- Working: displays FY 2022 budgets and rosters
- Original: displays FY 2021 budgets and rosters

Within these groupings, there are separate reports for E&G and AE, reports showing both budgets and FTEs by organization and unit, reports showing position FTE changes by organization and unit, and listings of all transactional detail feeding summary level sub-totals.

Generally, users are most interested in running the following reports:
- ROSTERS
  FY 2022 Rosters for Faculty (Working)
  FY 2022 Rosters for Admin Fac & Classified (Working)
- EDUCATIONAL & GENERAL REPORTS
  E&G Budget Development (Working)
  E&G Budget Detail (Working)
- AUXILIARY ENTERPRISE REPORTS
  AE Budget Development (Working)

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AE Budget Detail (Working)

The User Reports with Filter Functionality section on the top right side of the screen provides users with the ability to filter reports by various organizational levels, e.g., by department, in order to print rosters and other reports for distribution.

The Central Reports button on the bottom left side of the screen directs to another reports menu of higher-level aggregate reports often used within the Office of Strategic Budgeting and Planning.

Figure 12. BUDS End User Report List ("Run Reports")

Questions or Concerns
If you have questions or concerns regarding BUDS, please contact Jieping Li, 3-8648. If you have budget-related questions, please reach out to the appropriate budget contact.

APPENDIX:

A. Update existing position

It includes position Name, Orgn, FTE, Budget and/or Status change.

1. Position Name Change

1.1.   Search and locate the position you need update:

a.   BUDS main Menu→ select option '**Review/Modify Positions, Rosters and Non-Permanent FTE's**'.

b.   Select option '**View/Edit Permanent Positions by Position**'.

c.   Enter the position number in the empty field above **Posn** column name. For example: position# '00017Z'.

Enter '00017Z'

Enter Criteria, then click Find to display matching position records. If you need help finding an org, then: | Look up an Org |

| <<< Find >>> |

| FY | Fund | Orgn | Acct | Posn | Account Desc | Status | Name | FTE | Budget |

d.   Click button | <<< Find >>> |

e.   View and verify the position information

1.2.   Update and change position's name in 'Name' column. In this example, update 'Vacant' to 'Smith, John.

1.3.   Close the form by using click 'Close' button in the bottom of the form.

Note: BUDS will automatically save all the changes when the form is closed.

2. Position Org, FTE or Budget Change
***FY 2022 Changes Only (all FY 2021 changes should be done via the regular position control process which will ultimately be pulled into future BUDS iterations).

2.1.   Search and locate the position you need to update:Same as 'Position Name Change' Step 1.

2.2.   Update and change (similar to 'Position Name Change' step 2)
- The old Orgn to the new Orgn in **Orgn** column
- The old FTE to the new FTE in **FTE** column
- The old Budget to the new Budget in **Budget** column

2.3.   Close the form by using click 'Close' button in the bottom of the form.

3. Position Status Change – Cancel position

If you need cancel a position, please change **ALL** the following columns:
- Update **Status** column from **'A**' to **'C**',
- Update **Name** column to '**Abolish'**
- Update **FTE** column to **'0'**
- Update **Budget** column to **'0'.**

B. Add New Position for FY22
***FY 2022 Changes Only (all FY 2021 changes should be done via the regular position control process which will ultimately be pulled into future BUDS iterations).

1. BUDS main Menu→ select option '**Review/Modify Positions, Rosters and Non-Permanent FTE's**'.

2. Select option '**View/Edit Permanent Positions by Position**'.

3. Enter the New Fiscal Year, Orgn, Acct, Dummy position number (format: **N**+the unit abbreviation + number, i.e. **N**OBP01), Name, FTE and Budget.

4. Close the form by using click 'Close' button in the bottom of the form.

5. Please remember to add associated budget using the "Enter Balanced Budget Adjustments" form (Main Menu > Review/Modify Budget > Adjust Budgets Via Balanced Entries > Enter Balanced Budget Adjustments), if you need transfer fund within your units to support the new positions.