Guidelines — Budget Development

2022-2023

This document contains general guidelines on the 2022-2023 budget entry process.

You may refer to the Guide l’utilisateur – Développement budgétaire (in French only) to obtain technical details on budget development.

To get more details on applying these rules and for special cases, please contact your financial analyst.

1. Chart of accounts

If you need to add an organization (“ORGN”) to your chart of accounts, please contact Accounting at Financial Resources. You will need to complete a F2 Form – Request to create an organization (in French only) and to send it to planfin@uottawa.ca for the first approval. Once approved, please submit it to Accounting through TopDesk (https://topdesk.uottawa.ca/tas/public/ssp/).

2. Revenues

Enter the budget for revenues and internal recoveries and provide explanations for new revenues or any major anticipated variances.

3. Regular salaries

For the May 1 budget entry, the Financial Planning Service (FPS) loads the budget for all regular salaries (full-time staff), including regular salaries for self-funded services.

The provisional amount of regular salaries is based on the assumption that all approved positions will be filled for 12 months in 2022-2023. Please refer to the academic (HRPC62A) and support (HRPC62S) payroll reports for more information. These reports do not factor in salary increases or changes made after January 31, 2022. Therefore, you have to take into account any known changes in your budget entry.

The University's central administration finances the economic increase as well as the costs related to the progress through the ranks (PTR), promotion or the step movement, for the general operating funds (fund 1000).

The self-funded services will receive an information sheet from FPS with the estimated amounts of the total cost of 2022-2023 regular salaries. Please record these amounts to
the appropriate reserve accounts:

- 61186 – Academic positions
- 63186 – Support positions

For changes to the organization (“ORGN”) of regular and contractual salaries (filled and vacant positions) effective May 1, 2022, please forward the following information to Position Control at Position.Control@uOttawa.ca and to Payroll at infopay@uOttawa.ca:

- Employee name and number
- Position number
- Former organization (“ORGN”)
- New organization (“ORGN”)

If you must change your regular salaries budget, we invite you to contact your financial analyst to obtain information on the procedure to follow.

4. Part-time salaries and other salaries

Part-time teaching salaries

Indicate the anticipated amounts for hourly-rate lecturers and part-time teaching by unionized and non-unionized groups separately in accounts 613XX.

Teaching salaries – supplements

The FPS loads the budget of supplements to the May 1, 2022 budget entry as indicated on the HRPC62 report to account 61139. For faculties only, you must enter the supplements amounts in the reserve account 61186. For services, including Library, the supplements are financed by the central funds and you do not have to forecast these amounts in your budget.

Student salaries

Indicate the anticipated amounts for teaching and research assistants provided by unionized students (CUPE) separately in accounts 623XX.

Part-time support staff salaries

You must fund projected salary cost increases for this staff category (if applicable) out of your budget. Provide the cost of salaries paid under the Work-Study Program in this category.

Overtime and termination

Expenses related to overtime and severance pay are funded from your budget. Indicate the budgeted amounts separately in the proper accounts. The pension benefits of the general operating fund (Fund 1000) are financed by the central funds and you do not have to forecast these amounts in your budget.

5. Employee benefits

The University’s central administration finances all employee benefits for the general operating funds (fund 1000).
For self-funded services, estimate the global amount that will cover the cost of employee benefits for full-time and part-time staff based on the actual expenditures of 2021-2022.

6. **Overhead costs (self-funded services only)**

   Current levies for overhead costs are currently under review. Please contact your resource person if you have any question.

7. **Other expenses**

   Remember to use the detailed level accounts and to avoid using summary budget accounts. We ask you to limit the amounts budgeted as other expenses (account 7358x) and not use the general reserve (account 78050) in the budget entry.

8. **Transfers**

   For more information on transfer accounts, please refer to Appendix 1 in the Financial Transactions Guide.

   Complete the transfers list, including each transfer projected in your budget entry, and send it to planfin@uOttawa.ca.

9. **Non-recurring expenditures**

   You must anticipate all expenses (recurring and non-recurring) in your budget entry. The default field is set to "Recurring". The use of the “NONR” (non-recurring) option is limited to identify items specifically labelled as “Allocation non-récurrente” on your objective.

   The budget entry will become the initial budget and the effective budget, starting May 1, 2022. The FPS will adjust the May 1, 2022 base budget to remove these non-recurring expenditures.