Guidelines — Budget Development

2018-2019

The University is currently reviewing the faculties and services funding formula. The 2018-2019 budget entry process will therefore be a transition one. This document contains general guidelines on this process. To get more details on applying these rules and for special cases, please contact your financial analyst.

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

1. Chart of accounts

If you need to add an organization (“ORGN”) to your chart of accounts and to determine its structure, 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 Crystale St-Martin at cstmart2@uOttawa.ca.

2. Revenues

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

To change incidental fee revenues prior to the publication of the incidental fees by the Office of the Registrar, you need to get approval from the Administrative Committee. Only approved incidental fees should be included in your budget.

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 2018-2019. Please refer to the HRPC62A and HRPC62S payroll reports for more information. These reports do not factor in salary increases or changes made after January 31, 2018. 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, except for self-funded services.
The self-funded services will receive an information sheet from FPS with the estimated amounts of the total cost of 2018-2019 regular salaries. Please record these amounts 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, 2018, 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, 2018 budget entry as indicated on the HRPC62 report. You must provide for additional amounts (if applicable).

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.

Complete the "Support staff" table in Appendix A and email it to planfin@uOttawa.ca. Please provide information on term support staff currently employed by your faculty or service including staff you intend on hiring in 2018-2019 that are beyond the positions approved in the HRPC62S.

Overtime and termination

These expenditures are funded out of your budget. Indicate the budgeted amounts separately in the proper accounts.
5. **Employee benefits**

Central funds finance all employee benefits for 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 using the actual expenditures of 2017-2018 as a basis. **You also have to budget an amount for the special pension payment.** This amount is on the information sheet prepared by FPS.

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

Current levies for overhead costs remain in effect.

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 no longer 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". You must edit this field as needed.

The budget entry will become the initial budget and the effective budget, starting May 1, 2018. The FPS will adjust the May 1, 2018 base budget to remove these non-recurring expenditures.

10. **Surplus/Deficit – Self-funded services**

If you anticipate a deficit, indicate the amount to be transferred from your accumulated reserve in order to balance your budget. You also need to explain how you intend to balance your budget in subsequent years.