

# Budget Plan Submission Guidelines

2019 2020



November 2018

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# 1 Introduction

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The Budget Plan Submission process is a new planning direction that will create improved alignment of priorities and takes steps towards transparent and accountable budgeting. In order to support this process, a Budget Plan Form will provide the budget summary information to be presented in the submission.

The Budget Plan Form will include three fiscal years of budget results including the prior year actuals, the forecasted spend for the current year, as well as the proposed spend for the plan year. While Budget Requests for additional funding may be submitted with the Budget Plan Submission, the Plan summary should not include the dollar value of new requests for additional funding which are not already approved.

## 2 Budget Plan Submission Package

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As part of the budget plan submission process, each Budget Planning Unit (BPU) is required to present a Budget Plan Submission package inclusive of the following:

- I. Planning Document
- II. Completed Budget Plan Form, with Reference Notes (appendix)
- III. Required Approvals (appendix)

### 2.1 Planning Document

The written portion of the Budget Planning Submission document will be in word format and should be a maximum of three pages (excluding appendices) and will consist of three sections:

*Budget Plan Highlights and Narrative* – This section of the submission will be the opportunity to introduce the committee to the mission, mandate and scope of activities for the BPU. This overview will provide the context on the proposed Budget Plan

*Major Activities/Initiatives* – This section will allow for a chance to highlight 3-5 major activities or initiatives. These can either be previously approved initiatives (i.e. already in the template), or new initiatives that the BPU is planning to undertake within current resources of the BPU. Descriptions of new initiatives must include a Return On Investment (ROI) assessment using your measure of desired outcomes compared to the inputs invested in the activity.

*Summary and Change in Financial Position* – This section will include summary comments on the current financial situation of the BPU including major changes or trends across the three years of financial data being presented. This section will be supplemented by the Reference Notes that are

included as analysis to the line items in the Budget Plan Form (excel tables described in next section).

## 2.2 Budget Plan Form & Guidelines

The Budget Plan Form is the three year financial summary (excel based) portion of the Submission.

### 2.2.1 Budget Plan Form Overview

The form is separated into 3 fiscal years. Actual 17/18 results should be entered in column D using information available in FRS. Column E should reflect your 18/19 Forecast projecting your BUPs results to April 30, 2019. Column F should be used to present the next year's plan for 2019/2020. 2019/2020 plans are only to include approved budget, inbound and outbound amounts (ie. excluding requests).

In the case that there is a notable difference in your plan to prior years, use column G to provide a reference note to your Budget Plan Document for indication of further explanation.

#### 2.2.1.1 Budget Plan 2019/2020 (Section A)

This section summarizes information from the Inbound (B) and Outbound (C) sections of the form including a BPU's net results (A.3) for 2019/2020 which is the total Inbound (A.1) minus total Outbound (A.2). This section will also indicate a BPU's change in net results between 2018/2019 and 2019/2020. Information within this section will automatically populate from the Inbound (B) and Outbound (C) sections.

#### 2.2.1.2 Budget (Section B.1)

This section is to document Budget for each fiscal year. Please note that not all categories will be applicable to every BPU.

- B.1.1 Net Annual budget is representative of a BPU's bottom-line annual budget excluding carryforward and RAG.
- B.1.2 Carryforward is representative of the budget carryforward reflecting prior year results. For 19/20 the ending 18/19 forecast results will automatically populate Cell F19 reflecting the projected 19/20 carryforward.
- B.1.3 RAG (College Only) is the total Graduate Growth funding, including the estimated amount for 2019/2020
- B.1.4 Research Indirect (College Only) is the college share of research indirect from grants and contracts (normally 45% of the total).

- B.1.5 Other Budget Transfers include any already approved budget transfers that will increase the total budget for the year.

### 2.2.1.3 Revenues (Section B.2)

This section is to document revenue that come into a BPU from various sources throughout the year. Please note that not all categories will be applicable to every BPU.

- B.2.1 General Revenue includes all other revenues excluding revenues included in B.2.2 – B.2.5.
- B.2.2 Institutional Revenue Transfers include any revenue attached to a fee that is credited to the unit that is providing the service, including tuition fee sharing agreements, compulsory student fees, other fees for services provided to students and transfer payment agreements.
- B.2.3-B.2.5 The transfers section includes Guelph Humber (GH), OMAFRA and Other transfers into the group. GH and OMAFRA transfers in, should be indicated on the form separately, whereas all remaining transfers should be classified as ‘Other Transfers’.

### 2.2.1.4 Expenses (Section C.1)

This section is to document expenses for a BPU throughout the year. Please note that not all categories will be applicable to every BPU.

- C.1.1 Personnel – total will be the sum of the following 4 major personnel categories. Benefits will automatically populate in the 2019/2020 year based on total salary figures inputted into the document. Benefit rates have been calculated using an average across each personnel category.
  - Faculty – All UGFA employees (Including CL positions)
  - Other Teaching – UGFA 2, CUPE 3913 employees
  - RFT Staff – Exempt, P&M, ONA, OSSTF, USW, CUPE, OPSEU & UNIFOR (including CL positions)
  - Other Salaries – all other employees (including temporary or part time employees)
- C.1.2-C.1.6 Travel, Operating, Equipment > 5K, Internal Charges, and Internal Recoveries, as defined in FRS
- C.1.7 Transfers Out – all transfers that are being sent out to other departments (i.e. expense transfers) or payment for services provided by other departments. For example, transfers to pay for spending in other Funds (i.e. faculty start up).

### 2.2.1.5 Other Information (Section D)

- D.1 Budgeted Employee Full-Time Equivalent – Includes all budgeted FTE (established positions) including CL and RFT for both Faculty and Staff. Data can be pulled directly from FRS.

- D.2 Sessional Activity – Current Data Source for sessional activity is under review.

## 2.3 Required Signatures

The submission of the planning document and template must be accompanied by a signature page, with approvals from:

- Financial Support Leader
- Budget Planning Unit Leader
- Appropriate AVP/Dean\*

*\*Could be the same individual as the BPU Leader*

## 3 Submission Timeline

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**November 12, 2018** Information Session on Budget Plan Submission Process

**November 16, 2018** Release of Budget Plan Forms

**February 7, 2019** Expense Forecast Submissions Due

**February 14, 2019** Budget Plan Submissions Due

**February 28-March 6, 2018** Budget Submission Committee Meetings

**March 8, 2018** Budget Submission Committee Recommendations

**March 15, 2018** Budget Plan Approvals