Office of Financial Planning and Budget

Budget Control Number (BCN)
and
GF – Unit Budget Planning (UBP)
Training Overview

- BCN and UBP Introduction
- Budget Control Number (BCN)
- Unit Budget Planning (UBP)
BCN and UBP – Introduction

- **Budget Control Number and Unit Budget Planning** applications are amongst **Cognos Planning Analytics** applications that are used for the development of fiscal year General Fund Budget.

- **Budget Control Number** application allows fiscal officers to allocate budget control numbers to orgs (aka units). Budget amount entered within the ORG Control Number column in BCN application is linked to Budget Control Total in Unit Budget Planning application.

- **Unit Budget Planning** application receives data feed from all other applications in Planning Analytics. It is used by fiscal officers to allocate unit budgets by accounts for loading into Kauli Financial System (KFS). UBP includes MAU’s budget control numbers and salary distribution data for each unit.
Budget Control Number – Steps

- BCN application opens for entries on Wednesday, July 8.
- Fiscal officers' role in BCN application –
  - Distribute budget within each Org (aka Unit) by Accounts.
  - Add justification if budget allocation is lower than salary commitment.
  - Indicate “Exclude” in CY Excluded column if account does not have budget allocation. This automatically locks that account within the UBP application.
## Budget Control Number – Web Sheet

### Budget Control Numbers

**Fiscal Year:** 2019-20

<table>
<thead>
<tr>
<th>MAU</th>
<th>MAU Control Number</th>
<th>Existing Budget Control Number</th>
<th>OCC Control Total</th>
<th>RFA Control Total</th>
<th>RBI Control Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>100</td>
<td>$41,431,395.61</td>
<td>$33,130,080.78</td>
<td>$4,445,541.75</td>
<td>$3,206,124.19</td>
<td>$333,423.69</td>
</tr>
<tr>
<td></td>
<td>$0.00</td>
<td>$0.00</td>
<td>$0.00</td>
<td>$0.00</td>
<td>$0.00</td>
</tr>
<tr>
<td></td>
<td>Over(Under)</td>
<td>-$41,431,395.61</td>
<td>-$33,130,080.78</td>
<td>-$4,445,541.75</td>
<td>-$3,206,124.19</td>
</tr>
</tbody>
</table>

### 2018-19 Budget

<table>
<thead>
<tr>
<th>MAU - Organization - Account</th>
<th>Committed Salaries</th>
<th>2018-19 Budget</th>
<th>TOTAL ORG Control Number</th>
<th>Existing Budget Control Number</th>
<th>OCC Control Number</th>
<th>RFA Control Number</th>
<th>RBI Control Number</th>
</tr>
</thead>
<tbody>
<tr>
<td>10000</td>
<td>0.00</td>
<td>1,291,500.000</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>100010</td>
<td>0.00</td>
<td>41,737,158</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>100020</td>
<td>0.00</td>
<td>1,626,086</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
</tbody>
</table>

### MAU Control Number
- Total budget allocation to the MAU

### Org Control Number
- Total budget allocation to the Orgs by Accounts
- Org Control Number should equal MAU Control Number
- Difference between the two listed in Over(Under) column
- PRA Data from Program Allocation Details application
Unit Budget Planning
Unit Budget Planning – Overview

- Once budget has been allocated to accounts within each Unit, fiscal officers –
  - Review Committed Salaries.
  - Enter budget amounts within Committed Adjustments, New Committed Adjustments, Raise Adjustments, Open Adjustments, Operating SS Adjustments or Contingency Adjustments.
  - Enter justification within the Consolidation tab.
  - Check accuracy of values entered for sub-accounts, sub-object codes and projects.
Unit Budget Planning – Overview

- A daily validation of the chart of account fields is run and inconsistencies are shown on a sheet within UBP application.
- After review and approvals are completed by OPB, budget will be loaded in the financial system (KFS)
Unit Budget Planning – Web Sheets & Cubes

Summary schedule indicates YOY change as well as variance to control total. Requires brief description of annual change.

Web sheets where most of the UPB process occurs – includes all salary related adjustments, open adjustments, SS adjustments and contingency adjustments.

Identifies errors in KFS accounting string objects used in UBP. Requires remediation. If unresolved, budget entries will post to higher level of aggregation.

Details unit budgets by summary categories and budgetary component

Details unit budgets by object code

Contains all UBP elements and history – useful for creating quick reporting, comparisons, etc.
### Unit Budget Planning – Consolidation

#### UBP Consolidation

<table>
<thead>
<tr>
<th>Category</th>
<th>2019-20</th>
<th>2018-19</th>
<th>YoY Difference</th>
<th>YoY % Change</th>
<th>VARIANCE DESCRIPTION</th>
</tr>
</thead>
<tbody>
<tr>
<td>TOTAL SALARY AND WAGES</td>
<td>1,224,465</td>
<td>1,270,925</td>
<td>(46,460)</td>
<td>-3.66%</td>
<td></td>
</tr>
<tr>
<td>TOTAL OPERATING SS</td>
<td>0</td>
<td>0</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>TOTAL LABOR</td>
<td>10,200</td>
<td>10,200</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td><strong>1,234,665</strong></td>
<td><strong>1,281,125</strong></td>
<td><strong>(46,460)</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>OVER(Under) BUDGET</td>
<td>0</td>
<td>0</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>CONTROL TOTAL</strong></td>
<td><strong>1,234,665</strong></td>
<td><strong>1,281,125</strong></td>
<td><strong>(46,460)</strong></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

- UBP Consolidation is a summary view
- Total must equal the Control Total – note conditional formatting
- Variance Description needed if -
  - |YOY% Change| > 10%
  - |YOY Difference| > $50,000
### Unit Budget Planning – Committed Salaries

**Salary Distribution**

- **UBP Adjustments Main**
- **Committed Adjustments**
- **Raise Adjustments**
- **Open Adjustments**
- **Operating SS Adjustments**
- **Contingency Adjustments**

*NOTE: In order to adjust any Committed Employees, set “Action” to Adjust and Click on “Committed Adjustments”, to switch to adjustment tab.*

<table>
<thead>
<tr>
<th>Action</th>
<th>Person Name</th>
<th>Personnel ID</th>
<th>Personnel Number</th>
<th>Job Title</th>
<th>Employee Group</th>
<th>Funded Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Committed Employees</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>1,274,033.08</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>66,097.86</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>66,097.86</td>
</tr>
</tbody>
</table>

- Select account within Organization-Account list
- Review salary distribution data
- If revision needed, Select “Adjust” within Action column
- Click on New Committed Adjustments tab
- Can be used to indicate raises at an individual level
Unit Budget Planning – Committed Adjustments

- Indicate employee group
- Add accounting string detail as needed
- Indicate adjusted amount - *anticipated total*, not the incremental difference
- Can be used to indicate raises at an individual level
## Unit Budget Planning – Raise Adjustments

**UBP - Raise Adjustments (open object codes only)**

<table>
<thead>
<tr>
<th>Employee Group</th>
<th>Committed Salaries</th>
<th>Committed Adjustment</th>
<th>Committed with Adjustments</th>
<th>Open Adjustments</th>
<th>TOTAL</th>
</tr>
</thead>
<tbody>
<tr>
<td>Faculty</td>
<td>1,082,845</td>
<td>(88,958)</td>
<td>993,887</td>
<td>14,390</td>
<td>1,008,277</td>
</tr>
<tr>
<td>Academic Staff</td>
<td>100,128</td>
<td></td>
<td>100,128</td>
<td></td>
<td>100,128</td>
</tr>
<tr>
<td>Professional</td>
<td>53,214</td>
<td></td>
<td>53,214</td>
<td></td>
<td>53,214</td>
</tr>
<tr>
<td>Clerical Technical</td>
<td>37,846</td>
<td></td>
<td>37,846</td>
<td></td>
<td>37,846</td>
</tr>
<tr>
<td>FOP</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Labor</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Grad</td>
<td></td>
<td></td>
<td></td>
<td>25,000</td>
<td>25,000</td>
</tr>
<tr>
<td>Regular Labor</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Student Labor</td>
<td></td>
<td></td>
<td></td>
<td>10,200</td>
<td>10,200</td>
</tr>
</tbody>
</table>

**Suggested Raise Calculator**

- **Current Salary**: Enter Amount
- **Employee Group**: GRAO
- **Increment Factor**: 1.0000
- **Percent Increase**: 2.00%
- **Suggested Raise**: 0.00

### Notes:
- Available for executing raise calculations for groups of people versus for individuals in New Committed Adjustments.
- Defaults to 6000 and 7000 series object codes.
Object code accounts always will start with seven
Open Adjustments include student, staff, graduate assistants
If area is only budgeting to one object code

- Use 6428, operating general

For another line for entries, a description for the adjustment is required
Unit Budget Planning – Contingency Adjustments

- Will default to object code
- For another line for entries, a description for the adjustment is required
Daily report that indicates elements of the accounting string used in UBP planning that are no longer valid / incorrectly entered.

Adjustments made through specific channels (committed, open, raise, operating ss, etc.)
### Unit Budget Planning – Detail Summary

- **Summary of all input sheets by Employee Group**
- **Summary of committed salaries and adjustments**
### Unit Budget Planning – Summary By Object Code

**UBP Summary by Object Code**

#### Fiscal Year: 2019-20

**Organization-Account:** 10002038-BIOSYSTEMS AG EGR

<table>
<thead>
<tr>
<th>Object Code</th>
<th>Employee Group</th>
<th>Funded Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>6504-FAC-RANKED</td>
<td>AY - Continuing Faculty</td>
<td>551,747.26</td>
</tr>
<tr>
<td></td>
<td>AN - Continuing Faculty</td>
<td>383,744.52</td>
</tr>
<tr>
<td></td>
<td>AN - UNTF Faculty</td>
<td>(34,287.00)</td>
</tr>
<tr>
<td></td>
<td>AN - Fixed Term Faculty</td>
<td>92,682.23</td>
</tr>
<tr>
<td>6507-FAC-UNRANKED</td>
<td>AY - Continuing Other</td>
<td>36,192.78</td>
</tr>
<tr>
<td></td>
<td>AN - Continuing Other</td>
<td>55,805.40</td>
</tr>
<tr>
<td></td>
<td>AN - Fixed Term Other</td>
<td>8,130.03</td>
</tr>
<tr>
<td>6471-AP</td>
<td>APSA</td>
<td>20,568.62</td>
</tr>
<tr>
<td></td>
<td>APA</td>
<td>32,645.22</td>
</tr>
</tbody>
</table>

- Summary of all input sheets by object code
Unit Budget Planning – Key Reminders

- Sub Account, Sub Object Code and Project Code have to be entered exactly as shown in KFS.
- Anytime Org Ref ID Code is entered within the budget application it can only be 8 characters.
- Within the UBP Consolidation tab, the TOTAL must equal the CONTROL TOTAL.
- Within the Consolidation tab, justification is required for account budget allocations where difference is greater than $50,000 or percent change greater than 10 percent.
Office of Financial Planning and Budget

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GF – Unit Budget Planning (UBP)