|  |
| --- |
| AC_V_Fin-AdminServ_GRN_255x129.PNG |
| BUS Budget Instructions |
| 2015-16 |

Table of Contents

[Use of comments 3](#_Toc403549770)

[SECTION 1: REVENUE 4](#_Toc403549771)

[Full-Time Post Secondary Fees 4](#_Toc403549772)

[Apprenticeship Fees 4](#_Toc403549773)

[CO-OP Program Fees 4](#_Toc403549774)

[Mobile Computing Fees 4](#_Toc403549775)

[Incidental Course Fees 4](#_Toc403549776)

[International Fee Share 5](#_Toc403549777)

[Full-Time Non Funded 5](#_Toc403549778)

[Tuiton Short 5](#_Toc403549779)

[Part-Time Activity 5](#_Toc403549780)

[International Student Premiums 5](#_Toc403549781)

[Internal Revenue 5](#_Toc403549782)

[Secondment salary recovery 6](#_Toc403549783)

[Contract Revenue 6](#_Toc403549784)

[*Other Revenue* 7](#_Toc403549785)

[SECTION 2: SALARIES 7](#_Toc403549786)

[Full Time Salaries 7](#_Toc403549787)

[Vacancies 8](#_Toc403549788)

[Retirements 8](#_Toc403549789)

[Internal Assignments and I/O Positions 8](#_Toc403549790)

[Fringe Benefits 9](#_Toc403549791)

[Salary Splits and Coordinators’ Allowances 9](#_Toc403549792)

[Part-Time Staffing 10](#_Toc403549793)

[CSEP (College Student Employment Program) 10](#_Toc403549794)

[New Positions 10](#_Toc403549795)

[Changes to Home Cost Centres 10](#_Toc403549796)

[SECTION 3: OPERATING EXPENSES 11](#_Toc403549797)

[Contract Teaching 11](#_Toc403549798)

[Contract Services 11](#_Toc403549799)

[Instructional Supplies 11](#_Toc403549800)

[Office Supplies 11](#_Toc403549801)

[College Services 11](#_Toc403549802)

[Internal Charges 11](#_Toc403549803)

[Equipment – **REVISED FOR 2015-16** 12](#_Toc403549804)

[SECTION 4: NEW COST CENTRES 13](#_Toc403549805)

**BUS will open**

**Wednesday, November 12th**

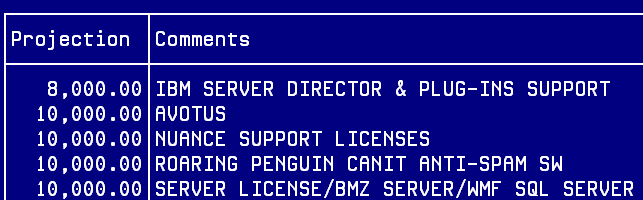
**BUS will close**

**Noon Monday, December 9th**

# Use of comments

We strongly encourage you to use the comments fields to provide brief explanations. This will help you and others understand your budget at later points in the year.

For example, notes made by this budget officer were very helpful when it came time for quarterly reviews:



# SECTION 1: REVENUE

The following revenue items are pre-populated. Departments will be able to change information by amending their projections in the Enrolment Management System (EMS ) and “re-calculating” the cost centre.

## Full-Time Post Secondary Fees

Revenue for full-time Post-Secondary/Post-Diploma activity will be loaded based on enrolment projections in the Enrolment Management System. Fees for Spring 2015 for Fall 2015 and Winter 2016 are based on 2014 Spring and Fall and 2015 Winter fees from GeneSIS with a 3% increase.

## Apprenticeship Fees

Apprenticeship per diem allowances and classroom fees (accounts 34100, 34101 and 34102) will be loaded as instructed by the Apprenticeship Planning Officer based on the Apprenticeship training plan. Please contact Julie Viau if you have questions (ext 5332 viauj@algonquincollege.com).

## CO-OP Program Fees

Revenue for Co-Op Program activity will be loaded based on enrolment projections in the Enrolment Management System.

## Mobile Computing Fees

Mobile Computing Fees revenue (account 36604) will be loaded based on enrolment in specified programs as recorded in the Enrolment Management System. Check to ensure that *t*he specified programs are mobile computing programs.

## Incidental Course Fees

Incidental Course Fees (account 36601) will be loaded based upon enrolment in specified courses and fees as set up in GeneSIS for 2014S, 2014F and 2015W. Please review these balances for accuracy.

## International Fee Share

The 50% international fee share will be reflected in two transfers in the Deans’ cost centres. 50% of the domestic fees paid by international students will appear under account 36010 (fulltime postsecondary fees) and the corresponding 50% of the domestic fees and international fees paid will appear under account 39936 international fee share revenue. These will be populated by Academic Operations and Planning. The offsets to these will appear under International in accounts 36010 and 49936 (internal fee share expense).

The following revenue items must be entered by departments, if applicable:

## Full-Time Non Funded

Enrolment for full-time non-funded activity will *not* be transferred from the Enrolment Management System. Enter the revenue (account 36400) using the “I” screen and the appropriate enrolment and fees for the program.

## Tuiton Short

Enter Tuition Short revenue using the “I” screen with the appropriate training days and per diem rate for the program.

## Part-Time Activity

Use the “H” screen to input revenue for Continuing Education. Use the “J” screen to add revenue for part-time students in full-time programs.

## International Student Premiums

Enter Full-Time, Part-Time and ESL premiums for International Students using the “J” screen.

## Internal Revenue

Departments expecting cost recoveries from contracts or other sources should use Internal Revenue (account 39920). In the Comments field, please indicate the source of the revenue, including the cost centre (see example below). There must be an offsetting expense (recorded under “College Services” account 49905) in the source cost centre for each revenue amount.

For example, the Centre for Continuing and Online Learning provides a course for a Contract with the Department of National Defense. The budget should be:

|  |  |  |
| --- | --- | --- |
| **Budget Code** | **Amount** | **Comment** |
| 505A 39920 | $12,000 | Reimbursement for DND contract (460W). |
| 460W 49905 | $12,000 | Reimburse CCOL (505A) for DND courses. |

## Secondment salary recovery

Budget any recoveries expected for seconded employees under revenue account 39918.

## Contract Revenue

Revenue expected to be generated from new or continuing contracts should be budgeted using one of the following account codes, depending on who the contract partner is.

|  |  |
| --- | --- |
| 38300 | **General Contract Revenue**  Contracts with Canadian organizations that are not related to the Ontario government. Contracts with private sector organizations and federal government departments belong here. |
| 38302 | **Collaborative Contracts**  For collaborative contracts with Carleton U (IT) and U of Ottawa (nursing). |
| 38303 | **Related Entities Contract Revenue**  Contracts with organizations related to the Ontario Government e.g. other colleges, Ontario government ministries other than MTCU; hospitals.  Do not include universities or Federal Govt. sources here. (Use 38300.) |
| 38304 | **MTCU Contract Revenue** |
| 38307 | **International Partnership Contract Revenue** |
| 38308 | **MTCU Second Career Contract Revenue** |

**NOTE:** A separate cost centre is required for each contract of $100,000 or more. Contracts of less than $100,000 may be combined in a single cost centre, if desired.

***It is critical to prepare quarterly contract accruals (end of June, Sept. and Dec.) for revenue to be recognized and/or expenses to be accrued. Please prepare these journal entries, with appropriate backup, and email to Joanne Kalman kalmanj@algonquincollege.com.***

***As well, please ensure that you budget any expenses under the appropriate account codes.***

## *Other Revenue*

Other Revenue such as Sale of Course Products (account 38200) and Testing Fees (account 39941) should be input using the “J” screen. If you use “Miscellaneous Revenue” (account 39908), please describe the nature of the revenue in the Comments field.

# **SECTION 2: SALARIES**

## Full Time Salaries

Full Time Salaries and fringe benefits will be populated for all approved positions as of the day BUS opens. Step and rate increases have been factored in as follows:

|  |  |
| --- | --- |
| Academic | Step increases have been calculated on anniversary dates using the salary table effective September 1, 2014 and in accordance with the Collective Bargaining Agreement. |
| Administrative | Step increases have been calculated on April 1, 2014 for employees who were full-time employees at the College on April 1, 2008. Step increases for employees hired after April 1, 2008 have been calculated on each employee’s anniversary date. A provision has been made for an annual rate adjustment to the salary table. |
| Support | Step increases have been calculated on anniversary dates using the salary table effective September 1, 2014 and in accordance with the Collective Bargaining Agreement. |

## Vacancies

If a Full-Time position was vacant on November 12 2014, the position has been populated using the start dates and rates listed below. To change the rate or start date for Administrative and Support positions, please contact Joanne Kalman ([kalmanj@algonquincollege.com](mailto:kalmanj@algonquincollege.com)). Start dates for academic positions may only be changed by contacting Academic Operations. Please direct your request to Cristy Richards ([richarc1@algonquincollege.com](mailto:richarc1@algonquincollege.com))

|  |  |
| --- | --- |
| Academic | Effective September 1st at Step 10 |
| Administrative | Effective April 1st at 88% salary level-current classification |
| Support | Effective April 1st at Step 3 - current classification |

## Retirements

Budget holders must budget for accrued vacation that will be paid to individuals retiring in 2015/16. This can be done by changing the end date for the position. E.g. for an employee with 4 weeks’ accrued vacation who will retire on May 30, budget an end date of June 30. If the position will be filled before the adjusted end date, an amount to cover this should be budgeted using the Temporary Salary account. Please indicate the details in the Comments field.

## Internal Assignments and I/O Positions

Internal assignments are budgeted to their end dates per HRIS. Please contact Elizabeth Smid ([smide@algonquincollege.com](mailto:smide@algonquincollege.com) ext 5134) to arrange to extend them.

I/O positions are also budgeted to their end dates per HRIS.

## Fringe Benefits

Fringe benefit costs for all salary lines have been calculated using the following rates:

|  |  |  |  |
| --- | --- | --- | --- |
| Salary Account | Fringe Account | Rate | Description |
| 40100  40500  40700 | 43000 | 23.9%  11%  11% | Full Time Academic  Coordinator Full Time  Bonus/Overtime |
| 41200  40501 | 43100 | 10%  10% | Part Time Academic  Coordinator Part Time |
| 41100  41101 | 43200 | 14.5% | Partial Load Academic  Partial Load Short Term |
| 41300 | 43300 | 10.5% | Sessional Academic |
| 40800 | 43001 | 27.51% | Sabbatical Academic |
| 41500 | 43400 | 24% | Full-Time Administrative |
| 41700 | 43401 | 27.64% | Sabbatical Administrative |
| 41900 | 43500 | 10% | Temporary Administration |
| 42000  42200  42201  42202 | 43600 | 28%  11%  11%  11% | Full-Time Support  Overtime Support  Lead Hand  Shift Premium |
| 42500 | 43700 | 9.5% | Temporary Support |
| 42501 | 43701 | 9.5% | Student Support |

## Salary Splits and Coordinators’ Allowances

Salary splits and coordinators’ allowances that were set up in the current year will *not* be carried over. If you wish to split a salary among cost centres, you must set this up for the new fiscal year using the A screen on BUS. ***Note***: Salary allocations must be a minimum of 10%, with a minimum of 10% remaining in the home cost centre. Payroll will be updated using the BUS data effective for the first pay in 2015/16.

Set up Coordinators allowances, if required.  In order for Human Resources to implement coordinator changes on HRIS, please complete the Coordinator Allowance form *(found on the Budget web page)*.  It is imperative that the Program/Course Number Applicable and Release Hours Assigned be recorded on this form.

Please email the completed form to: [smide@algonquincollege.com](mailto:smide@algonquincollege.com)

## Part-Time Staffing

Refer to Human Resources web-site for pay rates when budgeting temporary salaries (or click on this link: [Temporary Staff Pay Rates](http://www2.algonquincollege.com/hr/employee-resources/other-than-full-time-otf/))

If you will be hiring temporary staff from an employment agency, such as Robert Half, budget for this under Account Code 42502.

## CSEP (College Student Employment Program)

Requests for CSEP dollars were submitted previously for 15/16. These requests will be reviewed by the College Budget Committee. Financial Services will advise you whether your request has been approved before BUS closes.

If you have any questions about CSEP, please contact Cresdelle Zubrycki at ext. 7268 zubrycc@algonquincollege.com.

## New Positions

New positions or I/O extensions endorsed by President’s Council have been added to BUS by Financial Services.

## Changes to Home Cost Centres

If you wish to change the home cost centre for a particular position, please complete a *Position Change Worksheet* and email it to:

Area 5: Cristy Richards ([richarc1@algonquincollege.com](mailto:richarc1@algonquincollege.com))

All other Areas: Joanne Kalman ([kalmanj@algonquincollege.com](mailto:kalmanj@algonquincollege.com)).

# SECTION 3: OPERATING EXPENSES

**It is important to budget under the correct account code.** The accuracy of the College’s data depends on this. Please take particular note of the following accounts when budgeting Operating Expenditures.

## Contract Teaching

Any contract services related to instruction, including curriculum development and program coordination, must be budgeted under Contract Teaching account 46501.

## Contract Services

Budget contract services such as consulting services under account 46500. Do not include teaching contracts here. Do not include any international contract services here.

## Instructional Supplies

Use Instructional Supplies account 44000 to budget for any supplies to be used by students or teachers in a classroom. This includes office type supplies (e.g. paper) that will be used in an instructional capacity.

## Office Supplies

Use Office Supplies account 44200 for supplies used for administrative purposes. Office type supplies (e.g. paper) that will be used in an instructional capacity should be budgeted under Instructional Supplies account 44000. Bottled water for dispensers should be included under 44200.

## College Services

This account should be used to budget for services from another cost centre. The offset to this account must be 39920 – Internal Recoveries. Please see “Internal Revenue” on page x.

## Internal Charges

Charges for services provided by Ancillary Services, ITS and Marketing are listed in the [Schedule of Rates](http://www.algonquincollege.com/budget-committee/). The Schedule includes the correct account to use when budgeting for these expenses.

## Equipment – **REVISED FOR 2015-16**

|  |  |  |
| --- | --- | --- |
| Account | Category | Examples |
| 48500 | Instructional Equipment > $5000  except IT | **Equipment costing MORE than $5,000** **per unit** and having a useful life of more than a year purchased for use in a classroom or lab **EXCEPT** Information Technology. |
| 48502 | Instructional Equipment < $5,000  Except IT | **Equipment costing LESS than $5,000 per unit** purchased for use in a classroom or for use by academic staff, **EXCEPT** Information Technology. |
| 48705 | Instructional  **IT** Equipment > $5,000 | **Information Technology Equipment costing MORE than $5000 per unit** and having a useful life or more than a year purchased for use in a classroom or for use by academic staff. |
| 48503 | Instructional **IT** Equipment < $5,000 | **Information Technology Equipment costing LESS than $5,000 per unit** purchased for use in a classroom or for use by academic staff. |
| 48900 | Administrative Equipment > $5,000  except IT | **Equipment costing MORE than $5,000** **per unit** and having a useful life of more than a year purchased for use in an office or for administrative purposes **EXCEPT** Information Technology. |
| 48704 | Administrative Equipment < $5,000  except IT | **Equipment costing LESS than $5,000 per unit** purchased for use in an office or for administrative use, **EXCEPT** Information Technology. |
| 48902 | Administrative **IT** Equipment > $5000 | **Information Technology Equipment costing MORE than $5,000** **per unit** and having a useful life of more than a year purchased for use in an office or for administrative purposes. |
| 48901 | Administrative IT equipment < $5,000 | **Information Technology Equipment costing LESS than $5,000 per unit** purchased for office or for administrative use. |

Please take care to record budgets for equipment under the correct account code. Proper accounting for capital assets, among other things, depends on the accuracy of these accounts. If you are uncertain of the code to use, please contact:

Judy Sayeau Ext 5143 (sayeauj@algonquincollege.com) or

Joanne Kalman Ext 7043 ([kalmanj@algonquincollege.com)](mailto:kalmanj@algonquincollege.com)%20%20Ext)

# SECTION 4: NEW COST CENTRES

If you are going to be budgeting for a new activity and need a new Cost Centre, please complete a *New* *Cost Centre Request form* and send it to the appropriate contact below.

Area 5: Cristy Richards ([richarc1@algonquincollege.com](mailto:richarc1@algonquincollege.com?subject=Cost%20Centre%20Request))

All other Areas: Joanne Kalman (kalmanj@algonquincollege.com)

***All forms and information regarding the Budget   
can be found on the*** [***BUDGET PROCESS 15/16***](http://www3.algonquincollege.com/budget-committee/) ***website***