**Budget Issues Committee**

**June 11, 2013**

Members Present: Arisa Burgess, Jan Fackler, Jaimie Fernandes, Dawn Gamadanis, Steve Head, Amanda Neff, Robin Wade, Melanie White

Ex-Officio member present: Tracie Dixon

Other attendees: Lisa Godfrey (GA Tech), Ken Bridges (KSU)

Meeting called to order at 9:45

Minutes from May 13, 2013 approved by members.

**Open Issues and Status:**
Review of open issues tracking log (listing all issues identified at May 13th meeting and current status – attached).

Dawn Gamadanis noted two items for status update.
 -*BP2.0 FTE/Position Count* - information was obtained by USG IT office in regards to the mapping used to populate position count on Schedule E.    The mapping shows that counts are based on account like 5% in ledger ORG or PROJ\_GRT.  Therefore it is possible that positions that are split would be counted more than once; further it does not look to see if funding exists in line.

As FTE and/or position counts are requested for multiple reports -specifically the original budget, quarterly amendments, and occasional ad hoc reports that may be based on IPEDS data, it was decided that two members would look further into the requirements for each report and define the criteria that should be used to fulfill the request.  The two members chosen were Connie Clark and Dawn Gamadanis.

 -*BP9.1 USG Budget Online System – Login* Tracie Dixon responded to this inquiry.  The system does not use single sign on but allows for multiple users and since logins could be used by more than one user from different institutions there must be another option for identifying the correct user/institution combination .

 -*BP9.2 USG Budget Online System* - Consolidated Schedules for "B" units.  Per Tracie Dixon, this enhancement is in process and should be in place by 1st Qtr. amendment.

**Bylaws and Memberships**:
Dawn Gamadanis shared with the committee that she is in process of developing a draft of the bylaws for review and input by committee members.  The bylaws will include purpose of committee, membership, terms of membership, required representation, required meetings, and voting methodology.  Draft will be provided by email for review and feedback.  Anticipated completion by next meeting (August).

Dawn Gamadanis shared with the committee that originally there were 11 members but now there are nine members.  One member, due to consolidation, is no longer in budget office and another member, due to illness- leave of absence, will not be available.  Current representation by institutional sector was shared with committee and indicated the following percentage representation:
Research 25% (1 member)
Regional 75% (3 members)
State University 30% (3 members)
State College 15% (2 members)

For a more balanced representation the committee agreed that one additional member should be added to Research sector and two should be added to State College sector.  This will bring total members to 12. Alternate volunteers will be contacted including GA Regents University, Abraham Baldwin State College, and Atlanta Metropolitan State College.

**Year-end processes**:

For most institutions represented the cutoff dates for year-end spending were at end of May or June 1st.  However, Valdosta asks Budget Managers to make final budget amendments by 3/1 and encourages spending or encumbering their funds by the end of March. Redistribution to divisional areas begins in April area and it is the responsibility of divisional VP to approve spending through April 30th.

For some institutions the p-card cutoff is in early May.

Each institution had a process for identifying priorities however the process varied with decisions being made centrally at VP level and other times the decision or recommendations being reviewed and approved by a committee.

Budget override process was discussed.  Most institutions had or were in process of developing override guidelines.  All institutions represented but KSU, limits the functionality and approval of overrides to 3-5 individuals. Time spent on processing overrides ranged from 15-20% to 80%.

The override discussion led into controls and how institutions were able to keep processing levels to 15-20%.  Much depended on level of accountability placed on department managers and the level of executive management support or backing given to the budget office.   However, for some institutions it is difficult to hold departments accountable if there is a lack of sufficient reporting tools in place for the department manager.

Further discussions led to how overrides were managed during the period between quarterly budget amendment cutoff and beginning of next qtr.  2-3 institutions were under the assumption that amendments could not be processed during this time because the amendment needed to agree with the data warehouse amounts at month end.  Tracie Dixon was not aware of this and informed group that the USG budget office did not use the data warehouse. She will however discuss with Vicki Williamson as to how the data warehouse is used.

**Other issues:**
No issues were identified as a system/IT level concern.

**Next Meeting:**
Next meeting scheduled for August 13th. Topic of discussion will be Position Management and demonstrations will be made by GPC, GA Southern, GA Tech and KSU.  Purpose of meeting will be to define issue - no automated tool in place to allow tracking of changes to position budget during year, identify variance between amended budget and salary and expense by position.  Demonstration may help us to identify a process that can be provided through current functionality in PeopleSoft or through another reporting tool.