Pacific University

Budget Network System & Processes

Introduction

The Budget Network System (BNS) is a shared system of computer folders that contain files of Excel spreadsheets and Word documents that can be viewed, and at times, updated by budget administrators at their desktop computer (either PC or Mac). The shared folders are housed on a PC in the Budget Office. Sharing the same folders and files eliminates the redundancy and maintenance of duplicate files between budget administrators and the Budget Office. The security and maintenance of the BNS files are controlled by the Budget Office. Each budget administrator may access their respective folders and files anytime. And at key budget development times, the administrator may input their projected revenues and expenses into their respective spreadsheet templates which are contained in a file located in a secured folder.

Organizational Structure

The University is divided into 28 Budget Areas. The BNS is primarily built around those Budget Areas. A Budget Area Officer (BAO), in parenthesis below, is responsible for his/her Budget Area. The Budget Areas are:

1. Office of the President (President)
2. Student Affairs (Vice President)

    3. Auxiliary Enterprises

4. Academic Affairs (Vice President & Provost)

    5. Library
    6. Athletics
    7. College of Arts & Sciences (Dean)

        8. School of Arts & Humanities
        9. School of Natural Sciences
        10. School of Social Sciences
        11. Masters of Fine Arts
    12. College of Education (Dean)
    13. College of Optometry (Dean)
    14. College of Health Professions (Administration) (Executive Dean)

        15. Masters of Health Administration

16. School of Dental Health Sciences
17. School of Occupational Therapy
18. School of Pharmacy
19. School of Physical Therapy
20. School of Professional Psychology
21. School of Physician Assistant Studies
22. Gerontology program
23. School of Audiology
24. Health Sciences

25. Finance and Administration (Vice President)

26. University Information Systems
27. Central Operations

28. University Advancement (Vice President)

In addition to BAO, other budget administrators include Budget Officers and Budget Managers. Budget Officers report to a BAO. A Budget Officer may be responsible for one or more departments. In addition, there may be one or more Budget Managers that report to either a BAO or Budget Officer to help administer the budget. See the Budget Area Organizational Chart below. A Budget Area may be organized like the chart below with some or all of the components shown.

Budget Area Organizational Chart
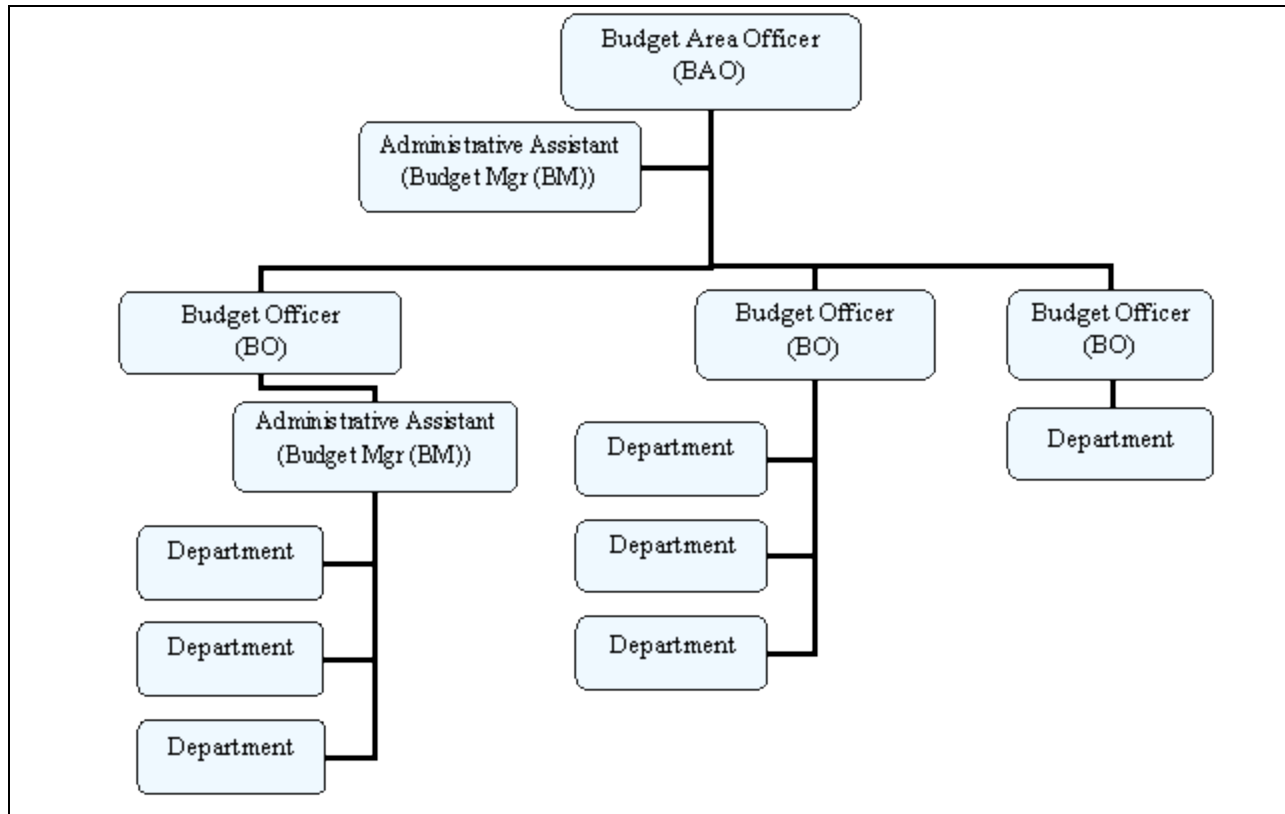
The BNS is currently comprised of the Financial Operations Summary, Revenue Templates, the Expense Templates (see Financial Records System flowchart), and Support Schedules. These components are shared through the Microsoft "Shared Files" system so that the same folders and files may be used by each budget administrator to whom it pertains. In addition, the President and the Vice President for Finance and Administration have access to all BNS information at their desktop computer. All other BAO's can only access their area's respective Templates through the use of passwords.

All BAO's and Budget Managers can access and view (not update) the Financial Operation Summary. The BNS model and file sharing approach continues to expand and be utilized more and more by budget administrators at the University because budget development is becoming increasingly decentralized and the approach is easy to use. The file sharing approach easily accommodates the decentralized budget development approach and is reasonably easy to maintain with minimal departmental training since it is primarily Excel based.

Financial Operations Summary

The Financial Operations Summary is an Excel file containing spreadsheet reports that summarizes, by Budget Area, the projected revenues and expenses of the University for a given fiscal year. In the file, the Summary report rolls up all financial information from the Budget Revenue and Expense Templates by linking the Budget Area template spreadsheets to the

Summary report. The Summary report can be viewed by each BAO and Budget Manager at anytime through their desktop personal computer.

Revenue and Expense Templates

The BNS contains the budget Revenue and Expense Templates of each Budget Area. The two primary purposes of the Templates are to develop the budget for each Budget Area and for inputting the final approved budget into the Datatel Financial System. The Templates are Excel spreadsheets that show the projected budget of each line item (Object Code) for each department within a Budget Area. Some template amounts are linked to Support Schedule spreadsheets that shows the detail of projected amounts, such as Capital projections. The template may be viewed anytime by the respective budget administrator of the template. And at key times during the budget development process, the template is updated by the respective budget administrator.

Each Budget Area template is linked to the Financial Operation Summary so that information is automatically transferred to the Summary report when changes are input and the template file is saved on the Budget Office computer. Once the Templates are complete and the budget approved by the Board, access to the templates is changed to "view only" for the respective budget administrators. The Budget Office then inputs the template information into the Datatel Financial System general ledger via budget journal entries.