

2011-2012 Guidelines & Procedures for the Administration of the Operating Budget

Throughout this document, the term "unit" refers exclusively to a faculty, school, academic support unit (for example, the Libraries) or administrative unit whose head reports to the President, Vice-President, Associate Vice-President or Vice-Provost. Thus, an academic department within a faculty or school is not a budgetary unit as the term is being used within this document.

The term "signing authority" refers exclusively to any individual responsible for the control and administration of operating funds within a unit. The signing authority is responsible for the control and administration of operating funds but ultimately the responsibility is that of the unit head who is considered the primary signing authority.

These regulations and procedures shall remain in effect throughout the 2012 fiscal year, unless changes are required as a result of unforeseen circumstances. Should such a situation arise, every effort will be made to inform signing authorities in advance of the effective date of change. During the course of the fiscal year, these regulations and procedures will be reviewed. If, as a result of the review, desired changes are identified, they may be made by an amendment to this document or communicated to signing authorities via an inter-office memo.

The following are the Operating Budget guidelines that are in effect for the 2011-2012 fiscal year:

1. Deans, Directors (reporting to a Vice-Provost or the Vice-President (Academic) & Provost) and Heads of Administrative Units (reporting to an Associate Vice-President, Vice-President or the President) are responsible for the budgetary control and maintenance for their units and are considered the primary signing authority for their unit.
2. Deans, Directors and Heads of Administrative Units may delegate the day to day administration and control of their operating budget to a business manager or administrative assistant and designate these individuals as alternate signing authorities.
3. It is a faculty/unit responsibility to ensure that all Fund Org Program (FOPs) are not in a deficit position during or at year end. General Operating FOPs ending the year with a positive balance will normally carry forward at the assigned rate per the carryover guidelines found [here](#).
4. Baseline and fiscal budget funds may be transferred within the unit at the discretion of the Dean, Director or Administrative Unit Head with the exception of any academic baseline that will be removed from the unit in accordance with the [Academic Position Management process](#). Academic baseline associated with reduced appointments and retirement half-time appointments must remain with the position.
5. Baseline funding equal to the annual salary of the position is required to support all operating budget-funded permanent/continuing/ongoing positions. Baseline funding is not required for leave replacements. Adjustments to the baseline and fiscal budget relating to staff turnover are to be made at the time of turnover. Baseline and fiscal budget funding must also be maintained to cover staff benefits and payroll levy.
6. Baseline and fiscal funding (prorated when applicable) to cover scale increases, annual increments, step increases, merit increases and anomalies increases will be transferred from central reserves for baseline funded positions in the Unit's main operating budget (i.e. Fund 110).
7. Pooled and individual travel and expense allocations, where applicable, will be transferred early in the fiscal year. Funds authorized for transfer from central reserves (moving allowance funds, research study leave travel and expenses etc.) will be processed by Financial Services on receipt of approved expense claims. Further information related to these allocations and allowances can be found [here](#).
8. New ongoing academic positions may only be created with permission of the Vice-President (Academic) and Provost. Refer to the [Academic Position Management process](#).

2011-2012 Guidelines & Procedures for the Administration of the Operating Budget

9. New ongoing support staff positions may only be created with permission of the appropriate Vice-President or the President. The support staff vacancy management process remains in effect at this time.
10. Sufficient budget funding must be in place for all positions funded through the main operating (Fund 110) and internally restricted budget (Fund 120) to cover actual and projected salary, benefit and pay levy costs for the entire fiscal year.
11. Sufficient budget funding must be in place for all non-employment support payments such as fellowships, scholarships and bursaries funded through the main operating and internally restricted budget to cover actual and projected costs for the entire fiscal year.
12. For positions funded by fiscal budget only in the main operating and for positions funded by Internally Restricted Funds (i.e. Fund 120), unit heads are responsible for covering the costs associated with salary increases.
13. Unit heads are responsible for covering the cost of increases due to reclassifications, promotions or extraordinary salary increases from within existing resources.
14. Unit heads are responsible for initiating requests for budget additions and/or reductions to FOP's in their Internally Restricted Funds e.g. sales & service Funds, Transfers from Trust, Gifts for Operating, etc. in a timely manner.
15. The use of operating funds for renovations or the purchase of equipment with a total cost exceeding \$100,000 requires the approval of the Office of the Vice-President (Administration).
16. Deans, Directors and Administrative Unit Heads are responsible for ensuring that spending patterns in 2011-2012 and thereafter remain the same as in prior years.

Deans, Directors and Administrative Unit Heads should also refer to the University of Manitoba Policies and Procedures at: http://www.umanitoba.ca/admin/governance/governing_documents/index.html, which provides additional information as well as the various collective agreements. Should questions arise which are not covered in this document (or by a collective agreement or University policy or procedure), signing authorities should consult with the Comptroller's Office, Human Resources or the appropriate Vice-President.

17. See links below for other important information:

[Governing Financial Documents](#)

[Budget Maintenance, Guidelines and Procedures](#)

[Indirect Costs of Research](#)