

STRIPES: Auburn University Budget System

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Abstract

The Auburn University Office of Budget Services (“Budget Office”) is responsible for developing and maintaining the operational budget for the Auburn University system. For Fiscal Year 2008, the operating budget approved by the Board of Trustees is approximately \$840 million, 40% of which comes from state appropriations. The remainder of the budget is made up of tuition, restricted revenue (contracts, grants, gifts, etc), auxiliary enterprises, and departmental sales and services.

Budgeting is split into two functions: Position Budgets (HR) and Operating Ledger (Finance). Salary recommendations are prepared at the departmental level based on allocation parameters set by the Budget Advisory Committee and approved by the Board of Trustees. Recommendations are then sent to the appropriate Dean’s office (or other executive level) for approval and entry. This information flows into our finance module (STRIPES) in real-time. At that point, the appropriate executive level is responsible for preparing the finance side of the budget.

The recent implementation of Banner HR and Banner Finance necessitated the development of new budget processes. The development of STRIPES incorporates Banner’s Salary Planner into a module that is user-friendly and more efficient than its predecessor, and further automates and streamlines the budget process for the entire Auburn University system.

Introduction of the Organization

Auburn University has approximately 6,800 employees across two campuses, different counties, and multiple substations throughout the state of Alabama. Auburn's customers include 23,000+ students at the main (Auburn, AL) campus, 5,000+ students at the Montgomery, AL campus, distant education students world-wide, and other various associates. In addition to providing educational opportunities, Auburn University researches various disciplines both independently as well as in conjunction with other agencies. Auburn University can be defined structurally among the Executive Vice President Office, the Provost Office, and the various organizations which report to them.

The Business Office manages and reports the finances for the Auburn University system. This includes Auburn University (AU), Auburn Montgomery (AUM), Alabama Cooperative Extension System (ACES), and the Agriculture Experiment Station (AES). Administrative units associated with the Business Office include the Budget Office, Contracts and Grants, Controller's Office, Financial Reporting, Payment and Procurement Services, and Information Systems Support. The Business Office resides within the Assistant Vice President for Business and Finance, who in turn reports to the Executive Vice President.

The Business Office mission statement is to provide leadership in the development, implementation, and continuous improvement of the business and financial services essential for Auburn University to pursue its mission of teaching, research, and outreach. Services are provided for students, faculty, staff, and various external constituencies. Services include Procurement, Billing and Collections, Disbursements,

Asset Management, Employee Benefits, and IT support. In addition to these services, the Business Office also trains end-users on Banner and its auxiliary systems.

Statement of the Problem/Initiative

Prior to STRIPES the budget system was primarily a manual process that was laden with paper. Departments received printed ledgers from the Budget Office, performed calculations, recorded entries onto the ledgers, submitted the paper ledgers back to the Budget Office, etc. Efficiencies were introduced over the years through the utilization of technologies, including macro-driven Excel spreadsheets (“workbooks”).

FY2007 introduced new challenges because AU was live in Banner Finance yet was still utilizing HRS Plus. Programs were developed to crosswalk Plus accounts/positions to Banner FOAPs/positions and insert them into the appropriate Oracle tables. Although a temporary one-year solution, these were the initial building blocks to a long-term Self Service Banner (SSB) solution.

For FY2008 AU was live in both Banner Finance and Banner HR, and the Budget Office was in need of a system that provided them with control of processes from start to finish. The Budget Office needed to set essential variables that departments could not modify (ex., cost of living increases, departmental allocations, etc). They needed to be able to adjust securities, give users access to departments, give FOAP combinations to departments, and set complex relationships between the colleges and their departments. The end-users needed to be able to modify their section of the budget without introducing errors to the Budget Office’s entries. Information Systems Support needed a way to create the seed data, help in the user administration, and upload the budgets into the system.

Design

AU considered the following options re a Banner driven budget system (FY2008):

- Modify the current in-house spreadsheet process – proved to be too extensive
- Vendor solution – no good fits were available re AU’s unique needs
- Develop a new in-house application – would provide desired controls, accountabilities, etc

Desired “Budget Administrator” functionality:

- Populate the working budget
- Set budget development year
- Provide Administrator access to appropriate user(s)
- Load budget data back to Banner

Desired “Budget Manager” functionality:

- Assign a Fund-Org to a budget org
- Assign a user to a budget org
- Assign a department to a college (due to differences in org and budget org)
- Assign allotments to each departments

Desired end-user functionality:

- Select budget org(s)
- House both HR and Finance data in the same area
- Tabs for selection of different areas
- Modify their budgets

From the end-user perspective access to the budget system is platform independent via an SSB web-based application. The import and export of data is performed by the Budget Administrator via Internet native Banner job submission.

The following Oracle tables were created to house the data and the structure:

FZMADR - Additional Revenues and sales

FZMFOUA - User to Bud Org permissions

FZMFADM - Set variables per budgeting year

FZMFBUD - Area for the budget information, Fund/Org and amounts

FZMDWGP - Sets budget org per college

FZMFCOM - User comments in workbooks

FZMFOFD - Cross references to other workbooks

FZMFUSR - User permissions

Data import was designed independent of the SSB application, utilizing the operating ledger, position tables, and FZMFBUD. If in the future we find that the import script should be modified, we have the specs of the table and will be able to populate it without redesign of the entire system.

The same design also allowed for the freedom to develop the export script independently. This script is read-only, so it may be run multiple times without consequence. The output script produces fupload files, so they may be examined before being re-fed into the system.

The meat of this project is the SSB application. There are two packages: FZBEBUD, providing the end-user application; and FZBABUD, providing the admin

application. Both of these are oracle packages, using PL/SQL services. These packages can read directly from Banner, but only write to those tables mentioned above.

FZBABUD is for the manager and admin roles. This package is only granted to a few trusted users. Changes in this module are effective immediately. This package allows the user to:

- Set the developmental budget year
- Set the cost-of-living (COLA) rate per division
- Set the employee benefit (EB) rate per division
- Set the Merit rate per division
- Add/Remove a user as an administrator
- Add/Remove a user from a budget department
- Add/Remove a Fund-Org combination from a budget department
- View Fund-Orgs that are not attached to a budget department
- Add/Remove a budget department from a college

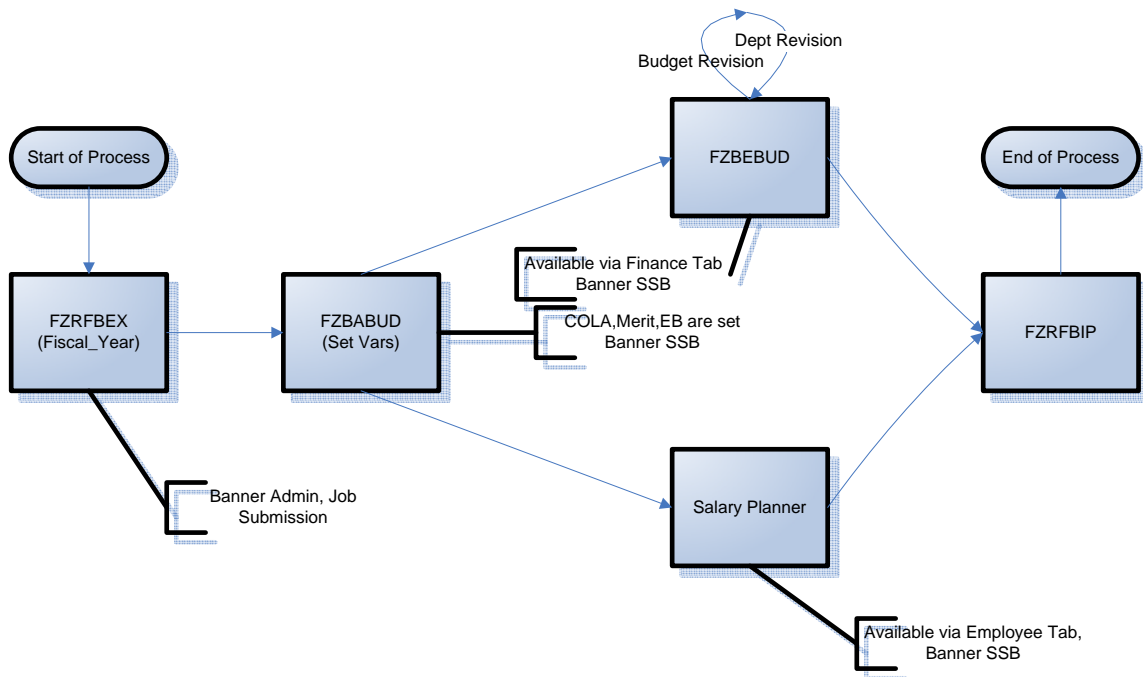
FZBEBUD is for the end-user and the managers. Managers can set allocations with a budget spreadsheet that a normal end-user can not. Managers can also see much more detail than the end-user. End-users in this package only see what budget-orgs are assigned to them by the managers. This package allows:

- View budget departments allowed to user
- View the HR wage information from Salary Planner
- View other funding from other workbooks
- Organization summaries (from department to top organization)

- Add workbook comments
- Edit budget data
- Edit additional revenue data

By providing an interface to show how relationships between users to budget departments, budget departments to fund-org organization, and many others the need for paper reports were also reduced.

Model Flow:



Implementation

Users were aware that the budget process would be changing for FY2008 because both Banner Finance and Banner HR were fully implemented. Initial planning sessions began approximately seven months prior to scheduled go-live. Soon after development began the Board of Trustees shortened the timeline for the beginning of the budget process by approximately one month due to a new incoming President.

Any time changes are anticipated re budget procedures the Budget Office works with a core group of University personnel for feedback, etc. This group consists of a wide representation of budget personnel throughout the AU system. Two months prior to end-user training this group was convened for a full day to review and discuss a beta version of the new budget system. The purpose of this was two-fold. We wanted to

assuage any concerns they had and let them be the first to test the system, but we wanted to enlist their support because we felt if they could get behind the product that others on campus would follow suit.

For the first year of the new budget system we intentionally limited the number of end-users who would be interfacing directly with the data. Four hands-on, full-day training sessions were conducted approximately two weeks prior to the beginning of the budget process. Training was limited to 20 participants per session (and no more than two employees per unit) in order to provide detailed instruction.

Benefits

Several positives have arisen out of the creation of STRIPES. For one, each college or school on campus has an index of all their budgeted accounts. This allows for them to notice any misalignments of the organizations and notify the Budget Office to correct. Because the system is web-based, the storage space required is a lot less than with over 200 Excel files. One problem that also existed with the Excel files was the constant need to debug macro errors. As newer versions of Excel emerge, this would have been a constant struggle.

Our end-users have been very complimentary of the new system. All felt it was a lot simpler to work with than the old system. The one feature that seemed to be the biggest hit with the users was the HR Comparison column. In the past, account information and HR information was stored on two different tabs in a workbook. Constantly toggling between the tabs was cumbersome to find the balance between the finance amount needed and the HR position budgets. The new format allowed for

everything to be housed on one page with the finance column and HR Comparison column adjacent to each other and simple math could be used to determine the amount needed to make the two balance. To quote one end-user: “Is that all we have to do? That’s simple.”

While it made the end-user’s life easier, it also is a time-saver for the Budget Office as well. With the old system it would take three people approximately two weeks to make sure all of the accounts were in balance. In the first year of implementation, it took two people approximately one week to balance the same number of accounts. While it did not decrease the use of paper as much as we had hoped, the most important goal was the efficiencies we gained as well as the automation of the process.