



THE UNIVERSITY OF
CHICAGO

Budget Office Policies for Delphi

- 1) Units (Executive Levels) will be required to use the Delphi system to build their:
 - a. Annual Account 10 “subaccount level” budget (system will translate to OBS format).
 - b. Quarterly variance responses by OBS category (Q1, Q2, Q3).
 - c. Q2 & Q3 Account 10 forecasts (system will translate to OBS format).
 - d. Quarterly 2 & 3 forecast and compensation budgets for faculty, OAA, and staff.
 - e. Fund balance forecast for restricted gift and endowment Funds.

- 2) Units must submit budgets, forecast, and variance responses on the assigned due dates established by the Budget Office. Units will be able to find these dates through the following means:
 - i. Budget Office Website
 - ii. Delphi Workspace
 - iii. Emails

- 3) In Phase 1, Security will be limited to data within an individual Unit (or group of Units for a few users)
 - a. One to two users per Units Business Office will be granted access
 - b. Security will be enforced in both the web and Smartview Excel
 - c. Security will be enforced for both data entry and reporting
 - d. It is mandatory for all users to take the Budgeting course
 - i. We also recommend you take the Smartview course
 - e. Each Unit will have access to 2 drafts that the Budget Office cannot view
 - i. Units will determine which draft to submit for Budget Office review and approval

- 4) The Account 10 budget submitted by the units in June will become the Final University Budget and will be used for the quarterly variance reporting process
 - a. The Account 10 budget submitted in June will also be used to load FAS for Ledger 1,2 & 4 accounts

- 5) FAS Actuals (All Ledgers) and Revised Budgets (Ledgers 1,2,4,6 gifts,&7) will be loaded to Delphi on a weekly basis (same schedule as Business Objects)
 - a. Units can continue to make Revised Budget changes directly in FAS

- 6) Delphi system maintenance will be handled by BIS/ITS, therefore any changes or updates must go through the ITS change control process
 - a. BIS/ITS has dedicated Delphi administrative resources
 - b. Account changes (both Acct6 and Sub-Acct) must go through FAS and will be updated in Hyperion on same schedule as Business Objects

7) Units will be required to budget (and forecast) at the following Account 10 detail:

Ledger	Acct6 Level	Sub-Acct Breakdown
1 Income	Individual Accounts	Detail (may use pools noted below)
2 Non-Research Acct	Individual Accounts	Detail (may use pools noted below)
2 Research Acct	Individual or Group of Accounts	Compensation, Other Exp, Fin Aid, & Transfers (may use pools noted below)
4 Non-Research Acct	Individual Accounts	Detail (may use pools noted below)
4 Research Acct	Individual or Group of Accounts	Compensation, Other Exp, Fin Aid, & Transfers (may use pools noted below)
5 Federal Grants	Individual or Group of Accounts	Compensation, Other Exp, Fin Aid, & Transfers (may use pools noted below)
6 Gifts	Individual Accounts	Compensation, Other Exp, Fin Aid, & Transfers (may use pools noted below)
6 Non-Federal Grants	Individual or Group of Accounts	Compensation, Other Exp, Fin Aid, & Transfers (may use pools noted below)
7 Endowment	Individual or Group of Accounts	Compensation, Other Exp, Fin Aid, & Transfers (may use pools noted below)

- a. Units can no longer use the 0999 – Entire Account Pool Sub-Account
- b. Units can no longer use the 0990 – Compensation Pool Sub-Account
- c. Units can use Sub-Acct 2000 for Other Expenses
 - a. Units cannot budget (or forecast) Financial Aid and Transfers on Sub-Acct 2000 as these must be put on separate Sub-Accts that represent these specific groups in order to show up correctly on the OBS Schedule 1 report
- d. Units will be required to use compensation sub-accts to break expenses down by faculty, staff, & OAP personnel
- e. Units may continue to use the following Sub-Acct Pools in Delphi:
 - a. 2001 – Services
 - b. 5000- Supplies
 - c. 6000 – Equipment
 - d. 7000 – Travel

- e. 7600 – General Costs
 - f. 8300 – Training
 - g. 9900 – Unallowable Costs
- f. Account 6 Grouping
- a. The Delphi system includes a new Attribute that will allow Units to group certain Account 6's with similar purposes on one Account 6 (of their choosing)
 - b. In year 1, the Account 6 grouping was created based on Units inputs for the following groups:
 - i. Ledger 2 & 4 Research Accounts
 - ii. Ledger 5
 - iii. Ledger 7 Research and instruction
 - iv. Ledger 7 Student Aid
 - v. Ledger 7 Professorships
 - vi. Ledger 7 Other
 - vii. Books
 - viii. Library Services
- 8) Units will budget (and forecast) their Account 10 detail and the Delphi system will automatically map to the correct OBS categories based on the process below:
- a. Based on the OBS row for the Account 10 in the current year actuals
 - b. If there are no current year actuals on the specific Account 10, the Delphi system will look up the OBS row in prior year actuals
 - c. If there are no current or prior year actuals for the specific Account 10, the Delphi system looks up the OBS row in the current year budget (not effective until Year 2).
 - d. If there are no current or prior year actuals, the Delphi system looks to map OBS based on predefined logic:
 - i. Revenue
 - 1. If Ledger 1 and Sub-Acct under Tuition = A05
 - 2. If Ledger 1 and Sub-Acct under Fees = A10
 - 3. If Ledger 1 and Sub-Acct is 0300 = B20
 - 4. If Ledger 1 and Sub-Acct is 0310 = C25
 - 5. If Ledger 1 and Sub-Acct is 0400 = D20
 - 6. If Ledger 2 and Sub-Acct under Sales & Service Revenue and Exec is 43, 56, 58, 90 = F15
 - 7. If Ledger 5 and Sub-Acct under Revenues = B12
 - 8. If Ledger 6 and Sub-Acct under Revenues and is a Grant = C12
 - 9. If Ledger 6 and Sub-Acct under Revenues and is a Gift = C12
 - 10. If Ledger 7 and Sub-Acct under Revenue = E12
 - 11. If Ledger 1 and not mapped above = F20
 - ii. Transfers – Ledger 2 or 4
 - 1. If Sub-Acct is 9470 = S05
 - 2. If Sub-Acct is 9411 = T01
 - 3. If Sub-Acct is 9412 = T02

4. If Sub-Acct is 9413 = T03
 5. If Sub-Acct is 9414 = T04
 6. If Sub-Acct is 9472 = M30
 7. If Sub-Acct under Transfers and not mapped above or SL9184 = T05
- iii. Transfers – Ledger 5, Ledger 6 Grant, Ledger 6 Gift, Ledger 7
1. If Sub-Acct is 9470 = T28 & B13, C13, D13, E13
 2. If Sub-Acct is 9411 = T21 & B14, C14, D14, E14
 3. If Sub-Acct is 9412 = T22 & B15, C15, D15, E15
 4. If Sub-Acct is 9413 = T23 & B16, C16, D16, E16
 5. If Sub-Acct is 9414 = T24 & B17, C17, D17, E17
 6. If Sub-Acct is 9472 = M80 & B12, C12, D12, E12
 7. If Sub-Acct under Transfers and not mapped above or SL9184 = T25 & B18, C18, D18, E18
- iv. Expenses – Ledger 2 or 4
1. If Sub-Acct under Faculty or Faculty Extra Service = H05
 2. If Sub-Acct under Other Academic = J05
 3. If Sub-Acct under Salary and not mapped above = K45
 4. If Sub-Acct under Fringe = L10
 5. If Sub-Acct under College and Graduate Students Aid = O45
 6. If Sub-Acct under Revenue Outside Income = F20
 7. If Sub-Acct is 9010 or 9012 = M37
 8. If not mapped above = M40
- v. Expenses – Ledger 5, Ledger 6 Grant, Ledger 6 Gift, Ledger 7
1. If Sub-Acct under Faculty or Faculty Extra Service = H10 & B05, C05, D05, E05
 2. If Sub-Acct under Other Academic = J10 & B06, C06, D06, E06
 3. If Sub-Acct under Salary and not mapped above = K95 & B07, C07, D07, E07
 4. If Sub-Acct under Fringe = L60 & B08, C08, D08, E08
 5. If Sub-Acct under College and Graduate Students Aid = O95 & B10, C10, D10, E10
 6. If Sub-Acct under Revenue Outside Income = W05
 7. If not mapped above = M90 & B12, C12, D12, E12
- vi. Sub-Acct Pools (1200, 2001, 5000, 6000, 7000, 7600, 8300, 9900 and 9184).
1. If Ledger 2 or 4 = M40
 2. If Ledger 5 and = B13 & M90
 3. If Ledger 6 Grant = C13 & M90
 4. f Ledger 6 Gift = D13 & M90
 5. If Ledger 7 = E13 & M90
- e. It is important to note future changes to the OBS structure would have an impact on the Delphi system and would need to be re-built into the OBS hierarchy. Therefore, the Budget Office will work closely with BIS/ITS if they anticipate changes to the OBS structure going forward
- 9) Units will be required to budget their Account 10 by Quarter to provide better Quarterly Variance Reporting

- a. Units will be required to respond to the Budget Office quarterly variance questions by entering comments directly into the Delphi system by OBS row
- 10) Units will be required to provide Transfer Offsets by Unit for all transfers that fall into the transfer line on the OBS Schedule 1 report
- 11) Units will be required to forecast their year-end balance on Ledger 6 Gifts and Ledger 7 Endowment Account 6
- 12) Compensation Policies
- a. Units will be required to budget (and forecast) their monthly benefit eligible faculty, staff and OAA's at the employee level
 - i. These employees will be pre-loaded in the Delphi system with their current funding breakdown from IRF
 - b. Units will be required to budget (and forecast) their vacant positions in the Delphi system
 - i. Each vacancy must be budgeted individually for benefits eligible faculty, OAA, and staff
 - c. Units will be required to budget (and forecast) their non-benefit eligible faculty, staff and OAA's on pre-created pooled employee groups
- 13) The Budget Office will approve the Units Account 10 Final University Budget based on the following criteria:
- a. Bottom Line = Final Negotiated Target
 - b. Any major swings within an OBS row must be explained
 - c. All faculty, OAA, and staff employees being correctly allocated (i.e. not over or under funded across all Units)
 - d. Transfers fully offset.
 - e. Fund balances have been projected