

Academic Affairs Fiscal Contacts Meeting

June 18, 2013

Leadership Academy for Functional Managers

»» 13/14 Program Announcement

12/13 Fiscal Closing

- » Staffing – Sub-0 and Sub-1
- Benefits Allocations
- Faculty Startup/Retention
- Equipment

Staffing Deadlines

- ▶ Friday, June 21: Pre-prelim staffing lists will be run based on PPS data with 7/1/13 effective dates and transfers and provision changes processed by this date
 - Encourage AP/HR staff to enter all approved faculty merits by this date
- ▶ Monday, July 1: Prelim staffing lists will be run
 - Continue to enter all approved faculty merits
 - Proposed PPS freeze for academic employees effective 7/2/13–7/10/13 for 7/1/13 salary adj

Staffing Deadlines (cont.)

- ▶ Friday, July 5: Last day for PPS entries and permanent transfers. EVCAA will begin to force balance staffing lists

Allocations After June Prelim

The following allocations will be made after the June prelim ledger deadline (July 12), based on actual costs:

- ▶ Benefits and general liability for June
- ▶ Faculty startup and retention
 - Requests for department indexes will be sent next week
- ▶ Instructional lab equipment

19904A/19905A/19906A

- ▶ Clean up deficit balances by transferring costs
- ▶ If have a surplus balance, contact Denise Christensen (dechristensen@ucsd.edu)
- ▶ Inactivate indexes

13/14 Budget

- » 7/1/13 Salary Increase for Faculty
- 7/1/13 Salary Increase for Staff
- Trends in Core Funds
- Allocations – Fund Sources
- Summer 2013 Enrollment
- Graduate Student Growth Initiative

7/1/13 Salary Increase for Academics

- ▶ 2% across-the-board salary adjustment for non-represented academics
- ▶ Salary increases for represented academic titles will comply with bargaining agreements
- ▶ Proposed PPS freeze ~~July 2-10~~ (dates TBD)
- ▶ Proposed EDB update ~~July 9~~ (date TBD)
- ▶ Dates for transfers of funds for permanently budgeted positions to be determined

7/1/13 Salary Increase for Non-Represented Staff

- ▶ 3% salary increase for non-represented staff
- ▶ Salary increases for represented staff will comply with bargaining agreements
- ▶ Implementation detail pending

13/14 Budget and Trends in Core Funds

- ▶ Academic Affairs will receive funding to cover salary increases and benefits increases
- ▶ Maintain status quo otherwise
- ▶ 13/14 Budget Outlook
 - State does not support increases in student tuition
 - Indirect cost recovery not expected to increase significantly
 - Primary revenue sources may be state funds and non-resident supplemental tuition
 - Any new budget model will depend on outcomes of the strategic planning process

13/14 Fund Sources for EVC Allocations

- ▶ Temporary FTE – 19900A
- ▶ TA FTE – 19900A
- ▶ Admin Stipends & Ninths – 19900A
- ▶ Equipment Allocation – 19900A
- ▶ Equipment Matching – 19933A
- ▶ Faculty Startup & Retention – 19933A (AH/SS) or combination 19933A/05397A (Bio/JSOE/PS)
- ▶ Undergraduate Seminars – 19900A
- ▶ Graduate Support (incl. block grant) – 19942A
- ▶ Summer Admin Support – 20095A

Summer 2013 – Funding Updates

- ▶ 10% overall decline in summer 2013 enrollment as compared to summer 2012
- ▶ Due to decreased enrollments, anticipate lower TA allocations for summer
- ▶ Allocations are being calculated and will be distributed in the week of June 24
- ▶ Summer instructors and TAs should be paid on fund 20290A (summer session fee)

Graduate Student Growth & Excellence Initiative

- ▶ In the Fall of 2013, allocations will be committed to Departments equal to the Non Resident Supplemental Tuition (NRST) revenue generated by their program's 1st year PhD students.
- ▶ Starting in the Fall of 2014, the allocation will be equal to the NRST revenue generated by the program's 1st and 2nd year PhD students.
- ▶ Starting in the Fall of 2015 and then in subsequent years, the allocation will be equal to the NRST revenue generated by the program's 1st, 2nd, and 3rd year PhD students.

GSGEI

- ▶ Department allocations will be calculated quarterly based on actual non-resident enrollment (as of third week)
- ▶ Transfers will be processed at the end of each quarter

GSGEI

- ▶ Departments will be provided information regarding total NRST revenue generated and GSRTF paid from sponsored funding, as well as a minimum amount of the funding that must be allocated to faculty who have paid fees from their grants.
- ▶ Department Chairs will consult with faculty to determine their department's policy on the allocation of funds to specific faculty who have supported PhD students on grants.

GSGEI – Faculty Allocations

- ▶ In 13/14, minimum amount to allocate to faculty will be calculated by looking at the number of first year departmental PhD students supported as GSRs and the amount of GSRTF charged to grants for those students
- ▶ Faculty allocation will be 50% of the difference between annual GSRTF and annual resident fees

Systemwide Initiatives

- » Common Chart of Accounts
 - UC Path – GL Integration
 - UC Path – Business Processes

CCoA: High-Level Mapping (San Diego)

LOCATION MAPPING EXERCISE

Please provide any additional feedback on the updated high-level mapping for San Diego:

San Diego
Current CoA

| Account | Loc 1 & Loc 3 | Fund | Organization | Program | Index |
|--|--|---|--|---|--|
| On the operating ledger, indicates the type of revenue, expenditure, or transfer that is being recorded. On the general ledger, indicates which balance sheet (asset or liability) is being affected by the transaction. | Code indicating the campus (Loc 1) and within UCSD, the sub campus (Loc 3). For UCSD, these values are attributes assigned to the Organization code. | Used in IFIS to identify the source of funding for transaction. When the university receives funding, it is credited a specific funding source. Any expenditures charged to this fund, must be related to the purpose indicated by the funding source | Identifies the department or functional units within a department responsible for the activity. Individual departments may have more than one organization code, depending on the functions performed by the department. | Indicates the purpose for which the funds were expended. For unexpended balances, indicates the intended use. | A seven character/digit code that represents a fund/organization /program combination. |

Future CCoA

| Account | Entity | Fund | Department | Function | Program | Project | Flex1 | Flex2 |
|---|---|---|--|--|---|--|-------|--|
| Categorizes the nature of the transaction as a specific type of revenue, expense, asset, liability, or fund balance | Identifies the major operational unit within the University of California responsible for the transaction | Tracks spending restrictions and designations and to categorize net position for external reporting | Represents the academic or operating unit responsible for, or affected by, a given transaction | Designates the purpose of the transaction as it applies to both internal and federal / other external reporting requirements | Associates transactions with a formalized set of on-going system-wide or cross-campus / location activities | Tracks financial activity for a 'body of work' that often has a start and end date and spans across fiscal years | | Classifies transactions by activity or initiative in a way that no other segment can provide |

General Campus Compensation Plan for Faculty

- »» Timeline for 13/14 Negotiations
PPS Entries

Current Timeline for 13/14 Salary Negotiations

- ▶ Now - adjustments for 7/1/13 range, routing to dean's office for approval
- ▶ June 21–28 - dean's office to send to Academic Comp for review and processing
- ▶ June 28–July 5 - to CAP
- ▶ July 11 - CAP meeting date (first of three)
- ▶ July 15 on - approval letters to faculty
- ▶ July 25 - PPS entry deadline for August 1 paychecks

Salary Components

Covered Compensation Rate

- ▶ Scale-based salary rate plus any off-scale
- ▶ Covered compensation is the portion of salary used for benefit calculations (e.g., retirement, disability, life insurance, etc.)

Negotiated Salary Increment

- ▶ Negotiated annually, not to exceed 30% of covered compensation
- ▶ The negotiated salary increment is not covered compensation

Total UC Salary Rate

- ▶ Covered compensation plus the negotiated salary increment

Salary Components Chart

| Salary Component | Fund Source | Covered Comp? |
|---|--|---|
| Covered Compensation (scale rate + off-scale, if applicable) | General Funds Student Tuition External Funds | Yes |
| Negotiated Salary Increment | External funds | No |
| Summer Salary | Varies | No, but eligible for special Defined Contribution Plan benefit (matching 3.5% contributions from employee and employer) |
| Administrative Stipend (if applicable) | Varies | Yes |

DOS Code Definitions

| DOS | Description | Use | Special |
|-----|--|--|------------------|
| RGS | Record Purposes – Staffing | Records permanently funded covered compensation | No pay generated |
| RPY | Record Purposes – Negotiated Increment | Records the negotiated increment | No pay generated |
| HST | Total UC Salary Rate | Regular pay attributed to scale rate plus off-scale, requires % of effort | Covered Comp |
| NEY | Total UC Salary Rate | Regular pay attributed to negotiated increment, requires % of effort | Not Covered Comp |
| NXX | Agency Salary Cap – covered comp | Regular pay attributed to scale rate plus off-scale on funds subject to agency cap, requires % of effort | Covered Comp |
| BYR | Salary Cap Gap – covered comp | Regular pay to bridge gap between salary cap amount and Total UC Salary Rate attributed to scale rate plus off-scale; flat rate; no percent of effort | Covered Comp |
| NIY | Agency Salary Cap – negotiated increment | Regular pay attributed to negotiated increment, on funds subject to agency cap, requires % of effort | Not Covered Comp |
| BYC | Salary Cap Gap – negotiated increment | Regular pay to bridge gap between salary cap amount and Total UC Salary Rate attributed to negotiated salary increase; flat rate; no percent of effort | Not Covered Comp |
| SAB | Sabbatical Leave | Sabbatical pay attributed to scale rate plus off-scale, requires % of effort | Covered Comp |

DOS Code Definitions

Additional Summer Compensation

| DOS Code | Description | Use | Special |
|----------|---|----------------------|---------------------|
| ACA | Additional Summer Comp – Administrative | Requires % of effort | Special DCP benefit |
| APA | Additional Summer Comp – Administrative | Flat rate | Special DCP benefit |
| ACR | Additional Summer Comp – Research | Requires % of effort | Special DCP benefit |
| ARC | Additional Summer Comp – Research, Salary Cap | Requires % of effort | Special DCP benefit |
| AAC | Additional Summer Comp – Research, Salary Cap Gap | Flat rate | Special DCP benefit |
| ACM | Additional Summer Comp– Miscellaneous | Requires % of effort | Special DCP benefit |
| SSC | Summer Session Teaching | Flat rate | Special DCP benefit |

PPS Considerations

- ▶ Record purposes appointment block
 - Use Appointment 10, if possible
 - Staffing-only distribution(s) to hold the FTE (RGS DOS code, indefinite)
 - Negotiated increment distribution (RPY DOS code, 7/1–6/30)
 - Upon update, annual rate will default to highest monthly rate X 12 (e.g., covered compensation)
- ▶ Pay appointment block at Total UC Salary Rate
 - Distributions that generate pay on appropriate funding during plan year
 - Reflects monthly rate of total UC Salary Rate (except salary cap, cap gap)
 - Use appropriate DOS codes to ensure covered comp amount, salary caps, etc.
- ▶ Add other appointments as necessary
 - Summer salary
 - Stipend
 - Non-salaried appointments

PPS EXAMPLE 1 – Basic GCCP During Academic Year Only (Record Purposes Appointment)

The first appointment shows the covered compensation and negotiated increment components in a record purposes block. Record purposes DOS codes must be used.

- ▶ The annual rate will be calculated by default (highest monthly rate * paid over field value)
- ▶ Distributions 11, 12 reflect a general campus faculty FTE split between two core funds (19900A and 20095A)

The monthly rate is 1/12th of the covered compensation total (\$111,500/12=\$9,291.67/mo)

- ▶ Distribution 13 reflects the total negotiated salary increment

The monthly rate is 1/12th of the total negotiated salary increment (\$8,900/12=\$741.67/mo)

| Appt | Actions | Pgm | Typ | Bas | Pd | Ovr | Appt Begin | Appt End | Dur | Dept | FLSA | | | | |
|---------|---------|--------|-----|------|-----|-----|------------|----------|------|-----------|----------|-----|-----|------|----|
| 10 | | | 5 | 09 | 12 | | 070107 | 999999 | T | 000203 | | | | | |
| Title | | | | | | | Grade | %Full | F/V | Ann/Hr | Rate | Rt | Sch | Time | Lv |
| 1100 | PROF-AY | | | | | | | 1.00 | F | 111500.00 | | A | MO | N | N |
| Dist No | | | | | | | | | | | | | | | |
| Actions | Index | Fund | Sub | FTE | Dis | % | PayBeg | PayEnd | Step | OA | Rate/Amt | DOS | PRQ | D | W |
| 11 | | | | | | | | | | | | | | | |
| | NNN1990 | 19900A | 0 | 0.50 | | | 070113 | 999999 | 4 | O | 9291.67 | RGS | | | |
| 12 | | | | | | | | | | | | | | | |
| | NNN2009 | 20095A | 0 | 0.50 | | | 070113 | 999999 | 4 | O | 9291.67 | RGS | | | |
| 13 | | | | | | | | | | | | | | | |
| | NNN9999 | 00000A | 0 | | | | 070113 | 063014 | 4 | O | 741.67 | RPY | | | |

PPS EXAMPLE 1 – Basic GCCP During Academic Year Only (Pay Distributions)

The second appointment reflects pay distributions at the Total UC Salary Rate

- ▶ Distributions 21, 22: Reflects core funding related to the covered compensation. Percentages shown will issue an annual amount of \$111,500 less the 10% contingency fund contribution (\$8,900 for the year; 10% of negotiated salary increment) which is reflected as released salary on 19900A funds.
- ▶ Distribution 23 Reflects the remaining covered compensation on external funds
- ▶ Distribution 24: Reflects funding related to the negotiated increment on external funds; not covered compensation

| Appt | Actions | Pgm | Typ | Bas | Pd | Ovr | Appt Begin | Appt End | Dur | Dept | FLSA | | | | |
|---------|---------|--------|-----|-----|--------|-----|------------|----------|------|-----------|----------|-----|-----|------|----|
| 20 | | | 5 | 09 | 12 | | 070107 | 999999 | T | 000203 | | | | | |
| Title | | | | | | | Grade | %Full | F/V | Ann/Hr | Rate | Rt | Sch | Time | Lv |
| 1100 | PROF-AY | | | | | | 1.00 | F | | 120400.00 | | A | MO | N | N |
| Dist No | | | | | | | | | | | | | | | |
| Actions | Index | Fund | Sub | FTE | Dis | % | PayBeg | PayEnd | Step | OA | Rate/Amt | DOS | PRQ | D | W |
| 21 | NNN199 | 19900A | 0 | | 0.4556 | | 070113 | 063014 | 4 | O | 10033.33 | | HST | | |
| 22 | NNN209 | 20095A | 0 | | 0.4630 | | 070113 | 063014 | 4 | O | 10033.33 | | HST | | |
| 23 | NNN269 | 26499A | 0 | | 0.0075 | | 070113 | 063014 | 4 | O | 10033.33 | | HST | | |
| 24 | NNN269 | 26499A | 0 | | 0.0739 | | 070113 | 063014 | 4 | O | 10033.33 | | NEY | | |
| Next | Func: | ID: | | | Name: | | | | | | SSN: | | | | |

PPS EXAMPLE 4 – Salary Caps, Summer Salary and Stipend (Record Purposes Appointment)

The first appointment shows the covered compensation and negotiated increment components in a record purposes block. Record purposes DOS codes must be used.

- ▶ The annual rate will be calculated by default (highest monthly rate * paid over field value)
- ▶ Distributions 11, 12 reflect a general campus faculty FTE split between two core funds (19900A and 20095A).

The monthly rate is 1/12th of the covered compensation total (\$197,500/12=\$16,458.33/mo)

- ▶ Distribution 13 reflects the total negotiated salary increment

The monthly rate is 1/12th of the total negotiated salary increment (\$30,000/12=\$2,500/mo)

| Appt | Actions | Pgm | Typ | Bas | Pd | Ovr | Appt Begin | Appt End | Dur | Dept | FLSA | | | | |
|---------|---------|--------|-----|------|-----|-----|------------|----------|------|-----------|----------|-----|-----|------|----|
| 10 | | | 5 | 09 | 12 | | 070183 | 999999 | T | 000203 | | | | | |
| Title | | | | | | | Grade | %Full | F/V | Ann/Hr | Rate | Rt | Sch | Time | Lv |
| 1100 | PROF-AY | | | | | | | 1.00 | F | 197500.00 | | A | MO | N | N |
| Dist No | | | | | | | | | | | | | | | |
| Actions | Index | Fund | Sub | FTE | Dis | % | PayBeg | PayEnd | Step | OA | Rate/Amt | DOS | PRQ | D | W |
| 11 | NNN1990 | 19900A | 0 | 0.50 | | | 070113 | 999999 | | A | 16458.33 | RGS | | | |
| 12 | NNN2009 | 20095A | 0 | 0.50 | | | 070113 | 999999 | | A | 16458.33 | RGS | | | |
| 13 | NNN9999 | 00000A | 0 | | | | 070113 | 063014 | | A | 2500.00 | RPY | | | |

PPS EXAMPLE 4 – Salary Caps, Summer Salary and Stipend (Pay distributions)

The second appointment reflects pay distributions at the Total UC Salary Rate, salary cap rates, and salary cap gap supplements

- ▶ Distributions 21, 22: Reflects core funding related to the covered compensation. Percentages shown will issue an annual amount of \$197,500 less the 10% contingency fund contribution (\$3,000 for the year; 10% of negotiated salary increment) which is reflected as released salary on 19900A funds.
- ▶ Distribution 23: Reflects the balance of covered compensation on external funding

| Appt | Actions | Pgm | Typ | Bas | Pd | Ovr | Appt Begin | Appt End | Dur | Dept | FLSA | | | | |
|--------------|----------------|--------|-----|-----|--------|-----|---------------|---------------|------|-----------|-----------------|-----|-----|------|----|
| 20 | | | 5 | 09 | 12 | | 070183 | 999999 | T | 000203 | | | | | |
| Title | | | | | | | Grade | %Full | F/V | Ann/Hr | Rate | Rt | Sch | Time | Lv |
| 1100 PROF-AY | | | | | | | 1.00 | F | | 227500.00 | | A | MO | N | N |
| Dist No | | | | | | | | | | | | | | | |
| Actions | Index | Fund | Sub | FTE | Dis | % | PayBeg | PayEnd | Step | OA | Rate/Amt | DOS | PRQ | D | W |
| 21 | <u>NNN1990</u> | 19900A | 0 | | 0.4209 | | <u>070113</u> | <u>063014</u> | | A | <u>18958.33</u> | HST | | | |
| 22 | <u>NNN2009</u> | 20095A | 0 | | 0.4340 | | <u>070113</u> | <u>063014</u> | | A | <u>18958.33</u> | HST | | | |
| 23 | <u>NNN0742</u> | 07427A | 0 | | 0.0133 | | <u>070113</u> | <u>063014</u> | | A | <u>18958.33</u> | HST | | | |

PPS EXAMPLE 4 – Salary Caps, Summer Salary and Stipend

(Pay distributions)

For Academic Year (AY) faculty, the annual agency capped rate is multiplied by .75 to determine the monthly capped rate during the academic year pay period.

- ▶ Distribution 25 and 26: Reflects funding related to the negotiated increment on external funds, with agency capped salary; not covered compensation
- ▶ Distribution 27 and 28: Reflects salary cap gap funding, paid as a flat-dollar amount, related to the negotiated increment; not covered compensation

| Appt | Actions | Pgm | Typ | Bas | Pd | Ovr | Appt Begin | Appt End | Dur | Dept | FLSA | | | | |
|---------|---------|--------|-----|-----|-----|--------|------------|----------|-----------|--------|----------|-----|-----|------|----|
| 20 | | | 5 | 09 | 12 | | 070183 | 999999 | T | 000203 | | | | | |
| Title | | | | | | | Grade | %Full | F/V | Ann/Hr | Rate | Rt | Sch | Time | Lv |
| 1100 | PROF-AY | | | | | | 1.00 | F | 227500.00 | | A | MO | N | N | |
| Dist No | | | | | | | | | | | | | | | |
| Actions | Index | Fund | Sub | FTE | Dis | % | PayBeg | PayEnd | Step | OA | Rate/Amt | DOS | PRQ | D | W |
| 25 | NNN9348 | 93485A | 0 | | | 0.0659 | 070113 | 063014 | | A | 11231.25 | NIY | | | |
| 26 | NNN9379 | 93797A | 0 | | | 0.0659 | 070113 | 063014 | | A | 11231.25 | NIY | | | |
| 27 | NNN0742 | 07427A | 0 | | | | 070113 | 063014 | | A | 509.21 | BYC | | | |
| 28 | NNN0742 | 07427A | 0 | | | | 070113 | 063014 | | A | 509.21 | BYC | | | |

PPS EXAMPLE 4 – Salary Caps, Summer Salary and Stipend (Summer Salary)

The Total UC Salary Rate is used to determine the normal 1/9th pay rate for summer salary. For Academic Year (AY) faculty paid on agency capped funds in the summer, divide the annual salary cap amount by 9 to determine the agency capped rate during the summer service period.

- ▶ Distribution 41: 1/9th in July and .5/9th in August
- ▶ Distribution 42: .5/9th in August on agency capped salary rate
- ▶ Distribution 43: 1/9th issued in September on agency capped salary rate
- ▶ Distribution 44: Salary cap gap for distribution 42; paid as a flat-dollar amount
- ▶ Distribution 45: Salary cap gap for distribution 43; paid as a flat-dollar amount

| Appt | Actions | Pgm | Typ | Bas | Pd | Ovr | Appt Begin | Appt End | Dur | Dept | FLSA | | | | |
|-----------------|---------|--------|-----|-----|--------|-----|------------|----------|------|-----------|----------|-----|-----|------|----|
| 40 | | | 5 | 09 | 09 | | 070113 | 093013 | | 000203 | | | | | |
| Title | | | | | | | Grade | %Full | F/V | Ann/Hr | Rate | Rt | Sch | Time | Lv |
| 3205 RES-AY-1/9 | | | | | | | 1.00 | F | | 227500.00 | .00 | A | MO | N | N |
| Dist No | | | | | | | | | | | | | | | |
| Actions | Index | Fund | Sub | FTE | Dis | % | PayBeg | PayEnd | Step | OA | Rate/Amt | DOS | PRQ | D | W |
| 41 | NNN0742 | 07427A | 0 | | 1.0000 | | 070113 | 081513 | | A | 25277.77 | ACR | | | |
| 42 | NNN9379 | 93797A | 0 | | 0.5000 | | 080113 | 083113 | | A | 14975.00 | ARC | | | |
| 43 | NNN2820 | 28208A | 0 | | 1.0000 | | 090113 | 093013 | | A | 14975.00 | ARC | | | |
| 44 | NNN9348 | 93485A | 0 | | | | 080113 | 083113 | | A | 5151.39 | AAC | | | |
| 45 | NNN9348 | 93485A | 0 | | | | 090113 | 093013 | | A | 10302.77 | AAC | | | |

Important Web Links

- ▶ Academic Affairs GCCP webpage

<http://academicaffairs.ucsd.edu/aps/compensation/gccp.html>

- Implementation Guidelines
- Request Form/Salary Worksheet
- FAQ
- DOS Codes/Title Codes
- PPS Examples

- ▶ Faculty Announcement

<http://adminrecords.ucsd.edu/Notices/2013/2013-5-17-1.html>