

Finance & Accounting  
Quarterly Roundtable

*March 23, 2009*



# Welcome and Introductions

*Mike McKee*



*Stuart Hoskins,  
Sr. Associate Controller  
Treasury Management and  
University Financial Services*



# University Financial Services

- **Student Financials Update**
- **Collection Agency Contracts**
- **Beginning Prep for ITN**



*Cheryl Bell,  
Associate Controller,  
Treasury Management*



# Treasury Management

- **Uniform Cash Receipts**
  - Why are they needed?
  - Upcoming changes

# Treasury Management

- **UF Transfer from Foundation**
  - Deposits to “F” Source of Funds
  - Requesting funds from UFF
    - <http://www.uff.ufl.edu/Documents/Default.asp>

# Treasury Management

- **Deleting Deposits**
  - **Contract Treasury Management at [tmhelp@admin.ufl.edu](mailto:tmhelp@admin.ufl.edu)**



*Linda Orfield,  
Assistant Controller,  
Payroll Services*



# University Payroll Services

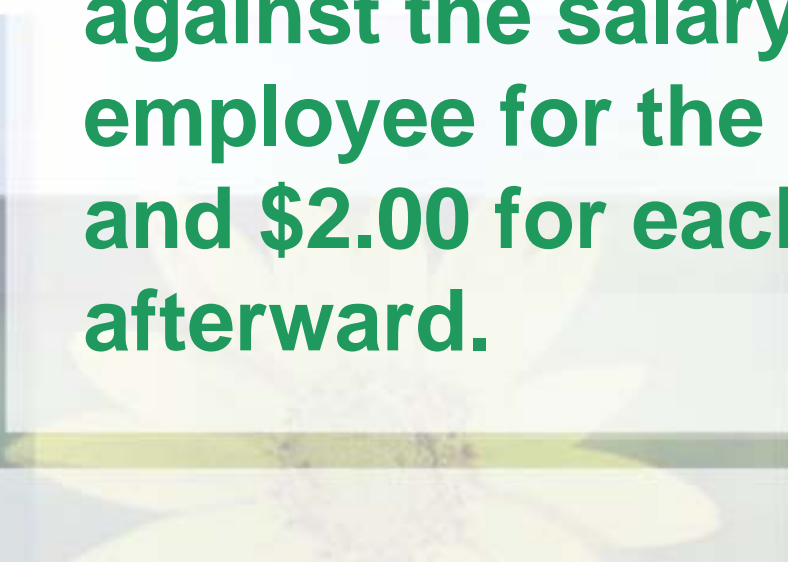
- **Two new general deduction codes related to garnishments will be effective pay period ending 4/2/09**

# University Payroll Services



This allows us to take advantage of the following provision, as stated in the garnishment orders:

- **For administrative costs, Garnishee shall collect \$5.00 against the salary or wages of employee for the first deduction and \$2.00 for each deduction afterward.**



# University Payroll Services



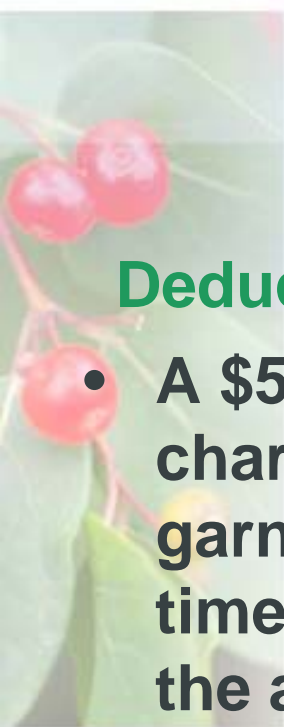
Effective pay period ending 4/2/09

## Deduction code **GRNINI**

- A \$5.00 fee will be charged for each new garnishment. This one-time fee will not affect the amount of the garnishment.

## Deduction code **GRNREC**

- A \$2.00 fee for each garnishment will be charged each biweekly pay cycle. For example, if an employee has 3 child support orders, the GRNREC will be \$6.00 each biweekly. This recurring fee will not affect the amount of the garnishment.



# University Payroll Services



## Notification to Employees:

- **Employees with current garnishments will be notified of this change by email the week of March 30<sup>th</sup>.**



# University Payroll Services

- **Best Practice: Paylist Review Process**

# University Payroll Services

- **Our Plan: To increase compliance with Best Practices and reduce administrative costs**



## Issues Due to Non-Compliance

- **Overpayments to terminated employees**
- **Overpayments to active employees**
- **Internal Control Weakness**
- **Budgetary Shortages**
- **Collections Efforts Increases demands on staff time**
- **Processing corrections in payroll system – increases demands on staff time**





# University Payroll Services



Information on best practices retrieved from the Departmental Reconciliation Best Practice Manual located at <http://fa.ufl.edu/uco/handbook/bestpractice/best-practice-departmental-reconciliation.pdf>





## Best Practice

Are over or underpayments dealt with promptly?

Overpayments can be prevented with timely terminations/job actions and careful review and correction of employee Time & Labor records. Several tools are available to help departments review paychecks such as the Preliminary Paylists and Final Paylists. If the overpayment occurs due to an employee termination, Payroll Services will need to be contacted immediately. With timely communication, the payment can be cancelled before the employee receives the erroneous amount. For more information visit

<http://www.fa.ufl.edu/uco/handbook/handbook.asp?doc=1.4.15.10>

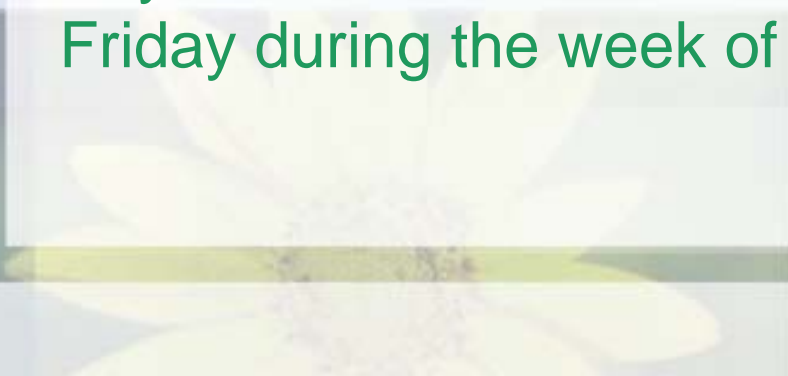
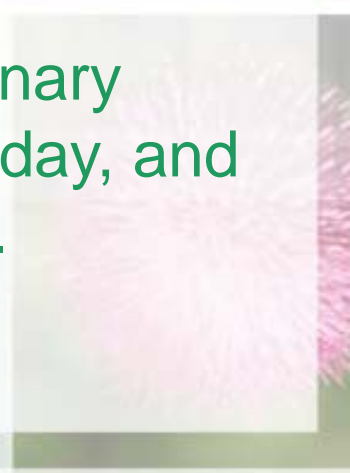
# University Payroll Services



## Best Practice

Does the payroll processor review the Preliminary Paylist to ensure that employees will be paid correctly?

It is a best practice that the Preliminary Paylist be reviewed by the payroll processor before the final pay has been completed to ensure that employees will be paid correctly. Preliminary Paylists are available Wednesday, Thursday, and Friday during the week of payroll closing.



# University Payroll Services



## Best Practice

Does management review, sign, and date the Final Paylist in a timely manner so Payroll can be notified by the appropriate deadlines of any advices requiring EFT cancellation?

The Final Paylist runs after payroll has been processed and finalized. The report must be reviewed timely every pay period so that any errors will be caught and corrected before the next pay period. Some errors (ie. payments to terminated employees, emergency checks) can be corrected before Friday pay day. The payroll processor should initial the report indicating the report was reviewed. Management should document their review and approval of Final Paylist. This approval can occur subsequent to pay day. Final Paylists are available on the Monday following the payroll closing and represent the confirmed hours and any Additional Pay that an employee will receive for that pay period.

# University Payroll Services



## First Step

- **Remind Deans, Department Heads and Payroll Administrators of Best Practices.**
- **Notification of Plan to Implement a New Charge for Non-Compliance**



# University Payroll Services



## Next Step

- **Identify and Notify Deans and Department Heads of Non-Compliance.**
- **Reminder of New Charge for Non-Compliance.**



# University Payroll Services



## Final Step

- **Implement New Charge for Non-Compliance**
  - Amount to be determined and announced with above notices



*Amanda Jobes,  
Assistant Controller,  
Asset Management*





# Asset Management

- **REMINDER** Inventory Deadline Approaching March 31<sup>st</sup>
  - Un-Inventoried Equipment can be found on <http://www.fa.ufl.edu/am/>
- **myAssets Released in February**
  - Next Training Class April 6<sup>th</sup> at 1:30 in Room 120 HR Building



*Greg Dubois,  
Sr. Associate Controller,  
Purchasing and Disbursement  
Services*



# Purchasing & Disbursement Services

- **Fax Imaging for Travel**
- **MyUF Market**
  - Overview sessions available now through April 29<sup>th</sup>, PST072
  - DSA training session April 9, 11-12pm, Reitz Union 282
  - Requestor hands-on training begins May, registration opens April 13
  - Campus roll out schedule will be available on myUF Market website:  
<http://purchasing.ufl.edu/myufmarket>

*Suzanne Sindledecker,  
Assistant Controller,  
Cost Analysis*



# Cost Analysis

- **Effort Reporting, Fall 2008**
  - **Closes Wednesday, March 25**
  - **Signed Reports should be sent to Cost Analysis by Wednesday, April 8<sup>th</sup>**



# Cost Analysis

- **Space Survey**
  - The data gathered during the 2008-2009 space survey reporting period will be the basis for negotiations with the federal government to set the Facilities and Administrative (F&A) rate on all federal awards for the next several years. In addition, **new features have been added** to accommodate reporting requirements.

# Cost Analysis

- **Space Survey**
  - **Opens March 30<sup>th</sup>**
  - **Closes April 25th**



# Cost Analysis

- **Space Survey**

- **Mandatory Training** – all space certifiers are required to attend one of the training sessions offered across campus. Pre-registration for these sessions is not required.

- **Wednesday, March 25**, 1:00PM – 3:00PM G001 McCarty D (space limited)
- **Friday, March 27**, 10:00AM to 12:00 Noon, Reitz Union Auditorium
- **Tuesday, March 31**, 2:00PM – 4:00PM, Brain Institute DeWeese Auditorium
- **Wednesday, April 1**. 1:30PM – 3:30PM, Reitz Union Auditorium



# Cost Analysis

- **Space Survey**

- **Reminder**

- **When requested space roles, please remind your DSA to include the eight-digit DeptID(s) you will be reporting in the Authority Area of the request.**

- **Examples:**

- » **29000000 = access to all DeptIDs beginning with “29”**
- » **29010000 = access to all DeptIDs with “2901”**
- » **29010000;29020000;29030000; = access to all DeptIDs beginning with 2901, 2902, 2903**
- » **For multiple departments, please use semicolons with no spaces, and include a final semicolon at the end.**

*Sheela Moudgil,  
Associate Controller,  
General Accounting*



# General Accounting



- **2010 Assessment Changes**



# General Accounting



- **Administrative Overhead Assessment Changes**



# General Accounting



## Administrative Overhead Assessment Changes

- **Types of administrative overhead**
  1. **Auxiliary funds: 141-163**
  2. **MG&G funds: 171, 179 and 279**
  3. **Sponsored Programs: 201-214**
  4. **Student Government fund: 191**
- **Monthly allocations are currently charged based on the *previous* month's expenses.**
- **However, the June 2009 allocations will be run *in* June before FY09 GL close, based on the current rates.**



# General Accounting

Auxiliary Effective July 1<sup>st</sup>, 2009

- **Funds:**

141	Reitz Union
142	Transportation & Parking
144	Academic Technology & CNS
145	Student Health Care Center
146 & 147	Housing
149	Other Auxiliaries
161	Service Centers

- Rate increase from 3% to 8% of all operating expenses.

# General Accounting

Auxiliary Effective July 1<sup>st</sup>, 2009

- **Fund 143, DOCE**
  - **Self-Funded (formerly Off Book) revenues: 3% of all operating expenses**
  - **Conferences & Other revenues: 8% of all operating expenses**
  - **Expenses will be tracked using the flex field.**

# General Accounting

Auxiliary Effective July 1<sup>st</sup>, 2009

- **Funds:**

**152**

**UPD Forfeiture Trust Fund**

**159**

**Other Activities**

**162**

**Material & Supplies**

**163**

**Equipment Fee**

**will still be exempt.**

- **Some departments in assessed funds will continue to be excluded.**



# General Accounting

## Auxiliary Effective July 1<sup>st</sup>, 2009

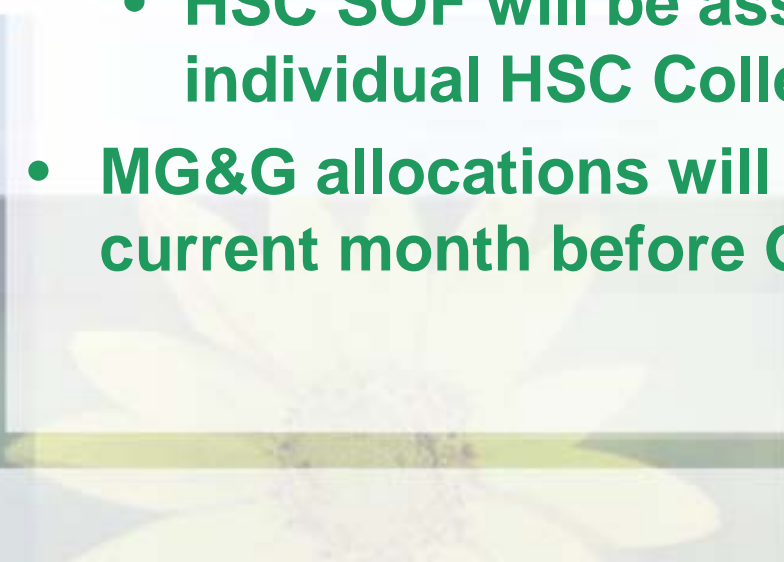
- **Fund 151 (PPD) is currently assessed a \$400,000 annual flat fee. This fee will increase to \$875,000 annually, and will continue to be charged on a monthly basis.**
- **All auxiliary allocations will now be run in the current month before GL closing.**

# General Accounting



## MG&G Effective July 1<sup>st</sup>, 2009

- Funds 179 and 279 will continue to be assessed 3% of all payroll expenses.
- Fund 171 will also be assessed 3% of all payroll expenses except for those with an HSC Source of Fund:
  - HSC SOF will be assessed a flat fee paid by individual HSC Colleges.
- MG&G allocations will now be run in the current month before GL closing.



# General Accounting



## Sponsored Programs Effective July 1<sup>st</sup>, 2009

- **Funds 201-214**
  - **0.5% rate of all operating expense will remain unchanged.**
- **All Sponsored Research allocations (Main, ENG, IFAS) will now be run in the current month before GL closing.**



# General Accounting



## Student Government Effective July 1<sup>st</sup>, 2009

- **Fund 191**
  - **Student Government is currently assessed a \$150,000 annual flat fee. This fee will increase to \$300,000 annually, and will continue to be assessed once a year.**



# General Accounting



## Administrative Overhead Summary

	FUND	BASIS	-ALLOCATION- CURRENT	7/1/2009
<b>Auxiliary</b>	141,142,144, 145, 146, 147, 149, 161	Op Exp	3%	8%
	143 (Off-Book)	Op Exp	3%	3%
	143 (Conf & Other)	Op Exp	3%	8%
	151	Flat Rate	\$400,000/yr	\$875,000/yr
	152, 159, 162, 163	Exempt	-	-
<b>MG&amp;G</b>	171	Payroll Exp	3%	3%
	171 (HSC SOF)	Flat Rate	3%	Flat Fee
	179, 279	Payroll Exp	3%	3%
<b>Sponsored Programs</b>	201-214	Op Exp	0.5%	0.5%
<b>Student Government</b>	191	Flat Rate	\$150,000/yr	\$300,000/yr



# General Accounting



- **FICA and SPP Assessment Changes**



# General Accounting

## FICALT / SPP Effective July 1<sup>st</sup>, 2009

- **Funds 141,142,144,145,146,147,149,161 and 191.**

**With the increase of the Overhead Assessment on these funds, they will be excluded from FICALT and SPP.**

- **Funds 201, 209, 211, 214, 221 and 222 (except where project\_user3 = Y),**

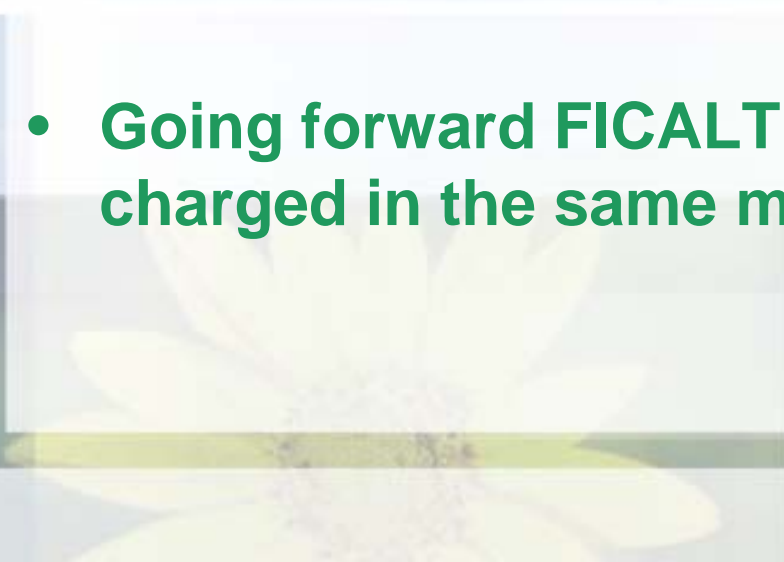
**These funds will remain exempt from FICALT and SPP.**

# General Accounting



## FICALT / SPP Effective July 1<sup>st</sup>, 2009

- **Monthly allocations are currently charged based on the *previous* month's expenses.**
- **However, the June 2009 allocations will be run *in* June before FY09 GL close.**
- **Going forward FICALT and SPP will be charged in the same month as the payroll.**





# General Accounting

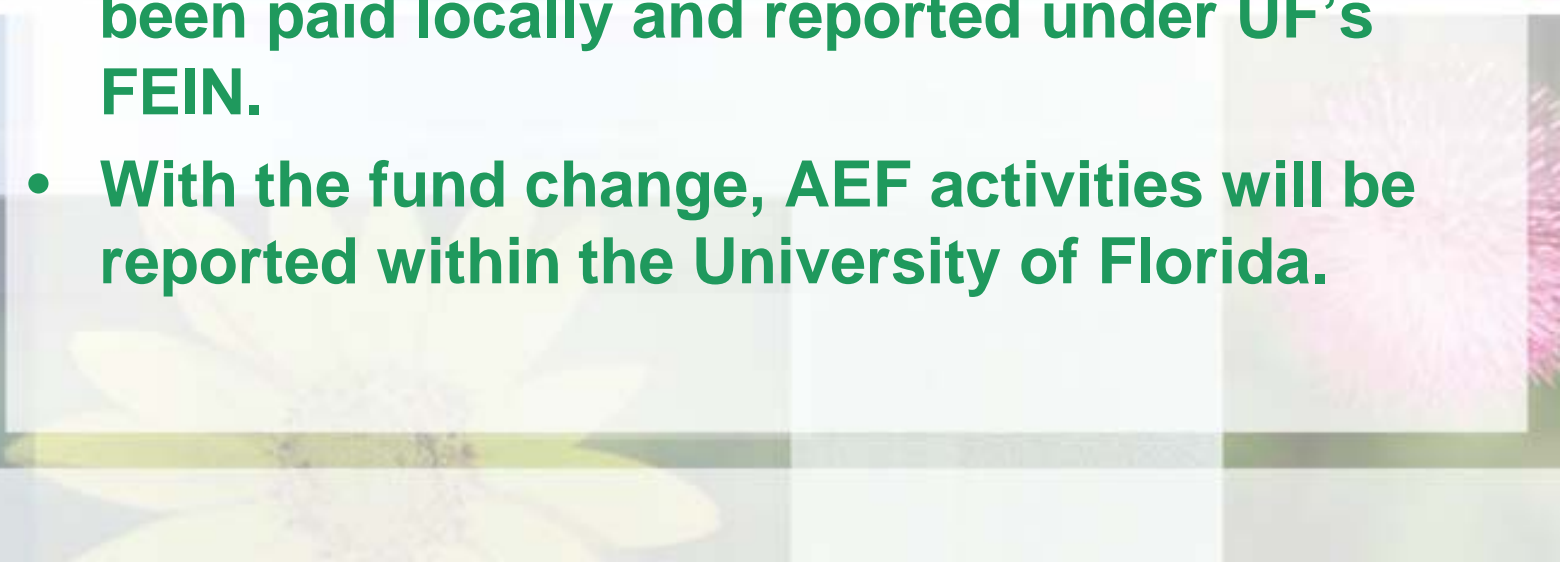
- **Elimination of Fund 910**

# General Accounting



## Why?

- **Prior to devolution from the State of Florida AEF fund was used to record salaries that were paid under separate FEIN.**
- **AEF activity was not reported on UF's Financial Statements**
- **After devolution, all payroll expenses have been paid locally and reported under UF's FEIN.**
- **With the fund change, AEF activities will be reported within the University of Florida.**

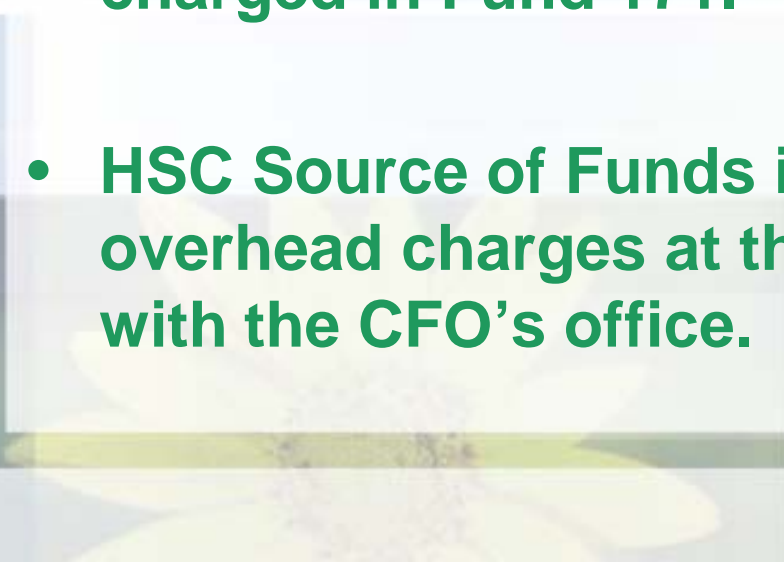


# General Accounting



## Remember

- **Spending rules for Fund 171 with HSC Source of Funds are the same as the spending rules for Fund 910.**
- **Pooled Fringe rates for clinical faculty will be charged in Fund 171.**
- **HSC Source of Funds in Fund 171 will pay overhead charges at the fixed rate negotiated with the CFO's office.**



# General Accounting



## **FY2009 Year End Tasks for Fund 910**



# General Accounting



## FY2009 Fund 910 Year End Tasks

- **Departments**
  - **Close outstanding POs and TAs**
  - **Request HRAC**
  - **Review GL/KK Variances**
- **Core Offices**
  - **Create HRAC and map the distribution**
  - **Fix GL/KK Variances**
  - **Transfer residuals to Fund 171**
  - **Modify Allocations**
  - **Assets transferred to 171 custodian funds**



# General Accounting



## Encumbrances

- **Departments should review outstanding Purchasing and Travel encumbrances and close them.**
- **If encumbrances are not closed, we will have match exception errors.**



# General Accounting



## HRAC

- **Departments should submit HRAC request to General Accounting by May 31 with a one to one cross walk for existing 910 HRAC.**
- **General Accounting will create the HRAC and send that crosswalk information to Bridges by June 2<sup>nd</sup>.**
- **Bridges will sql the distributions after rollover**



# General Accounting



## GL – KK Variances

- **Departments should review monthly delivered reports for GL-KK variances and contact General Accounting for help with corrections.**





# General Accounting



## Residual Transfer

- **After the last payroll of FY08/09, General Accounting will create journal entries to move residuals to Fund 171 by Revenue to Revenue transfers.**



# General Accounting



## Interest Allocations

- **Interest allocation rule in fund 171 is different from 910**
- **Interest goes to President's Dept Id**



# General Accounting



**FY2009 Year End**



# General Accounting



## Fiscal Year End Schedule

- **Has been sent to core offices for updates**
- **Task schedule will become available via web by mid April**
- **GL closing date 7/17/09**
- **Transactions should be reconciled timely to ensure posting to correct FY**
- **Year end closing memorandum will become available by mid-April**



# General Accounting



## Fiscal Year End Workshops

- **May 7<sup>th</sup> 9:30 a.m. - 11:30 a.m.**  
**McCarty Hall D, Room G005** (This workshop is a videoconference & will accommodate off campus sites)
- **May 12<sup>th</sup> 1:30 p.m. - 3:30 p.m.**  
**Human Resources, Room 120**
- **May 14<sup>th</sup> 1:30 p.m. - 3:30 p.m.**  
**Human Resources, Room 120**



# General Accounting



## Fiscal Year End

- **Unemployment Comp & Worker's Comp will not be assessed starting April**



# General Accounting



## Questions

- Email [gahelp@admin.ufl.edu](mailto:gahelp@admin.ufl.edu)



*Jim Ferrer,  
Director,  
Finance and Planning*





The background features a collage of images: a pink flower in the top right, red berries on a green leaf in the middle left, a yellow flower in the bottom center, and a pink spiky flower in the bottom right. The central text is overlaid on a white rectangular area.

- **Pooled Fringe Benefit Rates**



## What is pooled fringe rate?

- **Result of the process of taking all employee benefits for an employee group and averaging them into one fringe benefit rate for the group**



## Why a pooled rate?

- **Provides a simpler approach process for administering budgets**
- **Considered to be a best practice of leading research institutions**
- **Simplifies the grant proposal budget process**
- **Provides an opportunity to recover employee benefit costs currently funded and managed at the college level (Terminal leave payouts, Sick leave pool usage, Unemployment benefits)**



# Current Process

## Budget perspective -

- E&G fringe benefits are covered with institutional funds
  - Difficult to estimate the funding level
    - Salary decisions at departmental level
    - Hiring decisions not based on benefit projections
    - Ever-increasing fringe benefit escalation
- Departmental budgets pay for annual leave payouts
- Experienced rates sometimes include unidentified data anomalies



# Current Process

## Departmental perspective -

- Fringe benefits charged in detail
  - Seven types (Health, Life, Retirement, Soc.Sec., Medicare, W Comp, Un Comp)
  - Multiple variable rates
    - Health – Single, Family, Spouse
    - Life – Yes, No
    - Ret. – FRS, ORP, DROP, Special Risk, SES
    - SS – NRA, Earnings threshold
- Inconsistent planning methods used by funded areas
- Payroll reporting includes detailed fringe activity

# Current Process (Examples)

08 Salary	Health Insurance	Life Insurance	Retirement	FICA	Medicare	Total Fringe	Fringe %
18,387	10,032	3	1,811	1,140	267	13,253	72.1%
18,387	4,791	3	1,811	1,140	267	8,012	43.6%
18,387	6,096	3	1,811	1,140	267	9,317	50.7%
29,411	10,032	5	2,897	1,823	426	15,183	51.6%
29,411	4,791	5	2,897	1,823	426	9,942	33.8%
29,411	6,096	5	2,897	1,823	426	11,247	38.2%
52,000	4,791	9	5,424	3,224	754	14,202	27.3%
52,000	6,096	9	5,424	3,224	754	15,507	29.8%
52,000	10,032	9	5,424	3,224	754	19,443	37.4%
77,250	6,096	13	8,057	4,790	1,120	20,076	26.0%
77,250	4,791	13	8,057	4,790	1,120	18,771	24.3%
77,250	10,032	13	7,609	4,790	1,120	23,564	30.5%
185,000	6,096	32	19,296	6,324	2,683	34,431	18.6%
185,000	10,032	32	19,296	6,324	2,683	38,367	20.7%
185,000	4,791	32	-	6,324	2,683	13,830	7.5%
185,000	6,096	32	18,223	6,324	2,683	33,358	18.0%



## Why change now?

- **More accurate fringe planning associated with all salaries**
- **Easier to calculate unexpended grant funds when closing out grant**
- **Monthly budget status reports will be simplified**



## What is basis of the pooled rate?

- **Controller's office will calculate and negotiate annual rates**
  - **Compiles experienced rates from the previous year across all funds and seeks approval from the Department of Health and Human Services**
    - FICA – OASDI, Medicare
    - Insurance – Health, Life
    - Retirement
    - Long-term disability
    - Worker's Compensation
    - Unemployment Comp.
    - Termination Pay – Annual & Sick Leave
    - Sick Leave Pool
  - **Projects and negotiates anticipated rates for subsequent year**



*Mike McKee,  
Assistant Vice President and  
University Controller*



# From the Controller's Office

- **MOU with UFF**
- **Audit Update**
  - **OACR audit – departments not making timely deposits – will receive management letters**
  - **Federal audit – one finding**
  - **Financial audit – unqualified opinion; no findings**
  - **Operational audit – conducting on-campus fieldwork**



# From the Controller's Office



- **Capitalization Threshold – Again?!**

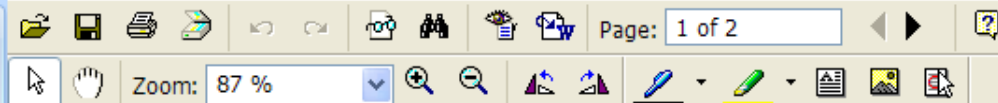


# From the Controller's Office



- **Roundtable Survey Results**





## RESULTS FROM SURVEY SENT 12/16/2008

### Quarterly Finance and Accounting Roundtable Evaluation and Survey

#### Purpose

The purpose of the Finance and Accounting Roundtable is to improve communication, collaboration, and "teaming" among campus financial managers and leaders and those within the central Finance and Accounting team. The purpose of this evaluation and survey is to gather information that may be used to improve future Roundtables. Your candid comments and suggestions would be most appreciated.

		<i>Strongly Agree</i>	<i>Agree</i>	<i>Uncertain</i>	<i>Disagree</i>	<i>Strongly Disagree</i>
1.	The Roundtable met my expectations.	7	6			
2.	The objectives of the Roundtable were clearly presented.	8	4	1		
3.	The Roundtable was well organized.	6	7			
4.	The Roundtable was interactive and well paced.	7	5		1	
5.	The information presented and the interaction will be helpful to me in my job.	8	4	1		
6.	The time of the Roundtable was convenient.	7	5		1	
7.	I was an appropriate representative from my area to attend the Roundtable	7	6			

8. If your answer was "Disagree" for questions 1 through 6, please explain your concern.
  - - The topics were rushed through, not giving much time for questions.
  - - too much time for meet and greet at beginning~ should be during lunch.
9. If your answer was "Disagree" for question 7, please indicate the appropriate representative and their contact information.
 

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10. Please describe what you liked best about the Roundtable.
  - ~ Allows meeting people who you interact with at a distance



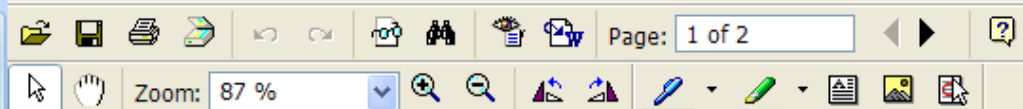
10. Please describe what you liked best about the Roundtable.

- ~ Allows meeting people who you interact with at a distance
- ~ I think this was the best one to date. There was a lot of useful information presented.
- ~ Ability to interact with reps from various F&A areas in addition to getting timely announcements on pressing issues.
- ~ I like everything about it but if I have to choose what I like best, it's the communication of initiatives, rules and regs, etc.
- ~ It is very helpful to hear the initiatives that are occurring around the University. I also like the availability of the Finance and Accounting personnel. This is a great forum to talk to people about issues that you might not bother to address otherwise.
- ~ Getting to meet and talk to the different movers and shakers of the Finance Team. Also we are told about things that are coming down the road, it gives me a heads up and I can then go back and inform my college.
- ~ Reports from different areas.
- ~ Friendly atmosphere, get to know some people from different departments and their job responsibilities. Get to hear some updated information about departments' services.
- ~ the wealth of concentrated information saves a tremendous amount of my time – I can hear it all up front in one place.
- ~ Concise presentation of ongoing F&A actions, and upcoming processes.
- ~ The chance to network and meet peers from F&A and across campus.

An Equal Opportunity Institution

11. Please provide suggestions to improve the Roundtable.

- ~ the "previews of coming attractions" are very helpful.
- ~ Keep up the good work with making ppt slideshow available
- ~ I would like to have the slides available so I can inform the office managers/ admins in my college of the new bits and pieces when I return from the meetings. I like to send out an email informing everyone in my college.
- ~ I have no suggestions – it's very organized helpful & informative. Putting the power point on the website would be very helpful.
- ~ It would be nice to have some forks and knives available even if only sandwiches and fruit is being served. At the end of the line, there were no napkins available this last time. Also, you obviously need a shorter podium or taller employees.
- ~ Have the lunch earlier than 12:00 so there is more time for interaction with the topics.
- ~ Any chance it can be webstreamed? More people could see it that way.
- ~ The "mingling" ½ hr or so isn't necessary; let people eat when they arrive – gives more time to finish meal before talking starts. Waiting makes the entire time of roundtable too long.



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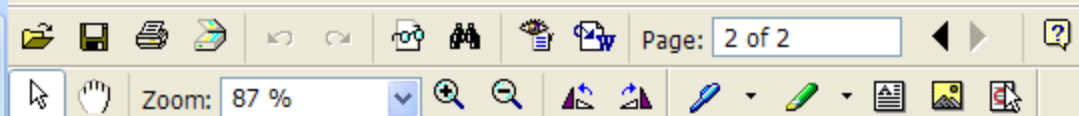
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- ~ It would be nice to have some forks and knives available even if only sandwiches and fruit is being served. At the end of the line, there were no napkins available this last time. Also, you obviously need a shorter podium or taller employees.
- ~ Have the lunch earlier than 12:00 so there is more time for interaction with the topics.
- ~ Any chance it can be webstreamed? More people could see it that way.
- ~ The "mingling" ½ hr or so isn't necessary; let people eat when they arrive – gives more time to finish meal before talking starts. Waiting makes the entire time of roundtable too long.

12. Please indicate any questions you think we should be asking for feedback



12. Please indicate any questions you think we *should* be asking for feedback.

- ~ Please keep us updated on pending budget cuts.

13. Please indicate topics of discussion that you think would be beneficial for future Roundtable forums.

- ~ Anything related to RCM and it's affect on departments.
- ~ RCM impacts
- ~ Just continue to update us on changes of new initiatives.
- ~ I would like to hear as much information regarding the new budget process as you are able to share.
- ~ What is currently covered seems to blanket everything I am concerned with.
- ~ More detail on RCM. More detail on Fringe Pool. Just because Deans may have this info, doesn't mean staff does.

Name and Department (optional) \_\_\_\_\_

*Please return to: Dannielle Godwin via facsimile at 392-4760 or via campus mail to: P. O. Box 113200*



# From the Controller's Office



- **Playlist Review Process**



# Why Not Responsibility Center Management Budgeting?



Principles and Concepts

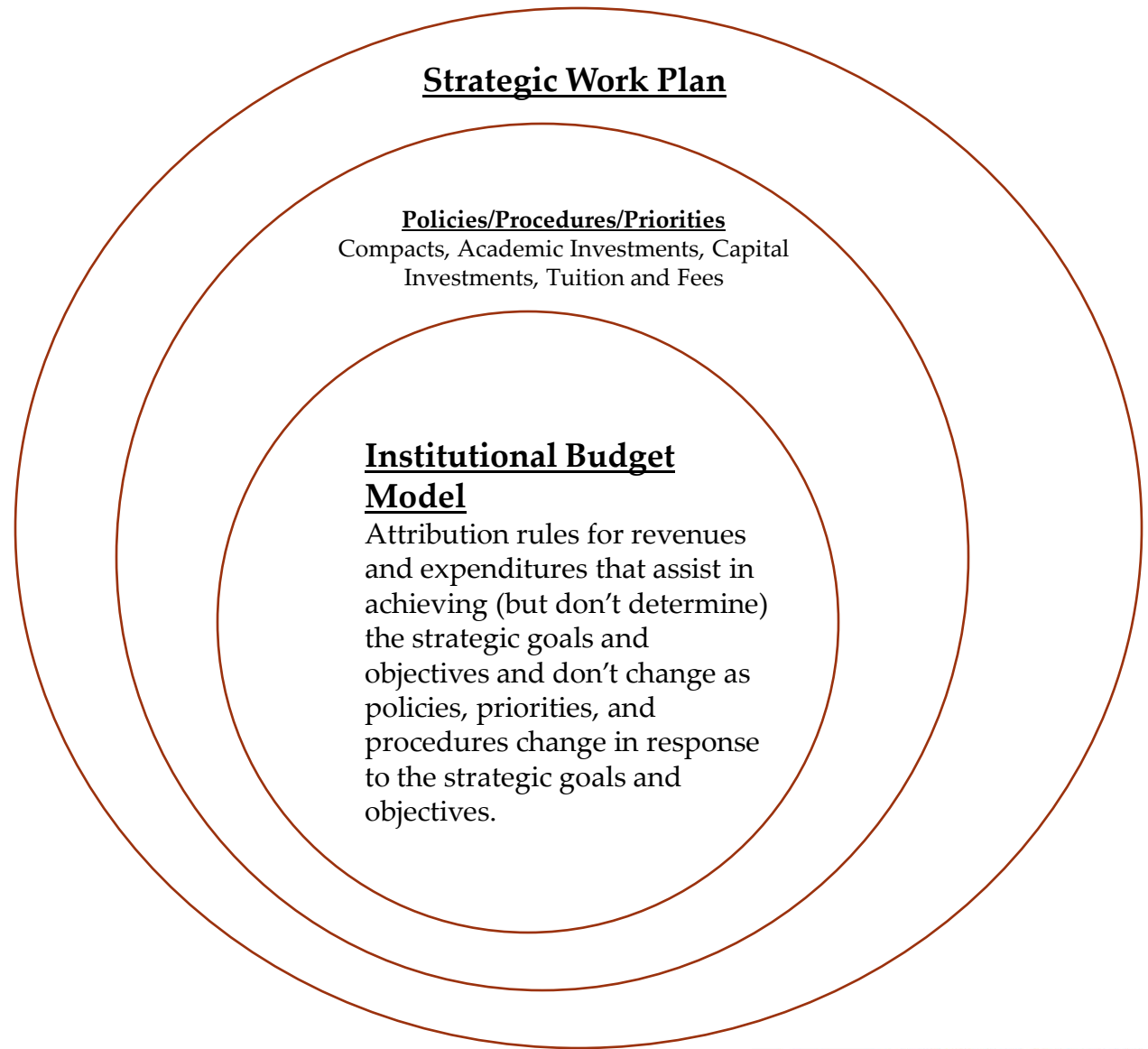
# Why Change Budget Models?

- The University cannot cut its way into the President's Strategic Work Plan, but rather must grow its way out through an aggressive management of non-traditional, entrepreneurial growth and growth processes.
  - Decreasing state support
  - Increase self-reliance
  - Promote innovative and entrepreneurial activities that are financially viable.
  - Generate new revenue sources
- Success through decentralization of decision making
- Transparency
  - An "information-rich" discourse on the budget must be fostered
  - Academic Administrators need to understand financial impacts when making decisions
  - The current maze of cross-subsidies must be clarified
- Support units must be subjected to constant scrutiny for efficiency, effectiveness, and proper incentives.

# What is Responsibility Center Management

- RCM is a financial management philosophy
  - Focuses on operational decentralization
  - Designed to support achievement of primary academic priorities
    - Budget follows priorities
    - Aligns authority with responsibility
    - Creates full cost view of academic operations

The Strategic Work Plan of the University surrounds and direct the development of Policies, Priorities, and Procedures, including a stable set of rules embedded within the Institutional Budget Model:



# Financial Model

- In a Responsibility Center:
  - Revenue
    - Receives all revenue earned from its activities
    - Receives an “allocation” of appropriations
  - Expenses
    - All direct expenses
    - A share of support unit costs
    - Non-academic RCs pay into a “strategic” fund

1.

# Basic Concepts of RCM

- Proximity
- Proportionality
- Knowledge
- Performance recognition
- Stability
- Community

1. Edward L. Whalen. Responsibility Center Budgeting, Indiana University Press, 1991

# Criticisms of Responsibility Center Model

- RCM may not advance a university's mission due to misalignment between financial allocation and university priorities.
- RCM may focus on the short-term; therefore disregards quality and long-term goals.
- RCM does not promote shared governance.
- RCM pits college against college.
- RCM creates barriers to interdisciplinary activities.



# Changes and Challenges

- New knowledge and skills required
- Improved planning
- Stronger curriculum committee
- Creating proper incentives
- Timing of implementation

# RCM Budgeting Universities

American University

Auburn University

Cal Tech University

Central Michigan University  
(UCLA)

Clarkston University (considering)

Clemson University

Duke University

Florida International University

Harvard University

Indiana University of Pennsylvania

Iowa State University (in process)

Kent State University

Marquette University

McGill University

Mercer University

Purdue University

Rensselaer Polytechnic Institute

Southern Illinois University

Temple University

Tulane University

University of Alaska

University of California at Los Angeles

University of Connecticut

University of Illinois – Urbana Champaign

University of Iowa

University of Michigan

University of Minnesota

University of Oregon

University of Pennsylvania

University of Southern California

Ohio State University

University of Toronto

Vanderbilt University

Washington University of St. Louis

West Chester University (PA)

# Selected Helpful Websites

Indiana University

<http://weathertop.bry.indiana.edu/mas/rcm/>

University of Michigan

[http://sitemaker.umich.edu/obpinfo/about the um budget model](http://sitemaker.umich.edu/obpinfo/about_the_um_budget_model)

Ohio State University

<http://www.rpia.ohio-state.edu/br/archive.html>

University of Minnesota

[http://www.budget.umn.edu/int bud model overview.pdf](http://www.budget.umn.edu/int_bud_model_overview.pdf)

University of New Hampshire

<http://www.unh.edu/rcm/links.htm>

University of Pennsylvania

<http://www.finance.upenn.edu/comptroller/rcm/>

Kent State University

[http://www.kent.edu/Administration/business\\_finance/rcm/](http://www.kent.edu/Administration/business_finance/rcm/)

University of Pennsylvania

<http://www.finance.upenn.edu/comptroller/rcm/>

# Glossary of Terms

- **Assessment** - A charge allocated to a responsibility center which is required to cover the cost of the public good or service (cost pool) of a support unit based on the direct expenditures of that center.
- **Base Student Allocation (BSA)** - An amount calculated used to fund a full time equivalent student at the most basic level of instruction. The base level of instruction is comprised of Lower, Upper, Graduate I, Graduate II, and Graduate III cost per credit hour. The State University System Expenditure Analysis is used to determine this value.
- **Classification of Instructional Program** - A taxonomy of instructional program classifications and descriptions. They were originally developed by the U.S. Department of Education's National Center for Education Statistics (NCES) and were last updated in 2000. These codes are assigned to academic majors, courses, and faculty and are referred to within certain Board policies. CIP codes are also used in the production of a variety of Board and federal reports.
- **Cost Pool** - These pools are the logical grouping of the cost of support unit. Once determined, they are allocated to each of the responsibility center including the support units. Different formulas are used in the allocation of these pools. Examples include, IT is allocated based on all direct expenditures excluding equipment, facilities are allocated based on the weighted square footage, and libraries are allocated based on weighted faculty and student FTE.

# Glossary of Terms

- **Departmental Research** - Research activity of faculty funded by university state appropriations to maintain professional effectiveness.
- **Direct Expenditures** - This is a responsibility center's budget that includes expenditures for salaries, other personnel support (OPS), and general operating expenses.
- **Enrollment** - The college in which the student is enrolled. For example, a student selecting a major in Business management would be enrolled in the College of Business Administration.
- **Participation** - This is an assessment that provides revenue to the Strategic Fund. The assessment is calculated as a percentage of direct expenditures.
- **Responsibility Centers** - A responsibility center may be a school/college (Liberal Arts & Sciences, Business Administration, Medicine, etc.) or an auxiliary operation (Housing, Traffic & Parking, O'Connell Center, etc.). Typically, these are the units of the university that bring in revenue (appropriation, tuition, or sales). Under RCM, they will be budgeted to pay for not only their direct expenditures, as in the past, but space and indirect costs as well. In a school or college, this may or may not extend down to the department level.

# Glossary of Terms

- **State Appropriations** - Funds allocated by the Florida Legislature that is comprised on General Revenue and Lottery.
- **Strategic Fund** - Funds awarded by the President, Provost, or their designee for a specific initiative (improving undergraduate academic quality, graduate education, research, etc.)
- **Support Unit** - Included in support units are the budgets of academic support units, general administration, business operations, libraries, information technology, facilities, sponsored research administration, and participation. Under RCM, the responsibility centers (colleges, auxiliaries, etc.) pay for these support costs through an assessment.
- **Teaching** - The unit providing the instructional activities of a course.
- **Tuition** - Revenue from in-state tuition and the out-of-state fee.
- **Weighted** - Process of factoring differences in cost of instruction or use of support units function. As an example in weighting instructional revenue, weights are applied to instruction to recognize the difference in the cost of delivery (lower level lecture course compared to an advanced lab course). As an example in weighting support unit costs, libraries expenditures are allocated based on the all levels of enrollment and faculty FTE.

# Timeline

## **July 1, 2009**

- Current Budget Process
- Discussing the implementation of an increase to 8% for Overhead Assessment for support of Auxiliaries, Component Units, and Incidental Trust Funds units
- Parallel RCM Budget Model

## **July 1, 2010**

- Refinement of RCM Budget Model
- Implementation of RCM Budget Model
- Begin Amortization of Historical Cross-Subsidies

# Weighted Cost Per SCH and Appropriation Formula



# 2007-08 SUS Expenditure Analysis

PGM=EAFC206-V01

STATE UNIVERSITY SYSTEM  
 2006-07 EXPENDITURE ANALYSIS  
 COSTS PER CREDIT HOUR  
 REPORT IV  
 \* BY DISCIPLINE \*

BUDGET ENTITY: EDUCATIONAL & GENERAL  
 UNIVERSITY: UNIVERSITY OF FLORIDA  
 DIS CODE: UI AGRICULTURE/AG OPS/RLTD SCI

(A)	(B) FUNDABLE STU CRED HR	(C) DIRECT EXPENDITURE +	(D) INDIRECT EXPENDITURE +	(E) TOTAL FULL EXPENDITURE +	(C/B) DIRECT EXPEND. PER STU CRED HR \$	(D/B) INDIRECT EXPEND. PER STU CRED HR \$	(E/B) TOTAL EXPEND. PER STU CRED HR \$
INSTRUCTION							
-----							
COST ACTIVITIES							
LOWER	13,011	636,985	770,675	1,407,660	48.96	59.23	108.19
UPPER	30,011	5,869,271	4,932,838	10,802,109	195.57	164.37	359.94
GRAD I	5,879	2,924,219	1,266,550	4,190,769	497.40	215.44	712.84
GRAD II	5,014	3,214,856	1,312,839	4,527,695	641.18	261.83	903.01
GRAD III	0	0	0	0	0.00	0.00	0.00
CLINICAL	0	0	0	0	0.00	0.00	0.00
<b>SUB TOTAL INST.</b>	<b>53,915</b>	<b>12,645,331</b>	<b>8,282,902</b>	<b>20,928,233</b>	<b>234.54</b>	<b>153.63</b>	<b>388.17</b>
ACAD ADVISING	0	0	0	0	0.00	0.00	0.00
ACAD ADMINISTRATION	0	0	0	0	0.00	0.00	0.00
PUBLIC SERVICE	0	6,115	1,639	7,754	0.00	0.00	0.00
RESEARCH	0	2,673,418	2,110,975	4,784,393	0.00	0.00	0.00
<b>TOTAL DIS</b>	<b>53,915</b>	<b>15,324,864</b>	<b>10,395,516</b>	<b>25,720,380</b>	<b>284.24</b>	<b>192.81</b>	<b>477.05</b>

# Public Service and Research Spreading - UF, CIP 01-AG

Level	Fundable SCH	Direct Expenditure	Percentage on All Levels	Public Service Spreading	Research Spreading	Direct Expenditure with Public Service and Research
Lower	13,011	\$636,985	5%	\$308	\$134,668	\$771,961
Upper	30,011	\$5,869,271	46%	\$2,838	\$1,240,854	\$7,112,964
Grad I	5,879	\$2,924,219	23%	\$1,414	\$618,225	\$3,543,858
Grad II	5,014	\$3,214,856	25%	\$1,555	\$679,670	\$3,896,081
<b>Sub Total</b>		\$12,645,331				
<b>Public Service</b>		\$6,115				
<b>Research</b>		\$2,673,418				
<b>Grand Total</b>		\$15,324,864	100%	\$6,115	\$2,679,418	\$15,324,864

# Cost Per SCH Calculation - UF, CIP 01-AG

Level	Fundable SCH	Direct Expenditure	Percentage on Public Service All Levels	Public Service Spreading	Research Spreading	Direct Expenditure with Public Service and Research	Cost Per SCH
Lower	13,011	\$636,985	5%	\$308	\$134,668	\$771,961	\$48.98
Upper	30,011	\$5,869,271	46%	\$2,838	\$1,240,854	\$7,112,964	\$195.67
Grad I	5,879	\$2,924,219	23%	\$1,414	\$618,225	\$3,543,858	\$714.25
Grad II	5,014	\$3,214,856	25%	\$1,555	\$679,670	\$3,896,081	\$920.70
<b>Sub Total</b>		\$12,645,331					
<b>Public Service</b>	0	\$6,115					
<b>Research</b>	0	\$2,673,418					
<b>Grand Total</b>		\$15,324,864	100%	\$6,115	\$2,679,418	\$15,324,864	

# Cost Per SCH - UF

CIP Name	CIP	Lower	Upper	Grad I	Grad II	Grad III
Agriculture, Agriculture Operations, and Related Sciences	01	\$48.98	\$195.67	\$714.25	\$920.70	
Natural Resources and Conservation	03	\$30.95	\$223.90	\$748.52	\$822.06	
Architecture and Related Services	04	\$200.24	\$282.53	\$552.65	\$105.40	
Area, Ethnic, Cultural, and Gender Studies	05	\$160.05	\$564.78	\$1,662.41	\$1,256.49	
Communication, Journalism, and Related Programs	09	\$108.42	\$109.22	\$992.63	\$1,048.19	
Computer and Information Sciences and Support Services	11	\$38.87	\$216.12	\$610.31	\$923.24	
Education	13	\$55.28	\$119.06	\$347.88	\$684.64	
Engineering	14	\$142.72	\$241.67	\$845.66	\$1,005.41	
Engineering Technologies/Technicians	15	\$14.04	\$143.35	\$381.59	\$632.50	
Foreign languages, literatures, and Linguistics	16	\$113.22	\$161.21	\$993.11	\$1,034.39	
Family and Consumer Sciences/Human Sciences	19		\$76.38	\$670.50	\$414.37	
Legal Professions and Studies	22			\$385.60	\$471.32	
English Language and Literature/Letters	23	\$156.04	\$164.38	\$644.48	\$823.23	
Liberal Arts and Sciences, General Studies and Humanities	24	\$106.80	\$105.39			
Biological and Biomedical Sciences	26	\$151.55	\$221.78	\$940.95	\$1,397.15	
Mathematics and Statistics	27	\$64.86	\$145.97	\$735.47	\$1,122.67	
Multi/Interdisciplinary Studies	30		\$970,430.00			
Parks, Recreation, Leisure, and Fitness Studies	31	\$50.84	\$76.19	\$493.41	\$877.48	
Philosophy and Religious Studies	38	\$122.02	\$245.82	\$1,591.58	\$1,773.65	
Physical Sciences	40	\$135.60	\$335.67	\$1,312.04	\$1,392.13	
Psychology	42	\$50.03	\$107.72	\$594.41	\$747.61	
Security and Protective Services	43	\$47.10	\$120.54	\$792.18	\$1,085.47	
Social Sciences	45	\$53.92	\$145.94	\$1,044.41	\$1,127.98	
Visual and Performing Arts	50	\$193.21	\$253.57	\$1,005.33	\$1,159.32	
Health Professions and Related Clinical Sciences	51	\$29.94	\$224.06	\$234.14	\$729.75	
Business, Management, Marketing, and Related Support Services	52	\$63.60	\$72.00	\$675.43	\$1,910.76	
History (new)	54	\$103.90	\$126.15	\$1,848.90	\$1,085.84	
Residency Programs	60			\$4,243.01	\$2,776.31	
Biological and Biomedical Sciences - Medicine	26					\$1,422.30
Health Professions and Related Clinical Sciences - Dentistry	51					\$711.71
Health Professions and Related Clinical Sciences - Medicine	51					\$549.97
Health Professions and Related Clinical Sciences - Veterinary Medicine	51					\$887.39

14.28

# Weight on Cost Per SCH by CIP - UF

CIP Name	CIP	Lower	Upper	Grad I	Grad II	Grad III
Agriculture, Agriculture Operations, and Related Sciences	01	0.98	3.91	14.28	18.40	
Natural Resources and Conservation	03	0.62	4.48	14.96	16.43	
Architecture and Related Services	04	4.00	5.65	11.05	2.11	
Area, Ethnic, Cultural, and Gender Studies	05	3.20	11.29	33.23	25.11	
Communication, Journalism, and Related Programs	09	2.17	2.18	19.84	20.95	
Computer and Information Sciences and Support Services	11	0.78	4.32	12.20	18.45	
Education	13	1.10	2.38	6.95	13.68	
Engineering	14	2.85	4.83	16.90	20.10	
Engineering Technologies/Technicians	15	0.28	2.87	7.63	12.64	
Foreign languages, literatures, and Linguistics	16	2.26	3.22	19.85	20.67	
Family and Consumer Sciences/Human Sciences	19		1.53	13.40	8.28	
Legal Professions and Studies	22			7.71	9.42	
English Language and Literature/Letters	23	3.12	3.29	12.88	16.45	
Liberal Arts and Sciences, General Studies and Humanities	24	2.13	2.11			
Biological and Biomedical Sciences	26	3.03	4.43	18.81	27.93	
Mathematics and Statistics	27	1.30	2.92	14.70	22.44	
Multi/Interdisciplinary Studies	30		19396.30			
Parks, Recreation, Leisure, and Fitness Studies	31	1.02	1.52	9.86	17.54	
Philosophy and Religious Studies	38	2.44	4.91	31.81	35.45	
Physical Sciences	40	2.71	6.71	26.22	27.82	
Psychology	42	1.00	2.15	11.88	14.94	
Security and Protective Services	43	0.94	2.41	15.83	21.70	
Social Sciences	45	1.08	2.92	20.88	22.55	
Visual and Performing Arts	50	3.86	5.07	20.09	23.17	
Health Professions and Related Clinical Sciences	51	0.60	4.48	4.68	14.59	
Business, Management, Marketing, and Related Support Services	52	1.27	1.44	13.50	38.19	
History (new)	54	2.08	2.52	36.95	21.70	
Residency Programs	60			84.81	55.49	
Biological and Biomedical Sciences - Medicine	26					28.43
Health Professions and Related Clinical Sciences - Dentistry	51					14.23
Health Professions and Related Clinical Sciences - Medicine	51					10.99
Health Professions and Related Clinical Sciences - Veterinary Medicine	51					17.74

# Weight by College - UF

<b>College</b>	<b>Lower</b>	<b>Upper</b>	<b>Grad I</b>	<b>Grad II</b>	<b>Grad III</b>
Fine Arts	3.35	4.40	17.45	20.12	
Design, Construction, and Planning	2.81	3.90	8.93	3.43	
Liberal Arts & Sciences	1.84	2.88	16.87	20.23	
Business Administration	1.00	1.40	12.08	29.03	
Education	0.93	2.04	6.34	12.18	
Engineering	1.80	4.14	13.80	17.25	
Journalism & Communications	1.88	1.90	17.23	18.19	
Law			6.69	8.18	
Health & Human Performance	0.88	1.32	8.56	15.23	
Veterinary Medicine		3.89	4.06	12.66	15.40
Medicine		3.87	5.59	14.70	11.29
Nursing		3.89	4.06	12.66	
Pharmacy		3.89	4.06	12.66	
Public Health & Health Professions	0.52	3.64	4.30	12.78	
Dentistry		3.89	4.06		12.35
DOCE	0.96	2.07			
Latin American Studies	2.78	9.80	28.85	21.80	
CALS	1.20	3.18	13.24	17.60	

# Weight on Cost Per SCH by CIP - Ohio

CIP Name	CIP Code	Lower	Upper	Grad I	Grad II	Grad III
Agriculture, Agriculture Operations, and Related Sciences	01	2.30	2.30	3.95	3.60	
Natural Resources and Conservation	03	1.74	1.74	2.34	2.90	
Architecture and Related Services	04	1.61	1.61	2.55	3.25	
Area, Ethnic, Cultural, and Gender Studies	05	1.16	1.16	2.91	3.31	
Communication, Journalism, and Related Programs	09	1.22	1.22	3.63	4.03	
Communications Technologies/Technicians and Support Services	10	1.05	1.05			
Computer and Information Sciences and Support Services	11	1.60	1.60	2.71	3.18	
Personal and Culinary Services	12	4.13	4.13			
Education	13	1.16	1.16	1.82	3.07	
Engineering	14	1.88	1.88	3.98	4.10	
Engineering Technologies/Technicians	15	1.70	1.70	4.90	4.54	
Foreign languages, literatures, and Linguistics	16	1.20	1.20	2.96	4.11	
Family and Consumer Sciences/Human Sciences	19	0.96	0.96	4.50	5.12	
Legal Professions and Studies	22	1.07	1.07	3.63		2.71
English Language and Literature/Letters	23	1.16	1.16	2.92	3.13	
Liberal Arts and Sciences, General Studies and Humanities	24	1.93	1.93	4.03	3.73	
Library Science	25	3.81	3.81	1.69		
Biological and Biomedical Sciences	26	1.43	1.43	3.77	3.47	
Mathematics and Statistics	27	1.10	1.10	3.11	4.38	
Reserve Officer Training Corps (JROTC, ROTC)	28	3.06	3.06			
Military Technologies	29	1.37	1.37			
Multi/Interdisciplinary Studies	30	1.82	1.82	2.83	3.85	
Parks, Recreation, Leisure, and Fitness Studies	31	1.24	1.24	2.72	3.99	
Leisure and Recreational Activities	36	1.61	1.61			
Philosophy and Religious Studies	38	1.08	1.08	3.40	4.09	
Physical Sciences	40	1.67	1.67	4.61	4.00	
Psychology	42	1.00	1.00	2.49	3.22	
Security and Protective Services	43	0.95	0.95	1.59	2.26	
Public Administration and Social Service Professions	44	1.16	1.16	1.50	2.35	
Social Sciences	45	1.14	1.14	2.74	3.77	
Mechanic and Repair Technologies/Technicians	47	18.12	18.12			
Transportation and Materials Moving	49	2.26	2.26	32.11	1.72	
Visual and Performing Arts	50	1.60	1.60	3.55	3.29	
Health Professions and Related Clinical Sciences	51	1.41	1.41	2.42	3.96	4.89
Business, Management, Marketing, and Related Support Services	52	1.22	1.22	2.08	7.51	
History (new)	54	1.11	1.11	3.25	4.00	

# Source of Data

- UF and SUS
  - 2006-07 SUS Expenditure Analysis
    - <http://flbog.org/about/budget/expendanalysis.php>
- OHIO
  - All Ohio public universities



# Appropriation Models

## Departmental Research 100% as Expense

Pot of Money	Model 1	Model 2	Model 3	Model 4	Model 5
State Appropriation	Non-Weighted, 100% Teaching	Weighted, 100% Teaching	Weighted, 100% Teaching	Weighted, 70% Teaching/ 30% Enrollment	<b>Weighted, 70% Teaching/ Un-weighted 30% Enrollment</b>
Tuition	Non-Weighted, 100% Teaching	Weighted, 100% Teaching	Non-Weighted, 100% Enrollment	Non-Weighted, 70% Teaching/ 30% Enrollment	<b>Weighted, 70% Teaching/ Un-weighted 30% Enrollment</b>

## Departmental Research 50% as Expense, 50% allocated using Leverage

Pot of Money	Model 6	Model 7	Model 8	Model 9
State Appropriation	Weighted, 100% Teaching	Weighted, 100% Teaching	Weighted, 70% Teaching/ 30% Enrollment	<b>Weighted, 70% Teaching/ Un-weighted 30% Enrollment</b>
Tuition	Weighted, 100% Teaching	Non-Weighted, 100% Enrollment	Non-Weighted, 70% Teaching/ 30% Enrollment	<b>Weighted, 70% Teaching/ Un-weighted 30% Enrollment</b>
Departmental Research	Leverage	Leverage	Leverage	<b>Leverage</b>

# Other Revenue

- Off-book
- Entrepreneurial
- Research
- Auxiliary
- 100% to the unit that earns the revenue

# Allocation of Cost Pools

# Important Points of Understanding in the Cost Allocation Model

- The model is a set of stable cost attribution rules that assist in achieving (but don't determine) the strategic goals of the institution
- A sound process for budget approval and rate development for "cost pool" units is key.
- The process is dependent on strong leadership to approve cost pool budget.
- The model will be implemented at the college level – not at the department level.
- Good performance measures and data are essential for analysis.
- Existing consultative groups will be essential to promote transparency and understanding of decisions.
- Process will evolve over time.

# Cost Pools

Description	General Admin	Facilities	Student Services	Libraries	Research Admin	Information Technology	HSC Admin
Admissions			X				
Audit and Compliance Review	X						
Board of Trustees	X						
Bridges						X	
Business Affairs	X						
Business Services	X						
Chief Financial Officer	X						
Construction and Planning		X					
Contracts and Grants					X		
Environmental Health and Safety	X						
Finance and Accounting	X						
Financial Aid Admin			X				
General Counsel	X						
Governmental Relations	X						
Graduate School			X				
Human Resources	X						
Information Technology						X	
Institutional Activities	X						
Libraries				X			
Operations Analysis	X						
Police	X						
PPD		X					
President's Office	X						
Provost's Office	X						
Registrar			X				
Research					X		
Student Affairs			X				
University Relations	X						
VP Health Affairs							X

**Research:**

DSR, IFAS, and Engineering

**Information Technology**

Bridges, Chief Information Office, Computing Network Services, Academic Technology

**Libraries:**

University Libraries, Marston, Health Center Library

# Allocation of Cost Pools

## Allocating ONLY SPA to Grants - IT/GA Allocated by Total Direct Costs

cpl_gpno	cpl_grp	adj_tac	IT i01	EQP i03	Facilities i04	GA i05	HSC GA i06	SPA i07	LIB i08	ST ADM i09	PART i10	total
<b>Support Units</b>												
001	INFO TECHNOLOGY	34,844,683	-34,844,683	0	0	0	0	0	0	0	0	0
003	EQP DRPC	38,173,517	0	-38,173,517	0	0	0	0	0	0	0	0
004	FACILITIES	80,674,882	2,081,224	664,064	-83,420,170	0	0	0	0	0	0	0
005	GENERAL ADMIN	72,317,624	1,862,315	794,390	1,356,216	-76,330,545	0	0	0	0	0	0
006	HSC ADMIN	11,648,333	300,500	483,478	401,965	0	-12,834,276	0	0	0	0	0
007	SPON PROJ ADMIN	17,750,747	457,826	158,147	281,560	1,131,743	0	-19,780,023	0	0	0	0
008	LIBRARY	27,614,533	712,269	514,311	3,892,693	1,760,634	0	0	-34,494,440	0	0	0
009	STU SVC ADMIN	27,679,212	714,056	629,542	5,911,434	1,764,758	0	0	0	-36,699,002	0	0
010	PARTICIPATION	42,709,399	0	0	0	0	0	0	0	0	-42,709,399	0
<b>Responsibility Centers</b>												
015	COLLEGES	554,650,264	14,299,393		54,045,445	35,363,129	3,888,621	0	33,476,162	36,699,002	0	732,422,016
020	ST FUNDED CENTERS	44,420,839	1,143,934		5,291,514	2,832,163	175,870	0	1,018,279	0	0	54,882,599
030	GRANTS	431,327,686	0		2,146	0	0	19,780,023	0	0	0	451,109,855
040	INCNTL_MISC	203,374,274	5,218,057		0	12,966,641	5,083,465	0	0	0	4,067,485	230,709,922
050	AUXILIARY/SVC CTRS	140,152,184	3,371,320		9,269,523	8,935,757	363,557	0	0	0	2,803,044	164,895,385
060	CLINICAL PRACTICE	83,661,000	2,158,259		2,414,995	5,334,018	3,322,762	0	0	0	1,673,220	98,564,254
070	DSO	97,897,492	2,525,528		97,382	6,241,702	0	0	0	0	1,957,950	108,720,054
075	UAA	41,240,000	0		0	0	0	0	0	0	824,800	42,064,800
080	SHANDS	1,569,145,000	0		455,298	0	0	0	0	0	31,382,900	1,600,983,198
		<b>3,519,281,669</b>	-2		1	0	-1	0	1	0	0	3,484,352,083

# IDC Allocation Methodology

- 100% of IDC revenue returned to colleges
- Grants and IDC funds through assessments:
  - Division of Sponsored Research
  - Contracts and Grants Office
  - Cost Analysis Office
  - Strategic research fund equal to current Opportunity fund
- Allocation to colleges, departments and principal investigator administered by Sponsored Research

# Future

- Still tweaking the model
- Discussing special units and situations (i.e., International Center, DOCE, IFAS IDC ...)
- Campus Stakeholder sessions/buy-in
- Curriculum Committee
- Training
- Information systems
- Will evolve for unintended consequences





*Thank You!*

*If you have any questions, please  
contact [bbh@ufl.edu](mailto:bbh@ufl.edu)*