

Budget Manager's Meeting Notes

March 19, 2015 (blue type indicates comments added during meeting)

3:00 pm, UCC 3rd Floor Conference Room

1. EXCEL Review (standard item)

None

2. Introductions (standard item)

3. Report from the Controller's Office

Year End Deadlines – please view the time schedule on the Controller's website.

4. Report from Human Resources/Payroll

Joint Staffing Agreements:

At our February meeting we reviewed a draft of the joint staffing agreement procedures. A couple of questions were asked regarding the process. Considering that joint staffing agreements are approved for a variety of reasons to either benefit the employee or benefit the department/division where the employee works, the following answers are provided to:

- How will deficits be treated in account 539000 [the account code recording the reimbursement of compensation]?

As the deficits are not known until year-end the VP's sweep will absorb the deficits.

- Who covers the amount not reimbursed?

A joint staffing arrangement is approved by the head of the department/college and the Vice President of the division. When approval is granted the area (department/college/Vice President) where the employee works is taking responsibility for covering the cost of the employee.

The final version of the procedures are attached for your review.

FY2016 Faculty Contract Process:

Alicia Hargraves is working to finalize the timeline for Batches 2-4. When this is completed the timeline will be shared with everyone.

5. FY16 Budget Development

As we discussed previously we have implemented a more streamlined process this year. The process is outlined below.

- a. Budget Development worksheets will be created by the Budget Office based on your current permanent budget. This is the same as Phase I in previous years.
- b. E&G worksheets will be distributed March 20 – March 24 with self-support & grant budgets with positions worksheets distributed March 25.

- Division of Academic Affairs worksheets sent to the provost office. Any changes to the distribution will need to be approved by the division budget office.
 - Division of SAEM worksheets sent to the VP's office.
 - Division of Business & Finance worksheets sent to department budget heads and the VP's office.
 - Division of University Advancement worksheets sent to the VP's office.
 - Division of the President sent to department budget heads & the President's Office.
- c. Departments/Colleges/Divisions need to notify the Budget Office about any major discrepancies on E&G worksheets no later than April 1. For example, no staff positions are showing on your worksheet or your budget amount is zero.
- Positions temporarily funded from the Provost's Office will stay where they are currently funded.
 - If a terminating PAR is received, the budget will be removed, however the position will remain in the department. The Provost Office will send the terminating PARs to the Budget Office prior to the distribution of the worksheets.
 - The position will be moved with a new PAR/Budget Amendment in the new year.
 - Lump sum positions will be funded at the initial budget amount adjusted for permanent budget amendments.
 - Travel and operating expenses will be set at the initial budget amount adjusted for permanent amendments as funding permits.
- d. Self-support & grant budget major discrepancies are due no later than April 3.
- e. To make changes to department or position funding on your worksheet, please submit a PAR and/or budget amendment as appropriate.
- Changes received by April 15 will be included in the initial BOR document and updated on the initial budget development worksheet.
 - Changes received by June 1 will be loaded into PeopleSoft by July 1 and updated on the initial budget development worksheet.
 - Changes received after June 1 for July 1 implementation will be processed as soon as possible after July 1. The upgrade has changed the timing of the budget data load and we're not sure when the process will take place due mostly to the changes in accounting structures (new account codes, budget data reconfigurations, project codes added to new ledgers, etc).
- f. Auxiliary department budgets that include mandatory fees will be set at the budget presented in the 5 year business plan for FY16 with no fee increase. If the fees are approved the budgets will be adjusted accordingly.
- g. Departments with current student assistants and temporary employee expenditures need to have salary expenditures budgeted in the appropriate line.
- A list of employees in these categories will be distributed no later than April 1.
 - If a department does not want to budget in these lines, terminating PARs are required for these employees and must be submitted to the Budget Office no later than April 10.
- h. No merit, retention, or equity increases will be budgeted at the department level in the initial budget due to internal and BOR deadlines.
- i. The Budget Office's internal position tracking sheets will be shared with departments once updated with FY2016 salary increases.

6. FY15 Revenue Clean Up

In the next two weeks the Budget Office will review revenue earnings compared to actuals. Departments will be notified of adjustments needed. Please note:

- The initial budgets included an estimate for 100% summer (40% for July 2014 & 60% for May/June 2015), fall 2014, and spring 2015.
- Departments may adjust their revenue at any time with a budget amendment and a Revenue Summary report or a Revenue Budget Progress report as backup documentation.
- Remember PeopleSoft is the official record for financials.

7. Changes in Account Codes

As part of the PeopleSoft upgrade, the system is changing/updating account codes (the six digit “type of expenditure” code). **The change is effective July 1, 2015.** For the USG, there are multiple benefits for the change:

- Aids ability to function as a system
- Facilitates process for responding to information requests both inside and outside the USG
- Promotes more efficient and effective production of financial reports
- Supports management decision making
- Allows more information to be gathered centrally without individual requests to institutional personnel

The primary impact on departments will be a change in revenue codes and expenditure codes whenever the full six digits are needed on documents. A listing of which codes are changing and the crosswalk to the new code will be sent to the Budget Managers after this meeting. The file has 3 different tabs based on fund codes. Here’s an example of the list you’ll receive.

Unit	54000
Fund	(Multiple Items)
Bud Ref	2015

**Account Codes Changing in New Shared Environment Effective July 1, 2015
Funds 10xxx**

Sum of Sum Total Amt			Ledger		
Dept	Account	Account Descr	ACTUALS	ENCUMB	Grand Total
1045103	470128	#Fees, ID Card Replacements	-505.00		-505.00
	539150	#Personal Serv-Intra-Universit	-33,246.14		-33,246.14
	714130	#Supplies And Materials - Othe	1,443.25	284.35	1,727.60
	719120	#Rentals - Copiers	844.00		844.00
	719130	#Rentals - Other	3,096.11		3,096.11
	727128	#Other Oper Exp - Bank Charges	584.76		584.76
1045103 Total			-27,783.02	284.35	-27,498.67

All the codes with a “#” in front of their name are being eliminated and a different code will need to be used starting July 1, 2015.

Let's look at the codes used for joint staffing agreements and copier charges as examples. They are highlighted in yellow. Looking on the crosswalk tab that is in the file, you'll find that the new codes are 598300 and 719200, respectively. From a budget perspective, if the first 3 digits do not change as in copier charges, there is no change. When submitting a PO for your yearly copier charges, you'll need to change the account from 719120 to 719200 since the full 6-digit code is required. However, if any or all of the first 3 are changing as in the joint staffing agreement, we'll need to budget differently.

Please review any outstanding or unreceived POs on Purchasing's website under "Open Encumbrances" at: <http://www.westga.edu/purchasing/973.php>. If the account code is changing an adjustment to the PO is required. **It's important that we close out as many of the outstanding POs as possible before year end.**

All of the current codes that are changing will remain in PeopleSoft for historical reporting purposes.

8. ePAR Update

Waiting on ITS to make changes requested before moving forward with additional implementation. See update in February meeting notes.

9. Roundtable

- Baseball/Sofball games this weekend. Hope to see you there!
- Save the date. April 23 is Employee Celebration day.
 - 10:00 am Ceremony
 - 11:30 am Lunch in Love Valley
- Employee evaluations due April 24
- Engage West results will be rolled out after April 24
- COE Dean's office is being remodeled May & June. Sharon will be located in the Education Annex Clinic area on the 2nd floor.

FINAL Joint Staffing Procedures – University of West Georgia

3/19/15

The following is instructions on the process for Joint Staffing, as stated by the [University System of Georgia \(USG\) Business Procedures Manual, Section 5.3.3 – Joint Staffing](#) as “[The practice of employing faculty and other personnel by two or more institutions within the system during the same period of time is a recognized method of keeping costs to a minimum](#), and the [USG Inter-Institutional Faculty Appointments, Section 4.3.4, which states that the “process for the exchange of funds for salary and benefits between institutions must follow the 5.3.3 Payroll Policy for Joint Staffing in the USG Business Procedures Manual.”](#) The overview, definitions, and flow chart below will help clarify the joint staffing process.

The following are terms and forms used throughout the Joint Staffing process. Flow charts explaining the process begin on page 2. Links for the forms are provided:

Joint Staffing: Joint Staffing is defined as any service performed within the University System of Georgia by an employee whose Providing Institution is any other USG institution. Examples of Joint Staffing practices are:

- Employees providing services in addition to their normal workload at their Providing Institution.
- Institutions sharing an employee who is providing services at two or more institutions and the institutions share costs associated with salary and benefits.

Providing (Home) Institution: The Providing Institution provides the employee to the Requesting Institution. The Providing Institution always pays their employee, due to the complexities of payroll reporting.

Requesting Institution: The USG Institution requesting the services of an employee at another USG Institution is considered the Requesting Institution. The Requesting Institution is the one responsible for initiating the Joint Staffing process.

Joint Staffing Agreement: The University System of Georgia Joint Staffing Agreement is the agreement between two institutions, where the Requesting Institution requests the services from an employee at another USG Institution. **This agreement should be completed and fully executed prior to the initiation of the services requested.** Out of courtesy and process exigency, faculty should notify their respective Dean’s office if they enter into an agreement with another USG institution as soon as possible.

Faculty Contract Amendment: The Faculty Contract Amendment is used to initiate payment for the employee.

Budget Amendment: A BA is submitted along with the Faculty Contract Amendment through the normal process flow.

The following University System of Georgia regulations apply to Joint Staffing:

- State employees performing joint staffing duties must hold a Master’s Degree.
- State employees may not be paid directly for services rendered to another USG Institution or State of Georgia Agency. University System of Georgia policy requires wages to be paid to the employee by their Providing Institution.
- The employee’s Providing Institution is reimbursed by the Requesting Institution for the wages, FICA and retirement costs (if applicable) once the Requesting Institution receives an invoice from the Providing Institution.

Example of the Joint Staffing Process with UWG as the Providing Institution:

1. Initiating agreement - Requesting Institution (e.g. GSU) issues the Joint Staffing Agreement (refer to Document 1) to the Providing Institution (e.g. UWG)

Items 1-5, 7, and 8 of JSA are completed by GSU. The employee completes item 6 and approves by signing item 4. Once GSU's President approves, the agreement is submitted to UWG's Human Resources for verification.

2. Verification and approval

UWG's HR sends agreement to employee's Dean's office for review and approval by signing line 9. The agreement is then sent to the Provost then to the President for approval.

3. Compensation - UWG's HR sends a copy of the fully executed agreement form to the offices of the Provost, President, Dean's office, Bursar, and Budget Services, as well as the requesting institution.

Upon receipt of the approved agreement, an FCA, BA and copy of the agreement are initiated from the college and are sent for approval to the Provost's office for Provost and President approval, then to HR, then Budget, and finally Payroll.

4. Invoicing - HR will send a joint staffing tracking sheet to the offices of the Bursar, Provost and Budget the first of every month (will default to previous Friday if the first falls on a weekend or holiday).

Bursar's office will notify HR when invoices are paid via the joint staffing tracking sheet. An updated tracking sheet will then be shared with the offices of the Provost, President, and Budget from HR. The Provost's office will share the tracking sheet with the respective Deans' offices.

Example of the Joint Staffing Process with UWG as the Requesting Institution:

1. Initiating agreement - Requesting Institution (e.g. UWG) issues the Joint Staffing Agreement to the Providing Institution (e.g. GSU)

UWG completes items 1-5, 7, and 8 and the contact information for the Requesting Institution in item 8. The employee verifies and signs item 4. Once fields are complete, it is sent to UWG's President for approval. Once approved, the agreement is submitted to UWG's HR for processing.



2. Verification and approval

UWG's HR verifies the agreement and sends it to GSU for review and approval.



3. Compensation - GSU sends a copy of the fully executed agreement form to UWG's HR

Upon receipt of the approved agreement, HR forwards the copy to the offices of the Provost, Budget Services, Accounts Payable, and the respective Dean's office. GSU pays their employee per the agreement, then invoices UWG for payment.