

Division of Academic Affairs

Fiscal Year 2024 EB001 Operating Budget

Allocation and Use Guidelines

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Overview

This document serves as a high-level resource for understanding EB001 base budget allocations. It also sets expectations for accounting standards to ensure resources use is consistent, trackable, and reportable.

Allocations

Allocations have been made to each `Lead Department` according to expected cost center. In cases where the cost center is unknown, allocations have been made to account `660990` of the lead department. From here, lead departments are welcome to reallocate to other cost centers within their areas. See *Repurposing Position Savings* for more on using salary savings for other purposes.

Lead Department are responsible for making allocations to specific chartfield strings. No greater than 3% of allocated budget should be present in account `660990` across the lead department. Reallocation across funds is never allowed (e.g. `EB001` to `EB003` or vice-versa).

Please have budget allocated no later than October 15.

Accurate chartfield string use

This fiscal year, the division is striving to dramatically cut down on the use of expense transfers. Instead, complete and accurate chartfield strings are expected to be used from the outset. Expenses must retain any provided program, class, and/or project codes.

Further information about required chartfields by expense type to follow under separate cover.

Budget Categories

Budget has been allocated to following categories; each is a value in the `[BudgetCategory]` column in the `EB001-budgetLedger` worksheet provided to you:

PERSONNEL EXPENSES

Personnel accounts all follow the format `601xxx` or `602xxx` . `603xxx` also counts but is not used by the division.

- `RegPersonnel` : Probationary or permanent personnel; in `JOB_DATA` these are employees with `EMPL_CLASS` values of `G` ("regular") or `F` ("FERP").
- `TempPersonnel` : Personnel who are neither probationary nor permanent; most commonly lecturers in `JOBCODEs` `2358` or `2359`, TAs in `JOBCODE` `2354`, and librarians with `EMPL_CLASS` values of `T` ; this also includes all other temporary personnel.
- `StudentAsst` : Non-work study student assistants that are charged to account `601303`; there is a variety of `JOBCODEs` that apply here; as a basic rule, if a SEAF is used to appoint the student, it is included in this category; note that Unit 11 instructional student assistants ("ISA") are included in this category.

OPERATIONAL EXPENSES

- `Operating` : All non-personnel expense accounts.

SPECIAL

- `OneTime` : Budget provided for specific use; must be reallocated from account `660990` to specific accounts; May be repurposed for other use; this fiscal year, this category comprises budget for CAPR 5-year review, tenure-track searches, and prior-year budget balance available ("PYBBA") for Course Match.
- `Encumbrances` : Budget that has carried forward from the prior fiscal year as a result of a requisition; as a result this budget is automatically allocated by the University Budget Office.

- Designated : Budget from prior fiscal year interagency fund transfers ("IFT") or other designated sources that has been reallocated back to the division for *specific* use. All budget must be allocated to specific accounts and may *not* remain in account 660990.

Repurposing Position Savings

Lead departments may utilize savings from positions for other, non-salary purposes. To do this, budget journals must use a description that follows this format:

- 24-SWR: [OAAPositionDictionaryKey]: [ShortDescription]
 - [OAAPositionDictionaryKey] see *Position Dictionary Definitions*.
 - [ShortDescription] Optional; a very short description that helps explain the journal entry.

Allocating to Department Lecturer Pools

Allocations must to each department with a lecturer pool to both accounts 601805 – Lecturers and 60808 – Final Settlement ; *budget may not remain in 660990 at the lead department for this purpose.*

Summer 2457s

Budget for Summer 2457 appointments is not included within this allocation. The division is anticipating budget for these expenses to be matched 1:1.

FY 2024 Salary Increase budget

Positions have been funded front-loaded with budget for all expected increases for the fiscal year.

July/August Settlement

The division is awaiting additional budget for FY 2024 salary increases; upon receipt, the division will repurpose that budget to cover outstanding, non-student personnel expenses incurred during the first two fiscal periods.

Reporting

There will be four required reports of use for the fiscal year. Two will be the mid-year projection and end-year projection. The other are TBD awaiting further information from the University Budget Office.

Position Dictionary definitions

The Academic Affairs Position Dictionary is an internal document used to track regular positions across the division, both funded inside and outside of EB001. The following is a definition of the columns in the spreadsheet provided to you.

- [FiscalYear] : Twelve month period, July through the following June, in which funding has been provided for the appointee and position.
- [OAAPositionDictionaryKey] : Unique identifier for the fiscal year, EMPLID , and POSITION_NBR in the Academic Affairs position dictionary. This identifier is only used/recognized by Academic Affairs and *is not* known to HR.
- [LeadDepartment_HR] : DEPTID and name of the DEPT_LEVEL_3 appointing the appointee and position.
- [Department_HR] : DEPTID and name of the department appointing the appointee and position.
- [LeadDepartment_COST] : DEPTID and name of the DEPT_LEVEL_3 being funded for the appointee and position.
- [Department_COST] : DEPTID and name of the department being funded for the appointee and position.
- [EMPLID] : Unique identifier for the appointee irrespective of position.
- [EMPL_RCD] : Unique identifier of the employment record for the appointee; employment records may have many changes in [JOBCODEs] and positions over time (e.g. faculty to dept chair to associate dean).
- [NAME] : Best-attempt at using the preferred name of the appointee according to PS_NAMES ; format is Last,First Middle .
- [UNION_CD] : Unique identifier for the bargaining unit representing the classification of the position. C80 and M80 are at-will positions.
- [JOBCODE] : Unique identifier for the classification of the position.
- [GRADE] : Value indicating the appointee's placement on the salary schedule by JOBCODE .
- [POSITION_NBR] : Unique identifier for the position within PeopleSoft; some positions have multiple appointees (incumbents).
- [isFERP] : Value denoting whether the appointee is participating in the Faculty Early Retirement Program (FERP); 1 = yes, 0 = no.

- [isHomeDept] : Value denoting whether the CSU_CHG_DEPTID is the same as the appointee's DEPTID ; 1 = yes, 0 = no.
- [FTE] : Timebase at which the appointee and position is funded.
- [COMPRATE_BASE] : Full-time equivalent monthly pay at which the appointee and position is funded.
- [CSU_CHG_ACCOUNT] : Account code for funded position chartfield string.
- [CSU_CHG_FUND] : Fund code for funded position chartfield string.
- [CSU_CHG_DEPTID] : DEPTID for funded position chartfield string; only EB001 is funded in general fund allocations; other fund codes are provided for reference.
- [CSU_CHG_PROGRAM] : Program code (if any) for funded position chartfield string.
- [CSU_CHG_CLASS] : Class code (if any) for funded position chartfield string.
- [CSU_CHG_PROJECT] : Project code (if any) for funded position chartfield string.
- [AMOUNT] : Fiscal year funding for appointee and position.
- [JOURNAL_DESCR] : Line item description for budget journal entry; a T at the end of the description denotes costs moving out of the cost center; an N indicates costs moving in to the cost center.
- [LastUpdate] : Date during which regular positions were pulled from JOB_DATA . HR Retroactivity after this date will *not* be present in the data.

Known Issues

The KnownIssues tab in the provided spreadsheet represents issues caught after the generation of the position dictionary and budget allocation.

Questions

Questions about this document may be addressed to:

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