FREQUENTLY ASKED QUESTIONS

Further information on uPlan can be found at http://www.resourceplanning.ualberta.ca/Uplan

1. **What budget accounts are being used?**

   See Appendix A for the list of budget line (BL) accounts which will be the basis for the Statement of Operations format. This list includes new accounts that will be active in developing budget 2017-18. This includes:
   
   - Salary BL accounts stemming from the HCM upgrade
   - Budget Allocation revenue accounts (base, temp, benefits and flex) under fund 100/210.

   In the future, there may be consideration in sub-dividing the *Supplies, Serv and Sundries* BL.

2. **At what level will budgets be developed?**

   Budgets will be developed by fund, deptID and budgeted program. Users will develop a statement of operations format budget based on the combinations of these chart-fields.

3. **What do you mean by “all funds” budgeting?**

   The system will include all funds but with differentiated access and functionality. This is in recognition that not all funds are managed or utilized in the same way across the institution, e.g. management of restricted research through Grants 3.0.

   The initial roll-out of uPlan will be a transition year with a significant learning curve around new processes and concepts under a new system. For most faculties and portfolios, we expect that the focus will be on operating funds but users will have the opportunity to budget in other funds such as endowments and special purpose.

   For year one each area can assess if, and how, they wish to budget in non operating funds. Please see appendix B for a summary on all funds.

4. **At what level will access and security be rolled out to users?**

   We want to ensure faculties/portfolios have the appropriate access to uPlan, and that we can manage end-user support from both technical and a business process perspective.

   Based on process training discussions to date, there appears to be two common approaches. A “centralized” approach where access is primarily at the faculty/portfolio level, and a “decentralized” approach where access is also provided at the next level - similar to that of a Department Chair or Associate Vice-president.

   **The uPlan team will work with Faculties and Portfolios on how they would like to structure their budget planning approach, whether centralized, decentralized or a variation of both.**
Frequently Asked Questions

5. Questions related to the compensation model.

The project team will continue to work with the HCM team in finalizing this data extract to assist Faculties and Portfolios in planning for salary and related costs. As such, there may be slight modifications to the below items.

a. What salary codes will be rostered?

Only ongoing staff will be rostered. Primarily, this includes those that are paid by salary versus hourly. Please see appendix C.

b. What is included in the salary dollars for rostered positions?

For each rostered position, the “Total Salary Funded” will include three parts based on HCM earning codes.

- Base Salary (regular salary earn codes)
- Market Supplement (earn codes 036, and 182 to 185)
- Stipend (earn codes 380 and 385)

These earning codes represent ongoing salary components. All other earning codes can be budgeted globally as a lump sum within each deptID/program combination.

c. Will (how will) ATB and merit be accommodated?

ATB will be calculated on the “Base Salary” of rostered positions. This will be a lump sum figure applied to the sum of the total base salaries funded within each salary BL.

Where merit eligible, the prorated value of 1.0 merit increment will be displayed and included in the salary of each rostered staff member. An adjustment column will be available for users to increase/decrease the amount of expected merit of the individual.

d. How often will the rostered extract be run?

The information provided in the salary model will be run once a year in alignment with the development of the following year’s budget. This is roughly each Fall.

The compensation model provides users with detailed information at a point in time to assist in developing a spending plan against salary account BLs. This data/model is not intended to fully predict or calculate costs, or to directly manage positions.

6. Will multi-year projections be available in uPlan?

Yes. The system aligns with the Comprehensive Institutional Plan (CIP) by budgeting for the upcoming fiscal year and allowing for higher level projections for the next 3 years.
7. **How will transfers of budget allocations be managed in uPlan?**

A separate database has been developed in uPlan to accommodate the transfers of base, temporary and flex budgets within the operating funds. End-users that are granted access to this will be able to perform transfers between deptID/program codes within the same fund. As such, users can transfer within a faculty/portfolio, or between faculties/portfolios.

Transfers will be confined within each of the budget allocation accounts (refer to Appendix A). In particular, transfers will not be made between Expense BLs. Expense BLs will be used in developing spending plans, not “loading” a budget allocation.

* The transfer database will have higher level security role assignment. Access to be determined by the faculty/portfolio.

8. **Will Faculty/Portfolio budgets feed directly into the CIP?**

The Board of Governors reviews and approves the consolidated institutional Comprehensive Institutional Plan (CIP) budget they do not receive individual faculty/portfolio budgets. The consolidated budget will be developed centrally by augmenting individual uPlan budgets with institutional budgets for capital activities, restricted research, the recognition of amortization, UEP investments, etc.

The CIP budget will continue to be developed and informed by faculty/portfolio budgets. With uPlan, this will provide much more comprehensive data given the system will budget across both revenues and expenses, and includes more than just operating funds.
Appendix A: Budget Accounts for Fiscal 2017-18

Revenue
- 420000 - Provincial Government-BL
- 405000 - Federal & Other Gov't Grants-BL
- 407500 - Donations Grants Etc
- 401000 - Internal Revenue-BL
- 402000 - External Revenue-BL
- 403000 - Non-Exempt Fee (Instructional)-BL
- 403050 - Non-Exempt Fee (MNIF)-BL
- 403030 - Non-Exempt Fee (fees & special services)-BL
- 403100 - Non Credit Fees-BL
- 404000 - Investment Income-BL
- DC0100 - Distribution Credit-BL
- TC0000 - Transfer-Credit-BL
- 430000 - Budget Allocation - Base-BL
- 430010 - Budget Allocation - Temp-BL
- 430020 - Budget Allocation - Flex-BL
- 430030 - Budget Allocation - Benefits-BL

Expense
- 500010 - Faculty - BL
- 500020 - Admin Professional Officers - BL
- 500024 - Faculty Service Officers - BL
- 500030 - Professional Librarians - BL
- 500040 - Temporary Academic - BL
- 500044 - Other Academic Staff - BL
- 500060 - Graduate - BL
- 500310 - Support Staff - Continuing BL
- 500330 - Temporary Support Staff-BL
- 500320 - Excluded - BL
- 501000 - Employee Benefits-BL
- 501800 - Accrued Benefits-BL
- 500124 - Graduate Awards and Bursaries-BL
- 500120 - Undergrad Awards and Burs-BL
- 502000 - Supplies Serv & Sundries-BL
- 503000 - Communications-BL
- 503800 - Finance And Investment Fees-BL
- 503200 - Travel Hosting Training-BL
- 504000 - Rentals & Leases-BL
- 502800 - Utilities-BL
- 503400 - Repairs & Maint Equipment-BL
- 507800 - Lt Debt Principal Pmts-BL
- 505000 - Amortization Expense-BL
- 505030 - Amortization Funding-BL
- 506000 - Cost of Goods Sold-BL
- 507000 - Cap Equip/Collect/Constr-BL
- DD0100 - Distribution Debit-BL
- TD0000 - Transfer-Debit-BL
- AR0000 - Appropriation/Provision-BL

New Accounts

Revised/new salary BL, re: HCM upgrade.
### Frequently Asked Questions

#### Appendix B: Funds within uPlan

<table>
<thead>
<tr>
<th>FUND TYPE</th>
<th>Budget Revenue Sources</th>
<th>Develop Spending Plan</th>
<th>Salary Model</th>
<th>In-year Forecasts</th>
<th>Multi-year Projections</th>
<th>Transfer Model (budget transfers)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Operating (100/210)</td>
<td>✓</td>
<td>✓</td>
<td>✓</td>
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<tr>
<td>Ancillary (310)</td>
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<td>✓</td>
<td>✓</td>
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<tr>
<td>Special Purpose (55x)</td>
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<td></td>
<td></td>
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<tr>
<td>Capital, Operating (320)</td>
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<td>n/a</td>
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<tr>
<td>Capital, Restricted (520)</td>
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<tr>
<td>Endowments (e-funds)</td>
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<td>✓</td>
<td>✓</td>
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<tr>
<td></td>
<td>Budget individual e-funds where:</td>
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<td></td>
<td></td>
<td></td>
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</tr>
<tr>
<td></td>
<td>- the prior year’s revenue exceeded $25,000; or</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>- the prior year had continuing salary expenses</td>
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</tr>
<tr>
<td></td>
<td>All remaining e-funds will be grouped together for budgeting.</td>
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</tr>
<tr>
<td></td>
<td><strong>Notes</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>1. Upon request, an e-fund valued at less than $25,000 can be budgeted individually.</td>
<td></td>
<td></td>
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</tr>
<tr>
<td></td>
<td>2. uPlan investigating pre-loading Spending Allocation as an initial revenue source, and potentially showing unspent balances (subsequent phase).</td>
<td></td>
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<td>n/a</td>
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</tbody>
</table>

Restricted Research Funds are included in uPlan but budgeted at institutional level by Research Services Office (RSO).

uPlan will not duplicate fund management/budgeting under Grants 3.0. The integration of Grants 3.0 and uPlan will be considered in the future based on technical and business cases.
Appendix C: Compensation Model

1. Rostered Accounts
   - ability to manage at the position level
   - ability to adjust primary compensation (regular salary, market supplements, stipends and merit) - see 6(b) above
   - view information specific to the position, e.g. step, split funding percentages
   - rostered positions are primarily those that are paid via salary

2. Non-Rostered Accounts
   - spending plans are developed the account level as a lump sum
   - no position specific information is provided within uPlan
   - primarily represents positions paid on an hourly basis

3. Split Rostered Accounts
   - positions paid via salary will be rostered to allow you to manage at the position level as noted above, e.g. within temporary support staff this would include the former auxiliary positons greater than 1 year
   - the remainder will be budgeted as a lump sum (non-rostered), e.g. casuals & students

<table>
<thead>
<tr>
<th>GL Code*</th>
<th>Description</th>
<th>Treatment</th>
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<tbody>
<tr>
<td>500011</td>
<td>Faculty</td>
<td>Rostered</td>
</tr>
<tr>
<td>500021</td>
<td>Admin Professional Officers</td>
<td>Rostered</td>
</tr>
<tr>
<td>500025</td>
<td>Faculty Service Officers</td>
<td>Rostered</td>
</tr>
<tr>
<td>500031</td>
<td>Professional Librarians</td>
<td>Rostered</td>
</tr>
<tr>
<td>500311</td>
<td>Support Staff – Continuing</td>
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</tr>
<tr>
<td>500322</td>
<td>Excluded - Management/Other</td>
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</tr>
<tr>
<td>500041</td>
<td>Sessional &amp; Other Temp Staff</td>
<td>Non Rostered</td>
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<tr>
<td>500042</td>
<td>Contract Acad Staff Teaching</td>
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<tr>
<td>500043</td>
<td>Trust/Research Academic Staff</td>
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</tr>
<tr>
<td>500046</td>
<td>Other Academic Colleagues</td>
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<tr>
<td>500048</td>
<td>Postdoctoral Fellows</td>
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<tr>
<td>500061</td>
<td>Graduate Salaries</td>
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<td>500312</td>
<td>Support Staff – Temporary</td>
<td>Split Rostered</td>
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<td>500321</td>
<td>Excluded - Support/Students</td>
<td></td>
</tr>
</tbody>
</table>

* New HCM account codes. Further information on HCM accounts can be found at www.financial.ualberta.ca/