



**Council of the University of Idaho Business Officers  
Summary Notes  
November 8, 2012**

**New Process for TA's and OST waivers – Kathy Duke**

All TA epafs are now routed through Kathy Duke's queue for review and approval. It is asked that everyone putting on a TA epaf makes sure to put what class the student will be a TA for (if you are not sure yet, please put what class you think it will be). The OST waiver process has not changed. However, there is a limit of OST waivers available per college & that list was sent to the Deans. If your college runs out of waivers please work with the College of Graduate Studies before you inform the student as there may be OST waivers available that other colleges did not use. If possible, please inform the College of Graduate Studies or the Budget Office if you know that you are close to your waiver limit.

**New Travel Enhancements – Linda Keeney**

The new travel process is in production now. There were a few minor glitches with the system but they should have been fixed. Emails should be sent to approvers in the order listed on the claim and the traveler should always be the first approver. All documents are required to be submitted electronically. This will give travelers the option of taking a photo of travel receipts in order to cut down on lost receipts. You are no longer required to submit a copy of the travel authorization with your documents if you use the electronic authorization form on the system. As with all other Accounts Payable transactions you are not able to designate a proxy. If you know an approver will be out of town you will have to have someone else approve the claim. A training video on the new process should be available soon.

**PDQ Q&A – Greg Walters**

In the dollar amount field on the PDQ you can put a sentence in there explaining that you deal with all college, department, or university funds rather than trying to come up with a dollar figure. The analysis of the PDQs starts the week after Thanksgiving so it is important that everyone turns them in on time. Any questions contact the Human Resources Office.

**Employees on Permanent PCNs with .01 suffixes - Jill Robertson and Mary Stout**

Please see the new handout provided by the Provost's Office which outlines how faculty should be appointed. The handout is attached to the end of these notes. Please contact the Provost's Office if you have questions.

**Chair/Department Head Appointments -Mary Stout & Brenda Helbling**

After talking with CUIBO at the last meeting, the Provost's Office staff talked with staff at several peer institutions to see how they dealt with administrative increments for Department Heads, Directors, etc.

It was determined that we would develop an E code for administrative increments. Please see additional information included in the handout attached at the end of these notes.

#### **Asset Accounting – Brenda Marsh**

Brenda Marsh replaced Gary Fuller as the manager of Asset Accounting in May of this year. The equipment inventory is at about 85% complete. Next year they are working to move this to an electronic process.

#### **Accounts Payable – Linda Keeney**

All epafs for cell phone stipends term on December 8<sup>th</sup>. Please remember to do a claim voucher to continue all cell phone stipends. It was asked if there could be clarification provided on what was required as documentation. Please make sure that you let Accounts Payable know whenever you have an employee leave the university.

#### **Office of Sponsored Programs**

A handout is attached to the end of these notes detailing audit findings.

**Reminder: The next CUIBO meeting is December 13<sup>th</sup>, at 10 a.m. in Commons Crest Room.**

**DRAFT Positions and Uses of Suffix to Appoint University Faculty and Temporary Faculty**

The distinction between a permanent employee and a temporary employee is defined in FSH 3080.

**PERMANENT POSITIONS:**

- A permanent position may be a faculty position or a staff position.
- A permanent position may be part time (50% or greater) or full time and it may be filled by an appointment that is temporary, probationary, fixed term, continuing, or at the pleasure of the president or the regents. It is the position, not the appointment that is permanent.
- A permanent position may be supported by appropriated or non-appropriated funds. Only one person is appointed to a permanent pcn at a time.

**TEMPORARY POSITIONS:**

- A temporary position is one that is established for a definite period: typically, the duration corresponds to the period of a grant, contract, or duration of work or project. More than one person may be appointed to a temporary pcn at a time.

**SUFFIX:**

- 00 = an ongoing appointment with no anticipation of an ending date.
- 01 = an appointment that is contingent in some nature and requires consideration for reappointment based on need or funding.

**PCN AND SUFFIX USE EXAMPLES:**

Temporary PCN:

- The combination of a temporary position with an .01 suffix is always correct. This combination demonstrates a temporary position and a temporary appointment to the position. The position can be funded with permanent or temporary money. The term of appointment is defined by an ending date.
- This is the correct appointment combination for temporary faculty as described in FSH 1565 G.

FSH 1565 G.	Temporary Faculty	Temporary PCN-Banner Entry: Title Field
G-1	Lecturer	Temp Faculty-Lecturer
G-2	Visiting Faculty	Temp Faculty-Visiting Faculty
G-3	Acting Faculty	Temp Faculty-Acting
G-4	Associate	Temp Faculty-Associate

Permanent PCN:

- The combination of a permanent position with an .00 suffix is always correct. This combination demonstrates a permanent position and a permanent appointment to the position, no contingencies. This is for tenure track faculty or non-tenure track faculty as described in FSH 1565D. with no contingencies associated with their appointment.
- The combination of a permanent position with an .01 suffix is used when:
  - A temporary employee is filling a permanent position. (Rare)
  - A permanent employee is serving in an interim role. (e.g.: Interim Dept. Head, Interim Dean)
  - Non-tenure track faculty as described in FSH 1565D. with contingencies associated with the appointment. e.g.: add-on-function to unit; grant funded; student enrollment; revenue generation; less than full-time.

FSH 1565 D.	University Faculty	Track	Permanent PCN Title
D-1	Instructor & Senior Instructor	Non-tenure track	Instructor/Sr.
D-2	Faculty	Tenure track	Regular Faculty
D-3	Research Faculty	Tenure or Non-tenure track	Research Faculty
D-4	Extension Faculty	Tenure or Non-tenure track	Extension Faculty
D-5	Librarian	Tenure track	Library Faculty
D-6	Psychologist	Tenure track	Psychology Faculty
D-7	Office-Education	N/A	N/A
D-8	University Distinguished Professor	N/A	N/A
D-9	Clinical Faculty	Non-tenure track	Clinical Faculty

- Positions with an .01 suffix regardless of being permanent or temporary will not have employee names associated in the budget book. .01 suffix appointments do not automatically renew at fiscal year and they do not receive a salary letter/ agreement generated by the Budget Office/Provost and Executive Vice President's Office.

**DRAFT Appointing Faculty with Administrative Roles at the Unit Level below Dean**

A PCN will be designated for the administrative position. Titles as defined in FSH 1420 E-2 a. & b. should be used in concurrence with department and college by-laws for PCNs.

- Director
- Department Chair
- Department Head
- Program Head\*\*

While holding the administrative appointment, the faculty member will reside in the designated administrative PCN. The faculty member will vacate their faculty PCN.

- The administrative PCN will be permanently budgeted at the amount of the faculty member's shadow salary (base salary) + the administrative increment.
- The administrative increment will be designated by the E-code (#). The base salary will still have the E-code 4105.
- When a tenured faculty member resigns from the administrative appointment or otherwise and returns to faculty, they will move into a faculty PCN that the unit/college is responsible for securing and budgeting.
- The newly appointed administrator moves into the designated administrative PCN which is re-budgeted to reflect their base faculty salary + the administrative increment.
- Interim appointments will follow the same process described above however the word "Interim" can be applied to the title and the .01 suffix will be used with the permanent PCN.

**Example:**

Joe Vandal makes \$90,000 (base)  
Administrative increment is \$10,000  
NBAPBUD = \$100,000

GNX003 \$90,000 E4105  
GNX003 \$10,000 E41xx

## Position Authorization Form

Date: \_\_\_\_\_ UNIT ID# \_\_\_\_\_  
 From: \_\_\_\_\_ email \_\_\_\_\_ Phone \_\_\_\_\_  
 Dept: \_\_\_\_\_ supervisor \_\_\_\_\_ Zip \_\_\_\_\_  
 AAC: \_\_\_\_\_ email \_\_\_\_\_ Phone \_\_\_\_\_

**Position Request**

Reactivate PCN PCN# \_\_\_\_\_  
 Fill Vacant Position PCN# \_\_\_\_\_ Person Replacing Location: \_\_\_\_\_  
 Change Position PCN# \_\_\_\_\_ Previous Title \_\_\_\_\_  
 New Title \_\_\_\_\_  
 Create New Position  Permanent PCN  00 Suffix  01 Suffix  
 Temporay PCN  01 Suffix

Rationale:

**Status of Position**

1)  Permanently budgeted position  Temporarily budgeted position  
 2)  Faculty  Exempt  Classified  
 Tenure Track  Non-tenure track  
 Rank \_\_\_\_\_ Title \_\_\_\_\_ Pay Grade \_\_\_\_\_  
 3)  Full Time  Part-time \_\_\_\_\_ %  
 4)  Fiscal Year appt  Academic Year appt Appointment Dates \_\_\_\_\_

**Funding Sources**

Salary Range: \$ \_\_\_\_\_

Allocation	%	Amount	Comments
_____	_____	\$ _____	_____
_____	_____	\$ _____	_____
_____	_____	\$ _____	_____
Total Annual Salary		\$ _____	_____

**Approvals**

\_\_\_\_\_  
 Manager/Supervisor PBUD: \_\_\_\_\_  
 MIN: \_\_\_\_\_  
 MID: \_\_\_\_\_  
 MAX: \_\_\_\_\_

\_\_\_\_\_  
 Dept Chair/Head; Center/joint/interdisciplinary appointments require joint signatures Date \_\_\_\_\_

\_\_\_\_\_  
 Dean/Director; Center/joint/interdisciplinary appointments require joint signatures Date \_\_\_\_\_

\_\_\_\_\_  
 Executive Director of Planning and Budget Date \_\_\_\_\_

\_\_\_\_\_  
 Vice President/Provost/President Date \_\_\_\_\_

**UNIVERSITY OF IDAHO SALARY AGREEMENT - FACULTY AND NON-CLASSIFIED PERSONNEL**

[Name, Title, and Rank] \_\_\_\_\_ Date: \_\_\_\_\_  
 [Department] \_\_\_\_\_  
 [College] \_\_\_\_\_  
 [V Number] \_\_\_\_\_

Faculty Base Salary:                      (if different)  
 Administrative Increment:                      (if applicable)  
**BUDGETED BASE**  
 From NBAPBUD                     

Faculty  
 Exempt

**TERM OF APPOINTMENT:**

AY – August 12, 2012 through May 11, 2013  
 FY – June 24, 2012 through June 22, 2013

Enter dates if for period shorter than fiscal or academic year      **FROM:** \_\_\_\_\_ **TO:** \_\_\_\_\_

This agreement must be signed and returned by \_\_\_\_\_, and is subject to final approval by the President of the University or designated Provost and Executive Vice President or Vice President to make the appointment effective.

This agreement confirms the concurrence of the University and the employee regarding compensation to be provided to the employee for services rendered during the period indicated above. This agreement and employee's employment are subject to all policies and procedures of the Idaho State Board of Education and Regents of the University of Idaho, and all policies and procedures of the University of Idaho Faculty-Staff Handbook, the University of Idaho Administrative Procedures Manual, and other University policies, as all may be amended from time-to-time without notice. The employee specifically recognizes and agrees to abide by the terms set forth in Faculty-Staff Handbook Section 5400, Employment Agreement concerning Patents and Copyrights. Employee is subject to termination for adequate cause or as a result of a declared financial exigency or program closure, and is subject to non-renewal, all as set forth in the Regents' policies.

Academic-year appointees will fulfill duties and assignments in the course of their nine-month (39 weeks) appointments. The majority of the faculty will fulfill this assignment during the fall and spring semesters, beginning on August 12, 2012 and ending on May 11, 2013. Payroll dates for academic year employees are June 24, 2012 through June 22, 2013.

An academic-year appointee who ceases to work for the University during the term of employment provided herein and who has received more than a pro-rata portion of the salary to which he/she is entitled must repay the University the excess payment within 30 days after the termination of his/ her service. This provision is applicable to persons who resign, are discharged for cause, or are granted leave of absence without pay.

All fiscal-year employees are subject to regular assignment throughout the year. Appointment and payroll dates for fiscal year employees are June 24, 2012 through June 22, 2013. Salary will be paid in bi-weekly installments on the usual paydays of the University.

This salary agreement constitutes the entire agreement of the parties with respect to salary for the term of appointment referenced above, and there are no oral or other written agreements relative to the salary unless specifically incorporated under "Other Conditions" below. This agreement may be modified only in writing when signed by all parties and, when applicable, approved by the Regents of the University of Idaho.

**OTHER CONDITIONS:**

[ADJUST THESE STATEMENTS AS APPLICABLE: This Salary Agreement incorporates all terms, conditions, and contingencies of the offer letter dated [00/00/00]]. [Additionally, Incorporate terms or agreements affecting salary this FY]

**ACCEPTED:**

\_\_\_\_\_  
Employee signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
President, Provost, or Vice President signature

\_\_\_\_\_  
Date

UC Santa Barbara findings under NSF audit included:

- Overcharged summer salaries of \$1.9 million with no time records supporting effort spent on NSF projects
- Unfulfilled and undocumented cost share resulted in \$2.8 million of excess cash requested from NSF
- Inappropriate cost transfers of \$500,000
  - o Post-award salary transferred to NSF awards
  - o Unrelated equipment cost transferred to NSF awards
  - o Cost transfers to spend out NSF grant funds
  - o Removing overrun to another NSF award
  - o Transfers of department recharge fees and supplies not related to NSF awards
- Overcharged indirect cost of \$ 473,000 because
  - o Indirect cost rate agreement was not followed
  - o Indirect costs such as website security certification, parking fee, copying fee, office furniture, and general purpose computer equipment were directly charged to NSF awards
- Unallowable costs of \$440,000 including
  - o Pizza lunches: scheduled business lunches
  - o Pre-award costs incurred 5 month before the grant start date
  - o General purpose supplies and computer equipment
  - o Equipment not related to or not allocable to the award
  - o Equipment purchased at the end or after the grant expiration date
- Used \$180,000 of remaining fellowship funds for non-award purposes

The full text of this report can be found at [http://www.nsf.gov/oig/UCSB\\_12-1-005.pdf](http://www.nsf.gov/oig/UCSB_12-1-005.pdf)

Florida State audit (NIH) - <https://oig.hhs.gov/oas/reports/region4/41101095.pdf>

- 1) Administrative salaries charged to grants
- 2) Effort charged to award did not match actual effort expended
- 3) Missing effort reports
- 4) Over the graduate student compensation cap
- 5) General use supplies charged (e.g. toner)
- 6) Service center rates not based on actual costs and not reviewed biennially

Recommended that \$3M be refunded to government