



KBM BASE BUDGET & STAFFING GUIDELINE

Revised 2/13/25

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BASE BUDGET

The Kualu Budget Module (KBM) is the tool in the Kualu Financial System (KFS) used to manage the Base Budget (Permanent Budget) for the campus. The Base Budget is developed incrementally throughout the current fiscal year and becomes the unit's initial operating (July 1st) budget allocation for the next fiscal year. Only certain sub-fund group funds are "budgeted funds" and can be permanently budgeted. Extramural funds (contracts, grants, and gift) are not budgeted funds.

Base Budget allocations include funding committed by the Provost, merit and range allocations for permanently funded academic and administrative employees, and other allocations provided by the unit's Coordinating Point/Dean's Office. KBM Budget Appropriation Transaction (BAT) documents allow users to create both Current Budget and Base Budget entries that are fed to the KFS General Ledger. Current Budget entries have a Balance Type Code of "CB" (Current Budget) and the budget feed from KBM posts in the Fiscal Period "BB" (Beginning Balance). The ledger description for these Current Budget and Base Budget entries shows "Initial Budget."

It is also possible to see ledger detail transactions impacting only the base budget as it is developed over the year to impact the next year July 1 Initial Budget. The Balance Type Code for Base Budget entries is "BB". All Base Budget-specific reports can be found in the KFS Decision Support portlet under "Base Budgeting and Staffing."

The largest component of a unit's Base Budget is the allocation for academic and administrative staff salaries and corresponding benefits. KBM produces a Staffing List that reports on a unit's base budget allocation by position and FTE and compares that to the committed annual salary on the UCPath Payroll on SWG0 and SWG1 for both filled and open vacant positions.

MANAGING THE BASE BUDGET

The Base Budget is a tool for planning and managing critical permanent resources allocated to the organization. The process of managing the base budget is multi-faceted. It involves:

- Ensuring that the base budget has positive balances by account and consolidation codes.
- Maintain a reasonable base budget by department, account and SWG1 (Staff, non-academic salary) consolidation that is a reasonable reflection of career staff obligations.
- Reallocating funds to align permanent resources with anticipated expenditures. Base budgets should be adjusted to ensure that permanent resources are adequate to cover projected expenses.
- Working with the Budget Office to adjust SWG0 (Academic salary) funding as needed. This may include but is not limited to: using unallocated funds or funds from other positions to fund faculty salary actions; modifying TA FTE (and associated remission); combining, reducing, or

eliminating SWG0 FTE that no longer have funding or are being used exclusively to fund current operations.

Base Budget funding adjustments like those described above can help ensure that resources are prudently allocated. The campus submits the base budget quarterly to the Office of the President (OP) for their various reporting requirements and needs.

KBM STAFFING LIST

The Staffing List consists of Position Numbers that connect (1) Base Budget data, and (2) UCPATH Payroll for permanently funded employees. It compares, by position number, the Base Budget and Base FTE amount to the Annual Payroll salary and Payroll FTE for these employees and displays the variances between the budget records and the payroll records. For the Staffing List to be balanced, the variances for both Base Budget and Base FTE must be zero.

Effective FY25, balancing SWG1 is no longer a requirement. Per OP, campuses are no longer required to submit a Staffing report. Units have the option to utilize the Budget Distribution Page (BDP) in UCPATH and KBM Staffing to permanently budget at the SWG1 position level if they want to continue to do so. But there is no requirement to maintain BDP or update SWG1 base budgets for every salary action. At a minimum, unit's should have enough SWG1 permanent budget to cover their career staff obligations targeted at roughly ~95% (dependent on the size of their unit) at the org fund consolidation level. SWG0 will continue to be managed centrally by the Budget office at the position level.

HOW TO RUN THE STAFFING LIST

















There are three ways to run the Staffing List:

I. Via Decision Support: Recommended method to run around the 12th and/or 27th of every month when a unit is balancing their staffing and after the UCPATH snapshot has been taken. UCPATH payroll snapshots require a 2-day process; so UCPATH BDP updates will need to be finalized 2 days before 4pm prior to the snapshot for UCPATH perm budgets and FTE to appear on the KBM Staffing reports. A calendar is posted on the Budget Office website for reference:

<https://www.budgetoffice.uci.edu/pdf/path-kbm-annual-timeline-calendar-view.pdf> A list view is also available: <https://www.budgetoffice.uci.edu/pdf/path-kbm-annual-timeline-list-view.pdf>

1. The Staffing List is found under the KFS Decision Support section and the Base Budgeting and Staffing subsection:

KFS Decision Support

-Decision Support Data Loading 
-KFS Reports Information 
-Cognos Analytics (Cognos 11) 
-DWQuery 
- + DWQuery
- + Accounts Receivable
- + Action List and Pending Entries
- + Capital Asset
- + Chart of Accounts - Lookups
- + Chart of Accounts - Crosswalk (KFS/LegacyFS)
- + General Ledger - Campus Reports
- + General Ledger - Central Reports
- + General Ledger - Ad Hoc Templates
- + KFS Labor Ledger
- + Accounts Payable
- + Travel & Event Management
- + Purchasing
- + Plant
- Base Budgeting and Staffing
 -Base Budget Executive Summary by Consolidation 
 -Base Budget Fund Summary 
 -Base Budget Ledger Detail 
 -Base Budget Summary 
 -Base Budget Summary by Account 
 -Base Budget Summary by Consolidation 
 -Base Budget Summary by Organization 
 -Central Only - June Final Staffing 
 -KBM Staffing List Detail (Tableau) 
 -Position Detail Report 
 -RAFG Summary 
 -Staffing List by Account or Org Hierarchy 



2. Choose the Fiscal Period and enter the Roll up Organization Code and select Consolidation Code SWG1. Filter option to display only Accounts with Variances then hit Run.

Staffing List by Account or Organization Hierarchy

* = Required Field

Fiscal Year 2025 **Chart Code** IR - UC IRVINE **Max/Min Columns** ☐ Maximum Columns ☒ Minimum Columns **Hide accounts where variance = 0** ☒ Display only Accounts with Variance (Amt/FTE) ☐ Show All Accounts

Fiscal Period 06 - DEC 2024 **Consolidation Code** ☐ SWG0 - SALARIES & WAGES ACADEMIC ☒ SWG1 - SALARIES & WAGES STAFF

Roll Up Organization **Organization**

Control Account **Account** **Position Number**

Clear View Criteria **Run**

II. Also under the KFS Decision Support section, and the Base Budgeting and Staffing subsection, there is a KBM Staffing List Detail Tableau report:



This Tableau report is an enhancement to the Staffing List by Account or Org Hierarchy. It offers improvements to the usability and understanding of the variances between KBM and UCPath Salary with new data such as the Action Reason and the FLSA status:

KBM Staffing List | KBM Staffing List - Detail

UCI Decision Support KBM Staffing List

Fiscal Year: 2025 | Fiscal Period: 04 - October | Org Level 3: 9016 - SCHOOL OF LAW | Organization: (All) | Consolidation: SWGO | Budget Fund Cat 0: (All) | Job Actions: Show Job Actions | Variance: Only Account

Budget Fund Cat 0	Account Number	Account Name	Consolidati..	Object Code	Position	Provision Status	Title Code	Title Name	Person Name
CORE CAMPUS SUPPORT	GF10303	401510-19900 LAW/FACULTY SALARIES	SWGO	0000	40282546	FILLED	001180	PROF-AY-LA..	
					40285822	FILLED	001180	PROF-AY-LA..	
					40286629	FILLED	001180	PROF-AY-LA..	
					40288040	FILLED	001180	PROF-AY-LA..	
					40288642	FILLED	001180	PROF-AY-LA..	
					40289290	FILLED	001693	SR LECT SO..	

Org Level 4: (All) | UC Fund: (Multiple values) | Employee ID: (All) | Action: (All)

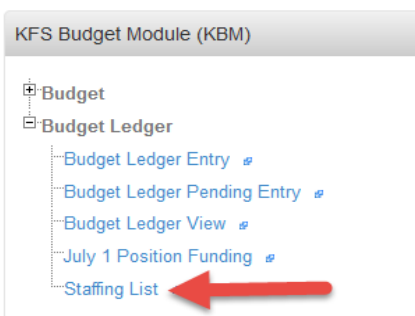
Org Level 5: (All) | Account: (All) | Person Name: (All) | Action Reason: REF - Range Adjust...

Org Level 6: (All) | Position: (All)

Employee ID	Pay Rate Ch.	REF - Range Adjustment/C.	Effective Date	Pay Rate	FLSA Status
10289741	PAY - Pay Rate Ch.	REF - Range Adjustment/C.	10/1/2024	508,700	A9 Exempt
10283682	PAY - Pay Rate Ch.	REF - Range Adjustment/C.	10/1/2024	334,400	A9 Exempt
10285314	PAY - Pay Rate Ch.	REF - Range Adjustment/C.	10/1/2024	317,000	A9 Exempt

III. Via KBM: Recommended to run as needed or when Decision Support has not yet been updated or has maintenance issues; this version of the Staffing list can only be run at the account level or lowest level org within the unit.

1. The Staffing List is found under the KFS Budget Module (KBM) section and the **Budget Ledger** subsection.



2. Enter the Organization Code or Account Number and Object code 0001. Then hit Search.

Staffing List

* Fiscal Year: 2025 | * Chart Code: IR - UC IRVINE

Organization Code: | Account Number: |

Sub-Account Number: | Object Code: |

Sub-Object Code: | Consolidation Option: ☒ Consolidation ☐ Detail ☐ Exclude Sub-Accounts

PPM Tracker Option: ☒ PPM Tracker ☐ PPM Tracker Override

Search Clear Cancel

A unit's permanent staffing list is considered completely balanced when both the budget and FTE variances (columns in blue) are zero.

Highlighting the important columns and what they entail:

Beginning Balance	Adjusted Base Budget Amount	PPM Gross Salary	Base Budget/PPM Variance	Base Budget FTE	PPM FTE	Base Budget/PPM FTE Variance
-------------------	-----------------------------	------------------	--------------------------	-----------------	---------	------------------------------

- Beginning Balance = July 1st Initial budget
- Adjusted Base Budget Amount = Unit's permanent resource designated to SWG1 position
- PPM Gross Salary = Annual Salary from UCPATH
- Base Budget/PPM Variance = Difference between the Adjusted Base Budget Amount and PPM Gross Salary. This needs to be zero in order to be considered balanced
- Base Budget FTE = Unit's permanent FTE
- PPM FTE = FTE from UCPATH
- Base Budget/PPM FTE Variance = Difference between the Base Budget FTE and the PPM FTE. This needs to be zero in order to be considered balanced

HOW UCPATH INTERACTS WITH KBM STAFFING (STATUS QUO)

As of FY25, balancing SWG1 is no longer required. However, if units decide to continue to use BDP in Path and KBM Staffing to permanently budget at the SWG1 position level, this next section will go over how UCPATH interacts with KBM Staffing.

Once a unit determines that a career position on UCPATH should be made permanent as they have enough permanent funds to support both the position's salary and benefits, the Budget Distribution Page (BDP) needs to be created/updated in UCPATH in order for that position to appear on the KBM Staffing.

Budget Distribution Page (BDP)

Navigate to BDP and bookmark: PeopleSoft Homepage – General Ledger Administration – General Ledger Tasks - Budget – [Budget Distribution](#)

To create a new BDP: New BDPs need to be created when:

- New positions/hires with new position numbers need to be permanently budgeted
- Existing permanent positions with a dept ID# change.

Click on Add a New Value tab, enter the dept ID# that the position number belongs to and the position number. Hit Add

Budget Distribution

Find an Existing Value | **Add a New Value**

*Set ID

*Department

*Position Number

Add

Find an Existing Value | Add a New Value

Once the information has been entered, the Set ID, Dept and Position will be automatically populated.

Budget Distribution

Set ID Department (Active)

Position

this information will be automatically populate once the dept# and pos# has been entered

Choose the correct effective date: The effective date should be based on the new hire start date or the date of an existing position's move/change in dept ID#. Dates can be found on the UCPATH Workforce Job Summary. When properly chosen, the Job Data Snapshot and the Position Budget fields will automatically populate with the incumbent's correct information.

Budgeting Entry Find | View All

Job Data Snapshot Personalize | Find | First 1 of 1 Last

Job details 1 | Job details 2 |

Name	Empl ID	Empl Rod	Effective Date	Eff Seq	Department	Job Code	Job Code Descr
1							

*Effective Date: Eff Seq: 1 *Status: Active **Default Funding Entry**

once the effective date has been correctly chosen, the Job Data Snapshot and the Position Budget information will automatically populate

Position Budget

Position FTE	1.000000	Annualized Budget Rate	Refresh ABR
Max Position Head Count	1	Adjustment Amount	<input type="text"/>
Total Position FTE	1.000000	Per Headcount Total Budget	
Current Job Headcount	1	Total Position Budget	
Total Job FTE	1.00		

Default Funding Entry: In most cases, the funding module in Path is where the position will be paid and permanently budgeted, thus hitting this button auto populates the information from the Funding

module to the Budget Distribution box below. In rare instances, the permanent budget for the position might reside elsewhere (e.g., incumbent is temporarily paid on grant funds but is a career permanent position). If that is the case, the Budget Distribution should be manually keyed in.

Budgeting Entry Find | View All

Job Data Snapshot Personalize | Find | 1 of 1 | Last

Job details 1 | Job details 2

Name	Empl ID	Empl Rcd	Effective Date	Eff Seq	Department	Job Code	Job Code Descr
1							

*Effective Date: Eff Seq: 1 *Status: Active Default Funding Entry

Default Funding Entry pulls from the Funding module in Path and brings that info to the Budget Distribution below

Position Budget

Position FTE: 1.000000 Annualized Budget Rate Refresh ABR

Max Position Head Count: 1 Adjustment Amount:

Total Position FTE: 1.000000

Current Job Headcount: 1 Per Headcount Total Budget

Total Job FTE: 1.00 Total Position Budget

Budget Distribution Personalize | Find | 1 of 1 | Last

	*Earn Code	KFS Chart Code	KFS Account	KFS Org	Fund	Project ID	Sub	GL Bus Unit	KFS Sub Account	Work Study Ind	Over the Cap	Budget End Date	Budget FTE	Budget Amount	*Budget Sub	STF Flag
1	REG	IR						IRFIN							Staff-S	<input checked="" type="checkbox"/>

Highlighted modules in the Budget Distribution are required in order for this position to appear on the KBM Staffing:

Budget Distribution Personalize | Find | 1 of 1 | Last

	*Earn Code	KFS Chart Code	KFS Account	KFS Org	Fund	Project ID	Sub	GL Bus Unit	KFS Sub Account	Work Study Ind	Over the Cap	Budget End Date	Budget FTE	Budget Amount	*Budget Sub	STF Flag
1	REG	IR						IRFIN							Staff-S	<input checked="" type="checkbox"/>

If the Earn code is not a permanent earn code (e.g., Holiday pay, Overtime, etc.), or the Sub is anything other than Sub00 or Sub01, or the STF Flag box is not checked, the position will not appear on the KBM Staffing. Incorrect earn codes or subs will result in a Payroll Position Maintenance error (PPME) that will appear on KBM users action list for which they must acknowledge and correct on UCPATH BDP.

To update an existing BDP: Adjustments to existing BDPs are only needed when:

- Replacement of vacant/open positions: effective date needs to be updated to reflect the replacement's start date
- Vacancy: the system automatically downgrades a vacant open position to the minimum of the job code. If a unit wants the permanent salary to be higher than the minimum, then the Adjustment

Amount field in BDP needs to be added for the difference. For SWG1, this is the only time the Adjustment Amount field should be used

-Dissolving/Repurposing permanent budget on vacant position: if a unit decides to dissolve and repurpose their permanent budget as they are no longer planning to replace the vacancy, then the STF Flag box needs to be unchecked so it will no longer appear on the KBM Staffing

-Resolving PPMes: Incorrect subs or earn codes will need to be updated or the STF Flag box unchecked if the Employee Class code for the position is not considered to be permanent (e.g., Empl Class 5, Student: Casual/Restricted, or Empl Class 8, Staff: Floater, etc.)

Click on Find an Existing Value, enter either the position number or the Empl ID and click on Correct History. Hit Search:

Budget Distribution

Enter any information you have and click Search. Leave fields blank for a list of all values.

[Find an Existing Value](#) [Add a New Value](#)

Search Criteria

Set ID begins with

Department begins with

Position Number begins with

Description begins with

Empl ID begins with

Empl Record =

Name begins with

☐ Include History ☐ Correct History ☐ Case Sensitive

[Basic Search](#)

[Find an Existing Value](#) | [Add a New Value](#)

Update changes as needed, and Hit Save. Once saved, the “Last Upd DtTm” will update, and then this module can be exited:

Created by: UC_CONV_TM

Last Upd DtTm

Last Updt by:

BDP does not require workflow approval and once BDP is saved, it is considered updated. Any message pop up that appears on BDP, please hit OK and address as needed. The system will always want to pull the latest information based on effective date and if the salary/FTE is not what a user expects, then most likely the effective date chosen is incorrect. Effective date changes should again be based on the Workforce Job Summary in UCPath.

Workforce Job Summary

Navigate to Workforce Job Summary and bookmark: PeopleSoft Homepage – General Ledger Administration – General Ledger Tasks – HR Employee Information – [Workforce Job Summary](#)

Workforce Job Summary is an inquiry screen and helps determine which effective dates to use on UCPATH BDP



Workforce Job Summary

Empl Status: Active EMP Empl ID

Hire Date

Go To Job Data

Job Information Personalize | Find | First 1 of 1 Last

General	Job Information	Work Location	Salary Plan	Compensation	UC Job		
Organizational Relationship	Empl Record	Effective Date	Seq	Action	Action Reason	Description	Job Indicator
EMP	0	12/08/2021	0	Hire	HIR	Hire - No Prior UC Affiliation	Primary

Return to Search Notify

Twice a month, a snapshot of UCPATH data is taken. UCI's IT program filters the BDP's for those positions with the STF Flag check marked to determine if a position is permanently budgeted. It then takes the position's latest salary compensation and FTE + any Adjustment Amount in the BDP field (if any amount is entered) to display the PPM Gross Salary in the KBM Staffing List. This is why for any merits/ranges/reclass/equity/salary increases, BDP does not need to be updated as the system will pick up the latest compensation.

If a unit wants historical data to be kept in UCPATH BDP, then they may update for all changes including salary increases based on effective date by going to the top right corner of an existing BDP and hitting the "+" to add a new record:

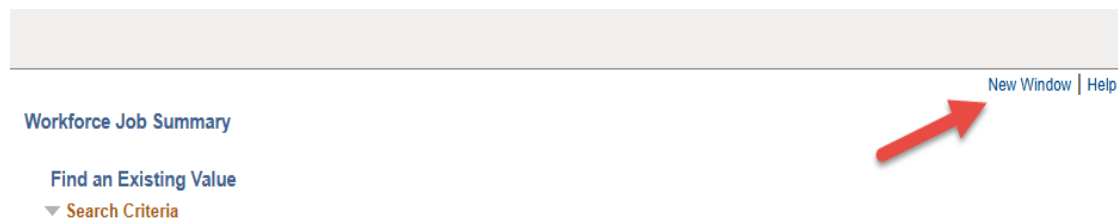


Find | View All First 1 of 1 Last

+ -

As mentioned in the prior section, UCPATH payroll snapshots require a 2-day process, so UCPATH BDP updates will need to be finalized 2 days before 4pm prior to the snapshot for UCPATH perm budgets and FTE to appear on the KBM Staffing reports. A calendar is posted on the Budget Office website for reference: <https://www.budgetoffice.uci.edu/pdf/path-kbm-annual-timeline-calendar-view.pdf> A list view is also available: <https://www.budgetoffice.uci.edu/pdf/path-kbm-annual-timeline-list-view.pdf>

If there is a need to have multiple UCPATH modules opened for multi-tasking purposes (ie. Both Workforce Job Summary and BDP), this is possible by clicking on the “New Window” link on the top right-hand corner of the page:



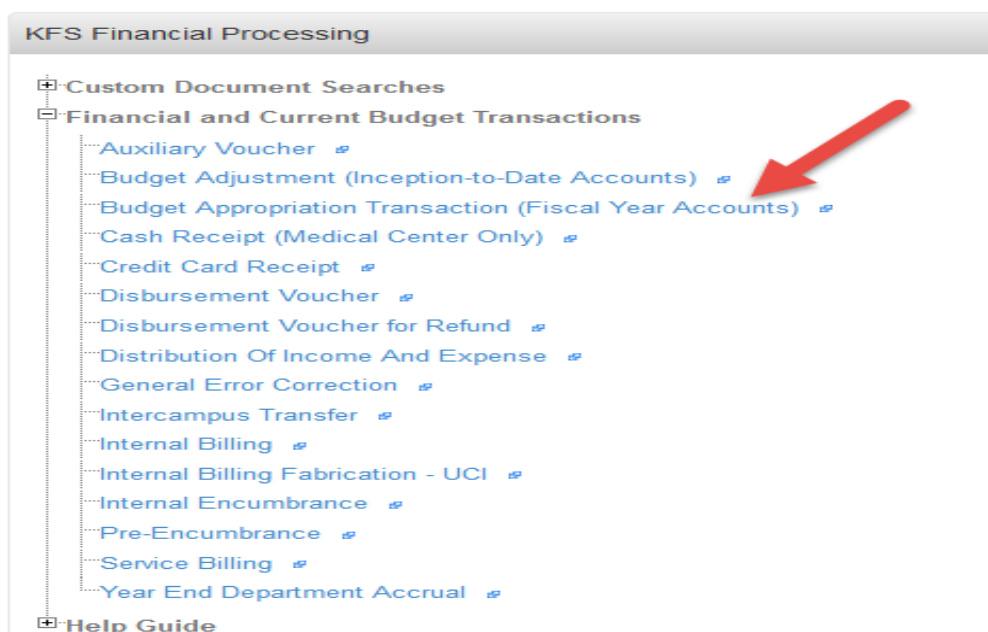
BUDGET APPROPRIATION TRANSACTION DOCUMENT

Use a Budget Appropriation Transaction (BAT) document to adjust the Base Budget and/or Current budget for fiscal year funds. The BAT document is also used to adjust the budgeted FTE for permanently funded positions.

BAT documents created by a KBM user, route to the Fiscal Officer and the Accounting Reviewer for approval. Due to the unique information displayed on this type of BAT document, the accounting line is not editable once the document is submitted by the KBM user.

Creating a Budget Appropriation Transaction (BAT) Document

Go to Finance/KFS tab in KFS. Click on Budget Appropriation Transaction (Fiscal Year Accounts) located in the KFS Financial Processing section and the Financial and Current Budget Transactions subsection.



Document Overview Tab

DOCUMENT OVERVIEW

OVERVIEW

* Description :

Explanation :

Organization Document Number :

FINANCIAL DOCUMENT DETAIL

* Year : 2025

* Accounting Period : DEC. 2024

Enter a description for the document in the **Description** field. This is a required field, and this information will show in the workflow Action List and should be informative for the approvers. Additional information about the transaction can be entered into the **Explanation** field. **Organization Document Number** is optional and can be a unit assigned field that can be used for tracking and reporting needs. Accounting Period defaults to the current open period.

Recommended **Description**: 2 digit fiscal year (e.g., 25), followed by Unit Abbreviation/Purpose of BAT (e.g., 25:SS/99 4.2%ATB eff 7/1/24).

Accounting Lines Tab

ACCOUNTING LINES

FROM/DECREASE

COPY ALL

DELETE ALL

HIDE DETAILS

IMPORT LINES

* CHART	* ACCOUNT	SUB-ACCOUNT	* OBJECT	SUB-OBJECT	PROJECT	ORG REF ID	CURRENT AMT	BASE AMT	ACTIONS
IR							0.00	0	+
LINE DESCRIPTION	POSITION	POSITION FTE	TRANSACTION CLASS	TRANSACTION TYPE					
			Adjustment	B - Other					

TO/INCREASE

DELETE ALL

HIDE DETAILS

IMPORT LINES

* CHART	* ACCOUNT	SUB-ACCOUNT	* OBJECT	SUB-OBJECT	PROJECT	ORG REF ID	CURRENT AMT	BASE AMT	ACTIONS
IR							0.00	0	+
LINE DESCRIPTION	POSITION	POSITION FTE	TRANSACTION CLASS	TRANSACTION TYPE					
			Adjustment	B - Other					

To reduce budget in an account, enter the amount in the **From/Decrease** section.

To increase budget in an account, enter the amount in the **To/Increase** section.

Enter the Account Number and Object Code.

ACCOUNTING LINES			
FROM/DECREASE			
* CHART IR ▼	* ACCOUNT <input type="text"/>	SUB-ACCOUNT <input type="text"/>	* OBJECT <input type="text"/>
LINE DESCRIPTION <input type="text"/>	POSITION <input type="text"/>	POSITION FTE <input type="text"/>	
TO/INCREASE			
* CHART IR ▼	* ACCOUNT <input type="text"/>	SUB-ACCOUNT <input type="text"/>	* OBJECT <input type="text"/>
LINE DESCRIPTION <input type="text"/>	POSITION <input type="text"/>	POSITION FTE <input type="text"/>	

Sub-Account, Sub-Object, Project, and Org Ref Id are optional fields that a Unit can use for tracking and reporting needs.

Object codes to be used for budget entries are:

- 0000 – for Salaries & Wages Academic; Consolidation Code SWG0
- 0001 – for Salaries & Wages Staff; Consolidation Code SWG1
- 0002 – for Salaries & Wages General Assistance; Consolidation Code SWG2
- 0003 – for Supplies and Materials; Consolidation Code SUPL
- 0004 – for Equipment; Consolidation Code EQIP
- 0005 – for Travel; Consolidation Code TRVL
- 0006 – for Benefits; Consolidation Code BENF
- 0007 – for General Expenses; Consolidation Code GENX
- 0008 – for Unallocated Budget; Consolidation Code UNAL

To address permanent Staffing budget variances the Base Amt column needs to be entered. To address any FTE variances the Position FTE field needs to be entered. If there are no FTE variances then the Position FTE field should be left blank.

Base Amount is entered with whole dollars only (no cents) (e.g., 830). FTE uses a two decimal format (e.g., 0.50 or 1.00).

A BAT document can also be used to adjust the Current Budget; this has no impact on resolving permanent Staffing budget variances. Current Amount is entered with cents (e.g., 415.00 or 414.52). For example, current budget may be adjusted when there is a mid-year hire of a permanently budgeted position. Funding would be given in the current year for half a year's salary and the full annual salary would be entered as the Base amount.

ACCOUNTING LINES

FROM/DECREASE

COPY ALL

DELETE ALL

HIDE DETAILS

IMPORT LINES

* CHART	* ACCOUNT	SUB-ACCOUNT	* OBJECT	SUB-OBJECT	PROJECT	ORG REF ID	CURRENT AMT	BASE AMT	ACTIONS
IR							0.00	0	+
LINE DESCRIPTION	POSITION	POSITION FTE	TRANSACTION CLASS	TRANSACTION TYPE					
			Adjustment	B - Other					

TO/INCREASE

DELETE ALL

HIDE DETAILS

IMPORT LINES

* CHART	* ACCOUNT	SUB-ACCOUNT	* OBJECT	SUB-OBJECT	PROJECT	ORG REF ID	CURRENT AMT	BASE AMT	ACTIONS
IR							0.00	0	+
LINE DESCRIPTION	POSITION	POSITION FTE	TRANSACTION CLASS	TRANSACTION TYPE					
			Adjustment	B - Other					

Position FTE only used if there is an FTE variance - otherwise leave these fields blank

Enter a Line Description for the transaction(s). Whenever object code 0001 is used to resolve permanent Staffing budget variances, a Position Number must be entered on the To/From sides as needed. All other object codes should NOT have a position number as we do not permanently budget down to that level of detail. Only SWG1 and SWG0 are permanently budgeted by position number.

If the BAT impacts next year's base budget only, use the Transaction Class drop-down list to select "Increment" (default is set to "Adjustment"). Increments can only be used in the 4th Quarter of the fiscal year. For all other BAT's, the Transaction Class should be "Adjustment."

Select the appropriate Transaction Type from the drop-down list. The default is set to "B," and rarely requires a change for BAT's initiated at the unit level, unless the BAT relates to staff salary changes. The Transaction Type options are:

- 1 – Budget Act/Prelim Allocations (Budget Office use only)
- 2 – Inter-locations (Budget Office use only)
- 3 – Budget Act/Final Allocations (Budget Office use only)
- 4 – Academic Merit (Budget Office use only)
- 5 – Staff Merit
- 6 – Academic Range (Budget Office use only)
- 7 – Staff Range
- 8 – Reclassification
- 9 – Equity Increase/Misc Salary Adj
- A – Downgrade
- B – Other (e.g., Increase in FTE, Misc rounding, all other types of allocations not listed above)

* CHART	* ACCOUNT	SUB-ACCOUNT	* OBJECT	SUB-OBJECT	PROJECT	ORG REF ID	CURRENT AMT	BASE AMT	ACTIONS
IR							0.00	0	+
LINE DESCRIPTION	POSITION	POSITION FTE	TRANSACTION CLASS	TRANSACTION TYPE					
			Adjustment	B - Other					

Note that the From and To lines for expense budget allocations, the transaction type and the transaction class need to equal.

BAT documents need to balance by fund.

Once a BAT document has been saved, the results can be reviewed prior to submission. Expand the Labor Ledger Pending Entries to double-check that the accounting lines appear correct.

LABOR LEDGER PENDING ENTRIES



In addition to funding salaries, department budgets should also include funding to cover benefits. Please use the table below as the projected rates for budgeting benefits:

FY25 CBR Categories	FY 25 CBR
Faculty	33.7%
Health/Law Faculty-Management Senior Professional Physicians-Nurse-Police	27.6%
Post Docs	22.8%
Other Academic & Staff Exempt	45.4%
Staff Non-Exempt & Food/Custodian/Grounds/BMW	51.6%
For Employees with Less than Full Benefits and Students	
Faculty Summer Salary	8.7%
Limited Benefit Eligibility	2.3%

Departments are responsible for covering the increased costs of benefits in all funds. Units are expected to address benefit cost increases by permanently budgeting resources at a level more closely aligned with their permanently budgeted positions. A position should not be permanently budgeted if the unit cannot also permanently support the position benefits.

CBR rates change annually. Please refer to link for the most up to date CBR rates:

<https://www.accounting.uci.edu/cost-analysis/composite-benefit-rates.php>

For more information on the BAT doc please visit:

<https://accounting.uci.edu/support/guides/budget-edocs/index.php>

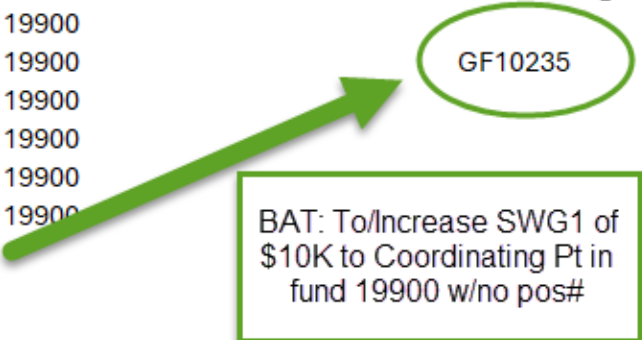
BDP, KFS STAFFING W/COORDINATING POINT (HYBRID)

Since balancing SWG1 is no longer required, this is an option that units can choose going forward, to represent their SWG1 base budget.

Instead of budgeting SWG1 salaries on every position number, units can use the KFS Staffing report and address variances at the consolidation level on their Coordinating accounts by fund. Same as how the permanent benefits budget might be held at a unit's coordinating point; the coordinating point can serve as the repository for SWG1 increases and decreases. This method works best if the coordinating point contains a positive unallocated budget from which to fund from.

Example: KFS Staffing for UC19900 has 6 positions that have base budget variances. Instead of issuing a BAT to adjust the SWG1 budget on each position#, the BAT can reflect the total sum of the variances at \$10K (entering one line on the To/Increase side) on SWG1 and can be reflected on the unit's coordinating point:

Acct#	Position#	Perm Budget Variance	Fund	Unit's Coordinating Pt
GF11122	40308503	-2,200	19900	
GF13456	40309258	-1,500	19900	
GF11215	40316460	-2,000	19900	
GF13456	40329013	-1,300	19900	
GF11215	40317126	-2,000	19900	
GF13456	40320668	-1,000	19900	
Total Variances		-10,000		

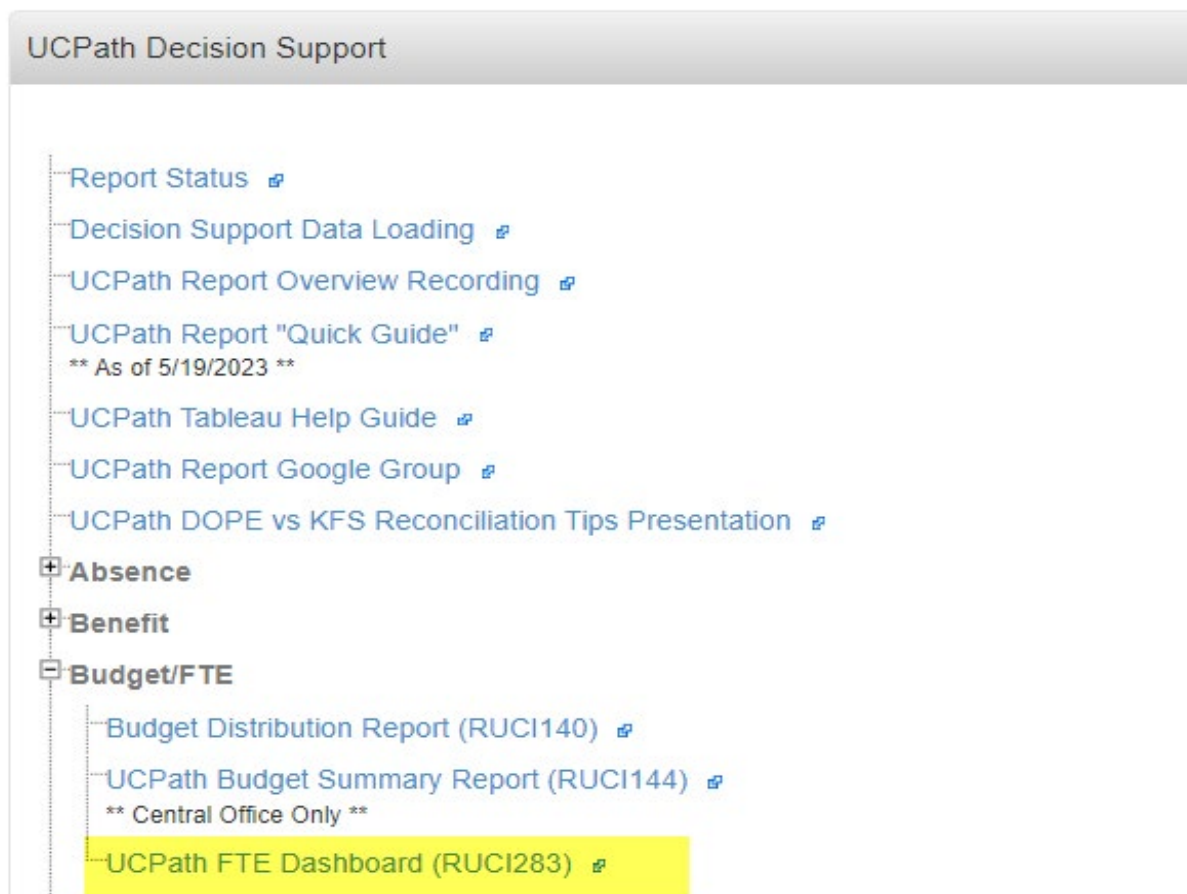


Because coordinating points are provisional accounts, they cannot have any actuals, so this method might require units to allocate current year budgets to their dept accounts so that they are not in deficit at fiscal close (similar to how units might fund benefits to their dept accts at year end). Overall, the SWG1 base budget is still being adjusted and is representative of a unit's recurring obligations by fund.

REPORTS TO DETERMINE SWG1 BUDGET FOR UNITS NOT MAINTAINING BDP & KFS STAFFING

There are two recommended reports to determine a unit's SWG1 budget if units opt to not maintain BDP in Path and/or use the KFS Staffing report. These reports will be compared to the Base Budget Fund Summary to make base adjustments as needed to represent SWG1 obligations at the Org, Fund, Consolidation

I. UCPATH FTE Dashboard: Go to Decision Support tab in KFS. In the UCPATH Decision Support section, expand on Budget/FTE, to get to the UCPATH FTE Dashboard



This dashboard provides quarterly snapshots. Select your unit's Org Level 3. Change Org Hierarchy to "Show Hierarchy" and change Salary Amount to "FTE Salary"

FTE Analysis by KFS Org | FTE Analysis by HR Dept | Notes

UCI Decision Support

Quarterly Snapshots: October will be made available in Nov

UCPath FTE
By KFS Org

Select FTE Salary to get the annual salary vs a position's total compensation

optional: use drop down to select on "Show Employee Detail" if needed

Snapshot Calendar Year: 2024 | Snapshot Month: June | Org Level 3: (All) | Budget Fund Cat 0: (All) | Retro Pay: Exclude Retro Pay | Fund Hierarchy: Show Fund Hierarchy | Org Hierarchy: Hide Hierarchy | Salary Amount: FTE Salary | Employee Detail: Hide Employee Detail

On the hamburger menu, go to Employee Group and select only: Staffing_Career Management & Staff_Career Professional Support

Employee information is available if needed by clicking on "Show Employee Detail."

Budget Fund Cat 1: (All) | Chart: IR - UC IRVINE | Job Code: (All)

Budget Fund Cat 2: (All) | Org Level 4: (All) | Employee ID:

UC Fund: (All) | Org Level 5: (All) | Employee Group: (Multiple values)

use hamburger menu and select on these employee groups to filter for career staff positions

Employee Group options: (All), Academic_Faculty, Academic_Instruction, Academic_Other, Academic_Student, Staff_Career Management, Staff_Career Professional Support, Staff_Contract/Limited, Staff_Student, Unmapped

Cancel | Apply

Expand on Core vs Non-Core header by clicking on the + sign and keep expanding until reaching the UC Fund column. Also, expand on the Org Level 3 by clicking on the + sign and keep expanding until reaching the desired Org.

Compare to the Base Budget Fund Summary:

- The Annual Salary total on the UCPath FTE report should be compared to the Base Budget Fund Summary filtered on SWG1 and SWG2 by fund, and the amount can be under budgeted by 5%-10% depending on the size of the unit
- Budget adjustments to be made on the coordinating accounts by fund as needed

II. Job Distribution Report: Go to Decision Support tab in KFS. In the UCPATH Decision Support section, expand on Job, to get to the Job Distribution Report



Please select the following as pictured below: The boxes in green are new selections. The other check marks are default which are being kept. Once the dept is selected, custom options are made available. This report can be ran at Org 3-5 and in some cases at Org 6

Job As of Date

Funding Date Type
☒ As of Date
☐ Date Range

Funding As of Date

Funding End Date
 From: ☒ Oct 22, 2024
☐ Earliest date
 To:
☒ Latest date

View Report By
☐ By Employee
☒ By Department
☐ By Fund
☐ Employees w/ Department Default Funding
☐ By Reports To
☐ Fiscal Year Rollover Audit

HR Status
☒ A - Active
☐ I - Inactive

WOS/CWR Paygroup
☐ Include WOS/CWR Paygroup
☒ Exclude WOS/CWR Paygroup

Employee Status
☐ A - Active
☐ D - Deceased
☐ L - Unpaid Leave of Absence
☐ P - Paid Leave of Absence
☐ R - Retired
☐ T - Terminated
☐ W - Short Work Break

Column Options
☐ Minimum Columns
☐ Maximum Columns
☒ Custom Columns

Customize Output Options

boxes in green are new selections, the other check marks are default which are being kept

☒ Annual Rate
☐ Annual Rate 1 FTE
☒ Budget Level Indicator
☒ Comp Frequency
☐ Comp Rate
☐ Department
☐ Department Description
☒ Distribution Percent
☐ Earn Code
☐ Earn Code Description
☐ Effective Date
☐ Eligibility Group Code
☒ Employee Class
☒ Employee Class Description
☐ Employee Email
☐ Employee e-Verify Flag
☒ Employee ID
☒ Employee Name
☐ Employee PPS ID
☒ Employee Status
☒ FLSA Status Description
☐ FTE
☐ FullPart Time
☒ Fund Cap Rate
☐ Fund Cap Type
☐ Fund Cap Type Description
☐ Fund e-Verify Flag
☐ Fund e-Verify Flag
☒ Funding Effective Date
☒ Funding End Date
☐ Grade
☐ HR Status
☐ Job #
☐ Job Auto Term Flag
☒ Job Code
☐ Job Code Description
☐ Job Comp Rate
☐ Job Entry Date
☐ Job Expected End Date
☐ Job Expected Return Date
☐ Job Hire Date
☐ Job Last Hire Date
☒ KFS Account
☐ KFS Account Name
☒ KFS Org
☒ KFS Org Name
☒ KFS Project
☐ KFS Project Name
☐ KFS Sub Account
☐ KFS Sub Account Name
☐ Off Scale
☐ Org Instance Service Date
☐ Original Hire Date
☐ Pay Frequency
☒ Pay Group
☐ Pay Group Description
☒ Position
☒ Position Pool ID
☐ Position Representation Code
☐ Reports To Email
☐ Reports To Employee ID
☐ Reports To Employee Name
☐ Stop
☒ Sub
☐ UC Account
☐ UC Account Name
☒ UC Fund
☐ UC Fund Name
☐ UCIWebID
☐ Union
☐ Union Description

Search by Roll-Up HR Department
 Keywords:
 Type one or more keywords separated by spaces.

 Results:
 Choice:

Search by HR Department
 Keywords:
 Type one or more keywords separated by spaces.

 Results:
 Choice:

Search by Employee
 Keywords:
 Type one or more keywords separated by spaces.

 Results:
 Choice:

Search by Job Code
 Keywords:
 Type one or more keywords separated by spaces.

 Results:
 Choice:

can be ran at org level 3-5; in some cases at org 6

Since this information is taken from the Funding page in UCPath, there is a need to eliminate duplicates for the multiple earn codes and calculate annual costs by distribution % and FTE by position.

Once the report has been downloaded as an excel (if the report times out, please try again):

- Eliminate duplicates by filtering Earn code for blanks
- Add a column to calculate Annual salary by distribution % and FTE
- Optional: add another column to calculate CBR based on FLSA status
- Create pivot by KFS sub, Org and fund
- Compare the Base Budget Fund Summary and make base adjustments as needed

ADDRESSING BASE BUDGET DEFICITS

Since a unit's Base Budget becomes their initial July 1st budget in the following fiscal year, it is imperative that the Base Budget is not in deficit by consolidation code. Each Account's consolidation code(s) cannot be in deficit. They must be solvent before fiscal close. This may require units to reduce their permanent FTEs or dissolve them completely as needed in order to address any Base Budget deficits. Reminders will be sent out to units with any negative Base Budgets in the 4th quarter. If units do not resolve their deficits before fiscal close, central will take what actions are needed in order to bring the consolidation codes solvent with a focus on Core Funds including dissolving FTEs.

USEFUL REMINDERS

- All Career Staff employees should be on SWG1. All appointments directly involved in the delivery of instructions should be on SWG0. SWG2 is for all others such as contract, students, NSTP, Summer Salary, etc. As units view their permanent budgets and it is outside their targeted budget range, units should mitigate these variances by moving employees of these funds and placing them in other fund sources or unit income other
- As of FY25, balancing SWG1 Staffing at the position level is no longer required. SWG0 will continue to be managed centrally by the Budget Office at the position level
- SWG1 base budget should be representative of career staff obligations targeted at roughly ~95% at the org fund consolidation level. Any variances greater than 95% will come from the unit's default acct for that fund
- No permanent budget should be in deficit at fiscal year end close by consolidation code
- A BAT document can also be used to adjust the current year budgets under the current amount column; but to address any permanent Staffing budget variances, the base amount column needs to be used
- The permanent budget should be a reflection of expected expenses for next fiscal year; it sets up the initial budgets for the following fiscal year
- Tips for units that choose to continue to balance Staffing:
 - Be mindful that any permanent budgeted employee that receives equity, reclass, or any type of salary increase should also get a corresponding permanent benefit budget increase
 - Only object code 0001(SWG1) and 0000 (SWG0) should always have a position number – no other object codes should have a position number as we do not permanently budget to that level of detail. SWG0 academic faculty staffing is managed centrally by the Budget Office

- Only when there is an FTE variance, should the FTE field in the BAT document be used. If there is no variance, then this field should be blank. FTEs should only be used on object codes 0001 or 0000
- When resolving permanent budget variances, especially for salary increases, be mindful where the source is coming from. The resource should not be coming from permanent benefits (0006) as most units already seem to struggle with supporting benefits. Do not cause deficits in any permanent consolidation codes in order to address Staffing variances; if there are no permanent resources, then FTEs will need to be reduced to accommodate the permanent budget that a unit has

KBM TERMS

Base Budget – The permanent funding available for the next fiscal year. It is also referred to as the Permanent Budget.

Current Year Budget – The funding available to spend in the current fiscal year. It is commonly referred to as the operating budget for the current fiscal year.

Budget Adjustment Transaction Document (BAT) – Used to adjust the base budget and/or to adjust the FTE associated with permanently funded positions. The document is also used to adjust the current year budget for fiscal year funds.

Vacant/Open Provision – Place holders for unfilled permanently budgeted positions.

Position – Provides the foundation and the link for the budget and payroll records.