An Introduction to Integrated Planning Templates

November 24, 2006

Background:
Integrated Planning (IP) Templates are a series of **"excel" based** worksheets that form a major component of resource planning, a key element of college/division's Integrated Plan. It is planned that when IP at the University is fully implemented, there will be templates for all of the key resources that will be part of any Integrated Plan including dollars, people (FTES – full time equivalents) and space . For 2007/2008 planning, templates have been prepared for two of these resources components (Dollars and People).

Purpose:
Integrated Planning (IP) Templates have been developed with several major objectives;

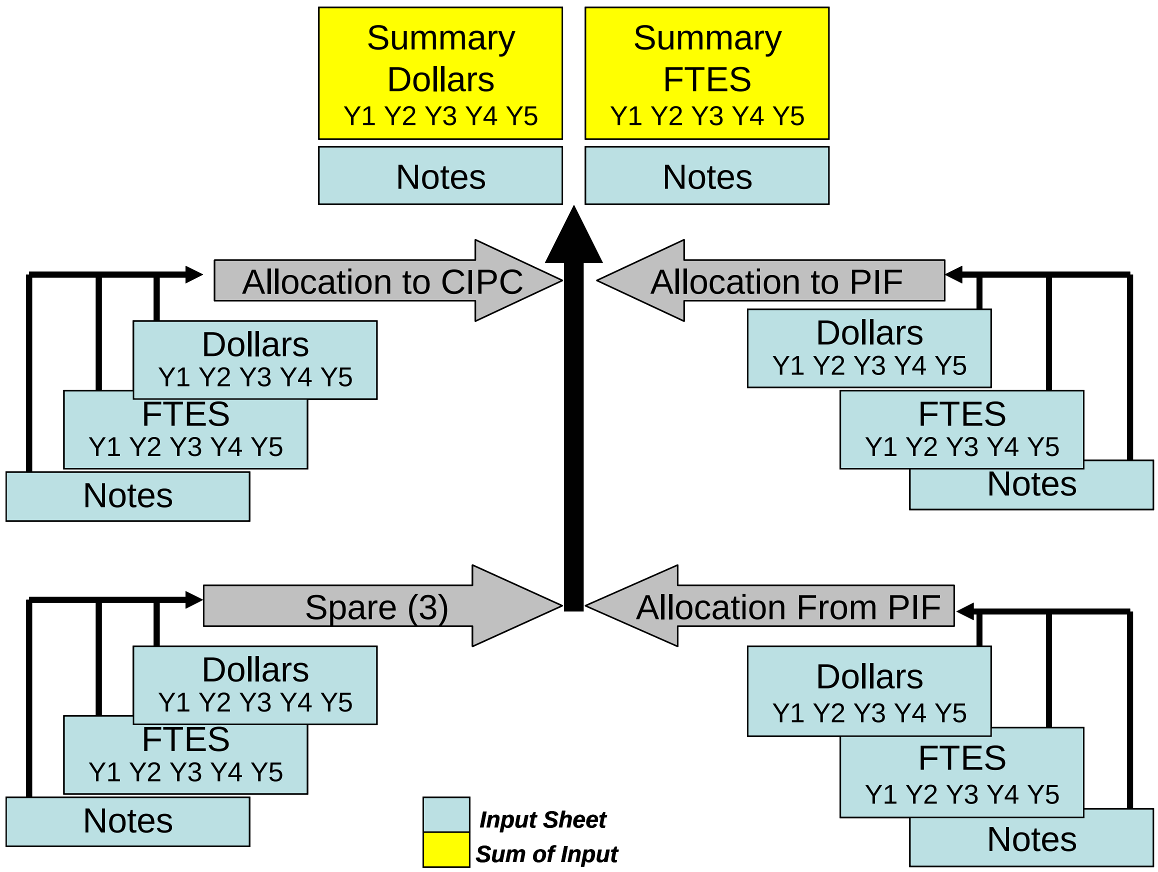
1. To provide a vehicle to **document** major allocation/reallocation decisions in college/divisions.
2. To provide an overall **accountability framework** for decisions in the context of college/division plans.
3. To provide initial resource plans for major college/divisional **initiatives.**
4. To help ensure that college/divisional plans **align** with the overall University resources.

What to Emphasize in Completing the IP Templates:
In order to achieve the basic objectives of the templates, it is important that the primary task in preparing the templates is that they be **"complete";** in other words that the estimated resource implications of all major decisions and initiatives be documented on the templates.

While the most obvious feature of the templates are the numerical "cells" on the worksheet, efforts have been made to provide input areas for **"notes".** These "note" fields should be used capture, in words, the major assumptions that are stated in the Integrated Plan and which are reflected in the numbers.

The templates have been formatted using the University's "chart of accounts" or financial dictionary. This has been done to provide a starting point for the planning; the current resources assigned to colleges/divisions. For dollars and FTES the starting point is the base budget. While the base budget is used to start the planning period it is very important to remember that these templates are **not approved budgets.** College/division planners therefore need not try for the same **degree of precision** of the future years' numbers to the same extent they do for approved budgets and other financial transactions. What is important is that all decisions are recognized on the templates using reasonable estimates that the college/division could be justify with in the context of current costs and achievable revenues/recoveries. (These templates are expressed in "constant dollars" i.e., no provision for general inflation.)

Template "Org" Structure:
The templates have been organized into multiple worksheets (tabs) in a single excel file. *(There is provision for college/divisions to create departmental files which will consolidate into a single college/division summary)*. For submission please only the college/division file.



The following tables are examples of the Summary Dollars and Summary FTES worksheets. Three "spare" worksheets have been provided to capture projects, initiatives or reallocations in the college/division. Additional "spares" can be provided on request (to the Financial Services, Budget Office).

COLLEGE/DIVISION:

Print Workbook | Print Worksheet

Line #	Full-Time Equivalents (FTE), All Functions	06/07 Base FTE Date: mm-dd-yy	Projections 07/08	08/09	09/10	10/11	11/12	
1	Regular Full-time (RFT) Faculty	4.0	4.0	4.0	4.0	4.0	4.0	Insert Note
2	Full-time Academic, Contractually Limited Faculty	5.0	5.0	5.0	5.0	5.0	5.0	Insert Note
3	*Sub-total Full-time Academic*	9.0	9.0	9.0	9.0	9.0	9.0	Insert Note
4	Part-time Academic, Sessional appts	5.0	5.0	5.0	5.0	5.0	5.0	Insert Note
5	Part-time Academic, Graduate Assistants	30.0	30.0	30.0	30.0	30.0	30.0	Insert Note
6	Part-time Academic, Other	1.0	1.0	1.0	1.0	1.0	1.0	Insert Note
7	*Sub-total Part-time Academic*	36.0	36.0	36.0	36.0	36.0	36.0	Insert Note
8	*Sub-total Academic Full-time + Part-time*	45.0	45.0	45.0	45.0	45.0	45.0	Insert Note
9	RFT Admin, Acad. Admin Staff	3.0	3.0	3.0	3.0	3.0	3.0	Insert Note
10	RFT Technical (teaching and research support)	7.0	7.0	7.0	7.0	7.0	7.0	Insert Note
11	*Sub-total Full-time Non-academic*	10.0	10.0	10.0	10.0	10.0	10.0	Insert Note
12	Part-time/Temporary Admin, Acad. Admin, Staff	2.0	2.0	2.0	2.0	2.0	2.0	Insert Note
13	Part-time/Temporary Technical (teaching and research support)	3.0	3.0	3.0	3.0	3.0	3.0	Insert Note
14	*Sub-total Part-time (non-academic)*	5.0	5.0	5.0	5.0	5.0	5.0	Insert Note
15	*Sub-total Full-time + Part-time (non-academic)*	15.0	15.0	15.0	15.0	15.0	15.0	Insert Note
16	***Total All - FTE's and GTA's***	**60.0**	**60.0**	**60.0**	**60.0**	**60.0**	**60.0**	Insert Note
17	***Summary - FTE's***	**30.0**	**30.0**	**30.0**	**30.0**	**30.0**	**30.0**	Insert Note
18	***Summary - GTA's***	**30.0**	**30.0**	**30.0**	**30.0**	**30.0**	**30.0**	Insert Note

COLLEGE/DIVISION:

Line #	Expenditure (Exp): All Functions (in thousands of dollars)	06/07 Base Exp Date: mm-dd-yy	Projections 07/08	08/09	09/10	10/11	11/12	
	PERSONNEL							
19	Regular Full-time (RFT) Faculty ?	250	250	250	250	250	250	Insert Note
20	Full-time Academic, Contractually Limited Faculty ?	250	250	250	250	250	250	Insert Note
21	*Sub-total Full-time Academic* ?	500	500	500	500	500	500	Insert Note
22	Part-time Academic, Sessional appts ?	200	200	200	200	200	200	Insert Note
23	Part-time Academic, Graduate Assistants ?	150	150	150	150	150	150	Insert Note
24	Part-time Academic, Other ?	50	50	50	50	50	50	Insert Note
25	*Sub-total Part-time Academic* ?	400	400	400	400	400	400	Insert Note
26	*Sub-total Academic Full-time + Part-time* ?	900	900	900	900	900	900	Insert Note
27	RFT Admin, Acad. Admin Staff ?	50	50	50	50	50	50	Insert Note
28	RFT Technical (teaching and research support) ?	150	150	150	150	150	150	Insert Note
29	*Sub-total Full-time Non-academic* ?	200	200	200	200	200	200	Insert Note
30	Part-time/Temporary Admin, Acad. Admin Staff ?	1,200	1,200	1,200	1,200	1,200	1,200	Insert Note
31	Part-time/Temporary Technical (teaching and research support) ?	200	200	200	200	200	200	Insert Note
32	*Sub-total Part-time (non-academic)* ?	1,400	1,400	1,400	1,400	1,400	1,400	Insert Note
33	*Sub-total Full-time + Part-time (non-academic)* ?	1,600	1,600	1,600	1,600	1,600	1,600	Insert Note
34	***Total All - Salaries*** ?	**2,500**	**2,500**	**2,500**	**2,500**	**2,500**	**2,500**	Insert Note
35	*Benefits* ?		437	449	462	474	487	Insert Note
36	***Total All Personnel*** ?	**2,500**	**2,937**	**2,949**	**2,962**	**2,974**	**2,987**	Insert Note
	NON-PERSONNEL							
37	Operating ?	1,000	1,000	1,000	1,000	1,000	1,000	Insert Note
38	Equipment ?	1,000	1,000	1,000	1,000	1,000	1,000	Insert Note
39	Internal Recoveries ?	500	500	500	500	500	500	Insert Note
40	*Sub-Total Non-Personnel Expenses* ?	2,500	2,500	2,500	2,500	2,500	2,500	Insert Note
41	***Total All Expenses*** ?	**5,000**	**5,437**	**5,449**	**5,462**	**5,474**	**5,487**	Insert Note
42	LESS: External Support (Revenues and Recoveries) ?	500	500	500	500	500	500	Insert Note
43	LESS: Internal Support (Interfund Transfers - Recoveries) ?	250	250	250	250	250	250	Insert Note
44	***Total Net Allocation*** ?	**5,750**	**6,187**	**6,199**	**6,212**	**6,224**	**6,237**	Insert Note

COLLEGE/DIVISION:

NOTES

Completing the Templates:

The following steps outline a general approach to completion of the templates. College/division planners will have to **make reasonable assumptions** concerning the impact of decisions e.g., in assigning costs particularly for regular full time staff the normal hiring rate for salaries should be used (benefits rates are pre-programmed in the worksheets). All assumptions used should be documented in the notes added to the worksheet. More detailed instructions for actual input into the templates will be presented separately in a series of **training sessions** with College/division administrative officers. Those instructions however address how to input numbers into the templates not what numbers to input. The following are the major basic sequence of steps that planners should use in preparing these templates.

Step 1: Enter the "base" column.

The numbers (dollars and FTES) for this column are obtainable from the FRS (Financial Reporting System) using the IP FTE and Base Budget report located in the Budget/Summary menu. The precise timing of the extraction should not be important however units must select a period after all salary and benefit increases for the current year have been transferred. This date will be communicated to users when it has occurred. (Note for 2007/2008 this date has occurred so the base may be selected at anytime from the FRS 2006/2007 **IP FTE and Base Budget** report**.** Be sure to note the effective date of the transfer and enter it at the top of the Base column.

Step 2: Identify the general sources of the PIF and CPCI contributions on the appropriate worksheet.

While the precise multi year amount has not been calculated planners may use the current years number as a proxy for the amounts. Both of these are base adjustments. While the precise position or expense/revenue line need not be identified units should identify the category (line object both dollars and FTES if applicable) on the worksheet e.g., *Regular Full-time (RFT) Faculty, Operating etc.* Units should not simply "plug" the number in a line – no negative lines should appear on the templates unless they are revenues/recoveries or a planned transfer from other funds.

Step 3: Prepare plans for request(s) for PIF funding.

These templates should be detailed and well documented, reflecting the best estimates for the college/division for proposals requesting funding from the PIF. While they are not approved budgets they will form the basis of the budget proposal and subsequent funding transfer IF approved and the college/division will be held accountable for the use of these funds based on this proposal. There is only one worksheet tab entitled "Allocation from PIF" however one or more of the "spares" provided may be used (renamed) for multiple PIF submissions.

Step 4: Prepare notes:

Notes should be entered that detail the assumptions for each line item on every page of the template. The notes are the key to the documentation of assumptions. This is critical for the communication of college/division plans.

Step 5: Attach the completed templates

The completed Template will be included as part of the Integrated Plan for the College/Division.

The Integrated Planning Templates – Detailed Guidelines

A. Getting Started

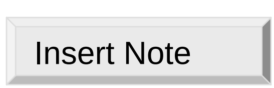
The Integrated Planning template is an Excel spreadsheet (workbook) with multiple worksheets. The template consists of a Summary Worksheet (fixed format) and several input worksheets (a flexible format) with links to the Summary worksheet.

A.1 Opening the Integrated Planning Template (Macros)

There are a number of features built into the template that use 'macros' to automatically assist in preparation including the adding of additional lines of detail and adding referenced line notes. Sometimes your security level setting inside Excel will affect the operation of these macros. If you get an error message that the macros are disabled, close the template and adjust the security setting in Excel using Tools/Macros/Security. Select "Medium" and click "OK". When you re-open the template, you may be warned that the template contains Macros. Click the "Enable Macros" button and you will be able to work with the automated features.

B. Entering Notes

Clicking the "Insert Note" button (directly to the right of the row where data was entered)



creates a numbered note field at the bottom of the current worksheet. Here you may type all the relevant descriptive information related to the entry made on that line of the template. The Note field will be properly formatted for the size of the note when you hit “enter”. You may go back and edit the note field as required at any time.

C. Inserting Additional Lines

On the input worksheets (ie other than the Summary Worksheet), you can insert additional lines to document activities:

C.1 Add a line with an Object Code Description

To add a specific object code line, click the gray insert button.

Click Here to Insert Additional Drop Boxes (Operating L37)

A new line will be inserted in the Operating section. You can specify the correct object code for the item by clicking the down arrow which will present you with a list of operating objects you may scroll through and select.

C.2 Add a line with a Blank Description Field

If you wish to add a line where you can type in your own description of the activity or project, click the “Blank Row” button:

Click Here to Insert Blank Rows (Operating L37)

A line will be inserted in the Operating section with the description area blank. Enter your description of the activity. Additional information can also be entered in a numbered line note using the “Insert Note” button beside the newly inserted line.

D. Worksheet Help/Information: ?

The Integrated Planning template has descriptions and definitions embedded in the worksheet to assist the planner in working within the template.

Where you see this icon with a question mark, ? clicking it will pop up a small window with helpful information such as a definition of a term or the description of the content of the line.

E. Printing

Printing of the Integrated Planning Template is automated through the use of print buttons near the top row of each worksheet.

E.1 Printing a single Worksheet

Print Worksheet

Clicking the "Print Worksheet" button will send the current worksheet you are working on to the default printer defined in your Excel print set-up (File/Print menu).

E.2 Printing the entire contents of the Integrated Planning Template

Print Workbook

When you are on the Summary worksheet, clicking the "Print Workbook" button will automatically send all worksheets/tabs of the Integrated Planning Template to your default printer.

F. Do's and Don'ts

While much effort has been taken to ensure ease of operation, there are some do's and don'ts to remember that will help you along the way:

F.1 Entering Numerical Values (+/-)

Costs or expenditures are entered as positive numbers (+) and revenues/recoveries are entered as negative (-) numbers.

F.2 Be sure to enter at least one character of information before you leave a newly created note field.

When you click the "Insert Note" button, it will take you to the bottom of the current worksheet and creates a line reference #. Be sure to enter at least one character of information before you leave the note cell. Blank notes will cause problems for adding subsequent notes

F.3 Don't delete lines.

Don't try to delete lines in any worksheet. If you have inserted additional lines or note fields but later remove the information from them, just leave them blank.

F.4 Do not change the Summary worksheet

To protect the integrity of the mathematical calculations, do not change the format or the formulas on the summary worksheet. The Summary Worksheet automatically summarizes all the other worksheets in the template. The "Base FTE or Base Expenditure" columns are the only cells where data can be entered directly on the Summary worksheet.

G. Template Organization

The Integrated Planning template has the following sections and features:

G.1 Template Worksheets:

There are 7 worksheets (the tabs across the bottom) in the template as follows:

Summary: linked summary of opening data plus all decisions reflected in the input worksheets described below.

PIF-C: Priority Investment Fund – Contribution will contain plans made in order to the meet the requirements of providing 2% of your unit's net MTCU budget to the central PIF account.

PIF-A: Priority Investment Fund – Additions will contain details of the proposals made for reinvestment in your unit from the Priority Investment Fund.

CPCI: Contribution to Personnel Cost Increases will describe the plans made in order to contribute to the costs of annual salary and benefit cost increases. Resource Allocation Guideline #3 presents the basis of calculation of the CPCI amount.

Spare1,2,3: are optional worksheets to be used to reflect major projects and initiatives undertaken within your unit. These may be multi-year transformations that result from Integrated Plans to refocus resources. These spare worksheets allow you document these activities (see Section L below for more information).

FTE Averages: the Assumptions used for calculating temporary (ie non-positional) FTE's are listed here. Formulas on the template automatically use

these values to calculate temporary FTE’s when $ information is entered on the non-positional personnel lines (line #22, 23, 24, 30, 31).
In addition, current averages for positional categories are provided for information purposes.

H. Full-Time Equivalents (FTE) Section: (See page #3 above)

Full Time Equivalents or FTE's are effort measurements for personnel where one FTE equals a position working full time hours (100% workload) for one fiscal year. For categories with established positions, FTE are calculated based on the funding details contained in the position budget. For Temporary categories, the FTE is an estimate based on the equivalent of an average full time salary for the category.

Lines 1 to 18 on the Integrated Planning template are for FTE planning purposes by category (line #, description):

1. RFT Faculty includes all established positions for tenure/tenure track faculty in object #61101.

2. CL Faculty includes all established positions for faculty with contractually limited status in object #61250.

3. Line #3 is the sub-total for full time academic appointments

4. Sessional Appointments are for temporary teaching positions (primarily HR Classification M) in object #61210.

5. Graduate Assistants include all the Salary and Bursary amounts for students with Teaching, Research and Service responsibilities. The calculation assumes the full GTA appointment rate (eg: a head count instead of an annualized amount like the other FTE categories).

6. Academic Other includes the budgets for miscellaneous academic appointments (generally less than 1 year in length) which are in object #61201 and Post Doctoral in object #61221.

7. Line #7 totals the Part-time Academic amounts from Lines 4,5 & 6

8. Line #8 totals the Academic salaries (Line #3 plus Line #7)

9. RFT Admin and Academic Admin Staff include all P&M, USW and Exempt established positions whose HR Major/Minor work indicators specify administrative or clerical functions. This would be based on the major/minor of

the current incumbent or that of the last appointment in a position which is currently vacant.

10. RFT Technical Staff include all P&M, USW and Exempt established positions whose HR Major/Minor work indicators specify technical, laboratory or animal care functions. This would be based on the major/minor of the current incumbent or that of the last appointment in a position which is currently vacant.

11. Line #11 summarizes the full-time Admin and Technical positions on lines #9 & 10.

12. This category accommodates all other non-positional budgets not already defined above. Normally the budget allotment alone does not specify administrative or technical effort. The reports default the balance to this admin line but both the Part time/Temporary Admin (line 12) and Technical lines (line 13) are provided to allow the user to classify their plans accordingly.

13. See line 12 above.

14. Line #14 summarizes the Non Academic Temporary categories from lines #12 & 13.

15. Line #15 summarizes the Total Non Academic on Lines #11 & 14.

16. Line #16 totals all FTE amounts.

17. Line #17 summarizes the lines above for all annualized FTE calculations (excludes Graduate Assistants).

18. Line #18 summarizes the Graduate Assistant counts from line #5 above. The calculation is one for each full GTA appointment (not an annualized amount like the other categories).

I. Expenditure Section: (See page #4 above)

Lines 19 to 44 on the Integrated Planning Template are for Expenditure purposes entered in <u>“thousands of dollars”</u>.

19. RFT Faculty includes all established positions for tenure/tenure track faculty in object #61101.

20. CL Faculty includes all established positions for faculty with contractually limited status in object #61250.

21. Line #3 is the sub-total for full time academic appointments

22. Sessional Appointments are for temporary teaching positions (primarily HR Classification M) in object #61210.

23. Graduate Assistants include all the Salary and Bursary amounts for students with Teaching, Research and Service responsibilities.

24. Academic Other includes the budgets for miscellaneous academic appointments (generally less than 1 year in length) which are in object #61201 and Post Doctoral in object #61221.

25. Line #25 totals the Part-time Academic amounts from Lines 22,23 & 24

26. Line #26 totals the Academic salaries (Line #21 plus Line #25)

27. RFT Admin and Academic Admin Staff include all P&M, USW and Exempt established positions whose HR Major/Minor work indicators specify administrative or clerical functions. This would be based on the major/minor of the current incumbent or that of the last appointment in a position which is currently vacant.

28. RFT Technical Staff include all P&M, USW and Exempt established positions whose HR Major/Minor work indicators specify technical, laboratory or animal care functions. This would be based on the major/minor of the current incumbent or that of the last appointment in a position which is currently vacant.

29. Line #29 summarizes the full-time Admin and Technical positions on lines #27 & 28.

30. This category accommodates all other non-positional budgets not already defined above. Normally the budget allotment alone does not specify administrative or technical effort. The reports default the balance to this admin line but both the Part time/Temporary Admin (line 30) and Technical lines (line 31) are provided to allow the user to classify their plans accordingly.

31. See line 30 above.

32. Line #32 summarizes the Non Academic Temporary categories from lines #30 & 31.

33. Line #33 summarizes the Total Non Academic on Lines #29 & 32.

34. Line #34 totals all Salary amounts.

35. The Benefit line contains the allocated benefit amounts for the salary categories at the ratio determined for the current fiscal year. In the projection year columns, formulae in the worksheet automatically calculate the adjustments to the benefit amounts resulting from changes to salary assumptions on each worksheet.

36. Line #36 totals all Personnel amounts (salary and benefits).

37. Operating includes the categories for: Travel, Operating, Internal Charges and Budget Adjustments/Interfund Transfer charges (Object 66001 to 66116).

38. Equipment Purchases greater $5,000 (object from 63850 to 63999).

39. Internal Recoveries are billings/recoveries for services provided to other University of Guelph units (Object range from 65000 to 65999).

40. Line #40 sub-totals all non-personnel amounts (lines #37, 38 & 39)

41. Line #41 totals all Expenses (personnel and non-personnel)

42. External support is all revenue generated from sources outside of the University of Guelph (Object range 50000 to 59999).

43. Internal Support (Interfund Transfers and Recoveries) include amounts that originate in other funds (ie Fund 300 Research) within the University of Guelph and are subsequently transferred and credited to cover eligible expenditures in the MTCU operating budget for the unit (Interfund Transfer Credits primarily in Object codes from 51550 to 51565).

44. Total Net Allocation is the sum of all lines in the Expenditure section of the template.

J. Template Columns

J.1 Each worksheet of the template has five columns representing the five fiscal years of the current planning cycle (eg; 2007/2008 through 2011/2012).

J.2 The Summary worksheet has an opening 'Base' column for entering the current FTE ("Base FTE 06/07") and Dollar ("Base Expenditure 06/07") data for your unit from the FRS report IP FTE's and Base Budget. This column is the only one on the summary worksheet that will have information directly entered into it.

J.3 The rest of the information on the summary worksheet comes from the input worksheets. The five year columns on the summary worksheet accumulate the opening data with the amounts entered on that row in each of the input worksheets (PIF-C, PIC-A, CPCI, Spares etc).

K. How to input information on the template:

K.1 Personnel changes

A personnel change needs to be entered in <u>both the FTE and Dollar section</u> of the worksheet. If a full time established position is being added or deleted from the current roster, a plus or minus 1.0 FTE will be entered in the FTE section, in the appropriate fiscal year column and on the line for the category of the position. The estimated salary value will be entered in same column and same category in the dollar section. The appropriate benefits will be calculated automatically by the worksheet and entered on Line #35.

If the change is in a Part-time personnel category, enter the estimated dollar value of the change on the appropriate line in the Dollar section only. An estimated FTE will be entered by formula in the matching FTE cell. The assumptions used for these estimated FTE's are defined on the FTE Averages worksheet.

K.2 Operating/Equipment expenses

Lines #37 & 38 will be used to reflect the dollar impact related to operating or equipment expenditures. You may add multiple lines in each section to detail various changes in different years with either: 1) specific object codes using the drop down box on the line or 2) entering a description for user defined activities or projects.
For Equipment expenditures greater than $5,000, separate object coding is available in the drop down list to describe the nature of the activity (object codes #63851 to #63875).

K.3 Internal Recovery of Cost

Internal Cost Recoveries are generated by providing services to other units within the University of Guelph. In this situation, the costs of providing the services are recovered from the recipient and credited to the unit incurring the costs. Normally, services provided on this basis would be measured by a unit of activity such as the number of lab tests or number of hours of usage within a facility.

If the activity is new to the department (eg; a new piece of equipment can support other researcher's projects to help pay the costs of operations), this can be detailed on one of the "Spare" worksheets of the IP Template. The incremental costs of the facility operations can be reflected by adding effort (technical staff $ and FTE's), costs of consumables and supplies or maintenance contract costs. These costs would be funded by creation of a cost recovery target on Line #39 of the IP Template.

K.4 External Revenues and Recoveries

External Revenues and Recoveries may be similar in nature to Internal Cost Recoveries but the services are provided to organizations that are external to the University of Guelph (eg; cash sales).

External Revenues and Recoveries may include support for new positions such as where an external organization provides for the creation of faculty positions (eg; CRC awards). In this case, there is a direct linkage between the new costs and the external support to be received.

K.5 Transfers from Other Funds (Inter-fund Transfers)

Transfers from other funds can be made where unrestricted funds are available to support activities accounted for within the unit's operating accounts. This recovery can be reported on line #43 of the IP Template.

L. Using the Spare Worksheets

Three "spare" worksheets have been provided to capture projects, initiatives or reallocations in the college/division.

Additional "spares" can be provided on request (to the Financial Services, Budget office) if you need more than three.
The bottom tab on these spare worksheets can be renamed to customize the template for your needs (right click the tab name, choose 'Rename' and type the name on the tab).

The content added to the spare worksheets is automatically included in the summary worksheet.