2017-18 BUDGET CALL
Guidelines for Faculties

Finance Department
November 2016
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PURPOSE

The intended audience for these Budget Call Guidelines are administrators who manage the financial affairs of academic Faculties at York University. The Budget Call Guidelines will inform the development and submission of Faculty budgets.

Separate guidelines are published for administrative units (hereafter termed Shared Services) and ancillary operations.

INTRODUCTION TO SHARP

York University adopted a new budget model in Fiscal 2017-18 called the Shared Accountability & Resource Planning (SHARP) budget model. The SHARP model replaces the former incremental budget model.

This document will assist Faculties in understanding the SHARP budget model and provide guidelines for preparation of 2017-18 budgets (and rolling budgets for outer financial years).

SHARP PRINCIPLES

The SHARP budget model was developed through extensive research and wide consultation with the York Community.

SHARP’s guiding principles are to:

- Support the academic goals of the institution through the alignment of resources to priorities as outlined in our planning documents (White Paper, University Academic Plan and Faculty/School plans, IR Plans);
- Be transparent;
- Provide for a predictable and sustainable framework for budget planning;
- Provide performance incentives and ensure accountability; and
- Provide for clear and straightforward allocation methodologies.

As a summary, key features of the SHARP budget system include:

- Resource allocation to Faculties reflecting revenues they generate with University-wide costs charged back in a transparent and repeatable manner;
- A formalized budget committee;
- Rigorous shared accountability for resource management closest to the activity and/or decision point (e.g. enrolment targets set at institutional level; Faculties responsible for achieving local enrolment targets and for costs incurred locally); and
- A central University Fund to provide the necessary resources for (1) the transition to a new model, (2) strategic initiatives in line with the University’s key priorities, and (3) a formal contingency fund to manage institutional risks and unforeseen costs.
SHARP Budget Model - Conceptual

Total Operating Revenue Received by Institution ($)

- Tuition
- Braille (Create)
- Application fees
- Auxiliary fees
- Investment revenue
- Referral fees

Some transfer/reallocation grants are directed to the units where the locus of accountability resides.

General University Fund
- a. Strategic Initiatives
- b. Transition
- c. Contingency

Cost of Shared Service units will be net of the revenue they receive.

Shared Services Costs
- Financial Management
- Academic Management
- Human Resources
- Libraries
- Student Services Administration
- Research Management
- OSIO
- UIT
- General Administration
- General Institutional

TOTAL BUDGET

Inter-Faculty Adjustment
- Undergraduate inter-Faculty Teaching
- Graduate inter-Faculty Teaching & Supervisory
- Non-course Activity

NET BUDGET

* Grants/Contracts included formula funding, targeted grants, research overhead, accessibility grants, grant in lieu.
** Inter-Faculty tuition and grant revenues for Double Major and Major Minor programs will be allocated to both Faculties.
*** Shared Service units cost will be attributed to Faculties. Each cost block associated to faculties and subunits. Service level commitments will be defined through SHARP.
☐ Cost attribution to Faculties and Ancillary units.
☐ Assigned space (OSIO, UIT), Collective Agreement benefits (int. and Pension & post-retirement benefits costs (G1, G2)) attributed to Faculties, Ancillary and Shared Service units.
SYNOPSIS OF HOW SHARP WORKS

Faculties engage in teaching and research, and generate associated funding streams through tuition and government operating grants.

Shared Services are administrative units within the University. Examples of Shared Services include the functions of Human Resources, Campus Facility Services, Student Services and Information Technology.

General Institutional (GI) costs represent institution-wide costs that are typically managed by the Finance Department. Typical GI costs include collective agreement commitments, cost of pension special payments, bad debt and tuition waiver charges, etc.

Shared Services and General Institutional costs are often referring to as “bins”.

The operating costs of Shared Service and GI bins are charged to Faculties using applicable drivers.

The drivers distribute the cost of each bin based on an underlying cost driver data set. Examples of data sets are student full-time equivalents, faculty heads, net assignable square metres, etc. The data set chosen for a particular Shared Service or GI bin is intended to allocate costs to Faculties in a manner consistent with how costs are incurred for Shared Services units and GI-related costs. As an example, the Human Resources Shared Service is charged to Faculties based on faculty and staff headcount in each respective Faculty.

PROJECTED FACULTY BUDGET ENVELOPES

Each Faculty receives its funding through the Faculty Budget Envelope, which represents the Faculty’s share of revenues net of attributed Shared Services and GI costs, as calculated through the SHARP budget model.

The Faculty Budget Envelope includes the following items:

- Tuition revenue, for both domestic and international students in undergraduate and graduate programs, for credit programs
- Funding reductions applied by the Government of Ontario for international students
- Funding reductions for government-mandated tuition set-aside
- Enrolment-based operating grants from the Ministry of Advanced Education and Skills Development (MAESD)
- Institutional research overhead grants (to fund the indirect costs of research) received from both provincial and federal governments
- Attribution of Shared Services and General Institutional costs, based on each Faculty’s share of the driver

Detailed information on the calculation of the Faculty Budget Envelope is distributed to each Faculty.

The Faculty Budget Envelope is calculated by the Office of Budgets & Planning. Faculties are required to use the budget envelope numbers as calculated by Budgets & Planning Office in preparing and submitting their budgets.
The net funding determined through these calculations is flowed to each Faculty into one cost centre using one general ledger account code, 099600 Faculty Budget Envelope.

**Faculties are responsible for redistributing their Faculty Budget Envelope to operating units, based on Faculty-driven priorities and needs. The redistribution of the Faculty Budget Envelope will use 099912 InYear OTO to/fr W/inFac/Dept.**

Faculties may generate additional revenues from non-credit programs and other miscellaneous funding. Faculties are responsible for budgeting these sources of revenue.

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**TUITION REVENUE FROM CREDIT PROGRAMS**

Faculties will receive the tuition revenue generated from credit programs on a home Faculty basis, consistent with student registrations in the student information system. This methodology applies to domestic and undergraduate students, both at the undergraduate and graduate levels.

Tuition revenue for inter-Faculty double majors is shared 50/50 between the Faculties and for major/minors, it is shared 70/30.

The following methodology applies to the calculation of credit tuition revenue for the budget call:

- The Office of Institutional Planning & Analysis applies the contract enrolments to tuition rates.
- Tuition rates assume that the existing Tuition Fee Framework (mandated by the Government of Ontario) continues unchanged. The current tuition fee framework expires in fiscal 2016-17.
- Sharing for inter-Faculty double majors and major/minors is applied using historical trends (i.e. typical number of undergraduate FFTEs taking a double major or major/minor).
- Faculty tuition revenues are adjusted for tuition sharing arrangements with external parties, those being:
  - AMPD fees are reduced by the amount transferred to Sheridan for the joint Design program
  - LAPS fees are reduced by the amount paid to Seneca for the Professional Writing Program

**Important Note**

The Faculty Budget Envelope includes all credit tuition fees for a Faculty. Under SHARP, all credit tuition will be incorporated within the Faculty Budget Envelope.

System feeds for all Schulich and Osgoode programs will be adjusted upon SHARP implementation. These revenues will no longer feed directly into Faculty cost centres but instead will be distributed to Faculties as part of their Faculty Budget Envelope.

**Faculties should continue to budget for their non-credit programs, as revenue generated by these programs will not form part of the Faculty Budget Envelope.**
FUNDING REDUCTIONS APPLIED BY THE GOVERNMENT OF ONTARIO IN RESPECT OF INTERNATIONAL STUDENTS

Funding restrictions have been applied by the Government of Ontario related to international enrolments.

International Student Recovery

The International Student Recovery was a measure to reduce the basic operating grant to recognize the challenging fiscal circumstances of the Province.

Starting in 2013-14, the Ministry of Advanced Education and Skills Development (MAESD) began to clawback operating grants by $750 for each international undergraduate and Masters student. PhD student enrolment is excluded.

Each Budget Envelope will be reduced by the estimated International Student Recovery applicable to each Faculty based on the approved enrolment plan.

Municipal Tax

The Municipal Act requires that post-secondary institutions pay $75 per full-time student to the municipality as a proxy for property taxes. York makes this payment to the City of Toronto on an annual basis.

York receives a grant from MAESD to fund the payment to the City of Toronto. Traditionally the payment to the City was fully covered by the MAESD grant.

In 2013-14 and going forward, MAESD is no longer funding the $75 for international students in undergraduate and Masters programs. International PhD students will continue to be recognized and funded.

While York’s funding has been reduced, York has the obligation to pay for each international undergraduate and Masters student to the municipality. As a consequence, each Faculty’s Funding Envelope will be reduced by the applicable fee for undergraduate and Masters’ students. Upon implementation of this government recovery, the University increased tuition fees to cover the cost of this payment to the municipality.

TUITION FEE SET-ASIDE (TSA)

Tuition Set-Aside Contribution

The University is mandated to set-aside a portion of the growth in tuition fees (adjusted by enrolments) annually. This set-aside is to provide financial support to students through bursaries, scholarships, work-study programs and work between academic terms.

The amount of tuition set-aside has ranged from 0% to 30% of the incremental tuition revenue.
Under the present government framework, the amount of tuition fee set-aside funding to be disbursed annually will be set at the previous year’s tuition fee set-aside levels plus 10% of the additional fee revenue resulting from tuition fee increases in the current year, with adjustments to be made for annual enrolment changes i.e. increased/decreased by the annual percentage increase/decrease in fiscal full-time equivalent (FFTE) enrolment.

TSA requirements apply to domestic eligible enrolments; international enrolments are excluded from the TSA framework.

Under SHARP, the attribution of tuition fees to Faculties is reduced by each Faculty’s share of the tuition set-aside funding.

The total institutional set-aside funding is attributed based on each Faculty’s share of domestic undergraduate and graduate tuition revenue base.

For the Faculty Budget Envelope used in the budget call, TSA funding has been estimated and applied to historical Faculty shares. TSA funding has been maintained at the present level for 2017-18 budget year (and the two outer years of the multi-year budget). However, TSA funding may need to increase in future years depending on the enrolment experience and the resultant Ministry obligation.

**Distribution of Tuition Set-Aside**

The tuition set-aside pool of funds is allocated to the Vice-Provost Students, Osgoode, and Schulich. These areas administer TSA to fund student support for eligible students.

Of the funding allocated, 95% must be dedicated to eligible student support and 5% is used towards the administrative cost of supporting student payments for Osgoode and Schulich.

VPS, Osgoode, and Schulich will be notified of projected TSA funding during the budget call.

**ENROLMENT-BASED OPERATING GRANTS**

**Overview**

Grants funded through the envelope are enrolment driven government grants that flow to the University based on eligible enrolments, such as the Basic Operating Grant (BOG), the Undergraduate Accessibility Grant, the Graduate Expansion Grant, Performance Funding and Quality Funding.

These grants are attributed to the home Faculty using the same formula that the government uses to fund the institution. Grant revenue for inter-Faculty double majors is shared 50/50 between the Faculties and for major/minors, it is shared 70/30.

The Basic Operating Grant (BOG) is a block grant flowed to the University based on weighted enrolments that have been rolled into base.

The Ministry of Advanced Education and Skills Development (MAESD) categorizes disciplines into a number of provincially-defined programs, each of which has a weight associated with it. Weighted enrolments known as Basic Income Units (BIUs) are derived by multiplying each program weight by the
The number of Full Time Equivalents (FTEs) enrolled in the program. Each program also has a Formula Fee (FF) per FTE associated with it, which is intended to capture the student contribution to the cost of the program.

The Ministry uses the following funding formula for BOG grants:

Basic Operating Income (BOI) = Basic Operating Grants (BOG) + Formula Fees (FF)

BOI is intended to be a rough measure of the cost to deliver programs on an overall institutional level. This formula was established many years ago and may no longer represent the cost of a program. This cost (for a program eligible for funding) is a shared responsibility between government through grants, and students through formula fees. Therefore FF must be subtracted from BOI to arrive at government grants.

The Ontario Government is currently conducting a review of this Funding Formula.

The BOG is based on BIUs and Formula Fees as per enrolments achieved in the following years:

- 2010-11 undergraduate enrolment
- 2007-08 graduate enrolment

List of Enrolment-Based Operating Grants

In summary, the following are the grants funded through the Faculty Budget Envelope:

**Institutional**

Basic Operating Grant  
Performance Funding  
General Quality Tied to MYAAs  
Undergraduate Accessibility Grant  
Graduate Expansion Grant

**AMPD**

York/Sheridan Design

**Education**

Enrolment Based Funding

**Health**

Second Entry Nursing Grant  
Seneca Collaborative Nursing
INSTITUTIONAL RESEARCH OVERHEAD GRANTS

The Federal Research Support Fund and the Provincial Research Overhead Infrastructure Envelope grant are provided in support of research overhead at institutions.

These two grants are attributed to Faculties based on a 3-year rolling average of all Tri-Council grants, slipped two years. This is a close proxy to the formula under which the University receives these grants.

ATTRIBUTION OF SHARED SERVICES AND GENERAL INSTITUTIONAL COSTS

Faculties are attributed their respective proportion of Shared Services and General Institutional costs.

The cost assigned to a Faculty for each bin may vary between years as a result of:

- Changes to the amount of funding into the Shared Service or General Institutional bin in any particular year, as approved by the President based on recommendations from the University Budget Planning Committee; or
- Changes to the Faculty’s proportionate share of the bin as per the applicable driver.

Funding Levels of Shared Services and General Institutional Costs

The central funding into the Shared Service or General Institutional bin is called the “attributed cost”, that being the cost charged to a Faculty.

The annual budgets for Shared Services are established as follows:

- Rolling the existing incremental base funding of the Shared Service forward to 2017-18 and later years;
- Estimating salary increment funding, which for Shared Services is funded at 50% of funded salary increases;
- Applying any taxes or budget cuts; and
- Applying any additional funding outlined in the institutional budget plan or approved by the President based on recommendations of the University Budget Planning Committee.

The annual budgets for General Institutional costs are established as follows:

- Funding decisions outlined in the institutional budget plan approved by the President based on recommendations of the University Budget Planning Committee; and
- Automatic adjustments as required by collective agreement commitments.

The Office of Budgets & Planning is responsible for calculating the attributable cost of each Shared Service and General Institutional bin.
**Changes to a Faculty’s Share of the Driver**

The Office of Budgets & Planning calculates the drivers based on institutional data (mostly provided by the University Fact Book).

A Faculty’s share of a bin will vary between years based on changes to the underlying driver data. To illustrate, assume nine academic Faculties have static headcount and one academic Faculty has growing headcount. The Human Resources bin is allocated based on the total faculty and staff headcount. The Faculty with growing headcount will assume a larger share of the Human Resources bin.

The drivers for each year of the multi-year budget call are distributed by B&P to Faculties during the Budget Call.

**Cascading Costs**

Four Shared Service bins are attributed to both Faculties and Shared Services, as they represent significant, recurring costs of the University. The four bins are as follows:

- CSBO assigned space costs
- Benefits and collective agreement commitments
- Pension
- Bad debts

The above bins are called cascading costs as they are charged to each Shared Service, and form part of the ultimate attributed cost of each Shared Service. Example: The pension cost of Finance personnel is embedded into the cost of the Financial Management bin and this total bin is ultimately charged to Faculties.

The amount charged to the Faculties in respect of a Shared Service is the total of the:

- SHARP funding envelope for the Shared Service, plus
- cascading costs for that particular Shared Service.

**Contribution to the General University Fund**

(Transitionally referred to as the Academic Strategic & Contingency Fund)

The University has established an Academic Strategic & Contingency Fund to invest in academic priorities and set aside contingency funding for known budget risks that may materialize. Contingency funding may be earmarked for such risks as increased pension solvency funding or a reduction of government grant funding as a result of enrolments below base thresholds.

This fund is financed through attribution to Faculties using the following driver, with data lagged two years:

- SHARP revenue allocation (i.e., SHARP revenues less attribution of Shared Service costs, before Inter-Faculty adjustments)
  + External revenues
  + Hold harmless funding
  - SHARP transition tax
SHARP TRANSITION TAX

Calculation

Upon implementation of SHARP, a transition tax will be applied to all Faculties, Shared Services, and ancillaries. The SHARP transition tax is intended to fund the transition support given to Faculties under SHARP (see discussion below).

The SHARP transition tax is calculated using 2013-14 financial data and the dollar value is fixed and applied to all future budget years.

The transition tax is applied to the following bases:

**Faculties**

SHARP revenue allocation (i.e., SHARP revenues less attribution of Shared Service costs, before Inter-Faculty adjustments)
+ External revenues

**Shared Service units**

Cuttatable attributable allocations without cascading costs
Centrally-sourced OTO Allocations
+ Direct revenue under SHARP eligible for tax
+ Unrestricted external revenue

**All Ancillary units, except Bookstore**

External revenue

**Bookstore**

Gross Profit (defined as all revenues less cost of material; excludes salaries/benefits)

Recording of SHARP Implementation Tax

The SHARP tax of 2.62% is applied to the above base, beginning in 2017-18, and applies in each budget year thereafter.

The SHARP tax is reported in account 099650 SHARP Tax OTO.

The tax amount has already been calculated at a cost centre level and this information has been distributed to executive officers.

To assist the community in its budgeting, tax amounts have been pre-populated in each cost centre within the budget module. If budget preparers wish to re-allocate these amounts between their cost centres or to budget the tax at an activity/time/location level, please contact the Office of Budgets & Planning for assistance.
Budget Cuts and/or Taxes in Future Years

The present working assumption is the 2.62% tax will apply in 2017-18 and continue OTO in years thereafter. No further tax or budget cut is anticipated at this point for Faculties.

SHARP TRANSITION FUNDING

To assist Faculties with the adoption of SHARP, transition funding is being provided to eligible Faculties out of the University Fund.

The transition funding (sometimes referred to as the hold harmless) was calculated based on modelling of fiscal 2013-14 using SHARP.

The hold harmless funding has previously been communicated to executive officers and financial officers, as is shown below:

<table>
<thead>
<tr>
<th>Faculty</th>
<th>Transition Adjustments</th>
</tr>
</thead>
<tbody>
<tr>
<td>LAPS</td>
<td>(5,532,169)</td>
</tr>
<tr>
<td>AMPD</td>
<td>14,218,654</td>
</tr>
<tr>
<td>Env Studies</td>
<td>4,239,131</td>
</tr>
<tr>
<td>Education</td>
<td>2,936,155</td>
</tr>
<tr>
<td>Glendon</td>
<td>4,165,423</td>
</tr>
<tr>
<td>Schulich</td>
<td>1,473,570</td>
</tr>
<tr>
<td>Osgoode</td>
<td>4,375,439</td>
</tr>
<tr>
<td>Health</td>
<td>(8,904,041)</td>
</tr>
<tr>
<td>Science</td>
<td>9,380,683</td>
</tr>
<tr>
<td>Lassonde</td>
<td>-</td>
</tr>
<tr>
<td>Total Faculties</td>
<td>26,352,847</td>
</tr>
</tbody>
</table>

Transition funding will be provided in the budget account 099655 Faculty Transition Funding.

FINAL BUDGET RECONCILIATION AND ADJUSTMENT

The projected Faculty Budget Envelope is calculated and shared with Faculties in November prior to the beginning of a budget year to facilitate their budgetary submissions.

In-year funding to Faculties will be the exact amount calculated in November and communicated to Faculties during the budget call. For instance, the 2017-18 Faculty Budget Envelopes will be projected in November 2016 and communicated to Faculty administrators. Upon commencement of the 2017-18 fiscal year, Faculties will receive the amount calculated in the November envelope. Funding is expected to occur between May to June 2017.
However, major revenue streams like grant and tuition revenue are based on contract enrolment targets established between the Faculty and the Provost, with input from the Office of Institutional Planning & Analysis (OIPA). These numbers are subject to variability.

The reality is that budgets are expectations of the revenues (based on enrolments) for the upcoming fiscal year. While actual experience should closely align, there will invariably be differences between actual enrolment results and the enrolments included in the enrolment contracts. There is also the potential that General Institutional costs may vary from the original budget projections. Any variances between actual and budget will be included in the final post-close reconciliation.

Once the fiscal year closes, Budgets & Planning will re-calculate each Faculty’s actual entitlement under the SHARP model. Any difference between the final budget envelope and the November budget call envelope will be distributed to Faculties as a post-close adjustment following the conclusion of the fiscal year. For instance, for the 2017-18 fiscal year, the true-up of the budget envelope is expected to occur in July of 2018.

The post-close adjustment will be made through ledger account 099601 Faculty Budget Post Close Adj. to the Faculty’s dedicated budget envelope cost centre.

**FUNDING WITHIN THE FACULTY**

The budget accounts established for the Faculty Budget Envelope, tax, transition funding, and final budget adjustment are only for use by the Office of Budgets & Planning. Faculties should not redistribute funding using these account codes.

Note that upon implementation of SHARP, the concept of base funding is no longer applicable to Faculties. Use of base accounts by Faculties is not permitted.

Faculties are tasked with determining how they will distribute funding within the Faculty to each departmental cost centre. Faculties can distribute funding from their Faculty Budget Envelope cost centre to departmental budgets using the existing OTO accounts 099912 InYear OTO to/fr WinFac/Dept.

**IMPORTANT NOTE**

All items below are not part of the Faculty Budget Envelope.
INTER-FACULTY TEACHING

The inter-Faculty teaching adjustment applies where a student takes a general education credit course outside of his/her home Faculty. It is intended as a revenue-sharing formula between the home Faculty of the student and the Faculty providing the teaching (often referred to as the responsible Faculty). The concept of inter-Faculty teaching is also called service teaching.

The reimbursement rate is calculated using one rate:

- For tuition fee revenue, 40% of the average non-professional tuition fee rate is flowed to the teaching Faculty, while 60% is retained by the home Faculty; and,
- For grant revenue, 40% of the average Arts and Science grant rate is flowed to the teaching Faculty, while 60% is retained by the home Faculty

As a reference point, the 2015-16 interfaculty rate for tuition is $5,914 per FTE and the 2015-16 interfaculty rate for grant is $5,593 per FTE. The 2017-18 rates will be calculated during fiscal 2017-18.

Note that the inter-Faculty teaching adjustment is not part of the Faculty Budget Envelope.

Faculties are responsible for budgeting an appropriate estimate of their inter-Faculty teaching revenue paid and received. The following two accounts apply in the ledger:

099660 Interfaculty Teaching Received
099661 Interfaculty Teaching Paid

The Office of Budgets & Planning will be providing each Faculty’s historical run rate for inter-Faculty teaching.

The actual inter-Faculty adjustment will be made once enrolments are finalized for the year. There will be an in-year inter-Faculty entry, anticipated to occur between March to April of each year. For example, the inter-Faculty entry for 2017-18 will be made between March to April 2018.
The following are centrally-collected funding that is distributed outside of the Faculty Budget Envelope using OTO budget accounts:

<table>
<thead>
<tr>
<th>Revenue</th>
<th>Account</th>
</tr>
</thead>
<tbody>
<tr>
<td>Centrally collected ancillary fees (CCA)</td>
<td>099511 In-Year Enr Ancillary Fees</td>
</tr>
<tr>
<td>OUAC application fees</td>
<td>099513 In-Year OTO OUAC Other</td>
</tr>
<tr>
<td>Restricted operating grants from the Ministry of Advanced Education and Skills Development (MAESD) that are targeted to a specific Faculty for a dedicated purpose</td>
<td>099520 In-Year MAESD Grants from Ctrl</td>
</tr>
</tbody>
</table>

The Office of Budgets & Planning has provided budget guidance on the above items to the Faculties to assist with their planning. **However, Faculties are responsible for ensuring the projections are prudent and align with their expectations since Faculties are responsible for the budget amounts for these lines.**

If Faculties expect significant differences from the budget guidance provided by the Office of Budgets & Planning, we ask that Faculty administrative staff interface with B&P.

**Important Note**

The above revenues will be distributed to Faculties in the exact amount received during the fiscal year (irrespective of any budget guidance provided B&P or the amount budgeted during the Budget Call). There will be an in-year variance between actual funding and budget projections.
List of Targeted Grants

The following is a list of targeted grants that York is presently receiving through the Ministry of Advanced Education and Skills Development (MAESD) semi-monthly transfer payment.

**Education**
Other Disability Related Funding (Deaf Education)

**Glendon**
Bilingualism Grants
French Language Access
OLE French as Minority Language Provincial Contribution (FML)
OLE French as Second Language Provincial Contribution (FSL)
OLE French as Minority Language Federal Contribution (FML)
OLE French as Second Language Federal Contribution (FSL)
OLE French Complementary Federal Contribution
French Language PSE Transfer - Southwestern Ontario
Ontario-Quebec Health Study

**Health**
Graduate Nursing Tuition Waivers
Clinical for Stand Alone Nursing
Seneca Clinical Education

Note that any grants not listed as part of the Faculty Budget Envelope or listed as a Targeted Grant are considered Faculty-direct revenue. These types of grants would typically come from other Federal or Provincial bodies (i.e. not the Ministry of Advanced Education and Skills Development). Such grants should be budgeted on the appropriate external revenue or ECR account.
OTHER CENTRAL FUNDING

Other central funding typically comes from two sources, either collective agreement funding or strategic funding allocations from the General University Fund. Faculties are responsible for developing their own budgetary estimates.

Collective Agreements

Faculties may receive OTO funding pursuant to various provisions in collective agreements. All funding will be passed through 099521 In-Year OTO CA.

A more detailed discussion of how collective agreement provisions operate under the SHARP model is outlined later in this document.

Strategic Allocations

Faculties or administrative units may receive OTO strategic funding from the General University Fund through applications to the Provost or as established by the University Budget Planning Committee.

Any funding successfully awarded from the General University Fund will be processed through account 099500 InYear OTO to/fr Gi/Com.

FACULTY DIRECT REVENUES

Existing Direct Revenues

Faculties continue to be solely responsible for estimating their Faculty direct revenues, those being:

- External revenues (including non-credit tuition fees)
- External cost recoveries
- Internal cost recoveries
- Interfund transfers
- Budget allocations to/from other departments (i.e. allocations that are not centrally sourced)

The above revenues should be budgeted in a consistent manner as prior year Budget Calls using the same general ledger account codes that have typically been utilized.

Important Note

It is essential that Faculties and administrative units confirm all inter-department budget allocations with the counter-party. It is the responsibility of the two units/parties to conclude on funding arrangements, as these agreements are not centrally-mediated. Likewise, collaboration is important to ensure that the funding/cost is reflected in each party’s respective budget.
The following accounts are used for inter-department budget transfers:

099911 InYear OTO to/fr OtherDept  
099912 In-Year OTO to/fr W/InFac/Dept  

Usage of the following two accounts has been discontinued:

099913 In-Year OTO from Other Fac/Div  
099914 In-Year Salary OTO bt/w depts

### Research Contract Overhead

Faculties will receive all contract overhead contributions associated with externally-funded grants where their Faculty member is the lead principal investigator (provided that overhead is an eligible item under the grant terms). Faculties are responsible for reflecting their expected contract overhead in their budgets.

B&P has provided a schedule listing the historical experience of contract overhead by Faculty to assist in budget estimation.

Contract overhead should be booked to account 092100 Transfer from Research-Fund 5.

### DISCONTINUED FUNDING

For Faculties, please note that central funding for the following items has been discontinued under SHARP:

- All salary increments, including both across-the-board and progress-through-the-rank increases
- Changes to the standard benefit rates (when they change)
- Maternity leave top-up
- Early retirement settlements
- Collective agreement provisions for YUFA graduate supervision, YUFA workload of Faculty members (also referred to as research offloads), YUFA marketability, YUFA research release program, YUFA incentive program for recruitment of aboriginal (indigenous) faculty and librarians, OHFA anomalies, CUPE continuing sessional standing program, and CUPE Long Service Teaching Appointments
- Research officers
- Computer renewal program

Faculties will be responsible for funding these costs from 100% of the tuition and grant revenue generated each year. Some of these costs were included in the hold harmless calculation.
## COSTS ASSUMED BY FACULTIES UPON SHARP IMPLEMENTATION

Faculties will now assume the full cost of the following items. There is no central funding; instead Faculties will cover the costs out of their Faculty Budget Envelope which includes 100% of tuition and grant revenues.

<table>
<thead>
<tr>
<th>Cost</th>
<th>Mechanics</th>
<th>Account(s)</th>
<th>Contact</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Professional expense reimbursements</strong></td>
<td>Research Accounting will charge the Faculty’s operating cost centre and transfer the annual allocation to each Faculty member’s fund 400 cost centre</td>
<td><em>For Faculty:</em> 383400 Professional Expense All 384800 Prof Exp Allow- Fac-Retired</td>
<td>Manager of Research Accounting</td>
</tr>
<tr>
<td><strong>Graduate support</strong></td>
<td>FGS will recover the cost of student support from Faculties.</td>
<td><em>For Faculty:</em> 803500 Graduate Student Support 038700 ICR-Grad Student Support</td>
<td>Executive Officer and Financial Officer of Faculty of Graduate Studies</td>
</tr>
<tr>
<td>(including fellowships, graduate assistantships, grant-in-aid, and other related support to graduate students)</td>
<td></td>
<td><em>For FGS:</em> 038700 ICR-Grad Student Support</td>
<td></td>
</tr>
<tr>
<td><strong>Faculty-dedicated development officers</strong></td>
<td>Payroll charges will continue to feed Advancement cost centres. Advancement will then bill each Faculty for the cost of its respective development officer(s).</td>
<td><em>For Faculty:</em> 140000 Salaries - FT Support Staff - CPM 240000 Benefits - FT Support Staff - CPM 032900 ICR Salaries - Support 033300 ICR Benefits - Support</td>
<td>Executive Director of Advancement Services and Operations</td>
</tr>
<tr>
<td></td>
<td></td>
<td><em>For Advancement:</em> 032900 ICR Salaries - Support 033300 ICR Benefits - Support</td>
<td></td>
</tr>
</tbody>
</table>

The above costs were included in the hold harmless calculation.

**Important Note**

The Faculty of Graduate Studies will be providing estimates to Faculties of their graduate support cost for each year of the multi-year budget. As a supplement, FGS will also be providing tools to assist Faculty administrators in understanding the types of funding packages and associated costing. All questions on calculations related to graduate support should be directed to the executive officer or financial officer of FGS.
Collective agreements function in one of two ways under the SHARP model, as described below. Charts, by affiliation, have been attached as appendices to this document to assist with your understanding.

Provisions Attributed through the Collective Agreement Bin

Many collective agreement provisions are financed through the collective agreement bin. The cost of the provision is financed through attribution to Faculties and Shared Services.

If the provision calls for funding of certain items or initiatives, this funding would be provided OTO to the respective party, using budget account 099521 In-Year OTO CA.

For example:

The YUFA collective agreement entitles Faculty members to take release time so they may hold executive positions on the Faculty association, pursuant to YUFA 27.04(a). The cost of providing these releases is a collective shared responsibility, so it is attributed through a General Institutional bin. Faculties will receive appropriate release funding when and where they have a professor appointed to the YUFA executive.

Provisions that become Costs Assumed by Faculties with No Central Support

Certain provisions become the direct cost of the Faculty, with no associated central funding. The cost of these provisions are typically influenced by Faculty-specific decision-making. In some case, the cost of the provision is such that it is prohibitive to attribute through a shared bin.

These provisions are identified as:

- Salary increments (ATB and PTR)
- Professional expense reimbursement
- YUFA graduate supervision
- YUFA workload of Faculty members (also referred to as research offloads)
- YUFA marketability
- YUFA research release
- YUFA incentive program for recruitment of aboriginal (indigenous) faculty and librarians
- OHFA anomalies
- CUPE continual sessional standing program
- CUPE long service teaching appoints
### HIGHLIGHT OF CHANGES FROM THE INCREMENTAL MODEL

For further clarity, Faculties should be aware of the following changes that occur upon implementation of SHARP:

<table>
<thead>
<tr>
<th>ITEM</th>
<th>CHANGE</th>
</tr>
</thead>
<tbody>
<tr>
<td>Contract overhead</td>
<td>• Contract overhead was previously shared under the incremental model between Faculty, VPRI, and central administration  &lt;br&gt; • Under SHARP, Faculties will receive all contract overhead associated with externally-funded grants where their Faculty member is the lead PI  &lt;br&gt; • It is important for Faculties to budget 100% of expected contract overhead</td>
</tr>
<tr>
<td>Faculty/staff complement</td>
<td>• Faculties will responsible for all compensation costs  &lt;br&gt; • Central funding to Faculties related to compensation will be discontinued, including:  &lt;br&gt;   - ATB increment funding  &lt;br&gt;   - PTR funding  &lt;br&gt;   - Maternity leave top-up  &lt;br&gt;   - Early retirement settlements  &lt;br&gt; • PTR recoveries (upon retirement/resignation) will cease  &lt;br&gt; • Accruals for salary increments from unsettled collective agreements will be held at a Faculty level; where accruals are required, guidance will be circulated by the Office of Budget &amp; Planning</td>
</tr>
<tr>
<td>Standard benefit rate changes</td>
<td>• Standard benefit rates are established to recover the actual costs of employee extended health/fringe benefits (i.e. CPP, EI, pension, etc.)  &lt;br&gt; • Standard benefit rates may be updated periodically to reflect changes to the cost or coverage of benefits  &lt;br&gt; • Faculties will be responsible for the cost of all benefit rate changes  &lt;br&gt; • Under SHARP, there will be no central funding when standard benefit rates change</td>
</tr>
<tr>
<td>Professional expense reimbursements</td>
<td>• Faculties will be responsible for PER allocations to Faculty members  &lt;br&gt; • Central will no longer fund PER allocations  &lt;br&gt; • Faculties should be aware of ongoing responsibility for senior scholars and lifetime scholars  &lt;br&gt; • PER allocation must be considered part of the cost of adding complement  &lt;br&gt; • Faculties should consider PER allocations in the overall management of their operating expenditures for travel and professional development  &lt;br&gt; • Professional Expense Reimbursements will continue to reside in Fund 400  &lt;br&gt; • Research Accounting will process the annual allocation to each Faculty member’s fund 400 cost centre  &lt;br&gt; • Research Accounting will inform each Faculty of its total PER cost (with corresponding details) and charge the Faculty’s operating cost centre</td>
</tr>
</tbody>
</table>
| Academic Administrators | • Current funding approach for academic administrators (Provost, AVPI, AVPRI, etc.) will discontinue  
• Under SHARP, home Faculty of academic administrator will be relieved of Faculty member’s salary  
• Replacement funding of $80K will be discontinued  
• Compensation cost of academic administrator is a component of attributed cost of respective Shared Service  
• Faculties are responsible for maintaining the permanent position for these academic administrators should they return to the Faculty  
• All accumulated sabbatical leave costs for the positions for the period they were in the Faculties is the responsibility of the Faculty. |
| Graduate support | • Faculties will be responsible for the cost of graduate support administered by FGS for respective home students  
• FGS will still administer funding process  
• FGS will recover costs from Faculties  
• FGS has developed projections and tools to assist Faculties in budgeting this cost |
| Costs of assumed collective agreement provisions | Applies to:  
• Cost of cited provisions is now the responsibility of Faculty  
• Under SHARP, there will be no central allocations for these provisions  
• Applies to:  
  • YUFA graduate supervision  
  • YUFA workload of Faculty members (also referred to as research offloads)  
  • YUFA marketability  
  • YUFA research release program  
  • YUFA incentive program for recruitment of aboriginal (indigenous) faculty and librarians  
  • OHFA anomalies  
  • CUPE continuing sessional standing program  
  • CUPE long service teaching appointments |
| Additional costs under SHARP | Faculties will bear the full cost of the following:  
• Research officers  
• Faculty-dedicated development officers  
• Computer Renewal Program  
• There will be no further funding allocations for these programs |
| Capital projects | • All new capital projects for a Faculty will require a funding plan approved by the University Budget Committee  
• It is expected that such a plan will include a contribution from the Faculty, a modest contribution from Central, and government grants  
• Any shortfall of a contribution (i.e., donations) from a Faculty as per the approved plan will be the responsibility of the Faculty |
| Contingency planning | Faculty budgets are expected to be more variable as they are heavily dependent on their enrolment targets  
Faculties should budget contingency funds for items such as:  
  - Renovation costs  
  - Significant market declines and endowment distribution suspensions (i.e., Research Chairs, etc.)  
  - Variability in enrolments |
|----------------------|-----------------------------------------------------------------------------------------------------|
| Faculty departmental budgets | At a Faculty level, the concept of base will no longer exist  
Faculties will receive a funding envelope under SHARP  
Dean’s office have a responsibility to decide how it will internally allocate funding within the Faculty |
Beyond the SHARP-related guidance noted throughout these guidelines, the Office of Budgets & Planning has provided information on other important budgetary parameters.

**Compensation Increases**

Budget administrators should familiarize themselves with the compensation increases outlined in the collective agreements so they can appropriately budget their compensation expense.

<table>
<thead>
<tr>
<th>AFFILIATIONS</th>
<th>TERM OF COLLECTIVE AGREEMENT</th>
<th>CA EXPIRY DATE</th>
<th>SALARY INCREMENTS FOR PLANNING PURPOSES</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td>Type</td>
</tr>
<tr>
<td>Academic</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>YUFA</td>
<td>2015-2018</td>
<td>30-Apr-18</td>
<td>ATB</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>PTR</td>
</tr>
<tr>
<td>OHFA</td>
<td>2015-2018</td>
<td>30-Jun-18</td>
<td>ATB</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>PTR</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>Merit</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CUPE 3903-1</td>
<td>2014-2017</td>
<td>31-Aug-17</td>
<td>ATB</td>
</tr>
<tr>
<td>CUPE 3903-2</td>
<td>2014-2017</td>
<td>31-Aug-17</td>
<td>ATB</td>
</tr>
<tr>
<td>CUPE 3903-3</td>
<td>2014-2017</td>
<td>31-Aug-17</td>
<td>ATB</td>
</tr>
</tbody>
</table>

| Non-Academic |                              |                |      |         |         |         |
|              |                              |                |      |         |         |         |
| YUSA         | 2014-2018                    | 31-Jul-18      | ATB  | 1.50%   | 1.50%   | 1.50%   |
| CUPE 1356    | 2014-2018                    | 31-Aug-18      | ATB  | 1.50%   | 1.50%   | 1.50%   |
| CUPE 1356-1  | 2014-2018                    | 31-Aug-18      | ATB  | 1.50%   | 1.50%   | 1.50%   |
| IUOE         | 2014-2018                    | 30-Jun-18      | ATB  | 1.92%   | 1.50%   | 1.50%   |
| CPM          |                              |                | Merit| 1.50%   | 1.50%   | 1.50%   |

Where there is no collective agreement in place for the fiscal year, a rate of 1.50% should be used for planning purposes.

Where the increment is applied midway throughout the fiscal year, a blended/weighted rate has been used.

ATB = Across The Board  
PTR = Progress Through The Ranks
Standard Benefit Rates for 2017-18

The schedule below reflects the rates in effect from May 1, 2017 to April 30, 2018 for Funds 100, 200 and 300. These rates are unchanged from fiscal 2016-17.

<table>
<thead>
<tr>
<th></th>
<th>FISCAL 2018</th>
</tr>
</thead>
<tbody>
<tr>
<td>YUFA</td>
<td>21.0%</td>
</tr>
<tr>
<td>YUFA Exempt</td>
<td>21.0%</td>
</tr>
<tr>
<td>OHFA</td>
<td>21.0%</td>
</tr>
<tr>
<td>CUPE 3903 Unit 1</td>
<td>35.0%</td>
</tr>
<tr>
<td>CUPE 3903 Unit 2</td>
<td>23.0%</td>
</tr>
<tr>
<td>CUPE 3903 Unit 3</td>
<td>80.0%</td>
</tr>
<tr>
<td>CUPE 3903 Exempt</td>
<td>10.0%</td>
</tr>
<tr>
<td>YUSA</td>
<td>33.0%</td>
</tr>
<tr>
<td>YUSA 2</td>
<td>10.0%</td>
</tr>
<tr>
<td>CUPE 1356</td>
<td>36.0%</td>
</tr>
<tr>
<td>CUPE 1356-1</td>
<td>29.0%</td>
</tr>
<tr>
<td>CUPE 1356-2</td>
<td>10.0%</td>
</tr>
<tr>
<td>CPM</td>
<td>27.0%</td>
</tr>
<tr>
<td>Research Associates</td>
<td>23.5%</td>
</tr>
<tr>
<td>Research Assistants</td>
<td>20.4%</td>
</tr>
<tr>
<td>Temporary/Casual</td>
<td>10.0%</td>
</tr>
<tr>
<td>IUOE</td>
<td>26.5%</td>
</tr>
<tr>
<td>OPSEU</td>
<td>24.0%</td>
</tr>
</tbody>
</table>
SHARP Salary Planning Report


The SHARP Salary Planning Report reflects the following considerations:

- Faculties no longer receive base and OTO increment funding under SHARP. The SHARP Salary Planning Report no longer reports funding for employees charged to a Faculty cost centre.

- Shared Services receive increment funding at 50% of any salary increase (subject to change based on decision of President).

All budget administrators should use the SHARP Salary Planning Report for 2017-18. The existing Salary Planning Report is still available in case administrators still need information for the 2016-17 budget year. However, the old report should be used exclusively for 2016-17 and is not appropriate for use in future budget cycles. The old report will be retired at the end of fiscal 2016-17.
## SHARP BUDGET CYCLE

The following table outlines the typical budget cycle under SHARP:

<table>
<thead>
<tr>
<th>MONTH</th>
<th>TASK</th>
</tr>
</thead>
<tbody>
<tr>
<td>March</td>
<td>• University Budget Planning Committee conducts planning meeting</td>
</tr>
<tr>
<td>April</td>
<td>• Finance releases call to Faculties and Shared Services to submit funding requests for strategic initiatives in next budget cycle (i.e. 13 months from now)</td>
</tr>
<tr>
<td>June</td>
<td>• OIPA finalizes multi-year enrolment projections</td>
</tr>
<tr>
<td>July</td>
<td>• Budgets &amp; Planning receives and compiles strategic funding requests for next budget cycle and prepares package for University Budget Planning Committee</td>
</tr>
</tbody>
</table>
| September to October | **Mid-September to mid-October**  
• University Budget Planning Committee reviews requests for strategic funding; presentations made by Faculties and Shared Services where warranted/requested  
**Last two weeks of October**  
• President receives recommendations of the University Budget Planning Committee and consults with PVP. Final decisions are made to approve (1) strategic funding requests, (2) Funding envelopes for Shared Services, and (3) Budgets for General Institutional costs |
| November    | • Finance distributes funding envelopes to Faculties (excluding Faculty direct revenues)  
• Budget deadline announced and eReports budget module is available for use  
• Faculties, Shared Services, and Ancillary units begin developing budgets for upcoming budget year |
| January     | • All budgets to be submitted in eReports by January 31               |
| February    | • Faculties, Shared Services, and Ancillary units review budget submission with respective Vice President  
• All budgets are approved in system by Senior Executive Officers by February 28 |
| April       | • Finance & Audit Committee meets to review initial draft of institutional budget |
| June        | • Finance & Audit Committee approves institutional budget            |
| July        | • Budgets & Planning calculates slip year adjustments; details communicated to Faculties to assist with planning for current budget cycle  
• Significant enrolment variances will have been communicated in the year earned and estimated budget adjustment will be shared by the end of January in year |
BUDGET SUBMISSION DUE DATE

The 2017-18 Budget Call deadline for submission is **Tuesday, January 31, 2017**.

The deadline for approval by the senior executive officer of each division is **Tuesday, February 28, 2017**.

The above deadlines will be strictly enforced; there will be no extensions.

BUDGET CALL REQUIREMENTS

All Faculties, administrative units, and ancillaries are expected to submit an in-year budget for 2017-18 and a rolling budget for the two outer years, 2018-19 and 2019-20. A budget submission for 2017-18, 2018-19, and 2019-20 is mandatory.

BUDGET PROCESS

While the University has adopted a new SHARP model to allocate revenues and costs, the infrastructure to upload and approve budget submissions remains unchanged.

All departments will continue to submit their budget at a cost centre level using the budget template in eReports or the mass upload template in PeopleSoft.

On an annual basis, Finance publishes information on the budget submission process via the Budget Call Training Manual that can be found on the Finance website at [http://www.yorku.ca/finance/documents.htm](http://www.yorku.ca/finance/documents.htm). Users are encouraged to attend hands-on training that is held throughout the budget call period. Training session information and registration details can be found on York Employee Learning Calendar at [http://www.yorku.ca/yelc/](http://www.yorku.ca/yelc/).
ACCOUNT CODES

FACULTIES

SHARP OTO Budget Allocations

099600  Faculty Budget Envelope
099601  Faculty Budget Post Close Adj.
099650  SHARP Tax OTO
099655  Faculty Transition Funding
099660  Interfaculty Teaching Received
099661  Interfaculty Teaching Paid

Other OTO Budget Allocations

099500  InYear OTO to/fr Gi/Com
099511  InYear OTO Enr Ancillary Fee
099520  InYear OTO MTCU fr Ctrl
099521  In-Year OTO CA
099911  InYear OTO to/fr OtherDept
099912  InYear OTO to/fr W/inFac/Dept
## CONTACT INFORMATION

For further information, please contact:

<table>
<thead>
<tr>
<th>NAMES</th>
<th>INFORMATION</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cameron Rogers</td>
<td>• Assistant Comptroller, Budgets &amp; Planning</td>
</tr>
<tr>
<td></td>
<td>• Tel: 416-736-2100 ext 55877</td>
</tr>
<tr>
<td></td>
<td>• Email: <a href="mailto:rogersc@yorku.ca">rogersc@yorku.ca</a></td>
</tr>
<tr>
<td>Vicki Abaca</td>
<td>• Budget Coordinator, Office of Budgets and Planning</td>
</tr>
<tr>
<td></td>
<td>• Tel: 416-736-2100 ext 22014</td>
</tr>
<tr>
<td></td>
<td>• Email: <a href="mailto:abacav@yorku.ca">abacav@yorku.ca</a></td>
</tr>
</tbody>
</table>
## APPENDIX – COLLECTIVE AGREEMENT PROVISIONS VIS-À-VIS SHARP

### YUFA

<table>
<thead>
<tr>
<th>Faculty Responsibility to Budget for Costs</th>
<th>Central Responsibility to Budget for Costs</th>
<th>OTO Funding Support will Flow from Central to Faculties</th>
</tr>
</thead>
</table>
| **YUFA**

Salary Increments: YUFA Art 25.03

Progress through the Ranks: YUFA Art 25.04

Professional Expense Reimbursement: YUFA Art 25.08

Marketability Adjustments: YUFA Art 25.11

Graduate Supervision: YUFA Appendix O

Workload of Faculty Members (referred to as Research Offloads): YUFA Art 18.08.2

Teaching Assistance: YUFA Art 18.43

Research Release Program: YUFA Art 18.15

Conference Travel: YUFA Art 19.29 (c)

Faculty/Library Research Grant Funding (referred to as Minor Research): YUFA Art 19.29 (a)

Financial Counselling through Retirement Planning Centre: YUFA Art 14.07

Teaching-Learning Development Fund: YUFA Art 19.31

Leave Fellowship: YUFA Art 19.30

Supplemental Benefits '91: YUFA Art 26.08

Supplemental Benefits '96: YUFA Art 26.08

Research Development Fellowship Program: YUFA Art 19.33 (reference Appendix L)

Grievance Support: YUFA Art 9.21

Transgender Fund: YUFA Art 26.11

YUFA Contract Administration: YUFA Art 30

Dispute Resolution Committee: YUFA Art 9.09

Affirmative Action Committee: YUFA Art 12.22 (c)

Teaching or Research Time Relief for Service to the Association: YUFA Art 27.04 (a)

Joint Health & Safety Committee: YUFA Art 18.38

Childcare: YUFA Art 26.15

Research Release Program for Librarians: YUFA Art 18.17 (f)

Educational Leaves: YUFA Art 19.19 (b)

Reciprocal Tuition: YUFA Art 26.14

Release Time Teaching Fellowships: YUFA Art 19.32

Junior Faculty/Librarian Fund: YUFA Art 19.29 (b)

Post Retirement Benefits: YUFA Art 14.08 (b) (ii)

Program for Recruitment of Aboriginal (Indigenous) Faculty/Libraries: YUFA Memorandum of Settlement Paragraph 9

---
# CUPE 3903

<table>
<thead>
<tr>
<th>Article</th>
<th>Faculty Responsibility to Budget for Costs</th>
<th>Central Responsibility to Budget for Costs</th>
<th>OTO Funding Support will Flow from Central to Faculties and Charge to Faculties as part of Grad Support</th>
</tr>
</thead>
<tbody>
<tr>
<td>Salary Increments</td>
<td>CUPE 3903-1, 2, 3, E Art 10.04</td>
<td>X</td>
<td></td>
</tr>
<tr>
<td>Fund Protection</td>
<td>C3903-1 Art 15.24; C3903-2 Art 15.27; C3903-3 Art 21</td>
<td>X</td>
<td></td>
</tr>
<tr>
<td>Long Service Teaching Appointments</td>
<td>C3903-2 Art 24.01</td>
<td>X</td>
<td></td>
</tr>
<tr>
<td>Continuing Sessional Standing Program</td>
<td>C3903-2 Art 12.01</td>
<td>X</td>
<td></td>
</tr>
<tr>
<td>Dossier Service</td>
<td>C3903-1 Art 15.12; C3903-2 Art 15.11; C3903-3 Art 15.10</td>
<td>X</td>
<td></td>
</tr>
<tr>
<td>Research Grants Fund</td>
<td>C3903-2 Art 15.16</td>
<td>X</td>
<td></td>
</tr>
<tr>
<td>Conference Travel Fund</td>
<td>C3903-2 Art 15.17</td>
<td>X</td>
<td></td>
</tr>
<tr>
<td>Professional Development Fund</td>
<td>C3903-1 Art 15.16; C3903-2 Art 15.19; C3903-3 Art 19</td>
<td>X</td>
<td></td>
</tr>
<tr>
<td>Tuition Costs Fund</td>
<td>C3903-1 Art 15.17; C3903-2 Art 15.20</td>
<td>X</td>
<td></td>
</tr>
<tr>
<td>Ways &amp; Means Fund.</td>
<td>C3903-1 Art 20.01; C3903-2 Art 20.01; C3903-3 Art 18</td>
<td>X</td>
<td></td>
</tr>
<tr>
<td>Conversion and Career Advisor</td>
<td>C3903-2 Letter of Intent #9</td>
<td>X</td>
<td></td>
</tr>
<tr>
<td>Professional Expense Reimbursement</td>
<td>C3903-2 Art 15.21</td>
<td>X</td>
<td></td>
</tr>
<tr>
<td>CUPE 3903 Contract Administration</td>
<td>C3903-1, 2, 3 Art 4.06.2</td>
<td>X</td>
<td></td>
</tr>
<tr>
<td>Trans Fund</td>
<td>C3903-1 Art 15.21; C3903-2 Art 15.23; C3903-3 Art 24</td>
<td>X</td>
<td></td>
</tr>
<tr>
<td>Research Leaves</td>
<td>C3903-2 Art 15.15</td>
<td>X</td>
<td></td>
</tr>
<tr>
<td>Equity Fund</td>
<td>C3903-1 Art 15.22; C3903-2 Art 15.24; C3903-3 Art 25</td>
<td>X</td>
<td></td>
</tr>
<tr>
<td>CUPE 3903 Benefits Fund</td>
<td>C3903-1 Art 15.26; C3903-2 Art 15.28; C3903-3 Art 22</td>
<td>X</td>
<td></td>
</tr>
<tr>
<td>Teaching Development Fund</td>
<td>C3903-2 Art 15.18</td>
<td>X</td>
<td></td>
</tr>
<tr>
<td>Executive Service</td>
<td>C3903-1 Art 15.09; C3903-2 Art 15.08; C3903-3 Art 11.04.03</td>
<td>X</td>
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<tr>
<td>Childcare Fund</td>
<td>C3903-1 Art 15.13; C3903-2 Art 15.12; CUPE 3903-3 Art 5.09</td>
<td>X</td>
<td></td>
</tr>
<tr>
<td>Books/Supplies Fund</td>
<td>C3903-1 Art 15.03</td>
<td>X</td>
<td></td>
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### OHFA

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### YUSA

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