

FISCAL AFFAIRS TEAM OCTOBER 17, 2017

The Executive Summary below is a consolidation of the sub team recommendations. In some areas where the sub teams may have conflicted in their recommendations; the Executive Summary considers the overall consistent approach and takes precedence. In addition, some of the sub team recommendations may be long-term in nature, but the Executive Summary is intended to focus on near- to mid-term solutions. The sub team recommendations provided herein are presented as reported by each team.

FISCAL AFFAIRS EXECUTIVE SUMMARY

Background:

Fiscal Affairs recommendations are broken down between Shared Services (System-wide) and One College Support Services. Shared Services are offered as efficiencies which are available to the System, in spite of the different instances of Banner which do not readily communicate among themselves. The One College recommendations facilitate the overall strategic initiative proposed under a separate report; Fiscal Affairs must adapt to provide support both within the One College and as it will become a new institution within the System.

The review teams comprising approximately 50 staff and faculty were broken down by process as each required different considerations:

- Purchasing
- Payroll
- Contracts & Sourcing
- Budgets & Planning
- General Accounting
- Accounts Payable, Accounts Receivable, Employee Expense Management

These teams worked for four months throughout the summer to complete their recommendations by the first week of October.

In addition, a separate team was formed to evaluate potential sharing of additional resources among the four universities.

Shared Services (System-wide):

1. **Purchasing** – consolidate at the system level to take advantage of volume purchasing
 - a. Incorporate eProcurement software to allow systems to function as if a single system by integrating with diverse Banner instances
 - b. Incorporate standard metrics and analysis
 - c. Develop master files to share with institutions and facilitate easy, rapid, and approved/budgeted purchasing

- d. Explore collaboration with UConn and UConn Health to further expand purchasing power (Note: UConn and UConn Health are on the same eProcurement system that CSCU is considering, which would facilitate data sharing among the three entities)

NOTE: Consolidation of purchasing among the universities will bring us into compliance with state law in addition to providing efficiencies and cost savings.

2. **Contracts & Sourcing** – consolidate contracting for goods and services to build efficiencies, excluding institution-unique requirements such as research agreements
 - a. Would sync with the consolidated Purchasing recommendations using same software platform to collect and store executed contracts
 - b. Create standard templates and requirement documents to support AG Compliance and speed up process
 - c. Careful coordination with requestors to ensure specs and requirements are met
3. **Payroll** – consolidate payroll processing at the system level under Finance (currently under HR or Finance at different locations)
 - a. Create standard work rules to facilitate consistency
 - b. Fully utilize self-service throughout the system
 - c. Create robust position and location information to readily identify employees consistently
 - d. Implement Kronos (tool under acquisition by DAS – about 18 months out)
 - e. Direct deposit or mail all checks

One College Support Services:

1. **Budgeting & Planning** – develop a budget organization and structure to support the One College regional responsibilities
 - a. Implement Banner position control, budget, faculty load & compensation, and grant modules to replace highly manual process
 - b. Assign one budget employee to each region, reporting dually to the Regional President and the College CFO
 - c. Streamline encumbrance process to populate current year requirements, but within current year appropriations
2. **General Accounting** – build structure under College CFO to account for transactions across the twelve campuses
 - a. Create a centralized grant office to support the College in grant accounting; to coordinate with the System Office of Sponsored Programs
 - b. Develop user-friendly online forms to facilitate central accounting with remote input
 - c. Standardize student activity fund accounting and management processes
3. **Accounts Payable, Accounts Receivable, Employee Expense Management** – centralize at the College level
 - a. Create a shared service organization to manage cash inflows and outflows
 - b. Create standard templates and reporting for expense report management
 - c. Control and account for PCard usage

Organizational Considerations:

1. **New Positions** – should be filled as soon as possible, preferably with CSCU staff, in order to continue planning and lead to implementation (need process owners)
 - a. Head of Purchasing – initial responsibility is to secure and implement software, then determine required structure to support all locations of the System
 - b. Head of Payroll – requires a process owner to begin to align current organization and gradually bring under one central department
2. **Community College CFO** – also a new position but timing of the hire should be concurrent with building out the One College Structure
 - a. Position required by NEASC
 - b. Reports directly to College CEO, dotted line to System CFO
 - c. Must have fiscal accountability and control over the College
3. **College Support Personnel** – move from System Office to College, under the College CFO
 - a. Seven employees currently under the System Controller’s organization provide Accounting and Banner support services to the 12 Community Colleges
 - b. This group would be transferred under the College CFO’s organization under the new structure
 - c. College CFO would also have 3 budget employees reporting directly to him/her
 - d. This group would serve as the basis for the One College accounting and finance organization and be supplemented in order to replace all related work currently performed and the twelve campuses

Targeted Savings:

The \$13M targeted savings for Administration included the following for Fiscal Affairs:

- \$1.4M from purchasing efficiencies, based on a projected 2% savings from our \$70M of operating expense items
- \$1.3M in personnel costs equating to approximately 5% of the related areas of administration

We believe that this target will be achievable from the actions detailed above. Targeting savings are net of any additional ongoing costs (e.g. new positions) which may be required for restructuring.

In addition, out of the \$28M targeted savings for the One College Consolidation, approximately 1/3 relates to business/finance and related activities which will be quantified along with the One College structure. We are committed to achieving this level of savings at a rate that is practicable.

CHARGE

Building on the charge put forth by President Ojakian, the Fiscal Affairs sub teams were charged with the following:

- Goal is to create shared service functions that provide excellent service to the Colleges and Universities with service level commitments, utilizing technology where appropriate and providing cost efficiencies.
- Recommendations to be submitted by:
 - July 30 – Preliminary
 - August 31 – Final
- Meetings to be arranged with adequate regularity to support ample deliberation before submittal of recommendations

- Notes to be taken at each meeting for publication to the general public
- Deliverables:
 - Recommended organization structure, including
 - Organization chart
 - Qualifications required, and if appropriate, position description(s)
 - Requirements for special skillsets
 - Which tasks can be performed in a shared services
 - Which tasks must have a local presence
 - Timing of implementation, e.g. Colleges and Universities may have different levels of readiness due to technology available
 - Recommended work flow under current system constraints, preferably electronic where available
 - Recommended systems, Banner modules or other technology required to achieve optimal work flow efficiencies
 - Geographical Considerations
 - Recommendations for consolidating reporting/reports to avoid duplication of efforts
 - Requirements for RFPs if any
 - Project Plan for Implementation

MEMBERSHIP AND PARTICIPATION

Fiscal Affairs was been divided into sub teams along functional lines so that support services could be evaluated comprehensively. Sub team leads are parenthetical:

Purchasing (Charlene Casamento, CCSU)

Payroll (Jim Howarth, ECSU)

Contracts & Sourcing (Sandra Bispham-Haywood, SO)

Budgets & Planning (Melentina Pusztay, SO)

General Accounting, Check Writing, etc. (Mike Moriarty, COSC/SO)

Accounts Payable, Accounts Receivable, Banner Support, Expense Management (Chris Forster, SO)

CSU Other Opportunities (Sean Loughran, WCSU)

Because of incompatible Banner instances among the four Universities, it is currently not feasible to provide them with services that are transactional in nature; there would be no efficiency gained by logging in and out of multiple versions of Banner in order to transact business. In contrast, the 12 Community Colleges are under a single instance of Banner and therefore it is possible to transact centrally, even before the formation of the One College platform.

There are however three areas under Fiscal Affairs that could be consolidated system-wide: Purchasing, Contracts and Payroll.

- Purchasing can employ software which integrates into Banner but acts as a stand-alone transacting tool; this could include Accounts Payable if fully implemented
- Contracts is already a system-wide service in many circumstances and can be even more of a shared resource going forward

- Payroll may be fully consolidated since all of the institutions rely on CORE as the primary data collection tool

The CSU Other Opportunities sub team was created to identify and explore areas where the CSUs could potentially share services while being on different Banner instances.

The other areas under evaluation are intended to support the One College proposal; worked on by a separate group.

The chart for the sub teams is attached, **Appendix A**. The member listing is attached as **Appendix B**.

As many of the tasks along these functional lines may abut each other or overlap, we held three meetings of all team leads to discuss areas that may impact the other sub teams. Some examples:

- The General Accounting team also prepares periodic reports of fiscal results which needs to be coordinated with the work performed at the Budget team
- Part of monthly General Accounting is payroll reconciliation; this will need to coordinate with the Payroll team's recommendations
- Contracts & Sourcing, Purchasing, and Accounts Payable have a natural flow so the hand-offs must be streamlined to work as a continuous process

And importantly, all of the support processes need to fit in with the overall structure being developed through the College Consolidation team. We expect to hold another meeting of all of the team leads after the preliminary recommendations have been reviewed.

In addition to the sub teams, we formed an advisory committee who heard preliminary recommendations from the teams and to consider viability, technological challenges, and compatibility with the overall structure. The advisory committee includes:

Erika Steiner, System Office
Mike Rooke, Northwestern CCC
Brenda Whalen, System Office
Mark Rozewski, Southern CSU
Terry O'Brien, Eastern CSU

The advisory group provided feedback and comments to each team at a preliminary report out; those comments were incorporated into the final recommendations provided by the sub teams.

MEETING SCHEDULES AND REPORTS

Most teams met weekly, some less frequently. The CSU Other Opportunities team was late in forming but met several times during the summer/fall. All minutes have been posted on the Students First website.

Each team provided a preliminary report and an oral presentation to the advisory group on August 1st and August 3rd; final recommendations were received from the sub teams at the end of September/beginning of October 2017.

The three team lead meetings included an overview of the proposed One College structure in order to ensure that our proposals will fit that organization, once established.

PROCESS UNDERTAKEN

In order to plan for the One College consolidation, and specifically for Fiscal Affairs support of the new institutions, team members worked together to collect an “inventory” of tasks undertaken by the College Finance staff.

This inventory will serve as a means to evaluate and quantify the end result of these recommendations, understanding that it will require a level of attrition and therefore will require an undefined period of time in order to achieve the final state.

Appendix C, attached, is a sample of the format used to create this inventory.

The Fiscal Affairs structure devoted to the One College consolidation will largely follow the general structure of the One College proposal; the tasks and responsibilities support the business side of the institution(s) and therefore must parallel the general organizational structure. As an example, we will need to staff budget professionals to support the level at which there is budgetary responsibility in the One College.

The exceptions to this relate to the System-wide recommendations which will be handled through a shared service structure as further explained herein.

TEAM RECOMMENDATIONS

As with many of the other teams, Students First has facilitated an in-depth review of many areas and resulted in many recommendations that we should be implementing irrespective of the One College scenario. The following are summary recommendations, with details to follow. Not all recommendations made by the sub teams are moved forward herein as some are more geared towards implementation or require more evaluation.

PURCHASING

NOTE: Consolidating Purchasing among the Universities is mandated by state law; we have not had a system to support that consolidation in the past. These recommendations would employ software to enable that consolidation and comply with state law, but go further in creating a System-wide approach to Purchasing.

Recommendation 1: Consolidate Purchasing as a shared service

- Consolidate commodity purchases to take advantage of CSCU volume
- Eliminate duplication of efforts at institutions
- Hire a senior Purchasing executive who has experience in an organization the size of CSCU, with eProcurement systems, and with shared service models

- Purchase an eProcurement system – Jaggaer recommended after evaluations performed
- Create service level agreements between the shared service organization and institutions to ensure excellent service
- Consider collaborating with UConn and UConn Health to achieve great savings based on increased aggregate spend

Recommendation 2: Centralize vendor file maintenance/synchronization

- Develop common CSCU data standard and master vendor files
- Bring current vendor files into compliance with standard

Recommendation 3: Create standard for PCards to optimize and control usage

- Evaluate credit limit and establish sound controls centrally
- Enable local users to facilitate campus speed to purchase required items
- Automate posting process and approval process to reduce time
- Migrate training to web-based system
- Discuss with DAS opportunity for CSCU to keep rebates to defer cost of shared services

PAYROLL**Recommendation 1: Create a centralized Payroll Organization reporting to Finance**

- Create a Payroll lead position
 - Should be familiar with state process and higher education
 - Will be responsible for implementing Kronos (which the state is newly implementing through DAS)
- Work with HR to standardize operations and split currently shared responsibilities
- Lead to determine required staffing
- Tasks requiring local presence to be identified and maintained at the campus

Recommendation 2: Work with HR to establish specific rules that will apply to the centralized payroll function

- Create standard data entry for new hires to ensure that position and location information is consistent
- Update current employees consistent with established rules

Recommendation 3: Standardize use of CORE-CT self service features

- Create consistent use of self-service; those institutions partially on, or not at all, should be trained to fully use the features
- Work with HR to standardize time keeping policies
- Mail all paper checks centrally to avoid duplication of handling and sorting

CONTRACTS & SOURCING

NOTE: Contracts & Sourcing recommendations contemplate a System Shared Service for contracting of goods and services. It is not contemplated that unique arrangements, such as research contracts, would be managed by this Shared Services group.

Recommendation 1: Implement technology to create a system-wide depository of contracts

- Accessible by all institutions
- Utilize the eProcurement capability to integrate Contracts and Purchasing systems (Jaggaer)
- Improved timeliness through tracking, email interface, and status checks
- Improved analysis and reporting
- Electronic bid analysis/acceptance

Recommendation 2: Organize staffing to maximize institution support

- Structure staff to support the One College regional structure for day-to-day contracting requirements
- Centralize the review for technical matters, AG compliance, and system-wide contracting

GENERAL ACCOUNTING

Recommendation 1: Create a centralized grant management office

- Assist the Office of Sponsored Programs (OSP) in developing a centralized grant office
- Centralize the financial support for grants for the Colleges aligning with the One College initiatives, and create a financial team directly reporting to OSP with dotted line to Finance

Recommendation 2: Standardize routine accounting/automate general accounting functions

- Develop user friendly forms to enable College staff to post entries

Recommendation 3: Standardize student activity fund accounting, management and procedures

- Student activity funds present unusual and non-routine challenges for CSCU to manage; create web-based forms accessible by student government associations to facilitate and streamline purchases and funding requests
- Ensure impact of student activity fees and location are considered in the One College restructuring

Recommendation 4: Establish fixed asset processing centers

- Consider leveraging CSU expertise in the processing of non-routine capital asset management at the College(s) such as disposals
- Ensure such expertise is developed under the One College model

Recommendation 5: Payroll related activities

- Move all Payroll related activities to the newly formed shared service to ensure consistency and efficiency for performing complex calculations

Recommendation 6: CSCU Financial Advisory Committee

- Establish a Financial Advisory Committee comprising subject matter experts across the system
- The Committee would meet periodically to develop solutions, provide financial directions, make recommendations for changes to chart of accounts when necessary, develop new processes to gain efficiency, and to provide recommendations to mitigate audit findings and/or implement new GASB requirements
- The Committee would function as an advisory group led by the System Controller

ACCOUNTS PAYABLE, ACCOUNTS RECEIVABLE, EMPLOYEE EXPENSE MANAGEMENT**Recommendation 1: Shared Services – Organization**

- Create a shared service center to support all CSCU institutions where practicable and permitted by NEASC standards
- Include Accounts Payable and Travel and Expense reimbursement (note: team also included Payroll and Purchasing, addressed elsewhere in this report)

Recommendation 2: Shared Services – Implementation

- Clearly define and agree upon services, service levels and performance metrics via MOU by the institutions and the central shared service
- Develop and commit to best practice operating procedures

Recommendation 3: Shared Services – Governance

- Create a shared service Governance Council to include executives from the Universities and College(s), System CFO, Shared Service Management, and other stakeholders
- Council should meet quarterly to monitor key performance indicators and to make adjustment to the agreements as deemed necessary

BUDGETING AND FINANCIAL PLANNING**Recommendation 1: Implement Banner Position Control**

- One of the most difficult aspect to budgets and planning is collection and analysis of employees, wages, fringe benefits, new hires, retirements, etc. and this is the majority of the costs of CSCU
- Establish a position at System level to be Position Control specialist
- Implementing capabilities available in Banner will significantly improve this process
- Requires set-up and training

Recommendation 2: Fully automate processes by use of Banner capabilities

- Implement Banner Faculty Load and Compensation functionality
- Implement Banner to encumber and monitor contractual payroll obligations
- Implement Banner grant module

- Develop an automated monthly budget report package

Recommendation 3: Change methodology for fringe benefit allocation to Colleges

- Manage consolidated fringe benefits at actual incurred rates at the System level
- Use composite rate to budget for fringe benefits
- True up actual incurred rates in the following year

NOTE: This recommendation would be collapsed under the One College model in the future

Recommendation 4: Establish Regional Budget positions for College(s)

- Recommendation to be aligned with the One College structure, provide a budget position for each Regional President
- Budget professional would report solid line to the College CFO/Controller and dotted line to the System Budget Director

Recommendation 5: Implement a multi-year planning process

- Solicit input from appropriate stakeholders, strategic plans, and biennial budgets to look at a multi-year plan.
- Update as necessary at the start of each fiscal period

Recommendation 6: Develop web-based training

- Work with Educational Media Services to develop self-service training to support all staff involved in budget process

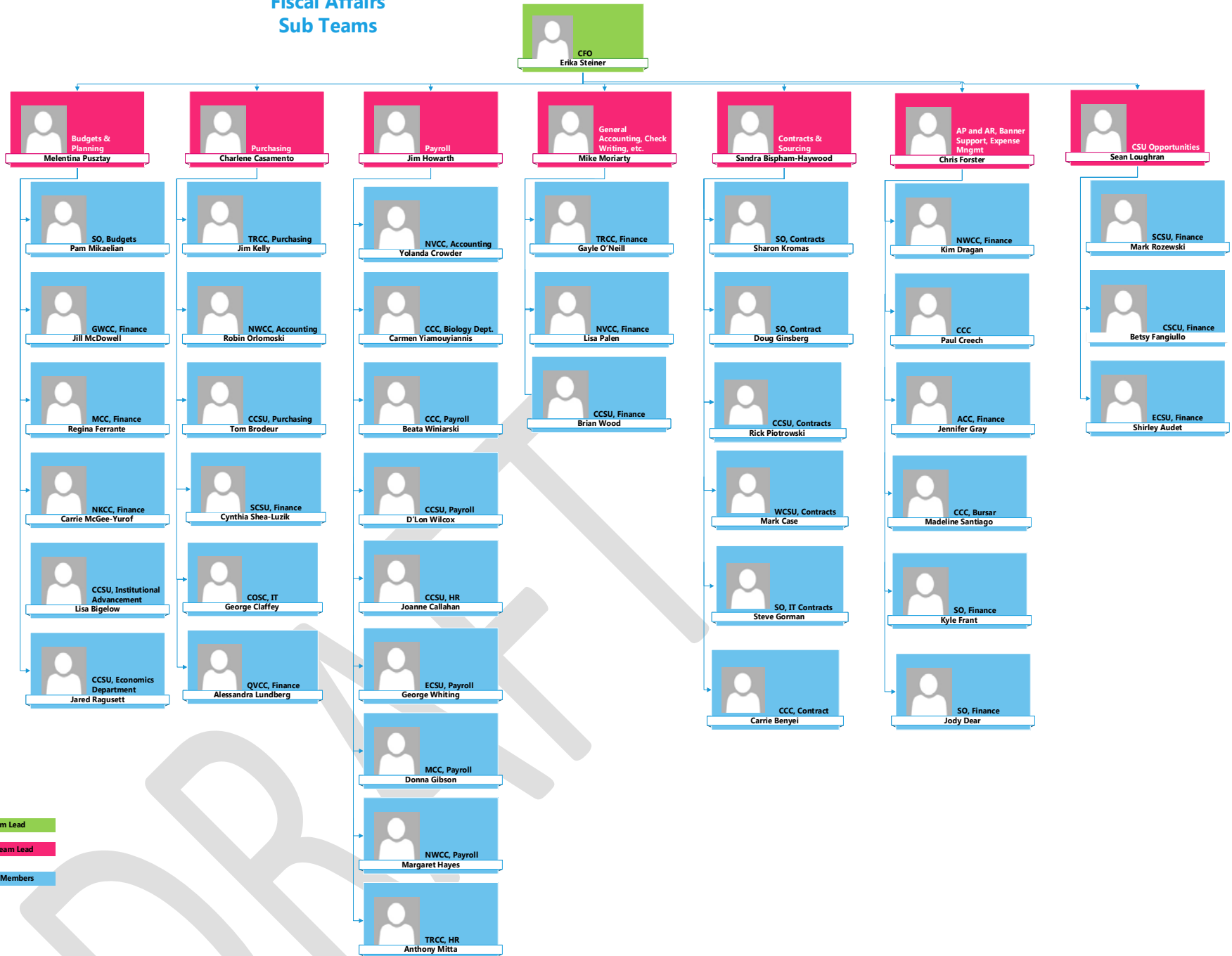
Recommendation 7: Discontinue roll over budget encumbrances

- Prior practice has led to confusion and mistaken belief that funds are available year to year
- Start each year with a zero based budget to align costs with appropriations and revenues in the appropriate fiscal period

PROPOSED CSCU CHIEF FINANCIAL OFFICER ORGANIZATION

Appendix D shows the proposed organizational chart for the Office of the CSCU Chief Financial Officer is not significantly different than the current organization. It memorializes the relationship between the CSCU CFO and the institutional CFOs, which doesn't currently appear in a chart but is nonetheless the way we behave in practice. The direct reporting now includes the two positions referenced under Purchasing and Payroll, and splits the current Controller position into a traditional CSCU Controller role and a Business Processes/Shared Services lead.

Fiscal Affairs Sub Teams



Team Lead
Sub Team Lead
Team Members

Appendix B Fiscal Affairs Team Members

Tea

Bigelow, Lisa - Bigelow@ccsu.edu

Benyei, Carrie - CBenyei@ccc.commnet.edu

Bispham-Haywood, Sandra - SBispham-Haywood@commnet.edu

Brodeur, Thomas - brodeur@mail.ccsu.edu

Callahan, Joanne - callahanj@ccsu.edu

Casamento, Charlene - casamentoc@ccsu.edu

Case, Mark - casem@wcsu.edu

Claffey, George - gclaffey@charteroak.edu

Creech, Paul - PCreech@ccc.commnet.edu

Crowder, Yolanda - YCrowder@nvcc.commnet.edu

Dear, Jody - JDear@commnet.edu

DeMezzo, Robert - demezzor1@southernct.edu

Dragan, Kim - KDragan@nwcc.commnet.edu

Ferrante, Regina - RFerrante@mcc.commnet.edu

Forster, Christopher - CForster@commnet.edu

Frant, Kyle - KFrant@commnet.edu

Gibson, Donna - DGibson@mcc.commnet.edu

Ginsberg, Douglas - DGinsberg@commnet.edu

Gorman, Steven - SGorman@commnet.edu

Gray, Jennifer - JGray@acc.commnet.edu

Hayes, Peggy - MHayes@nwcc.commnet.edu

Howarth, Jim - howarthja@easternct.edu

Kelly, James - JKelly@trcc.commnet.edu

Kromas, Sharon - SKromas@commnet.edu

Loughran, Sean - loughrans@wcsu.edu

Lundberg, Alessandra - alundberg@qvcc.edu

McDowell, Jill - JMcDowell@gwcc.commnet.edu

McGee-Yurof, Carrie - CMcGee-Yurof@ncc.commnet.edu

Mikaelian, Pamela - PMikaelian@commnet.edu

Mitta, Tony - AMitta@trcc.commnet.edu

Moriarty, Michael - mjmoriarty@charteroak.edu

O'Neill, Gayle - GONeill@trcc.commnet.edu

Orlomoski, Robin - ROrlomoski@nwcc.commnet.edu

Palen, Lisa - LPalen@nvcc.commnet.edu

Piotrowski, Rick - PiotrowskiR@mail.ccsu.edu

Pusztay, Melentina - MPusztay@commnet.edu

Raguset, Jared - jaredr@ccsu.edu

Rooke, Mike - MRooke@nwcc.commnet.edu

Rozewski, Mark - rozewskim1@southernct.edu

Santiago, Madeline - MSantiago@ccc.commnet.edu

Shea-Luzik, Cynthia - shealuzikc1@southernct.edu

Steiner, Erika - ESteiner@commnet.edu

Whalen, Brenda - WhalenB@EasternCT.edu

Whiting, George - WhitingG@easternct.edu

Wilcox, D'Lon - WilcoxD@ccsu.edu

Winiarski, Beata - BWiniarski@ccc.commnet.edu

Wood Brian, - wood@ccsu.edu

Yiamouyiannis Carmen, - CYiamouyiannis@ccc.commnet.edu

TASK TIME MEASUREMENT SAMPLE – BUDGETING FUNCTIONS

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
	SO	MA	NW	NK	HO	MX	CA	NV	GW	TX	TR	QV	AS	Total by Task	Total by Function	
Budget FTE by Task & College																
1 Budget Planning	2.18	0.27	0.05	0.35	0.12	0.17	0.48	0.14	0.32	0.36	0.17	0.22	0.15			5.0
2 Spending Plan	0.74	0.06	0.02	0.10	0.06	0.03	0.10	0.03	0.08	0.10	0.05	0.08	0.03			1.48
3 Projection PS, Fringe, OE	0.12	0.10	0.01	0.05	0.02	0.03	0.10	0.06	0.11	0.15	0.03	0.03	0.04			0.84
4 Mid-year Review	0.62	0.05	0.01	0.07	0.02	0.04	0.15	0.03	0.06	0.10	0.03	0.05	0.02			1.24
5 Tuition & Fees	0.21	0.02	0.00	0.02	0.00	0.01	0.00	0.02	0.01	0.00	0.01	0.03	0.02			0.34
6 Biennial Budget	0.31	0.00	0.00	0.00	0.00	0.01	0.00	0.00	0.00	0.00	0.00	0.00	0.01			0.33
7 Position (roster) mangement	0.05	0.04	0.01	0.11	0.02	0.05	0.13	0.02	0.06	0.01	0.05	0.03	0.03			0.61
8	0.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.10
9	0.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.03
10 Budget Management	0.75	0.53	0.21	0.28	0.17	0.37	0.53	0.72	0.53	0.15	0.25	0.14	0.36			5.0
11 Review and close out encumbrances	0.04	0.11	0.01	0.01	0.04	0.01	0.04	0.14	0.08	0.01	0.02	0.02	0.04			0.56
12 Providing CF2 and required FOAP info to HR	0.02	0.01	0.02	0.05	0.01	0.02	0.02	0.03	0.05	0.01	0.04	0.01	0.01			0.29
13 OE Mangement	0.00	0.04	0.02	0.04	0.01	0.05	0.06	0.08	0.03	0.02	0.03	0.01	0.10			0.49
14 Budget Adjustments/Monitoring	0.09	0.15	0.05	0.00	0.03	0.04	0.12	0.19	0.15	0.05	0.03	0.03	0.01			0.93
15 Post budget in Banner system	0.31	0.06	0.02	0.02	0.00	0.04	0.08	0.01	0.04	0.00	0.03	0.01	0.01			0.63
16 CB and all other Transfers management	0.16	0.04	0.02	0.04	0.01	0.02	0.00	0.02	0.01	0.01	0.01	0.00	0.01			0.34
17 Bond Funds received management	0.01	0.06	0.02	0.01	0.03	0.02	0.08	0.07	0.10	0.01	0.03	0.01	0.10			0.54
18 Banner NSF approvals (PO and Requisition)	0.06	0.02	0.01	0.02	0.01	0.04	0.00	0.02	0.01	0.02	0.01	0.01	0.01			0.24
19 Recode expenditures	0.01	0.04	0.02	0.02	0.03	0.09	0.12	0.14	0.01	0.01	0.02	0.03	0.03			0.57
20 Collective bargaining reimbursement requests	0.00	0.01	0.01	0.08	0.00	0.02	0.00	0.01	0.00	0.01	0.02	0.01	0.03			0.19
21 Creation of Orgs within Banner	0.06	0.01	0.01	0.00	0.00	0.02	0.01	0.01	0.00	0.00	0.01	0.01	0.01			0.15
22 Workforce Development Contract Analysis and Reporting	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.05	0.00	0.00	0.00	0.00			0.05
23 Reporting	0.54	0.22	0.07	0.28	0.23	0.26	0.51	0.41	0.30	0.04	0.13	0.08	0.17			3.2
24 Respond to budget inquiries	0.10	0.05	0.02	0.18	0.08	0.08	0.21	0.17	0.10	0.01	0.06	0.04	0.05			1.15
25 Bond reporting and analysis	0.24	0.04	0.01	0.00	0.04	0.02	0.05	0.04	0.06	0.01	0.02	0.01	0.04			0.57
26 Preparing budget status reports for management / departments	0.10	0.06	0.02	0.05	0.05	0.07	0.20	0.07	0.04	0.02	0.03	0.01	0.03			0.74
27 SBE/MBE Annual Budget Submission	0.05	0.02	0.01	0.01	0.03	0.03	0.01	0.03	0.01	0.00	0.01	0.01	0.03			0.25
28 SBE/MBE Quarterly reporting	0.00	0.03	0.01	0.04	0.03	0.06	0.03	0.11	0.00	0.00	0.01	0.01	0.02			0.35
29 Budget Meetings and Presentations	0.06	0.02	0.00	0.00	0.00	0.00	0.01	0.00	0.00	0.00	0.00	0.00	0.00			0.09
30 Advise Mgmt, College Cmty and external organizations on budget issues	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.09	0.00	0.00	0.00	0.00			0.09
31 Analysis / Studies																0.7
32 Budget Variance Analysis	0.20	0.04	0.05	0.01	0.05	0.02	0.17	0.03	0.02	0.01	0.04	0.01	0.05			0.70
33 Misc.	0.26	0.14	0.00	0.00	0.06	0.08	0.05	0.01	0.07	0.01	0.06	0.04	0.03			0.8
34 Reconciliation of additional funds	0.04	0.11	0.00	0.00	0.03	0.03	0.03	0.01	0.00	0.01	0.05	0.03	0.02			0.36
35 Reconciliation of carry-over balances in Banner	0.05	0.03	0.00	0.00	0.03	0.02	0.02	0.00	0.00	0.00	0.01	0.01	0.01			0.18
36 Distribution of budget reports to campus departments	0.16	0.00	0.00	0.00	0.00	0.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.19
37 Cmte participation (IE DOF, NEASC, Strategic Planning)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.07	0.00	0.00	0.00	0.00			0.07
38 Mgmt.																0.8
39 Management / Supervision	0.15	0.01	0.00	0.00	0.10	0.01	0.10	0.27	0.05	0.00	0.10	0.01	0.00			0.79
40 Total Budget Support by College	4.1	1.2	0.4	0.9	0.7	0.9	1.8	1.6	1.3	0.6	0.8	0.5	0.8			15

**Proposed Organization Chart
CSCU Chief Financial Officer**

Functional Areas

Primary Responsibilities

