

October 20, 1999

UCLA SCHOOL OF MEDICINE-ACADEMIC MISSION FTE

I. GUIDELINES FOR COST CENTER CODING FOR ACADEMIC SALARIES & BENEFITS

A. Summary of Mission Cost Center Codes and Definition

Academic Patient Care/Clinical Teaching =1A & 1D (Prior Years)

Academic Research =1B & 1E (Prior Years)

Academic Teaching/Education =1C & 1F (Prior Years)

Academic Housestaff & Postdoctoral Scholars/Fellows = 3H & 3P

Academic Salaries & Benefits for Principal Investigators' sponsored projects (Research or Education) =AA-ZZ

B. Detail of Cost Center Codes and Definition

Academic Patient Care/Clinical Teaching (commonly referred to as Clinical)

Cost Center Codes 1A & 1D (Prior Years) are for academic appointee salaries and benefits related primarily to patient care functions chargeable to the operating account of the department/division. It is understood that these activities may include an inseparable teaching component. Benefits include insurance on the additional compensation portion of Plan Members salaries charged to non-salary sub accounts. Any vacation time, holidays, sick leave or other leaves will be in the same ratio as worked time. Percentage calculations for effort are to be apportioned to the individual's total effort per unit of measurement. The measurement may be hours, days, sessions, etc. to the total time period of week, month, year, etc. For example, an individual may spend 60 hours per week on all missions and 30 hours per week on clinical activities. Clinical effort, therefore, would be 50%, that is, 30 hours divided by 60 hours. Another individual may spend 30 hours on clinical activities, but only work a total of 40 hours per week. Clinical effort in the second example is 75%, that is, 30 hours divided by 40 hours.

Include time devoted to:

1. Professional service for inpatients and/or outpatients including consultations.
2. Capitated (HMO) contracts.
3. Indigent and professional courtesy care.
4. Supervisory attending.
5. Teaching in the operating room.
6. Supervising a resident in the care of individual patients even when no PART B services billing can be generated.
7. Ward rounds.
8. Clinical or ancillary services.
9. Non-billable clinical activities where a patient bill is not generated nor a fee-for-service equivalent charge recorded (i.e., Veteran's Administration).
10. Administrative activities or support activities in the department's or school's clinical program, faculty practice plan, or other medical school associated clinical facility.
11. Professional development or other services if on behalf of clinical services.

### Academic Research

Cost Center Codes 1B & 1E (Prior Years) are for academic appointee salaries and benefits related to research function chargeable to the operating account of the department/division. Cost Center Codes AA-ZZ, that is, Principal Investigator initial cost center codes, are for academic appointee salaries and benefits charged to sponsored research contracts and grants with accounts 440000-599999. Benefits include insurance on the additional compensation portion of Plan Members salaries charged to non-salary sub accounts. Any vacation time, holidays, sick leave or other leaves will be in the same ratio as worked time. Percentage calculations for effort are to be apportioned to the individual's total effort per unit of measurement. The measurement may be hours, days, sessions, etc. to the total time period of week, month, year, etc. For example, an individual may spend 60 hours per week on all missions and 20 hours on research activities. Research effort, therefore, would be 33.3%, that is, 20 hours divided by 60 hours. Another individual may spend 20 hours on research activities, but only works a total of 40 hours per week. Research effort in the second example is 50%, that is, 20 hours divided by 40 hours.

The sum of all percentages on all research cost centers may be greater than what is charged to specific sponsored funding sources. For example, an individual may spend 40% effort on a research project, but charge 35% to the grant funding and 5% to compensation plan sources.

Include time devoted to:

1. Developing and obtaining grants, including applications, collating and resubmission.
2. Bench research including supervision and training of others.
3. Clinical research including supervision and training of others.
4. Preparing and editing manuscripts and publicizing findings.
5. Administrative activities or support activities in the department's or school's research programs, centers, institutes.
6. Professional development or other services if on behalf of research services.

### Academic Teaching/Education (commonly referred to as Teaching or Education)

Cost Center Codes 1C & 1F (Prior Years) are for academic appointee salaries and benefits related to direct classroom teaching and related activities where patient care is not provided. Cost Center Codes AA-ZZ, that is, Principal Investigator initial cost center codes, are for academic appointee salaries and benefits charged to sponsored training contracts and grants with accounts defined as instructional, such as, those beginning "40" or "43". Benefits include insurance on the additional compensation portion of Plan Members salaries charged to non-salary. Any vacation time, holidays, sick leave or other leaves will be in the same ratio as worked time. Percentage calculations for effort are to be apportioned to the individual's total effort per unit of measurement. The measurement may be hours, days, sessions, etc. to the total time period of week, month, year, etc. For example, an individual may spend 60 hours per week on all missions and 10 hours on teaching/educational activities. Teaching/educational effort, therefore, would be 16.67%, that is, 10 hours divided by 60 hours. Another individual may spend 10 hours on teaching/education activities, but only work a total of 40 hours per week. Teaching/educational effort in the second example is 25%, that is, 10 hours divided by 40 hours.

Include time devoted to:

1. Teaching preparation, curriculum development, revision of course material, syllabus development, and related activities.
2. Directing students or residents where patient care is not provided.
3. Grand Rounds.
4. Provide Continuing Medical Education.
5. Involvement in education related committees, the Academic Senate and community/public welfare service .

6. Administrative and supervisory duties associated with teaching, directing a residency or directing a fellowship program including evaluations, testing, grading, and committee work.
7. Professional development or other services if on behalf of teaching/education services.

### C. Professorial Series and Mission Percentage Proportioning

For Compensation Plan members the minimum requirement is 15% for Teaching/Education or Patient Care/Clinical Teaching or a combination.

For non-Compensation Plan members the minimum requirement is 10% for Teaching/Education or Patient Care/Clinical Teaching or a combination.

#### 1. Regular Professor and Professor-in -Residence Series, Acting Professor and Visiting Professor pending permanent appointment

Suggested percentages:

For Clinical faculty: 70% for Research, 20% for Patient Care/Clinical Teaching (i.e., Clinical), and 10% Teaching/Education. Adjust accordingly to the individual's duties.

For Basic Science faculty: 85% Research and 15% Teaching/Education. Adjust accordingly to the individual's duties. The portion of 15% for Teaching/Education effort is a minimum. Most faculty will have greater percentages for Teaching/Education.

These title series must devote equivalent times to research, teaching (including patient care if in a clinical setting), and community service for academic review and advancement.

#### 2. Professor of Clinical "X", e.g., Medicine Series and Visiting Professor pending permanent appointment

Suggested percentages: none. Departments will have to adjust mission according to what the individual does. This title series is assigned to academically qualified individuals whose predominant responsibilities are in teaching and clinical service, and who also engage in creative activities. An appointee is expected to carry a heavier load of teaching and/or clinical service than appointees in the regular Professor series or in the Professor in Residence series.

#### 3. Clinical Professor (Compensated) Series and Visiting Professor pending permanent appointment

Suggested percentages: 100% for Patient Care/Clinical Teaching (i.e., Clinical) and to adjust for efforts that relate to Teaching/Education or Research activities. For example, if the Faculty member has 10% of her or his salary paid from Olive View for Teaching/Education, then the effort would be apportioned 90% Patient Care/Clinical Teaching (i.e., Clinical) and 10% Teaching/Education.

#### 4. Adjunct Professor Series and Visiting Professor pending permanent appointment

Suggested percentages: none. The mission for this series is mostly Teaching/Education and Research. However, some departments may have individuals also engaged in Patient Care/Clinical Teaching (i.e., Clinical). The appointment may be split between the Adjunct title for the Teaching/Education and/or Patient Care/Clinical Teaching efforts and Research Series title for the Research efforts.

5. Visiting Professor series not pending permanent appointment to another series.

Suggested percentages: 100% Teaching/Education. Adjust accordingly to the individual's duties. The mission for this series is expected to be mostly Teaching/Education. However, some departments may have individuals also engaged in Patient Care/Clinical teaching.

#### D. Other Academic Titles or Positions and Mission Percentage Proportioning

1. Professional Research and Other Research titles

Suggested percentages: 100% Research. Titles in Professional Research Series, Postgraduate Research (PGR), Graduate Student Research (GSR), Visiting Research, and Specialist are expected to have research duties and activities. They do not have teaching responsibilities. An individual may be directing or training others in a research laboratory which is included in the Research mission. Any other teaching duties are more appropriately assigned to another academic title series with teaching responsibilities, such as Adjunct.

2. Academic Coordinator, Academic Administrator, Lecturer, Demonstration Teacher

Suggested percentages: 100% Teaching/Education

3. Chairs, Division Chief, Directors-

Suggested percentages: none. Mission is to be determined on an individual basis.

4. Housestaff and Postdoctoral scholars or fellows with Resident Physician and/or Post M.D. Titles

Suggested percentages: 100% Education.

#### 2. MISSION FULL-TIME EQUIVALENT (FTE) CALCULATION, REPORTS, AND UPDATE

##### A. Automated Calculation of the FTE

The FTE is calculated from percentage distribution of regular pay divided by the number of months or hours in the year. For example, one person working 100% each month for 3 months would total 300% divided by 12 equals 25%. Regular pay is defined at the coding level of the Description of Service (DOS) codes where the DOS hours code equals "R" for regular pay. All "by agreement" pay would be excluded as there is no percentage or hours associated with the pay. Examples for faculty would be Z payments (DOS equal to ZDN) or many of the payments to affiliated hospital faculty (DOS equal to TBN). Percentages or hours associated with "retroactive pay" are excluded as they would otherwise distort the FTE.

##### B. Affiliated Hospital/Institution Funding Issues

The effort proportioning of faculty at affiliated hospitals, such as the Veterans Administration and Olive View, presents special considerations. Many individuals are paid only by the affiliated hospital. Others are paid an agreed upon amount per month, which is referred to as "by agreement" by Campus Payroll while some are paid a percentage of a total negotiated rate. Still others are paid a percentage of a total negotiated rate excluding the amounts funded from the affiliated hospital or institution. Benefit eligibility and retirement service credit calculations are key issues determining how an individual is compensated by the University.

Affiliated hospital individuals will not appear on the automated mission FTE report if they are not paid by the university. Others may appear on the automated mission FTE report, but with no FTE or percentage calculations. The Department is to apportion the individuals' effort at the respective sites first, e.g., 75% at UCLA and 25% at the affiliate and then apportion the effort at UCLA to the respective missions. For example, of the 75% at UCLA 30% may be towards Research, 10% may be towards Teaching/Education and 35% may be towards Patient Care/Clinical Teaching (i.e., Clinical) activities.

C: Automated Calculation of the Mission:

Mission is determined by the definition of the cost center. For faculty, cost centers 1A-1F are primarily used. If the cost center does not have a mission definition, such as in the cases of Principal Investigator initials, then mission is determined from the first two digits of the account. For example, 40XXXX is education and 44XXXX is research.

B. Automated Determination of the Department:

Department is determined by owner of the account. If an individual is charged to accounts not owned by the department that portion will be missing from reports generated by department. For example, an individual may have a split appointment between Medicine and M & I. The portion on M & I will not be on the Department of Medicine's report. Another individual may be funded by an NPI State-funded (fund 19900) FTE, but is a member of Pediatrics' or Neurology's practice plan. Neither Pediatrics nor Neurology will get the portion on NPI funds on their respective lists.

C. Adjusting the Mission FTE Report

Departments are to review the Mission FTE Report and determine if it fairly represents the faculty members' activities. Annotate adjustments to the report and return to the Dean's Office. The adjusted Mission FTE will be used in analyzing productivity in the Department. In addition Departments are to correct the payroll to reflect the changes. Further instructions will be issued when the repository for corrections has been developed.