



EAB

Structuring and Transitioning to Impactful **Gainsharing**

Strategies to Incent Better Unit Budget Behavior and Reallocate
Meaningful Resources to the Center

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Available Within Your Business Affairs Membership

Resources to Support College and University Budgeting



Optimizing Institutional Budget Models

Strategic Lessons for Aligning Incentives and Improving Financial Performance

This study helps colleges and universities develop more strategic resource allocation systems. It includes four executive-level lessons on budget design and a compendium of 29 budget model elements to help you develop a more strategic resource allocation system on your campus.



Structuring and Transitioning to Impactful Gainsharing

Strategies to Incent Better Unit Budget Behavior and Reallocate Meaningful Resource to the Center

This study helps colleges and universities better manage unit budget surpluses through a gainsharing model. It outlines two options for structuring a gainsharing program as well as strategies for institutions to transition to a more strategic budget surplus policy while minimizing pushback.



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Executive Summary

Current Approaches to Unit Budget Surpluses Creating Resource Misalignment

Management of unit budget surpluses represents a significant opportunity to reallocate resources at most colleges and universities. Many institutions utilize a 100% carry-forward policy, where units retain all year-end surpluses. However, this often results in units accumulating massive reserves while the center struggles for funds. Conversely, other institutions manage unit budgets with a use-it-or-lose-it approach that pulls all year-end surpluses to central administration. This policy often creates a perverse incentive for unit leaders to spend down the balance of their budget at the end of the year to avoid losing funds.

Finding the Middle Ground with Gainsharing

The optimal middle ground between use-it-or-lose-it and carry-forward is gainsharing. Under this approach, units split any budget surplus with central administration. This “compromise” method benefits both units and the institution and combines the advantages of the two more extreme approaches. Because units retain a sizable portion of their surplus, they are incented to find cost savings and better steward resources. Likewise, because a portion of any surplus returns to the center, the institution can grow much-needed funds for larger strategic priorities.

Adopting a Gainsharing Model

Despite its advantages, only 10% of institutions use a form of gainsharing to manage academic unit surpluses. To help business executives better manage unit budget surpluses, this publication details how institutions can successfully adopt a gainsharing model. The first section details how to best structure gainsharing arrangements. The second section offers two potential transition paths to move to gainsharing over time while mitigating campus resistance to change.

Section 1 Structuring Gainsharing Agreements



Option #1

Set Fixed Percentage of Budget Surplus to Be Retained by Unit

Institutions establish a fixed percentage of budget surplus units will retain, choosing a percentage that incentivizes unit leaders to pursue saving opportunities while still providing central administration needed resources.

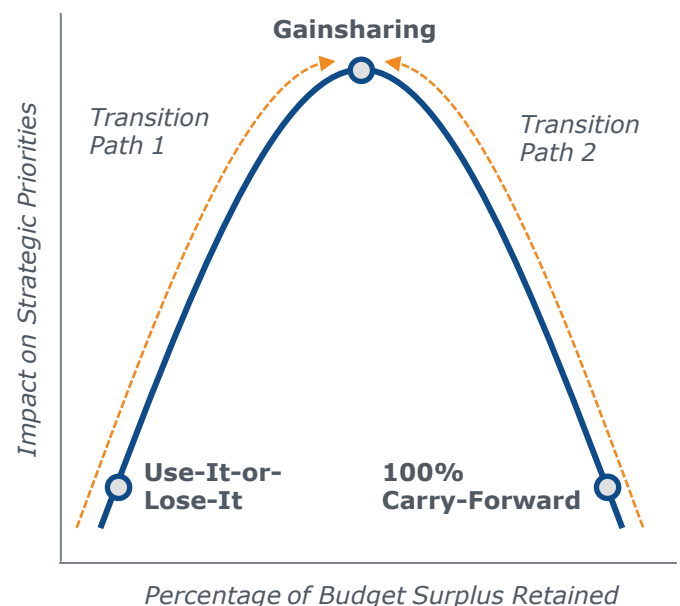


Option #2

Establish Unit-Specific Savings Target That Triggers Gain-Sharing Funds

Central administration reclaims unit savings up to a specified target, while savings beyond the target are split via more typical gainsharing.

Section 2 Successfully Transitioning to Gainsharing





The Case for Gainsharing

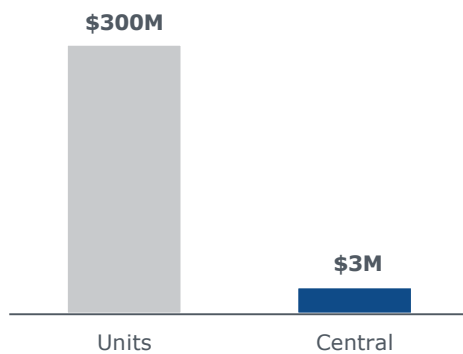
INTRODUCTION

The Rich Get Richer

Units Building Significant Reserves at Center's Expense

Management of unit budget surpluses represents a significant opportunity to reallocate resources at most colleges and universities. Many institutions utilize a 100% carry-forward policy, where units retain all year-end surpluses. The traditional logic behind this approach is that allowing units to retain their savings promotes better stewardship of resources and encourages units to save up for larger investments. However, it often results in a gross misalignment of resources, as units accumulate massive reserves while the center struggles for funds.

Reserve Funds at Private Research University



Show Me the Money

“We used to allow colleges to keep their surplus funds in their own accounts. We were so decentralized that back in 2003, we had to go around and ask all of the banks in state what university accounts they held.”

*Chief Business Officer
Public Research University*

As illustrated above, colleges at one research university have collectively amassed roughly \$300 million in reserves through carry-forward, while central administration possesses only \$3 million in reserves. At another institution, one CBO had to contact every major bank in the state to locate university accounts and determine how much money academic units were even holding.

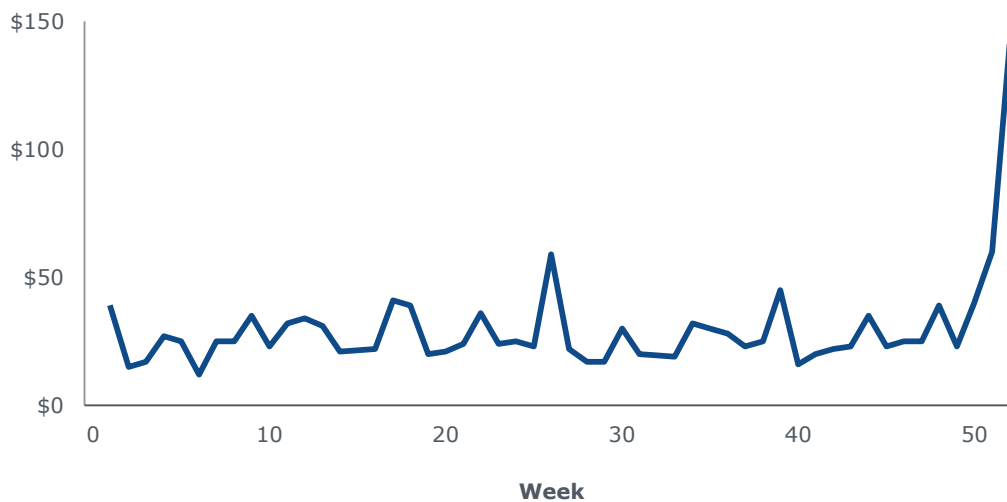
Ultimately, institutions using a carry-forward approach often struggle to make important strategic investments because the majority of funds are held by decentralized units.

The Infamous ‘Use-It-or-Lose-It’ Mentality

Unit Leaders Compelled to Spend Every Last Dollar

Conversely, many other colleges and universities manage unit budgets with a use-it-or-lose-it approach that pulls all year-end surpluses to central administration. While the intent of this policy is to provide additional resources to central administration, it often creates a perverse incentive for unit leaders to spend excessively. Too often, units spend down the balance of their budgets at the end of the year to avoid losing funds. Resources that business executives could have redirected for strategic investments are instead spent at the unit level, often on non-strategic items. This use-it-or-lose-it phenomenon is illustrated in the graph below, which highlights the spike in end-of-year spending across government agencies.

**US Federal Government Spending (in Billions)
by Week, 2010 to 2012 Aggregate**



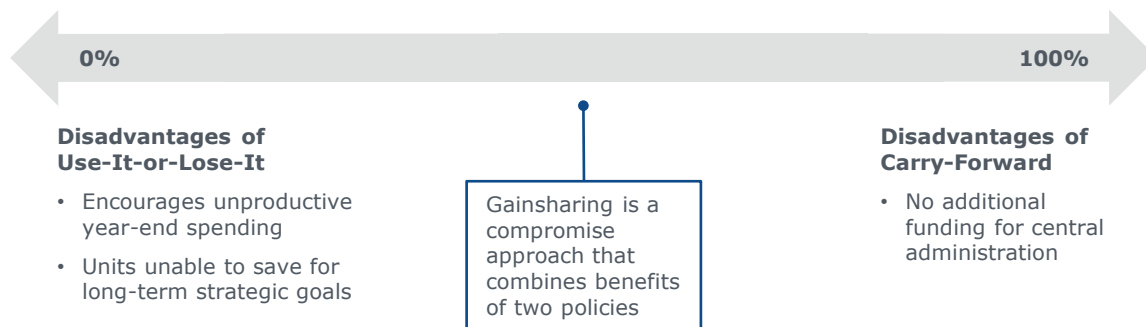
Source: Bureau of Labor Statistics; Business Affairs Forum interviews and analysis.

Sharing the Wealth

Finding a Middle Ground Between Use-It-or-Lose-It and Carry-Forward

The optimal middle ground between use-it-or-lose-it and carry-forward is gainsharing. Under this approach, units split any budget surplus with central administration. This compromise method benefits both units and the institution and combines the advantages of the two more extreme approaches. Because units retain a sizable portion of their surplus, they are incented to find cost savings and better steward resources. Likewise, because a portion of surplus returns to the center, the institution can grow much needed funds for larger strategic priorities.

Percentage of Budget Surplus Retained by Unit

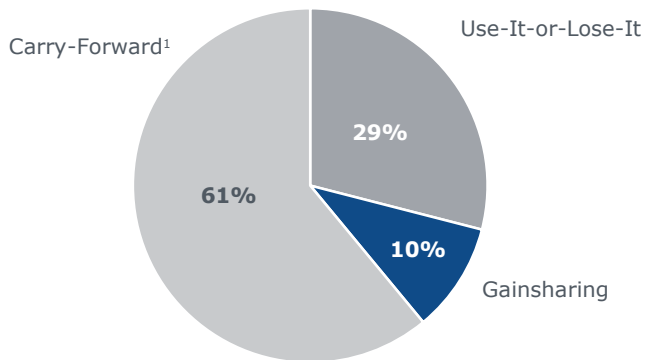


Overview of Current Budget Surplus Policies

Despite the advantages of gainsharing, only 10% of institutions use it to manage academic unit surpluses. Approximately 29% of institutions employ a use-it-or-lose-it approach, while 61% use a carry-forward approach. Note, this 61% includes institutions utilizing responsibility-centered management (RCM) budget models, who by definition use a carry-forward approach with academic units. However, some institutions with RCM budget models have successfully used gainsharing with administrative units to encourage savings in those areas and reallocate some resources back to central administration. Therefore, gainsharing is a strategy applicable at all institutions, even if not every unit.

Breakdown of Unit Budget Surplus Policies

n=62



Applying Gainsharing at an RCM Institution

Institutions with a responsibility-centered management (RCM) budget model utilize 100% carry-forward with academic units, but can use gainsharing policies to incentivize administrative unit leaders to find savings.

The remainder of this report focuses on how institutions can successfully adopt a gainsharing model. The first section details how to best structure gainsharing arrangements. The second section offers two potential transition paths to move to gainsharing over time while mitigating campus resistance to change.

1) 21% of institutions have an RCM or hybrid RCM budget model predicated on 100% carry-forward.



Structuring Gainsharing Agreements

SECTION

1

- Option 1: Set Fixed Percentage of Budget Surplus to Be Retained by Unit
- Option 2: Establish Unit-Specific Savings Target That Triggers Gainsharing Funds

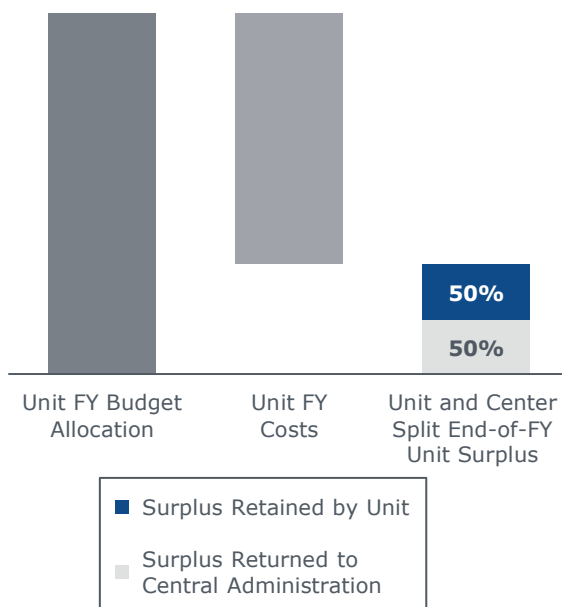
Strategically Dividing Resources

Establishing a Gainsharing Split That Incentivizes Savings and Benefits the Center

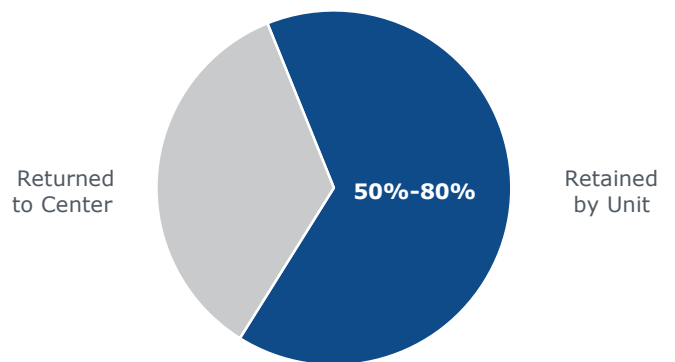
The first and more common option for structuring a gainsharing model is to establish a fixed percentage of budget surplus that units will retain. The key is to establish a gainsharing percentage that effectively incentivizes unit leaders to pursue savings opportunities while still providing central administration with needed resources.

The most successful gainsharing programs typically allow units to retain between 50% and 80% of surpluses. Fifty percent is an important psychological marker for most unit leaders, who often need to retain a majority of savings to buy in to the process. On the other hand, institutions report that percentages above 80% leave the center with too little additional funding.

Representative Gainsharing Program



Typical Gainsharing Percentage Split

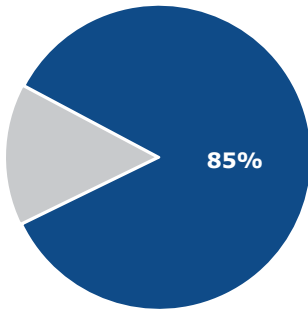


Ensuring Necessary Funds for the Center

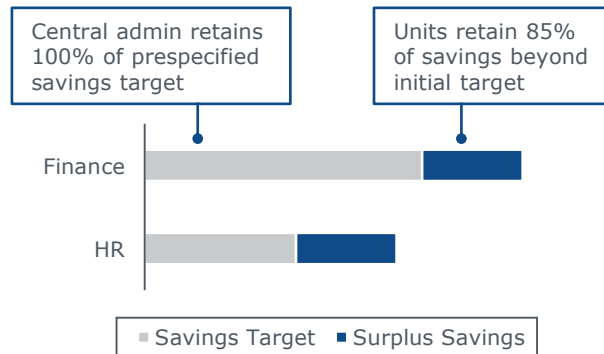
Guelph's Gainsharing Rate Applies Only After Specified Savings Target

The second option is to establish a unique savings target that each unit must hit before gainsharing begins. This allows the center to dictate the funds it needs in advance, rather than waiting to see how much units save.

University of Guelph Unit Gainsharing Rate



Sample Unit End-of-Year Budget Savings



At the University of Guelph, central administration establishes a savings target for each unit and reclaims 100% of those dollars. To counterbalance those funds flowing exclusively to the center, units retain a generous 85% of any savings achieved beyond the predetermined target, and the center reclaims the remaining 15%. University leaders report that 85% is an attractive enough incentive that most units achieve their initial target to trigger the generous gainsharing split beyond that.

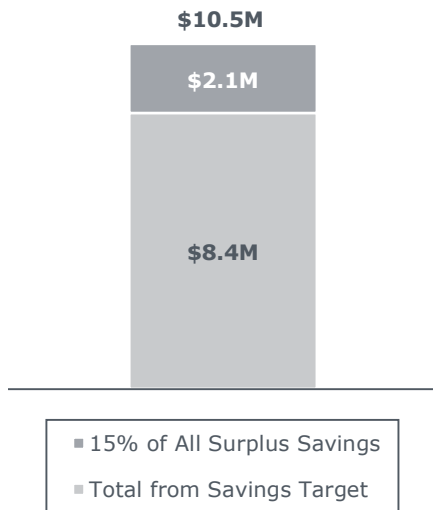
University of Guelph leaders are also particularly careful to set realistic targets that units can achieve, as unit leaders will not buy in to the program if they do not believe they can ever trigger gainsharing.

Meaningful Funds for Strategic Reinvestment

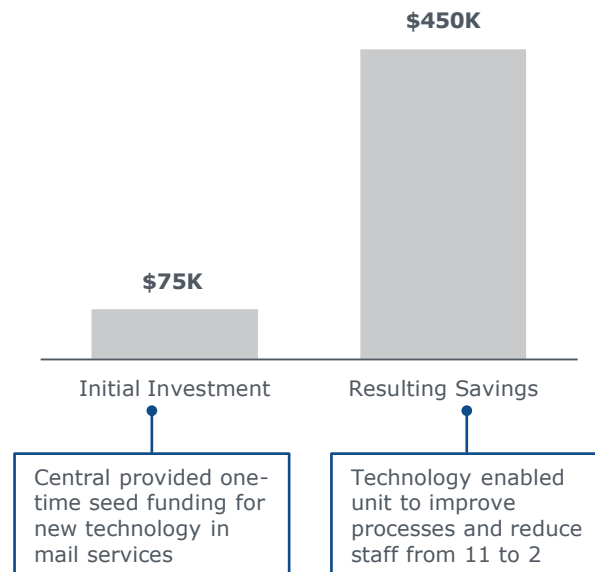
Results from University of Guelph Gainsharing Program

The University of Guelph's gainsharing approach has yielded significant savings. Across the past five years, the program returned \$10.5 million to central administration—\$8.4 million from the unit-specific savings targets and \$2.1 million from the 15% of gainsharing that the center reclaims.

Total Funds Returned to Center Over Five Years



Sample Reinvestment from Central Fund and Resulting Savings



Furthermore, university leaders report that this model has generated more savings for both central administration and units than the traditional 70%/30% split they used before. The University of Guelph utilized many of these resources for reinvestment in strategic initiatives. For example, central funded a technology upgrade in mail services, leading to an additional \$450,000 in labor savings.



Successfully Transitioning to Gainsharing

SECTION

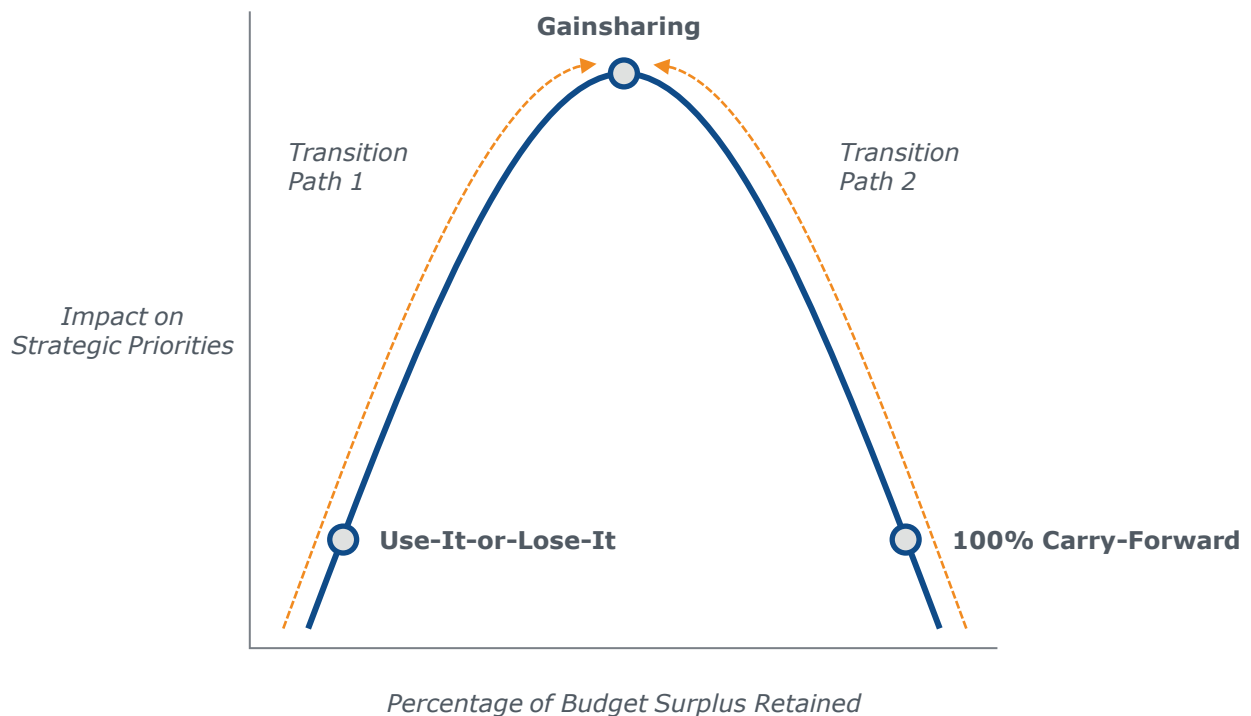
2

- Transition Path 1: Moving from Use-It-Or-Lose-It to Gainsharing
- Transition Path 2: Moving from Carry-Forward to Gainsharing

Toward an Impactful Gainsharing Program

Transition Path Depends on Starting Point

Because gainsharing both incents units to find cost savings and returns a portion of those savings to the center, it is typically the approach that brings the most resources to central administration and ensures the most strategic use of funds. However, it also represents a meaningful budgetary change that faculty and staff may resist. Leaders will obviously want to transition to the most impactful model while simultaneously minimizing disruption and pushback from faculty and staff. The best strategy for transitioning to a gainsharing program depends on how an institution currently manages unit surpluses. This section details two potential transition paths institutions can follow to successfully migrate to gainsharing, depending on their starting point.



Source: Business Affairs Forum interviews and analysis.

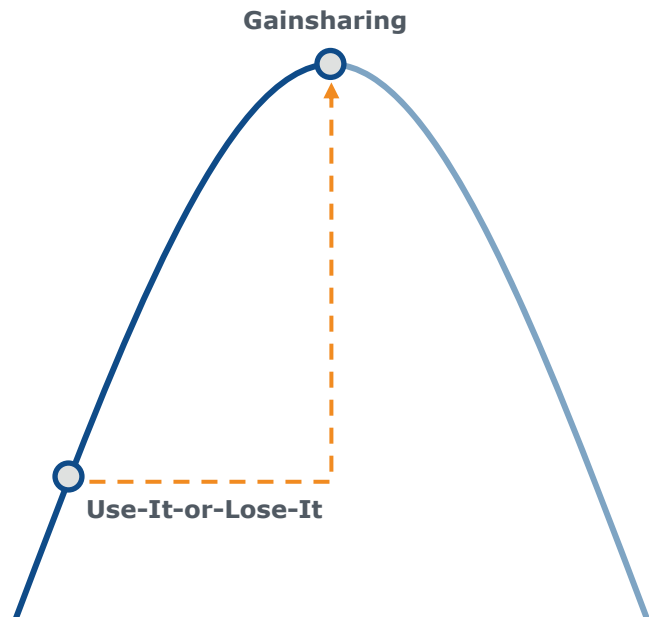
Flipping the Switch

Institutions with Use-It-or-Lose-It Can Transition to Gainsharing Quickly

The first transition path starts from a use-it-or-lose-it policy. Institutions beginning here can largely “flip the switch” and transition to gainsharing immediately. Because units will now retain a portion of money they previously returned to the center, faculty and staff typically accept the change to gainsharing.

Considerations for Implementing Gainsharing

- Institutions moving to gainsharing from use-it-or-lose-it are often able to pull back even more than 50% of unit surpluses
- Institutions should push for the most aggressive policy culture will allow and adjust the percentage split later if necessary



Furthermore, since faculty and staff consider gainsharing dollars new money, institutions starting from use-it-or-lose-it policies often do not need to default to a traditional 50%/50% (or more generous) gainsharing split. Instead, they can consider an arrangement that allocates more resources to central administration. Some institutions have successfully implemented arrangements where 70% to 80% of unit surplus dollars are returned to the center. Business executives should pursue the most aggressive policy their institutional culture will allow and rebalance the incentives later, if necessary.

Incentivizing Unit Savings

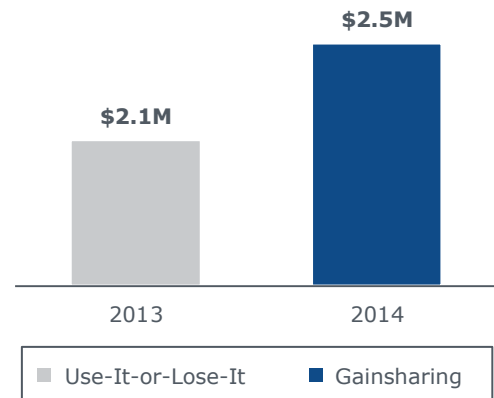
Gainsharing at the University of the Fraser Valley Returns More Money Centrally

The transition from use-it-or-lose-it to gainsharing may seem counterintuitive, since central administration must share a portion of budget surpluses they previously kept in full. However, the opportunity to retain a portion of surplus dollars creates an incentive for units to find savings rather than spend down all resources by the end of the year. Typically, central administration will benefit more under gainsharing than a use-it-or-lose-it approach.

Case in Brief: University of the Fraser Valley Gainsharing Program

- Institution previously maintained a use-it-or-lose-it policy
- In FY14, the university transitioned to a 50%/50% gainsharing policy, where 50% of any unit surplus returns to the central business office
- At the end of FY14, the university achieved \$2.5M in savings
- Central administration allocated \$500K of its portion to the university's Innovation Fund for new academic and non-academic initiatives

End-of-Year Unit Budget Surplus Returned to Central Administration at the University of the Fraser Valley

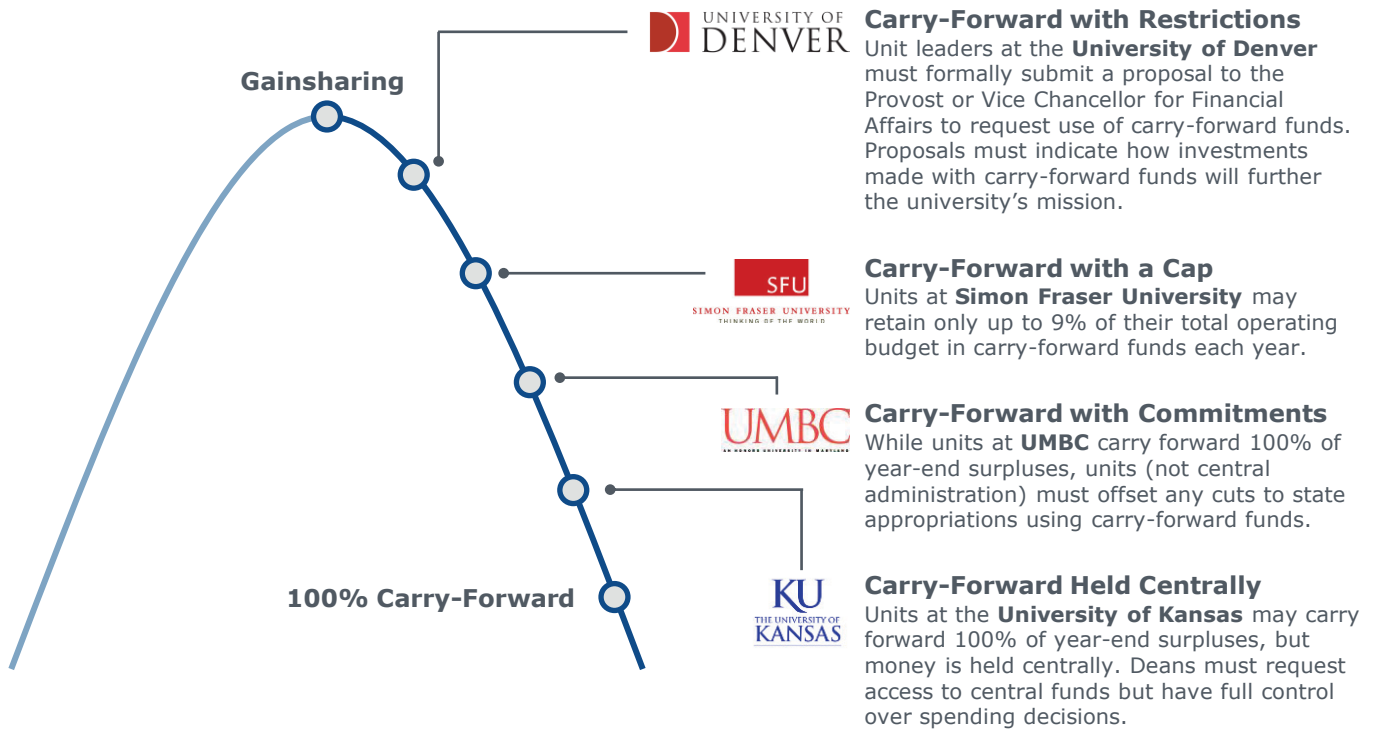


For example, the University of the Fraser Valley transitioned from a use-it-or-lose-it policy to a 50%/50% gainsharing program in 2014. In the first year, the program reallocated \$2.5 million to the center, more than previous years under a use-it-or-lose-it policy.

Slow and Steady Wins the Race

Institutions with 100% Carry-Forward Must Take Incremental Steps

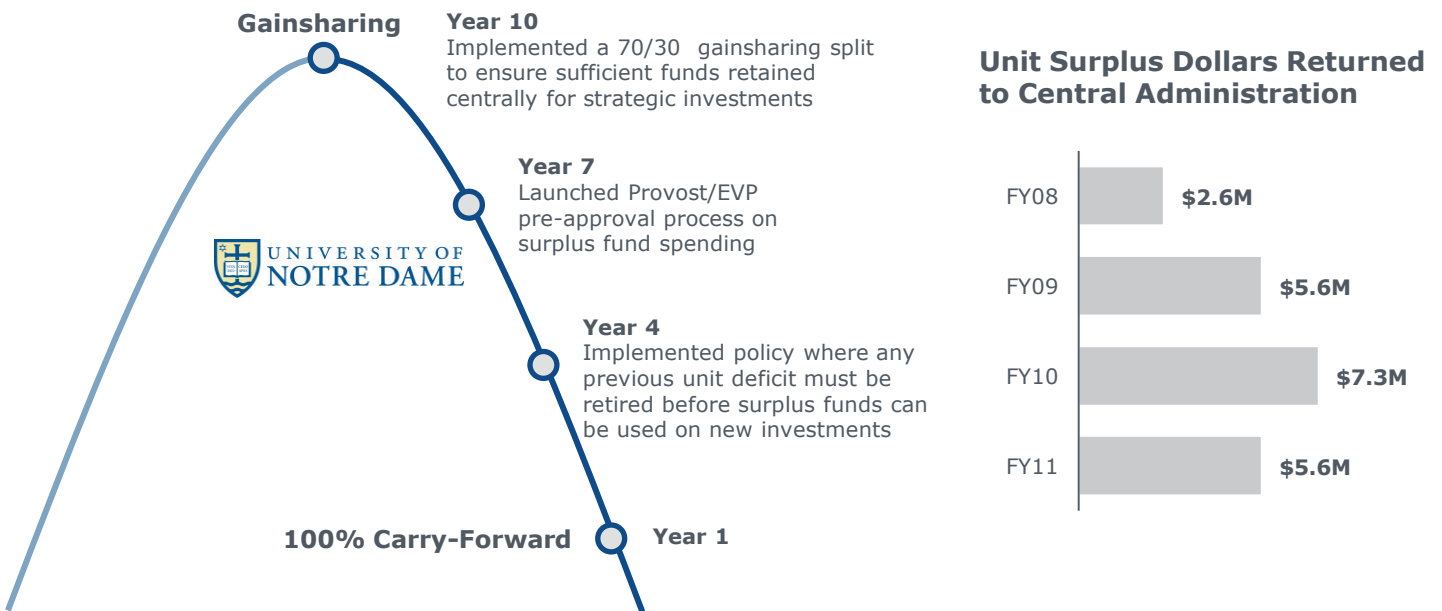
The second transition path starts at 100% carry-forward. Obviously, units will resist returning any portion of surplus dollars they currently keep in full. Unlike the first transition path, this second path must be gradual and deliberate—institutions must pursue smaller, incremental changes that do not overwhelm or disconcert unit leaders or faculty.



To help institutions plan a gradual and acceptable transition, the graphic above lays out a series of incremental steps or milestones between 100% carry-forward and gainsharing. Institutions can move up the curve one step at a time, implementing minor changes to their policy every few years.

Notre Dame's Gradual Shift to Gainsharing

The University of Notre Dame is an example of an institution that moved from 100% carry-forward to gainsharing using an incremental transition. Recognizing a lack of central funds, the institution slowly transitioned from carry-forward to gainsharing with a multistep approach over a 10-year period. Leaders deliberately spread out policy changes to occur every few years to ensure minimal pushback from faculty.



The university eventually arrived at a 70%/30% gainsharing split, where units retain 70% of their surplus and 30% returns to the center. Since the inception of a gainsharing program, units have saved over \$105 million and returned a significant amount of money to central administration.

Source: University of Notre Dame, Notre Dame, IN; Business Affairs Forum interview and analysis.

Restricting the Use of Unit Carry-Forward

Denver Requires Units to Spend Surpluses on Preapproved Strategic Priorities

While the transition to gainsharing can be slow, business leaders should keep in mind that each incremental step is itself beneficial. Not only is the institution moving closer to the desired model, but surplus dollars are used more and more strategically. For example, the University of Denver utilizes a “carry-forward with restrictions” model. This approach allows units to retain their entire budget surplus with the requirement that investments made with carry-forward funds support university priorities.

University of Denver Form to Request Use of Surplus Dollars

Gainshare Proposal FY07		
Unit: <u>Arts, Humanities, and Social Sciences</u>		
1/3rd of Gainshare Balance - Available for Spending FY07:	\$ 78,000	
Fund: <u>80778</u>		
	Budget	Activity Code
Goal: (01) Teaching and Learning		
Initiative: <u>Painting Studio Lighting (03 - Space Enhancement)</u>	15,000	GS0103
Summary: The lighting in the Painting Studio, Shroyder Room 276, is poor. Student learning in this teaching space will be enhanced with better and appropriately mounted and flexible lighting. In addition, this will allow for the removal of several unsafe extension cords.		
Org(s): <u>117603</u>		
Acct(s): <u>300100</u>		
Initiative: <u>Faculty Teaching Award (08 - Awards and Bonuses, faculty)</u>	1,350	GS0108
Summary: The division would like to recognize the five most outstanding teachers within each major with a \$250 bonus.		
Org(s): <u>117603, 128201, 128801, 130002, 131801</u>		
Acct(s): <u>602100, 650190</u>		
Goal: (02) Research and Scholarship		
Initiative: <u>Faculty Start Up Expenses in Psychology (10 - Start-up Expenses)</u>	40,000	GS0210
Summary: There are currently two new Assistant Professors starting in the Psychology Department this fall. They have start up expenses associated with establishing their labs.		
Org(s): <u>139601</u>		
Acct(s): <u>711000, 714000, 717000, 781000, 602030, 650200</u>		
Goal: (10) Sustainability		
Initiative: <u>Legal Fees (20 - Legal and Compliance Issues)</u>	20,000	GS1000
Summary: There are some on going legal expenses in our unit.		
Org(s): <u>133615</u>		
Acct(s): <u>761000</u>		
Total FY07 Proposal	\$ 76,350	
Prepared By: _____	Date: _____	
Dean/Director Signature: _____	Date: _____	

Activity Code

GS 01 03

Goal Level

The first two numbers of the activity code link the proposed use of surplus dollars to one of ten university goals identified by the University Planning and Accreditation Committee, including teaching and learning, research and scholarship, campus community, and public good.

Initiative Level

The second two numbers of the activity code link the proposed use of surplus dollars to one of 24 initiative categories, including curriculum or program enhancements, professional development, university-wide technology impact, and start-up expenses.

To enforce the restriction on carry-forward funds, the University of Denver created a novel coding and tracking system. Unit leaders complete the form above to request the use of carry-forward funds. The forms must specify a unique activity code that links the proposed investment to the university’s strategic plan. The first two numbers of the code correspond to one of 10 university-wide goals, such as teaching and learning or research and scholarship. The second two numbers represent one of 24 defined initiatives, such as professional development and start-up expenses. This system allows campus leaders to guarantee that the requested use of funds aligns to university goals. Executives can also track the impact of gainsharing dollars on different strategic priorities.

For a full version of University of Denver’s surplus request form, please see page 26 of this report.

The Robin Hood Strategy

Selectively Return Portion of Gainsharing Funds to Units to Dull Resistance

Patience is vital when transitioning from carry-forward to gainsharing, requiring implementation of smaller, gradual changes over time to minimize resistance. Additionally, a handful of institutions have further eased this transition by promising to selectively return a portion of central administration's share back to faculty. Campus leaders establish dedicated funds tied to specific priorities. Faculty apply for funding by submitting formal project proposals, and leaders use the funds to support a small handful of the most strategically relevant faculty projects each year.

Sample Uses of Central Gainsharing Funds That Benefit Faculty



New Faculty and Faculty Equity

Funds used to hire new faculty, increase faculty salaries, and improve faculty retention



Seed Funding

Funds used for new initiatives proposed by faculty and staff



Classroom Technology

Funds used to purchase or upgrade technology and equipment for university classrooms



Research Funds and Grants

Funds used to attract top researchers, renovate research labs, and provide start-up costs for research faculty



Space Renovation

Funds used to revamp spaces on campus such as academic buildings, classrooms, and office spaces



New Academic Programs

Funds used to develop promising new academic programs

The idea is similar to a raffle. Institutions report that faculty and academic leaders are less resistant to returning surplus funds to the center if they believe they have an opportunity to win even greater funding in return. Moreover, institutions are supporting high-priority projects they would likely fund anyway.

Notably, some institutions even regularly rotate and change funds. Rather than maintaining the same one or two faculty funds for the long term, institutions introduce one new fund (replacing an existing fund) every few years to keep faculty interest and attention high.

Source: Business Affairs Forum interviews and analysis.



Appendix

- University of Denver Fund Request Form
- University of Denver Fund Request Activity Codes

University of Denver Fund Request Form

Gainshare Proposal FY07

Unit: Arts, Humanities, and Social Sciences

1/3rd of Gainshare Balance - Available for Spending FY07: \$ 78,000

Fund: 80778

	Budget	Activity Code
Goal: (01) Teaching and Learning		

Initiative: <u>Painting Studio Lighting (03 - Space Enhancement)</u>	15,000	GS0103
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Summary: The lighting in the Painting Studio, Shwayder Room 276, is poor. Student learning in this teaching space will be enhanced with better and appropriately mounted and flexible lighting. In addition, this will allow for the removal of several unsafe extension cords.

Org(s): 127603

Acct(s): 800100

Initiative: <u>Faculty Teaching Award (08 - Awards and Bonuses, faculty)</u>	1,350	GS0108
---	-------	--------

Summary: The division would like to recognize the five most outstanding teachers within each major with a \$250 bonus.

Org(s): 127603, 128201, 128801, 130002, 131801

Acct(s): 602100, 650190

Goal: (02) Research and Scholarship		
--	--	--

Initiative: <u>Faculty Start Up Expenses in Psychology (10 - Start-up Expenses)</u>	40,000	GS0210
--	--------	--------

Summary: There are currently two new Assistant Professors starting in the Psychology Department this fall. They have start up expenses associated with establishing their labs.

Org(s): 139601

Acct(s): 711000, 714000, 727000, 781000, 602030, 650200

Goal: (10) Sustainability		
----------------------------------	--	--

Initiative: <u>Legal Fees (20 - Legal and Compliance Issues)</u>	20,000	GS1020
---	--------	--------

Summary: There are some on going legal expenses in our unit.

Org(s): 133615

Acct(s): 761000

Total FY07 Proposal \$ 76,350

Prepared By: _____ Date: _____

Dean/Director
Signature: _____ Date: _____

University of Denver Fund Request Activity Codes

Goal Level – First Two Numbers of Activity Code												
		01	02	03	04	05	06	07	08	09	10	
		Teaching & Learning	Research & Scholarship	Campus Community	Public Good	Ethics	Enrollment	Diversity	Globalization	Technology	Sustainability	
Initiative Level – Second Two Numbers of Activity Code	01	General Category	GS0101	GS0201	GS0301	GS0401	GS0501	GS0601	GS0701	GS0801	GS0901	GS1001
	02	Curricular or Program Enhancements	GS0102	GS0202	GS0302	GS0402	GS0502	GS0602	GS0702	GS0802	GS0902	GS1002
	03	Space Enhancements	GS0103	GS0203	GS0303	GS0403	GS0503	GS0603	GS0703	GS0803	GS0903	GS1003
	04	Professional Development	GS0104	GS0204	GS0304	GS0404	GS0504	GS0604	GS0704	GS0804	GS0904	GS1004
	05	Events/ Workshops/ Conferences	GS0105	GS0205	GS0305	GS0405	GS0505	GS0605	GS0705	GS0805	GS0905	GS1005
	06	Student Awards or Aid	GS0106	GS0206	GS0306	GS0406	GS0506	GS0606	GS0706	GS0806	GS0906	GS1006
	07	Program Evaluations or Assessment	GS0107	GS0207	GS0307	GS0407	GS0507	GS0607	GS0707	GS0807	GS0907	GS1007
	08	Awards & Bonuses (Faculty & Staff)	GS0108	GS0208	GS0308	GS0408	GS0508	GS0608	GS0708	GS0808	GS0908	GS1008
	09	Tenure Relinquished	GS0109	GS0209	GS0309	GS0409	GS0509	GS0609	GS0709	GS0809	GS0909	GS1009
	10	Start-Up Expenses	GS0110	GS0210	GS0310	GS0410	GS0510	GS0610	GS0710	GS0810	GS0910	GS1010
	11	On-Campus Outreach	GS0111	GS0211	GS0311	GS0411	GS0511	GS0611	GS0711	GS0811	GS0911	GS1011
	12	Regional Outreach	GS0112	GS0212	GS0312	GS0412	GS0512	GS0612	GS0712	GS0812	GS0912	GS1012
	13	National Outreach	GS0113	GS0213	GS0313	GS0413	GS0513	GS0613	GS0713	GS0813	GS0913	GS1013
	14	International Outreach	GS0114	GS0214	GS0314	GS0414	GS0514	GS0614	GS0714	GS0814	GS0914	GS1014
	15	Student Recruitment & Retention	GS0115	GS0215	GS0315	GS0415	GS0515	GS0615	GS0715	GS0815	GS0915	GS1015
	16	Technology Support for Students	GS0116	GS0216	GS0316	GS0416	GS0516	GS0616	GS0716	GS0816	GS0916	GS1016
	17	Technology Support for Faculty	GS0117	GS0217	GS0317	GS0417	GS0517	GS0617	GS0717	GS0817	GS0917	GS1017
	18	Technology Support for Staff	GS0118	GS0218	GS0318	GS0418	GS0518	GS0618	GS0718	GS0818	GS0918	GS1018
	19	University-Wide Technology Impact	GS0119	GS0219	GS0319	GS0419	GS0519	GS0619	GS0719	GS0819	GS0919	GS1019
	20	Legal and Compliance Issues	GS0120	GS0220	GS0320	GS0420	GS0520	GS0620	GS0720	GS0820	GS0920	GS1020
	21	Alumni and Advancement Activities	GS0121	GS0221	GS0321	GS0421	GS0521	GS0621	GS0721	GS0821	GS0921	GS1021
	22	Branding Activities	GS0122	GS0222	GS0322	GS0422	GS0522	GS0622	GS0722	GS0822	GS0922	GS1022
	23	Faculty/Staff Recruitment & Retention	GS0123	GS0223	GS0323	GS0423	GS0523	GS0623	GS0723	GS0823	GS0923	GS1023
	24	Strategic Planning	GS0124	GS0224	GS0324	GS0424	GS0524	GS0624	GS0724	GS0824	GS0924	GS1024

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