

THE REGENTS OF THE UNIVERSITY OF CALIFORNIA  
OFFICE OF ETHICS, COMPLIANCE AND AUDIT SERVICES



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Sheryl Vacca  
SENIOR VICE PRESIDENT  
CHIEF COMPLIANCE AND AUDIT OFFICER

July 8, 2013

**INTERIM CHANCELLOR CONOLEY**

**Subject: Final Audit Report UC Riverside Chancellor Transition Review – No. E13C003**

Attached please find the final report for: Audit Project No. E13C003: Audit Report UC Riverside Chancellor Transition Review. With the issuance of this final report, please destroy any previous draft versions. We very much appreciate the assistance provided to us by you and members of your staff during our review. If you should have any questions, please feel free to contact me at 510-987-9646 (e-mail: [Matthew.Hicks@ucop.edu](mailto:Matthew.Hicks@ucop.edu)).

A handwritten signature in black ink, appearing to read "Matt H".

Matthew Hicks  
Audit Director

Attachment

cc: Senior Vice President Vacca  
Associate Vice Chancellor McCracken  
Associate Vice Chancellor Hull  
Associate Chancellor Giorgio  
Executive Officer Zahedi  
Manager Ruiz  
Contractor Reed  
Contractor Atwood  
Director Moore

UNIVERSITY OF CALIFORNIA  
ETHICS, COMPLIANCE AND AUDIT SERVICES  
OFFICE OF THE PRESIDENT  
INTERNAL AUDIT SERVICES

UC Riverside Chancellor Transition Review  
Project No. E13C003  
April 2013

Work Performed by:  
Susana Atwood, Internal Audit Contractor

Review by:  
Matthew Hicks, Systemwide Audit Director

Consultation:  
Patrick V. Reed  
Contractor (Retired University Auditor)

# Executive Summary

## Introduction

At the request of the President, the Office of Ethics, Compliance and Audit Services conducted a management transition assessment at the University of California, Riverside (UCR) in preparation for the transition of the Interim Chancellor. Transition assessments are performed whenever a new chancellor is to take office. The purpose of a transition assessment is to provide information to the incoming chancellor on the state of internal controls over the financial management of the Chancellor's Immediate Office and the availability of funds to meet existing commitments. The review was carried out under the direction of the Systemwide Audit Director.

## Objectives and Scope

Objectives included the following:

- Provide systemwide senior management with information regarding the state of the accounts and funds under the Chancellor's immediate control, including the availability of unallocated funds going forward
- Review the Chancellor's Immediate Office accounts related to:
  - Travel and entertainment
  - Operating expenditures
  - University House (Chancellor's residence)
- Review the list of commitments made against unallocated funds. This objective included two separate areas: smaller commitments limited to a total of \$200,000 annually administered in the Chancellor's Immediate Office and a comprehensive list of central commitments against unallocated funds administered in the Office of Resource Planning and Budget.

The scope included the Chancellor's accounts and the residence accounts which are the responsibility of Physical Plant.

Testing of operating expenditure transactions was performed on a sample from the first six months of fiscal year 2012-2013.

The small commitments list administered in the Chancellor's Immediate Office are funded by a \$200,000 allocation per year in total. At the end of the fiscal year any amounts not used are returned to the Office of Resource Planning and Budget. For the small commitments held in the Chancellor's office, commitments were selected for review based on information available as of February 15, 2013. For the larger commitments held centrally, we selected a sample from an October 2012 report prepared by the Office of Resource Planning and Budget. We reviewed data listing commitments made since October in order to provide an updated forecast carry forward balance as of the date of the audit.

Fieldwork was performed during February and March 2013.

## **Review Approach**

During the course of the review the auditor:

1. Interviewed six staff members from the Office of the Chancellor and Executive Vice Chancellor/Provost (CEVC/P) and one from the Office of Resource Planning and Budget
2. Defined the Full Accounting Units which are owned by the Chancellor. These are a subset of the CEVC/P.
3. Defined and reviewed unallocated funds held in the Chancellor's office for small commitments.
4. Performed detail testing on a sample of small commitments
5. Reviewed business processes in the CEVC/P designed to track and record Chancellor commitments, purchases, and travel and entertainment payments/reimbursements.
6. Performed detailed testing on a sample of travel, entertainment, membership and operating expenditures
7. Reviewed internal controls over account reconciliations and budgets in the CEVC/P and the Chancellor's residence accounts reconciled by Physical Plant staff.
8. Defined and reviewed the Chancellor's unallocated funds held centrally by the Office of Resource Planning and Budget as well as the database system to track and document commitments made against those funds.
9. Performed detail testing on a sample of the centrally tracked commitments.
10. Reviewed recent audits performed by UCR Internal Audit in order to identify any outstanding issues which might be important to the incoming chancellor.

## **Overall Conclusion**

Based on interviews, transaction testing, commitment testing and review of documentation we found that the financial position of the Chancellor's Office appears adequate to address the standard operations and smaller commitments of the Chancellor through fiscal year 2012-2013. The internal controls tested in the CEVC/P appear robust and consistent. Please refer to Schedules 6-8 attached.

Central commitments of the Chancellor are tracked through fiscal year 2021-22 by the Office of Resource Planning and Budget. A carry forward in unallocated funds of approximately \$140 million, as well as a projected additional allocations of \$41-60 million annually, put the new chancellor in a stable financial position. The additional annual allocations are used to meet between \$47 to \$105 million of both permanent and temporary commitments as listed in Schedules 9 and 10 attached. These schedules forecast approximately \$147 million in carry forward as of June 30, 2013. Additional commitments since October 2012 reduce this forecast carry forward to the \$140 million number used here for the purposes of reaching the audit conclusion.

The internal controls over tracking central commitments, including the database system, appear adequate based on our testing.

Recent UCR Internal Audit reports reviewed did not reveal issues which were overdue for resolution. General Background information on a campus wide level is provided in Schedules 1-5.

University of California, Riverside  
 Chancellor Transition Review  
 Three-Year Revenue Trend

*in thousands of dollars*

| <b>CAMPUS Revenues by Fund Source</b>        |                   |                   |                   |
|--|-------------------|-------------------|-------------------|
|  | <b>2009-10</b>    | <b>2010-11</b>    | <b>2011-12</b>    |
| Tuition and Fees                             | \$ 160,544        | \$ 196,053        | \$ 239,071        |
| Federal Government                           | \$ 109,431        | \$ 126,490        | \$ 119,030        |
| State Government *:                          | <b>\$ 172,901</b> | <b>\$ 227,247</b> | <b>\$ 173,854</b> |
| <i>Appropriations</i>                        | <i>\$ 131,813</i> | <i>\$ 220,524</i> | <i>\$ 165,878</i> |
| <i>Contracts</i>                             | <i>\$ 7,870</i>   | <i>\$ 6,723</i>   | <i>\$ 7,976</i>   |
| <i>State Stabilization Funds - ARRA</i>      | <i>\$ 33,218</i>  | <i>\$ -</i>       | <i>\$ -</i>       |
| Local Government                             | \$ 3,596          | \$ 3,364          | \$ 2,009          |
| Private Gifts, Grants and Contracts          | \$ 27,098         | \$ 32,465         | \$ 40,576         |
| Sales and Services of Educational Activities | \$ 4,686          | \$ 9,423          | \$ 5,894          |
| Sales and Services of Auxiliary Enterprises  | \$ 54,391         | \$ 58,032         | \$ 57,527         |
| Other Sources                                | <b>\$ 11,795</b>  | <b>\$ 13,732</b>  | <b>\$ 26,575</b>  |
| <b>TOTAL</b>                                 | <b>\$ 544,442</b> | <b>\$ 666,806</b> | <b>\$ 664,536</b> |
| <i>Source: Campus Financial Schedule A</i>   |                   |                   |                   |

University of California, Riverside  
 Chancellor Transition Review  
 Three-Year Expenditure Trend Analysis

*in thousands of dollars*

| <b>CAMPUS Expenditures</b>                 |                   |                   |                   |
|--|-------------------|-------------------|-------------------|
|  | <b>2009-10</b>    | <b>2010-11</b>    | <b>2011-12</b>    |
| Instruction                                | \$ 162,180        | \$ 177,457        | \$ 197,792        |
| Research                                   | \$ 96,560         | \$ 97,165         | \$ 99,023         |
| Public Service                             | \$ 4,765          | \$ 5,983          | \$ 5,959          |
| Academic Support (includes Libraries)      | \$ 27,088         | \$ 28,788         | \$ 28,558         |
| Student services                           | \$ 41,217         | \$ 45,531         | \$ 56,864         |
| Institutional support                      | \$ 38,974         | \$ 42,583         | \$ 44,401         |
| Operation & maintenance of plant           | \$ 28,280         | \$ 30,147         | \$ 31,736         |
| Student Financial Aid                      | \$ 47,424         | \$ 58,717         | \$ 51,873         |
| Auxiliary enterprises                      | \$ 53,339         | \$ 56,961         | \$ 61,759         |
| <b>Total</b>                               | <b>\$ 499,827</b> | <b>\$ 543,332</b> | <b>\$ 577,965</b> |
| <i>Source: Campus Financial Schedule B</i> |                   |                   |                   |

University of California, Riverside  
 Chancellor Transition Review  
 Three-Year Analysis of Contracts and Grants

*in thousands of dollars*

| <b>CAMPUS Contracts and Grants - Awards</b>  |                   |                   |                   |
|--|-------------------|-------------------|-------------------|
|  | <b>2009-10</b>    | <b>2010-11</b>    | <b>2011-12</b>    |
| Federal Government   | \$ 78,504         | \$ 60,687         | \$ 67,617         |
| State Government   | \$ 12,063         | \$ 12,171         | \$ 9,532          |
| Local Government   | \$ 1,618          | \$ 2,278          | \$ 3,982          |
| Private  | \$ 15,553         | \$ 17,628         | \$ 23,661         |
| UC   | \$ 7,719          | \$ 7,649          | \$ 9,420          |
| <b>Total</b>   | <b>\$ 115,457</b> | <b>\$ 100,413</b> | <b>\$ 114,212</b> |
| <b>Percentage Change</b>   | <b>27.33%</b>     | <b>-13.03%</b>    | <b>13.74%</b>     |
| <i>Source: Contract &amp; Grant Activity FY 2012 Annual Summary Report (<a href="http://or.ucr.edu/spa/reports.aspx">http://or.ucr.edu/spa/reports.aspx</a>)</i> |                   |                   |                   |

| <b>CAMPUS Contracts and Grants - Quantity</b>  |                |                |                |
|--|----------------|----------------|----------------|
|  | <b>2009-10</b> | <b>2010-11</b> | <b>2011-12</b> |
| Federal Government   | 387            | 328            | 362            |
| State Government   | 98             | 94             | 56             |
| Local Government   | 26             | 17             | 28             |
| Private  | 240            | 235            | 331            |
| UC   | 105            | 104            | 96             |
| <b>Total</b>   | <b>856</b>     | <b>778</b>     | <b>873</b>     |
| <b>Percentage Change</b>   | <b>5.94%</b>   | <b>-9.11%</b>  | <b>12.21%</b>  |
| <i>Source: Contract &amp; Grant Activity FY 2012 Annual Summary Report (<a href="http://or.ucr.edu/spa/reports.aspx">http://or.ucr.edu/spa/reports.aspx</a>)</i> |                |                |                |

University of California, Riverside  
 Chancellor Transition Review  
 Three-Year Development History

*in thousands of dollars*

| <b>CAMPUS Development/Private Support</b> |                  |                  |                  |
|---|------------------|------------------|------------------|
|   | <b>2009-10</b>   | <b>2010-11</b>   | <b>2011-12</b>   |
| Regents                                   | \$ 19,130        | \$ 18,540        | \$ 31,606        |
| Foundation                                | \$ 4,268         | \$ 16,025        | \$ 4,724         |
| <b>Total</b>                              | <b>\$ 23,398</b> | <b>\$ 34,565</b> | <b>\$ 36,330</b> |
| <i>Source: University Advancement</i>     |                  |                  |                  |

| <b>CAMPUS Development/Private Support</b>   |                  |                  |                  |
|---|------------------|------------------|------------------|
|   | <b>2009-10</b>   | <b>2010-11</b>   | <b>2011-12</b>   |
| Private Gifts - Unrestricted  | \$ 197           | \$ 219           | \$ 239           |
| Private Gifts - Restricted  | \$ 16,993        | \$ 28,266        | \$ 21,493        |
| Private Contracts   | \$ 11,151        | \$ 11,662        | \$ 13,556        |
| Private Grants  | \$ 2,803         | \$ 4,359         | \$ 4,913         |
| <b>Total</b>  | <b>\$ 31,144</b> | <b>\$ 44,506</b> | <b>\$ 40,201</b> |
| <i>Source: Jan Wildman Associate Vice Chancellor, Administration University Advancement</i> |                  |                  |                  |

|  |                 |                 |                 |
|--|-----------------|-----------------|-----------------|
| <b>TOTAL of Private Contracts &amp; Grants only</b>      | <b>\$13,954</b> | <b>\$16,021</b> | <b>\$18,469</b> |
| <i>Source: University Advancement/Office of Research</i> |                 |                 |                 |

University of California, Riverside  
 Chancellor Transition Review  
 Three-Year Campus Facts At a Glance

| UCR CAMPUS Statistics   |                 |                 |                 |
|---|-----------------|-----------------|-----------------|
|   | 2009-10         | 2010-11         | 2011-12         |
| <b>Student Enrollment</b>   |                 |                 |                 |
| Undergraduate Fall Enrollment   | 16,996          | 18,242          | 18,523          |
| Graduate Fall Enrollment  | 2,388           | 2,450           | 2,378           |
| Health Sciences Fall Enrollment   | 55              | 54              | 55              |
| <b>Total Student Enrollment</b>   | <b>19,439</b>   | <b>20,746</b>   | <b>20,956</b>   |
| Percentage Change   | 7.52%           | 6.72%           | 1.01%           |
| <b>Academic Staff</b>   |                 |                 |                 |
| Instruction   | 845.50          | 832.40          | 799.00          |
| Other Academic Appointments   | 460.50          | 466.30          | 442.30          |
| Student Assistants  | 657.70          | 714.20          | 630.60          |
| <b>Total Academic FTE</b>   | <b>1,963.70</b> | <b>2,012.90</b> | <b>1,871.90</b> |
| Percentage Change   | 0.52%           | 2.51%           | -7.00%          |
| <i>Ratio--Students per instruction Acad.</i>  | 23              | 25              | 26              |
| <b>Non Academic (Staff) FTEs</b>  |                 |                 |                 |
| SMG & MSP   | 228.80          | 233.60          | 238.00          |
| PSS   | 2,715.10        | 2,761.00        | 2,732.50        |
| Not Assigned  |                 |                 |                 |
| <b>Total Staff FTE</b>  | <b>2,943.90</b> | <b>2,994.60</b> | <b>2,970.50</b> |
| Percentage Change   | -1.18%          | 1.72%           | -0.80%          |
| As of November 2012   |                 |                 |                 |
| Source: SARA Website Reports - Enrollments by Year and Faculty & Staff Number & FTE |                 |                 |                 |

University of California, Riverside  
Chancellor Transition Review  
Three-Year Chancellor's General Operations

| UCR Chancellor's Office General Operations                                |                     |                     |                     |
|---|---------------------|---------------------|---------------------|
| Unit  | 2009-10             | 2010-11             | 2011-12             |
| Carryforward from Previous Year   | \$ 111,271          | \$ 158,954          | \$ 382,173          |
| <b>Sources of Funds</b>   |                     |                     |                     |
| Searles   | \$70,000            | \$74,199            | \$74,879            |
| Opportunity   | (\$6,645)           | \$25,818            | \$38,522            |
| General   | \$2,060,700         | \$2,460,150         | \$2,340,789         |
| Discretionary   | \$32,028            | \$31,146            | \$33,439            |
| Chancellor's Other  | \$3,785             | \$3,186             | \$3,536             |
| <b>Total Sources</b>  | <b>\$ 2,271,139</b> | <b>\$ 2,753,453</b> | <b>\$ 2,873,338</b> |
| <b>Uses of Funds</b>  |                     |                     |                     |
| Salaries & Benefits   | \$1,728,691         | \$2,003,238         | \$2,027,760         |
| Supplies  | \$8,544             | \$14,029            | \$7,292             |
| Travel  | \$76,418            | \$85,551            | \$136,294           |
| Services  | \$22,583            | \$16,541            | \$17,178            |
| Mail, Print, Communication, Compute                                       | \$78,343            | \$68,662            | \$81,349            |
| Memberships   | \$100,127           | \$130,411           | \$90,939            |
| Facilities  | \$22,312            | \$27,905            | \$17,862            |
| Chancellor's Other  | 75,167              | \$24,943            | \$32,363            |
| <b>Total Uses</b>   | <b>\$2,112,185</b>  | <b>\$2,371,280</b>  | <b>\$2,411,037</b>  |
| <i>Source: General Ledger Data Base (UCRFSTotals)</i>                     |                     |                     |                     |
| <b>UCR Chancellor's Office General Operations Summary as of 6/30/2012</b> |                     |                     |                     |
| Carryforward from Previous Year   | \$ 111,271          | \$ 158,954          | \$ 382,173          |
| Sources of Funds  | \$ 2,159,868        | \$ 2,594,499        | \$ 2,491,165        |
| Uses of Funds   | \$2,112,185         | \$2,371,280         | \$2,411,037         |
| <b>Fiscal Year Ending Balance</b>   | <b>\$ 158,954</b>   | <b>\$ 382,173</b>   | <b>\$ 462,301</b>   |

University of California, Riverside  
 Chancellor Transition Review  
 Three-Year Chancellor's Residence

| UCR Chancellor's Residence   |                   |                   |                   |
|--|-------------------|-------------------|-------------------|
| Unit   | 2009-10           | 2010-11           | 2011-12           |
| Carryforward from Previous Year  | \$ 20,966         | \$ 5,194          | \$ 8,383          |
| <b>Sources of Funds</b>  |                   |                   |                   |
| Searles  | \$97,000          | \$97,000          | \$97,000          |
| Opportunity  |                   |                   |                   |
| General  |                   |                   |                   |
| Discretionary  |                   |                   |                   |
| Chancellor's Other   | \$240             | \$0               | \$0               |
| <b>Total Sources</b>   | <b>\$ 118,206</b> | <b>\$ 102,194</b> | <b>\$ 105,383</b> |
| <b>Uses of Funds</b>   |                   |                   |                   |
| Salaries & Benefits  | \$0               | \$0               | \$0               |
| Supplies and Expenses  | \$5,648           | \$6,686           | \$6,514           |
| Repairs & Maintenance  | \$93,205          | \$71,628          | \$62,461          |
| Utilities  | \$14,159          | \$15,497          | \$20,517          |
| <b>Total Uses</b>  | <b>\$113,012</b>  | <b>\$93,811</b>   | <b>\$89,492</b>   |
| <i>Source: General Ledger Data Base (UCRFSTotals)</i>                  |                   |                   |                   |
| <b>UCR Chancellor's Residence Funds Budget Summary as of 6/30/2012</b> |                   |                   |                   |
| Carryforward from Previous Year  | \$ 20,966         | \$ 5,194          | \$ 8,383          |
| Sources of Funds   | \$97,240          | \$97,000          | \$97,000          |
| Uses of Funds  | \$113,012         | \$93,811          | \$89,492          |
| <b>Fiscal Year Ending Balance</b>                                      | <b>\$ 5,194</b>   | <b>\$ 8,383</b>   | <b>\$ 15,891</b>  |

University of California, Riverside  
 Chancellor Transition Review  
 Three-Year Small Commitment History

| Three-Year Small Commitment History               |                  |   |                   |   |                   |
|---|------------------|---|-------------------|---|-------------------|
| 2009-10   | Amount           | 2010-11   | Amount            | 2011-12   | Amount            |
| Bourns College of Engineering                     | \$ 1,245         | Academic Senate                                   | \$ 2,341          | Academic Senate                                   | \$ 1,345          |
| Chancellor/ Executive Vice Chancellor and Provost | \$ 26,128        | Chancellor/ Executive Vice Chancellor and Provost | \$ 68,143         | Chancellor/ Executive Vice Chancellor and Provost | \$ 55,762         |
| College of Humanities, Arts, and Social Sciences  | \$ 1,500         | College of Humanities, Arts, and Social Sciences  | \$ 14,522         | College of Natural and Agricultural Sciences      | \$ 17,000         |
| Finance and Business Operations                   | \$ 3,520         | College of Natural and Agricultural Sciences      | \$ 77,873         | Finance and Business Operations                   | \$ 5,000          |
| Undergraduate Education                           | \$ 1,680         | Finance and Business Operations                   | \$ 4,087          | Graduate School of Education                      | \$ 1,267          |
| School of Business Administration                 | \$ 6,248         | Graduate Division                                 | \$ 25,000         | Undergraduate Education                           | \$ 36,821         |
| Vice Chancellor Student Affairs                   | \$ 24,500        | Graduate School of Education                      | \$ 1,076          | Vice Chancellor Student Affairs                   | \$ 8,650          |
|   |                  | Vice Chancellor Student Affairs                   | \$ 6,958          |   |                   |
|   |                  | University Extension                              | \$ 3,214          |   |                   |
| <b>Total</b>                                      | <b>\$ 64,821</b> |   | <b>\$ 203,214</b> |   | <b>\$ 125,845</b> |

University of California, Riverside  
Chancellor Transition Review  
10 Year Chancellorial Central Resources

| <b>10 Year Chancellorial Central Resources</b> |                      |  |                              |                              |                      |
|--|----------------------|--|------------------------------|------------------------------|----------------------|
| <b>As of October 24, 2012</b>                  | <b>Sources</b>       | <b>Capital, Renovation<br/>and Lease<br/>Commitments</b> | <b>Other<br/>Commitments</b> | <b>Total<br/>Commitments</b> | <b>Balance</b>       |
| 12-13  | 252,543,262          | 21,976,492   | 83,103,755                   | 105,080,247                  | 147,463,015          |
| 13-14  | 62,044,738           | 5,157,892  | 58,663,537                   | 63,821,429                   | (1,776,691)          |
| 14-15  | 60,780,596           | 5,334,542  | 58,062,347                   | 63,396,889                   | (2,616,293)          |
| 15-16  | 59,900,588           | 6,313,220  | 50,539,493                   | 56,852,713                   | 3,047,875            |
| 16-17  | 59,275,043           | 6,464,657  | 49,837,844                   | 56,302,501                   | 2,972,542            |
| <b>5-yr Total</b>                              | <b>\$494,544,227</b> | <b>45,246,803</b>  | <b>300,206,976</b>           | <b>345,453,779</b>           | <b>149,090,448</b>   |
| 17-18  | 58,539,113           | (367,605)  | 47,522,435                   | 47,154,830                   | 11,384,283           |
| 18-19  | 58,784,743           | 6,142,062  | 47,455,803                   | 53,597,865                   | 5,186,878            |
| 19-20  | 58,079,743           | 6,287,575  | 47,496,934                   | 53,784,509                   | 4,295,234            |
| 20-21  | 57,374,743           | 6,936,233  | 47,527,843                   | 54,464,076                   | 2,910,667            |
| 21-22  | 56,566,382           | 7,044,069  | 47,395,398                   | 54,439,467                   | 2,126,915            |
| <b>10-yr Total</b>                             | <b>\$783,888,951</b> | <b>\$71,289,137</b>                                      | <b>\$537,605,389</b>         | <b>\$608,894,526</b>         | <b>\$174,994,425</b> |

University of California, Riverside  
Chancellor Transition Review  
Chancellor's Resources Revenue / Commitment Summary

| Chancellor's Resources Revenue / Commitment Summary |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |
|---|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Projection as of October 24, 2012                   | 2012/13            | 2013/14            | 2014/15            | 2015/16            | 2016/17            | 2017/18            | 2018/19            | 2019/20            | 2020/21            | 2021/22            |
| <b>Permanent Resources</b>                          |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |
| Permanent Budget 7/1                                | 55,308,519         | 41,103,055         | 60,594,345         | 59,405,580         | 58,573,050         | 57,868,050         | 57,163,050         | 56,458,050         | 55,753,050         | 55,048,050         |
| Internet II funding                                 |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |
| Operation and Maintenance of Plant - EH&S Expansion | 0                  | 0                  | (294,765)          |                    |                    |                    |                    |                    |                    |                    |
| Fund Academic Merits/Promotions                     | (1,600,000)        |                    |                    |                    |                    |                    |                    |                    |                    |                    |
| Funding moved from UCOP assessment Holding          |                    | 20,441,790         |                    |                    |                    |                    |                    |                    |                    |                    |
| Total perm  | 53,708,519         | 61,544,845         | 60,299,580         | 59,405,580         | 58,573,050         | 57,868,050         | 57,163,050         | 56,458,050         | 55,753,050         | 55,048,050         |
| Less Permanent commitments                          | (12,605,464)       | (950,500)          | (894,000)          | (832,530)          | (705,000)          | (705,000)          | (705,000)          | (705,000)          | (705,000)          | (705,000)          |
| <b>Balance Permanent</b>                            | <b>41,103,055</b>  | <b>60,594,345</b>  | <b>59,405,580</b>  | <b>58,573,050</b>  | <b>57,868,050</b>  | <b>57,163,050</b>  | <b>56,458,050</b>  | <b>55,753,050</b>  | <b>55,048,050</b>  | <b>54,343,050</b>  |
| <b>Temporary Funds</b>                              |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |
| Carryforward  | 157,464,262        | 147,463,015        | 145,686,324        | 143,070,031        | 146,117,906        | 149,090,448        | 160,474,731        | 165,661,609        | 169,956,843        | 172,867,510        |
| Short Term Investment Pool (69997)                  | 850,000            | 850,000            | 850,000            | 850,000            | 850,000            | 850,000            | 850,000            | 850,000            | 850,000            | 850,000            |
| Administrative Cost Recovery (69992)                |                    | 80,171             | 80,171             | 80,171             | 80,171             | 80,171             | 80,171             | 80,171             | 80,171             | 80,171             |
| Gift Fees   | 600,000            | 600,000            | 600,000            | 600,000            | 600,000            | 600,000            | 600,000            | 600,000            | 600,000            | 600,000            |
| Botanic Gdn House Loan Pmt                          | 30,658             | 30,658             | 30,658             | 30,658             | 30,658             | 30,658             | 30,658             | 30,658             | 30,658             | 30,658             |
| Finan Sys Assess & Insur. Reimb (69994)             | 247,088            | 247,088            | 247,088            | 247,088            | 247,088            | 247,088            | 247,088            | 247,088            | 247,088            | 247,088            |
| Ground Lease (69960)                                | 110,000            | 110,000            | 110,000            | 110,000            | 110,000            | 110,000            | 110,000            | 110,000            | 110,000            | 110,000            |
| Pepsi funds (69950)                                 | 250,000            | 250,000            | 250,000            | 250,000            | 250,000            | 250,000            | 250,000            | 250,000            | 250,000            | 250,000            |
| Indirect Cost Recovery Funds                        | 763,776            | 763,776            | 763,776            | 763,776            | 763,776            | 763,776            | 763,776            | 763,776            | 763,776            | 763,776            |
| Internet II Funding                                 |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |
| Sprint Broadband Width Sale (69964)                 | 600,000            | 645,000            | 690,000            | 690,000            | 690,000            | 690,000            | 690,000            | 690,000            | 690,000            | 690,000            |
| Capital Items with Decision Memo's pending          | (2,300,000)        | (2,000,000)        | (2,000,000)        | (2,000,000)        | (2,000,000)        | (2,000,000)        | (2,000,000)        | (2,000,000)        | (2,000,000)        | (2,103,361)        |
| Data Repository (Pending letter/Decision Memo)      | (893,319)          | (1,076,800)        | (1,140,677)        | (1,126,685)        | (919,700)          | (950,630)          |                    |                    |                    |                    |
| Funding moved from UCOP assessment Holding          | 41,112,277         |                    |                    |                    |                    |                    |                    |                    |                    |                    |
| Total Temporary Funds                               | 198,834,743        | 499,893            | 481,016            | 495,008            | 701,993            | 671,063            | 1,621,693          | 1,621,693          | 1,621,693          | 1,518,332          |
| Permanent Funds                                     | 53,708,519         | 61,544,845         | 60,299,580         | 59,405,580         | 58,573,050         | 57,868,050         | 57,163,050         | 56,458,050         | 55,753,050         | 55,048,050         |
| Total Available Resources                           | 252,543,262        | 62,044,738         | 60,780,596         | 59,900,588         | 59,275,043         | 58,539,113         | 58,784,743         | 58,079,743         | 57,374,743         | 56,566,382         |
| Less Temporary Commitments                          | (92,474,783)       | (62,870,929)       | (62,502,889)       | (56,020,183)       | (55,597,501)       | (46,449,830)       | (52,892,865)       | (53,079,509)       | (53,759,076)       | (53,734,467)       |
| <b>Available resources</b>                          | <b>147,463,015</b> | <b>145,686,324</b> | <b>143,070,031</b> | <b>146,117,906</b> | <b>149,090,448</b> | <b>160,474,731</b> | <b>165,661,609</b> | <b>169,956,843</b> | <b>172,867,510</b> | <b>174,994,425</b> |

Note: Temporary Commitments as defined for purposes of this schedule indicate projections of costs made for a purpose. Should funds not be needed in that amount for that purpose then the funds are not extended to the department (or are returned by the department)

University of California Riverside  
Chancellor Transition Review  
10 Year Centrally Managed Chancellor Commitments

| 10 Year Centrally Managed Chancellor Commitments |                    |                   |                   |                   |                   |                    |                    |                   |                    |
|--|--------------------|-------------------|-------------------|-------------------|-------------------|--------------------|--------------------|-------------------|--------------------|
| Projection as of October 24, 2012                | 2012/13            | 2013/14           | 2014/15           | 2015/16           | 2016/17           | 2018 thru<br>2022  | Temporary          | Permanent         | Total              |
| School of Education                              | 265,132            | 120,480           | 50,540            | 50,540            | 50,540            | 252,700            | 505,850            | 284,082           | 789,932            |
| Bourns College of Engineering                    | 2,038,773          | 1,230,785         | 1,230,785         | 1,230,785         | 1,230,785         | 6,153,925          | 12,418,646         | 697,192           | 13,115,838         |
| College of Humanities, Arts and Soc. Science     | 8,750,763          | 7,139,362         | 6,736,612         | 3,725,285         | 3,788,501         | 18,952,657         | 46,546,810         | 2,546,370         | 49,093,180         |
| School of Business Administration                | 941,985            | 936,173           | 936,173           | 936,173           | 454,173           | 2,270,865          | 6,302,863          | 172,679           | 6,475,542          |
| College of Natural and Agri. Science             | 9,805,206          | 7,937,437         | 7,584,240         | 3,716,210         | 3,641,210         | 17,947,810         | 48,474,671         | 2,157,442         | 50,632,113         |
| University Library                               | 614,233            | 455,600           | 455,600           | 455,600           | 455,600           | 2,278,000          | 4,556,000          | 158,633           | 4,714,633          |
| Academic Senate                                  | 470,293            | 390,244           | 390,244           | 390,244           | 390,244           | 1,951,220          | 3,975,321          | 7,168             | 3,982,489          |
| Chancellor/EVC                                   | 1,113,432          | 683,987           | 602,875           | 472,875           | 472,875           | 2,364,375          | 5,427,406          | 283,013           | 5,710,419          |
| Computing and Communications                     | 886,024            | 563,940           | 304,000           | 304,000           | 304,000           | 1,520,000          | 3,733,980          | 147,984           | 3,881,964          |
| Graduate Division                                | 12,376,062         | 10,807,409        | 10,807,409        | 10,807,409        | 10,871,034        | 54,355,170         | 108,932,424        | 1,092,069         | 110,024,493        |
| Vice Chancellor--Research                        | 1,808,894          | 1,396,970         | 1,360,846         | 527,512           | 527,512           | 1,500,000          | 6,795,810          | 325,924           | 7,121,734          |
| Vice Chancellor Student Affairs                  | 3,460,469          | -197,791          | -237,611          | 583,466           | 585,526           | 2,966,815          | 6,954,816          | 206,058           | 7,160,874          |
| Vice Chancellor University Advancement           | 7,560,017          | 5,145,640         | 5,146,993         | 5,148,387         | 5,149,822         | 25,772,193         | 53,797,627         | 125,425           | 53,923,052         |
| Palm Desert Graduate Center                      | 115,865            |                   |                   |                   |                   |                    | 110,000            | 5,865             | 115,865            |
| Undergraduate Education                          | 6,021,160          | 5,300,042         | 5,296,026         | 5,500,042         | 5,500,042         | 27,500,210         | 55,099,868         | 17,654            | 55,117,522         |
| School of Public Policy                          | 1,320,084          | 344,820           | 253,380           | 149,880           |                   |                    | 636,630            | 1,431,534         | 2,068,164          |
| Intercollegiate Athletics                        | 3,573,694          | 3,013,727         | 2,756,958         | 2,696,957         | 2,584,554         | 12,357,755         | 26,975,581         | 8,064             | 26,983,645         |
| Finance and Business Operations                  | 2,567,701          | 1,558,443         | 1,116,778         | 1,130,417         | 969,318           | 4,728,678          | 10,686,081         | 1,385,254         | 12,071,335         |
| School of Medicine                               | 2,284,170          | 2,006,300         | 2,431,300         | 2,006,300         | 2,006,300         | 31,500             | 10,481,700         | 284,170           | 10,765,870         |
| Campuswide                                       | 11,498,527         | 12,083,393        | 12,208,693        | 12,924,302        | 12,950,645        | 65,117,272         | 120,340,469        | 6,442,363         | 126,782,832        |
| Capital and Space                                | 20,941,315         | 3,972,065         | 4,114,928         | 4,246,209         | 4,369,820         | 15,419,602         | 53,063,939         |                   | 53,063,939         |
| Provisions-Academic Resources                    | 6,666,448          | -1,067,597        | -149,880          | -149,880          |                   |                    | 2,348,063          | 2,951,028         | 5,299,091          |
| <b>Total</b>                                     | <b>105,080,247</b> | <b>63,821,429</b> | <b>63,396,889</b> | <b>56,852,713</b> | <b>56,302,501</b> | <b>263,440,747</b> | <b>588,164,555</b> | <b>20,729,971</b> | <b>608,894,526</b> |

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