California State Auditor

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University of California:

Stricter Oversight and Greater Transparency Are Needed to Improve Its Compensation Practices

May 2006
2006-103

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CALIFORNIA STATE AUDITOR

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May 2, 2006 2006-103

The Governor of California
President pro Tempore of the Senate
Speaker of the Assembly
State Capitol
Sacramento, California 95814

Dear Governor and Legislative Leaders:

As requested by the Joint Legislative Audit Committee, the Bureau of State Audits presents its audit report concerning the compensation practices of the University of California (university).

This report concludes that the Corporate Personnel System (CPS) used by the university's Office of the President (president's office) to track the pay activity of university campuses contains inconsistencies and overly vague categories that did not allow us to determine the reliability of various compensation and funding source classifications contained within it and that limit its usefulness as an oversight tool. Despite the data reliability problems we found, the CPS is the most detailed and complete centrally maintained source of information, and in fiscal year 2004–05 it reflects that university employees earned approximately $9.3 billion, comprised of $8.9 billion in regular pay and $334 million in additional compensation. CPS also indicates that the 4,071 university employees earning more than $168,000 from all funding sources received 10 percent of total regular pay, but 26 percent of the additional compensation. Further, the regular granting of exceptions to university compensation policy by the president's office may weaken the credibility of the compensation policies it issues and create a culture of noncompliance. Indeed, in our review of 100 highly compensated employees we found that some university campuses circumvented or violated university policy, resulting in a significant overpayment to one employee, questionable forms of compensation provided to others, and improper increases to some employees' retirement-covered compensation. In addition, we found that the university did not consistently disclose its officers' nonsalary compensation, such as housing allowances, to the Board of Regents as required by policy.

Respectfully submitted,

Elaine M. Howle

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State Auditor

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SUMMARY

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Our review of the compensation practices of the University of California (university) revealed the following:

- ☑ ***The Corporate Personnel System (CPS) used by the university's Office of the President (president's office) to track the pay activity of university campuses contains inconsistencies and overly vague categories that did not allow us to determine the reliability of various compensation and funding source classifications contained within it and that limit its usefulness as an oversight tool.***
- ☑ ***Despite these problems, the CPS is the most detailed and complete centrally maintained source of information, and in fiscal year 2004–05 it reflects that university employees earned approximately $9.3 billion—comprised of $8.9 billion in regular pay and $334 million in additional compensation.***
- ☑ ***The president's office appears to regularly grant exceptions to university compensation policy. In a sample of 100 highly paid university employees, 17 benefited from an exception to compensation policy.***

continued on next page . . .

RESULTS IN BRIEF

The University of California (university) is a public, state-supported land grant institution with a mission to teach and conduct research in a wide range of disciplines and to provide public services. The university is administered by a 28-member Board of Regents (regents),[1] which has delegated overall policy development, planning, and resource allocations to the Office of the President (president's office). Beginning in November 2005, numerous articles published in various media criticized the university for providing undisclosed additional compensation in the form of bonuses, administrative stipends, and relocation packages to faculty and administrators while at the same time increasing student fees. The university responded to the controversy created by the issues and allegations raised by the media by providing additional information and explanations to the public, by implementing fact-finding efforts, and by establishing new compensation-related policies.

We were asked to identify systemwide compensation totals for the university by type and funding source to the extent that data are centrally maintained and consistent among campuses. To accomplish this we used the university's Corporate Personnel System (CPS), which is a reporting system that provides management and staff in the president's office with demographic, personnel, and pay activity data on employees paid at the university's campuses and laboratories. Our review found that inconsistencies in how campuses classify compensation and funding sources limit the system's usefulness as an oversight tool for the president's office. Because of the data inconsistencies we found, we were unable to determine the reliability of various compensation and funding source classifications contained within it. Although we found inconsistencies, we provide data from the CPS in the Audit Results of this report because it is the most detailed and complete centrally maintained source of this information. According to the CPS, university employees received $9.3 billion in total compensation during fiscal year 2004–05. Regular compensation totaled over $8.9 billion, with the remaining $334 million going toward additional types of compensation. CPS data indicate that in fiscal year 2004–05 the 4,071 university

[1] This includes two nonvoting members from the university faculty.

- ☑ *Appendix A presents the compensation, exceptions to policy, and additional employment inducements received by a sample of 100 highly compensated university employees.*
- ☑ *Some university campuses circumvented or violated university policy, resulting in a $130,000 overpayment to an employee and improper increases to others' retirement-covered compensation.*
- ☑ *The university did not consistently disclose its officers' nonsalary compensation, such as housing allowances, to the Board of Regents as required by policy.*

employees earning $168,000 or more received 10 percent of the regular compensation total but about 26 percent of the additional compensation total.

We were also asked to identify the compensation of highly paid individuals receiving the most funds from state appropriations and student tuition. The compensation for 662 individuals receiving at least $168,000 in fiscal year 2004–05 from these sources totaled $158 million. Appendix A presents the compensation received by the top 100 of these employees. While reviewing the compensation of these 100 employees, we found that the president's office regularly granted these individuals exceptions to university compensation policy. University policy authorizes the president's office to approve policy exceptions that provide employees with benefits for which they otherwise would not be eligible. Seventeen of the 100 individuals in our sample benefited from an exception to policy.

For example, the president's office granted a dean at the University of California at Riverside (Riverside) a housing allowance of $187,500 at a time when policy limited such allowances to no more than $53,300. In addition, the president's office granted six executives in our sample who held academic appointments, including four chancellors and a campus provost, exceptions permitting them to participate in the university's senior management severance pay plan. By doing so, the university agreed to contribute the equivalent of 5 percent of the employee's salary into an interest bearing account that they receive when they leave the university.

We also found that some campuses circumvented and in some cases violated university policies, resulting in an overpayment to a university employee and inappropriate increases to other employees' retirement-covered compensation. In an instance involving an employee at the University of California at San Diego (San Diego), a president's office official proposed a pay arrangement that circumvented policy and, because of San Diego's faulty monitoring of the arrangement, resulted in an overpayment to the employee of $130,000 between November 2001 and January 2006. In a second case, the University of California at Los Angeles advanced a law professor $75,000 in future summer compensation and classified this payment as a housing allowance in the campus's payroll system. In a third instance, despite being on sabbatical for much of fiscal year 2004–05, a San Diego vice chancellor continued to receive a $68,100 administrative stipend for a position she had vacated and also an $8,900 auto

allowance. University policy states that senior managers' sabbatical compensation shall be based solely on their administrative salary, which would not include a stipend or auto allowance.

Our review also revealed that some campuses violated the university's retirement plan policy by including inappropriate forms of compensation, such as housing and auto allowances, in individuals' retirement-covered compensation, a percentage of which they may receive when they retire. For instance, Riverside included housing allowances, each totaling $53,300, in two officials' retirement-covered compensation, and the University of California at Irvine included $4,800 in auto allowance payments and $42,373 in profit associated with basketball camps in a coach's retirement-covered compensation. The president's office indicated that it is looking into these and the other apparent violations of policy that we found.

The regents' policies require them to approve all forms of compensation for officers of the university. However, although the university consistently obtained regents' approval for the salaries of officers, it did not consistently disclose to the regents officers' nonsalary compensation, such as housing and auto allowances, as required by university policy. In a sample of 10 officers, the university violated its executive compensation policy by not disclosing to the regents eight auto allowances, four housing allowances (two related to one officer), two transfers of sabbatical credits, and an acceleration of health insurance contributions at the time the regents considered the individuals' appointment. For example, although the university agreed to provide an incoming provost with a $125,000 housing allowance, it did not disclose this allowance to the regents when they were deciding on the provost's salary. Consequently, the regents increased the new provost's salary to $380,000 without knowing she was receiving a $125,000 housing allowance.

Information about salary and nonsalary compensation to university officers was disclosed in the university's annual report on compensation for fiscal year 2004–05. However, the usefulness of this report is limited because it contained inaccuracies and because the president's office did not submit this report to the regents until eight months after the close of the fiscal year, March 2006, at which time it also submitted the report for fiscal year 2003–04. Finally, although university policy does not mandate disclosure of the compensation of employees who are not officers, five of the 10 employees in our sample who were not officers were provided significant housing and/or relocation allowances ranging from

$100,000 to $270,000. Except for one relocation allowance, these allowances were not disclosed to the regents when they approved the five employees' salaries. Consequently, we question whether the regents' and university's policies provide the transparency necessary to ensure effective oversight of compensation by the regents.

Appendix B presents the results of our survey of compensation programs and disclosure policies of comparable universities. In this appendix we present the responses we received from the University of California and seven other universities in California and other states. Although the seven responding universities did not fully complete our survey, their responses show that they generally do not disclose more about the details of employee compensation to the public than the University of California.

RECOMMENDATIONS

To improve its ability to monitor campus compliance, the president's office needs to issue clear directives prescribing consistent use of the CPS. These directives should include a requirement that campuses consistently classify compensation into standard categories that best describe the compensation provided to employees. Also, the president's office should standardize the categories that can be included in retirement-covered compensation and restrict the use of classifications that are too vague to allow the president's office to ensure that the compensation complies with university policy.

To preserve the integrity of the compensation policies it issues, the president's office needs to limit the number of exceptions to policy it allows. This objective could be accomplished by the regents requiring the university to track and annually report exceptions to compensation policy that the president, provost, vice chancellor of academic affairs, campus chancellors, and other university officials grant during a fiscal year and provide justification for each exception.

To preserve the integrity of the compensation policies it issues, the president's office needs to improve its oversight of campuses' compliance with those policies. One mechanism it should use to improve oversight is to annually use CPS data to identify unauthorized exceptions to policy, such as housing and relocation allowances paid above allowable limits and auto allowances being granted to individuals who do not qualify.

The president's office should determine if it is appropriate to require repayment of university funds for the instances we identified in which a university employee received compensation in violation of university policy, and if so, develop a repayment plan with each employee.

To eliminate inappropriate compensation included in employees' retirement earnings, the president's office should remove the amounts we identified from the employees' retirement earnings and establish a mechanism to detect, on at least an annual basis, compensation that campuses have incorrectly classified as retirement covered.

To increase transparency as it relates to the compensation of highly paid university employees, the regents should require the president's office to disclose all forms of compensation for university officers and for all employees whose compensation exceeds an established threshold. This disclosure should occur when the regents approve the employees' salaries and at least annually in a report to the regents. If the president's office continues to submit its annual report on compensation to the regents, it should ensure that it is accurate and timely.

AGENCY COMMENTS

The university accepts the findings in our report and indicates that it will combine our recommendations with those of other efforts currently underway to make improvements to the university's compensation programs and disclosure practices. ■

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INTRODUCTION

BACKGROUND

The University of California (university) is a public, state-supported land grant institution with a mission to teach and conduct research in a wide range of disciplines and to provide public services. The university consists of nine general campuses and a 10th campus in San Francisco devoted to the health sciences. The university offers undergraduate, graduate, and professional education at all its campuses; has five medical schools and three law schools; and manages three national laboratories. During the fall of 2005, it served 208,000 students on its campuses and 333,000 students through its extension program.

The California Constitution designates the university as a public trust administered by its 28-member Board of Regents (regents).[2] The regents maintain full power of organization and government, subject only to limited control by the Legislature, and have delegated a broad range of authority and responsibility to the president of the university. A central Office of the President (president's office) heads the university's administrative structure, with the president responsible for overall policy development, planning, and resource allocations. The chancellor at each campus has primary responsibility for managing campus resource allocations and administrative activities.

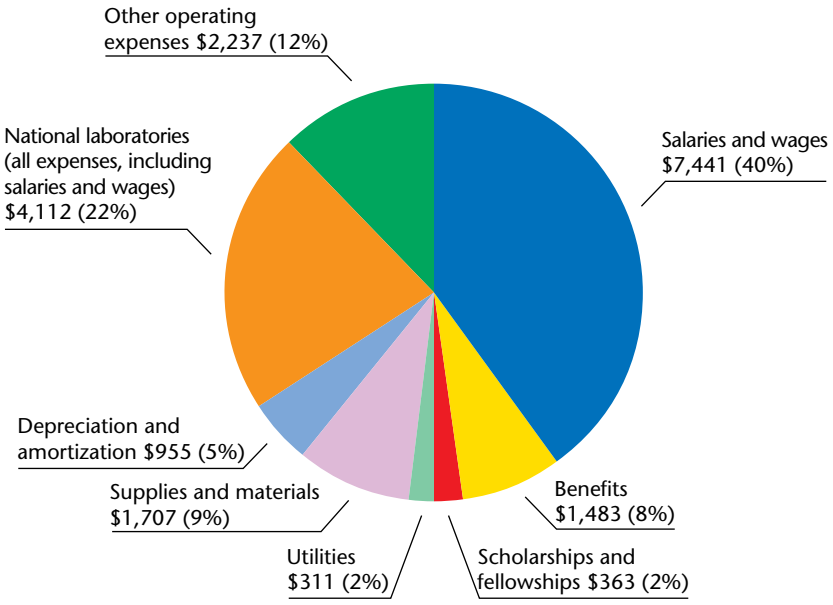
The university receives its funding from several sources. Of the university's $19.4 billion in revenues for fiscal year 2004–05, the State's contributions, including state grants and contracts, totaled $3 billion, while revenue from student tuition and fees was $1.6 billion. According to the university's audited financial statements, state appropriations and student tuition and fees are the core components supporting the instructional mission of the university, while grants and contracts provide opportunities for students to participate in research activities. In contrast to the $4.6 billion in state and student contributions, funds received by the university from the operation of its medical centers and the national laboratories it manages totaled more than $8.1 billion in fiscal year 2004–05, of which $7.7 billion went toward the expenses associated with those functions.

[2] This includes two nonvoting members from university faculty.

As indicated in the Figure, for fiscal year 2004–05 the salary and benefits of university employees, including employees at medical centers but not national laboratories, totaled more than $8.9 billion and represented 48 percent of the university's operating expenses.

FIGURE

University of California Operating Expenses
Fiscal Year 2004–05
(Dollars in Millions)



Source: University of California annual financial report, fiscal year 2004–05.

COMPENSATION CONTROVERSY AND THE UNIVERSITY'S RESPONSE

Beginning in November 2005, numerous articles issued by various media faulted the university for providing certain faculty and administrators with undisclosed compensation beyond their base salaries, including bonuses, administrative stipends, relocation packages, and other forms of cash compensation, at the same time it was increasing student fees. Additional issues raised by the media articles included the cost of housing the university provided to its president and chancellors, a refusal by the university to release to the public a written proposal to allegedly

boost top executives' salaries, a widening salary gap between low- and high-paid employees, and the postresignation compensation packages provided to two high-ranking university administrators.

In response to the controversy created by the issues and allegations raised in the media articles, the university provided information and explanations to the public; embarked on fact-finding efforts, including the creation of a compensation task force charged by the regents with reviewing the university's current disclosure policies and practices; and implemented new compensation policies. On a new Web site dedicated solely to compensation, the university published a list of questions raised by the compensation controversy and the university's corresponding answers. In addition, the university's Web site included a December 2005 open letter in which the president said he believed the articles raised some important issues about university compensation but failed to present those issues in context, such as a recognition that salaries for faculty and staff across the university are significantly less than those offered at comparable institutions. The university also indicates that it has developed a practice to ensure a more timely release to the public of salary items approved by the regents, including interim actions.

According to a September 2005 study prepared for the university by a consultant, the average cash compensation among university employees lagged the average market salary by 15 percent, but because of favorable health and retirement benefits offered at the university, overall compensation was at market level. However, the consultant's study indicated that continuing increases in health care costs and the likelihood that the university would reinstate employee pension plan contributions would necessitate increases in salaries in the coming years.

In February 2006 two legislative committees called on the university president and some of the regents to answer questions regarding the university's compensation policies. In written testimony prepared for these meetings and published on the university's Web site, the university president and the chair of the regents (chair) admitted that the regents had not been informed of the compensation arrangements of the two high-ranking university administrators and other executives in violation of the university's disclosure policies. The university president took responsibility for the fact that the university had not always met its obligations to the public in matters of compensation and compensation disclosure. The president and chair also discussed a number of actions the university was taking to address the problems identified by the recent controversy. In March 2006 the chair announced that the regents and president

will be assessing how to best organize the president's office and will be creating an independent compliance officer reporting directly to the regents. Table 1 summarizes the efforts of the university to review its past compensation disclosure practices and improve oversight of compensation matters in the future.

Selected Types of Compensation Provided by the University

- **Auto allowance:** Use of a university-provided auto, a monthly cash allowance in lieu of an auto, or payment for using an employee's personal auto for business use.
- **By agreement:** A broad category in which the university groups various sorts of compensation items.
- **Clinical pay:** A term used in our report to refer to Health Sciences Compensation Plan pay and other medical-related payments.
- **Differential pay:** Premium paid to employees, mostly at the university's medical centers, for performing non-overtime work on an evening, night, weekend, holiday, or "on-call" shift.
- **Housing allowance:** Payment to provide support for housing costs.
- **Lump-sum payments:** A broad category in which the university groups various sorts of compensation items.
- **Mortgage Origination Program loan:** Home loan made through a university-sponsored program at below-market interest rates designed to recruit and retain faculty and senior managers.
- **Moving expenses:** Payment for expenses associated with moving household goods and personal effects to a residence at or near a new job site.
- **Relocation allowance:** Payment to a new employee intended to offset higher living costs in a new location.
- **Sabbatical leave:** Paid extended leave of absence.
- **Severance pay:** Payment under the Senior Management Severance Pay Plan to an eligible senior manager who separates from employment and was funded by university contributions at either 3 percent or 5 percent of an employee's salary per year. In 2005, this plan was replaced, and the university's contributions now go to the eligible employee's defined compensation plan.
- **Stipend:** Compensation for undertaking temporarily assigned responsibilities that are outside the scope of an employee's regular responsibilities and usually of a higher-level position.
- **Supplemental Home Loan Program:** Secondary home loan made available to qualified employees at below-market rates.

Sources: Various university policies, procedural manuals, brochures, and fact sheets.

OVERVIEW OF THE UNIVERSITY'S COMPENSATION POLICY

The university provides various types of compensation and benefits to its employees, as shown in the text box. In addition to regular base pay, university employees may earn overtime, differential pay, and stipends for additional work performed. They are also eligible for several other forms of compensation, including incentive awards, bonuses, and compensation for performing teaching and research duties beyond their regular assignments, such as teaching summer classes or additional classes. The university provides most employees with medical, vision, dental, retirement, disability, and life insurance benefits. University employees are also eligible for numerous types of leave, including sick leave, vacation leave, and administrative leave. Some academic personnel are eligible for sabbatical leave.

Believing that it needs to compete with other universities for candidates for senior management or key academic positions, the university may offer candidates incentives such as housing and relocation allowances, eligibility for the Mortgage Origination Program and the Supplemental Home Loan Program, reimbursement for moving expenses and travel, and the costs associated with relocating to their new positions. The university may also offer other incentives, like discretionary research funding; guarantees of spousal employment; capital improvements to university-provided housing, offices, and laboratories; and budget supplements to the candidate's future academic department.

TABLE 1

Actions Taken by the University of California to Respond to the Compensation Controversy

Fact Finding Efforts	Efforts to Improve Oversight	New Policies
Audit of compensation practices: The Board of Regents (regents) in concurrence with the Office of the President retained PricewaterhouseCoopers, LLP, to examine compensation for University of California (university) employees who hold or have held 32 senior management positions from 1996 through 2005.	**Compensation committee:** The regents created a special committee on compensation that will review and make recommendations to the regents on all matters related to university compensation and benefits, including all matters requiring regental action. The committee can conduct any studies or audits as necessary.	**Separation agreements:** In January 2006 the regents adopted an interim policy requiring all separation agreements for designated officers of the university and for all other employees involving consideration of $100,000 or more to be submitted to the regents for approval.
Compensation task force: The regents assembled a task force of state and national figures to review university compensation, accountability, and transparency. The task force, assisted by Deloitte Consulting, is reviewing the university's current disclosure policies and practices.	**Ethics training:** In April 2006 the university said that it will implement mandatory ethics training for all its employees. The university president recommended that training be expanded for senior managers to include a focus on compliance requirements.	**Exceptions to policy:** In February 2006 the president announced an interim policy requiring all employment-related exceptions (including compensation) for senior managers to be acted on by the president in consultation with the regents and the committee on compensation.
Internal audit: The university's auditor is conducting a review of the compensation for all members of the university's senior management group, excluding the 32 positions already being examined by PricewaterhouseCoopers, LLP.	**Information systems:** To meet its obligation of public accountability, the university announced in April 2006 that it will invest in the first-phase development of a comprehensive human-resources information system that will allow it to quickly analyze compensation data. The university president said that the focus will first be on capturing senior management compensation information starting in October 2006.	**Delegation of salary approval:** In January 2006 the regents approved a salary structure in which all designated senior management and other high-level administrative positions with salaries above the indexed compensation level are placed in salary ranges. The policy gives the university president the authority to raise salaries within these ranges without prior approval by the regents subject to certain limitations. The regents will approve the total budgetary funding available for salary increases for the entire senior management group. For the top 32 designated positions, the regents maintain the authority for all compensation actions. In addition, the regents will continue to approve all salary increases in excess of 15 percent of base salary that result in a salary above the salary grade midpoint or above the salary range maximum for the employee's position. For fiscal year 2005–06, the regents must approve all total compensation in excess of $200,000 and all salary increases exceeding 7.5 percent for senior managers.
		Renovation and remodeling of chancellors' residences and offices: In March 2006 the president approved a policy that will require all minor and major capital projects (i.e., projects costing $25,000 to $5 million, inclusive) involving chancellorial residences or offices to have prior approval of the president.

Sources: Bureau of State Audits' summary of information available on the university's Web site and information provided by the university auditor.

Senior managers are eligible for additional benefits, including special severance pay (changed to contributions to a senior manager's defined compensation plan in 2005) and life insurance plans, salary continuation during disability, and increased business travel accident insurance. In addition, senior managers who hold academic titles that qualify them for accrual of sabbatical leave credit continue to accrue such credit while in an administrative position. Certain senior managers are also eligible for auto allowances, and the university provides the president and chancellors with university-owned homes. Medical school or center employees receive clinical pay that is covered by separate compensation plans.

SCOPE AND METHODOLOGY

The Joint Legislative Audit Committee (audit committee) requested that the Bureau of State Audits review the compensation practices of the university. Specifically, the audit committee asked us to determine the extent to which the university used various benefit programs to compensate employees by performing the following analysis:

- To the extent data are centrally maintained and reasonably consistent among campuses, identify systemwide compensation by type and funding source.
- Subject to the same limitations, categorize by type and funding source the compensation of highly paid individuals receiving the most funds from state appropriations and student tuition and fees.
- For the same highly paid individuals, determine whether any additional compensation or employment inducements not appearing in the university's centrally maintained records have been recorded in any employment agreements with the university.

The audit committee also asked us to determine the extent to which certain aspects of university compensation programs are disclosed to the regents and to the public, including the types of programs that exist, their size and cost, and the benefits that participants receive. To the extent that this information is available and is not publicly disclosed, the audit committee asked us to include these items in our report. Finally, we were

asked to survey selected major universities to identify their disclosure practices related to compensation programs and the number of participants and expenses for those programs.

To identify systemwide and individual compensation by type and funding source, we obtained data from the Corporate Personnel System (CPS) for all employees of the university during fiscal year 2004–05. This system consolidates information from the payroll systems of each university campus and the national laboratories. To understand the CPS and the consolidation of data, we interviewed university staff and reviewed relevant documentation. To present systemwide information in a concise form, we recategorized the compensation classifications provided by the president's office. To do so, we reviewed campus-level compensation classifications and general categorizations created by the president's office, and when necessary we obtained clarifying information from the president's office staff. After doing so, the president's office reviewed our categorizations and agreed that they were reasonable.

We obtained information from the CPS and president's office staff that allowed us to identify state appropriations and student tuition funding sources. However, the president's office was unable to assign eight fund groups, and a portion of a ninth, to the funding sources we identified because the source is either not represented in the categories we defined or is a mixture of the categories we identified. Because it was not feasible to individually evaluate each fund contained within these fund groups—which numbered 3,000—we included the fund groups in our selection of highly compensated individuals to avoid excluding relevant individuals. For the reasons described above, we present the "Other" funds discretely in each of our tables.

The standards from the U.S. Government Accountability Office (GAO) require us to assess the reliability of computer-processed data. The GAO asserts that data are reliable when accurate, reflecting the data entered from source documents, and complete, containing all data elements and records necessary for the audit. Although we conducted procedures to attempt to ensure the reliability of the data we reviewed as required by GAO standards, we were unable to fulfill data reliability requirements to ensure the completeness of the information in the CPS. We are aware that to some extent the compensation for any given fiscal year is not entirely complete because it does not include adjusting payroll entries that occur after the president's office closes the CPS for the fiscal year, which occurs after campuses

submit their July data, according to a university analyst. For example, we found that CPS data for fiscal year 2004–05 did not include a $40,500 performance bonus that was paid after the CPS was closed in October 2005 to an employee for work performed in fiscal year 2004–05. To determine the extent to which the CPS was not complete, we would need to reconcile the CPS with its audited financial statements. We requested that the president's office provide the information necessary for us to reconcile the figures in the CPS to the wage and salary figures in its audited financial statements. However, the president's office informed us that such a reconciliation would take substantial time and resources because each campus generally uses a different general ledger system and chart of accounts, which would require us to visit each campus to obtain the understanding and information necessary to perform this work. Given the short time frame available to us, we were not able to obtain this information and complete this work.

In addition, as noted earlier, we were unable to obtain information from the university on the funding sources for some of the fund groups in the "Other" category. Further, as noted in the Audit Results, we found inconsistencies in how the president's office and the campuses classified compensation within the CPS. We were not able to determine the extent to which certain compensation categories and funding sources would need to be adjusted to precisely present the university's compensation information. Consequently, we concluded that the systemwide data totals from the CPS that we present in Tables 2, 3, and 4 in the Audit Results are of undetermined reliability. However, the university indicates that the CPS is the most detailed and complete data source available for presenting systemwide compensation for its employees; therefore, we believe that it is relevant to include the data contained in Tables 2, 3, and 4. Further, to obtain assurance on the accuracy of CPS data, we performed data reliability tests on the compensation provided to a sample of employees, as described later in this section.

Our systemwide summaries of compensation by type and funding source include university campuses and medical centers, the three national laboratories it manages, and the Hastings College of the Law (Hastings). However, the national laboratories and Hastings are otherwise excluded from the scope of our audit because, according to the university, funding for the laboratories comes from federal sources and because a separate board governs Hastings.

To determine whether highly compensated university employees received any additional employment inducements beyond what is recorded in the CPS, we examined the personnel files of the 100 university employees receiving the greatest percentage of their compensation from funding sources made up entirely or partially of state and student sources. Of the 100 employees selected, 54 held administrative positions and 46 held academic positions. Of the 54 administrators selected, 51 were part of the university's senior management group, 21 of which are or were members of the top 32 administrative positions in the university.

By selecting our sample using state- and student-sourced funding as a basis, we do not imply that we are less concerned with how the university manages its use of funds from other sources. On the contrary, because the university exists as a constitutionally based public trust, it is an entity of the State; as such, all university funds are state funds and should be expended with similar regard for the university's responsibilities as a public trust. However, we selected our sample in this manner because the audit committee asked us to focus on individuals receiving the most funds from state and student sources.

For further verification of the reliability of CPS data, we chose 30 of the 100 employees and determined whether payroll or personnel records outside the CPS supported the compensation data for those employees. In each case we found compensation amounts to be accurate. However, as discussed in the Audit Results, some forms of compensation appeared to be misclassified. In addition to testing data reliability using the sample of 30 employees, we performed a limited review of the appropriateness of the compensation they received. Specifically, for those compensation types and amounts that we determined needed additional review, we obtained relevant documentation to determine that the compensation provided was consistent with university policy and asked the university to explain why certain employees received particular compensation items. Our review was limited by the short time frame in which the audit committee asked us to report our results. We judgmentally selected the sample of 30 employees to achieve a spread among campuses, administrators, and academic staff.

Finally, to test the university's disclosure practices for employees receiving compensation in fiscal year 2004–05, we reviewed regents' minutes for meetings concerning a sample of 20 university employees, including 10 officers, chosen from the 100 university employees listed in Appendix A. We determined

whether salary and nonsalary compensation provided to university employees was approved by the regents under appropriate circumstances. The university provided us with access to confidential information relating to personnel decisions; however, state law prohibits us from releasing detailed information.

Also, to compare the public disclosure policies of the university with those of comparable institutions, we selected a sample of 15 universities and asked them to complete a survey. Specifically, we asked business officers at the 15 universities recently surveyed by the task force to provide information about their disclosure practices regarding various types of compensation and benefit programs they offered, including the amount of annual program expenses, the number of participants in each program, and means of disclosure for the benefits individual participants receive. Additionally, we asked the university to complete the survey. We present the responses of the university and the seven responding universities in Appendix B. ■

AUDIT RESULTS

LACK OF CONSISTENCY WITHIN THE CORPORATE PERSONNEL SYSTEM LIMITS ITS USEFULNESS

The personnel information reporting system used by the University of California (university), the Corporate Personnel System (CPS), contains inconsistencies and overly vague categorizations. Therefore, we could not determine the reliability of the amounts recorded in various compensation and funding source classifications contained within the CPS. In addition, the weaknesses of the CPS limit its usefulness as an oversight tool for the Office of the President (president's office) to monitor campuses' compliance with compensation policies. We were asked to identify university systemwide compensation by type and funding source to the extent that data is centrally maintained and is reasonably consistent among campuses. Although we found inconsistencies within the CPS, we provide the data in the tables of the next two sections because the CPS is the most detailed and complete centrally maintained source of this information.

The CPS provides management and staff in the president's office with demographic, personnel, and pay activity data on employees paid at the university's campuses and laboratories. Established in 1983, the CPS contained the records of more than 250,000 university employees for fiscal year 2004–05. The CPS uses two types of compensation descriptions: campus-specific categories and general categories maintained by the president's office. While the president's office manages the CPS, individuals at various university campuses and laboratory sites perform data entry on payroll systems that feed into the CPS. The current university practice is to allow campuses to both establish their own unique codes for classifying compensation and to assign them to general categories of compensation maintained by the president's office.

Specific types of payments that are intended to be separately accounted for, such as sabbatical leave or auto allowances, were sometimes placed within other categories, such as regular pay.

In addition, as discussed later in the report, university policy allows campuses to assign funding sources to the various fund groups the president's office has established. However, we found problems with the classification of compensation to each of the two types of compensation descriptions. First, we found specific types of payments that are intended to be separately accounted for, such as sabbatical leave or auto allowances, were

sometimes placed within other categories, such as regular pay. This precluded us or the university from computing an exact total paid for these categories. Second, we found specific campus categories inconsistently spread among various general categories in the CPS that precluded us from using the general categories in our analyses and minimizes the usefulness of the CPS to the president's office in fulfilling its responsibility to monitor campuses' compliance with compensation policy.

One example of vague categorization that we found is the use by the president's office and university campuses of the "By Agreement" category for numerous types of compensation, including payments related to the Health Sciences Compensation Plan, fellowships and scholarships, relocation incentives, housing allowances, bonuses, and certifications. In addition, campuses are inconsistent in the assignment of specific categories into general categories. For example, some housing allowances were assigned to the general categories of "Employment Allowances," "Perquisites," and "By Agreement." In addition, the general categories of "Sabbatical Leave" and "By Agreement" contained sabbatical leave payments while the "Regular Pay" category contained "Sabbatical Leave Supplements," which are payments to provide a recipient of a sabbatical leave at less than full salary with additional salary for research. Consequently, to present a concise overview of compensation by type and funding source, we had to recategorize the CPS information provided to us by the president's office to ensure similar payments were grouped together. However, because of inconsistencies and overly vague compensation descriptions in both specific and general categories as discussed above, it is difficult to precisely quantify some types of compensation using the CPS.

Because of inconsistencies and overly vague compensation descriptions in both specific and general categories, it is difficult to precisely quantify some types of compensation using the CPS.

Although these practices offer campuses a flexibility that may be more convenient for gathering the information they need, we observed that the practices also create inconsistency and uncertainty when data from the campuses are combined. This occurs because campuses may use the same compensation classification code but sometimes include items that do not relate to that code. For example, as discussed later, the University of California at Irvine (Irvine) inappropriately classified its basketball coach's $4,800 auto allowance as regular pay, and the University of California at Los Angeles (Los Angeles) inappropriately classified $75,000 from future summer compensation as part of a professor's housing allowance. We also found that some campuses made errors in the classification of some compensation. For instance,

the University of California at Davis incorrectly classified $60,500 of sabbatical leave as regular pay, and Irvine incorrectly classified $100,000 of clinical pay as a stipend.

In addition, we found that campuses may classify a compensation item under a general category even though greater transparency could have been obtained had they classified the compensation under a more specific classification code available to them. For example, despite specific categories within the CPS for these items, the University of California at San Diego (San Diego) classified its dean of medicine's clinical pay of $195,000 and incentive pay of $47,000 under the "By Agreement" category. As discussed later, using a complex arrangement that resulted in an overpayment to this dean, the university increased the dean's clinical pay to essentially allow him to retain external earnings. Although having his clinical pay coded in the CPS correctly likely would not have prevented the eventual overpayment, this case highlights the lack of transparency that sometimes exists within the CPS and the difficulty facing the president's office in using the CPS as an oversight tool.

Similarly, campuses have assigned certain funds within the CPS to the "Other" category of funds, though in some cases they seem relevant to more specific fund groups. Each item of employee compensation in the CPS is charged to a particular fund that is subsequently combined with similar types of funds into a fund group. University campuses are responsible for assigning funds to the appropriate fund groups as defined by the president's office. Although most fund groups clearly indicate the sources of their funding, some salary expenditures were charged to fund groups classified as "Other." Some of these designations may be appropriate because the funding source may not fit within the categories we defined; however, the president's office was unable to assure us that others did not contain state appropriations or student tuition and fees. Furthermore, after reviewing a list of 1,200 funds included in one fund group described as "Current Funds–Other Sources Other," we found that it appears to include medical-related revenue, fees, and contract and grant funds, which would seem to relate to specific fund groups already established for these types of activities. The assignment of different types of funding to a single generic fund group decreases the usefulness of the CPS as a tool for review and oversight by the president's office.

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Furthermore, we found entries with invalid codes in the data provided to us. For example, 327 payments totaling about $195,000 did not include one of the fund-group designations

noted in Appendix D. The president's office informed us that this information was missing because some of the payments were erroneously charged to invalid fund numbers. In addition, we identified title codes that were not recognized by the CPS and which cause an invalid entry in the personnel program field, both of which indicate employees' eligibility for certain types of pay and benefits. These errors have implications for CPS data. For example, the charging of expenditures to invalid funds presents a concern that other expenditures may be charged to incorrect funds. The university should consider developing additional automated controls and edits, such as only allowing the entry of information considered valid for the field in question or ensuring that expenditures are charged to the proper fund, to help avoid the possibility of such errors.

The charging of expenditures to invalid funds presents a concern that other expenditures may be charged to incorrect funds.

SUMMARY OF EMPLOYEE COMPENSATION AT THE UNIVERSITY

Table 2 summarizes the systemwide compensation for university employees by funding source, based on data from the CPS. The top portion of the table contains items considered regular compensation, which totaled about $8.9 billion of the $9.3 billion paid to university employees during fiscal year 2004–05. These include base pay in the form of hourly or salary compensation, payments for the university's Health Sciences Compensation Plan and other medical-related services, differential payments, and the payout of accrued leave on an employee's separation from the university. The remainder of the table—roughly $334 million—contains items considered additional pay above an employee's regular compensation. Forms of compensation in this category include additional teaching or research, such as summer classes; housing and auto allowances; and stipends for performing duties outside the normal requirements of the position held.

Of the four funding source categories shown in Table 2, the source of the largest amount of funds is the category comprising federal and other grants and contracts, endowments, and other auxiliary operations. Income from state sources and student tuition and fees represent the second and third most significant sources, respectively. Funding that the president's office was unable to assign to any of the categories appears in the column labeled "Other."

To provide perspective on the amounts of various types of compensation received by employees in different income levels within the university, we calculated the percentages of the

TABLE 2

Systemwide Compensation by Funding Source, Fiscal Year 2004–05 (in Thousands)

	State Appropriations	Student Tuition and Fees	Other*	Subtotal of State Appropriations, Student Tuition and Fees, and Other	Federal and Other Grants and Contracts, Endowments, and Auxiliary Operations	Totals
Regular Pay						
Base pay†	$1,565,165	$779,994	$755,871	$3,101,030	$4,815,101	**$7,916,131**
Off-scale/non-base pay‡	5,102	2,085	1,812	8,999	2,267	**11,266**
Health Sciences Compensation Plan and other medical-related pay§	65,171	24,931	63,429	153,531	528,293	**681,824**
Fellowship and scholarship‖	916	984	149	2,049	18,993	**21,042**
University extension#	378	23,813	1,202	25,393	395	**25,788**
Overtime, compensation time, and call-back pay	5,083	2,817	12,512	20,412	114,352	**134,764**
Differential pay	1,377	543	2,058	3,978	51,924	**55,902**
Leave	2,003	796	1,090	3,889	43,179	**47,068**
Leave payout	7,035	3,651	4,739	15,425	31,169	**46,594**
Subtotals of Regular Pay	**1,652,230**	**839,614**	**842,862**	**3,334,706**	**5,605,673**	**8,940,379**
Additional Pay						
Sabbatical leave	29,007	11,005	491	40,503	3,695	**44,198**
Additional teaching and research	22,171	28,436	4,656	55,263	70,447	**125,710**
By agreement**	6,976	10,489	11,327	28,792	29,172	**57,964**
Stipend	9,763	4,581	3,297	17,641	8,502	**26,143**
Tips, honoraria, and continuing education	91	475	200	766	1,632	**2,398**
Bonus	3,737	2,945	7,714	14,396	31,464	**45,860**
Hiring, referral, and retention incentives	41	20	59	120	1,323	**1,443**
Relocation incentive	1,320	529	298	2,147	489	**2,636**
Other miscellaneous payments	3,848	1,515	304	5,667	3,282	**8,949**
Lump-sum payments	903	346	989	2,238	5,091	**7,329**
Housing allowance††	2,228	1,688	576	4,492	3,223	**7,715**
Moving expense reimbursement	40	11	39	90	91	**181**
Automobile allowance	22	8	103	133	413	**546**
Other perquisites	13	31	1,308	1,352	483	**1,835**
Perquisite deductions‡‡	(226)	(110)	(1,324)	(1,660)	(5,330)	**(6,990)**
Severance pay	884	557	1,512	2,953	2,965	**5,918**
Senior management group severance pay	104	190	1,650	1,944	631	**2,575**
Subtotals of Additional Pay	**80,922**	**62,716**	**33,199**	**176,837**	**157,573**	**334,410**
Totals	**$1,733,152**	**$902,330**	**$876,061**	**$3,511,543**	**$5,763,246**	**$9,274,789**

Source: Bureau of State Audits' review of data from the Corporate Personnel System (CPS) of the University of California (university).

Note: As mentioned in the Scope and Methodology, because of concerns with the data in the CPS, we concluded that the data in it that we present in this table is of undetermined reliability.

* The Office of the President (president's office) was unable to assign the eight fund groups and a portion of a ninth that are included in the "Other" category to the funding sources we identified because the source of funding is either not in the categories we defined or is a mixture of the categories.

† This category includes workers' compensation payments and deductions for the Staff and Academic Reduction in Time Program, an arrangement whereby employees accrue their regular benefits and leave, but pay is reduced by a percentage equal to a negotiated reduction in work hours.

‡ According to the president's office, a significant amount of off-scale compensation is contained within the "Base Pay" category; however, we were unable to identify these amounts and only present the amounts charged as a separate category by the campus.

§ According to the president's office, this figure represents base, negotiated, and incentive pay to faculty in the Health Sciences Compensation Plan (plan), staff physicians and dentists, and to faculty who do not qualify for the plan because their appointment is at 50 percent or less.

‖ According to the president's office, the university acts as a fiscal pass-through for some individuals receiving fellowships and scholarships. The university receives the funds on behalf of these individuals and pays them from the funds received.

\# According to the president's office, the compensation in this category represents money paid to individuals who are primarily employed at the university extensions. However, it is possible that there may be some compensation paid to individuals who are primarily employed at a university campus and are providing additional instruction at an extension.

** Although the president's office informed us that this category may contain base salaries for some individuals, for example, it stated that the funds in this category paid to individuals with a title code relating to medical positions should be categorized as plan compensation, because we found that campuses use this category for many different types of compensation, and because of inconsistencies in the title code field, we have chosen not to adjust the campus "By Agreement" categories.

†† This category does not include the value of some university-owned housing provided to employees.

‡‡ According to the president's office, this category is an offset for nonmonetary and nontaxable perquisites such as housing and meals provided at the convenience of the university. For tax purposes, the value of the benefit, which is recorded in other categories, is subsequently offset by this perquisite deduction to reduce the tax liability of an employee.

The 4,071 university employees earning $168,000 or more received 10 percent of the total regular pay in fiscal year 2004–05 while receiving about 26 percent of the additional compensation total in that same year.

compensation totals paid to employees in three income brackets in fiscal year 2004–05. As shown in Table 3, the 4,071 university employees earning $168,000 or more received 10 percent of the total regular pay in fiscal year 2004–05 while receiving about 26 percent of the total additional compensation in that same year. Moreover, these employees received most of the compensation for auto allowances and much of the pay for relocation incentives and moving expenses. Conversely, these employees received little of the pay for bonuses; hiring, referral, and retention incentives; and lump-sum payments.

SUMMARY OF THE COMPENSATION OF UNIVERSITY EMPLOYEES RECEIVING THE MOST FUNDS FROM STATE AND STUDENT SOURCES

We were asked to categorize by type and funding source the compensation of highly paid individuals receiving the most funds from state appropriations and student tuition. Table 4 on page 24 summarizes the compensation for 662 individuals receiving at least $168,000 from those funding sources.[3] These individuals received $138 million of the $3.5 billion, or 4 percent, of the total state appropriations, student fees, and other sources shown in Table 2. However, these individuals received a much greater percentage of their total from additional compensation than did all other university employees: 18 percent compared with 4 percent. We chose $168,000 as a threshold for defining a highly paid individual because, prior to the recent policy change described in Table 1, it was the threshold the regents used to determine whether a salary would need their approval.

For a sample of the highly paid individuals represented in Table 4, we were asked to determine whether any additional compensation or employment inducements not appearing in the university's centrally maintained records have been recorded in any employment agreements with the university. In our sample of the 100 employees receiving the most compensation from funding sources made up entirely or partially of state and student sources, we found that an employment agreement did not exist for each employee. Rather, many employees in our sample received offer letters outlining the initial compensation packages offered to them, and an assortment of other documents in their personnel files collectively represented the university's employment agreements with the individuals. Also, we frequently

[3] A compact disc containing detailed information for the 662 university employees earning more than $168,000 from state and student sources will be available shortly after the release of this report from the Bureau of State Audits on request.

TABLE 3

Systemwide Compensation by Income Bracket
Fiscal Year 2004–05
(Dollars in Thousands)

Category	Number of Participants	Totals	Employees Receiving Total Compensation of: $84,000 or Less	Between $84,000 and $168,000	$168,000 or More
Number of Employees		**259,293**	**230,356**	**24,866**	**4,071**
Regular Pay					
Base pay*	243,959	$7,916,131	64.7%	29.9%	5.4%
Off-scale/non-base pay†	1,023	11,266	28.3	52.6	19.1
Health Sciences Compensation Plan and other medical-related pay‡	6,924	681,824	9.0	29.6	61.3
Fellowship and scholarship§	1,293	21,042	99.9	0.1	0.0
University extension‖	5,489	25,788	92.7	4.6	2.7
Overtime, compensation time, and call-back pay	51,751	134,764	68.1	31.3	0.6
Differential pay	32,588	55,902	75.5	24.2	0.3
Leave	7,726	47,068	84.3	14.6	1.1
Leave payout	19,307	46,594	77.0	16.3	6.8
Subtotals of Regular Pay		**8,940,379**	**60.9**	**29.6**	**9.5**
Additional Pay					
Sabbatical leave	1,025	44,198	20.4	58.1	21.4
Additional teaching and research	8,981	125,710	22.6	46.9	30.5
By agreement#	14,734	57,964	57.3	13.7	29.0
Stipend	6,563	26,143	32.4	41.2	26.4
Tips, honoraria, and continuing education	3,511	2,398	60.4	23.6	16.0
Bonus	44,118	45,860	63.7	29.1	7.2
Hiring, referral, and retention incentives	1,049	1,443	74.9	18.8	6.3
Relocation incentive	77	2,636	4.9	36.5	58.6
Other miscellaneous payments	7,994	8,949	14.3	56.8	28.9
Lump-sum payments	7,626	7,329	71.3	23.5	5.2
Housing allowance**	256	7,715	6.9	57.1	36.1
Moving expense reimbursement	125	181	43.1	15.5	41.4
Automobile allowance	72	546	1.1	16.3	82.6
Other perquisites	1,063	1,835	99.7	0.3	0.0
Perquisite deductions††	4,690	(6,990)	99.8	0.2	0.0
Severance pay	511	5,918	47.9	28.6	23.4
Senior management group severance pay	31	2,575	3.8	25.4	70.9
Subtotals of Additional Pay		**334,410**	**34.7**	**39.5**	**25.8**
Totals		**$9,274,789**	**59.9%**	**29.9%**	**10.1%**

Source: Bureau of State Audits' review of data from the Corporate Personnel System (CPS) of the University of California (university).

Note: As mentioned in the Scope and Methodology, because of concerns with the data in the CPS, we concluded that the data in it that we present in this table is of undetermined reliability. Percents may not add to 100 percent due to rounding.

* This category includes workers' compensation payments and deductions for the Staff and Academic Reduction in Time Program, an arrangement whereby employees accrue their regular benefits and leave, but pay is reduced by a percentage equal to a negotiated reduction in work hours.

† According to the Office of the President (president's office), a significant amount of off-scale compensation is contained within the "Base Pay" category; however, we were unable to identify these amounts and only present the amounts charged as a separate category by the campus.

‡ According to the president's office, this figure represents base, negotiated, and incentive pay to faculty in the Health Sciences Compensation Plan (plan), staff physicians and dentists, and to faculty who do not qualify for the plan because their appointment is at 50 percent or less.

§ According to the president's office, the university acts as a fiscal pass-through for some individuals receiving fellowships and scholarships. The university receives the funds on behalf of these individuals and pays them from the funds received.

‖ According to the president's office, the compensation in this category represents money paid to individuals who are primarily employed at the university extensions. However, it is possible that there may be some compensation paid to individuals who are primarily employed at a university campus and are providing additional instruction at an extension.

\# Although the president's office informed us that this category may contain base salaries for some individuals, for example, it stated that the funds in this category paid to individuals with a title code relating to medical positions should be categorized as plan compensation, because we found that campuses use this category for many different types of compensation, and because of inconsistencies in the title code field, we have chosen not to adjust the campus "By Agreement" categories.

** This category does not include the value of some university-owned housing provided to employees.

†† According to the president's office, this category is an offset for nonmonetary and nontaxable perquisites such as housing and meals provided at the convenience of the university. For tax purposes, the value of the benefit, which is recorded in other categories, is subsequently offset by this perquisite deduction to reduce the tax liability of an employee.

TABLE 4

Compensation for Individuals With More Than $168,000 in State and Student Tuition and Fee Income by Funding Source Fiscal Year 2004–05 (in Thousands)

Category	State Appropriations	Student Tuition and Fees	Other*	Subtotals of State Appropriations, Student Tuition and Fees, and Other	Federal and Other Grants and Contracts, Endowments, and Auxiliary Operations	Totals
Regular Pay						
Base pay†	$58,857	$25,482	$16,588	$100,927	$6,330	**$107,257**
Off-scale/non-base pay‡	596	312	10	918	57	**975**
Health Sciences Compensation Plan and other medical-related pay§	2,192	1,385	9,380	12,957	6,146	**19,103**
University extension‖	—	3	442	445	2	**447**
Differential pay	42	16	1	59	4	**63**
Leave	188	71	80	339	18	**357**
Leave payout	447	167	202	816	88	**904**
Subtotals of Regular Pay	**62,322**	**27,436**	**26,703**	**116,461**	**12,645**	**129,106**
Additional Pay						
Sabbatical leave	1,661	703	27	2,391	161	**2,552**
Additional teaching and research	2,924	3,683	1,186	7,793	4,530	**12,323**
By agreement#	195	951	1,557	2,703	693	**3,396**
Stipend	1,283	663	339	2,285	255	**2,540**
Tips, honoraria, and continuing education	—	12	9	21	4	**25**
Bonus	14	34	993	1,041	161	**1,202**
Relocation incentive	514	222	267	1,003	212	**1,215**
Other miscellaneous payments	930	349	34	1,313	156	**1,469**
Lump-sum payments	34	13	2	49	208	**257**
Housing allowance**	765	299	275	1,339	286	**1,625**
Moving expense reimbursement	4	1	35	40	29	**69**
Automobile allowance	18	7	99	124	213	**337**
Severance pay	—	—	503	503	—	**503**
Senior management group severance pay	86	183	1,133	1,402	91	**1,493**
Subtotals of Additional Pay	**8,428**	**7,120**	**6,459**	**22,007**	**6,999**	**29,006**
Total	**$70,750**	**$34,556**	**$33,162**	**$138,468**	**$19,644**	**$158,112**

Source: Bureau of State Audits' review of data from the Corporate Personnel System (CPS) of the University of California (university).

Note: As mentioned in the Scope and Methodology, because of concerns with the data in the CPS, we concluded that the data in it that we present in this table is of undetermined reliability.

* The Office of the President (president's office) was unable to assign the eight fund groups and a portion of a ninth that are included in the "Other" category to the funding sources we identified because the source of funding is either not in the categories we defined or is a mixture of the categories.

† This category includes workers' compensation payments and deductions for the Staff and Academic Reduction in Time Program, an arrangement whereby employees accrue their regular benefits and leave, but pay is reduced by a percentage equal to a negotiated reduction in work hours.

‡ According to the president's office, a significant amount of off-scale compensation is contained within the "Base Pay" category; however, we were unable to identify these amounts and only present the amounts charged as a separate category by the campus.

§ According to the president's office, this figure represents base, negotiated, and incentive pay to faculty in the Health Sciences Compensation Plan (plan), staff physicians and dentists, and to faculty who do not qualify for the plan because their appointment is at 50 percent or less.

‖ According to the president's office, the compensation in this category represents money paid to individuals who are primarily employed at the university extensions. However, it is possible that there may be some compensation paid to individuals who are primarily employed at a university campus and are providing additional instruction at an extension.

\# Although the president's office informed us that this category may contain base salaries for some individuals, for example, it stated that the funds in this category paid to individuals with a title code relating to medical positions should be categorized as plan compensation, because we found that campuses use this category for many different types of compensation, and because of inconsistencies in the title code field, we have chosen not to adjust the campus "By Agreement" categories.

** This category does not include the value of some university-owned housing provided to employees.

found that to identify additional employment inducements, we could not rely solely on a centrally maintained personnel file on each campus but had to view documentation from the various schools and departments in which the individuals worked. Because this information was in several locations, we are uncertain that we identified all additional employment inducements for our sample. Consequently, we obtained additional information from the university's fiscal year 2004–05 annual compensation report for the university officers and high-level administrators included in our sample.

Appendix A presents the compensation and additional employment inducements provided to the 100 university employees in our sample. Among the inducements we found were the granting of low-interest home loans, allocation of research and administrative funds, transference of sabbatical credits from former employers, reduction in normal teaching loads, spousal appointments, and improvements in either the facilities or operating budgets of the incoming employees' departments.

THE PRESIDENT'S OFFICE REGULARLY GRANTED EXCEPTIONS TO COMPENSATION POLICY

The president's office granted exceptions to policy that allowed a dean at Los Angeles to receive a $270,000 housing allowance and a dean at Riverside to receive a $187,500 housing allowance at a time when policy limited such allowances to no more than $53,300.

It appears that the president's office has regularly granted exceptions to university compensation policy. Of the 100 highly compensated employees whose personnel files we reviewed, 17 benefited from such exceptions. University policy authorizes the president's office to approve exceptions that provide employees with benefits for which they otherwise would not be eligible. For example, the president's office has the authority to grant a university employee a housing allowance exceeding the limit established by policy. In two particular instances from our sample, the president's office granted exceptions that allowed a dean at Los Angeles to receive a $270,000 housing allowance and a dean at the University of California at Riverside (Riverside) to receive a $187,500 housing allowance at a time when policy limited such allowances to no more than $53,300. In addition, the president's office granted auto allowances of $8,916 to a senior vice chancellor and a medical school dean as exceptions to the university policy that limits such allowances to the president, chancellors, laboratory directors, vice presidents, principal vice chancellors, vice chancellors for university relations, hospital directors, principal officers of the regents, and the associate treasurer of the regents.

The president's office also approved an exception to policy for a senior vice chancellor at San Diego to restore 220 hours of accrued vacation leave she lost under a university personnel policy that requires employees to schedule time off within six months of accruing the maximum number of vacation days. Moreover, the president's office granted six executives in our sample who held academic appointments, including four chancellors and a campus provost, exceptions permitting them to participate in the university's senior management severance pay plan. By doing so, the university agreed to contribute the equivalent of 5 percent of the employees' salary into an interest bearing account that they receive when they leave the university. For three of these executives, the exceptions were requested because the university inadvertently informed them during the recruitment process they could participate in the severance plan.

The president's office also granted the University of California at Berkeley (Berkeley) chancellor exceptions to policy to reduce the number of years he needed to qualify for increased health care contributions provided by the university and obtained approval from the regents to have his retirement income calculated based on his full salary of $390,000 rather than on the earnings limit of $205,000 dictated by the Internal Revenue Service (IRS) code. According to a July 2004 meeting of the regents, if the university does not obtain approval from the IRS to use an employee's entire base salary in the calculation of retirement benefits, the university will pay the enhanced retirement benefit to the Berkeley chancellor from its own funds.

Frequently granting policy exceptions can undermine the credibility of the policy and create an environment of noncompliance.

Frequently granting policy exceptions that allow certain employees to receive additional compensation and benefits can undermine the credibility of the policy and create an environment of noncompliance. The findings in the next section, that university policies were circumvented to benefit particular employees, highlights the need for an environment demanding compliance to established thresholds and procedures. By regularly granting policy exceptions, the president's office weakens its oversight of the university campuses. As described in Table 1 on page 11, the president announced in February 2006 that on an interim basis all exceptions for senior managers would be acted on by the president in consultation with the regents. This type of high-level attention to exceptions should help increase overall compliance. However, the university will need to develop a permanent exception approval process to ensure that exceptions to policy do not become commonplace.

THE CIRCUMVENTION OF POLICY CAUSED A SIGNIFICANT OVERPAYMENT AND INAPPROPRIATE INCREASES IN RETIREMENT-COVERED COMPENSATION

Some university campuses circumvented and in some cases violated university policy, resulting in an overpayment to an employee and inappropriate increases to other employees' retirement-covered compensation. Although we were not specifically asked to review the appropriateness of the compensation paid to university employees, as discussed in the Scope and Methodology, we performed a limited review of the appropriateness of compensation for a sample of university employees as part of our work to determine whether the data in the CPS is reliable. Our review revealed two examples of campuses creating complex compensation arrangements that circumvented policy, which in one case caused an employee to receive overpayment of approximately $130,000, and one example in which a university included questionable forms of compensation in a vice chancellor's sabbatical pay. Additionally, we found that some campuses included inappropriate forms of compensation, such as housing and auto allowances, in individuals' retirement-covered compensation, which could result in employees receiving retirement pay at a rate higher than they are entitled to receive.

San Diego Approved a Compensation Arrangement That Circumvented University Policy and Resulted in a Significant Overpayment to an Employee

To avoid directly violating university policy by permitting its dean of medicine (dean) to retain certain external earnings, San Diego approved a complex arrangement that circumvented university policy and eventually resulted in an overpayment to the dean. In August 2001 San Diego asked the president's office for advice on obtaining an exception to allow the dean to retain, in violation of the university's Health Sciences Compensation Plan (plan), the value of stock received as compensation for service on a scientific advisory board. Under the plan in effect at the time, the value of any stock that a plan member received as compensation for services provided to a for-profit entity had to pass through the university, which retained a percentage of the outside earnings for overhead expenses.

A president's office assistant vice president was supportive of the exception but pointed out that this special treatment would put the dean in "a difficult spot in terms of imposing the Plan provisions on the School faculty."

In October 2001 a president's office assistant vice president indicated that she was supportive of the exception to allow the dean to retain his outside earnings but pointed out to the then-chancellor of San Diego (chancellor) that the dean

would be getting special treatment not available to other plan members, and this special treatment would put the dean in "a difficult spot in terms of imposing the Plan provisions on the School faculty." Instead, the assistant vice president proposed that San Diego increase the dean's clinical pay by the estimated value of the stock and then have the dean use this increase in compensation to "pay into the Plan the value of the stock . . . just like any other faculty member."

The assistant vice president then suggested that, to avoid "a big financial burden [on the dean] to come up with the money," San Diego authorize a payment schedule that would not start immediately and would allow the dean to pay into the plan slowly over time. Subsequently, San Diego increased the dean's clinical pay by $5,000 per month, starting in November 2001 and continuing to the present. San Diego deducted $5,000 per month from his salary from October 2002 through October 2004, with a final deduction of $1,351 occurring in November 2004. These deductions totaled $126,351, which was the estimated value of the stock that the dean needed to pay into the plan. Although the arrangement was intended to compensate the dean only for the amount he had to pay into the plan, as of January 2006 the dean had received $255,000 related to the increase in clinical pay and was continuing to receive $5,000 per month despite the ending of deductions apparently designed to offset that increase. Consequently, rather than violate its policy by allowing the dean to keep the value of the stock, San Diego circumvented the policy and used university funds to pay the dean an extra $128,649 ($255,000 minus $126,351).

Rather than violate its policy by allowing the dean to keep the value of the stock, San Diego circumvented the policy and used university funds to pay the dean an extra $128,649.

In February 2006 we informed San Diego's Audit and Management Advisory Services (auditors) of the apparent failure to discontinue the additional pay of $5,000 per month to the dean. In March 2006 San Diego sent a letter informing the president's office that its auditors had reviewed the dean's records and concluded that the dean had received a salary overpayment of approximately $130,000 and that the increase in his clinical pay was not properly disclosed to the regents. In the letter San Diego agreed that "policy and procedures were not handled appropriately in this transaction" but argued that the resulting total compensation would still be warranted based on the dean's performance and based on a salary comparison with deans at three of the university's other medical schools.

The campus then argued that, despite the conclusion of its auditors that there was an overpayment, it would be inappropriate to penalize the dean by asking for repayment because the problem

was related to a series of university administrative errors in which the dean played no role. Further, San Diego asserted that it was inappropriate to discontinue paying the dean the additional $5,000 per month as doing so would place his salary well below that of his peers. As of April 2006, the president's office indicates it is reviewing this matter.

Los Angeles Created a Complex Compensation Package That Circumvented Policy and Obscured the Nature of the Eventual Compensation Received

In the summer of 2004 an interim dean of the law school at Los Angeles proposed a compensation package that would allow an incoming law professor to receive in his first year of employment a $75,000 advance payment for the summer research compensation he was authorized to receive in 2005 and 2006. The interim dean proposed that this $75,000 be paid as an additional housing allowance, on top of the housing allowance of $53,300 that Los Angeles had already agreed to provide the incoming professor. After the arrangement was approved by the campus's vice chancellor of academic personnel, the law professor received a total housing allowance of $128,300 as part of his initial compensation package.

After the arrangement was approved by the campus's vice chancellor of academic personnel, the law professor received a total housing allowance of $128,300 as part of his initial compensation package.

According to the audit manager at Los Angeles (audit manager), although university policy does not specifically allow for an advance payment to an employee for future summer research compensation, the audit manager determined that all elements of this compensation arrangement were within university policy. However, if paying summer compensation in advance is within university policy, we question why the campus would include the advance within the housing allowance payment instead of classifying the payment in the payroll system as summer compensation.

In addition, the policy in effect at the time limited housing allowances to $53,300 unless the president's office approved an exception. A June 2004 letter speaks to a verbal approval obtained from an assistant vice president in the president's office, but Los Angeles was not able to provide anything in writing to that effect. By choosing to pay summer compensation in advance, but categorizing it as a housing allowance payment that then exceeded housing allowance limits, the Los Angeles law school circumvented, if not violated, existing policy and obscured the nature of this professor's compensation. Further, university policy should not have to specifically state that an individual is not to receive advance payments for work that

may or may not occur in the future. Even if the employee agrees to repay the money if work is not performed, a promise that appears to have been made in this case, this does not adequately ensure that the university's interests are protected because under various circumstances the campus may not be able to obtain repayment should that become necessary.

In addition, in June 2005 the Los Angeles law school paid $7,460 to the professor to cover the cost of health insurance premiums and dental expenses, including a four-month advance payment of health insurance premiums, plus estimated taxes that he would have to pay for being reimbursed for those premiums. Reimbursement of dental expenses, estimated health insurance premiums, and estimated taxes were not part of the school's agreement with the professor. As of April 2006, the president's office indicates that it is reviewing this compensation arrangement.

San Diego Included Questionable Forms of Compensation in a Vice Chancellor's Sabbatical Pay

Despite a policy that states that senior managers' sabbatical compensation shall be based on their administrative salary, the vice chancellor also received a $68,100 stipend and an $8,900 auto allowance during the sabbatical.

Despite being on sabbatical for much of fiscal year 2004–05, San Diego's vice chancellor of academic affairs (vice chancellor) continued to receive a $68,100 administrative stipend for a position she had vacated and also an $8,900 auto allowance. In October 2003 the vice chancellor was appointed to acting chancellor of San Diego until the appointment of a new chancellor could be accomplished. The vice chancellor's previous base salary of $212,600 and auto allowance of $8,900 were continued and an additional administrative stipend of $68,100 was granted to compensate her for being acting chancellor. As indicated in the Introduction, a stipend is compensation for undertaking temporarily assigned responsibilities that are outside the scope of an employee's regular responsibilities and usually those of a higher-level position.

In June 2004 the university completed its recruitment for a new chancellor at San Diego. In a July 2004 letter, the university's former provost agreed to pay the vice chancellor $280,700 (both the $212,600 base salary and the $68,100 stipend) during her sabbatical, which was to begin at the start of the new chancellor's appointment in August 2004 and end one year later in August 2005. Consequently, despite a policy that states that senior managers' sabbatical compensation shall be based on their administrative salary, the vice chancellor received the

stipend throughout her sabbatical. The campus also allowed her to continue to receive her $8,900 auto allowance during the sabbatical.

As a result of our inquiries, San Diego stated in an April 2006 letter to the president's office that university policy is silent on whether sabbatical compensation would include either a stipend or an auto allowance; it pointed out, however, that special circumstances should be considered when evaluating these payments. San Diego noted that the vice chancellor traveled to and from San Diego to assist with administrative matters throughout her sabbatical. The campus also said that in 2001 a base salary increase to $250,000 for the vice chancellor had been approved but deferred due to budget constraints and would have been received in September 2004 had she not been scheduled for a sabbatical. San Diego argued that it was therefore reasonable to view a significant portion of the stipend received during her sabbatical as the deferred compensation that she would have received had she not taken the sabbatical. San Diego also concluded that because the former provost's July 2004 letter stated the sabbatical compensation as outlined was "in accordance with policy," it would not be appropriate to question the payment of the stipend at this time. San Diego further concluded that in retrospect it would not seem appropriate to permit an auto allowance in the calculation of sabbatical compensation.

Despite San Diego's conclusion that it would not be appropriate to question the stipend payment, we found that the payment is questionable for a number of reasons. First, university policy should not have to specifically disallow every form of compensation that is not to be included in sabbatical pay. If a stipend or auto allowance is not part of the definition of an administrative salary, then it should not be included in sabbatical pay. In a discussion of administrative personnel that take administrative leave in lieu of sabbatical, the university's personnel manual indicates that administrative leave pay would include an administrative stipend if the individual will return immediately following the leave to the administrative position associated with the stipend. This same principle would seem to apply to administrative personnel, such as the vice chancellor, that take sabbatical.

It was known that the vice chancellor would not be returning to the acting chancellor position after her sabbatical. Therefore, we question why the campus would continue to pay a stipend that is ostensibly for someone to act in the place of a chancellor when it had already filled that position.

In this case, it was known that the vice chancellor would not be returning to the acting chancellor position after her sabbatical because the campus had already appointed a chancellor. Therefore, we question why the campus would continue to pay a stipend that is ostensibly for someone to act in the place

of a chancellor when it had already filled that position. As of April 2006, the president's office indicates that it is currently evaluating the sabbatical pay provided to the vice chancellor to determine whether it was appropriate.

Some University Campuses Violated Policy by Including Inappropriate Forms of Compensation in the Retirement Calculations of Certain Individuals

By improperly including compensation such as housing and auto allowances in retirement-covered compensation, the university risks inflating retirement payments for its employees. Retirement payments are calculated based on a percentage of the average of an employee's 36 highest monthly salary payments, less certain contributions, such as Social Security. The percentage is based on the employee's service credit and age at retirement. The university's retirement plan and accounting manual specify that certain forms of compensation may not be included in retirement-covered compensation. As shown in the text box, regular base pay, most types of differential pay, administrative stipends, and several types of leave are included in retirement-covered compensation, while other types of compensation, including housing and auto allowances, are specifically excluded. In addition, the IRS code sets a limit for annual earnings on which retirement benefits may be based. For employees joining the university's retirement plan on or after July 1994, the limit is $205,000; for those who joined the plan before July 1994, the limit is $305,000.

Retirement-Covered Compensation

Includes:

- Regular base pay
- Differential pay (except on-call pay)
- Administrative stipends
- Sabbatical leave pay
- Vacation, sick, and military leave pay

Excludes:

- Overtime
- Additional teaching and research pay
- Housing and auto allowances
- Consulting fees and honoraria
- Senior management severance pay
- Relocation incentives
- Bonuses and incentive awards
- Terminal vacation pay

Source: University of California Retirement Plan and Accounting Manual.

We identified four instances from our sample of 100 highly paid employees in which excluded types of compensation were improperly included in an employee's retirement-covered compensation. Two officials at Riverside, the vice chancellor of research and the executive vice chancellor and provost, received housing allowances of $53,300 each in fiscal year 2004–05 and, according to data contained within the CPS, the allowances were included in the individuals' retirement-covered compensation. Another example is the men's basketball coach at Irvine, who received $4,800 in auto allowance payments and $42,373 in profit associated with basketball camps he coordinated on campus. In the CPS, Irvine classified

the auto allowance as regular pay and the basketball camp profits as a stipend and included both items in the coach's retirement-covered compensation. Finally, $5,513 in auto allowance payments received by the former acting chancellor at the University of California at Santa Cruz were classified as a stipend and were inappropriately included in his retirement-covered compensation.

Irvine classified an auto allowance as regular pay and basketball camp profits as a stipend and included both items in a coach's retirement-covered compensation.

In each of these examples, the respective university campus agreed that the compensation items should not have been included. The university's retirement policy director (retirement director) also agreed, indicating that his initial assessment was that these items do not appear to be appropriate forms of retirement-covered compensation. The retirement director said that he would pursue this matter further with the campuses.

Because only the highest 36 consecutive monthly salary payments enter into the university retirement calculation and because of the federally imposed limits described earlier, amounts inappropriately included in an employee's retirement-covered compensation do not always impact the eventual retirement benefit the employee receives. Except for possibly the coach (depending on the results of the university's retirement policy review), the employees' salaries in the examples above already exceeded the $205,000 limit. Therefore, under current policy their retirement benefits would not have been affected by the inclusion of additional types of compensation, appropriate or not. However, the university is currently seeking approval from the IRS to remove the limits of $205,000 and $305,000 on retirement-covered compensation. Therefore, if not corrected, the amounts inappropriately included in retirement-covered compensation in the examples above could have an impact on these individuals' retirement benefits in the future. In addition, the examples we found in our review are instructive because they indicate a lack of adequate control over the classification of retirement-covered compensation.

According to the retirement director, the university occasionally audits data input into the retirement membership system and issues retirement-related guidance when it becomes aware of practices inconsistent with policy. For example, the university auditor conducted audits related to retirement plan membership in November 2003 and the compensation of retired annuitants in September 2004. According to an audit director, the

university auditor is currently conducting an audit of service credits, and plans on conducting an audit of retirement-covered compensation in fiscal year 2006–07.

Also, in May 2004 the president's office, in response to some campus administrative decisions that were inconsistent with retirement policy, issued a letter reminding university administrators that any liability incurred as a result of a deviation from retirement policy will be charged back to the appropriate location. However, the retirement director agreed that the university does not currently use data from campuses, which feed into the CPS and other corporate information systems, to determine on an annual or otherwise periodic basis whether campuses are complying with retirement policies. Rather, the university reviews each individual's retirement-covered compensation in detail when the employee retires if its information system related to retirement generates any warning messages concerning an individual's retirement-covered compensation. For example, the retirement director indicated that the coach's compensation generated three warning messages that would have required a review.

Conducting a detailed review when an individual retires is certainly appropriate, but this practice would not catch mistakes until years later. A more effective approach would find errors up front to avoid perpetuating them into the retirement-covered compensation of other employees. For instance, had the university reviewed the data contained in the CPS for housing allowances being included in retirement-covered compensation, it would have found the two examples we uncovered at Riverside. It also would have found an additional total of $52,560 in housing allowances included as retirement-covered compensation for five different employees at Riverside and another $13,875 of the same at Berkeley.

Had the university reviewed the data contained in the CPS for housing allowances, it also would have found an additional $52,560 included as retirement-covered compensation at Riverside and another $13,875 at Berkeley.

However, the overly vague classifications and the misclassification of compensation in the CPS, as discussed earlier, would have limited the university's use of CPS data as an oversight tool. If the university were to improve its oversight of retirement-covered compensation, it would need to standardize campuses' use of compensation classifications, ensuring that only certain defined codes are used for retirement-covered compensation. The university would also have to eliminate or severely restrict the use of classifications, such as "By Agreement," that do not clearly express the exact nature of the compensation.

THE UNIVERSITY CONSISTENTLY VIOLATED POLICIES THE REGENTS ESTABLISHED TO ENSURE ADEQUATE REVIEW OF EXECUTIVE COMPENSATION

The regents' policies require them to approve all forms of compensation for officers of the university. Although the university consistently complied with this policy by obtaining regents' approval of each officer's salary, it did not always submit officers' nonsalary compensation, such as housing and auto allowances, to the regents for consideration as required by university policy. Further, even though the president's office prepares an annual report on compensation, it did not submit the fiscal year 2003–04 and 2004–05 reports to the regents until March 2006. Because of their lateness and because of inaccuracies we found, the usefulness of the reports is limited. Also, because the regents are required to approve nonsalary compensation only for officers, they are not informed of allowances provided to other university employees whose salaries they must approve. Consequently, we question whether the regents' and the university's policies provide the transparency necessary to ensure effective oversight of compensation by the regents.

Because the regents are required to approve nonsalary compensation only for officers, they are not informed of allowances provided to other university employees whose salaries they must approve.

Summary of the University's Disclosure Policies

The regents' policies require them to approve all forms of compensation for officers of the university, including the university president, senior vice presidents, vice presidents, associate vice presidents, and assistant vice presidents; chancellors and vice chancellors; laboratory directors and deputy directors; hospital directors, university auditor, and controller; and principal officers of the regents, including the treasurer, general counsel, and secretary. In addition, regents approve rates of compensation and subsequent changes in rates of compensation for other university administrators with salaries of at least $168,000. This threshold for regents' approval does not apply to academic employees unless they hold administrative titles as well. However, the regents did not and still do not have to approve nonsalary compensation for any employee who is not an officer. Earlier this year, the regents approved a new pay structure authorizing the president to raise the salaries of university employees, other than the university's top 32 officers, within broad salary ranges without prior approval of the regents if individual salary increases do not exceed 15 percent and if total salary remained within the salary budget.

The full Board of Regents is required to meet in open session when taking final action on compensation for specified officers of the university. However, the regents' finance or compensation committee may consider and recommend compensation for these officers in closed session. The regents are not required to meet in open session when taking final action on compensation for other university employees. The university's compensation disclosure survey response presented in Appendix B shows the methods it uses to disclose employee compensation.

The University Violated Policy by Not Disclosing All Forms of Officers' Compensation

Although the university consistently obtained regents' approval for the salaries of officers and other employees at the levels required in policy, it did not consistently disclose officers' nonsalary compensation to the regents as required by university policy. To test the university's disclosure practices for employees receiving compensation in fiscal year 2004–05, we reviewed regents' minutes for a sample of 20 university employees, including 10 officers, chosen from the 100 university employees listed in Appendix A. We determined whether salary and nonsalary compensation provided to these 20 university employees was disclosed to the regents when their salaries were approved as required by university policy.

Of the 20 employees, the university obtained regent approval of salaries for all officers and for any other university employee whose salary exceeded the appropriate threshold. In addition, for the 10 officers in our sample, the university appropriately obtained approval from the regents for four relocation allowances and, in one instance, an increased retirement benefit. However, for these 10 officers, the university violated its executive compensation policy by not disclosing to the regents a total of eight auto allowances, four housing allowances (two related to one officer), two transfers of sabbatical credits, and an acceleration of university-provided health insurance contributions at the time the regents considered the individuals' appointments. The university's Office of the General Counsel (general counsel) agreed that such allowances "should have been disclosed to the Board of Regents at the time the Office of the President was seeking approval of compensation for those individuals." In addition, the general counsel stated that under university policy "every element [of compensation] should be reported [to the regents] at the time approval is sought."

For 10 officers we reviewed, the university violated its executive compensation policy by not disclosing to the regents eight auto allowances, four housing allowances, two transfers of sabbatical credits, and an acceleration of health insurance contributions.

The president of the university agreed to grant an incoming university provost a housing allowance of $125,000 and then, during a regents' meeting less than a week later, failed to disclose it.

In one instance, the president of the university agreed to grant an incoming university provost a housing allowance of $125,000 and then, during a regents' meeting less than a week later, failed to disclose it. In a June 2004 letter to the incoming provost, the president stated that he had agreed on February 17, 2004, to provide her a $125,000 housing allowance to be paid over a period not to exceed four years. Because the amount of the allowance exceeded the then-current maximum amount established by university policy—$53,300—the president later authorized an exception to policy to grant the allowance. In addition, he authorized an exception to policy to provide the incoming provost temporary housing in Oakland for six months or until she made a permanent decision about her living arrangements (policy limits this benefit to one month).

On February 23, 2004, six days after the president had agreed to provide the provost with the above-mentioned items, he proposed a base salary of $380,000 for the incoming provost to the regents. Although this represented a 41 percent increase in salary and a significant increase over the previous university provost's salary, there is no documentation that the regents, who were responsible to make the salary approval decision, were ever told about either the housing allowance or the temporary housing allowance features of the compensation package. The regents approved the $380,000 salary the president recommended; the provost received the $380,000 salary and both housing allowances.

The university provided the following statement in regard to this example:

> "The UC President advised that the $125,000 was not a housing allowance, but was a relocation allowance under the faculty housing assistance program.[4] He has acknowledged that although it is his recollection that the Senior Vice President-Business & Finance had disclosed the relocation allowance of $125,000 for the provost to the board committee considering her compensation, the practice at that time was not to include all elements of compensation in the documents provided and that the disclosure may have been in informal conversation with some but not all of The Regents involved. He noted that he has personally committed to and already begun implementation of disclosure of all elements of compensation in each and every case where The Regents

[4] For the purposes of the audit, we defined payments under this program, which is known as the Faculty Recruitment Allowance Program, as housing allowances.

are called upon for approval and that UC is developing the processes and documentation standards to fulfill this commitment in the future."

The president's office did not present the annual reports for fiscal years 2003–04 and 2004–05 to the regents until March 2006, and the reports included a number of inaccuracies.

Information about salary and nonsalary compensation to officers was retroactively provided to the regents in the university's annual report on compensation. However, the president's office did not present the annual reports for fiscal years 2003–04 and 2004–05 to the regents until March 2006, and the reports included a number of inaccuracies. In the case of the incoming university provost described earlier, it was not until March 2006, more than two years after her appointment and salary were approved by the regents and more than four months after she resigned from the university, that the regents were informed of the now-former provost's housing allowances in a footnote to the university's fiscal year 2004–05 annual report on compensation. Further, the report that was eventually presented to the regents inaccurately stated that while in office the provost received the $125,000 housing allowance in 48 installments of $2,600 each. In fact, she received it as a lump-sum payment of $125,000 in fiscal year 2004–05. In addition, the report incorrectly stated that the provost did not receive an auto allowance, when she actually received an annual auto allowance of $8,916. The report also failed to note that two officers at Riverside received Mortgage Origination Program loans of $675,000 and $350,000, respectively. However, we did not perform a review of the report's accuracy to determine whether other errors exist.

The inaccuracies and lateness of these annual compensation reports limit their usefulness because they do not provide timely and accurate notification to the regents of compensation matters. According to the president's office, both of these reports were late "principally due to the fact that the HR [Human Resources] unit responsible for this report lost staff at the same time as their workload increased. This is also the unit responsible for coordinating and processing senior management actions, including hirings and retirements, which contributed to the significant increase in workload."

University Policy Does Not Require the Regents to Consider All Forms of Compensation Provided to Employees When Approving Salaries

Since the regents are required to approve nonsalary compensation only for officers, they are not always informed of allowances provided as nonsalary compensation to other university employees

whose salaries they must approve. The six employees in our sample who were not officers but earned salaries exceeding the level requiring regent approval, all received some form of nonsalary compensation. Although university policy does not mandate disclosure of the compensation of employees who are not officers, five of these six employees were provided significant housing and/or relocation allowances ranging from $100,000 to $270,000. The president's office did not disclose these allowances to the regents when they approved four of the five employees' salaries. Providing the regents with details about all compensation these individuals receive would allow the transparency necessary to ensure effective oversight.

In other instances, spouses of employees were granted permanent or temporary academic appointments that the university funded. For instance, in a letter to an incoming vice chancellor, Riverside agreed to loan $116,800 in permanent funding to the College of Humanities, Arts, and Social Sciences for his wife's appointment as a professor in the Department of Anthropology. The $116,800 was intended to fund her salary, benefits, and support costs. Although the university indicates that the hiring of a spouse or partner is an accepted practice at most private-sector corporations and other academic institutions, there is an associated cost with this practice that the regents may consider relevant.

The president's office indicates that it is implementing new compensation disclosure practices to provide more information to the regents when they review salaries.

The president's office indicates that it is implementing new compensation disclosure practices to provide more information to the regents when they review salaries. Specifically, the university is developing a form to disclose detailed information about all forms of compensation, including salary and other cash payments, benefits and perquisites, one-time payments and reimbursements, future benefits, and other compensation, as part of the action item presented to the regents at the time of an employee's appointment. This form, which would be completed for all officers and administrative employees earning salaries in excess of a specific threshold, would allow the regents to be informed about all forms of compensation an employee is receiving or will be receiving when they are asked to approve the individual's compensation. The president's office states that this form would not be completed for faculty who hold only academic titles, which is consistent with the regents' current practice of approving compensation for highly paid faculty only if they hold both academic and administrative titles.

OUR SURVEY OF COMPENSATION PRACTICES AT COMPARABLE UNIVERSITIES SHOWED THAT THEY GENERALLY DID NOT DISCLOSE MORE INFORMATION THAN THE UNIVERSITY OF CALIFORNIA

Universities We Surveyed

Respondents:

- California Institute of Technology
- Duke University
- University of Illinois
- Massachusetts Institute of Technology (including Lincoln Laboratory)
- University at Buffalo, the State University of New York
- Stanford University
- University of Washington

Nonrespondents:

- University of Colorado at Boulder
- Harvard University
- University of Michigan
- University of North Carolina
- University of Texas System
- University of Virginia
- University of Wisconsin
- Yale University

To compare the public disclosure policies of the University of California with those of comparable institutions, we selected a sample of 15 universities and asked them to complete a survey. Although we received a limited number of responses, and the ones we did receive were incomplete, our survey revealed that other universities do not disclose more information about employee compensation than does the University of California. Of the 15 universities to which we sent surveys, seven responded, including three public and four private institutions. Seven universities chose not to respond, citing the short time frame within which to complete the survey,[5] the detail of information requested, and other campus priorities, while one institution, the University of Wisconsin, provided only the salaries and benefits of its senior executives along with information about the benefits available to executive staff (which discussed benefits that would appear to be available to all employees, such as health insurance) and also referred us to its Web site for further information about its compensation practices. The University of California's response and the seven universities' responses are documented in Appendix B. The text box summarizes which of the 15 universities chose to respond.

Most of the seven universities responding to our survey offered only limited information. However, the information about compensation disclosure practices that these seven universities provided did not reflect that they were more proactive than the University of California in disclosing compensation information to their governing boards or the public. All seven indicated whether they offered the compensation or benefit items we asked about to their employees, but only the Massachusetts Institute of Technology, the University at Buffalo, the State University of New York (SUNY Buffalo), and Duke University gave us partial information on the number of participants and annual expenditures on these items.

[5] We requested responses by February 24, 2006, two weeks after we delivered the surveys. However, we accepted responses until April 4, 2006.

Although several universities responded that they proactively disclose certain compensation information to their governing boards, others said they make such information available to the public on request, in accordance with disclosure statutes. For example, Stanford University (Stanford), a private institution, indicated that it releases individual employee compensation on the IRS Form 990, which requires organizations that are exempt from income tax to disclose the compensation of current officers, directors, trustees, and key employees. Stanford also indicated that a committee of its board of trustees approves the salaries and benefits of the most senior and highly compensated faculty members and employees. Some universities post compensation information on their Web sites or in their annual reports. SUNY Buffalo stated that it provides electronic disclosure to its board on most types of compensation and benefits for individual employees.

Several universities responded that they proactively disclose certain compensation information to their governing boards; others said they make such information available to the public on request, in accordance with disclosure statutes.

In contrast, the University of California responded more completely to our survey, withholding only certain expenditure and participation information. The university did provide more detail on its disclosure practices, which we discussed earlier in this section. In general, the university indicated that it did not proactively disclose details about individuals' compensation and benefits, but it noted that most of this information would be released in response to a Public Records Act request.

RECOMMENDATIONS

To improve its ability to monitor campus compliance, the president's office needs to issue clear directives prescribing consistent use of the CPS. These directives should include a requirement that campuses consistently classify compensation into standard categories that best describe the compensation provided to employees. Also, the president's office should standardize the categories that can be included in retirement-covered compensation and restrict the use of classifications, such as "By Agreement," that are too vague to allow the president's office to ensure that the compensation complies with university policy.

The president's office should consider developing additional automated controls and edits within the CPS, such as only allowing the entry of information considered valid for the field in question or ensuring that expenditures are charged to the proper fund, to help avoid the possibility of errors.

To preserve the integrity of the compensation policies it issues, the president's office needs to limit the number of exceptions to policy it allows. This objective could be accomplished by the regents requiring the university to track and annually report exceptions to compensation policy that the president, provost, vice chancellor of academic affairs, campus chancellors, and other university officials grant during a fiscal year and provide justification for each exception.

To preserve the integrity of the compensation policies it issues, the president's office needs to improve its oversight of campuses' compliance with those policies. One mechanism it should use to improve oversight is to annually identify unauthorized exceptions to policy, such as housing and relocation allowances paid above allowable limits and auto allowances being granted to individuals who do not qualify.

The president's office should determine if it is appropriate to require repayment of university funds for the instances we identified in which a university employee received compensation in violation of university policy, and if so, develop a repayment plan with each employee.

To eliminate inappropriate compensation included in employees' retirement earnings, the president's office should remove the amounts we identified from the employees' retirement earnings and establish a mechanism to detect, on at least an annual basis, compensation that campuses have incorrectly classified as retirement covered.

To increase transparency as it relates to the compensation of highly paid university employees, the regents should require the president's office to disclose all forms of compensation for university officers and for all employees whose compensation exceeds an established threshold. This disclosure should occur when the regents approve the employees' salaries and at least annually in a report to the regents. If the president's office continues to submit its annual report on compensation to the regents, it should ensure that it is accurate and timely.

We conducted this review under the authority vested in the California State Auditor by Section 8543 et seq. of the California Government Code and according to generally accepted government auditing standards. We limited our review to those areas specified in the audit scope section of this report.

Respectfully submitted,

ELAINE M. HOWLE
State Auditor

Date: May 2, 2006

Staff: John Baier, CPA, Audit Principal
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APPENDIX A

Compensation for the 100 Highest-Paid University Employees From Funding Sources Made Up Entirely or Partially of State and Student Sources

Table A on the following pages details the compensation of the 100 most highly paid University of California (university) employees during fiscal year 2004–05 and the funding sources for their compensation. As described in the Scope and Methodology, these 100 university employees received the most compensation from funding sources made up entirely or partially of state and student sources. Although other university employees may have received more compensation, the compensation they received from state and student sources was less than that of the 100 employees in Table A. For example, one coach earned almost $1.6 million during fiscal year 2004–05, but none of his pay was funded from state or student sources.

The compensation items listed in Table A for each employee are those contained in the university's Corporate Personnel System (CPS). The campuses used approximately 800 different descriptions in fiscal year 2004–05, and many descriptions are not entirely clear, such as "SELF SUPPORT PROG-BYA 120," which represents compensation for teaching additional classes. To help readers interpret the compensation descriptions included in Table A, we have included in Appendix E a list of the descriptions used by campuses and the equivalent categories we used to classify each compensation item.

In addition, when we were able to obtain more specific information from the employees' personnel files, the footnotes to Table A explain the nature of certain compensation items. For example, the university includes a wide range of compensation items in the "By Agreement" category, even though more specific categories exist. Further, we described other benefits or additional incentives provided to these employees, such as loans, research funding, or sabbatical credits for time at other universities, when our review of personnel files revealed them.

We did not include in Table A some types of benefits or employment inducements that are standard to all employees or employees of a certain category. For instance, we did not include the payment of moving expenses, even if they occurred in fiscal year 2004–05, because this inducement is available to most new hires who are managers, professionals, or academic appointments. Also, university employees who are members of the senior management group are eligible for additional benefits, including salary continuation during disability and increased business travel accident insurance. Senior managers who hold academic titles do not qualify for the special severance pay but rather accrue sabbatical leave credits. However, as noted in Table A, some senior managers received exceptions to participate in the special severance pay plan as well as accrue sabbatical credits under their academic titles. Based on CPS data and information from the president's office, we also list the life insurance provided to these individuals and note whether they participate in the special severance pay plan, which is funded with university contributions. Finally, the president's office and campuses reviewed the content of Table A and suggested changes to improve its accuracy. We made changes to Table A when they were able to provide us appropriate evidence to do so.

As noted in the Scope and Methodology section, although we conducted procedures to ensure the accuracy of the data, we conclude that the data is of undetermined reliability. Specifically, we could not confirm that the data was complete.

TABLE A

BERDAHL,ROBERT M SENIOR MANAGEMENT GROUP	Berkeley	CHANCELLOR'S IMMEDIATE OFFICE FORMER CHANCELLOR			
Compensation	**Federal, Grants,* Contracts, Etc.**	**State**	**Tuition**	**Other**	**Total**
REGULAR PAY†	$20,652	$213,513	$80,067	$3,495	**$317,727 R**
Total	**$20,652**	**$213,513**	**$80,067**	**$3,495**	**$317,727**

Other Benefits

Up to $205,000 of the cumulative total of all lines marked with an "R" is considered relevant for the purpose of calculating retirement.

Due to an administrative oversight, Mr. Berdahl was informed during the recruitment process that he could participate in the Senior Management Severance Pay Plan (plan), despite the dual academic title, which prohibited his participation. Consequently, the university granted an exception to allow him to participate in the plan.

The university contributed 5 percent of the employee's retirement-covered compensation to the individual's Senior Management Severance Pay Plan account.

Provided with a leased vehicle for business use until November 2004.

Received a $165,000 Mortgage Origination Program loan at an interest rate of 3.8 percent in April 2004 (currently at 3.7 percent).

Additional Incentives (Not Personal Compensation)

Granted $10,000 for university-related travel and expenses during his sabbatical in fiscal year 2004-05, and each year thereafter until his retirement.

Received $5,000 in research funding and scheduled to receive an additional $5,000 per year in fiscal year 2005-06 and 2006-07.

† This compensation was coded in the CPS as regular pay despite the fact that the former chancellor was on sabbatical starting in November 2004. His pay includes a $2,127 overpayment for which the campus indicates it has asked for reimbursement. He returned as a faculty member in January 2006 at a salary of $130,900 with approval to receive two months of summer salary for three years.

BIRGENEAU,ROBERT J SENIOR MANAGEMENT GROUP	Berkeley	CHANCELLOR'S IMMEDIATE OFFICE CHANCELLOR			
Compensation	**Federal, Grants, Contracts, Etc.**	**State**	**Tuition**	**Other**	**Total**
REGULAR PAY	$20,357	$210,459	$78,922	$3,445	**$313,183 R**
RELOCATION INCENTIVE PYMT	6,338	65,519	24,570	1,073	**97,500**
EXEC AUTOMOBILE ALLOWANCE	7,160	—	—	—	**7,160**
Total	**$33,855**	**$275,978**	**$103,492**	**$4,518**	**$417,843**

Other Benefits

Because he was given an exception that allowed him to receive retirement benefits on his full salary rather than the federally imposed limit of $205,000, all of the cumulative total of lines marked with an "R" is considered relevant for the purpose of calculating his retirement.

Employee receives a life insurance policy of $780,000.

Exception to policy granted to allow participation in the Senior Management Severance Pay Plan. He also earns sabbatical credits.

Received one and one-half years of sabbatical credit to account for sabbatical leave accrued at previous employment.

The university contributed 5 percent of the employee's retirement-covered compensation to the individual's Senior Management Severance Pay Plan account.

Received an exception to policy that allowed him to receive accelerated annuitant health and dental insurance contributions from the university.

Additional Incentives (Not Personal Compensation)

Received a commitment that the university would move his laboratory from previous employment location to the Berkeley campus. The university indicated no costs were incurred as of March 15, 2006.

Offered $150,000 per year in discretionary research funding.

Eligible for a Mortgage Origination Program loan when he steps down as chancellor.

* These funding sources are the same as the "Federal and Other Grants and Contracts, Endowments, and Auxiliary Operations" funding sources shown in Tables 2 and 4 in the Audit Results.

EDLEY,CHRISTOPHER SENIOR MANAGEMENT GROUP	Berkeley	SCHOOL OF LAW DEAN			
Compensation	**Federal, Grants, Contracts, Etc.**	**State**	**Tuition**	**Other**	**Total**
REGULAR PAY	$18,200	$188,160	$70,560	$3,080	**$280,000 R**
Total	**$18,200**	**$188,160**	**$70,560**	**$3,080**	**$280,000**

Other Benefits

Up to $205,000 of the cumulative total of all lines marked with an "R" is considered relevant for the purpose of calculating retirement.

Employee receives a life insurance policy of $560,000.

Given an exception to policy to receive a $100,000 housing allowance in fiscal year 2003-04.

Granted funds for a half-time position for his spouse for a period of up to three years, until a suitable position is found for her.

Received a $1,000,000 Mortgage Origination Program loan at an interest rate of 3.6 percent in 2004.

Additional Incentives (Not Personal Compensation)

Granted a budget supplement of $100,000 per year for three years to bring faculty candidates to the law school.

Granted a one-time incentive of $75,000 in discretionary research funds and promised $25,000 per year for summer salary or research purposes following his term as dean.

Granted a short-term loan of an amount to be determined later and an allocation of $50,000 per year for three years to strengthen law school development activities.

Allocated $50,000 per year for three years to strengthen administrative support for his position as dean.

JONES,VAUGHAN FREDERIC ACADEMIC	Berkeley	MATHEMATICS PROFESSOR			
Compensation	**Federal, Grants, Contracts, Etc.**	**State**	**Tuition**	**Other**	**Total**
REGULAR PAY	$15,600	$161,280	$60,480	$2,640	**$240,000 R**
SUMMER SESSION - RETIR	—	—	19,668	—	**19,668**
ADDL COMP-SUMMER RESEARCH	63,157	—	—	—	**63,157**
Total	**$78,757**	**$161,280**	**$80,148**	**$2,640**	**$322,825**

Other Benefits

Up to $305,000 of the cumulative total of all lines marked with an "R" is considered relevant for the purpose of calculating retirement.

Received a $150,000 Mortgage Origination Program loan at an interest rate of 11.2 percent in 1985 (rate is currently 3.45 percent).

Additional Incentives (Not Personal Compensation)

Granted $500,000 in research funding to be paid out over a 10-year period, beginning in fiscal year 2004-05.

SHORTELL,STEPHEN M SENIOR MANAGEMENT GROUP	Berkeley	SCHOOL OF PUBLIC HEALTH DEAN			
Compensation	**Federal,Grants, Contracts,Etc.**	**State**	**Tuition**	**Other**	**Total**
REGULAR PAY	$17,290	$178,752	$67,032	$2,926	**$266,000 R**
UNEX PAYMENT-AMOUNT	—	—	—	3,500	**3,500**
ADDL COMP-SUMMER RESEARCH	20,152	—	—	—	**20,152**
Total	**$37,442**	**$178,752**	**$67,032**	**$6,426**	**$289,652**

Other Benefits

Up to $205,000 of the cumulative total of all lines marked with an "R" is considered relevant for the purpose of calculating retirement.

Additional Incentives (Not Personal Compensation)

Granted $1,072,636 in additional support for Berkeley's School of Public Health including debt forgiveness and renovation of space.

Promised support for the return of three faculty positions in Berkeley's School of Public Health.

Granted $225,000 per year for five years to support Berkeley's Center for Health Research.

Granted $250,000 per year for five years in discretionary funds to launch new initiatives.

Granted $50,000 per year to provide a salary for his research assistant while he is dean.

GRIFFIN,PAUL A, DR ACADEMIC	Davis	GRADUATE SCHOOL OF MANAGEMENT PROFESSOR			
Compensation	**Federal, Grants, Contracts, Etc.**	**State**	**Tuition**	**Other**	**Total**
OFF SCALE COMPENSATION	$ 5,376	$ 55,574	$ 20,840	$ 910	**$ 82,700 R**
REGULAR PAY*	3,932	40,656	15,246	666	**60,500 R**
SABB. LEAVE-NOT IN RES	3,932	40,656	15,246	666	**60,500 R**
ADDL COMP RESEARCH	—	—	31,889	—	**31,889**
ADDL COMP RES BYA	—	—	18,378	—	**18,378**
Total	**$13,240**	**$136,886**	**$101,599**	**$2,242**	**$253,967**

Other Benefits

Up to $305,000 of the cumulative total of all lines marked with an "R" is considered relevant for the purpose of calculating retirement.

Additional Incentives (Not Personal Compensation)

No additional incentives identified from review of personnel files.

* $60,500 of the $121,000 he received during his sabbatical leave in fiscal year 2004-05 was miscoded in CPS as regular pay.

HINSHAW,VIRGINIA S SENIOR MANAGEMENT GROUP	Davis	OFFICES OF CHANCELLOR/PROVOST PROVOST			
Compensation	**Federal, Grants, Contracts, Etc.**	**State**	**Tuition**	**Other**	**Total**
REGULAR PAY	$16,166	$167,126	$62,672	$ 2,736	**$248,700 R**
EXEC AUTOMOBILE ALLOWANCE	—	—	—	8,916	**8,916**
Total	**$16,166**	**$167,126**	**$62,672**	**$11,652**	**$257,616**

Other Benefits

Up to $305,000 of the cumulative total of all lines marked with an "R" is considered relevant for the purpose of calculating retirement.

Employee receives a life insurance policy of $498,000.

Granted an exception to participate in the Senior Management Severance Pay Plan after the president's office incorrectly notified her that she was eligible for the program. This exception was granted nearly 20 months after her appointment as Provost and her account was credited retroactively. Also earns sabbatical credits.

The university contributed 5 percent of the employee's retirement-covered compensation to the individual's Senior Management Severance Pay Plan account.

Additional Incentives (Not Personal Compensation)

No additional incentives identified from review of personnel files.

ROSENQUIST,C J* ACADEMIC	Davis	MEDICAL: DIAGNOSTIC RADIOLOGY PROFESSOR			
Compensation	**Federal, Grants, Contracts, Etc.**	**State**	**Tuition**	**Other**	**Total**
SEVERANCE-HLTH SCI COMP	—	—	—	$215,820	**$215,820**
REGULAR PAY	$49,536	$36,086	$13,532	591	**99,745 R**
TERMINAL VACATION PAY	8,399	3,871	1,452	63	**13,785**
MED COMP PLAN SCALE 8	37,600	—	—	—	**37,600 R**
HSCP BY AGREE-RET (T)	16,100	—	—	—	**16,100 R**
MED COMP PLAN DIFF	21,100	—	—	—	**21,100**
HSCP BY AGREE (NO RET)	10,920	—	—	—	**10,920**
Total	**$143,655**	**$39,957**	**$14,984**	**$216,474**	**$415,070**

Other Benefits

Up to $305,000 of the cumulative total of all lines marked with an "R" is considered relevant for the purpose of calculating retirement.

Additional Incentives (Not Personal Compensation)

No additional incentives identified from review of personnel files.

* Retired on December 31, 2004. Recalled to active duty at the Davis Medical Center effective February 1, 2005, at 43 percent time.

VANDERHOEF,LARRY N SENIOR MANAGEMENT GROUP	Davis	OFFICES OF CHANCELLOR/PROVOST CHANCELLOR			
Compensation	**Federal, Grants, Contracts, Etc.**	**State**	**Tuition**	**Other**	**Total**
REGULAR PAY	$18,246	$188,630	$70,736	$ 3,088	**$280,700 R**
EXEC AUTOMOBILE ALLOWANCE	—	—	—	8,916	**8,916**
Total	**$18,246**	**$188,630**	**$70,736**	**$12,004**	**$289,616**

Other Benefits

Up to $305,000 of the cumulative total of all lines marked with an "R" is considered relevant for the purpose of calculating retirement.

Employee receives a life insurance policy of $562,000.

The university contributed 5 percent of the employee's retirement-covered compensation to the individual's Senior Management Severance Pay Plan account.

University-provided housing had a $85,400 maintenance budget in fiscal year 2004-05.

Additional Incentives (Not Personal Compensation)

Received an administrative fund allocation of $31,100.

CESARIO,THOMAS C SENIOR MANAGEMENT GROUP	Irvine	COLLEGE OF MEDICINE DEAN			
Compensation	**Federal, Grants, Contracts, Etc.**	**State**	**Tuition**	**Other**	**Total**
REGULAR PAY	$18,967	$196,090	$73,534	$3,210	**$291,801 R**
STIPEND*	6,500	67,200	25,200	1,100	**100,000 R**
Total	**$25,467**	**$263,290**	**$98,734**	**$4,310**	**$391,801**

Other Benefits

Up to $305,000 of the cumulative total of all lines marked with an "R" is considered relevant for the purpose of calculating retirement.

Employee receives a life insurance policy of $584,000.

The university contributed 5 percent of the employee's retirement-covered compensation to the individual's Senior Management Severance Pay Plan account.

Additional Incentives (Not Personal Compensation)

No additional incentives identified from review of personnel files.

* Although coded as a stipend, this compensation is actually Health Sciences Compensation Plan pay.

CICERONE,RALPH J SENIOR MANAGEMENT GROUP	Irvine	THE CHANCELLOR'S OFFICE CHANCELLOR			
Compensation	**Federal, Grants, Contracts, Etc.**	**State**	**Tuition**	**Other**	**Total**
REGULAR PAY	$18,176	$187,915	$70,468	$ 3,076	**$279,635 R**
SEVERANCE PAY-EXECUTIVE	—	—	—	152,492	**152,492**
TERMINAL VACATION PAY	2,739	28,321	10,620	464	**42,144**
PERSONAL USE OF AUTO	195	2,020	757	33	**3,005**
Total	**$21,110**	**$218,256**	**$81,845**	**$156,065**	**$477,276**

Other Benefits

Up to $305,000 of the cumulative total of all lines marked with an "R" is considered relevant for the purpose of calculating retirement.

Employee receives a life insurance policy of $562,000.

The university contributed 5 percent of the employee's retirement-covered compensation to the individual's Senior Management Severance Pay Plan account.

University-provided housing had an $86,400 maintenance budget in fiscal year 2004-05, according to the university's annual compensation report for fiscal year 2004–05.

Additional Incentives (Not Personal Compensation)

Granted an annual research allowance of $25,000.

Provided an annual allocation from the administrative fund for official entertainment and other purposes ($31,100 in fiscal year 2004-05).

CLAYMAN,RALPH V ACADEMIC	Irvine	DEPARTMENT OF UROLOGY PROFESSOR			
Compensation	**Federal, Grants, Contracts, Etc.**	**State**	**Tuition**	**Other**	**Total**
REGULAR BASE	$ 7,580	$ 78,362	$29,386	$1,283	**$116,611 R**
HSCP NEGOTIATED	65,669	30,122	11,296	493	**107,580**
HLTH SCI Z (CONSULTING)	—	—	—	33,200	**33,200**
HEALTH SCIENCE Z PAYMENT	—	—	—	31,500	**31,500**
HSCP DIFF DPT	24,905	11,424	4,284	187	**40,800 R**
HSCP DIFF COV	21,371	9,803	3,676	160	**35,010 R**
HLTH SCI Z (TEACHING/CME)	—	—	—	2,000	**2,000**
Total	**$119,525**	**$129,711**	**$48,642**	**$68,823**	**$366,701**

Other Benefits

Up to $205,000 of the cumulative total of all lines marked with an "R" is considered relevant for the purpose of calculating retirement.

Additional Incentives (Not Personal Compensation)

No additional incentives identified from review of personnel files.

CURRIM,IMRAN S ACADEMIC	Irvine	GRADUATE SCHOOL OF MANAGEMENT PROFESSOR			
Compensation	**Federal, Grants, Contracts, Etc.**	**State**	**Tuition**	**Other**	**Total**
REGULAR PAY	$4,580	$47,348	$ 60,031	$ 775	**$112,734 R**
ADD'L COMP-RESEARCH	—	12,721	41,932	—	**54,653**
SABBATICAL-FULL PAY	3,664	37,878	14,204	620	**56,366 R**
ADD'L COMP-UNEX AMOUNT	—	—	51,800	—	**51,800**
Total	**$8,244**	**$97,947**	**$167,967**	**$1,395**	**$275,553**

Other Benefits

Up to $305,000 of the cumulative total of all lines marked with an "R" is considered relevant for the purpose of calculating retirement.

Additional Incentives (Not Personal Compensation)

No additional incentives identified from review of personnel files.

DOUGLASS,JOSEPH P MANAGER AND SENIOR PROFESSIONAL	Irvine	ATHLETICS HEAD COACH-INTERCOLLEGIATE ATHLETICS			
Compensation	**Federal, Grants, Contracts, Etc.**	**State**	**Tuition**	**Other**	**Total**
STIPEND*	—	—	$125,244	$42,373	**$167,617 R**
REGULAR PAY	—	—	95,256	—	**95,256 R**
LUMP SUM PAYMENT	—	—	—	200	**200**
Total	**—**	**—**	**$220,500**	**$42,573**	**$263,073**

Other Benefits

Up to $205,000 of the cumulative total of all lines marked with an "R" is considered relevant for the purpose of calculating retirement.

Retains profits from basketball camps and receives free use of campus facilities.

Eligible to retain all net income from athletic apparel contracts.

Receives bonuses if team reaches or is invited to certain tournaments.

Receives $1,500 for each men's basketball player he recruits who subsequently graduates within five years.

Additional Incentives (Not Personal Compensation)

No additional incentives identified from review of personnel files.

* Stipend includes $42,373 in basketball camp profits and regular pay includes a $4,800 automobile allowance; both amounts were included in retirement-covered compensation.

JORION,PHILIPPE ACADEMIC	Irvine	GRADUATE SCHOOL OF MANAGEMENT PROFESSOR			
Compensation	**Federal, Grants, Contracts, Etc.**	**State**	**Tuition**	**Other**	**Total**
REGULAR PAY	$11,035	$114,083	$ 58,215	$ 1,867	**$185,200 R**
ADD'L COMP-RESEARCH	—	—	62,816	—	**62,816**
ADD'L COMP-UNEX AMOUNT	—	—	40,600	—	**40,600**
UNEX-AMOUNT*	—	—	—	34,725	**34,725**
Total	**$11,035**	**$114,083**	**$161,631**	**$36,592**	**$323,341**

Other Benefits

Up to $305,000 of the cumulative total of all lines marked with an "R" is considered relevant for the purpose of calculating retirement.

Additional Incentives (Not Personal Compensation)

No additional incentives identified from review of personnel files.

* This compensation was for teaching additional executive education classes and for teaching a class at the Berkeley campus.

KIESTER,P DOUGLAS ACADEMIC	Irvine	ORTHOPEDIC SURGERY CLINICAL PROFESSOR			
Compensation	**Federal, Grants, Contracts, Etc.**	**State**	**Tuition**	**Other**	**Total**
HLTH SCI Z (CONSULTING)	—	—	—	$150,000	**$150,000**
HSCP NEGOTIATED	—	—	—	82,992	**82,992**
HSCP DIFF DPT	—	—	—	54,912	**54,912 R**
HSCP DIFF COV	$ 958	—	—	22,634	**23,592 R**
REGULAR BASE	56,966	—	—	21,538	**78,504 R**
HEALTH SCIENCE Z PAYMENT	73,724	—	—	—	**73,724**
Total	**$131,648**	**—**	**—**	**$332,076**	**$463,724**

Other Benefits

Up to $205,000 of the cumulative total of all lines marked with an "R" is considered relevant for the purpose of calculating retirement.

Additional Incentives (Not Personal Compensation)

No additional incentives identified from review of personnel files.

LINSKEY,MARK E ACADEMIC	Irvine	NEUROSURGERY ASSOCIATE PROFESSOR			
Compensation	**Federal, Grants, Contracts, Etc.**	**State**	**Tuition**	**Other**	**Total**
HSCP NEGOTIATED	—	—	—	$424,112	**$424,112**
REGULAR BASE	$4,796	$49,586	$18,595	812	**73,789 R**
HEALTH SCIENCE Z PAYMENT	—	—	—	30,000	**30,000**
HSCP DIFF COV	—	—	—	22,100	**22,100 R**
HSCP DIFFERENTIAL - 3	84	—	—	—	**84 R**
Total	**$4,880**	**$49,586**	**$18,595**	**$477,024**	**$550,085**

Other Benefits

Up to $205,000 of the cumulative total of all lines marked with an "R" is considered relevant for the purpose of calculating retirement.

Additional Incentives (Not Personal Compensation)

No additional incentives identified from review of personnel files.

POLICANO,ANDREW JOHN SENIOR MANAGEMENT GROUP	Irvine	GRADUATE SCHOOL OF MANAGEMENT DEAN			
Compensation	**Federal, Grants, Contracts, Etc.**	**State**	**Tuition**	**Other**	**Total**
REGULAR PAY	$16,385	$169,400	$63,525	$ 2,773	**$252,083 R**
FACULTY HOUSING ALLOWANCE*	530	5,477	2,631	91,363	**100,001**
Total	**$16,915**	**$174,877**	**$66,156**	**$94,136**	**$352,084**

Other Benefits

Up to $205,000 of the cumulative total of all lines marked with an "R" is considered relevant for the purpose of calculating retirement.

Employee receives a life insurance policy of $552,000.

Received a $375,000 Mortgage Origination Program loan at an interest rate of 3.6 percent in August 2004 (rate is currently 3.8 percent).

Additional Incentives (Not Personal Compensation)

No additional incentives identified from review of personnel files.

* Consists of a $53,300 housing allowance and a $46,700 relocation incentive.

SCOTT,CARLTON H ACADEMIC	Irvine	GRADUATE SCHOOL OF MANAGEMENT PROFESSOR			
Compensation	**Federal, Grants, Contracts, Etc.**	**State**	**Tuition**	**Other**	**Total**
REGULAR PAY	$6,776	$70,056	$ 61,021	$1,147	**$139,000 R**
ADD'L COMP-UNEX AMOUNT	—	—	60,000	—	**60,000**
ADD'L COMP-RESEARCH	—	—	47,146	—	**47,146**
Total	**$6,776**	**$70,056**	**$168,167**	**$1,147**	**$246,146**

Other Benefits

Up to $305,000 of the cumulative total of all lines marked with an "R" is considered relevant for the purpose of calculating retirement.

Additional Incentives (Not Personal Compensation)

No additional incentives identified from review of personnel files.

SWANSON,JAMES M ACADEMIC	Irvine	PEDIATRICS PROFESSOR			
Compensation	**Federal, Grants, Contracts, Etc.**	**State**	**Tuition**	**Other**	**Total**
REGULAR BASE	$ 8,906	$92,070	$34,526	$ 30,837	**$166,339 R**
HSCP DIFF DPT	34,240	—	—	66,603	**100,843 R**
HSCP DIFF DPT-A	—	—	—	27,420	**27,420 R**
HSCP DIFF COV	—	—	—	13,699	**13,699 R**
Total	**$43,146**	**$92,070**	**$34,526**	**$138,559**	**$308,301**

Other Benefits

Up to $305,000 of the cumulative total of all lines marked with an "R" is considered relevant for the purpose of calculating retirement.

Additional Incentives (Not Personal Compensation)

No additional incentives identified from review of personnel files.

ABRAMS,NORMAN SENIOR MANAGEMENT GROUP	Los Angeles	LAW INTERIM DEAN			
Compensation	**Federal, Grants, Contracts, Etc.**	**State**	**Tuition**	**Other**	**Total**
REGULAR PAY	$1,071	$11,071	$185,377	$ 181	**$197,700 R**
SEVERANCE PAY-EXECUTIVE	—	—	—	120,428	**120,428**
ADD'L COMP-RESEARCH	975	10,079	3,780	165	**14,999**
STIPEND	238	2,458	922	40	**3,658 R**
Total	**$2,284**	**$23,608**	**$190,079**	**$120,814**	**$336,785**
Other Benefits Up to $305,000 of the cumulative total of all lines marked with an "R" is considered relevant for the purpose of calculating retirement.					
Additional Incentives (Not Personal Compensation) No additional incentives identified from review of personnel files.					

ATKESON,ANDREW GRANGER ACADEMIC	Los Angeles	ECONOMICS PROFESSOR			
Compensation	**Federal, Grants, Contracts, Etc.**	**State**	**Tuition**	**Other**	**Total**
REGULAR PAY	$13,650	$141,120	$52,920	$ 2,310	**$210,000 R**
ADD'L COMP-RESEARCH	—	—	—	60,667	**60,667**
Total	**$13,650**	**$141,120**	**$52,920**	**$62,977**	**$270,667**
Other Benefits Up to $205,000 of the cumulative total of all lines marked with an "R" is considered relevant for the purpose of calculating retirement. Received a $711,000 Mortgage Origination Program loan at an interest rate of 6.4 percent in 2000 (rate is currently 3 percent).					
Additional Incentives (Not Personal Compensation) No additional incentives identified from review of personnel files.					

BERNARDO,ANTONIO E ACADEMIC	Los Angeles	GRADUATE SCHOOL OF MANAGEMENT ASSOCIATE PROFESSOR			
Compensation	**Federal, Grants, Contracts, Etc.**	**State**	**Tuition**	**Other**	**Total**
REGULAR PAY	$10,465	$108,192	$ 40,572	$ 1,771	**$161,000 R**
ADD'L COMP-RESEARCH	—	—	53,667	—	**53,667**
BY AGREEMENT PAYMENT*	—	—	—	33,625	**33,625**
SELF SUPPORT PROG-BYA 120†	—	—	32,200	—	**32,200**
Total	**$10,465**	**$108,192**	**$126,439**	**$35,396**	**$280,492**
Other Benefits Up to $205,000 of the cumulative total of all lines marked with an "R" is considered relevant for the purpose of calculating retirement.					
Additional Incentives (Not Personal Compensation) Allocated $5,000 for a research account and $2,000 for operating expenses.					

* This compensation was for executive education lectures.

† This compensation was for an additional class taught beyond this professor's required teaching load.

CARNESALE,ALBERT SENIOR MANAGEMENT GROUP	Los Angeles	CHANCELLOR			
Compensation	**Federal, Grants, Contracts, Etc.**	**State**	**Tuition**	**Other**	**Total**
REGULAR PAY	$20,514	$212,083	$79,531	$3,472	**$315,600 R**
EXEC AUTOMOBILE ALLOWANCE	8,916	—	—	—	**8,916**
Total	**$29,430**	**$212,083**	**$79,531**	**$3,472**	**$324,516**

Other Benefits

Up to $205,000 of the cumulative total of all lines marked with an "R" is considered relevant for the purpose of calculating retirement.

Employee receives a life insurance policy of $632,000.

Due to an administrative oversight, Mr. Carnesale was informed during the recruitment process that he could participate in the Senior Management Severance Pay Plan (plan), despite the dual academic title, which would have prohibited his participation. Consequently, the university granted an exception to allow him to participate in the plan. Also accrues sabbatical credits.

The university contributed 5 percent of the employee's retirement-covered compensation to the individual's Senior Management Severance Pay Plan account.

Additional Incentives (Not Personal Compensation)

No additional incentives identified from review of personnel files.

CREEM,MITCHELL R SENIOR MANAGEMENT GROUP	Los Angeles	VICE CHANCELLOR MEDICAL ASERVI DIRECTOR			
Compensation	**Federal, Grants, Contracts, Etc.**	**State**	**Tuition**	**Other**	**Total**
REGULAR PAY	$152,775	—	—	$187,425	**$340,200 R**
RELOCATION INCENT-SPTAX*	75,000	—	—	75,000	**150,000**
NON EXCL MOVE EXP-PAY†	28,249	—	—	26,700	**54,949**
Total	**$256,024**	—	—	**$289,125**	**$545,149**

Other Benefits

Up to $205,000 of the cumulative total of all lines marked with an "R" is considered relevant for the purpose of calculating retirement.

Employee receives a life insurance policy of $800,000.

The university contributed 5 percent of the employee's retirement-covered compensation to the individual's Senior Management Severance Pay Plan account.

Was guaranteed in his offer letter that he would receive an $83,160 "performance-based incentive bonus" for fiscal year 2004-05. The payments on this bonus do not appear above because they did not start until after fiscal year 2004-05.

Additional Incentives (Not Personal Compensation)

No additional incentives identified from review of personnel files.

* Received a relocation allowance of $150,000 as an exception to the policy that limits such allowances to no more than 25 percent of base salary.

† This compensation was for moving expenses and temporary housing allowances received from December 2004 through June 2005. The Los Angeles chancellor granted an exception to policy to extend the usual time frame for paying these allowances.

ERICKSON, CHRISTOPHER L ACADEMIC	Los Angeles	GRADUATE SCHOOL OF MANAGEMENT PROFESSOR			
Compensation	**Federal, Grants, Contracts, Etc.**	**State**	**Tuition**	**Other**	**Total**
REGULAR PAY	$ 8,775	$ 90,720	$ 34,020	$ 1,485	**$135,000 R**
SELF SUPPORT PROG-BYA 120*	—	—	52,000	—	**52,000**
ADD'L COMP-RESEARCH	975	10,080	33,780	165	**45,000**
BY AGREEMENT PAYMENT†	7,605	—	—	34,639	**42,244**
STIPEND	—	—	27,000	—	**27,000 R**
Total	**$17,355**	**$100,800**	**$146,800**	**$36,289**	**$301,244**

Other Benefits

Up to $305,000 of the cumulative total of all lines marked with an "R" is considered relevant for the purpose of calculating retirement.

Additional Incentives (Not Personal Compensation)

Allocated $10,000 in his research account and a $2,000 operating expenses account.

* This compensation was for teaching additional classes.

† This compensation was for executive education lectures.

GRADY,MARK ACADEMIC	Los Angeles	LAW PROFESSOR			
Compensation	**Federal, Grants, Contracts, Etc.**	**State**	**Tuition**	**Other**	**Total**
REGULAR PAY	$14,625	$151,200	$56,700	$2,475	**$225,000 R**
BY AGREEMENT HOUSE ALLOW	3,465	35,817	13,432	586	**53,300**
STIPEND*	2,275	23,520	8,820	385	**35,000 R**
ADD'L COMP-RESEARCH	1,950	20,160	7,560	330	**30,000**
Total	**$22,315**	**$230,697**	**$86,512**	**$3,776**	**$343,300**

Other Benefits

Up to $205,000 of the cumulative total of all lines marked with an "R" is considered relevant for the purpose of calculating retirement.

Sabbatical credits from former employer can be transferred and translated into university sabbatical credits.

Additional Incentives (Not Personal Compensation)

Granted a faculty support account of $2,500 per year.

* Compensation for his appointment as the director of newly-established Center for Law and Economics.

HAYN,CARLA ACADEMIC	Los Angeles	GRADUATE SCHOOL OF MANAGEMENT ASSOCIATE PROFESSOR			
Compensation	**Federal, Grants, Contracts, Etc.**	**State**	**Tuition**	**Other**	**Total**
SELF SUPPORT PROG-REG*	—	—	$ 86,400	—	**$86,400 R**
REGULAR PAY	$3,744	$38,707	14,515	$634	**57,600 R**
ADD'L COMP-RESEARCH	1,040	10,752	36,032	176	**48,000**
BY AGREEMENT PAYMENT†	—	—	—	35,500	**35,500**
SELF SUPPORT PROG-BYA 120‡	—	—	25,000	—	**25,000**
Total	**$4,784**	**$49,459**	**$161,947**	**$36,310**	**$252,500**

Other Benefits

Up to $205,000 of the cumulative total of all lines marked with an "R" is considered relevant for the purpose of calculating retirement.

Additional Incentives (Not Personal Compensation)

Allocated $3,000 in a research account and $2,000 in operating expenses account.

* Compensation appearing in this line represents that portion of her $144,000 ($86,400 plus $57,600) base pay that was paid for classes she taught in the Fully Employed MBA program.

† This compensation was for executive education lectures.

‡ This compensation was for teaching an additional class beyond the normal course load.

LEVEY,GERALD S SENIOR MANAGEMENT GROUP	Los Angeles	DEAN'S OFFICE-SCHOOL OF MEDICINE DEAN			
Compensation	**Federal, Grants, Contracts, Etc.**	**State**	**Tuition**	**Other**	**Total**
REGULAR PAY	$20,898	$216,048	$81,018	$ 3,537	**$321,501 R**
HS-TEMP-DELTA-BYA-N	—	—	—	207,000	**207,000**
EXEC AUTOMOBILE ALLOWANCE*	—	—	—	8,916	**8,916**
Total	**$20,898**	**$216,048**	**$81,018**	**$219,453**	**$537,417**

Other Benefits

Up to $205,000 of the cumulative total of all lines marked with an "R" is considered relevant for the purpose of calculating retirement.

Employee receives a life insurance policy of $644,000.

The university contributed 5 percent of the employee's retirement-covered compensation to the individual's Senior Management Severance Pay Plan account.

Received a $350,000 Mortgage Origination Program loan at an interest rate of 6.4 percent in 1997 (rate is currently 3.95 percent).

Additional Incentives (Not Personal Compensation)

No additional incentives identified from review of personnel files.

* Received an exception to university policy to receive an executive automobile allowance.

LEWIN,DAVID ACADEMIC	Los Angeles	GRADUATE SCHOOL OF MANAGEMENT ASSOCIATE DEAN			
Compensation	**Federal, Grants, Contracts, Etc.**	**State**	**Tuition**	**Other**	**Total**
REGULAR PAY	$ 8,645	$ 89,376	$33,516	$ 1,463	**$133,000 R**
BY AGREEMENT PAYMENT*	—	—	—	106,326	**106,326**
ADD'L COMP-RESEARCH	1,153	11,917	22,202	195	**35,467**
STIPEND	2,275	23,520	8,820	385	**35,000 R**
SELF SUPPORT PROG-REG†	—	—	26,600	—	**26,600 R**
ADD'L COMP-ADMINISTRATIVE	1,153	11,917	4,469	195	**17,734**
Total	**$13,226**	**$136,730**	**$95,607**	**$108,564**	**$354,127**

Other Benefits

Up to $305,000 of the cumulative total of all lines marked with an "R" is considered relevant for the purpose of calculating retirement.

Additional Incentives (Not Personal Compensation)

For being awarded a chair position, this individual received a three-course teaching load, was granted an allocation of $10,000 a year in research support, and was guaranteed three-ninths summer support (valued at $53,200 in fiscal year 2004-05).

* This compensation was for 18 executive education lectures.

† Compensation appearing in this line represents that portion of his $159,600 base pay that was paid for classes he taught in the Executive MBA program.

LONGSTAFF,FRANCIS A ACADEMIC	Los Angeles	GRADUATE SCHOOL OF MANAGEMENT PROFESSOR			
Compensation	**Federal, Grants, Contracts, Etc.**	**State**	**Tuition**	**Other**	**Total**
REGULAR PAY	$ 9,620	$ 99,456	$37,296	$1,628	**$148,000 R**
ADD'L COMP-RESEARCH	23,228	27,627	10,360	452	**61,667**
SELF SUPPORT PROG-REG*	—	—	37,000	—	**37,000 R**
BY AGREEMENT PAYMENT†	2,405	24,864	9,324	407	**37,000**
Total	**$35,253**	**$151,947**	**$93,980**	**$2,487**	**$283,667**

Other Benefits

Up to $305,000 of the cumulative total of all lines marked with an "R" is considered relevant for the purpose of calculating retirement.

Additional Incentives (Not Personal Compensation)

For being awarded a chair position, this individual received a reduced teaching load from four to three classes; was granted an allocation of no less than $10,000 a year in research support; and was guaranteed three-ninths summer support (valued at approximately $61,667 in fiscal year 2004-05) for three years, with an additional three-year extension if performance is satisfactory.

* Compensation appearing in this line represents that portion of his $185,000 base pay that was paid for classes he taught in the Fully Employed MBA program.

† This compensation was for an additional class he taught at Berkeley during the summer.

MAMER,JOHN W ACADEMIC	Los Angeles	GRADUATE SCHOOL OF MANAGEMENT PROFESSOR			
Compensation	**Federal, Grants, Contracts, Etc.**	**State**	**Tuition**	**Other**	**Total**
REGULAR PAY	$11,375	$117,600	$ 44,100	$1,925	**$175,000 R**
SELF SUPPORT PROG-BYA 120*	—	—	42,500	—	**42,500**
ADD'L COMP-RESEARCH	1,264	13,067	24,344	214	**38,889**
STIPEND	650	6,720	2,520	110	**10,000 R**
Total	**$13,289**	**$137,387**	**$113,464**	**$2,249**	**$266,389**

Other Benefits

Up to $305,000 of the cumulative total of all lines marked with an "R" is considered relevant for the purpose of calculating retirement.

Additional Incentives (Not Personal Compensation)

Allocated $10,000 in his research account and $2,000 in operating expenses account.

* This compensation was for teaching classes beyond the required teaching load.

MC LAREN,EDWARD A MANAGER AND SENIOR PROFESSIONAL	Los Angeles	DENTISTRY SENIOR DENTIST			
Compensation	**Federal, Grants, Contracts, Etc.**	**State**	**Tuition**	**Other**	**Total**
REGULAR PAY	—	—	—	$151,992	**$151,992 R**
BY AGREEMENT PAYMENT*	—	—	—	92,135	**92,135**
Total	**—**	**—**	**—**	**$244,127**	**$244,127**

Other Benefits

Up to $205,000 of the cumulative total of all lines marked with an "R" is considered relevant for the purpose of calculating retirement.

Additional Incentives (Not Personal Compensation)

No additional incentives identified from review of personnel files.

* This compensation was for teaching continuing education classes.

NETANEL,NEIL W ACADEMIC	Los Angeles	LAW PROFESSOR			
Compensation	**Federal, Grants, Contracts, Etc.**	**State**	**Tuition**	**Other**	**Total**
REGULAR PAY	$11,700	$120,960	$45,360	$1,980	**$180,000 R**
BY AGREEMENT HOUSE ALLOW*	8,340	86,217	32,332	1,411	**128,300**
ADD'L COMP-RESEARCH	21,528	15,800	5,925	259	**43,512**
Total	**$41,568**	**$222,977**	**$83,617**	**$3,650**	**$351,812**

Other Benefits

Received sabbatical credit for sabbatical accrued at the University of Texas and teaching at New York University.

Offered reimbursement of up to $18,000 over a three-year period for out-of-pocket expenses related to special medicine and health insurance.

Up to $205,000 of the cumulative total of all lines marked with an "R" is considered relevant for the purpose of calculating retirement.

Additional Incentives (Not Personal Compensation)

Received a faculty support account in the amount of $2,500 per year.

Reimbursed up to $2,000 each year for travel expenses in connection with his research travel.

* As noted in the Audit Results, this housing allowance includes $75,000 for future summer research compensation. The campus claims it received an exception to university policy to advance these funds.

NEUMAN,DANIEL M SENIOR MANAGEMENT GROUP	Los Angeles	CHANCELLOR'S OFFICE VICE CHANCELLOR			
Compensation	**Federal, Grants, Contracts, Etc.**	**State**	**Tuition**	**Other**	**Total**
REGULAR PAY	$17,154	$177,341	$66,503	$2,903	**$263,901 R**
EXEC AUTOMOBILE ALLOWANCE	8,916	—	—	—	**8,916**
Total	**$26,070**	**$177,341**	**$66,503**	**$2,903**	**$272,817**

Other Benefits

Up to $205,000 of the cumulative total of all lines marked with an "R" is considered relevant for the purpose of calculating retirement.

Employee receives a life insurance policy of $528,000.

The university contributed 5 percent of the employee's retirement-covered compensation to the individual's Senior Management Severance Pay Plan account.

Additional Incentives (Not Personal Compensation)

Provided funding of $35,000 annually for research activities.

PARK,NO-HEE SENIOR MANAGEMENT GROUP	Los Angeles	DENTISTRY DEAN			
Compensation	**Federal, Grants, Contracts, Etc.**	**State**	**Tuition**	**Other**	**Total**
REGULAR PAY	$14,196	$146,765	$ 55,037	$2,402	**$218,400 R**
BY AGREEMENT PAYMENT*	—	—	66,500	—	**66,500**
ADD'L COMP-RESEARCH	14,642	—	—	—	**14,642**
Total	**$28,838**	**$146,765**	**$121,537**	**$2,402**	**$299,542**

Other Benefits

Up to $305,000 of the cumulative total of all lines marked with an "R" is considered relevant for the purpose of calculating retirement.

Employee receives a life insurance policy of $438,000.

Additional Incentives (Not Personal Compensation)

Granted $85,000 in temporary funding for five years to hire a research collaborator.

* This compensation was Health Sciences Compensation Plan pay.

ROBINSON,ALAN G, MD ACADEMIC	Los Angeles	MEDICINE-DEPARTMENT ADMINISTRATION PROFESSOR			
Compensation	**Federal, Grants, Contracts, Etc.**	**State**	**Tuition**	**Other**	**Total**
HS-TEMP-DELTA-N	—	—	—	$144,343	**$144,343**
HS-TEMP-BASE-11MO-T	$9,671	$ 99,985	$37,494	1,637	**148,787 R**
HS-TEMP-ADDL BASE>.3-T	—	—	—	52,077	**52,077 R**
HS-TEMP-ADDL BASE TO.3-T	—	—	—	44,593	**44,593 R**
STIPEND	637	6,586	2,470	108	**9,801 R**
Total	**$10,308**	**$106,571**	**$39,964**	**$242,758**	**$399,601**

Other Benefits

Up to $205,000 of the cumulative total of all lines marked with an "R" is considered relevant for the purpose of calculating retirement.

Additional Incentives (Not Personal Compensation)

No additional incentives identified from review of personnel files.

RUMELT,RICHARD P ACADEMIC	Los Angeles	GRADUATE SCHOOL OF MANAGEMENT PROFESSOR			
Compensation	**Federal, Grants, Contracts, Etc.**	**State**	**Tuition**	**Other**	**Total**
REGULAR PAY	$8,684	$ 89,779	$ 33,667	$1,470	**$133,600 R**
ADD'L COMP-RESEARCH	1,206	12,469	41,787	204	**55,666**
SELF SUPPORT PROG-BYA 120	—	—	33,400	—	**33,400**
SELF SUPPORT PROG-REG*	—	—	33,400	—	**33,400 R**
Total	**$9,890**	**$102,248**	**$142,254**	**$1,674**	**$256,066**

Other Benefits

Up to $305,000 of the cumulative total of all lines marked with an "R" is considered relevant for the purpose of calculating retirement.

Additional Incentives (Not Personal Compensation)

No additional incentives identified from review of personnel files.

* Compensation appearing in this line represents that portion of his $167,000 base pay that was paid for classes he taught in the Fully Employed MBA program.

SARIN,RAKESH K ACADEMIC	Los Angeles	GRADUATE SCHOOL OF MANAGEMENT ASSOCIATE DEAN			
Compensation	**Federal, Grants, Contracts, Etc.**	**State**	**Tuition**	**Other**	**Total**
REGULAR PAY	$11,720	$121,162	$45,436	$1,983	**$180,301 R**
ADD'L COMP-ADMINISTRATIVE	2,604	26,925	10,097	441	**40,067**
SELF SUPPORT PROG-BYA 120*	—	—	36,060	—	**36,060**
STIPEND	1,040	10,752	4,032	176	**16,000 R**
ADD'L COMP-RESEARCH	20,033	—	—	—	**20,033**
Total	**$35,397**	**$158,839**	**$95,625**	**$2,600**	**$292,461**

Other Benefits

Up to $305,000 of the cumulative total of all lines marked with an "R" is considered relevant for the purpose of calculating retirement.

Additional Incentives (Not Personal Compensation)

No additional incentives identified from review of personnel files.

* This compensation was for teaching an additional class beyond the required teaching load.

SCHILL,MICHAEL H SENIOR MANAGEMENT GROUP	Los Angeles	LAW DEAN			
Compensation	**Federal, Grants, Contracts, Etc.**	**State**	**Tuition**	**Other**	**Total**
BY AGREEMENT HOUSE ALLOW*	$17,550	$181,440	$ 68,040	$2,970	**$270,000**
REGULAR PAY	17,279	178,640	66,990	2,924	**265,833 R**
Total	**$34,829**	**$360,080**	**$135,030**	**$5,894**	**$535,833**

Other Benefits

Up to $205,000 of the cumulative total of all lines marked with an "R" is considered relevant for the purpose of calculating retirement.

Received a $850,000 Supplemental Home Loan Program interest-only housing loan at an interest rate of 3 percent in 2004.

Additional Incentives (Not Personal Compensation)

Granted $50,000 annually in research support as dean for a maximum of five years.

* Received an exception to policy to receive a housing allowance over the $53,300 limit.

STABILE,BRUCE E ACADEMIC	Los Angeles	SURGERY-GENERAL PROFESSOR			
Compensation	**Federal, Grants, Contracts, Etc.**	**State**	**Tuition**	**Other**	**Total**
HS-TEMP-DELTA-N	—	—	—	$147,296	**$147,296**
HS-TEMP-BASE-11MO-T	$7,578	$78,342	$29,378	1,282	**116,580 R**
BY AGREEMENT PAYMENT	—	—	—	27,525	**27,525**
HARBOR-OV/VA-N	—	—	—	5,000	**5,000**
Total	**$7,578**	**$78,342**	**$29,378**	**$181,103**	**$296,401**

Other Benefits

Up to $305,000 of the cumulative total of all lines marked with an "R" is considered relevant for the purpose of calculating retirement.

Additional Incentives (Not Personal Compensation)

No additional incentives identified from review of personnel files.

STEVENSON,RICHARD G, III ACADEMIC	Los Angeles	DENTISTRY PROFESSOR			
Compensation	**Federal, Grants, Contracts, Etc.**	**State**	**Tuition**	**Other**	**Total**
BY AGREEMENT PAYMENT*	—	—	—	$300,000	**$300,000**
HS-TEMP-BASE-11MO-T	$ 5,428	$56,115	$21,043	919	**83,505 R**
STIPEND	—	—	5,060	—	**5,060 R**
HS-TEMP-ADDL BASE TO.3-T	19,669	—	—	3,934	**23,603 R**
HS-TEMP-ADDL BASE>.3-T	12,051	—	—	3,643	**15,694 R**
HS-DELTA-Z-N	2,646	—	—	—	**2,646**
Total	**$39,794**	**$56,115**	**$26,103**	**$308,496**	**$430,508**

Other Benefits

Up to $305,000 of the cumulative total of all lines marked with an "R" is considered relevant for the purpose of calculating retirement.

Additional Incentives (Not Personal Compensation)

No additional incentives identified from review of personnel files.

* This compensation is related to the teaching of continuing education classes.

STONE,KATHERINE ACADEMIC	Los Angeles	LAW PROFESSOR			
Compensation	**Federal, Grants, Contracts, Etc.**	**State**	**Tuition**	**Other**	**Total**
REGULAR PAY	$12,584	$130,099	$48,787	$2,130	**$193,600**
BY AGREEMENT HOUSE ALLOW	3,465	35,817	13,432	586	**53,300**
ADD'L COMP-RESEARCH	3,348	34,615	12,981	567	**51,511**
Total	**$19,397**	**$200,531**	**$75,200**	**$3,283**	**$298,411**

Other Benefits

Up to $205,000 of the cumulative total of all lines marked with an "R" is considered relevant for the purpose of calculating retirement.

Sabbatical credits from former employer can be transferred and translated into university sabbatical credits.

Additional Incentives (Not Personal Compensation)

Granted an annual research, conference, and travel expense fund of $10,000.

TABBUSH,VICTOR C ACADEMIC	Los Angeles	GRADUATE SCHOOL OF MANAGEMENT PROFESSOR			
Compensation	**Federal, Grants, Contracts, Etc.**	**State**	**Tuition**	**Other**	**Total**
SELF SUPPORT PROG-REG*	—	—	$135,000	—	**$135,000 R**
BY AGREEMENT PAYMENT†	$28,980	—	—	$52,801	**81,781**
SELF SUPPORT PROG-BYA 120‡	—	—	45,000	—	**45,000**
STIPEND	50,000	—	10,800	—	**60,800 R**
Total	**$78,980**	**—**	**$190,800**	**$52,801**	**$322,581**

Other Benefits

Up to $305,000 of the cumulative total of all lines marked with an "R" is considered relevant for the purpose of calculating retirement.

Additional Incentives (Not Personal Compensation)

No additional incentives identified from review of personnel files.

* As Director of Los Angeles' Fully Employed MBA program (program), this compensation is his regular salary funded 100 percent from program funds.

† This compensation was for executive education lectures.

‡ This compensation was for additional teaching beyond the required teaching load.

TANG,CHRISTOPHER SIU ACADEMIC	Los Angeles	GRADUATE SCHOOL OF MANAGEMENT PROFESSOR			
Compensation	**Federal, Grants, Contracts, Etc.**	**State**	**Tuition**	**Other**	**Total**
REGULAR PAY	$12,642	$130,704	$ 49,014	$2,140	**$194,500 R**
ADD'L COMP-RESEARCH	1,405	14,523	48,668	238	**64,834**
SELF SUPPORT PROG-BYA 120*	—	—	37,500	—	**37,500**
Total	**$14,047**	**$145,227**	**$135,182**	**$2,378**	**$296,834**

Other Benefits

Up to $305,000 of the cumulative total of all lines marked with an "R" is considered relevant for the purpose of calculating retirement.

Additional Incentives (Not Personal Compensation)

Awarded an allocation of $10,000 per year in research funding for being named to a chair position in the business school.

For being awarded a chair position, he was granted a three course teaching load rather than the four that others have.

* This compensation was for additional Executive MBA program classes he taught.

TRUEMAN,BRETT MICHAEL ACADEMIC	Los Angeles	GRADUATE SCHOOL OF MANAGEMENT PROFESSOR			
Compensation	**Federal, Grants, Contracts, Etc.**	**State**	**Tuition**	**Other**	**Total**
REGULAR PAY	$8,741	$ 90,371	$ 33,889	$1,479	**$134,480 R**
ADD'L COMP-RESEARCH	1,214	12,551	42,062	205	**56,032**
SELF SUPPORT PROG-BYA 120*	—	—	33,620	—	**33,620**
SELF SUPPORT PROG-REG†	—	—	33,620	—	**33,620 R**
BY AGREEMENT PAYMENT‡	—	—	—	1,463	**1,463**
Total	**$9,955**	**$102,922**	**$143,191**	**$3,147**	**$259,215**

Other Benefits

Up to $305,000 of the cumulative total of all lines marked with an "R" is considered relevant for the purpose of calculating retirement.

Additional Incentives (Not Personal Compensation)

Allocated $5,000 in his research account and a $2,000 operating expenses account.

* This compensation was for additional teaching in the program beyond the required teaching load.

† Compensation appearing in this line represents that portion of his $168,100 base pay that was paid for classes he taught in the Fully Employed MBA program.

‡ This compensation was for executive education lectures.

VINUELA,FERNANDO ACADEMIC	Los Angeles	RADIOLOGICAL SCIENCES PROFESSOR			
Compensation	**Federal, Grants, Contracts, Etc.**	**State**	**Tuition**	**Other**	**Total**
HS-TEMP-DELTA-N	$165,406	—	—	$189,208	**$354,614**
HS-TEMP-BASE-11MO-T	9,805	$101,367	$38,013	1,659	**150,844 R**
HS-TEMP-ADDL BASE>.3-T	52,067	—	—	—	**52,067 R**
HS-TEMP-ADDL BASE TO.3-T	42,475	—	—	—	**42,475 R**
Total	**$269,753**	**$101,367**	**$38,013**	**$190,867**	**$600,000**

Other Benefits

Up to $305,000 of the cumulative total of all lines marked with an "R" is considered relevant for the purpose of calculating retirement.

Additional Incentives (Not Personal Compensation)

No additional incentives identified from review of personnel files.

TOMLINSON-KEASEY,CAROL A SENIOR MANAGEMENT GROUP	Merced	CHANCELLOR'S OFFICE CHANCELLOR			
Compensation	**Federal, Grants, Contracts, Etc.**	**State**	**Tuition**	**Other**	**Total**
REGULAR PAY	—	$253,600	—	—	**$253,600 R**
EXEC AUTOMOBILE ALLOWANCE	$8,916	—	—	—	**8,916**
Total	**$8,916**	**$253,600**	**—**	**—**	**$262,516**

Other Benefits

Up to $305,000 of the cumulative total of all lines marked with an "R" is considered relevant for the purpose of calculating retirement.

The university contributed 5 percent of the employee's retirement-covered compensation to the individual's Senior Management Severance Pay Plan account.

University-provided housing had a $35,700 maintenance budget in fiscal year 2004-05.

Additional Incentives (Not Personal Compensation)

Allocated an annual administration fund for official entertainment and other purposes, which for fiscal year 2004-05 was $21,400.

BERGGREN,MARIE N SENIOR MANAGEMENT GROUP	President's Office	OFFICE OF THE TREASURER INTERIM TREASURER			
Compensation	**Federal, Grants, Contracts, Etc.**	**State**	**Tuition**	**Other**	**Total**
REGULAR PAY	—	—	—	$223,300	**$223,300 R**
LOCAL EMPLOYEE AWARD*	—	—	—	108,644	**108,644**
Total	**—**	**—**	**—**	**$331,944**	**$331,944**

Other Benefits

Up to $205,000 of the cumulative total of all lines marked with an "R" is considered relevant for the purpose of calculating retirement.

Employee receives a life insurance policy of $448,000.

The university contributed 5 percent of the employee's retirement-covered compensation to the individual's Senior Management Severance Pay Plan account.

Granted an annual allowance of 21 vacation days and one personal day rather than the 18 days of vacation a year incoming staff members normally accrue.

Additional Incentives (Not Personal Compensation)

No additional incentives identified from review of personnel files.

* This is a performance bonus the regents approved for employees in the university's Office of the Treasurer.

BIRELY,JOHN H SENIOR MANAGEMENT GROUP	President's Office	LABORATORY MANAGEMENT ASSOCIATE VICE PRESIDENT			
Compensation	**Federal, Grants, Contracts, Etc.**	**State**	**Tuition**	**Other**	**Total**
REGULAR PAY	—	—	—	$284,083	**$284,083 R**
RELOCATION INCENTIVE PYMT	—	—	—	22,776	**22,776**
Total	**—**	**—**	**—**	**$306,859**	**$306,859**

Other Benefits

Up to $205,000 of the cumulative total of all lines marked with an "R" is considered relevant for the purpose of calculating retirement.

Employee receives a life insurance policy of $560,000.

The university contributed 5 percent of the employee's retirement-covered compensation to the individual's Senior Management Severance Pay Plan account.

Additional Incentives (Not Personal Compensation)

No additional incentives identified from review of personnel files.

BLAGDEN,ROBERT B SENIOR MANAGEMENT GROUP	President's Office	OFFICE OF THE TREASURER MANAGING DIRECTOR			
Compensation	**Federal, Grants, Contracts, Etc.**	**State**	**Tuition**	**Other**	**Total**
REGULAR PAY	—	—	—	$220,000	**$220,000 R**
LOCAL EMPLOYEE AWARD*	—	—	—	54,067	**54,067**
Total	**—**	**—**	**—**	**$274,067**	**$274,067**

Other Benefits

Up to $205,000 of the cumulative total of all lines marked with an "R" is considered relevant for the purpose of calculating retirement.

Employee receives a life insurance policy of $440,000.

The university contributed 5 percent of the employee's retirement-covered compensation to the individual's Senior Management Severance Pay Plan account.

Additional Incentives (Not Personal Compensation)

No additional incentives identified from review of personnel files.

* This is a performance bonus the regents approved for employees in the university's Office of the Treasurer.

BOLAND,LYNN M MANAGER AND SENIOR PROFESSIONAL	President's Office	HUMAN RESOURCES & BENEFITS CHIEF NEGOTIATOR			
Compensation	**Federal, Grants, Contracts, Etc.**	**State**	**Tuition**	**Other**	**Total**
REGULAR PAY	—	—	—	$140,000	**$140,000 R**
EMPLOYEE HOUSING ALLOWANCE*	—	—	—	66,326	**66,326**
BY AGREEMENT PAYMENT	—	—	—	20,000	**20,000**
STIPEND	—	—	—	18,057	**18,057 R**
Total	**—**	**—**	**—**	**$244,383**	**$244,383**

Other Benefits

Up to $205,000 of the cumulative total of all lines marked with an "R" is considered relevant for the purpose of calculating retirement.

Additional Incentives (Not Personal Compensation)

No additional incentives identified from review of personnel files.

* According to information contained in the personnel file for this individual, this compensation was reimbursement for housing, car, subsistence, and other expenses associated with an assignment at one of the university's national laboratories.

DARLING,BRUCE B SENIOR MANAGEMENT GROUP	President's Office	UNIVERSITY AFFAIRS SENIOR VICE PRESIDENT			
Compensation	**Federal, Grants, Contracts, Etc.**	**State**	**Tuition**	**Other**	**Total**
REGULAR PAY	$ 8,743	$90,384	$33,894	$135,980	**$269,001 R**
EXEC AUTOMOBILE ALLOWANCE	8,916	—	—	—	**8,916**
Total	**$17,659**	**$90,384**	**$33,894**	**$135,980**	**$277,917**

Other Benefits

Up to $305,000 of the cumulative total of all lines marked with an "R" is considered relevant for the purpose of calculating retirement.

Employee receives a life insurance policy of $540,000.

Received a $573,750 Mortgage Origination Program loan at an interest rate of 6.5 percent in 1997 (rate is currently 3.7 percent).

The university contributed 5 percent of the employee's retirement-covered compensation to the individual's Senior Management Severance Pay Plan account.

Additional Incentives (Not Personal Compensation)

Provided an annual allocation from the administrative fund for official entertainment and other purposes ($20,700 in fiscal year 2004-05), according to the university's annual compensation report for fiscal year 2004-05.

DRAKE,MICHAEL VINCENT SENIOR MANAGEMENT GROUP	President's Office	OFFICE OF HEALTH AFFAIRS VICE PRESIDENT			
Compensation	**Federal, Grants, Contracts, Etc.**	**State**	**Tuition**	**Other**	**Total**
REGULAR PAY	$27,795	$105,799	$39,675	$176,732	**$350,001 R**
EXEC AUTOMOBILE ALLOWANCE	8,916	—	—	—	**8,916**
Total	**$36,711**	**$105,799**	**$39,675**	**$176,732**	**$358,917**

Other Benefits

Up to $305,000 of the cumulative total of all lines marked with an "R" is considered relevant for the purpose of calculating retirement.

The university contributed 5 percent of the employee's retirement-covered compensation to the individual's Senior Management Severance Pay Plan account.

Participates in the Senior Management Severance Pay plan as an exception to policy, according to the university's annual compensation report for fiscal year 2004–05.

Appointed chancellor of University of California, Irvine, effective July 1, 2005.

Additional Incentives (Not Personal Compensation)

Provided an annual allocation from the administrative fund for official entertainment and other purposes ($4,900 in fiscal year 2004-05), according to the university's annual compensation report for fiscal year 2004-05.

DYNES,ROBERT C SENIOR MANAGEMENT GROUP	President's Office	OFFICE OF THE PRESIDENT PRESIDENT OF THE UNIVERSITY			
Compensation	**Federal, Grants, Contracts, Etc.**	**State**	**Tuition**	**Other**	**Total**
REGULAR PAY	$ 9,628	$99,540	$37,328	$248,504	**$395,000 R**
EXEC AUTOMOBILE ALLOWANCE	8,916	—	—	—	**8,916**
Total	**$18,544**	**$99,540**	**$37,328**	**$248,504**	**$403,916**

Other Benefits

Up to $305,000 of the cumulative total of all lines marked with an "R" is considered relevant for the purpose of calculating retirement.

Employee receives a life insurance policy of $792,000.

The university contributed 5 percent of the employee's retirement-covered compensation to the individual's Senior Management Severance Pay Plan account.

University-provided housing had a $31,150 maintenance budget in fiscal year 2004-05, according to the university's annual compensation report for fiscal year 2004–05.

Additional Incentives (Not Personal Compensation)

Provided an annual allocation from the administrative fund for official entertainment and other purposes ($46,600 in fiscal year 2004-05), according to the university's annual compensation report for fiscal year 2004-05.

Receives a driver for work-related transportation.

FOLEY,S ROBERT, JR SENIOR MANAGEMENT GROUP	President's Office	LABORATORY MANAGEMENT OFFICE VICE PRESIDENT			
Compensation	**Federal, Grants, Contracts, Etc.**	**State**	**Tuition**	**Other**	**Total**
REGULAR PAY	—	—	—	$356,033	**$356,033 R**
EXEC AUTOMOBILE ALLOWANCE	$8,916	—	—	—	**8,916**
Total	**$8,916**	**—**	**—**	**$356,033**	**$364,949**

Other Benefits

Up to $205,000 of the cumulative total of all lines marked with an "R" is considered relevant for the purpose of calculating retirement.

Employee receives a life insurance policy of $702,000.

The university contributed 5 percent of the employee's retirement-covered compensation to the individual's Senior Management Severance Pay Plan account.

Received an $850,000 Mortgage Origination Program loan at an interest rate of 3.6 percent in 2004 (rate is currently 3.8 percent).

Additional Incentives (Not Personal Compensation)

Provided an annual allocation from the administrative fund for official entertainment and other purposes ($5,100 in fiscal year 2004-05), according to the university's annual compensation report for fiscal year 2004-05.

GALLIGANI,DENNIS J SENIOR MANAGEMENT GROUP	President's Office	STUDENT ACADEMIC SERVICES ASSOCIATE VICE PRESIDENT			
Compensation	**Federal, Grants, Contracts, Etc.**	**State**	**Tuition**	**Other**	**Total**
REGULAR PAY	$7,280	$75,268	$ 28,225	$62,567	**$173,340 R**
SEVERANCE PAY-EXECUTIVE	—	—	150,645	—	**150,645**
TERMINAL VACATION PAY	835	8,636	3,238	141	**12,850**
Total	**$8,115**	**$83,904**	**$182,108**	**$62,708**	**$336,835**

Other Benefits

Up to $305,000 of the cumulative total of all lines marked with an "R" is considered relevant for the purpose of calculating retirement.

Employee receives a life insurance policy of $348,000.

The university contributed 5 percent of the employee's retirement-covered compensation to the individual's Senior Management Severance Pay Plan account.

Additional Incentives (Not Personal Compensation)

No additional incentives identified from review of personnel files.

GREENWOOD,M.R.C. SENIOR MANAGEMENT GROUP	President's Office	ACADEMIC AFFAIRS PROVOST AND SENIOR VICE PRESIDENT			
Compensation	**Contracts, Etc.**	**State**	**Tuition**	**Other**	**Total**
REGULAR PAY	$ 7,410	$76,608	$28,728	$267,254	**$380,000 R**
RELOCATION INCENTIVE PYMT*	—	—	—	125,000	**125,000**
NON EXCL MOVE EXP-PAY	—	—	—	6,153	**6,153**
EXEC AUTOMOBILE ALLOWANCE	8,916	—	—	—	**8,916**
Total	**$16,326**	**$76,608**	**$28,728**	**$398,407**	**$520,069**

Other Benefits

Up to $305,000 of the cumulative total of all lines marked with an "R" is considered relevant for the purpose of calculating retirement.

Employee receives a life insurance policy of $762,000.

The university contributed 5 percent of the employee's retirement-covered compensation to the individual's Senior Management Severance Pay Plan account.

Received a $559,150 Mortgage Origination Program loan at an interest rate of 3.6 percent in 2004 (paid off in January 2006).

Received 6 months of temporary housing assistance as an exception to policy, at a cost of $17,950 according to the president's office.

Provided with transportation between Davis and Oakland on an as-needed basis.

Received sabbatical credits for unused sabbatical leave.

Granted three months paid administrative leave by former university president at time of her choosing.

Additional Incentives (Not Personal Compensation)

Provided an annual allocation from the administrative fund for official entertainment and other purposes ($14,800 in fiscal year 2004-05).

Granted research support for two years after her resignation as provost.

* This relocation incentive payment was actually a housing allowance that required the granting of an exception to university policy.

GURTNER,WILLIAM H SENIOR MANAGEMENT GROUP	President's Office	CLINICAL SERVICES DEVELOPMENT VICE PRESIDENT			
Compensation	**Federal, Grants, Contracts, Etc.**	**State**	**Tuition**	**Other**	**Total**
REGULAR PAY	—	—	—	$395,000	**$395,000 R**
BY AGREEMENT PAYMENT*	—	—	—	75,000	**75,000**
EXEC AUTOMOBILE ALLOWANCE	$3,715	—	—	—	**3,715**
Total	**$3,715**	**—**	**—**	**$470,000**	**$473,715**

Other Benefits

Up to $205,000 of the cumulative total of all lines marked with an "R" is considered relevant for the purpose of calculating retirement.

Employee receives a life insurance policy of $792,000.

The university contributed 5 percent of the employee's retirement-covered compensation to the individual's Senior Management Severance Pay Plan account.

Additional Incentives (Not Personal Compensation)

Provided an annual allocation from the administrative fund for official entertainment and other purposes ($5,200 in fiscal year 2004–05), according to the university's annual compensation report for fiscal year 2004–05.

* This compensation is incentive pay authorized by the university president (as authorized by the Board of Regents on December 4, 1995).

HOLST,JAMES E SENIOR MANAGEMENT GROUP	President's Office	OFFICE OF THE GENERAL COUNSEL GENERAL COUNSEL AND VP			
Compensation	**Federal, Grants, Contracts, Etc.**	**State**	**Tuition**	**Other**	**Total**
REGULAR PAY	$ 9,422	$97,406	$36,527	$146,544	**$289,899 R**
EXEC AUTOMOBILE ALLOWANCE	6,333	—	—	—	**6,333**
Total	**$15,755**	**$97,406**	**$36,527**	**$146,544**	**$296,232**

Other Benefits

Up to $305,000 of the cumulative total of all lines marked with an "R" is considered relevant for the purpose of calculating retirement.

Employee receives a life insurance policy of $580,000.

The university contributed 5 percent of the employee's retirement-covered compensation to the individual's Senior Management Severance Pay Plan account.

Additional Incentives (Not Personal Compensation)

Provided an annual allocation from the administrative fund for official entertainment and other purposes ($8,100 in fiscal year 2004–05), according to the university's annual compensation report for fiscal year 2004–05.

MULLINIX,JOSEPH PHILIP SENIOR MANAGEMENT GROUP	President's Office	BUSINESS & FINANCE SENIOR VICE PRESIDENT			
Compensation	**Federal, Grants, Contracts, Etc.**	**State**	**Tuition**	**Other**	**Total**
REGULAR PAY	$11,375	$117,600	$44,100	$176,925	**$350,000 R**
BYA WITH FIXED TAXES*	—	—	—	20,000	**20,000**
RELOCATION INCENTIVE PYMT	—	—	—	2,250	**2,250**
EXEC AUTOMOBILE ALLOWANCE	8,916	—	—	—	**8,916**
Total	**$20,291**	**$117,600**	**$44,100**	**$199,175**	**$381,166**

Other Benefits

Up to $205,000 of the cumulative total of all lines marked with an "R" is considered relevant for the purpose of calculating retirement.

Employee receives a life insurance policy of $700,000.

The university contributed 5 percent of the employee's retirement-covered compensation to the individual's Senior Management Severance Pay Plan account.

Additional Incentives (Not Personal Compensation)

Provided an annual allocation from the administrative fund for official entertainment and other purposes ($10,400 in fiscal year 2004–05), according to the university's annual compensation report for fiscal year 2004–05.

* This compensation is a performance award to be granted annually based on an assessment from the university president.

ODELL,JAMES NELLIS SENIOR MANAGEMENT GROUP	President's Office	OFFICE OF THE GENERAL COUNSEL MANAGING COUNSEL			
Compensation	**Federal, Grants, Contracts, Etc.**	**State**	**Tuition**	**Other**	**Total**
REGULAR PAY	$5,145	$53,188	$19,946	$ 80,020	**$158,299 R**
SEVERANCE PAY-EXECUTIVE	—	—	—	147,498	**147,498**
TERMINAL VACATION PAY	869	8,988	3,371	13,522	**26,750**
Total	**$6,014**	**$62,176**	**$23,317**	**$241,040**	**$332,547**

Other Benefits

Up to $305,000 of the cumulative total of all lines marked with an "R" is considered relevant for the purpose of calculating retirement.

Employee receives a life insurance policy of $318,000.

The university contributed 5 percent of the employee's retirement-covered compensation to the individual's Senior Management Severance Pay Plan account.

Received a $400,000 Mortgage Origination Program loan at an interest rate of 3.6 percent in 2004 (paid off in 2005).

Additional Incentives (Not Personal Compensation)

No additional incentives identified from review of personnel files.

PHILLIPS,JESSE L SENIOR MANAGEMENT GROUP	President's Office	OFFICE OF THE TREASURER MANAGING DIRECTOR			
Compensation	**Federal, Grants, Contracts, Etc.**	**State**	**Tuition**	**Other**	**Total**
REGULAR PAY	—	—	—	$200,000	**$200,000 R**
LOCAL EMPLOYEE AWARD*	—	—	—	91,102	**91,102**
Total	—	—	—	**$291,102**	**$291,102**

Other Benefits

Up to $205,000 of the cumulative total of all lines marked with an "R" is considered relevant for the purpose of calculating retirement.

Employee receives a life insurance policy of $400,000.

The university contributed 5 percent of the employee's retirement-covered compensation to the individual's Senior Management Severance Pay Plan account.

Additional Incentives (Not Personal Compensation)

No additional incentives identified from review of personnel files.

* Local employee award is a regent-approved incentive plan for employees in the university's Office of the Treasurer.

RUSS,DAVID H SENIOR MANAGEMENT GROUP	President's Office	OFFICE OF THE TREASURER TREASURER AND VP FOR INVESTMENTS			
Compensation	**Federal, Grants, Contracts, Etc.**	**State**	**Tuition**	**Other**	**Total**
REGULAR PAY	—	—	—	$293,342	**$293,342 R**
LOCAL EMPLOYEE AWARD*	—	—	—	127,113	**127,113**
EXEC AUTOMOBILE ALLOWANCE	—	—	—	8,916	**8,916**
Total	—	—	—	**$429,371**	**$429,371**

Other Benefits

Up to $205,000 of the cumulative total of all lines marked with an "R" is considered relevant for the purpose of calculating retirement.

Employee receives a life insurance policy of $560,000.

The university contributed 5 percent of the employee's retirement-covered compensation to the individual's Senior Management Severance Pay Plan account.

Additional Incentives (Not Personal Compensation)

The regents approved an incentive pay target of up to 100 percent of base salary for him, effective June 1, 2005, according to the university's annual compensation report for fiscal year 2004-05.

Provided an annual allocation from the administrative fund for official entertainment and other purposes ($6,700 in fiscal year 2004–05), according to the university's annual compensation report for fiscal year 2004–05.

* Local employee award is a regent-approved incentive plan for employees in the university's Office of the Treasurer.

STANTON,MELVIN L SENIOR MANAGEMENT GROUP	President's Office	OFFICE OF THE TREASURER ASSISTANT TREASURER			
Compensation	**Federal, Grants, Contracts, Etc.**	**State**	**Tuition**	**Other**	**Total**
REGULAR PAY	—	—	—	$225,700	**$225,700 R**
LOCAL EMPLOYEE AWARD*	—	—	—	102,811	**102,811**
Total	—	—	—	**$328,511**	**$328,511**

Other Benefits

Up to $305,000 of the cumulative total of all lines marked with an "R" is considered relevant for the purpose of calculating retirement.

Employee receives a life insurance policy of $452,000.

The university contributed 5 percent of the employee's retirement-covered compensation to the individual's Senior Management Severance Pay Plan account.

Additional Incentives (Not Personal Compensation)

No additional incentives identified from review of personnel files.

* Local employee award is a regent-approved incentive plan for employees in the university's Office of the Treasurer.

VAN NESS,ROBERT SENIOR MANAGEMENT GROUP	President's Office	LABORATORY MANAGEMENT OFFICE ASSISTANT VICE PRESIDENT			
Compensation	**Federal, Grants, Contracts, Etc.**	**State**	**Tuition**	**Other**	**Total**
REGULAR PAY	—	—	—	$284,083	**$284,083 R**
Total	—	—	—	**$284,083**	**$284,083**

Other Benefits

Up to $305,000 of the cumulative total of all lines marked with an "R" is considered relevant for the purpose of calculating retirement.

Employee receives a life insurance policy of $560,000.

The university contributed 5 percent of the employee's retirement-covered compensation to the individual's Senior Management Severance Pay Plan account.

Additional Incentives (Not Personal Compensation)

No additional incentives identified from review of personnel files.

WEDDING,RANDOLPH E SENIOR MANAGEMENT GROUP	President's Office	OFFICE OF THE TREASURER MANAGING DIRECTOR			
Compensation	**Federal, Grants, Contracts, Etc.**	**State**	**Tuition**	**Other**	**Total**
REGULAR PAY	—	—	—	$207,100	**$207,100 R**
LOCAL EMPLOYEE AWARD*	—	—	—	82,987	**82,987**
Total	—	—	—	**$290,087**	**$290,087**

Other Benefits

Up to $205,000 of the cumulative total of all lines marked with an "R" is considered relevant for the purpose of calculating retirement.

Employee receives a life insurance policy of $416,000.

The university contributed 5 percent of the employee's retirement-covered compensation to the individual's Senior Management Severance Pay Plan account.

Additional Incentives (Not Personal Compensation)

No additional incentives identified from review of personnel files.

* Local employee award is a regent-approved incentive plan for employees in the university's Office of the Treasurer.

BANKER,RAJIV D SENIOR MANAGEMENT GROUP	Riverside	CHANCELLOR'S OFFICE DEAN			
Compensation	**Federal, Grants, Contracts, Etc.**	**State**	**Tuition**	**Other**	**Total**
REGULAR PAY	$16,250	$168,000	$63,000	$2,750	**$250,000 R**
RELOCATION INCENTIVE PYMT*	—	—	29,167	—	**29,167**
Total	**$16,250**	**$168,000**	**$92,167**	**$2,750**	**$279,167**

Other Benefits

Up to $205,000 of the cumulative total of all lines marked with an "R" is considered relevant for the purpose of calculating retirement.

Received a life insurance policy of $502,000 through February 2005.

Granted an exception to policy for a $187,500 housing allowance to be paid over five years.

Additional Incentives (Not Personal Compensation)

Offered a tenured faculty position at 133.33 percent of his professorial salary upon resignation or termination of his appointment as dean.

Offered $75,000 per year in discretionary funding and granted $25,000 for a graduate student assistant.

He resigned in January 2005 and was appointed as a special assistant to the chancellor, continuing with the same regular pay.

* This payment was seven months of a combined housing and relocation allowance of $250,000 that was to be paid over five years.

CORDOVA,FRANCE A SENIOR MANAGEMENT GROUP	Riverside	CHANCELLOR'S OFFICE CHANCELLOR			
Compensation	**Federal, Grants, Contracts, Etc.**	**State**	**Tuition**	**Other**	**Total**
REGULAR PAY	$17,498	$180,902	$67,838	$ 2,961	**$269,199 R**
EXEC AUTOMOBILE ALLOWANCE	—	—	—	8,916	**8,916**
Total	**$17,498**	**$180,902**	**$67,838**	**$11,877**	**$278,115**

Other Benefits

Up to $305,000 of the cumulative total of all lines marked with an "R" is considered relevant for the purpose of calculating retirement.

Employee receives a life insurance policy of $540,000.

Participates in the Senior Management Severance Pay Plan as an exception to policy.

The university contributed 5 percent of the employee's retirement-covered compensation to the individual's Senior Management Severance Pay Plan account.

University-provided housing had a $83,100 maintenance budget in fiscal year 2004–05.

Additional Incentives (Not Personal Compensation)

Provided with up to $50,000 one-time research start up funds and up to $80,000 annually in research funding starting in fiscal year 2002–03.

Provided with an annual administrative fund allocation, which totaled $25,800 in fiscal year 2004-05.

LOUIS,CHARLES FRANCIS SENIOR MANAGEMENT GROUP	Riverside	VICE CHANCELLOR - RESEARCH VICE CHANCELLOR			
Compensation	**Federal, Grants, Contracts, Etc.**	**State**	**Tuition**	**Other**	**Total**
REGULAR PAY	$13,650	$141,120	$52,920	$2,310	**$210,000 R**
HOUSING ALLOWANCE-TAXABLE*	3,465	35,817	13,432	586	**53,300 R**
Total	**$17,115**	**$176,937**	**$66,352**	**$2,896**	**$263,300**

Other Benefits

Up to $205,000 of the cumulative total of all lines marked with an "R" is considered relevant for the purpose of calculating retirement.

Employee receives a life insurance policy of $420,000.

Received a $350,000 Mortgage Origination Program loan at an interest rate of 3.7 percent in 2004 (rate is currently 3.8 percent).

$116,800 of permanent funding was loaned to the College of Humanities, Arts, and Social Sciences for his wife's appointment as professor until she vacates the position.

Additional Incentives (Not Personal Compensation)

Granted $200,000 in matching funds for contracts and grants and allocated up to $210,120 for contract and grants analysts (both annual).

Granted up to $75,000 to purchase equipment and provided with 900 square feet of laboratory space.

* The University of California at Riverside improperly included his $53,300 housing allowance as retirement-covered compensation.

WARTELLA,ELLEN A SENIOR MANAGEMENT GROUP	Riverside	CHANCELLOR'S OFFICE EXECUTIVE VICE CHANCELLOR AND PROVOST			
Compensation	**Federal, Grants, Contracts, Etc.**	**State**	**Tuition**	**Other**	**Total**
REGULAR PAY	$15,177	$156,912	$58,842	$2,569	**$233,500 R**
RELOCATION INCENTIVE PYMT	3,794	39,228	14,711	642	**58,375**
HOUSING ALLOWANCE-TAXABLE*	3,465	35,817	13,432	586	**53,300 R**
EXEC AUTOMOBILE ALLOWANCE	—	—	—	8,916	**8,916**
Total	**$22,436**	**$231,957**	**$86,985**	**$12,713**	**$354,091**

Other Benefits

Up to $205,000 of the cumulative total of all lines marked with an "R" is considered relevant for the purpose of calculating retirement.

Employee receives a life insurance policy of $468,000.

Received a $675,000 Mortgage Origination Program loan at an interest rate of 3.7 percent in 2004.

Additional Incentives (Not Personal Compensation)

No additional incentives identified from review of personnel files.

* Housing allowance was improperly included as retirement-covered compensation.

WEBSTER,C MICHAEL SENIOR MANAGEMENT GROUP	Riverside	VICE CHANCELLOR - ADMINISTRATION VICE CHANCELLOR			
Compensation	**Federal, Grants, Contracts, Etc.**	**State**	**Tuition**	**Other**	**Total**
REGULAR PAY	$11,419	$118,051	$44,269	$ 10,659	**$184,398 R**
SEVERANCE PAY-EXECUTIVE	—	—	—	147,631	**147,631**
TERMINAL VACATION PAY	2,161	22,340	8,377	366	**33,244**
Total	**$13,580**	**$140,391**	**$52,646**	**$158,656**	**$365,273**

Other Benefits

Up to $305,000 of the cumulative total of all lines marked with an "R" is considered relevant for the purpose of calculating retirement.

Employee receives a life insurance policy of $372,000.

The university contributed 5 percent of the employee's retirement-covered compensation to the individual's Senior Management Severance Pay Plan account.

Additional Incentives (Not Personal Compensation)

No additional incentives identified from review of personnel files.

BAKER,TIMOTHY S ACADEMIC	San Diego	CHEMISTRY PROFESSOR			
Compensation	**Federal, Grants, Contracts, Etc.**	**State**	**Tuition**	**Other**	**Total**
REGULAR PAY	$11,375	$117,600	$44,100	$1,925	**$175,000 R**
RELOCATION INCENTIVE PYMT*	9,750	100,800	37,800	1,650	**150,000**
ASC - RESEARCH	(21,913)	26,105	9,789	427	**14,408**
ASC AGENCY CAP	43,925	—	—	—	**43,925**
Total	**$43,137**	**$244,505**	**$91,689**	**$4,002**	**$383,333**

Other Benefits

Up to $205,000 of the cumulative total of all lines marked with an "R" is considered relevant for the purpose of calculating retirement.

Additional Incentives (Not Personal Compensation)

Granted a $1.5 million startup package: $1 million for a research support account; $350,000 for facility renovations; and $150,000 for a relocation incentive payment (as shown above).

* Although it was coded as a relocation incentive payment by the campus, the president's office approved an exception to allow this individual to receive a housing allowance above the $100,000 maximum allowance.

CHANDLER,MARSHA ALPERT SENIOR MANAGEMENT GROUP	San Diego	VICE CHANCELLOR-ACADEMIC AFFAIRS SENIOR VICE CHANCELLOR			
Compensation	**Federal, Grants, Contracts, Etc.**	**State**	**Tuition**	**Other**	**Total**
SABBATICAL LEAVE	$12,144	$125,551	$47,081	$2,055	**$186,831 R**
STIPEND*	4,427	45,763	17,161	749	**68,100 R**
REGULAR PAY	1,675	17,317	6,494	283	**25,769 R**
EXEC AUTOMOBILE ALLOWANCE*	8,916	—	—	—	**8,916**
Total	**$27,162**	**$188,631**	**$70,736**	**$3,087**	**$289,616**

Other Benefits

Up to $205,000 of the cumulative total of all lines marked with an "R" is considered relevant for the purpose of calculating retirement.

Employee receives a life insurance policy of $426,000.

Received a $650,000 Mortgage Origination Program loan at an interest rate of 6.5 percent in 1997 (rate is currently 3 percent).

In October 2004, she received exception from the president's office that restored 220 hours of vacation lost because she exceeded the allowable limit.

Additional Incentives (Not Personal Compensation)

Original 1997 offer letter provided for a $15,000 research account per year in support of her research program.

* As noted in the Audit Results, she received a full stipend and automobile allowance despite being on sabbatical leave for over ten months in fiscal year 2004–05.

FOX, MARYE ANNE SENIOR MANAGEMENT GROUP	San Diego	CHANCELLORS OFFICE CHANCELLOR			
Compensation	**Federal, Grants, Contracts, Etc.**	**State**	**Tuition**	**Other**	**Total**
REGULAR PAY	$ 19,993	$206,692	$77,509	$3,383	**$307,577 R**
BY AGREEMENT	364	3,762	1,411	62	**5,599**
EXEC AUTOMOBILE ALLOWANCE	7,835	—	—	—	**7,835**
RELOCATION INCENTIVE PYMT	87,500	—	—	—	**87,500**
Total	**$115,692**	**$210,454**	**$78,920**	**$3,445**	**$408,511**

Other Benefits

Up to $205,000 of the cumulative total of all lines marked with an "R" is considered relevant for the purpose of calculating retirement.

Employee receives a life insurance policy of $702,000.

University-provided housing had a $112,300 maintenance budget in fiscal year 2004-05. Provided with temporary housing while the chancellor's house was being repaired.

Secured a tenured position for husband.

Granted transfer of sabbatical credits from previous employment.

Additional Incentives (Not Personal Compensation)

Provided an annual allocation from the administrative fund for official entertainment and other purposes ($31,100 in fiscal year 2004–05), according to the university's annual compensation report for fiscal year 2004–05.

Receives allocation of $30,000 per year to support her research.

GRAHAM,RONALD L ACADEMIC	San Diego	COMPUTER SCIENCE & ENGINEERING PROFESSOR			
Compensation	**Federal, Grants, Contracts, Etc.**	**State**	**Tuition**	**Other**	**Total**
REGULAR PAY	$ 7,748	$80,098	$30,037	$113,811	**$231,694 R**
ASC - RESEARCH	40,818	13,283	4,981	217	**59,299**
Total	**$48,566**	**$93,381**	**$35,018**	**$114,028**	**$290,993**

Other Benefits

Up to $205,000 of the cumulative total of all lines marked with an "R" is considered relevant for the purpose of calculating retirement.

Additional Incentives (Not Personal Compensation)

Received an annual endowment of $24,695 for discretionary use to support teaching, research, and service activities.

HOLMES,EDWARD WARREN SENIOR MANAGEMENT GROUP	San Diego	SCHOOL OF MEDICINE DEAN			
Compensation	**Federal, Grants, Contracts, Etc.**	**State**	**Tuition**	**Other**	**Total**
REGULAR PAY	$20,189	$208,723	$78,271	$3,417	**$310,600 R**
BY AGREEMENT*	195,000	—	—	46,978	**241,978**
SALARY DISC, OTHER	(1,388)	(14,348)	(5,380)	(235)	**(21,351)**
Total	**$213,801**	**$194,375**	**$72,891**	**$50,160**	**$531,227**

Other Benefits

Up to $205,000 of the cumulative total of all lines marked with an "R" is considered relevant for the purpose of calculating retirement.

Employee receives a life insurance policy of $622,000.

Additional Incentives (Not Personal Compensation)

No additional incentives identified from review of personnel files.

* This compensation is made up of Health Sciences Compensation Plan negotiated ($195,000) and incentive pay ($46,978). As mentioned in the Audit Results, $60,000 of the $195,000 included in this category represents additional compensation ($5,000 per month) he received in fiscal year 2004-05 from a complex arrangement that circumvented policy.

MCAFEE,THOMAS VARDON SENIOR MANAGEMENT GROUP	San Diego	UC SAN DIEGO HEALTH SCIENCES PHYSICIAN IN CHIEF			
Compensation	**Federal, Grants, Contracts, Etc.**	**State**	**Tuition**	**Other**	**Total**
REGULAR PAY	—	—	—	$324,997	**$324,997 R**
RECOGNITION AWARD*	—	—	—	49,157	**49,157**
Total	**—**	**—**	**—**	**$374,154**	**$374,154**

Other Benefits

Up to $305,000 of the cumulative total of all lines marked with an "R" is considered relevant for the purpose of calculating retirement.

Employee receives a life insurance policy of $650,000.

The university contributed 5 percent of the employee's retirement-covered compensation to the individual's Senior Management Severance Pay Plan account.

Additional Incentives (Not Personal Compensation)

Granted an annual expense account of $5,000.

* Bonus from the Clinical Enterprise Management Recognition Plan for fiscal year 2003-04, awarded in August 2004.

MCCUBBINS,MATHEW D ACADEMIC	San Diego	POLITICAL SCIENCE PROFESSOR			
Compensation	**Federal, Grants, Contracts, Etc.**	**State**	**Tuition**	**Other**	**Total**
REGULAR PAY	$13,325	$137,760	$51,660	$2,255	**$205,000 R**
ASC - RESEARCH	4,442	45,920	17,220	752	**68,334**
Total	**$17,767**	**$183,680**	**$68,880**	**$3,007**	**$273,334**
Other Benefits Up to $305,000 of the cumulative total of all lines marked with an "R" is considered relevant for the purpose of calculating retirement.					
Additional Incentives (Not Personal Compensation) Granted $15,000 per year in support of a particular research project. Granted $80,000 research fund given annually for ten years starting in 2003.					

MOOSSA,ABDOOL RAHIM ACADEMIC	San Diego	SURGERY PROFESSOR			
Compensation	**Federal, Grants, Contracts, Etc.**	**State**	**Tuition**	**Other**	**Total**
NEGOTIATED Y	—	—	—	$167,785	**$167,785**
HSCP X/BASE	$11,031	$114,040	$42,765	1,890	**169,726 R**
HSCP/ADD'L COV COMP	—	—	—	84,910	**84,910 R**
HSCP-RETIREMENT	—	—	—	50,880	**50,880 R**
MSCCP Z-COMPONENT	122,452	—	—	—	**122,452**
Total	**$133,483**	**$114,040**	**$42,765**	**$305,465**	**$595,753**
Other Benefits Up to $305,000 of the cumulative total of all lines marked with an "R" is considered relevant for the purpose of calculating retirement.					
Additional Incentives (Not Personal Compensation) No additional incentives identified from review of personnel files.					

SAKAI,DAVID ICHIRO SENIOR MANAGEMENT GROUP	San Diego	HEALTHCARE CFO FINANCIAL OFFICER			
Compensation	**Federal, Grants, Contracts, Etc.**	**State**	**Tuition**	**Other**	**Total**
REGULAR PAY	—	—	—	$293,280	**$293,280 R**
BY AGREEMENT*	—	—	—	44,530	**44,530**
BONUS LEAVE PAYOUT	—	—	—	2,256	**2,256**
ADD'L COMP AMT UNEX/CME	$3,330	—	—	—	**3,330**
Total	**$3,330**	**—**	**—**	**$340,066**	**$343,396**
Other Benefits Up to $205,000 of the cumulative total of all lines marked with an "R" is considered relevant for the purpose of calculating retirement. Employee receives a life insurance policy of $590,000. The university contributed 5 percent of the employee's retirement-covered compensation to the individual's Senior Management Severance Pay Plan account.					
Additional Incentives (Not Personal Compensation) No additional incentives identified from review of personnel files.					

* Bonus from the Clinical Enterprise Management Recognition Plan for fiscal year 2003-04, awarded in August 2004.

SEND,UWE ACADEMIC	San Diego	PHYSICAL OCEANOGRAPHY PROFESSOR			
Compensation	**Federal, Grants, Contracts, Etc.**	**State**	**Tuition**	**Other**	**Total**
RELOCATION INCENTIVE PYMT*	$ 8,450	$ 87,360	$32,760	$1,430	**$130,000**
REGULAR PAY	7,053	72,912	27,342	1,194	**108,501 R**
ASC - RESEARCH	—	—	—	36,167	**36,167**
Total	**$15,503**	**$160,272**	**$60,102**	**$38,791**	**$274,668**

Other Benefits

Up to $205,000 of the cumulative total of all lines marked with an "R" is considered relevant for the purpose of calculating retirement.

Received a $900,000 Mortgage Origination Program loan at an interest rate of 3.8 percent in October 2005.

Additional Incentives (Not Personal Compensation)

No additional incentives identified from review of personnel files.

* Although it was coded as a relocation incentive payment by the campus, the president's office approved an exception to allow this individual to receive a housing allowance above the $100,000 maximum allowance.

SMARR,LARRY L ACADEMIC	San Diego	CA INSTITUTE TELECOM/INFO TECHNOLOGY DIRECTOR			
Compensation	**Federal, Grants, Contracts, Etc.**	**State**	**Tuition**	**Other**	**Total**
REGULAR PAY	$3,970	$224,267	$15,391	$672	**$244,300 R**
Total	**$3,970**	**$224,267**	**$15,391**	**$672**	**$244,300**

Other Benefits

Up to $205,000 of the cumulative total of all lines marked with an "R" is considered relevant for the purpose of calculating retirement.

Received a $1,000,000 Mortgage Origination Program loan at an interest rate of 6.1 percent in 2000 (rate is currently 3.7 percent).

Additional Incentives (Not Personal Compensation)

Original 2000 offer letter granted $510,000 to purchase equipment and supplies, pay staff salaries, and make renovations to his office or laboratory.

ARENSON,RONALD L ACADEMIC	San Francisco	RADIOLOGY PROFESSOR			
Compensation	**Federal, Grants, Contracts, Etc.**	**State**	**Tuition**	**Other**	**Total**
HSCP ADD'L COMP-RET (C)	—	—	—	$263,067	**$263,067**
REGULAR PAY	$ 9,951	$102,879	$38,580	1,713	**153,123 R**
HSCP REG COMP-RET (T)	—	—	—	45,945	**45,945 R**
HEALTH SCIENCE DIFF-RATE	—	—	—	30,616	**30,616 R**
BY AGREE NOT SUBJ TO RET	—	—	—	15,960	**15,960**
BY AGREE HSCP INCENTIVE	4,000	—	—	—	**4,000**
Total	**$13,951**	**$102,879**	**$38,580**	**$357,301**	**$512,711**

Other Benefits

Up to $305,000 of the cumulative total of all lines marked with an "R" is considered relevant for the purpose of calculating retirement.

Additional Incentives (Not Personal Compensation)

No additional incentives identified from review of personnel files.

BARCLAY,STEPHEN J SENIOR MANAGEMENT GROUP	San Francisco	FINANCE AND ADMINISTRATIVE SERVICES SENIOR VICE CHANCELLOR			
Compensation	**Federal, Grants, Contracts, Etc.**	**State**	**Tuition**	**Other**	**Total**
REGULAR PAY	$17,550	$181,440	$68,040	$2,970	**$270,000 R**
EXEC AUTOMOBILE ALLOWANCE*	—	—	—	8,916	**8,916**
Total	**$17,550**	**$181,440**	**$68,040**	**$11,886**	**$278,916**

Other Benefits

Up to $305,000 of the cumulative total of all lines marked with an "R" is considered relevant for the purpose of calculating retirement.

Employee receives a life insurance policy of $540,000.

The university contributed 5 percent of the employee's retirement-covered compensation to the individual's Senior Management Severance Pay Plan account.

In 1998, received a $312,750 Supplemental Home Loan Program loan at an interest rate of 3 percent and a $350,000 Mortgage Origination Program loan at an interest rate of 6.5 percent, which were paid off in March 2006 with the loan described below.

Granted a loan of $500,000 in 1998 from the campus chancellor's discretionary funds to purchase a home near campus. Terms of the loan included no principal and interest due or payable during the term of the loan; simple interest calculated on the loan rate to which the chancellor and the individual agreed; principal and deferred interest due at selling of the residence; and the university agreed to purchase the residence at fair market value and assume all the costs associated with the sale, which it did in December 2004, purchasing the home for $630,000 and incurring $13,000 in closing costs.

Received a Supplemental Home Loan Program loan in March 2006 of approximately $1,200,000 at an interest rate of 3 percent with a term of 40 years to pay off prior university loans, pay off another personal loan, and to make approximately $573,000 in renovations to a home in Sonoma.

Paid a fiscal year 2004-05 performance bonus of $40,500 under the Clinical Enterprise Management Recognition Plan in October 2005. According to a university analyst, this compensation did not appear in the CPS data because the pay date occurred after the CPS had been closed for the fiscal year.

Additional Incentives (Not Personal Compensation)

No additional incentives identified from review of personnel files.

* An exception to university policy was granted to provide him with an executive automobile allowance.

BERTOLAMI,CHARLES N SENIOR MANAGEMENT GROUP	San Francisco	SCHOOL OF DENTISTRY DEAN			
Compensation	**Federal, Grants, Contracts, Etc.**	**State**	**Tuition**	**Other**	**Total**
REGULAR PAY	$15,723	$162,557	$60,959	$ 2,661	**$241,900 R**
BY AGREEMENT RTMT C	—	—	—	43,500	**43,500**
Total	**$15,723**	**$162,557**	**$60,959**	**$46,161**	**$285,400**

Other Benefits

Up to $305,000 of the cumulative total of all lines marked with an "R" is considered relevant for the purpose of calculating retirement.

Employee receives a life insurance policy of $484,000.

The university contributed 5 percent of the employee's retirement-covered compensation to the individual's Senior Management Severance Pay Plan account.

To counter another university's employment offer, San Francisco agreed in July 2001 to refinance his $616,000 Mortgage Origination Program (MOP) loan with an interest rate of 6.5 percent into two separate $308,000 loans: one a MOP loan at an interest rate of 6.4 percent and the other a Supplemental Home Loan Program loan at 3 percent interest rate.

Additional Incentives (Not Personal Compensation)

To counter another university's employment offer, San Francisco agreed in July 2001 to several budgetary improvements to the School of Dentistry, including an additional $600,000 in faculty salary funding, $385,000 for environmental health and safety improvements, and $2,000,000 in grant matching funds.

* This compensation was Health Sciences Compensation Plan pay.

BISHOP,JOHN M SENIOR MANAGEMENT GROUP	San Francisco	CHANCELLOR'S IMMEDIATE OFFICE CHANCELLOR			
Compensation	**Federal, Grants, Contracts, Etc.**	**State**	**Tuition**	**Other**	**Total**
REGULAR PAY	$23,328	$241,181	$90,443	$3,948	**$358,900 R**
Total	**$23,328**	**$241,181**	**$90,443**	**$3,948**	**$358,900**
Other Benefits Up to $305,000 of the cumulative total of all lines marked with an "R" is considered relevant for the purpose of calculating retirement. Employee receives a life insurance policy of $718,000.					
Additional Incentives (Not Personal Compensation) No additional incentives identified from review of personnel files.					

DEBAS,HAILE T ACADEMIC	San Francisco	GLOBAL HEALTH SCIENCES EXECUTIVE DIRECTOR			
Compensation	**Federal, Grants, Contracts, Etc.**	**State**	**Tuition**	**Other**	**Total**
REGULAR PAY	$ 10,407	$107,596	$40,349	$ 1,761	**$160,113 R**
HSCP ADD'L COMP-RET (C)	100,005	—	—	115,992	**215,997**
HEALTH SCIENCE DIFF-RATE	—	—	—	55,980	**55,980 R**
STIPEND	—	—	—	50,000	**50,000 R**
HSCP REG COMP-RET (T)	—	—	—	48,010	**48,010 R**
Total	**$110,412**	**$107,596**	**$40,349**	**$271,743**	**$530,100**
Other Benefits Up to $305,000 of the cumulative total of all lines marked with an "R" is considered relevant for the purpose of calculating retirement.					
Additional Incentives (Not Personal Compensation) No additional incentives identified from review of personnel files.					

DIECKMANN,RONALD A ACADEMIC	San Francisco	EMERGENCY SERVICES, SF GEN HOSPITAL PROFESSOR OF CLINICAL MEDICINE			
Compensation	**Federal, Grants, Contracts, Etc.**	**State**	**Tuition**	**Other**	**Total**
HSCP ADD'L COMP-RET (C)	—	—	—	$ 99,482	**$ 99,482**
REGULAR PAY	—	—	—	98,348	**98,348 R**
HSCP REG COMP-RET (T)	—	—	—	29,515	**29,515 R**
HEALTH SCIENCE DIFF-RATE	—	—	—	19,664	**19,664 R**
BY AGREE HSCP MISC*	—	—	—	9,533	**9,533**
HONORARIUM	—	—	$100	—	**100**
Total	**—**	**—**	**$100**	**$256,542**	**$256,642**
Other Benefits Up to $305,000 of the cumulative total of all lines marked with an "R" is considered relevant for the purpose of calculating retirement.					
Additional Incentives (Not Personal Compensation) No additional incentives identified from review of personnel files.					

* This compensation was for professional witness fees minus department and dean's office overhead.

GELB,ALAN M ACADEMIC	San Francisco	EMERGENCY SERVICES, SF GEN HOSPITAL DIVISION CHIEF			
Compensation	**Federal, Grants, Contracts, Etc.**	**State**	**Tuition**	**Other**	**Total**
HSCP ADD'L COMP-RET (C)	—	—	—	$132,798	**$132,798**
REGULAR PAY	—	—	—	98,987	**98,987 R**
BY AGREE HSCP MISC*	—	—	—	33,179	**33,179**
HSCP REG COMP-RET (T)	—	—	—	29,704	**29,704 R**
HEALTH SCIENCE DIFF-RATE	—	—	—	19,803	**19,803 R**
HONORARIUM	—	—	$200	—	**200**
Total	**—**	**—**	**$200**	**$314,471**	**$314,671**

Other Benefits

Up to $305,000 of the cumulative total of all lines marked with an "R" is considered relevant for the purpose of calculating retirement.

Additional Incentives (Not Personal Compensation)

No additional incentives identified from review of personnel files.

* This compensation was for professional witness fees minus department and dean's office overhead.

HOLLAND,MARTIN C ACADEMIC	San Francisco	SOM NEUROLOGICAL SURGERY ASSOCIATE CLINICAL PROFESSOR			
Compensation	**Federal, Grants, Contracts, Etc.**	**State**	**Tuition**	**Other**	**Total**
HSCP ADD'L COMP-RET (C)	$28,768	—	—	$173,073	**$201,841**
REGULAR PAY	—	—	—	67,167	**67,167 R**
TERMINAL VACATION PAY	—	—	—	48,719	**48,719**
HEALTH SCIENCE DIFF-RATE	—	—	—	23,576	**23,576 R**
HSCP REG COMP-RET (T)	—	—	—	20,107	**20,107 R**
Total	**$28,768**	**—**	**—**	**$332,642**	**$361,410**

Other Benefits

Up to $205,000 of the cumulative total of all lines marked with an "R" is considered relevant for the purpose of calculating retirement.

Additional Incentives (Not Personal Compensation)

No additional incentives identified from review of personnel files.

KING,TALMADGE E, JR ACADEMIC	San Francisco	MEDICINE, SF GENERAL HOSPITAL PROFESSOR			
Compensation	**Federal, Grants, Contracts, Etc.**	**State**	**Tuition**	**Other**	**Total**
HSCP ADD'L COMP-RET (C)	$ 33,352	—	—	$126,738	**$160,090**
REGULAR PAY	19,202	$26,120	$9,795	61,490	**116,607 R**
HSCP REG COMP-RET (T)	—	—	—	35,004	**35,004 R**
BY AGREE HSCP MISC	63,821	—	—	—	**63,821**
Total	**$116,375**	**$26,120**	**$9,795**	**$223,232**	**$375,522**

Other Benefits

Up to $205,000 of the cumulative total of all lines marked with an "R" is considered relevant for the purpose of calculating retirement.

Received a $625,000 Mortgage Origination Program loan at an interest rate of 6.4 percent in 1997 (rate is currently 3.95 percent).

Additional Incentives (Not Personal Compensation)

No additional incentives identified from review of personnel files.

* This compensation was for professional witness fees minus department and dean's office overhead.

MACKERSIE,ROBERT C, DR ACADEMIC	San Francisco	SURGERY PROFESSOR IN RESIDENCE			
Compensation	**Federal, Grants, Contracts, Etc.**	**State**	**Tuition**	**Other**	**Total**
BY AGREE HSCP INCENTIVE	$36,060	—	—	$ 94,650	**$130,710**
REGULAR PAY	0	—	—	91,293	**91,293 R**
HSCP ADD'L COMP-RET (C)	28,921	—	—	50,371	**79,292**
HEALTH SCIENCE DIFF-RATE	0	—	—	31,910	**31,910 R**
HSCP REG COMP-RET (T)	0	—	—	27,404	**27,404 R**
BY AGREE HSCP MISC	7,613	—	—	—	**7,613**
Total	**$72,594**	**—**	**—**	**$295,628**	**$368,222**

Other Benefits

Up to $305,000 of the cumulative total of all lines marked with an "R" is considered relevant for the purpose of calculating retirement.

Additional Incentives (Not Personal Compensation)

No additional incentives identified from review of personnel files.

MANLEY,GEOFFREY ACADEMIC	San Francisco	NEUROLOGICAL SURGERY ADMINISTRATOR ASSOCIATE PROFESSOR IN RESIDENCE			
Compensation	**Federal, Grants, Contracts, Etc.**	**State**	**Tuition**	**Other**	**Total**
HSCP ADD'L COMP-RET (C)	—	—	—	$273,564	**$273,564**
BY AGREEMENT PAYMENT	—	—	—	37,304	**37,304 R**
HEALTH SCIENCE DIFF-RATE	—	—	—	23,187	**23,187 R**
HSCP REG COMP-RET (T)	$10,894	—	—	9,112	**20,006 R**
REGULAR PAY	28,663	—	—	527	**29,190 R**
Total	**$39,557**	**—**	**—**	**$343,694**	**$383,251**

Other Benefits

Up to $205,000 of the cumulative total of all lines marked with an "R" is considered relevant for the purpose of calculating retirement.

Received a $1,000,000 Mortgage Origination Program loan at an interest rate of 5.75 percent in 2002 (rate is currently 3.65 percent).

Received a $150,000 Supplemental Home Loan Program loan in 2002 with a 30 year term at an interest rate of 3 percent and no payments for one year.

Additional Incentives (Not Personal Compensation)

Granted $500,000 in startup money for a laboratory.

Granted up to $8,000 per year to cover dues, licensure, travel to meetings, and other expenses.

NEIGHBOR,MARTHA ACADEMIC	San Francisco	EMERGENCY SERVICES, SF GEN HOSPITAL CLINICAL PROFESSOR			
Compensation	**Federal, Grants, Contracts, Etc.**	**State**	**Tuition**	**Other**	**Total**
HSCP ADD'L COMP-RET (C)	—	—	—	$102,470	**$102,470**
REGULAR PAY	—	—	—	99,006	**99,006 R**
HSCP REG COMP-RET (T)	—	—	—	29,689	**29,689 R**
HEALTH SCIENCE DIFF-RATE	—	—	—	19,801	**19,801 R**
BY AGREE HSCP MISC*	—	—	—	5,699	**5,699**
Total	**—**	**—**	**—**	**$256,666**	**$256,666**

Other Benefits

Up to $305,000 of the cumulative total of all lines marked with an "R" is considered relevant for the purpose of calculating retirement.

Additional Incentives (Not Personal Compensation)

No additional incentives identified from review of personnel files.

* This compensation was for professional witness fees minus department and dean's office overhead.

WALL,SUSAN ACADEMIC	San Francisco	SOM GRADUATE MEDICAL EDUCATION SPECIAL ASSISTANT TO THE DEAN			
Compensation	**Federal, Grants, Contracts, Etc.**	**State**	**Tuition**	**Other**	**Total**
HSCP ADD'L COMP-RET (C)	—	—	$150,132	$13,648	**$163,780**
REGULAR PAY	$6,168	$63,770	27,663	1,385	**98,986 R**
HSCP REG COMP-RET (T)	—	—	27,221	2,475	**29,696 R**
HEALTH SCIENCE DIFF-RATE	—	—	18,147	1,650	**19,797 R**
BY AGREE HSCP INCENTIVE	16,800	—	—	—	**16,800**
Total	**$22,968**	**$63,770**	**$223,163**	**$19,158**	**$329,059**
Other Benefits Up to $305,000 of the cumulative total of all lines marked with an "R" is considered relevant for the purpose of calculating retirement.					
Additional Incentives (Not Personal Compensation) No additional incentives identified from review of personnel files.					

WASHINGTON,A EUGENE SENIOR MANAGEMENT GROUP	San Francisco	OFFICE OF EXECUTIVE VICE CHANCELLOR EXECUTIVE VC AND PROVOST			
Compensation	**Federal, Grants, Contracts, Etc.**	**State**	**Tuition**	**Other**	**Total**
REGULAR PAY	$16,900	$174,720	$65,520	$2,860	**$260,000 R**
EXEC AUTOMOBILE ALLOWANCE	580	5,992	2,247	98	**8,917**
BY AGREEMENT RTMT C*	147,000	—	—	—	**147,000**
BY AGREE HSCP MISC†	5,235	—	—	—	**5,235**
Total	**$169,715**	**$180,712**	**$67,767**	**$2,958**	**$421,152**
Other Benefits Up to $305,000 of the cumulative total of all lines marked with an "R" is considered relevant for the purpose of calculating retirement. Employee receives a life insurance policy of $522,000.					
Additional Incentives (Not Personal Compensation) No additional incentives identified from review of personnel files.					

* This compensation was Health Sciences Compensation Plan pay.

† This compensation was for outside professional activities not related to patient care.

GROSS,DAVID ACADEMIC	Santa Barbara	INSTITUTE OF THEORETICAL PHYSICS DIRECTOR			
Compensation	**Federal, Grants, Contracts, Etc.**	**State**	**Tuition**	**Other**	**Total**
REGULAR PAY	$13,663	$141,254	$52,970	$2,312	**$210,199 R**
ADD'L COMP-RESEARCH	11,530	42,954	16,108	703	**71,295**
STIPEND	1,518	15,695	5,886	257	**23,356 R**
HONORARIUM	—	—	—	500	**500**
Total	**$26,711**	**$199,903**	**$74,964**	**$3,772**	**$305,350**

Other Benefits

Up to $205,000 of the cumulative total of all lines marked with an "R" is considered relevant for the purpose of calculating retirement.

Received a Mortgage Origination Program loan at an interest rate of 6.4 percent in 1997 (rate is currently 3.95 percent).

Additional Incentives (Not Personal Compensation)

No additional incentives identified from review of personnel files.

YANG,HENRY T SENIOR MANAGEMENT GROUP	Santa Barbara	CHANCELLOR CHANCELLOR			
Compensation	**Federal, Grants, Contracts, Etc.**	**State**	**Tuition**	**Other**	**Total**
REGULAR PAY	$18,246	$188,630	$70,736	$ 3,088	**$280,700 R**
EXEC AUTOMOBILE ALLOWANCE	—	—	—	8,916	**8,916**
Total	**$18,246**	**$188,630**	**$70,736**	**$12,004**	**$289,616**

Other Benefits

Up to $305,000 of the cumulative total of all lines marked with an "R" is considered relevant for the purpose of calculating retirement.

Employee receives a life insurance policy of $562,000.

The university contributed 5 percent of the employee's retirement-covered compensation to the individual's Senior Management Severance Pay Plan account.

University-provided housing had a $71,700 maintenance budget, according to the university's annual compensation report for fiscal year 2004–05.

Additional Incentives (Not Personal Compensation)

Received an administrative fund allocation of $31,300, according to the university's annual compensation report for fiscal year 2004-05.

CHEMERS,MARTIN M SENIOR MANAGEMENT GROUP	Santa Cruz	ACTING CHANCELLOR			
Compensation	**Federal, Grants, Contracts, Etc.**	**State**	**Tuition**	**Other**	**Total**
REGULAR PAY	$ 6,554	$ 67,753	$25,407	$1,109	**$100,823 R**
STIPEND*	4,668	48,262	18,098	790	**71,818 R**
LEAVE WITH PAY	3,340	34,525	12,947	565	**51,377 R**
SAB LEAVE-BYA(T)	3,295	34,067	12,775	558	**50,695 R**
TERMINAL VACATION PAY	1,941	20,070	7,526	329	**29,866**
Total	**$19,798**	**$204,677**	**$76,753**	**$3,351**	**$304,579**

Other Benefits

Up to $205,000 of the cumulative total of all lines marked with an "R" is considered relevant for the purpose of calculating retirement.

The university contributed 5 percent of the employee's retirement-covered compensation to the individual's Senior Management Severance Pay Plan account.

Original 1995 offer letter included a one-year half-time visiting faculty appointment for his spouse.

Additional Incentives (Not Personal Compensation)

No additional incentives identified from review of personnel files.

* An auto allowance of $5,513, which was never approved by the president's office as required by policy, was erroneously coded as a stipend and included as retirement-covered compensation.

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APPENDIX B

Survey Results on the Compensation Programs and Disclosure Policies of Institutions Comparable to the University of California

To compare the compensation practices and disclosure policies of the University of California (university) with those of other universities, we selected a sample of 15 universities and asked them to complete a survey. We attempted to identify the disclosure practices for compensation at these universities, including the existence of programs and the size of annual program expenses, as well as the number of participants, the program benefits individual participants receive, and how they disclose this information to their governing board and the public. We requested that this data be for fiscal year 2004–05, or the most recent fiscal year for which data was available. We asked the University of California to complete the same survey.

Seven of the 15 universities responded to our survey, including three public and four private institutions. The University of California also responded. These responses are documented in Tables B.1 through B.8 on the following pages. The seven remaining universities did not respond, citing the short two-week time frame within which to complete the survey, the detail of information requested, and other campus priorities. Finally, rather than completing our survey, the University of Wisconsin directed us to visit Web sites at www.uwsa.edu/budplan/redbook/index.html and www.uwsa.edu/hr/benefits for its compensation practices, and also provided us the salaries of its senior executives and its benefits policy.

TABLE B.1

Compensation Disclosure Matrix
University of California

Type of Compensation or Benefit	Does Your University Offer This Type of Compensation or Benefit?	Does Your University Disclose Total Annual Expenditure to Public or Governing Board?	Total Fiscal Year Expenditure (Millions)	Does Your University Disclose Participation Data to Public or Governing Board?	Number of Participants/ Recipients	Means of Disclosure for Cost and Participation Data	Does Your University Disclose Compensation for Individual Employees to Public or Governing Board?	Means of Disclosure for Individual Employee Compensation
Regular Pay								
Base pay	Yes	PRA	$8,240.0	PRA	139,364*	PRA	Public	Agenda items, annual reports, Web site, press releases
Differential Pay								
Call-back/on-call	Yes	PRA	Included in shift	PRA		PRA	PRA	PRA
Certification pay	Yes	PRA	0.5	PRA		PRA	PRA	PRA
Compensatory time off	Yes	PRA		PRA		PRA	PRA	PRA
Overtime	Yes	PRA	114.0	PRA		PRA	PRA	PRA
Shift differential	Yes	PRA	70.0	PRA		PRA	PRA	PRA
Travel	No							
Leave								
Administrative leave	Yes	PRA		PRA		PRA	PRA	PRA
Military leave	Yes	PRA		PRA		PRA	PRA	PRA
Sabbatical leave	Yes	PRA		PRA		PRA	PRA	PRA
Sick leave	Yes	PRA		PRA		PRA	PRA	PRA
Union business leave	Yes	PRA		PRA		PRA	PRA	PRA
Vacation/other paid leave	Yes	PRA	46 .0	PRA		PRA	PRA	PRA
Additional Compensation								
Additional teaching and research	Yes	PRA	151.0	PRA		PRA	PRA	PRA
Bonus/incentive award/special performance award	Yes	PRA	58.0	PRA		PRA	Public (certain individuals and plans)	Agenda items, annual report
By agreement pay	Yes	PRA	48.5	PRA		PRA	Public (SMG)	Agenda items, annual report
Clinical pay	Yes	PRA	457.0	PRA		PRA	Public (> $X)	Annual report
Fee waiver/education reimbursement	Yes	PRA		PRA		PRA	PRA	PRA
Hiring bonus/relocation incentive (does not include moving expenses)	Yes	PRA		PRA		PRA	Public (SMG)	Agenda items, annual report
Honoraria	Yes	PRA	1.0	PRA		PRA	PRA	PRA
Referral bonus/retention incentive	Yes	PRA		PRA		PRA	Public (SMG)	Agenda items, annual report
Stipend	Yes	PRA	29.0	PRA		PRA	Public (SMG)	Agenda items, annual report
Severance/Transition Pay								
Severance pay	Yes	PRA	8.0	PRA		PRA	PRA	PRA
Transition pay	No							

Type of Compensation or Benefit	Does Your University Offer This Type of Compensation or Benefit?	Does Your University Disclose Total Annual Expenditure to Public or Governing Board?	Total Fiscal Year Expenditure (Millions)	Does Your University Disclose Participation Data to Public or Governing Board?	Number of Participants/ Recipients	Means of Disclosure for Cost and Participation Data	Does Your University Disclose Compensation for Individual Employees to Public or Governing Board?	Means of Disclosure for Individual Employee Compensation
Perquisites								
Auto allowance	Yes	PRA	$ 0.5	PRA		PRA	PRA	PRA
Club dues/memberships	Yes	PRA		PRA		PRA	PRA	PRA
Entertainment/athletic events	Yes	PRA		PRA		PRA	PRA	PRA
Housing allowance	Yes	Public	8.5	Public	352†	Annual report	PRA	PRA
Low-interest loan	Yes	Public	0	Public	412	Annual report	PRA	PRA
Moving expense	Yes	PRA		PRA		PRA	PRA	PRA
Retirement								
Defined benefit plans	Yes	Public	0.7	Public	124,642	Annual report	PRA	PRA
Defined contribution plans	Yes	Public	4.1	Public	132,284	Annual report	PRA	PRA
Nonqualified deferred compensation plans	Yes (457 Plan)	Public	0	Public	7,595	Annual report	PRA	PRA
Insurance								
Accidental death and dismemberment insurance	Yes (employee paid)	PRA	0	PRA	64,570	PRA	PRA	PRA
Dental insurance	Yes	PRA	93.9	PRA	117,980	PRA	PRA	PRA
Health insurance	Yes	PRA	670.8	PRA	119,123	PRA	PRA	PRA
Life insurance	Yes	PRA	7.2	PRA	128,379	PRA	PRA	PRA
Long-term care	No							
Long-term disability insurance	Yes (employee paid)	PRA	0	PRA	84,357	PRA	PRA	PRA
Vision care	Yes	PRA	19.1	PRA	118,154	PRA	PRA	PRA
Executive-Only (SMG) Compensation and Benefits								
Supplemental benefit program	Yes	PRA	2.4	PRA	285	PRA	Public	Annual Report
Business travel insurance ($250,000)	Yes	PRA		PRA	343	PRA	PRA	PRA
Auto allowance	Yes	PRA	0.4	PRA	44	PRA	Public	Annual report
University-provided housing	Yes	PRA		PRA	11	PRA	Public	Annual report
Senior management long-term disability insurance	Yes	PRA		PRA	343	PRA	PRA	PRA
Senior management life insurance	Yes	PRA		PRA	343	PRA	Public	Annual report
Special administrative leave	Yes	PRA		PRA		PRA	PRA	PRA
Clinical enterprise management recognition plan	Yes	Public	2.1	Public	67	Annual report	Public	Annual report
Not Listed								
415(m) DB restoration plan	Yes	PRA	2.9	PRA	1,253	PRA	PRA	PRA
Business travel insurance ($100,000)— non-SMG and associates of chancellors	Yes	PRA		PRA		PRA	PRA	PRA

Notes: PRA = Many compensation items are not proactively disclosed, but pursuant to the Public Records Act, the University of California (university) does disclose aggregate or individual compensation data to the extent records exist upon request (except for individual benefit selections by employees).

SMG = Senior Management Group

Public = Agenda items go to the Board of Regents (regents), and actions by the regents are made available to the public. Annual reports in most cases also go to the regents and are also available to the public.

* Full-time equivalents.

† Head count.

‡ Includes honoraria from Department of Energy Laboratories.

TABLE B.2

Compensation Disclosure Matrix
California Institute of Technology

Type of Compensation or Benefit	Does Your University Offer This Type of Compensation or Benefit?	Does Your University Disclose Total Annual Expenditure to Public or Governing Board?	Total Fiscal Year Expenditure	Does Your University Disclose Participation Data to Public or Governing Board?	Number of Participants/ Recipients	Means of Disclosure for Cost and Participation Data	Does Your University Disclose Compensation for Individual Employees to Public or Governing Board?	Means of Disclosure for Individual Employee Compensation
Regular Pay								
Base pay	Yes	*		†		Annual meeting in executive session	Only to the Trustees' Executive Compensation Subcommittee	Annual meeting in executive session
Differential Pay								
Call-back/on-call	Yes	See above						
Certification pay	No							
Compensatory time off	No							
Overtime	Yes (for non-exempt employees)	See above						
Shift differential	Yes	See above						
Travel	No							
Leave								
Administrative leave	Yes	No						
Military leave	Yes	See above						
Sabbatical leave	No (faculty may request administrative leave)							
Sick leave	Yes	See above						
Union business leave	N/A							
Vacation/other paid leave	Yes	See above						
Additional Compensation								
Additional teaching and research	No							
Bonus/incentive award/ special performance award	Yes (in selected, defined situations)	See above						
By agreement pay	No							
Clinical pay	N/A							
Fee waiver/education reimbursement	Yes (for professorial faculty and senior administrators)	See above						
Hiring bonus/relocation incentive (does not include moving expenses)	Yes	See above						
Honoraria	No							
Referral bonus/retention incentive	Yes	See above						
Stipend	Yes (only for fellowships)	See above						
Severance/Transition Pay								
Severance pay	Yes	See above						
Transition pay	No							

Type of Compensation or Benefit	Does Your University Offer This Type of Compensation or Benefit?	Does Your University Disclose Total Annual Expenditure to Public or Governing Board?	Total Fiscal Year Expenditure	Does Your University Disclose Participation Data to Public or Governing Board?	Number of Participants/ Recipients	Means of Disclosure for Cost and Participation Data	Does Your University Disclose Compensation for Individual Employees to Public or Governing Board?	Means of Disclosure for Individual Employee Compensation
Perquisites								
Auto allowance	No							
Club dues/memberships	Only for the president	Yes‡						
Entertainment/athletic events	No							
Housing allowance	Yes (only for professorial faculty and senior administrators)	Yes‡						
Low-interest loan	Yes (for a small number of selected faculty)	Yes‡						
Moving expense	Yes	No						
Retirement								
Defined benefit plans	No							
Defined contribution plans	Yes	Yes§						
Qualified deferred compensation plans	Yes (for those in highest 5 percent of direct pay)	Yes§						
Insurance								
Accidental death and dismemberment insurance	Yes (employee-paid)	No						
Dental insurance	Yes	Yes§						
Health insurance	Yes	Yes§						
Life insurance	Yes	Yes§						
Long-term care	No							
Long-term disability insurance	Yes	Yes§						
Vision care	Yes (as a part of health insurance)							
Executive-Only Compensation and Benefits								
Physical exams	Those covered by intermediate sanctions	Yes‡						
House provided	President and provost	Yes‡						
Nonqualified deferred compensation	Selected senior faculty and administrators	Yes‡						
Relocation loans	Selected senior administrators	Yes‡						

Note: The California Institute of Technology (Caltech) indicated it was unable to provide detailed information on cost and individual participation.

* All direct compensation elements are rolled up into a single amount and reported to the Board of Trustees (Trustees). Caltech does not break out the individual pay elements.

† Caltech discloses detailed compensation information including cost and participation by element to the Trustees' Executive Compensation Subcommittee for each of the individuals covered by intermediate sanctions legislation. All other personnel costs are reported on a gross basis to the Trustee's Business and Finance Committee.

‡ Caltech discloses this information to the Trustees' Executive Compensation Subcommittee.

§ Caltech discloses this information to the Trustees' Business and Finance Committee.

TABLE B.3

Compensation Disclosure Matrix
Duke University

Type of Compensation or Benefit	Does Your University Offer This Type of Compensation or Benefit?	Does Your University Disclose Total Annual Expenditure to Public or Governing Board?	Total Fiscal Year Expenditure (Millions)	Does Your University Disclose Participation Data to Public or Governing Board?	Number of Participants/ Recipients	Means of Disclosure for Cost and Participation Data	Does Your University Disclose Compensation for Individual Employees to Public or Governing Board?	Means of Disclosure for Individual Employee Compensation
Regular Pay								
Base pay	Yes	Yes	NA	No	27,360	NA	No	NA
Differential Pay								
Call-back/on-call	Yes	No	$ 2.2	No	NA	NA	No	NA
Certification pay	Yes	No	NA	No	5,182	NA	No	NA
Compensatory time off*	Yes	No	NA	No	NA	NA	No	NA
Overtime	Yes	No	8.3	No	NA	NA	No	NA
Shift differential	Yes	No	20.0	No	NA	NA	No	NA
Travel*	Yes	No	NA	No	NA	NA	No	NA
Leave								
Administrative leave	No	No	NA	No	NA	NA	No	NA
Military leave	Yes	No	NA	No	NA	NA	No	NA
Sabbatical leave	Yes	No	NA	No	NA	NA	No	NA
Sick leave	Yes	No	NA	No	NA	NA	No	NA
Union business leave	Yes	No	NA	No	6	NA	No	NA
Vacation/other paid leave	Yes	No	NA	No	NA	NA	No	NA
FMLA†	Yes	No	NA	No	NA	NA	No	NA
Additional Compensation								
Additional teaching and research	Yes	No	NA	No	NA	NA	No	NA
Bonus/incentive award/special performance award*	*	No	NA	No	NA	NA	No	NA
By agreement pay	No	No	NA	No	NA	NA	No	NA
Clinical pay	No	No	NA	No	NA	NA	No	NA
Fee waiver/education reimbursement	Yes	Yes	NA	No	NA	NA	No	NA
Hiring bonus/relocation incentive (does not include moving expenses)	Yes	Yes	NA	No	NA	NA	No	NA
Honoraria	*	No	NA	No	NA	NA	No	NA
Referral bonus/retention incentive	*	No	NA	No	NA	NA	No	NA
Stipend	*	No	NA	No	NA	NA	No	NA
Severance/Transition Pay								
Severance pay	Yes	Yes, Board	NA	No	NA	NA	No	NA
Transition pay	No	No	NA	No	NA	NA	No	NA
Total pay†		No	1,300.0	No	NA	NA	No	NA

Type of Compensation or Benefit	Does Your University Offer This Type of Compensation or Benefit?	Does Your University Disclose Total Annual Expenditure to Public or Governing Board?	Total Fiscal Year Expenditure (Millions)	Does Your University Disclose Participation Data to Public or Governing Board?	Number of Participants/ Recipients	Means of Disclosure for Cost and Participation Data	Does Your University Disclose Compensation for Individual Employees to Public or Governing Board?	Means of Disclosure for Individual Employee Compensation
Perquisites								
Auto allowance	*	Yes, Board	NA	No	NA	NA	No	NA
Club dues/memberships	*	Yes, Board	NA	No	NA	NA	No	NA
Entertainment/athletic events	No	No	NA	No	NA	NA	No	NA
Housing allowance	No	Yes, Board	NA	No	NA	NA	No	NA
Low-interest loan	*	No	NA	No	NA	NA	No	NA
Moving expense	*	No	NA	No	NA	NA	No	NA
Retirement								
Insurance								
Accidental death and dismemberment insurance	Yes	No	Employee paid	No	NA	NA	No	NA
Dental insurance	Yes	No	Employee paid	No	17,433	NA	No	NA
Health insurance	Yes	No	$ 90.0	No	26,200	NA	No	NA
Life insurance and AD&D	Yes	No	0.53	No	25,000	NA	No	NA
Long-term care	Yes	No	Employee paid	No	1,335	NA	No	NA
Long-term disability insurance	Yes	No	3.5	No	16,000	NA	No	NA
Vision care	Yes	No	Employee paid	No	4,077	NA	No	NA
Executive-Only Compensation and Benefits								
Two residual individual arrangements for cars, club membership, mortgage loan, and relocation; very limited number	*	Disclose only Form 990‡ information	8.0	Disclose only Form 990‡ information	NA	NA	No	NA

Note: Many of these items are not captured in this manner and are left blank.

NA = Not applicable

* In limited circumstances.

† Duke University added this line.

‡ IRS Form 990, Return of Organization Exempt From Income Tax.

TABLE B.4

Compensation Disclosure Matrix
University of Illinois

Type of Compensation or Benefit	Does Your University Offer This Type of Compensation or Benefit?	Does Your University Disclose Total Annual Expenditure to Public or Governing Board?	Total Fiscal Year Expenditure	Does Your University Disclose Participation Data to Public or Governing Board?	Number of Participants/ Recipients	Means of Disclosure for Cost and Participation Data	Does Your University Disclose Compensation for Individual Employees to Public or Governing Board?	Means of Disclosure for Individual Employee Compensation
Regular Pay								
Base pay	Yes	*	†	‡	†	§	*	‖
Differential Pay								
Call-back/on-call	Yes							
Certification pay	Yes							
Compensatory time off	Yes							
Overtime	Yes							
Shift differential	Yes							
Travel	No							
Leave								
Administrative leave	Yes							
Military leave	Yes							
Sabbatical leave	Yes							
Sick leave	Yes							
Union business leave	No							
Vacation/other paid leave	Yes							
Additional Compensation								
Additional teaching and research	Yes							
Bonus/incentive award/special performance award	No							
By agreement pay	Yes							
Clinical pay	Yes							
Fee waiver/education reimbursement	Yes							
Hiring bonus/relocation incentive (does not include moving expenses)	No							
Honoraria	Yes							
Referral bonus/retention incentive	Yes							
Stipend	Yes							
Severance/Transition Pay								
Severance pay	No							
Transition pay	No							
Perquisites								
Auto allowance	No							
Club dues/memberships	Yes							
Entertainment/athletic events	Yes							
Housing allowance	Yes							

Type of Compensation or Benefit	Does Your University Offer This Type of Compensation or Benefit?	Does Your University Disclose Total Annual Expenditure to Public or Governing Board?	Total Fiscal Year Expenditure	Does Your University Disclose Participation Data to Public or Governing Board?	Number of Participants/ Recipients	Means of Disclosure for Cost and Participation Data	Does Your University Disclose Compensation for Individual Employees to Public or Governing Board?	Means of Disclosure for Individual Employee Compensation
Low-interest loan	No							
Moving expense	No							
Retirement								
Defined benefit plans	Yes							
Defined contribution plans	Yes							
Nonqualified deferred compensation plans	No							
Insurance								
Accidental death and dismemberment insurance	Yes							
Dental insurance	Yes							
Health insurance	Yes							
Life insurance	Yes							
Long-term care	Yes							
Long-term disability insurance	Yes							
Vision care	Yes							
Executive-Only Compensation and Benefits								
President and chancellors: house/housing allowance								
University officers have a motor pool car available 24 hours a day, seven days a week								
President and UIUC Chancellor: retention bonus								

Notes: The responses in the second column are based on policy concerning the entire University of Illinois (university) employee population. The university does not have a specific executive compensation/benefits policy program in place. However, only the president and chancellors have housing allowances, retention incentives, and club dues. Their compensation is presented to and approved by the Board of Trustees and is public information. The president is required to live in the President's House located on the Urbana campus.

* The university provides an annual report to the Board of Trustees. The report is available to external constituents (i.e., public) upon request. The university treats all personnel information in a sensitive manner.

† The information is unavailable. The university does not break the information down into these specific categories.

‡ The university provides summary statistics to the Board of Trustees and external constituents (i.e., public) upon request. Sabbatical information is presented to and approved by the Board of Trustees and is public information.

§ The university provides summary statistics to the Board of Trustees and external constituents (i.e., public) upon request.

‖ The university provides a report to the Board of Trustees of all academic staff with names, department, titles, salaries, and full-time equivalents. The report is available to the public via the university library on each campus.

TABLE B.5

Compensation Disclosure Matrix
Massachusetts Institute of Technology
(Includes Lincoln Laboratory)

Type of Compensation or Benefit	Does Your University Offer This Type of Compensation or Benefit?	Does Your University Disclose Total Annual Expenditure to Public or Governing Board?	Total Fiscal Year Expenditure (Millions)	Does Your University Disclose Participation Data to Public or Governing Board?	Number of Participants/ Recipients	Means of Disclosure for Cost and Participation Data	Does Your University Disclose Compensation for Individual Employees to Public or Governing Board?	Means of Disclosure for Individual Employee Compensation
Regular Pay								
Base pay	Yes	Board	$544.0	Board	10,400	Report to the Board	Neither	NA
Differential Pay								
Call-back/on-call	Yes	Neither		Neither		Not Applicable	Neither	
Certification pay	Yes	Neither		Neither		Not Applicable	Neither	
Compensatory time off	No							
Overtime	Yes	Neither	8.5	Neither		Not Applicable	Neither	
Shift differential	Yes	Neither		Neither		Not Applicable	Neither	
Travel	No							
Leave								
Administrative leave	Yes	Neither		Neither		Not Applicable	Neither	
Military leave	Yes	Neither		Neither		Not Applicable	Neither	
Sabbatical leave	Yes (campus only)	Neither	6.0	Neither		Not Applicable	Neither	
Sick Leave	Yes	Neither	17.3	Neither		Not Applicable	Neither	
Union business leave								
Vacation/other paid leave	Yes	Neither	77.8	Neither		Not Applicable	Neither	
Additional Compensation								
Additional teaching and research	Yes	Neither		Neither		Not Applicable	Neither	
Bonus/incentive award/special performance award	Yes (discretionary bonuses–campus only)	Neither	133.0	Neither		Not Applicable	Neither	
By agreement pay	No							
Clinical pay	No							
Fee waiver/education reimbursement	Yes	Neither	2.4	Neither		Not Applicable	Neither	
Hiring bonus/relocation incentive (does not include moving expenses)	No							
Honoraria	Yes	Neither		Neither		Not Applicable	Neither	
Referral bonus/retention incentive	No							
Stipend	Yes	Neither		Neither		Not Applicable	Neither	

Type of Compensation or Benefit	Does Your University Offer This Type of Compensation or Benefit?	Does Your University Disclose Total Annual Expenditure to Public or Governing Board?	Total Fiscal Year Expenditure (Millions)	Does Your University Disclose Participation Data to Public or Governing Board?	Number of Participants/ Recipients	Means of Disclosure for Cost and Participation Data	Does Your University Disclose Compensation for Individual Employees to Public or Governing Board?	Means of Disclosure for Individual Employee Compensation
Severance/Transition Pay								
Severance pay	Yes	Neither		Neither		Not Applicable	Neither	
Transition pay	No							
Perquisites								
Auto allowance	No							
Club dues/memberships	No							
Entertainment/athletic events	No							
Housing allowance	No							
Low-interest loan	No							
Moving expense	Yes (faculty only)							
Retirement								
Defined benefit plans	Yes	Public	No required contribution	Public		Form 5500*	IRS 990†	IRS 990†
Defined contribution plans	Yes	Public	$ 32.4	Neither		Form 5500*	IRS 990†	IRS 990†
Nonqualified deferred compensation plans	No							
Insurance								
Accidental death and dismemberment insurance	Yes	Public		Public		Form 5500*	Neither	
Dental insurance	Yes	Public	Included in health insurance	Public		Form 5500*	Neither	
Health insurance	Yes (includes dental)	Public	45.0	Public		Form 5500*	Neither	
Life insurance	Yes (includes travel accident)	Public	1.0	Public		Form 5500*	Neither	
Long-term care	Yes	Neither	Employee Paid	Neither		Not Applicable	Neither	
Long-term disability insurance	Yes	Public	3.9	Public		Form 5500*	Neither	
Vision care	No							
Executive-Only Compensation and Benefits								
None identified								

* Internal Revenue Service (IRS) Form 5500, Annual Return/Report of Employee Benefit Plan.

† IRS Form 990, Return of Organization Exempt From Income Tax.

TABLE B.6

Compensation Disclosure Matrix
Stanford University

Type of Compensation or Benefit	Does Your University Offer This Type of Compensation or Benefit?	Does Your University Disclose Total Annual Expenditure to Public or Governing Board?	Total Fiscal Year Expenditure	Does Your University Disclose Participation Data to Public or Governing Board?	Number of Participants/ Recipients	Means of Disclosure for Cost and Participation Data	Does Your University Disclose Compensation for Individual Employees to Public or Governing Board?	Means of Disclosure for Individual Employee Compensation
Regular Pay								
Base pay	Yes							
Differential Pay								
Call-back/on-call								
Certification pay								
Compensatory time off								
Overtime								
Shift differential								
Travel								
Leave								
Administrative leave	Yes							
Military leave	Yes							
Sabbatical leave	Yes, faculty only							
Sick leave	Yes							
Union business leave								
Vacation/other paid leave	Yes							
Additional Compensation								
Additional teaching and research	Yes							
Bonus/incentive award/special performance award	Yes							
By agreement pay	Yes							
Clinical pay	Yes							
Fee waiver/education reimbursement	Yes							
Hiring bonus/relocation incentive (does not include moving expenses)	Yes							
Honoraria	Yes							
Referral bonus/retention incentive	Not currently							
Stipend	Yes							
Severance/Transition Pay								
Severance pay	Yes							
Transition pay								

Type of Compensation or Benefit	Does Your University Offer This Type of Compensation or Benefit?	Does Your University Disclose Total Annual Expenditure to Public or Governing Board?	Total Fiscal Year Expenditure	Does Your University Disclose Participation Data to Public or Governing Board?	Number of Participants/ Recipients	Means of Disclosure for Cost and Participation Data	Does Your University Disclose Compensation for Individual Employees to Public or Governing Board?	Means of Disclosure for Individual Employee Compensation
Perquisites								
Auto allowance	Not normally							
Club dues/memberships	No							
Entertainment/athletic events	No							
Housing allowance	Yes							
Low-interest loan	Yes							
Moving expense	Yes							
Retirement								
Defined benefit plans	Yes, plan closed							
Defined contribution plans	Yes							
Nonqualified deferred compensation plans	Yes							
Insurance								
Accidental death and dismemberment insurance	Yes							
Dental insurance	Yes							
Health insurance	Yes							
Life insurance	Yes							
Long-term care	Yes							
Long-term disability insurance	Yes							
Vision care	Yes							
Executive-Only Compensation and Benefits								
None identified								

Notes: A Stanford University (Stanford) official indicates that the answers are for exempt employees only. With respect to executive-only compensation and benefits, the only additional benefits Stanford provides are supplemental retirement plans for the president and provost and deferred compensation plans for some of the other senior officers. The total amount Stanford spends on compensation for its employees is contained in its annual report, which is publicly available and provided to the Board of Trustees. For 2004, that number was about $1.4 billion. Stanford's only other public disclosure is its Form 990, which lists the compensation, including benefits, of the officers of the university and the five most highly compensated individuals in the university. This information is also shared with the Board of Trustees. The Compensation Committee of the Board of Trustees reviews and approves the salaries and benefits of most senior and highly compensated faculty and employees of Stanford, which numbers over 100 individuals.

TABLE B.7

Compensation Disclosure Matrix
University at Buffalo, State University of New York (SUNY)

Type of Compensation or Benefit	Does Your University Offer This Type of Compensation or Benefit?	Does Your University Disclose Total Annual Expenditure to Public or Governing Board?	Total Fiscal Year Expenditure (Millions)	Does Your University Disclose Participation Data to Public or Governing Board?	Number of Participants/ Recipients	Means of Disclosure for Cost and Participation Data	Does Your University Disclose Compensation for Individual Employees to Public or Governing Board?	Means of Disclosure for Individual Employee Compensation
Regular Pay								
Base pay	Yes	Board	$243.7	Board	6,391	Electronic to Board	Electronic to Board	Electronic to Board
Differential Pay								
Call-back/on-call	Yes	Board	NRA	Board	NRA	Electronic to Board	Electronic to Board	Electronic to Board
Certification pay	No							
Compensatory time off	Yes	Board	NRA	Board	NRA			
Overtime	Yes	Board	2.1	Board	3,235	Electronic to Board	Electronic to Board	Electronic to Board
Shift differential	Yes	Board	0.05	Board	150	Electronic to Board	Electronic to Board	Electronic to Board
Travel	Yes	Board	NRA	Board	NRA	Electronic to Board	Electronic to Board	Electronic to Board
Leave								
Administrative leave	Yes	Board	NRA	Board	24	Electronic to Board	Electronic to Board	Electronic to Board
Military leave	Yes	Board	NRA	Board	14	Electronic to Board	Electronic to Board	Electronic to Board
Sabbatical leave	Yes	Board	NRA	Board	65	Electronic to Board	Electronic to Board	Electronic to Board
Sick leave	Yes	Board	NRA	Board	284	Electronic to Board	Electronic to Board	Electronic to Board
Union business leave	Yes	Neither	NRA	Neither	NRA			
Vacation/other paid leave	Yes	Board	NRA	Board	NRA	Electronic to Board	Electronic to Board	Electronic to Board
Additional Compensation								
Additional teaching and research	Yes	Board	NRA	Board	NRA	Electronic to Board	Electronic to Board	Electronic to Board
Bonus/incentive award/special performance award	Yes	Board	NRA	Board	NRA	Electronic to Board	Electronic to Board	Electronic to Board
By agreement pay	Yes	Board	NRA	Board	NRA	Electronic to Board	Electronic to Board	Electronic to Board
Clinical pay	Yes	Board	NRA	Board	NRA	Electronic to Board	Electronic to Board	Electronic to Board
Fee waiver/education reimbursement	Yes	Board	NRA	Board	NRA	Electronic to Board	Electronic to Board	Electronic to Board
Hiring bonus/relocation incentive (does not include moving expenses)	No							
Honoraria	Yes	Board	NRA	Board	NRA	Electronic to Board	Electronic to Board	Electronic to Board
Referral bonus/retention incentive	No							
Stipend	Yes	Board	1.2	Board	167	Electronic to Board	Electronic to Board	Electronic to Board
Severance/Transition Pay								
Severance pay	No							
Transition pay	No							

Type of Compensation or Benefit	Does Your University Offer This Type of Compensation or Benefit?	Does Your University Disclose Total Annual Expenditure to Public or Governing Board?	Total Fiscal Year Expenditure (Millions)	Does Your University Disclose Participation Data to Public or Governing Board?	Number of Participants/ Recipients	Means of Disclosure for Cost and Participation Data	Does Your University Disclose Compensation for Individual Employees to Public or Governing Board?	Means of Disclosure for Individual Employee Compensation
Perquisites								
Auto allowance	No							
Club dues/memberships	No							
Entertainment/athletic events	No							
Housing allowance	No							
Low-interest loan	Yes	Neither	NRA	Neither	NRA			
Moving expense	No							
Retirement								
Defined benefit plans	Yes	Board	NRA	Board	1,980	Electronic to Board	Electronic to Board	Electronic to Board
Defined contribution plans	Yes	Board	NRA	Board	2,700	Electronic to Board	Electronic to Board	Electronic to Board
Nonqualified deferred compensation plans	No							
Insurance								
Accidental death and dismemberment insurance	No							
Dental insurance	Yes	Board	NRA	Board	4,200	Electronic to Board	Electronic to Board	Electronic to Board
Health insurance	Yes	Board	NRA	Board	4,200	Electronic to Board	Electronic to Board	Electronic to Board
Life insurance	No							
Long-term care	No							
Long-term disability insurance	Yes	Board	NRA	Board	3,325	Electronic to Board	Electronic to Board	Electronic to Board
Vision care	Yes	Board	NRA	Board	4,200	Electronic to Board	Electronic to Board	Electronic to Board
Executive-Only Compensation and Benefits								
Housing allowance	Yes	Board	NRA	Board	1	Electronic to Board	Electronic to Board	Electronic to Board
Auto allowance	Yes	Board	NRA	Board	25	Electronic to Board	Electronic to Board	Electronic to Board
Moving expenses	Yes	Board	0.1	Board	45	Electronic to Board	Electronic to Board	Electronic to Board

NRA = Not readily available.

TABLE B.8

Compensation Disclosure Matrix
University of Washington

Type of Compensation or Benefit	Does Your University Offer This Type of Compensation or Benefit?	Does Your University Disclose Total Annual Expenditure to Public or Governing Board?	Total Fiscal Year Expenditure	Does Your University Disclose Participation Data to Public or Governing Board?	Number of Participants/ Recipients	Means of Disclosure for Cost and Participation Data	Does Your University Disclose Compensation for Individual Employees to Public or Governing Board?	Means of Disclosure for Individual Employee Compensation
Regular Pay								
Base pay	Yes	If a report is produced, it is disclosable under the State of Washington Public Disclosure law	Not reported at this granular level	If a report is produced, it is disclosable under the State of Washington Public Disclosure law	Not reported at this granular level	If a report is produced, it is disclosable under the State of Washington Public Disclosure law	Yes (upon request: Public Disclosure Law in Washington requires this)	
Differential Pay								
Call-back/on-call	Yes						Yes	
Certification pay	Yes						Yes	
Compensatory time off	Yes						Yes	
Overtime	Yes						Yes	
Shift differential	Yes						Yes	
Travel	No (only reimbursement)						No (only reimbursement)	
Leave								
Administrative leave	Yes						Yes	
Military leave	Yes						Yes	
Sabbatical leave	Yes						Yes	
Sick leave	Yes						Yes	
Union business leave	Yes						Yes	
Vacation/other paid leave	Yes						Yes	
Additional Compensation								
Additional teaching and research	Yes						Yes	
Bonus/incentive award/special performance award	Yes (based on contract)						Yes (based on contract)	
By agreement pay	Yes (based on contract)						Yes (based on contract)	
Clinical pay								
Fee waiver/education reimbursement	Yes						Yes	
Hiring bonus/relocation incentive (does not include moving expenses)	Yes						Yes	
Honoraria	Yes						Yes	
Referral bonus/retention incentive	No						No	
Stipend	Yes						Yes	

Type of Compensation or Benefit	Does Your University Offer This Type of Compensation or Benefit?	Does Your University Disclose Total Annual Expenditure to Public or Governing Board?	Total Fiscal Year Expenditure	Does Your University Disclose Participation Data to Public or Governing Board?	Number of Participants/ Recipients	Means of Disclosure for Cost and Participation Data	Does Your University Disclose Compensation for Individual Employees to Public or Governing Board?	Means of Disclosure for Individual Employee Compensation
Severance/Transition Pay								
Severance pay	Yes						Yes	
Transition pay	No						No	
Perquisites								
Auto allowance	Yes							
Club dues/memberships								
Entertainment/athletic events	Yes							
Housing allowance	Yes							
Low-interest loan								
Moving expense	Yes							
Retirement								
Defined benefit plans	Yes	Yes–annual financial statements					No	
Defined contribution plans	Yes	Yes–annual financial statements					No	
Nonqualified deferred compensation plans	Yes						No	
Insurance								
Accidental death and dismemberment insurance	Yes	Yes–annual financial statements					No	
Dental insurance	Yes	Yes–annual financial statements					No	
Health insurance	Yes	Yes–annual financial statements					No	
Life insurance	Yes	Yes–annual financial statements					No	
Long-term care	No							
Long-term disability insurance	Yes	Yes–annual financial statements					No	
Vision Care	Yes	Yes–annual financial statements					No	
Executive-Only Compensation and Benefits								
Auto allowance (president and provost)	Yes						Yes	
House provided (president)	Yes						Yes	
House maintenance (president)								
Deferred compensation (president and provost)								

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APPENDIX C

Reconciliation of the $871 Million in Additional Pay the San Francisco Chronicle Reported to the $334 Million Reported in This Audit

In its coverage of employee compensation issues at the University of California (university), the San Francisco Chronicle (the Chronicle) referred to $871 million as additional compensation that was distributed to university employees. The Chronicle based its figure on fiscal year 2004–05 payroll data it received from the university. In a response to the Chronicle, the university stated on its Web site that the $871 million was misleading and asserted that its senior managers received only $7 million of that amount. In particular, the university pointed out that the $871 million included $600 million of compensation paid to health sciences faculty for treating patients or conducting research and to campus faculty for additional teaching and research performed during the summer.

Using the same payroll data from the university, Table 2 on page 21 shows that using our definitions of regular and additional pay we concluded that additional compensation paid to university employees totaled $334 million during fiscal year 2004–05. This figure represents additional compensation above the compensation that we considered regular pay. For example, we classified the Health Sciences Compensation Program pay of $443 million as regular pay because this is primarily pay that university medical employees received for teaching and clinical services. We also considered differential pay—pay related to items such as working a different shift—and leave and leave payouts as regular pay because this compensation is related to an individual's employment rather than compensation above their regular duties. Our analysis also identified additional pay items totaling $46 million that were not included in the Chronicle's $871 million figure. The largest of these additional compensation items was sabbatical leave pay of $44 million, which is pay that a faculty member receives while taking time off from teaching to study or to perform research.

Table C on the following page shows all the reconciling compensation items between the Chronicle's reported additional compensation of $871 million and our figure of $334 million.

TABLE C

Reconciliation of Additional Pay Reported by the San Francisco Chronicle to That Reported in This Audit (in Thousands)

$871 million identified as additional pay by the San Francisco Chronicle (Chronicle)		**$870,917**
Items included in the $871 million considered regular pay by the Bureau of State Audits (bureau)		
Deductions from base pay for Staff and Academic Reduction in Time (START) Program and Workers' Compensation*	$ 15,818	
Off-scale/non-base pay	(2,998)	
Differential pay	(49,774)	
Fellowship and scholarship	(10,007)	
Health Sciences Compensation Plan and other medical-related pay	(442,944)	
Leave	(384)	
Leave payout	(45,942)	
Overtime, compensation time, and call-back pay	(20,542)	
University extension	(25,788)	
Subtotal of items identified as additional pay in the university data provided to the Chronicle but considered regular pay by the bureau		**(582,561)**
Additional pay excluded by the University of California (university)		
Additional income items at Hastings and Associated Students of the University of California at Los Angeles (ASUCLA)	1,176	
Items excluded by the university because the record did not contain a name	152	
Additional compensation items excluded by the university for postdoctorates	110	
Deductions excluded by the university for employees whose regular pay was offset to zero	(345)	
Other miscellaneous payments	(617)	
Other perquisites	41	
Sabbatical leave	44,128	
Severance pay	118	
Tips, honoraria, and continuing education	1,291	
Subtotal of items excluded by the university but considered additional pay by the bureau		**46,054**
Total bureau-identified additional pay		**$334,410**

* This item was subtracted from the Chronicle's additional pay figure. Because we considered it to be part of base pay, we added it to reverse the effect.

APPENDIX D

Summary of the Numerous Funding Sources for University of California Employees' Compensation

Table D on the following page summarizes the 52 fund groups, comprising approximately 31,000 funds, that the University of California (university) uses to pay its employees. We worked with the university's Office of the President (president's office) to determine the source of funding for each fund group and to classify the funding source under one of the seven types listed in Table D.

According to the president's office, the "Other" funding source category is a mixture of funding from the other six sources or is not represented in our designations of funding sources. We attempted to identify the funding for nine fund groups in the "Other" category. However, the president's office indicated to us that the titles of the funds within some of these fund groups were not sufficiently descriptive to allow it to assign sources of funding, nor could it assure us that these fund groups did not receive funding from state appropriations or student fees. Because there were numerous funds within these fund groups—for example, the fund group "Current Funds–Other Sources Other" had total funding of $365 million from about 1,200 funds—it was not feasible for us to do the analysis necessary to identify the funding sources. However, we observed that the compensation of several highly paid university employees came from the "Other" funding source. For instance, more than 60 percent of the university president's compensation of $395,000 is funded by the "Current Funds–Other Sources Other" fund group. Therefore, as noted in the Scope and Methodology, we considered the "Other" funding source category to be relevant for our analysis.

TABLE D

Sources of Funding for the Compensation of University of California Employees

Number of Funds in the Fund Group	Fund Group Description	State Appropriations	Student Tuition and Fees	Federal Grants and Contracts	Private Gifts, Grants, Contracts, and Endowments	Medical-Related Income	Income from Auxiliary Operations	Other	Total Dollars (in Thousands)
82	Agency funds							X	$ 10,090
185	General funds	X (67.2%)	X (25.2%)	X (6.5%)				X (1.1%)	2,378,544
9	Tuition and fees—registration fees		X						85,078
15	Tuition and fees—educational fees		X						3,426
1	Tuition and fees—law/medical school fee		X						25
5	Tuition and fees—law fees		X						14,336
7	Tuition and fees—medicine fee		X						12,953
3	Tuition and fees—dentistry fee		X						1,046
1	Tuition and fees—veterinary medicine fee		X						381
6	Tuition and fees—business administration/management fee		X						16,068
2	Tuition and fees—nursing fee		X						530
2	Tuition and fees—pharmacy fee		X						1,268
1	Tuition and fees—optometry fee		X						938
1	Tuition and fees—theater fee		X						659
7	Evening/working professor/fully employed—MBA		X						9,741
1	Executive MBA and health care executive MBA		X						115
131	Tuition and fees—other student fees		X						37,683
26	Summer session		X						27,078
33	University extension		X						91,636
78	General fund specific state appropriation	X							23,563
111	Special state appropriations	X							14,062
1,457	State contracts, grants, and cooperative agreements	X							97,153
542	Local appropriations, grants, contracts, and cooperative agreements							X	98,300
32	Current funds—U.S. government appropriations			X					2,888
10,480	Federal grants and cooperative agreements			X					797,656
1,099	Federal contracts			X					92,065
824	Current funds—endowment funds income				X				43,343
19	Endowment principal appropriated—excluding opportunity and educational funds				X				2,356

Number of Funds in the Fund Group	Fund Group Description	State Appropriations	Student Tuition and Fees	Federal Grants and Contracts	Private Gifts, Grants, Contracts, and Endowments	Medical-Related Income	Income from Auxiliary Operations	Other	Total Dollars (in Thousands)
50	Endowment principal appropriated—opportunity fund			X					$ 31,559
14	Endowment principal appropriated—educational fund				X				9,885
43	Current funds—private gifts, grants, and contracts unrestricted gifts				X				3,794
3,802	Current funds—private gifts, grants, and contracts restricted gifts				X				125,228
3,771	Current funds—private gifts, grants, and contracts restricted grants				X				116,239
4,618	Current funds—private gifts, grants, and contracts private restricted contracts				X				141,338
1,012	Clinical drug trials				X				17,654
11	Sales and services of educational activity—dental clinic					X			7,133
3	Sales and services of educational activity—NPH					X			25,171
21	Sales and services of educational activity—dental compensation plan					X			8,639
264	Current funds—sales and service medical compensation plan					X			655,819
961	Current funds—sales and service other							X	191,333
19	Current funds—sales and service teaching hospital					X			1,477,871
205	Current funds—sales and service auxiliary enterprises						X		204,729
123	Current funds—other sources service enterprises							X	80,730
1	Current funds—other sources federal contract and grants overhead			X					64
8	Current funds—other sources U.S. Department of Energy comp and beneficial fund			X					978
12	Current funds—other sources plant service							X	75,895
12	Other sources—federal contract and grant off-the-top			X					29,731
1	Other sources—U.S. Department of Energy management fee			X					329
1,193	Current funds—other sources other							X	365,194
47	Current funds—reserves							X	12,072
2	Reserves for renewal and replacement							X	36
	Blank fund group*								1,830,387
Total 31,353									**$9,274,789**

* Entries without a fund group are made up of the following items: national laboratories—$1.8 billion; Hastings College of Law—$18.6 million; Associated Students of UCLA—$16.2 million; and invalid funds—$195,000.

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APPENDIX E

University of California Compensation Descriptions Compared to the Descriptions We Use in This Report

Table E on the following page compares compensation descriptions University of California (university) campuses use to those we use in Tables 2, 3, and 4 on pages 21, 23, and 24, respectively. In addition, this list shows how the university's descriptions from Table A on page 46 fit into the compensation categories we use.

Table E is organized alphabetically, first by campus and then by the compensation description contained in the Corporate Personnel System. Each description includes the total fiscal year 2004–05 compensation that the university paid to its employees. In some cases the compensation paid is a negative amount, which simply represents an offset to other compensation items. At the end of Table E are reconciling items for several entities that contract with the university for payroll services and for the payroll of the Department of Energy National Laboratories, whose employees we excluded from Appendix A, as noted in the Scope and Methodology.

TABLE E

Compensation Descriptions Used by the University of California Compared With Categories Used in This Audit for Tables of Systemwide Compensation

Campus Description of Service	Bureau of State Audits' Category	Fiscal Year 2004–05 Expenditures
Berkeley		
ACAD HOUSING ALLOWANCE	Housing allowance	$ 1,904,291
ADDITIONAL COMPENSATION	Other miscellaneous payments	38,362
ADDL COMP-ADMIN-SUM SR	Other miscellaneous payments	765,454
ADDL COMP-SUMMER RESEARCH	Additional teaching and research	23,417,221
BY AGREEMENT	By agreement	1,578,676
BY AGREEMENT-NO RTMT	By agreement	9,911,424
CERTIFICATION PAY POLICE	Differential pay	119,688
CLIN NURSE II/III DIFF	Differential pay	2,370
COMPENSATORY TIME PAID	Overtime, comp time, and call-back pay	164,529
EXEC AUTOMOBILE ALLOWANCE	Automobile allowance	18,305
EXTENDED SICK LEAVE GROSS	Leave	359,544
HEALTH SCI COMP	Health Sciences Compensation Plan (HSCP) and other medical-related pay	52,000
HOLIDAY PREMIUM PAY	Differential pay	468
HONORARIUM	Tips, honoraria, and continuing education	119,524
LUMP SUM NOT COVERED COMP	Lump-sum payments	1,056,064
LUMP SUM PAYMENT	Lump-sum payments	1,800
NRA PDS FELLOW/SCHOLAR	Fellowship and scholarship	1,374,314
OVERTIME DOUBLE	Overtime, comp time, and call-back pay	72,207
OVERTIME HALF	Overtime, comp time, and call-back pay	254
OVERTIME PREMIUM	Overtime, comp time, and call-back pay	883,782
OVERTIME STRAIGHT	Overtime, comp time, and call-back pay	2,377,718
PAY IN LIEU OF NOTICE	Severance pay	2,232
PDS-FELLOW/SCHOLAR DIFF	Fellowship and scholarship	68,924
PDS-FELLOW/SCHOLAR STP	Fellowship and scholarship	2,894,995
PERQ DED-MEALS/HOUSE	Perquisite deductions	(1,532,946)
PERQ-MEMO-HSG-MEALS	Other perquisites	123,768
PERQ-MEMO-MEALS	Other perquisites	144,633
POSTDOC FRGN INSUR OFFSET	Fellowship and scholarship	49,486
POSTDOC NRES INSUR OFFSET	Fellowship and scholarship	13,968
POSTDOC RES INSUR OFFSET	Fellowship and scholarship	120,028
POST-DOC RESIDENT	Fellowship and scholarship	2,362,868
REDUCTION IN TIME PROGRAM	Base pay	(3,787,816)
REG PAY-ASST PROF-STAFFNG	Base pay	13,141,273
REG-NOT SUBJ RTMT/FICA	Base pay	9
REGULAR PAY	Base pay	704,318,966
REGULAR PAY RETRO	Base pay	3,704
RELOCATION INCENTIVE PYMT	Relocation incentive	167,735
SAB LV-IN-RESIDENCE	Sabbatical leave	449,616
SAB LV-NOT-IN-RESIDENCE	Sabbatical leave	10,927,862
SAFETY WRKRS CMP-TX EXMPT	Base pay	23,792

Campus Description of Service	Bureau of State Audits' Category	Fiscal Year 2004–05 Expenditures
SEVERANCE PAY	Severance pay	$ 511,045
SEVERANCE PAY-EXECUTIVE	Senior management group severance pay	405,989
SHIFT DIFFERENTIAL	Differential pay	349,242
SHIFT DIFFERENTIAL LEAD	Differential pay	12,599
SHIFT DIFF-NO RTMT/Y FICA	Differential pay	35,563
SMG HOUSING ALLOWANCE	Housing allowance	13,875
SPECIALTY PAY-POLICE	Differential pay	38,090
STIPEND	Stipend	3,165,828
SUMMER DIFF-STIPEND	Stipend	56,666
SUMMER SESSION	Additional teaching and research	3,302,174
SUMMER SESSION-RETIR	Additional teaching and research	1,408,007
SUMMER STIPEND	Additional teaching and research	114,714
TERMINAL TRIP BONUS PAY	Leave payout	2,020
TERMINAL VACATION PAY	Leave payout	3,595,339
TIME ON CALL	Overtime, comp time, and call-back pay	57,714
UNEX PAYMENT-AMOUNT	University extension	5,450,312
WORKERS COMP REFUND	Base pay	(552,977)
Davis		
ADD'L COMP AMOUNT-UNEX	Additional teaching and research	6,371
ADDL COMP RES BYA	Additional teaching and research	1,212,772
ADDL COMP RESEARCH	Additional teaching and research	8,525,233
ADD'L COMP UNEX-RATE	Additional teaching and research	285,242
BY AGREEMENT PAYMENT	By agreement	5,779,989
CERTIFICATION DIFFERENT	Differential pay	695,591
CLIN ENTERPRISE INCENT PR	Bonus	1,634,444
CLIN NURSE DIFFERENTIAL	Differential pay	112,497
COMPENSATORY TIME PAID	Overtime, comp time, and call-back pay	397,222
CONSULTING-AMOUNT	By agreement	16,750
EMPLOYEE RECOGNITION AWD	Bonus	1,362,980
EXEC AUTOMOBILE ALLOWANCE	Automobile allowance	35,664
EXTENDED SICK LEAVE GROSS	Leave	158,612
FY 11 MO FACULTY REG	Base pay	7,692,480
FY 11 MO OFF SCALE	Off-scale/non-base pay	578,293
HONORARIUM	Tips, honoraria, and continuing education	218,138
HSCP BY AGREE (NO RET)	HSCP and other medical-related pay	4,089,438
HSCP BY AGREE-RET (T)	HSCP and other medical-related pay	14,493,523
HSCP REG COMP-RET (T)	HSCP and other medical-related pay	11,815,924
HSCP SALARY DISCLOS-RET/N	HSCP and other medical-related pay	(166,722)
INTERN BY AGREEMENT	HSCP and other medical-related pay	296,950
LUMP SUM PAYMENT-N	Lump-sum payments	992,932
LUMP SUM PAYMENT 0 S/T	Lump-sum payments	371,796
MED COMP PLAN DIFF	HSCP and other medical-related pay	38,947,477
MED COMP PLAN SCALE 4	HSCP and other medical-related pay	1,630,610
MED COMP PLAN SCALE 5	HSCP and other medical-related pay	1,405,381
MED COMP PLAN SCALE 6	HSCP and other medical-related pay	2,448,812
MED COMP PLAN SCALE 7	HSCP and other medical-related pay	44,885

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Campus Description of Service	Bureau of State Audits' Category	Fiscal Year 2004–05 Expenditures
MED COMP PLAN SCALE 8	HSCP and other medical-related pay	$ 1,361,474
MED COMP PLAN SCALE 9	HSCP and other medical-related pay	215,000
MIN CALL BACK 1.5X O/T	Overtime, comp time, and call-back pay	C599,458
MIN CALL BACK-1X O/T	Overtime, comp time, and call-back pay	54,365
MIN CALL BACK-REGULAR	Overtime, comp time, and call-back pay	64,787
NIGHT SHIFT DIFFERENTIAL	Differential pay	4,036,785
NRA PDS FELLOW/SCHOLAR	Fellowship and scholarship	527,538
OFF SCALE COMPENSATION	Off-scale/non-base pay	7,682,228
OTHER FELSHP/NON-REPTBLE	Fellowship and scholarship	1,565,741
OTHER FELSHP/REPORTABLE	Fellowship and scholarship	1,065,202
OVERTIME AT DOUBLE	Overtime, comp time, and call-back pay	740,832
OVERTIME AT HALF	Overtime, comp time, and call-back pay	1,197,102
OVERTIME AT STRAIGHT	Overtime, comp time, and call-back pay	11,187,417
OVERTIME AT TIME & 1/2	Overtime, comp time, and call-back pay	4,445,548
PDS-FELLOW/SCHOLAR DIFF	Fellowship and scholarship	8,797
PDS-FELLOW/SCHOLAR STP	Fellowship and scholarship	1,749,787
PERQ HORSE BOARDING*	Other perquisites	5,940
PERQUISITE-DEDUCTION	Perquisite deductions	(1,323,962)
PHYSICIAN NON-BASE	HSCP and other medical-related pay	1,170,794
POSTDOCTORAL FELLOWSHIP	Fellowship and scholarship	413,175
REDUCTION IN TIME PROGRAM	Base pay	(1,445,370)
REDUCTION IN TIME-SHIFT	Base pay	(4,731)
REFERRAL BONUS	Hiring, referral, and retention incentives	10,500
REGULAR PAY	Base pay	1,025,680,081
RELIEF LUNCH PAYMENT	Overtime, comp time, and call-back pay	108,201
SABB. LEAVE-NOT IN RES	Sabbatical leave	7,504,692
SABBATICAL LEAVE-IN RES	Sabbatical leave	571,882
SAFETY DISABILITY BYA	Base pay	1,907
SEVERANCE PAY	Severance pay	140,625
SEVERANCE-HLTH SCI COMP	Severance pay	504,298
SEVERENCE PAY-EXECUTIVE	Senior management group severance pay	51,007
SHIFT DIFFERENTIAL	Differential pay	3,282,305
SHIFT OVERTIME PREMIUM	Overtime, comp time, and call-back pay	611,399
SHIFT OVERTIME STRAIGHT	Overtime, comp time, and call-back pay	197,708
SIGN-ON BONUS	Hiring, referral, and retention incentives	220,750
SPECIAL PERFORMANCE AWARD	Bonus	571,198
SPECIALTY PAY-POLICE	Differential pay	18,842
STIPEND	Stipend	5,117,901
SUMMER SESSION BY AGREEMT	Additional teaching and research	1,406,074
SUMMER SESSION STP	Additional teaching and research	783,727
SUPPLEMENTAL MILITARY PAY	Leave	55,626
TERMINAL TRIP BONUS PAY	Leave payout	4,541
TERMINAL VACATION PAY	Leave payout	7,486,753
TIME ON CALL RATE 1	Overtime, comp time, and call-back pay	1,852,283
TRANSCRIPTIONISTS	By agreement	52,947
TRANSITIONAL HSG ALLOWNCE	Housing allowance	1,802,267

* According to the university, this item pertains to two equestrian instructors who board their horses at the Davis campus.

Campus Description of Service	Bureau of State Audits' Category	Fiscal Year 2004–05 Expenditures
TRAVEL OF INDEFINITE DUR	Differential pay	$ 33,413
UNEX PAYMENT-AMOUNT	Additional teaching and research	2,624,170
UNION BUSINESS LEAVE	Leave	48,040
UNION BUS-LV DIFFERENTIAL	Differential pay	29
WEEKEND SHIFT DIFF.	Differential pay	911,617
WORKER'S COMP-DIFFERENT'L	Base pay	822
WORKERS COMPENSATN REFUND	Base pay	(710,748)
WORKER'S COMP-SAFETY	Base pay	143,929
Irvine		
ADDL COMP ADMIN-BY AGREE	By agreement	8,500
ADD'L COMP ADMINISTRATIVE	Other miscellaneous payments	887,159
ADDL COMP RSCH CAP-BYA	Additional teaching and research	7,289
ADD'L COMP-MISC	Other miscellaneous payments	315,407
ADD'L COMP-RESEARCH	Additional teaching and research	10,268,206
ADD'L COMP-UNCOVERED	Other miscellaneous payments	6,452
ADD'L COMP-UNEX AMOUNT	Additional teaching and research	464,012
BEREAVEMENT	Leave	191,641
BONUS LEAVE TAKEN	Leave	323,182
BY AGREE RET=NO	HSCP and other medical-related pay	545
BY AGREEMENT	By agreement	928,251
BY AGREEMENT WRITING PROJ	By agreement	265,485
CALL BACK PREM	Overtime, comp time, and call-back pay	202,864
CALL BACK STRAIGHT	Overtime, comp time, and call-back pay	88
CERTIFICATION DIFF	Differential pay	167,346
CERTIFICATION DIFF-OCRS	Differential pay	831
CERTIFICATION PAY POLICE	Differential pay	57,007
CHARGE NURSE DIFFERENTIAL	Differential pay	334,599
CHARGE NURSE DIFF-OCRS	Differential pay	4,163
COMP TIME PAID	Overtime, comp time, and call-back pay	84,209
COMPENSATORY TIME PAID	Overtime, comp time, and call-back pay	227,790
EDUCATION-CONTINUING	Tips, honoraria, and continuing education	362,657
EDUCATION-OFFSITE	Tips, honoraria, and continuing education	524,496
EDUCATION-ONSITE	Tips, honoraria, and continuing education	403,676
EVENING SHIFT	Differential pay	1,257,573
EVENING SHIFT BEN	Differential pay	3,952
EVENING SHIFT-OCRS	Differential pay	7,925
EXEC AUTOMOBILE ALLOWANCE	Automobile allowance	8,916
EXTRA PAYMENT BONUS	Bonus	228,422
EXTRA SHIFT DIFFERENTIAL	Differential pay	511,200
FACULTY HOUSING ALLOWANCE	Housing allowance	1,236,534
FLOATING HOLIDAY	Leave	453,038
HEALTH SCIENCE Z PAYMENT	HSCP and other medical-related pay	11,290,234
HLTH SCI Z (ADMIN)	HSCP and other medical-related pay	831,002
HLTH SCI Z (AWARDS)	HSCP and other medical-related pay	15,586
HLTH SCI Z (CONSULTING)	HSCP and other medical-related pay	441,170
HLTH SCI Z (RESEARCH)	HSCP and other medical-related pay	46,474

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Campus Description of Service	Bureau of State Audits' Category	Fiscal Year 2004–05 Expenditures
HLTH SCI Z (TEACHING/CME)	HSCP and other medical-related pay	$ 159,522
HOLIDAY PAY	Differential pay	6,060,267
HONORARIUM	Tips, honoraria, and continuing education	33,365
HSCP DIFF COV	HSCP and other medical-related pay	9,556,112
HSCP DIFF COV-A	HSCP and other medical-related pay	423,700
HSCP DIFF DPT	HSCP and other medical-related pay	7,689,075
HSCP DIFF DPT-A	HSCP and other medical-related pay	494,194
HSCP DIFFERENTIAL-1	HSCP and other medical-related pay	41
HSCP DIFFERENTIAL-3	HSCP and other medical-related pay	129
HSCP DIFFERENTIAL-5	HSCP and other medical-related pay	(82)
HSCP NEGOTIATED	HSCP and other medical-related pay	23,705,751
HSCP NEGOTIATED	HSCP and other medical-related pay	17,520
HSCP NEGOTIATED-A	HSCP and other medical-related pay	852,532
INCENTIVE AWARD	Bonus	1,896,372
JURY DUTY	Base pay	127,339
LEAVE WITH PAY-OTHER	Leave	381,084
LUMP SUM PAYMENT	Lump-sum payments	894,918
LUMP SUM PAYMENT	Lump-sum payments	30,255
MC TERM VAC PAYOFF	Leave payout	14,222
MILITARY LEAVE	Leave	13,441
NIGHT SHIFT	Differential pay	1,534,197
NIGHT SHIFT BEN	Differential pay	5,291
NIGHT SHIFT-OCRS	Differential pay	9,799
NON-PRODUCTIVE TIME	Base pay	169,423
ON CALL 20%	Overtime, comp time, and call-back pay	57,078
ON CALL 25%	Overtime, comp time, and call-back pay	25,006
ON CALL FLAT RATE	Overtime, comp time, and call-back pay	42,554
ON CALL/CALL BACK PREM	Overtime, comp time, and call-back pay	4,296
ORIENTATION	Base pay	1,583,654
OTS-HOLIDAY PREMIUM	Overtime, comp time, and call-back pay	659,313
OVERTIME AT DOUBLE	Overtime, comp time, and call-back pay	607,886
OVERTIME AT HALF	Overtime, comp time, and call-back pay	18,503
OVERTIME AT STRAIGHT	Overtime, comp time, and call-back pay	8,528,392
OVERTIME AT TIME & 1/2	Overtime, comp time, and call-back pay	2,900,668
PAY IN LIEU OF NOTICE	Severance pay	13,217
PDS-EMPLOYEE SUPPLEMENT	Other perquisites	41,547
PERQUISITE-DEDUCTION	Perquisite deductions	(672,246)
PERSONAL USE OF AUTO	Automobile allowance	6,119
PRIVATE PRACTICE PAYMENT	HSCP and other medical-related pay	1,036,472
PRIZE-NON WORK RELATED	Bonus	60
PTO-SCHEDULED	Leave	1,011,394
PTO-UNSCHEDULED	Leave	144,497
RECREATION PROG INSTRUCT	By agreement	268,512
REDUCTION IN TIME PROGRAM	Base pay	(1,355,169)
REE-WEEK DAY-DAY	Base pay	4,093,189
REE-WEEK DAY-EVENING	Base pay	1,276,338

Campus Description of Service	Bureau of State Audits' Category	Fiscal Year 2004–05 Expenditures
REE-WEEK DAY-NIGHT	Base pay	$ 467,047
REE-WEEKEND-DAY	Base pay	795,122
REE-WEEKEND-EVENING	Base pay	305,639
REE-WEEKEND-NIGHT	Base pay	299,045
REG PAY-RECALL	Base pay	1,455,393
REGULAR BASE	Base pay	41,019,621
REGULAR BASE-A	By agreement	357,181
REGULAR PAY	Base pay	473,961,532
REGULAR PAY	Base pay	1,913,992
REGULAR PAY-POST MD	HSCP and other medical-related pay	23,097,770
RELOCATION INCENTIVE PYMT	Relocation incentive	29,169
SABB LEAVE SUPPLEMENT	Sabbatical leave	20,482
SABBATICAL-FULL PAY	Sabbatical leave	3,466,704
SABBATICAL-IN RESIDENCE	Sabbatical leave	405,540
SABBATICAL-PARTIAL PAY	Sabbatical leave	560,232
SEVERANCE PAY	Severance pay	259,872
SEVERANCE PAY-EXECUTIVE	Senior management group severance pay	176,248
SHIFT DIFFERENTIAL	Differential pay	91,415
SHIFT DIFFERENTIAL-OCRS	Differential pay	326
SHIFT OVERTIME PREMIUM	Overtime, comp time, and call-back pay	1,125
SHIFT OVERTIME STRAIGHT	Overtime, comp time, and call-back pay	21
SICK FAMILY UNSCHEDULED	Leave	357,194
SICK FMLA FAMILY	Leave	5,707
SICK FMLA SELF	Leave	18,363
SICK LEAVE EXTENDED	Leave	231,986
SICK LEAVE-FAMILY	Leave	344,247
SICK LEAVE-SCHED	Leave	1,150,118
SICK LEAVE-UNSCHED	Leave	2,270,861
SICK LEAVE-WKRS COMP	Leave	3,043
SIGNING BONUS PAYMENT	Hiring, referral, and retention incentives	156,263
SPECIALTY PAY-POLICE	Differential pay	19,104
STAFF PHYSICIAN NEGO	HSCP and other medical-related pay	643,781
STAFF PHYSICIAN NEGO	HSCP and other medical-related pay	181,759
STIPEND	Stipend	2,196,590
STIPEND-POST MD	Stipend	18,467
SUMMER DIFFERENTIAL STIP	Stipend	63,983
SUMMER SESSION-'C'	Additional teaching and research	640,531
SUMMER SESSION TEACHING	Additional teaching and research	1,796,382
SUPPLEMENTAL MILITARY PAY	Leave	26,383
TAIL INSURANCE PAYMENT	HSCP and other medical-related pay	32,002
TAXABLE REMOVAL EXPENSE	Moving expense reimbursement	27,331
TELECOMMUTING	Base pay	103,976
TERMINAL TRIP BONUS PAY	Leave payout	1,914
TERMINAL VACATION PAY	Leave payout	3,527,577
TIME ON CALL	Overtime, comp time, and call-back pay	595,848
TIP INCOME	Tips, honoraria, and continuing education	6,744

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Campus Description of Service	Bureau of State Audits' Category	Fiscal Year 2004–05 Expenditures
TRAVEL ADVANCE WRITEOFF	Differential pay	$ 1,240
TRAVEL OF INDEFINITE DUR	Differential pay	36,180
TRIAL REGULAR PAY	Base pay	111,921
UNEX-AMOUNT	University extension	2,624,986
UNION BUSINESS LEAVE	Leave	11,634
VACATION TIME OFF	Leave	6,897,361
WEEKEND DIFFERENTIAL	Differential pay	507,917
WEEKEND DIFFERENTIAL-OCRS	Differential pay	3,204
WORKERS COMP	Base pay	295,256
WORKERS' COMP REFUND	Base pay	(251,040)
Los Angeles, Merced, and the Office of the President		
ADD'L COMP AMOUNT-UNEX	University extension	8,270,243
ADD'L COMP-ADMINISTRAVIVE	Other miscellaneous payments	3,988,813
ADD'L COMP-RESEARCH	Additional teaching and research	21,485,793
ADD'L COMP-SELF SUPP	Additional teaching and research	53,805
ADD'L COMP-TEACHING	Additional teaching and research	399,155
AT .50 NIGHT-CNA	Differential pay	235
AT .50 OT-CNA	Overtime, comp time, and call-back pay	488
AT .50 REGULAR-CNA	Differential pay	8,832
AT .50 SHIFT-CNA	Differential pay	16
ATHLETICS AUTO ALLOWANCE	Automobile allowance	143,623
BY AGREEMENT HOUSE ALLOW	Housing allowance	2,299,700
BY AGREEMENT PAYMENT	By agreement	9,061,008
BYA WITH FIXED TAXES	By agreement	787,783
BYA WITH RETIREMENT (U)	By agreement	128,146
CALL BACK .50 REG	Overtime, comp time, and call-back pay	262,495
CALL BACK .50-NIGHT	Overtime, comp time, and call-back pay	4,854
CALL BACK .50-SHIFT	Overtime, comp time, and call-back pay	2,591
CERTIFICATION DIFF.	Differential pay	385,453
CERTIFICATION PAY POLICE	Differential pay	113,025
COMP TIME PAY MED CTR.	Overtime, comp time, and call-back pay	162,073
COMP TIME PAY-OFF	Overtime, comp time, and call-back pay	325,214
COMPENSATORY TIME PAID	Overtime, comp time, and call-back pay	7,242
CONSECUTIVE DAY PREMIUM	Differential pay	505,916
CONSECUTIVE HOURS PAY	Differential pay	45,816
DUAL EMP EXEMPT EE	Overtime, comp time, and call-back pay	11,180
DUAL EMP STRAIGHT	Overtime, comp time, and call-back pay	451,715
DUAL EMPLOYMENT 1 1/2 TIM	Overtime, comp time, and call-back pay	463,937
EMP TIPS REPORTED	Tips, honoraria, and continuing education	168
EMP. TIPS BY AGREEMENT	Tips, honoraria, and continuing education	97,779
EMPLOYEE HOUSING ALLOWANC	Housing allowance	162,690
EMPLOYEE REFERRAL BONUS	Hiring, referral, and retention incentives	248,500
EXEC AUTOMOBILE ALLOWANCE	Automobile allowance	193,581
EXTENDED SICK LEAVE GROSS	Leave	725,465
EXTRA SHIFT DIFFS @ $120	Differential pay	85,020
EXTRA SHIFT DIFFS @ $180	Differential pay	235,100

Campus Description of Service	Bureau of State Audits' Category	Fiscal Year 2004–05 Expenditures
EXTRA SHIFT DIFFS @ $200	Differential pay	$ 61,600
HARBOR-OV/VA-N	HSCP and other medical-related pay	400,732
HOLIDAY PAY MED CTR	Overtime, comp time, and call-back pay	2,141,446
HOLIDAY PREMIUM PAY	Differential pay	329
HS-DELTA-Z-N	HSCP and other medical-related pay	26,591,384
HS-SB LV-PT-ADL BSE TO .3	HSCP and other medical-related pay	1,257
HS-SB LV-PT-BASE 11MO-T	HSCP and other medical-related pay	7,016
HS-TEMP-ADDL BASE TO.3-T	HSCP and other medical-related pay	26,480,261
HS-TEMP-ADDL BASE>.3-T	HSCP and other medical-related pay	14,016,324
HS-TEMP-BASE-11MO-T	HSCP and other medical-related pay	102,969,338
HS-TEMP-BASE-BYA-N	HSCP and other medical-related pay	23,750
HS-TEMP-DELTA-BYA-N	HSCP and other medical-related pay	9,200,399
HS-TEMP-DELTA-N	HSCP and other medical-related pay	60,776,994
HS-TEMP-DELTA-RET-T	HSCP and other medical-related pay	155,093
HS-TEMP-DELTA-SFT-T	HSCP and other medical-related pay	44,204
HS-TEMP-REG-BYA-T	HSCP and other medical-related pay	411,325
INCENTIVE AWARD PROGRAM	Bonus	2,567,923
INCHARGE PAY	Differential pay	803,433
LEAVE WITH PAY	Leave	863,420
LOCAL AWARD ACADEMIC	Bonus	136,210
LOCAL EMPLOYEE AWARD	Bonus	4,421,395
LUMP SUM-BASE PAYMENT	Lump-sum payments	395,270
LUMP SUM PAYMENT	Lump-sum payments	36,532
LUMP SUM POLICE	Lump-sum payments	39,567
MANAGEMENT PERFORMANCE PL	Bonus	40,880
MILITARY LEAVE-SPEC PAY	Leave	48,929
NIGH SHIFT DIFF. OT. STR.	Overtime, comp time, and call-back pay	285,218
NIGHT AT .50-ADMIN	Differential pay	54,158
NIGHT OT .50-ADMIN	Overtime, comp time, and call-back pay	2,846
NIGHT SHIFT DIFF.	Differential pay	6,373,400
NIGHT SHIFT DIFF.OT.PREM	Differential pay	110,491
NON EXCL MOVE EXP-PAY	Moving expense reimbursement	153,468
NON-BASE PAY	Off-scale/non-base pay	124,770
NON-CASH AWARDS	Other perquisites	14,400
NURSES .50 NIGHT	Differential pay	7,090
NURSES .50 REG	Differential pay	510,307
NURSES .50 SHIFT	Differential pay	7,072
NURSES RETENTION PROGRAM	Hiring, referral, and retention incentives	130,000
ONE-ELEVENTH PAYMENT-N	Additional teaching and research	97,388
OT .50 NIGHT-CNA	Overtime, comp time, and call-back pay	15
OT AT .50 ADMIN	Overtime, comp time, and call-back pay	89,332
OT AT DOUBLE W/RTRMNT	Overtime, comp time, and call-back pay	652,093
OT NURSES .50-DAY	Overtime, comp time, and call-back pay	12,549
OT NURSES .50-NIGHT	Overtime, comp time, and call-back pay	119
OT NURSES .50-SHIFT	Overtime, comp time, and call-back pay	234
OT ON CALL NIGHT .50	Overtime, comp time, and call-back pay	2,498

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Campus Description of Service	Bureau of State Audits' Category	Fiscal Year 2004–05 Expenditures
OT ON-CALL DAY .50	Overtime, comp time, and call-back pay	$ 153,135
OT ON-CALL SHIFT .50	Overtime, comp time, and call-back pay	1,160
OVERTIME AT DOUBLE	Overtime, comp time, and call-back pay	165,582
OVERTIME AT HALF	Overtime, comp time, and call-back pay	79,120
OVERTIME AT STRAIGHT	Overtime, comp time, and call-back pay	16,508,453
OVERTIME AT TIME & 1/2	Overtime, comp time, and call-back pay	6,368,167
PERQUISITE-FREE MEAL	Other perquisites	5,867
PERQUISITE-DEDUCTION	Perquisite deductions	(1,615,067)
REDUCTION IN TIME PROGRAM	Base pay	(3,260,120)
REDUCTION IN TIME-SHIFT	Base pay	(30)
REG AT .50 ADMIN	Differential pay	1,360,797
REGULAR PAY	Base pay	1,469,810,326
REGULAR PAY-ASST PROF	Base pay	12,586,754
RELOCATION INCENTIVE PYMT	Relocation incentive	347,632
RELOCATION INCENT-SPTAX	Relocation incentive	281,147
SABBATICAL LEAVE-44%	Sabbatical leave	364,639
SABBATICAL LEAVE-50%	Sabbatical leave	193,053
SABBATICAL LEAVE-78%	Sabbatical leave	93,823
SABBATICAL LEAVE-84%	Sabbatical leave	62,651
SABBATICAL LEAVE-89%	Sabbatical leave	151,884
SABBATICAL LEAVE-2/3	Sabbatical leave	642,806
SABBATICAL LEAVE-IN RES	Sabbatical leave	59,675
SABBATICAL LV-SUPPLEMENT	Sabbatical leave	93,690
SABBATICAL LV-SUPPLEMENT	Sabbatical leave	245,692
SELF SUPPORT PROG-BYA 120	By agreement	1,032,702
SELF SUPPORT PROG-REG	Base pay	2,649,276
SEVERANCE PAY	Severance pay	1,308,072
SEVERANCE PAY	Severance pay	14,404
SEVERANCE PAY-EXECUTIVE	Senior management group severance pay	934,982
SHIFT AT .50-ADMIN	Differential pay	6,115
SHIFT DIFF. BYA	Differential pay	3,300
SHIFT DIFF.-OVERTIME-PREM	Overtime, comp time, and call-back pay	35,356
SHIFT DIFF.-OVERTIME-STRT	Overtime, comp time, and call-back pay	91,819
SHIFT DIFF.-WEEKEND	Differential pay	2,227,157
SHIFT DIFFERENTIAL	Differential pay	2,130,611
SHIFT OT. 50 ADMIN	Overtime, comp time, and call-back pay	588
SHIFT-PERM OT-WEEKEND	Overtime, comp time, and call-back pay	110,484
SHIFT-STRAIGHT-OT-WEEKEND	Overtime, comp time, and call-back pay	257,090
SPECIAL PERFORMANCE AWARD	Bonus	501,035
SPECIALITY PAY-POLICE	Differential pay	40,650
STIPEND	Stipend	5,046,083
SUMMER SESSION	Additional teaching and research	2,246,982
SUMMER SESSION VISITING	Additional teaching and research	3,195,380
SUPPLEMENTAL MILITARY PAY	Leave	64,260
TERMINAL TRIP BONUS PAY	Leave payout	1,703
TERMINAL VACATION MED CTR	Leave payout	1,705,656

Campus Description of Service	Bureau of State Audits' Category	Fiscal Year 2004–05 Expenditures
TERMINAL VACATION PAY	Leave payout	$ 8,035,833
TIME ON CALL	Overtime, comp time, and call-back pay	3,074,211
TRAVEL OF INDEFINITE DUR	Differential pay	37,140
UNION BUSINESS LEAVE	Leave	57,508
UNIVERSITY RELATIONS BONU	Bonus	116,778
WEEKEND SHIFT STIPEND	Stipend	33,900
WORKER'S COMP-SERVICES	Base pay	44,953
WORKERS COMP REFUND	Base pay	(1,240,454)
Riverside		
ADD'L COMP AMOUNT-UNEX	Additional teaching and research	125
ADD'L COMP-RESEARCH	Additional teaching and research	4,681,665
ADD'L COMP-TEACHING	Additional teaching and research	1,107,354
ASST PROFESSOR	Base pay	9,656,421
BY AGREEMENT PAYMENT	By agreement	2,049,719
CERTIFICATION PAY POLICE	Differential pay	44,650
COACHES-PHY ED	Base pay	1,688,997
COMPENSATORY TIME PAID	Overtime, comp time, and call-back pay	61,882
CONSULTING-RATED	By agreement	13,343
EXEC AUTOMOBILE ALLOWANCE	Automobile allowance	24,654
EXTENDED SICK LEAVE GROSS	Leave	146,101
HONORARIUM	Tips, honoraria, and continuing education	24,697
HOUSING ALLOWANCE-TAXABLE	Housing allowance	159,160
HSCP ADDL COVD (NO BEN)	HSCP and other medical-related pay	125,621
HSCP WITH RET(NO BENEFIT)	HSCP and other medical-related pay	17,695
INCENTIVE AWARD PROGRAM	Bonus	3,000
INDIVIDUAL INCENTIV AWARD	Bonus	618,063
LUMP SUM PAYMENT-ST	Lump-sum payments	22,083
LUMP SUM PAYMENT-N	Lump-sum payments	27,426
NRA PDS FELLOW/SCHOLAR	Fellowship and scholarship	15,249
ON CALL TIME	Overtime, comp time, and call-back pay	32,030
OVERTIME AT HALF	Overtime, comp time, and call-back pay	4
OVERTIME AT TIME & 1/2	Overtime, comp time, and call-back pay	264,360
OVERTIME STRAIGHT	Overtime, comp time, and call-back pay	750,178
PDS-FELLOW/SCHOLAR DIFF	Fellowship and scholarship	22,755
PDS-FELLOW/SCHOLAR STP	Fellowship and scholarship	9,369
PERQUISITE-DEDUCTION	Perquisite deductions	(63,030)
PROF DEVELOPMENT AWARD	Bonus	1,130
REC PROGRAM INSTRUCTOR	Base pay	97,520
REDUCTION IN TIME PROGRAM	Base pay	(722,867)
REDUCTION IN TIME-SHIFT	Base pay	(264)
REGULAR PAY	Base pay	191,874,819
RELOCATION INCENTIVE PYMT	Relocation incentive	87,542
SABB. LEAVE-NOT IN RES	Sabbatical leave	2,400,993
SABBATICAL LEAVE-IN RES	Sabbatical leave	248,397
SEVERANCE PAY	Severance pay	547,190
SEVERANCE PAY-EXECUTIVE	Senior management group severance pay	190,883

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Campus Description of Service	Bureau of State Audits' Category	Fiscal Year 2004–05 Expenditures
SHCP BY-AGREE-NO RET	HSCP and other medical-related pay	$ 258,375
SHIFT DIFFERENTIAL	Differential pay	116,887
SPECIAL PERFORMANCE AWARD	Bonus	89,093
SPECIALTY PAY-POLICE	Differential pay	13,700
STIPEND	Stipend	1,178,228
STU HEALTH SERV-SPECIAL	Base pay	13,170
SUMMER DIFFERENTIAL STIP	Stipend	4,800
TEAM INCENTIV AWARD	Bonus	53,835
TERMINAL TRIP BONUS PAY	Leave payout	39,824
TERMINAL VACATION PAY	Leave payout	1,235,057
TRAVEL OF INDEFINITE DUR	Differential pay	57,399
UNEX PAYMENT-AMOUNT	University extension	2,952,547
UNION BUSINESS LEAVE	Leave	18,400
WORKERS COMP REFUND	Base pay	(117,142)
Santa Barbara		
ACTIVE SRVC-MOD DUTIES	Base pay	227,592
ADD'L COMP ADMINISTRATIVE	Other miscellaneous payments	404,387
ADD'L COMP FELLOWSHIP	Additional teaching and research	44,356
ADD'L COMP-RESEARCH	Additional teaching and research	10,312,495
ADD'L COMP-TEACHING	Additional teaching and research	2,519,664
ADD'L COMP-TEACHING-AMT	Additional teaching and research	1,964,631
BY AGREEMENT PAYMENT	By agreement	3,727,004
CERTIFICATION PAY POLICE	Differential pay	44,363
COMPENSATORY TIME PAID	Overtime, comp time, and call-back pay	469,029
EXEC AUTOMOBILE ALLOWANCE	Automobile allowance	26,748
EXTENDED SICK LEAVE GROSS	Leave	50,506
HONORARIUM	Tips, honoraria, and continuing education	12,885
INCENTIVE AWARD PROGRAM	Bonus	2,156,902
LEAVE WITH SALARY	Leave	701,994
LEAVE-CHILD BEARING	Leave	6,071
LUMP SUM PAYMENT	Lump-sum payments	11,263
OVERTIME AT STRAIGHT OVTM	Overtime, comp time, and call-back pay	744,638
OVERTIME AT TIME & 1/2 OV	Overtime, comp time, and call-back pay	184,578
PDS-FELLOW/SCHOLAR STP	Fellowship and scholarship	20,867
PERQUISITE-DEDUCTION	Perquisite deductions	(124,789)
REDUCTION IN TIME PROGRAM	Base pay	(1,692,149)
REDUCTION IN TIME-SHIFT	Base pay	(347)
REGULAR PAY	Base pay	282,082,315
SABB LEAVE SUPPLEMENT	Sabbatical leave	44,890
SABB. LEAVE-NOT IN RES	Sabbatical leave	5,243,975
SABBATICAL LEAVE-IN RES	Sabbatical leave	315,327
SAFETY W C CERT PAY POLIC	Base pay	275
SAFETY WORKERS' COMP	Base pay	6,649
SEVERANCE PAY-EXECUTIVE	Senior management group severance pay	20,423
SEVERANCE PAY-NON EXEC	Severance pay	146,185
SHIFT DIFFERENTIAL	Differential pay	32,326

Campus Description of Service	Bureau of State Audits' Category	Fiscal Year 2004–05 Expenditures
SHIFT DIFFERENTIAL-STAFF	Differential pay	$ 58,233
SPECIALTY PAY-POLICE	Differential pay	14,700
STIPEND	Stipend	2,359,798
SUPPLEMENTAL MILITARY PAY	Leave	7,452
TERMINAL VACATION PAY	Leave payout	1,103,914
TIME ON CALL RATE 1	Overtime, comp time, and call-back pay	95,207
TRAVEL OF INDEFINITE DUR	Differential pay	40,351
UNEX PAYMENT-AMOUNT	University extension	950,483
UNION BUSINESS LEAVE	Leave	50,484
WORKERS COMP REFUND	Base pay	(142,998)
Santa Cruz		
ADDL COMP-ADMIN	Other miscellaneous payments	118,074
ADDL COMP-ADMIN-BYA	By agreement	65,109
ADD'L COMP-RESEARCH	Additional teaching and research	3,875,453
ADD'L COMP-TEACHING	Additional teaching and research	28,870
ADD'L COMP-TEACHING-AMT	Additional teaching and research	273,386
BY AGREEMENT	By agreement	2,246,567
CERTIFICATION PAY POLICE	Differential pay	24,425
COMMUNITY SERVICE-LIT TUT	Base pay	2,277
COMMUNITY SERVICE-MATH TU	Base pay	75,045
COMMUNITY SERVICE-MATH TU	Base pay	18,239
COMMUNITY SERVICE-READ TU	Base pay	35,578
COMMUNITY SERVICE-SCI TUT	Base pay	15,011
COST SHARING-EMF	Base pay	184,700
EDUCATION ABROAD DIRECTR	Base pay	165,300
EXEC AUTOMOBILE ALLOWANCE	Automobile allowance	12,319
EXTENDED SICK LEAVE GROSS	Leave	3,958
FACULTY AWARD PROGRAM	Bonus	2,350
GENERAL COMMUNITY SVC W-S	Base pay	11,709
GENERAL COMMUNITY SVC W-S	Base pay	119,844
HOLIDAY PREMIUM PAY	Differential pay	32,098
HOLIDAY TIME	Differential pay	37,410
HONORARIUM	Tips, honoraria, and continuing education	9,110
HOUSING ALLOWANCE	Housing allowance	68,876
INCENTIVE AWARD PROGRAM	Bonus	634,462
LEAVE WITH PAY	Leave	972,242
LECTURER-THREE YEAR	Base pay	5,139
LOCAL AWARD PROGRAM	Bonus	648,055
LUMP SUM PAYMENT	Lump-sum payments	12,657
OVERTIME AT HALF	Overtime, comp time, and call-back pay	1,420
OVERTIME AT STRAIGHT	Overtime, comp time, and call-back pay	816,477
OVERTIME AT TIME & 1/2	Overtime, comp time, and call-back pay	204,507
OVERTIME STR EXMPT EMPLEE	Overtime, comp time, and call-back pay	15,095
PAY IN LIEU OF NOTICE	Severance pay	41,599
PDS-FELLOW/SCHOLAR STP	Fellowship and scholarship	88,810
PERQ-MEMO-HOUSING	Housing allowance	68,315

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Campus Description of Service	Bureau of State Audits' Category	Fiscal Year 2004–05 Expenditures
PERQUISITE-DEDUCTION	Perquisite deductions	$ (24,337)
REDUCTION IN TIME PROGRAM	Base pay	(623,071)
REG CARPENTER	Base pay	159,179
REG CARPENTER SPECIALIST	Base pay	215,070
REG CARPENTER, LEAD	Base pay	53,388
REG ELECTRICIAN	Base pay	190,101
REG ELECTRICIAN SPECIALST	Base pay	219,032
REG ELECTRICIAN, LEAD	Base pay	58,368
REG HVAC MECHANIC	Base pay	248,435
REG HVAC SPECIALIST	Base pay	397,816
REG HVAC, LEAD	Base pay	58,368
REG LOCKSMITH	Base pay	50,580
REG LOCKSMITH, LEAD	Base pay	47,165
REG PAINTER	Base pay	147,834
REG PAINTER SPECIALIST	Base pay	55,638
REG PAINTER, LEAD	Base pay	51,322
REG PLUMBER	Base pay	150,414
REG PLUMBER, LEAD	Base pay	13,254
REG PLUMBER, SPECIALIST	Base pay	119,460
REG POWER PLANT OP, LEAD	Base pay	58,368
REG POWER PLANT OP, SPL	Base pay	59,730
REG POWER PLANT OPERATOR	Base pay	173,018
REGULAR PAY	Base pay	199,583,088
RELOCATION INCENTIVE PYMT	Relocation incentive	16,446
SAB LEAVE-BYA(T)	Sabbatical leave	69,515
SABBATICAL LEAVE SUPP	Sabbatical leave	8,470
SABBATICAL LV NOT RESID	Sabbatical leave	3,289,838
SAFETY WORKERS COMP	Base pay	14,619
SEVERANCE PAY	Severance pay	164,389
SHIFT DIFFERENTIAL	Differential pay	44,312
SHIFT DIFFERENTIAL SUB 1	Differential pay	102,088
SPECIALTY PAY-POLICE	Differential pay	5,400
STIPEND	Stipend	1,739,308
STUDENT AWARD PROGRAM	Bonus	4,000
STUDENT BONUS PAYMENT	Bonus	16,424
TERMINAL TRIP BONUS PAY	Leave payout	821
TERMINAL VACATION PAY	Leave payout	995,068
TRAVEL OF INDEFINITE DUR	Differential pay	30,778
UNEX-AMOUNT	University extension	2,074,076
UNION BUSINESS LEAVE	Leave	60,992
WORKERS COMP REFUND	Base pay	(85,633)
San Diego		
ADD'L COMP AMT UNEX/CME	Additional teaching and research	473,947
AGENCY CAP X/BASE/REG	HSCP and other medical-related pay	4,060,269
AGENCY CAP/Y PRIME	HSCP and other medical-related pay	921,265
ASC-RESEARCH	Additional teaching and research	10,964,742

Campus Description of Service	Bureau of State Audits' Category	Fiscal Year 2004–05 Expenditures
ASC-RESEARCH-AMT	Additional teaching and research	$ 69,043
ASC-TEACHING	Additional teaching and research	865,209
ASC AGENCY CAP	Additional teaching and research	579,152
B/A-X/BASE AGENCY SUPPL	Additional teaching and research	1,663,709
B/A-XP/BASE AGENCY PRIME	Additional teaching and research	813,267
B/A-Y/DIFF AGENCY SUPPL	HSCP and other medical-related pay	1,359,655
BONUS (HIRING & REF)	Hiring, referral, and retention incentives	646,605
BONUS LEAVE PAYOUT	Leave payout	359,815
BY AGREE SHIFT DIFF	Differential pay	12,778
BY AGREEMENT	By agreement	6,499,636
CERTIFICATION DIFF	Differential pay	329,918
CERTIFICATION PAY POLICE	Differential pay	66,251
CHAIR STIPEND	Stipend	225,214
CHARGE NURSE DIFF	Differential pay	542,396
CHG-NURSE DIFF OT PREMIUM	Overtime, comp time, and call-back pay	14,937
CHG-NURSE DIFF OT STRT	Overtime, comp time, and call-back pay	40,874
EXEC AUTOMOBILE ALLOWANCE	Automobile allowance	43,195
EXTENDED SICK LEAVE GROSS	Leave	167,106
FELSHP/SCHLP	Fellowship and scholarship	666,366
HEALTH SCIENCES DIFF-BYA	HSCP and other medical-related pay	418,544
HSCP ADD'L COMP Y/DIFF	HSCP and other medical-related pay	57,560
HSCP X/BASE	HSCP and other medical-related pay	53,691,190
HSCP/ADD'L COV COMP	HSCP and other medical-related pay	6,173,389
HSCP-RETIREMENT	HSCP and other medical-related pay	12,306,814
INCENTIVE AWARD PROGRAM	Bonus	3,874,069
INTERCAMPUS PAYMENT	Other miscellaneous payments	20,468
LIEU OF NOTICE PAYMENT	Severance pay	105,374
LUMP SUM-BASE PAYMENT	Lump-sum payments	11,596
LUMP SUM PAYMENT	Lump-sum payments	3,245,935
MSCCP Z-COMPONENT	HSCP and other medical-related pay	25,990,933
NEGOTIATED DIFF	HSCP and other medical-related pay	189,939
NEGOTIATED Y	HSCP and other medical-related pay	14,252,019
NIH CAPX/BASE PRIME	HSCP and other medical-related pay	2,190,555
NRA PDS FELLOW/SCHOLAR	Fellowship and scholarship	4,956,458
ON CALL HALF OVERTIME	Overtime, comp time, and call-back pay	43,408
ON CALL HALF REGULAR	Overtime, comp time, and call-back pay	86,969
OVERTIME AT HALF	Overtime, comp time, and call-back pay	4,914
OVERTIME AT STRAIGHT	Overtime, comp time, and call-back pay	11,272,119
OVERTIME AT TIME & 1/2	Overtime, comp time, and call-back pay	3,369,069
OVERTIME DOUBLE	Overtime, comp time, and call-back pay	337,896
PDS-FELLOW/SCHOLAR STP	Fellowship and scholarship	3,047,559
PERQ-DED-OFFSET	Other perquisites	1,499,905
PERQUISITE-DEDUCTION	Perquisite deductions	(1,574,610)
RECOGNITION AWARD	Bonus	5,375,217
RECREATION PAYMENTS	By agreement	1,260,095
REDUCTION IN TIME PROGRAM	Base pay	(1,526,678)

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Campus Description of Service	Bureau of State Audits' Category	Fiscal Year 2004–05 Expenditures
REGULAR PAY	Base pay	$762,349,851
REGULAR PAY ASST PROF	Base pay	10,192,069
RELOCATION INCENTIVE PYMT	Relocation incentive	1,705,505
REMOTE LOCATION ALLOWANCE	Differential pay	481,685
SABBATICAL LEAVE	Sabbatical leave	6,502,765
SABBATICAL LV SUPPLEMENT	Sabbatical leave	258,965
SALARY DISC, OTHER	HSCP and other medical-related pay	(21,351)
SETTLEMENT PAY	Severance pay	82,078
SEVERANCE PAY	Severance pay	517,893
SEVERANCE PAY EXEC	Senior management group severance pay	344,971
SHIFT DIFF OVERTIME PREM	Overtime, comp time, and call-back pay	77,454
SHIFT DIFF OVERTIME STRT	Overtime, comp time, and call-back pay	242,819
SHIFT DIFFERENTIAL	Differential pay	3,733,645
SPECIAL LUMP SUM	Lump-sum payments	150,760
SPECIALITY POLICE PAY	Differential pay	9,683
STIPEND	Stipend	1,127,660
SUMMER REGULAR PACULTY	Additional teaching and research	1,070,775
SUMMER VISITING FACULTY	Additional teaching and research	453,855
SUPPLEMENTAL MILITARY PAY	Leave	1,975
TERMINAL TRIP BONUS PAY	Leave payout	2,303
TERMINAL VACATION PAY	Leave payout	5,821,663
TIME ON CALL-TC1	Overtime, comp time, and call-back pay	1,722,237
UNEX BY AGREEMENT	University extension	3,464,328
UNION BUSINESS LEAVE	Leave	24,754
WEEKEND DIFF	Differential pay	918,686
WKEND DIFF OT PREMIUM	Overtime, comp time, and call-back pay	28,813
WKEND DIFF OVERTIME STRT	Overtime, comp time, and call-back pay	88,592
WORKERS COMP REFUND	Base pay	(808,754)
Y/DIFF AGENCY CAP	HSCP and other medical-related pay	3,503,727
San Francisco		
BY AGREE EVENING SHIFT	Differential pay	269,084
BY AGREE HSCP INCENTIVE	HSCP and other medical-related pay	15,873,443
BY AGREE HSCP MISC	HSCP and other medical-related pay	3,608,669
BY AGREE MSP PHYSICIAN	HSCP and other medical-related pay	1,011,552
BY AGREE MSP PHYSN SHIFT	HSCP and other medical-related pay	1,809
BY AGREE NIGHT SHIFT	Differential pay	103
BY AGREE NOT SUBJ TO RET	By agreement	5,128,464
BY AGREEMENT PAYMENT	By agreement	2,908,260
BY AGREEMENT PAY-SPECIAL	Bonus	1,090,236
BY AGREEMENT RTMT C	By agreement	3,683,894
CERTIFICATION DIFF NURSES	Differential pay	148,504
CERTIFICATION PAY POLICE	Differential pay	50,300
CHARGE NURSE DIFFERENTIAL	Differential pay	500,706
COMPENSATORY TIME PAID	Overtime, comp time, and call-back pay	3,240
CONSECUTIVE PAY PREMIUM	Differential pay	109,012
DOUBLE OT EVENING SHIFT	Overtime, comp time, and call-back pay	23,115

Campus Description of Service	Bureau of State Audits' Category	Fiscal Year 2004–05 Expenditures
DOUBLE OT NIGHT SHIFT	Overtime, comp time, and call-back pay	$ 81,480
EMPLOYEE REFERRAL BONUS	Hiring, referral, and retention incentives	31,000
EXEC AUTOMOBILE ALLOWANCE	Automobile allowance	26,748
EXTENDED SICK LEAVE GROSS	Leave	1,118,989
HALF OT EVENING SHIFT	Overtime, comp time, and call-back pay	117,076
HEALTH SCIENCE DIFF-BYA	HSCP and other medical-related pay	208,086
HEALTH SCIENCE DIFF-RATE	HSCP and other medical-related pay	11,095,614
HOLIDAY PREMIUM PAY	Differential pay	984,864
HONORARIUM	Tips, honoraria, and continuing education	584,138
HSCP ADD'L COMP-RET (C)	HSCP and other medical-related pay	87,628,004
HSCP BY AGREE-RET	HSCP and other medical-related pay	848,427
HSCP REG COMP-RET (T)	HSCP and other medical-related pay	36,472,885
HSCP SALARY DIS-RATE/'C'	HSCP and other medical-related pay	(50,498)
INCENTIVE AWARD PROGRAM	Bonus	9,797,082
LUMP SUM PAYMENT	Lump-sum payments	19,260
MSP PHYSICIAN SHIFT HRLY	HSCP and other medical-related pay	229,900
NON-BASE PAY	Off-scale/non-base pay	2,879,752
ON CALL TIME	Overtime, comp time, and call-back pay	108,451
OVERTIME AT DOUBLE	Overtime, comp time, and call-back pay	586,284
OVERTIME AT HALF	Overtime, comp time, and call-back pay	498,760
OVERTIME AT STRAIGHT	Overtime, comp time, and call-back pay	9,466,561
OVERTIME AT TIME & 1/2	Overtime, comp time, and call-back pay	2,190,541
PAY IN LIEU OF NOTICE	Severance pay	61,557
PERQUISITE-DEDUCTION	Perquisite deductions	(58,745)
PREM OT EVENING SHIFT	Overtime, comp time, and call-back pay	245,014
REDUCTION IN TIME PROGRAM	Base pay	(945,743)
REG PAY ASST PROF STAFFNG	Base pay	741,162
REG SHIFT DIFF-NIGHT	Differential pay	7,164,329
REG SHIFT DIFF-EVENING	Differential pay	2,915,272
REGULAR PAY	Base pay	955,100,901
SAFETY WORKERS COMP	Base pay	208
SEVERANCE PAY-EXECUTIVE	Senior management group severance pay	449,436
SPECIAL LUMP SUM	Lump-sum payments	8,575
SPECIAL PERFORMANCE AWARD	Bonus	858,201
SPECIALTY PAY-POLICE	Differential pay	7,125
STIPEND	Stipend	1,357,255
STIPEND WITH E/D FOR STAF	Stipend	107,185
STRT OT EVENING SHIFT	Overtime, comp time, and call-back pay	214,558
TERMINAL TRIP BONUS PAY	Leave payout	1,401
TERMINAL VACATION PAY	Leave payout	5,887,850
TIME ON CALL	Overtime, comp time, and call-back pay	3,427,520
UNEX PAYMENT-AMOUNT	University extension	1,500
WKEND SHIFT DIFFERENTIAL	Differential pay	1,314,099
WORKERS COMP REFUND	Base pay	(1,125,611)
Expenditures at other entities (Department of Energy National Laboratories, Hastings College of Law, Associated Students of the University of California at Los Angeles)		**$1,830,192,287**
Total University of California Personnel Expeditures for Fiscal Year 2004–05		**$9,274,789,482**

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Agency Comments provided as text only

University of California
Office of the President
1111 Franklin Street
Oakland, California 94607-520O

April 21, 2006

Ms. Elaine M. Howle
State Auditor
Bureau of State Audits
555 Capitol Mall, Suite 300
Sacramento, California 95814

Dear Ms. Howle:

Thank you for the opportunity to review and comment on the audit report, "*University of California: Stricter Oversight and Greater Transparency Are Needed to Improve Its Compensation Practices*." The Bureau of State Audits has conducted a professional review of the University's compensation programs and disclosure practices, and we appreciate the extensive work involved to arrive at a constructive report. Together with the conclusions and recommendations from the Task Force on UC Compensation, Accountability and Transparency, and the other audits conducted on these issues, our efforts at compensation and disclosure reform will be well informed and guided by many useful recommendations.

We accept the findings in your report. They are consistent with many of the observations recently reported by the Task Force and our own assessment of circumstances brought to light over the last several months. We agree with the Bureau on the need for and importance of stricter oversight and greater transparency, and we have already launched a number of efforts towards these ends. We appreciate the Bureau including in Table 1 a summary of these efforts to assist the readers of your report in putting the findings into a current context.

We also appreciate the Bureau's efforts in Table 2 and Appendix C to add clarity to amounts reported in the media that have been characterized as additional compensation received by University employees. We continue to be concerned about elements of compensation that have been mischaracterized in the media as bonuses, or hidden compensation, when in fact many of the elements are viewed within the University as regular pay for teaching and research, including during the summer or while on sabbatical, carrying out the core mission of the University and in compliance with compensation practices common to higher education. The Bureau's reporting, while

not completely aligned with the University treatment of all elements of compensation, is a step in the right direction in improving the public understanding of UC's complex environment and resulting compensation programs.

We accept the premises underlying the recommendations contained in the audit report. As discussed with BSA management and staff, they will be combined with recommendations flowing from the various efforts underway all of which will be addressed in an integrated manner to ensure that revised policies, procedures, and practices are coordinated, clear, and not contradictory. We will inform you about additional actions taken and the progress being made in responding to these recommendations through the follow-up process. I am confident you will find that the actions we take, whether or not they implement the recommendation precisely as stated in the report, will be fully responsive to the spirit and principle behind your recommendations. I have made the University's commitment, and my personal commitment to improving the University's compensation and disclosure practices very clear, and as you are aware, our Regents have been very much engaged in these matters.

In closing, I want to express again our appreciation to the management and staff of the Bureau of State Audits for their diligent and professional efforts in conducting this audit.

Sincerely,

(Signed by Robert C. Dynes)

Robert C. Dynes

cc: Members of the Legislature
Office of the Lieutenant Governor
Milton Marks Commission on California State Government Organization and Economy
Department of Finance
Attorney General
State Controller
State Treasurer
Legislative Analyst
Senate Office of Research
California Research Bureau
Capitol Press