I. COURSE RATIONALE

A. Relationship to the School of Social Welfare’s Mission: The management of resources is a major concern for human services managers. Managers’ abilities to manage and direct scarce resources will greatly impact the delivery of culturally appropriate services to clients and their outcomes, as well as staff work conditions. These abilities will contribute to the accomplishment of the School’s mission of advancing social and economic justice for individuals and communities.

B. Relationship to other courses in the curriculum: While building on foundation level courses, this course emphasizes key budgeting concepts and techniques common to human service agencies. The course is strongly linked to the advanced practicum and other Administration Concentration classes.

C. Preparation for advanced practice: In order to prepare social workers for advanced practice as administrators, the course covers such concepts and skills as budget development, resource allocation, problems of fiscal control, fiscal record keeping and reporting, cost analysis, and continuation budgeting. The course uses case examples, a required text, lectures, discussions, and journal articles to assist student learning. Students are also expected to use spreadsheet software to complete several budget exercises.

D. What this course covers: The course will also contribute in several ways to students’ advocacy skills. First, it has long been recognized that well managed advocacy organizations are a very powerful tool to advance social and economic justice, especially for populations at risk. The financial management skills taught in this course are as equally applicable to advocacy organizations as they are to organizations providing direct services. Second, changing agency budgets, either from the inside or outside of the organization, is a common advocacy objective because budgets are the vehicle through which policy is implemented. Therefore, the abilities to analyze budgets and understand the language of budgeting are essential advocacy skills. Finally, the understanding of government budget development and approval cycles – which are covered in this course -- indicates to advocates when key budget decisions will be made and by whom. Advocacy tactics should be timed to coincide with key decision points in the budget cycle.
The rationale in individual instructors’ syllabi should be exactly the same as in the master syllabus.

II. EDUCATIONAL OUTCOMES
At the completion of the course, the students will be able to:

A. Demonstrate a comprehension of private non-profit agencies, their charters, tax issues, lobbying restrictions and characteristics that distinguish them from for-profit agencies.

B. Classify expenditure items relative to their immediacy to impacting client services and link resources to direct client services.

C. Identify various budget formats and explain their advantages and disadvantages.

D. Discuss the relationship between program planning and the budget process.

E. Demonstrate the ability to use differential resource allocation methods and procedures to assign support costs and administrative costs to production centers.

F. Discuss issues related to purchase of service contracting, including an understanding of the bidding process, contracting considerations, “efficiency v. efficacy”, risk indemnification and potential ethical dilemmas.

G. Develop a functional budget linking resources to client-based programs, services and activities.

H. Use information provided in financial statements to calculate financial ratios that can be used to assess the financial conditions of human service agencies.

I. Demonstrate the ability to use cost analysis techniques to assess the level of fiscal resources consumed by various programs and activities associated with the delivery of services to clients.

J. Utilize knowledge of financial management to advocate for staff, increased resources and client programs and services.

The educational outcomes in individual instructors’ syllabi should be exactly the same as in the master syllabus.

III. CURRICULUM THEMES
Decisions on the allocation and management of financial resources must be made by weighing many important factors, not the least of which is the impact on populations at risk, both clients and staff. This course will sensitize students to these subtleties and will improve their abilities to anticipate the undesirable consequences of their decisions on oppressed persons and groups.
The ultimate barometer of social work administrators’ financial management knowledge and skills is whether the program has improved the quality of life for client systems of all sizes. That equates to the promotion of social and economic justice, the celebration of human diversity, the mobilization of strengths, and the implementation of culturally appropriate services. Excellence in the practice of social work administration is also marked by the presence and continual use of a critical perspective that examines organizational policies, procedures and practices.

**Individual instructors’ syllabi should be exactly the same as in the master syllabus.**

**IV. THE LIBERAL ARTS PERSPECTIVE**

To master the material in this course, students will rely on a broad base of knowledge and intellectual skills. In-depth understanding of budget planning taps into fields such as economics, politics, business management, accounting, and ethics. Further, students will rely on advanced skills when they analyze, synthesize and evaluate information and cases; the course requires graduate level skills in written and oral communication. Students must understand relationships between effective service provision and the resources necessary to accomplish positive client outcomes and staff morale. They will recognize the conflicting expectations for services and limited resources, particularly as these apply to populations at risk who seek services in social agencies. Class assignments will require that students broaden their own knowledge base and clearly demonstrate abilities to analyze and utilize data about resources to influence decisions about the provision of service.

**Individual instructors’ syllabi should be exactly the same as in the master syllabus.**

**V. PROFESSIONAL PURPOSES AND VALUES**

The acquisition and management of resources greatly impacts an organization’s capacity for assuring effective, culturally appropriate service delivery. Budget and funding decisions are, more often than not, made from the point of view of organizational maintenance. Through this course, students will explore their own values, those of the profession, and the ethical dilemmas concerning programs that are funded and those that are not. Students will begin to develop financial management strategies that assure the most effective delivery of services.

**Individual instructors’ syllabi should be exactly the same as in the master syllabus.**

**VI. PREPARATION FOR PRACTICE WITH DIVERSE POPULATIONS**

As mentioned in Section III, agency decision makers need to weigh numerous factors as they plan, implement, and evaluate the use of financial resources. The nature of the program and the clients to be served are two of the critical factors to be weighed. Resources must be planned and allocated in a vigilant and mindful manner to serve the needs of diverse and historically oppressed client groups. Social work administrators must effectively and efficiently allocate resources to increase workplace diversity and to increase the cultural competence of staff. These are just a few examples of how this course will prepare advanced practitioners for practice with diverse populations.
Individual instructors’ syllabi should be exactly the same as in the master syllabus.

VII. TOPICS
- The Importance of Connecting Budget Planning and Program Planning
- The Overall Budget Development Process and Skills
- Vision and Mission Statements
- Budget Formats and Planning Processes
- Functional Budgets
- Full Time Equivalents (FTEs)
- Not-for-Profit Corporations; Unrelated Business Income and Characteristics
- Boards of Directors
- Computers and Spreadsheet software as a budgeting tools
- Functional Budgeting
- Cost and Responsibility Centers
- Indirect Costs
- Administrative Costs and Allocation Methods
- Outcome Budgeting
- Expense and Revenue Management
- Fiscal Controls – internal and external
- Ethical Dilemmas in the Budgeting Process
- Accounting Principles
- Financial Statements and Audits.
- Cost Analysis: Break-Even Analysis
- Distribution of Support Costs
- Purchase of Service Contracting

VIII. RECOMMENDED READINGS

Texts


Individual instructors must either select at least one of the texts listed above or obtain approval from the faculty mentor for an alternative text. For individual syllabus, remove the word “RECOMMENDED.” A set of recommended articles is available on the SSW’s S Drive for instructor use. In addition individual syllabi need to specify which readings are required and which are recommended.

IX. ASSIGNMENTS
Assignments are designed to give students opportunities to learn the subject matter through active engagement in cognitive and behavioral activities implicit in the
educational outcomes for the course. The assignments also serve to assess student progress and achievement of the stated outcomes.

A. Required Assignments: One assignment is required for this class as it is a “signature assignments” which serves to measure student attainment of competencies and practice behaviors established in the Council of Social Work 2008 Education’s Educational Policy and Accreditation Standards. This assignment is included in Attachment 1, and it must be used exactly as outlined.

Instructors must evaluate each student on this assignment using the scoring guide that is included with the assignment. For this assignment, you will complete the scoring guide as a global assessment of the student’s attainment of competencies after they have completed all sub-sections of the assignment, which has 4 parts. However, do not include the scoring guide in the syllabus. This evaluation is not shared with the student, as it is gathered only for the purposes of evaluating program data and is aggregated with other student’s data—no scores on the embedded measures will be shared with anyone other than those working on the outcome data. Instead, instructors provide the student with feedback as you would on any other assignment. They must also provide this confidential data for each student enrolled in the class to the MSW Program Director by the end of the semester. A form to submit this information will be given to each instructor.

Do not include the above paragraph in the text of the course syllabus.

B. Recommended Assignments

1. Quiz

The student will be required to demonstrate their knowledge and understanding of financial terms and concepts; identify ethical issues that may arise with funding sources and service contract providers, as well as, strategies for reducing the potential impact of such issues on clients; and, use financial ratios to assess and agencies fiscal health.

Successful completion of the quiz will demonstrate the student’s understanding of:

- Full time equivalencies (FTEs)
- Phases of the budget cycle
- Priority schema
- Financial ratios
- Internal controls (fiscal)
- Ethical dilemmas associated with purchase of service contracting
- Methods for allocating support costs
- Characteristics of non-profit agencies
- Functional budgeting
2. Discussion Boards

Throughout the semester the student will be required to respond to readings, questions and situations presented on discussion boards including:

- Ethical issues
  - Complete the discussion board titled, “Salaries and non-profit Executives, How much should executives of non-profits be compensated?”
  - Complete the discussion board titled, “As an administrator what safe guards would you implement to reducing unethical practices and behaviors in your agency or organizational unit?”

- Agency missions
  - Provide and assessment of the agency mission at your field practicum based upon readings and class discussions.

- Assessing financial climates through the use of financial ratios
  - Assess the fiscal climate of the two agencies using the following financial ratios: current ratio, long-term solvency ratio, contribution ratio, general management ratio, revenue expense ratio and program expense ratio

- Assessing results of outcome data
  - Review and assess the program evaluation data from the 2009 KDOC Program Evaluation Publication.

3. Paper

The purpose of this assignment is to increase your understanding of financial management concepts and processes by observing, describing and analyzing all phases of the budget process in action. It is likely that you will have to interview (and even re-interview) several people involved in budgeting at your agency, and collect and analyze policies, procedures and forms.

The purpose of this part of your paper is to describe the complete budget process of your agency. It is the data collection phase. If there are more aspects and/or details than the questions below cover, you are to include them.

**PART A – DESCRIPTION**

The purpose of this part of your paper is to describe the complete budget process of your agency. It is the data collection phase. If there are more aspects and/or details than the questions below cover, you are to include them.
1. Please provide a brief description of your agency and/or program. How is the agency/program organized (include an organizational chart)? What fiscal authority do organizational sub-units have, if any? Are cost centers identified for budgeting purposes? What is the relationship of cost centers to organizational units? Are they the same, for example?

2. Is the agency public or private? If private, is it a nonprofit (and what kind) or for-profit? If public, is it federal, state, regional, or local?
   A. If private nonprofit, look over the articles of incorporation, by-laws, and IRS Tax Exempt letter (if applicable) and describe any content related to finances and budget.
   B. If public, look over the law that created the agency and describe content related to finances and budget.

3. What is your agency’s fiscal year? Why was this chosen? Describe fiscal policies as they relate to the fiscal year. For example, do all funds have to be expended at the end of the fiscal year, or only obligated?

4. How many FTEs does the agency have overall and in each program? How many of these are "direct service," "support staff," or "managerial?"

5. What is the process that is used to plan the budget? What are the roles of the various actors (e.g., board members, managerial staff, other staff, and clients) in this process? Does the agency employ a budget calendar? Is client input considered in making budget decisions impacting programs and service?

6. Describe the budget format of the expense and the revenue budgets and include a copy or (several pages as an example) if possible.

7. What are the agency's sources of revenue? How stable have revenues been over the last three to five years? How does the agency forecast revenues? Are revenues linked to program expenditures?

8. Describe the expense and revenue monitoring reports and (include a copy if possible). Who prepares these reports and to whom do they go? What are the roles of various staff in the process of monitoring expenses and revenue?

9. Who has budget authority in your agency/program? Describe the extent of this authority. For example, does the executive director have unlimited authority to move funds from one budget category to another, to create or delete positions? Who does bookkeeping and accounting? Are any other financial reports routinely prepared to assist in monitoring revenues and expenses? Describe them.

10. What aspects of the budget process are computerized?

11. Describe the nature of any fiscal report sent to an external group.
12. If the agency is a nonprofit, has it reported any unrelated business income? Explain the activities that generate unrelated business income and explain why those activities are considered “unrelated.”

NOTE: Many if not most, agencies are sensitive about their budgets and letting people see them. You may experience some resistance in this area. Budgets from prior years might suffice since the primary emphasis of this assignment is the budgeting process, from beginning to end, not the actual numbers. You do not need to know salaries.

PART B -- ANALYSIS

The purpose of this section is to present your analysis of all aspects of the budget process you described. Specifically, this involves identifying the strengths and weaknesses of the process. The context for your analysis is multi-faceted. At a minimum, you should be concerned with effective, client-centered planning and implementation of the budget. You should also be concerned whether aspects of the budget process are consistent with social work values and ethics. If you want to include other criteria to identify strengths and weaknesses, be sure to describe them fully. The numbers below correspond to the numbers in PART A – DESCRIPTION. There are additional items beyond those included in that section.

1. Given your knowledge of the issues and your reading for this course, what impresses or concerns you?

2. Given your knowledge of the issues and your reading for this course, what impresses or concerns you?

3. What are the strengths and weaknesses of end-of-year spending policies? Do you see any issues with the designated Fiscal Year?

4. What is the ratio of managerial staff to other staff? What is the ratio of support staff to other staff? Present other ratios relevant to the staffing of your agency/program. (You may have to create definitions of “managerial,” “support,” and “direct service” staff.) Given your knowledge of the issues and your reading for this course, what impresses or concerns you?

5. Do clients have a role? Is the process inclusive of relevant board and staff irrespective of their ethnicity, gender, and/or sexual orientation? How useful is the budget calendar?

6. How useful are the revenue and expense formats for decision-making, planning, and fiscal control?

7. What do you think of the sources and sizes of revenues? Are the forecasting techniques strong ones?

8. Are the monitoring reports useful? Will the information provide early warnings of revenue shortfalls and over-expenditures in a specific enough
manner that action can be taken? Are they delivered to the “right” staff in a timely fashion? Is important information missing?

9. Is the level of automation sufficient? Should more or less be computerized? Why?

10. Are any of these reports useful for internal purposes?

11. Given your knowledge of the issues and your reading for this course, what impresses or concerns you?

12. How have budget cuts been handled in the past? Does the agency have a plan for handling new ones? Given your knowledge of the issues and your reading for this course, what impresses or concerns you?

13. How much of the agency’s expenses are consumed by administrative costs? What percent are administrative costs of total expenses? (Be sure to define “administrative costs” for your agency). Are these costs reasonable or too high? Explain.

14. Are there indirect costs? What is the indirect cost rate and what is included?

15. What kind of cost analysis does your agency do? How is a service unit defined in your agency? Select one of the services your agency offers; calculate and explain the cost of that service.

16. Are audits done routinely? Who does them and how much do they cost? Look over audits that are available to you and comment on what they have shown?

17. Assume that a benefactor writes a contribution check to your agency. What would happen to that check once it arrives in the mail? Who is involved in this process? Are there adequate fiscal controls in this process?

18. Assume that your agency receives a bill for some purchase that has been made. What are the steps that your agency goes through to pay that bill? Who is involved? Are there adequate fiscal controls in this process?

19. While studying your agency's budget practices, did you identify any real or potential ethical dilemmas? Did you observe any instances when budget practices could adversely affect or be more inclusive of ethnic and racial minorities, gays and lesbians, women, or people with physical or developmental challenges? Explain.

X. GRADING

A. What Grades Mean (It is the instructors’ discretion whether to use pluses and minuses).

A = Exceptional work: outstanding: this grade will be assigned to work that shows extensive use of the literature as well as wide use of concrete examples from practice.
B = Fully meets graduate standards: this grade will be assigned to work in which all aspects of assignments are completed satisfactorily, showing a combination of accurate use of theory and principles, and precise descriptions of practice.

C = Overall performance is unsatisfactory, below graduate standards, although all aspects of assignments were completed.

F = Failure: overall quality of work is unsatisfactory, or some aspect of assignments not done.

**Plus and minus grades are assigned at the instructor’s discretion. A grading point table, such as the example below, must be included in course syllabi.**

The numbers below are the letter grade equivalents based upon percentages of total class points obtained by a student:

<table>
<thead>
<tr>
<th>Grade</th>
<th>Percentage Range</th>
</tr>
</thead>
<tbody>
<tr>
<td>A</td>
<td>95-100</td>
</tr>
<tr>
<td>A-</td>
<td>90-94</td>
</tr>
<tr>
<td>B+</td>
<td>88-89</td>
</tr>
<tr>
<td>B</td>
<td>83-87</td>
</tr>
<tr>
<td>B-</td>
<td>80-82</td>
</tr>
<tr>
<td>C+</td>
<td>78-79</td>
</tr>
<tr>
<td>C</td>
<td>73-77</td>
</tr>
<tr>
<td>F</td>
<td>Below 73</td>
</tr>
</tbody>
</table>

A grade of C- or below is considered a failing grade for MSW level courses.

The numbers below are the letter grade equivalents based upon percentages of total class points obtained by a student (without the use of plus and minus grades).

<table>
<thead>
<tr>
<th>Grade</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>A</td>
<td>90-100</td>
</tr>
<tr>
<td>B</td>
<td>80-89</td>
</tr>
<tr>
<td>C</td>
<td>70-79</td>
</tr>
<tr>
<td>F</td>
<td>69 or below</td>
</tr>
</tbody>
</table>

**B. Incomplete grades.** A temporary grade of Incomplete may be assigned to a student who, for a reason beyond the student’s control, has been unable to complete the required work in a course on time. It is the student’s responsibility to request an Incomplete from the instructor. A request signed by the student and the faculty member must be on file when grades are submitted. A student may not enroll in a course sequential to one in which he or she has an I or F letter grade. An incomplete not removed by the end of the next semester will be changed to an F.

**C. Attendance Policy.** Attendance will affect grades in this course. *(Instructors: Be specific about how many points will be deducted from student grades for missing class, tardiness, leaving early, etc.)* Any student missing more than two classes, or more than one blended class, will need to contact the instructor to discuss implications regardless of the circumstances that led to these absences. Students who miss more than three classes, or more than two blended classes, may be assigned a failing grade in this course.

**Individual instructors’ syllabi should specify the following:**

- The weighting of each assignment in the final course grade and the dates by which they are done.
- For every assignment, explain the standards used for grading.
• If class participation is part of the grade indicate what this means. For example, if 10 points are awarded for class participation, one point will be deducted for every class missed.

• Indicate the policy on late assignments, e.g., they are not accepted and treated as an “F” grade or the grade is reduced by ___ for each day, week, etc.

• Indicate how final grades will be determined

C. Academic Misconduct and Plagiarism. The University Senate Rules and Regulations defines academic misconduct in Article II, Section 6, stating: *Academic misconduct by a student shall include, but not be limited to, disruption of classes; threatening an instructor or fellow student in an academic setting; giving or receiving of unauthorized aid on examinations or in the preparation of notebooks, themes, reports or other assignments; knowingly misrepresenting the source of any academic work; unauthorized changing of grades; unauthorized use of University approvals or forging of signatures; falsification of research results; plagiarizing of another’s work; violation of regulations or ethical codes for the treatment of human and animal subjects; or otherwise acting dishonestly in research.*

One form of academic misconduct is plagiarism, or taking credit for work produced by someone else. This is a serious ethical violation. As a participant in this class, you are required to review the section on Academic Misconduct in the Student Handbook in order to familiarize yourself with what constitutes plagiarism. You must also review this section in order to help you to understand the efforts you can make to avoid engaging in plagiarism. Remember that faithfully using the citation and reference guidelines outlined in the APA style guide will serve as an excellent way to avoid plagiarism.

Additionally, KU subscribes to a digital plagiarism detection program called “Safe Assign” which may be used to check papers submitted in this course. You may be asked to submit your papers in a digital format so that your paper can be checked against web pages and databases of existing papers.

If a student commits plagiarism, with or without intention, the instructor for this course can, after consultation with the academic program director, assign a failing grade for the academic activity in question. If the plagiarism is severe or repeated, the instructor can, after consultation with the academic program director, assign a failing grade for the course in which the behavior occurred. An instructor may also request that the program director convene an Academic Review Committee meeting, which could result in a recommendation to the Dean of the School of Social Welfare for formal admonition, censure, suspension, or expulsion of the student.

**Individual instructors’ syllabi should be exactly the same as in the master syllabus.**

**XI. SPECIAL CONSIDERATIONS**

A. Any student in this course who has a disability that may prevent him/her from satisfactorily completing course requirements should contact the KU’s Academic
Achievement and Access Center (AAAC) as soon as possible in order to begin the process of determining reasonable and appropriate accommodations. This process must be initiated by the student. University regulations do not require that accommodations be offered retroactively, so it is important that students begin this process as early as possible. Information on how to contact AAAC can be found at [http://www.disability.ku.edu/~disability/students/guidelines.shtml](http://www.disability.ku.edu/~disability/students/guidelines.shtml)

B. Please notify the instructor in advance if your religious observances conflict with class or due dates for class assignments so we can make appropriate arrangements, including alternative assignments to cover missed classroom content if necessary.

**Individual instructors’ syllabi should be exactly the same as in the master syllabus.**

**XII. RECORDING AND SHARING RECORDINGS OF LECTURES**

Course materials prepared by the instructor, together with the content of all lectures and review sessions presented by the instructor are the property of the instructor. Video and audio recording of lectures and review sessions without the consent of the instructor is prohibited. On request, the instructor will usually grant permission for students to audio tape lectures, on the condition that these audio tapes are only used as a study aid by the individual making the recording. Unless explicit permission is obtained from the instructor, recordings of lectures and review sessions may not be modified and must not be transferred or transmitted to any other person, whether or not that individual is enrolled in the course.

**Individual instructors’ syllabi should be exactly the same as in the master syllabus.**

**XIII. CONFIDENTIALITY AND PRIVACY ISSUES HIPAA REGULATIONS**

The NASW Code of Ethics requires that social workers protect client confidentiality and privacy. Various state and federal regulations, including the HIPPA Privacy Rule, may also protect the confidentiality of client information in settings where social work students are engaged in practicum placements. In order to safeguard these client rights:

- Always disguise the name and other personal identifying information when you speak or write about a client.
- If writing in great detail about a client, ask permission from that client.
- Share nothing discussed in class about specific clients, agencies, or other students outside of this classroom.
- Any information shared with the instructor will be confidential, within the limits defined by the NASW Code of Ethics and relevant legal guidelines.
- Information regarding your performance or behavior as a student is protected by the Federal Education Rights and Privacy Act. However, student information can be shared between KU faculty, staff, administration, or field instructors when there is a compelling educational or safety reason to do so.

**Individual instructors’ syllabi should be exactly the same as in the master syllabus.**
XIV. **INSTRUCTOR AVAILABILITY**

Provide students with information on how to see and/or reach you.

XV. **INLEMENT WEATHER POLICY**

In the event of inclement weather students should call to determine if classes have been cancelled. In Lawrence you may contact the University at (785) 864-SNOW, or if hearing impaired and have TTY/TDD equipment, at (800) 766-3777. For the Edwards Campus you may call (913) 897-8499, and for the KCKCC Campus the number is (913) 334-1100. Classes will be held if classes have not been cancelled, and students should contact the instructor if weather or driving conditions make it impossible for them to get to class.

XVI. **EPAS COMPETENCIES TABLE**

A table must be included in the class syllabus which links EPAS Competencies, practice behaviors, and course educational outcomes with their coverage in specific sessions and in specific assignments. The table is included as the final Appendix of this document. Instructors must customize the columns which focus on the location of content and relevant assignments to their own syllabi. However the content of the first three columns and the signature assignments must be included in the table as stated in this document.
Attachment 1: EPAS Competency 2.1.10
Engage, assess, intervene, and evaluate with individuals, families, groups, organizations, and communities

**Purpose:** The purpose of this assignment is to develop a functional budget with multiple cost centers which link resources to client based programs, services and activities.

**Instructions:** Through the readings and exercises in the Vinter and Kish text (1984), the student will demonstrate their understanding of functional budgeting and how it enables managers to make informed fiscal decisions relative to program expenditures. More detailed information on each assignment will be discussed in class. In addition to the questions in the book for each of these assignments, make a short list of your unresolved questions that came up while completing the exercise. Also, make a short list of your learning outcomes from the readings and exercises. Attach these to your assignment when you turn it in.

**Exercise #1: Detailed Personnel Chart:** Complete steps 1 and 2 (pp. 93-94). Use Microsoft Excel to create your Personnel Chart. (Don’t forget to attach your list of questions and learning outcomes).

The student will gain an understanding of how to compute Full Time Equivalencies (FTEs) by completing a personnel table using EXCEL. The student will complete a salary table, compute the average annual and monthly FTE salary for each employee and the total hours worked per month.

1. **Step 1:** Complete the annual and monthly FTE salary rate for the line item expenditure for employees.
2. **Step 2:** Complete the Secretarial (clerical) FTE ratio to non-secretarial FTEs.

**Exercise #2: Four-Month Staffing Table:** Complete steps 5 through 7 and self-assessment guidelines (pp. 103-110). Use Microsoft Excel for step 7. A template of the Staffing Table (p. 106) has been set up for this exercise. Remember that there are many correct responses. (Don’t forget to attach your list of questions and learning outcomes).

The student will have to make decisions as to when to hire employees at a new agency. Hiring certain staff to early results in idle time and waste of resources, while hiring certain staff too late does not allow adequate time for training and networking with other community agencies. Using a four-month start-up budget, the student will demonstrate their ability to hire staff based upon the role that they serve within the organization.

1. **Step 5:** Make a determination of which start up tasks will need to be performed.
2. **Step 6:** Assign the tasks identified in Step 5 to the appropriate staff member.
3. **Step 7:** Complete the EXCEL chart provided. Indicate when each employee would be hired or “brought on” to complete the start-up tasks for the agency. Be prepared to discuss your start-up expenditures and hiring practice.

**Exercise #3: Functional Budgeting:** Complete steps 1 through 8B (pp. 157-68) and the self-assessment guidelines. Use Microsoft Excel to assist your work. A template of the Functional Budget (p. 154) has been set up for this exercise.
The student will assign staff and resources to cost centers (four production centers and one support center) using the functional budget format provided. The student will be required to complete two EXCEL budgets. One chart requires that staff and resources be allocated on a dollars basis. The next chart requires the student to allocate staff by FTE and to compute secretarial to non-secretarial ratios and assess the percentage of office space, supplies and travel budget consumed by each cost center.

Step 1: List the primary service activities for each cost center and assign the activity to a staff position within the organization.

Step 2: Allocate staff to the appropriate cost center based upon the decisions you made in Step 1 and the criteria set forth in the text. Assign staff by FTE and by costs.

Step 3: Calculate the % of the total FTEs assigned to each cost center and compute the ratio of administrative to non-administrative and clerical support to non-clerical staff.

Step 4: Calculate the % of administrative to non-administrative staff assigned to each cost center.

Step 5: Convert all of the FTEs to dollars. Note that you should initial assign staff by duties and then compute dollar costs.

Step 6: Compare each cost centers FTE to the occupancy costs for that cost center.

Step 7: Optional

Step 8: Consider which staff will be travelling and assign travel expenses to each cost center.

**Exercise #4: Cost Analysis:** Complete steps 1 through 6 (pp. 254-67).

In this assignment the student will be required to assess program and fiscal expenditures and evaluate throughputs and outputs.

Step 1: Compare average direct cost per cost center with the average cost per case.

Step 2: Some clients utilize more than one service within an agency. In this exercise the student will compare the standard unit cost per cost center with the cost or resource consumption per client.

Step 3: Compute the % of total direct cost expended on personnel per cost center (personnel is generally the most important resource allocated to a cost center).

Step 4: Reviewing step 3 in more detail, the student will assess not only the personnel cost consumed in each cost center, but further explore which staff resources were consumed in each cost center. This is essential since not all staff receive the same salary.

Step 5: Using the percentages provided, the student will compute the personnel costs for contact and non-contact hours.
Step 6: Not all clients complete program services and activities. There is a cost to the organization for those individuals who do not complete a program or activity. In this step the student will compute output costs and the cost to the agency of attrition.

Step 7: Optional

<table>
<thead>
<tr>
<th>Practice Behaviors</th>
<th>5</th>
<th>4</th>
<th>3</th>
<th>2</th>
<th>1</th>
</tr>
</thead>
<tbody>
<tr>
<td>Develop a program budget that reflects diverse funding sources to meet client needs.</td>
<td></td>
<td></td>
<td></td>
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<td></td>
</tr>
</tbody>
</table>
Attachment 1: EPAS Competency Table for use in Class Syllabus. (Note that you must include as provided here but insert session numbers and assignments specific to your class. If the Master Syllabus includes a signature assignment for this course, that assignment must appear in column 5 exactly as stated in the Master Syllabus.

<table>
<thead>
<tr>
<th>Competency</th>
<th>KUSSW SWAAP Concentration Practice Behaviors</th>
<th>Related Educational Outcomes in Syllabus</th>
<th>Session number of Content Coverage</th>
<th>Related Assignments</th>
</tr>
</thead>
<tbody>
<tr>
<td>2.1.2 Apply social work ethical principles to guide professional practice.</td>
<td>Recognize the ways in which complex systems can generate conflicting priorities and ambiguities that require professional value-based judgments.</td>
<td>Outcome F: Discuss issues related to purchase of service contracting, including an understanding of the bidding process, contracting considerations, “efficiency v. efficacy”, risk indemnification and potential ethical dilemmas.</td>
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<td>2.1.3 Apply critical thinking to inform and communicate professional judgments</td>
<td>Use logic, critical thinking, and creativity in written and oral communication with organizations and communities.</td>
<td>Outcome C: Identify various budget formats and explain their advantages and disadvantages.</td>
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<td>2.1.8 Engage in policy practice to advance social and economic well-being and to deliver effective social work</td>
<td>Analyze policies by understanding the role of social, economic, and political forces on policy formulation, and the implications for less powerful and oppressed group.</td>
<td>Outcome B: Identify various budget formats and explain their advantages and disadvantages.</td>
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<td>services</td>
<td>Actively use policy practice skills to advance policies that improve the effectiveness of social services and the well-being of people, especially the most vulnerable.</td>
<td><strong>Outcome J</strong>: Utilize knowledge of financial management to advocate for staff, increased resources and client programs and services.</td>
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<td>2.1.9 Respond to contexts that shape practice</td>
<td>Strategically plan organizational and community change and development in response to changing social, economic, and political conditions.</td>
<td><strong>Outcome E</strong>: Demonstrate the ability to use differential resource allocation methods and procedures to assign support costs and administrative costs to production centers.</td>
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| | Provide leadership in organizations and communities for effective, ethical interventions that improve the well-being of individuals, families, organizations and communities. | **Outcome A**: Demonstrate a comprehension of private non-profit agencies, their charters, tax issues, lobbying restrictions and characteristics that distinguish them from for-profit agencies.  
**Outcome J**: Utilize knowledge of financial management to advocate for staff, increased | | |
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<td>2.1.10 ASSESS Engage, <em>assess</em>, intervene, and evaluate with individuals, families, groups, organizations, and communities</td>
<td>Assess and analyze client needs by integrating empirical and community data to inform the development of client-focused programs and services.</td>
<td><strong>Outcome H:</strong> Use information provided in financial statements to calculate financial ratios that can be used to assess the financial conditions of human service agencies.</td>
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<td>Assess and analyze community and organizational capacities, strengths, and needs to support the development of client-focused programs and services.</td>
<td><strong>Outcome B:</strong> Classify expenditure items relative to their immediacy to impacting client services and link resources to direct client services.</td>
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<td><strong>Outcome I:</strong> Demonstrate the ability to use cost analysis techniques to assess the level of fiscal resources consumed by various programs and activities associated with the delivery of services to clients.</td>
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<td>2.1.10 INTERVENTION Engage, assess, <em>intervene</em>, and evaluate with individuals, families, groups, organizations, and communities</td>
<td>Intervene with communities and organizations through a variety of models, methods, strategies and tactics identified as appropriate to the context and need for change.</td>
<td><strong>Outcome J:</strong> Utilize knowledge of financial management to advocate for staff, increased resources and client programs and services.</td>
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<td>Develop a program budget that reflects diverse funding sources to meet client needs.</td>
<td><strong>Outcome D:</strong> Discuss the relationship between program planning and the budget process. <strong>Outcome G:</strong> Develop a functional budget linking resources to client-based programs, services and activities.</td>
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<td><strong>Budget Development Signature Assignment</strong></td>
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<td>2.1.10 EVALUATE Engage, assess, <em>intervene</em>, and <em>evaluate</em> with individuals, families, groups, organizations, and communities</td>
<td>Evaluate key measurement indicators of program implementation and client outcomes to maintain and improve effective services.</td>
<td><strong>Outcome E:</strong> Demonstrate the ability to use cost analysis techniques to assess the level of fiscal resources consumed by various programs and activities associated with the delivery of services to clients</td>
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