

## UNIVERSITY ACCOUNTING PROGRAM

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## UNIVERSITY ACCOUNTING PROGRAM

I. INTRODUCTION

The purpose of this chapter is to present an overview of the University's accounting program. The presentation is organized into three sections: an explanation of the objectives and goals of the accounting program; a discussion of the organization for the accomplishment of accounting within the University; and, a summary of the structure and processes of the accounting system.

II. OBJECTIVES

The University of California maintains and operates a comprehensive accounting program in order to meet its stewardship responsibilities and to provide management information to all levels of the University's administration, as well as to State and Federal officials.

The University, as a public institution, has a special stewardship obligation to process properly and accurately all receipts and disbursements of funds; to account for all financial resources received and used; to ensure that all financial transactions conform to legal requirements and administrative policies, and are recorded in accordance with generally accepted accounting principles for colleges and universities; and to provide reports that present to University administrators and the public a complete picture of the University's funds and their uses.

In addition to these stewardship responsibilities, the University's comprehensive accounting program must provide financial information to all levels of University administration for use in planning, budgeting, evaluating the uses of funds, making comparative studies, and other administrative purposes.

III. ORGANIZATION

The purpose of this section is to develop a rational foundation for the organization and conduct of accounting activities within the University of California and to articulate the guiding concepts that serve as the basic policy for the accounting function.

III. ORGANIZATION (Cont.)

## A. BACKGROUND

The University of California is a large public research university which in fiscal year 1995-96 had over 163,000 graduate and undergraduate students, 111,158 employees (F.T.E), and \$10.6 billion in revenues.

Legally, the University is a public corporation governed by a Board of Regents. It is organized into ten campuses, three U.S. Department of Energy (DOE) laboratories, and a corporate headquarters, referred to as the University of California Office of the President (UCOP). (The organization charts of the University are presented in Appendices A and B.)

The organizational and administrative philosophy for UCOP includes the concepts that the formulation, implementation, and evaluation of University policy should be the primary and guiding objective of UCOP, and that as many operations as possible should be delegated to the campuses.

## B. ACCOUNTING WITHIN UCOP

1. Responsibilities

Based on the organizational and administrative concepts detailed above, the accounting function within UCOP, which is organized under the stewardship of the Vice President--Financial Management, is responsible for the following six areas of responsibility:

## a. Basic Plan or Structure for Conduct of Accounting

In order to provide control over University financial transactions and to ensure that all University business is reflected in consolidated, corporate reports, it is necessary to have an overall plan or architecture for the recording of financial activity. In a decentralized organization, this must include (at a minimum) a ledger for each location at which accounting transactions are recorded, a chart of accounts for the proper and uniform

classification of transactions, and a plan for consolidating these ledgers to ensure correct, complete, uniform, and consistent corporate financial reporting.

b. Policies, Procedures, and Guidelines for Accounting Transactions

In addition to an overall plan for recording financial activity, an organization in which accounting is decentralized needs certain uniform policies, procedures, and guidelines to ensure that all accounting offices treat specified transactions in a uniform and consistent manner. The degree of uniformity required within different organizations may vary according to their individual circumstances.

At the University, the question of which accounting practices need to be uniform among campuses is answered by reference to the need for complete and consistent corporate reporting. This includes the uniform interpretation and application of the Government Accounting Standards Board (GASB) accounting standards, the two guides for college and university accounting, College and University Business Administration (CUBA) and the American Institute of Certified Public Accountants (AICPA) Audit Guide, and consideration of the University's desire to present a uniform and consistent approach to matters involving Federal or State government and to matters involving legal or investment affairs.

All policies, procedures, and guidelines for accounting transactions must be clearly stated and easily accessible to campuses. The number of required reports should be kept to an absolute minimum.

c. Coordination of Accounting Operations

The UCOP accounting office, in addition to developing a basic plan for the conduct of University accounting and issuing the requisite instructions and guidelines to campuses, must assist the campuses in the interpretation and application of UCOP

III. ORGANIZATION (Cont.)

## B. ACCOUNTING WITHIN UCOP (Cont.)

1. Responsibilities (Cont.)

## c. Coordination of Accounting Operations (Cont.)

policy. It also must provide coordination among campuses and data processing centers for schedules, deadlines, forms, jointly used computer programs, and other common operational concerns.

## d. Preparation of Consolidated Reports

The UCOP accounting office is responsible for preparing all consolidated corporate reports. This includes annual fiscal year-end reports, reports for Federal and State governments, and reports prepared for University management at various times during the fiscal year.

## e. Provision of Information and Staff Assistance

Like any corporate headquarters accounting group, UCOP accounting office provides information and staff assistance to the President, Vice Presidents, and other executives. This usually takes the form of staff work on problems raised by campuses, coordination of Regents' Items, and providing background materials for meetings.

## f. Performance of Certain Centralized Accounting Operations

In addition to its standard corporate headquarters responsibilities, the UCOP accounting office is also charged with operational assignments.

The principal operational assignment is to perform the accounting for investments and the funds that own those investments. This accounting operation must be conducted centrally because the University has only one Treasurer (located at UCOP headquarters), and all security transactions emanate from this single office.

In addition, the UCOP accounting office accounts for the University's revenue bonds program and for The Regents' and the President's discretionary funds.

2. Organization of the Office of the Vice President--Financial Management

The position of the Vice President--Financial Management in the University of California organization is illustrated in the University organization chart, Appendix B. The functions of the units that directly support the Vice President--Financial Management are detailed in Appendix C and D. The internal organization of the UCOP accounting office, Corporate Accounting and Controls, is illustrated in Appendix D and E.

3. Specialized Universitywide Accounting Operation--UCRS

In addition to the specialized units of the Office of the Senior Vice President--Business and Finance, the UCRS Accounting Unit is another specialized accounting operation conducted within UCOP for the benefit of the entire University. UCRS Plan Administration plans, develops, implements, and administers benefit programs systemwide. Among the programs administered are the University of California Retirement Plan, the Tax-Deferred 403(b) Plan and Loan Program, the Defined Contribution Plan (After-Tax and Pre-Tax accounts), and numerous health, welfare, and insurance plans. The UCRS Accounting Unit maintains the official accounting records for plan transactions in the Annuitant, Membership, Insurance, and DepCare systems.

C. ACCOUNTING ON THE CAMPUSES

The basic organizational and administrative concepts of the University require that the UCOP accounting office devote itself to the formulation of policy and that it remain as small as possible. The specific responsibilities of the UCOP accounting office have been outlined above. It follows, then, from these concepts that all accounting operations should be conducted by the campuses. (The interface between UCOP accounting and accounting on the campuses is presented in Appendix F.)

III. ORGANIZATION (Cont.)

## C. ACCOUNTING ON THE CAMPUSES (Cont.)

1. Responsibilities

The missions, goals, and objectives of campus accounting include:

- a) Providing financial advice and assistance to the Chancellor, the Vice Chancellor-- Business and Finance/Administration, and other campus administrators.
- b) Monitoring all financial and budgetary transactions to ensure compliance with University and campus policies and procedures, with provisions of governing laws and related statutory regulations, with the terms and conditions prescribed by external funding sources, and with generally accepted accounting principles. This includes administering all funds to ensure that expenditures are kept within amounts appropriated and that estimates of revenue are adjusted as required.
- c) Preparing and distributing most campus financial reports and statements, including those for Federal, State, and gift funds and for auxiliary and service enterprises. This also includes preparing claims against funding agencies for reimbursement of expenditures incurred.
- d) Maintaining the campus sections of the General Ledger, the official book of accounts, and other required campus accounting records. This includes assigning account numbers, processing budgetary, financial, and lien entries to properly reflect the transactions of campus funds, ensuring that subsidiary ledger records maintained outside of the accounting office are reconciled to control accounts, and closing the General Ledger at fiscal year end.
- e) Operating the payroll system, including issuing paychecks, accounting for staff benefits and payroll deductions, maintaining budgetary control over salary appropriations, auditing departmental timekeeping, and maintaining sound internal control.

- f) Disbursing funds in payment of all nonpayroll obligations, including purchases of goods and services, travel, and student aid; reconciling the related bank accounts; and maintaining good internal controls.
- g) Recording the settlement of all interdepartmental sales (recharges) by such units as storehouses, garages, bookstores, and other campus activities with authorized recharging operations.

## 2. Organization of Campus Accounting Offices

Campus accounting responsibilities are the charge of the campus accounting offices. Campus accounting offices are each under the stewardship of the campus accounting officer.

## 3. Other Campus Accounting Functions

### a. Major Campus Units

Although major campus (income-producing) units such as hospitals, auxiliary and service enterprises, plant service, and University Extension receive basic accounting services from the campus accounting office, e.g., payroll and vendor disbursements, they often must conduct additional accounting operations in order to record income and expense by cost center, to allocate overhead costs, to prepare specialized reports, to maintain detailed records of accounts receivable, and to accomplish other necessary accounting functions unique to their operations.

### b. Campus Departments

Accounting service for all campus departments is provided by the campus accounting office. However, because most academic and administrative officers desire to verify the charges against their appropriations and to provide themselves with day-to-day information on balances available, it is customary for campus departments to maintain internal records of any transactions initiated by them.

III. ORGANIZATION (Cont.)

## D. LABORATORY ACCOUNTING OFFICES

The University of California manages three laboratories for the DOE: the Ernest Orlando Lawrence Berkeley National Laboratory and the Lawrence Livermore National Laboratory, both in California, and the Los Alamos National Laboratory in New Mexico.

All phases of accounting for the DOE laboratories is conducted independently of regular University accounting operations. A total expenditure figure for each laboratory is transmitted annually to the Assistant Vice President--Financial Management for inclusion in the University's annual financial report.

## \*\* E. EXTERNAL AUDIT COORDINATION

1. Responsibilities

As outlined in Business and Finance Bulletin 76, Engagements with The Regents' Audit Firm, the Vice President--Financial Management has the overall responsibility for administrative liaison with The Regents' auditors. This includes responsibility for the overall coordination of the annual audit of the University's financial statements and preparation of the annual financial report.

Campus Vice Chancellors-Administration are responsible for external audit relations at the campus, with assistance from the campus Controllers and the audit committees. This includes responsibility for the overall coordination of the audit on the campus, including the medical center, and coordination of A-133 and the National Collegiate Athletic Association (NCAA) audits and any other financial audits conducted at the campus, including those associated with the campus foundation.

2. Management Representation Letters to The Regents' Auditor

Generally accepted auditing standards require The Regents' auditor to obtain written representations from management as a part of the audit of financial statements. Written

representations from management ordinarily confirm representations explicitly or implicitly provided to the auditor during the audit, indicate and document the continuing appropriateness of such representations, and reduce the possibility of misunderstanding concerning the matters that are the subject of the representations.

Management representations are made orally to The Regents' auditor during the ordinary course of the audit and in writing at the conclusion of the audit by those with administrative and financial responsibilities at the Office of the President and the campus based upon the "best of their knowledge and belief". Members of management who sign the Management Representation Letter must demonstrate reasonable due diligence in order to provide a basis to make the written representations to The Regents' auditor. Many times this due diligence will necessitate an internal representation letter from others in the organization. At a minimum, management must obtain internal representation letters as outlined below. At campus discretion, other internal representation letters may also be necessary.

a. Office of the President Management

The Management Representation Letter, signed by UCOP management in conjunction with the University's consolidated financial statements, must be supported by copies of the following documents:

- 1) A copy of the Management Representation Letter provided to The Regents' auditor that is signed by the management of each campus,
- 2) A copy of the Management Representation Letter provided to The Regents' auditor that is signed by the management of each medical center,
- 3) A copy of the Management Representation Letter provided to The Regents' auditor that is signed by the management of each campus foundation, and

III. ORGANIZATION (Cont.)\*\* E. EXTERNAL AUDIT COORDINATION (Cont.)2. Management Representation Letters to The Regents' Auditor (Cont.)

## a. Office of the President Management (Cont.)

- 4) Other internal representation letters depending on the circumstances as considered necessary by the Vice President--Financial Management.

## b. Campus Management

The Management Representation Letter, signed by campus management in conjunction with the campus' financial statements, must be supported by copies of the following documents:

- 1) A copy of the Management Representation Letter provided to The Regents' auditor that is signed by the management of the medical center, if applicable,
- 2) An internal management representation letter from the appropriate campus administrators (generally in the areas of research, student aid and extramural funds) responsible for properly disclosing and recording federal grants and contracts,
- 3) An internal management representation letter from the appropriate campus administrator(s) responsible for properly disclosing and recording pledges receivable, and
- 4) Other internal representation letters depending on the circumstances as considered necessary by the Vice Chancellor-Administration or Controller.

An internal management representation letter, from the appropriate campus administrator(s) responsible for complying with NCAA bylaw 6.2.3, must also be obtained (unless the administrators are also include as a signatory on the NCAA Management Representation Letter.

#### IV. STRUCTURE AND PROCESS OF ACCOUNTING ACTIVITIES

The purpose of this section is to provide greater detail regarding the actual structure and processes of the University accounting system.

The starting point for accounting activity is the transaction. This is defined as the receipt or disbursement of cash or the occurrence of any other financial activity within the University.

##### A. DESCRIPTIONS OF UNIVERSITY FINANCIAL TRANSACTIONS

Following is a description of most University financial transactions that form the basic inputs to the University's accounting system:

###### 1. Cash Receipts

Cash is received and recorded by campus, hospital, residence hall, and other cashiers and subsequently deposited into the University's bank accounts.

###### 2. Cash Disbursements

Cash is paid out for payroll, purchases of supplies and services, financial aid, and other items in order to accomplish the goals of the University.

###### 3. Recharges

Internal service departments such as garages and storehouses charge their customers for goods and services rendered; their billings for these goods and services result in transactions which charge the customer department and credit the service department.

###### 4. Accounts Receivable

Financial transactions are prepared to record amounts due to the University as a result of investment transactions, hospital services, residence hall operations, research contract billings, student loan obligations, and other similar transactions.

IV. STRUCTURE AND PROCESS OF ACCOUNTING ACTIVITIES (Cont.)5. Accounts Payable

Accounts payable are established when departments are charged for approved invoices. Based on the terms of the invoice, cash is disbursed and accounts payable decreased.

6. Budgetary Transactions

Appropriations are made to University departments; these are authorizations to incur expenditures.

## B. RECORDING UNIVERSITY FINANCIAL TRANSACTIONS

All University financial transactions are recorded in a timely manner with balanced accounting entries. These entries must (at a minimum) include information that will allow an entry to be classified in the following categories:

1. Fund Group

All transactions must be related to one of the eight funds groups which the University uses for financial presentations, namely: Current, Endowment and Similar, Unexpended Plant, Retirement of Indebtedness, Renewals and Replacements, Investment in Plant, Loan, and UCRS.

2. Assets and Liabilities

Financial transactions which increase or decrease the University's assets or liabilities must be identified by the type of asset or liability.

3. Funds Balances

Financial transactions which increase or decrease the University's funds balances must be identified by three attributes: (1) the transaction must show that it relates to funds balances; (2) it must be identified by fund; and (3) it must be identified by the type of increase or decrease to funds balances.

4. Revenue

Financial transactions which increase or decrease the University's revenues must be identified by the type of revenue and by the fund into which the revenue is flowing.

5. Expenditures

Financial transactions which increase or decrease the University's expenditures must be identified in several different ways:

a. Organizational Unit

The classification by organizational unit, at a minimum, shows the school or college and department for expenditures relating to academic programs and the commonly recognized unit (e.g., Personnel Office, Financial Aid Office) in administrative programs.

b. Uniform Account Structure

This classification arrays expenditures into the categories, sub-categories, and sub-sub-categories that have been developed in response to the requirement for uniform college and university reporting contained in GASB, CUBA and the AICPA Audit Guide.

c. Fund

All expenditure transactions must show the fund number from which the expenditure is being made.

d. Subbudget

This classification groups expenditures according to the budgetary appropriation from which they are being made.

e. Object Code

This classification (often called the *natural classification*) provides for the identification of that which is received in return for the expenditure.

IV. STRUCTURE AND PROCESS OF ACCOUNTING ACTIVITIES (Cont.)  
B. RECORDING UNIVERSITY FINANCIAL TRANSACTIONS (Cont.)

To record a financial transaction, dollar amounts and descriptions plus codings for the various categories and classifications are transcribed onto input forms. These input forms are then recorded in the *Financial Information Data Base* (FIDB) at each campus.

The financial transactions are accumulated in the FIDB and, therefore, are available for preparation of all manner of reports. These reports may be in transaction detail (such as a listing of all travel expenditures) or they may be highly summarized (such as total expenditures by school or college).

C. SUMMARIZED FINANCIAL INFORMATION

Summarized below are examples of the outputs prepared using the campus FIDBs:

- 1) Detailed reports for accounting operations including lists of vendor invoices, monthly salary payments, student loans, travel advances, securities, and similar transactions.
- 2) Checks for payroll and vendor disbursement operations.
- 3) Departmental information to assist managers in administering their funds by presenting budgets, expenditures, liens, and remaining balances.
- 4) Ledgers and trial balances prepared to assist accounting personnel in the preparation of reports and in the exercise of control over the University's assets and financial transactions.
- 5) Annual reports prepared to provide a permanent, historical record of the University's financial activity.
- 6) Management reports prepared to assist deans, vice chancellors, and other top managers in carrying out their responsibilities.

Summarized financial information is extracted from campus FIDBs to create a consolidated, summarized FIDB at UCOP (Corporate Financial System). This information is used for management reporting and analytical studies.

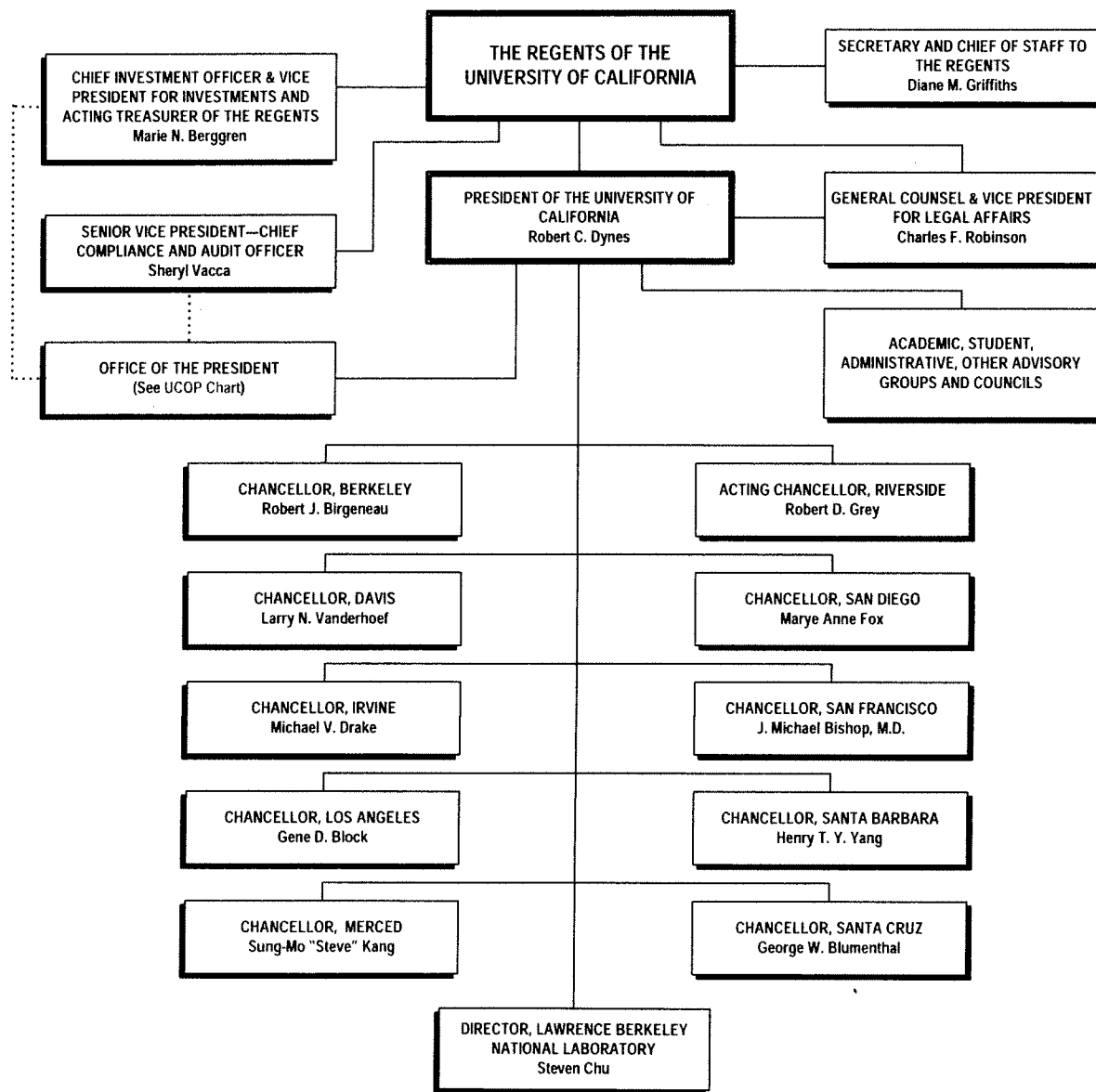
The flow of data is pictorially represented on the *Computer System Data Flow* chart displayed in Appendix F.

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Historical note: Original Accounting Manual chapter published 10/2/72 and first revision published 9/1/73 were numbered U-538-15, entitled "University Accounting Operations." Second revision, under the present number and title, published 6/1/77. Subsequent revisions: 1/1/80, 5/1/81, 9/1/81, 11/1/83, 3/15/87, 3/1/90, 6/30/94, 9/30/94, 6/30/95, 12/30/95, 6/30/96, 3/31/97, 6/30/98, 9/30/99, 12/30/00, 6/30/01, 12/30/01, 6/30/02, 3/31/03, 6/30/03, 6/30/04, 6/30/05, and 3/31/08; analyst--Barbara Lester.

**\*APPENDIX A ADMINISTRATIVE STRUCTURE OF THE UNIVERSITY OF CALIFORNIA**

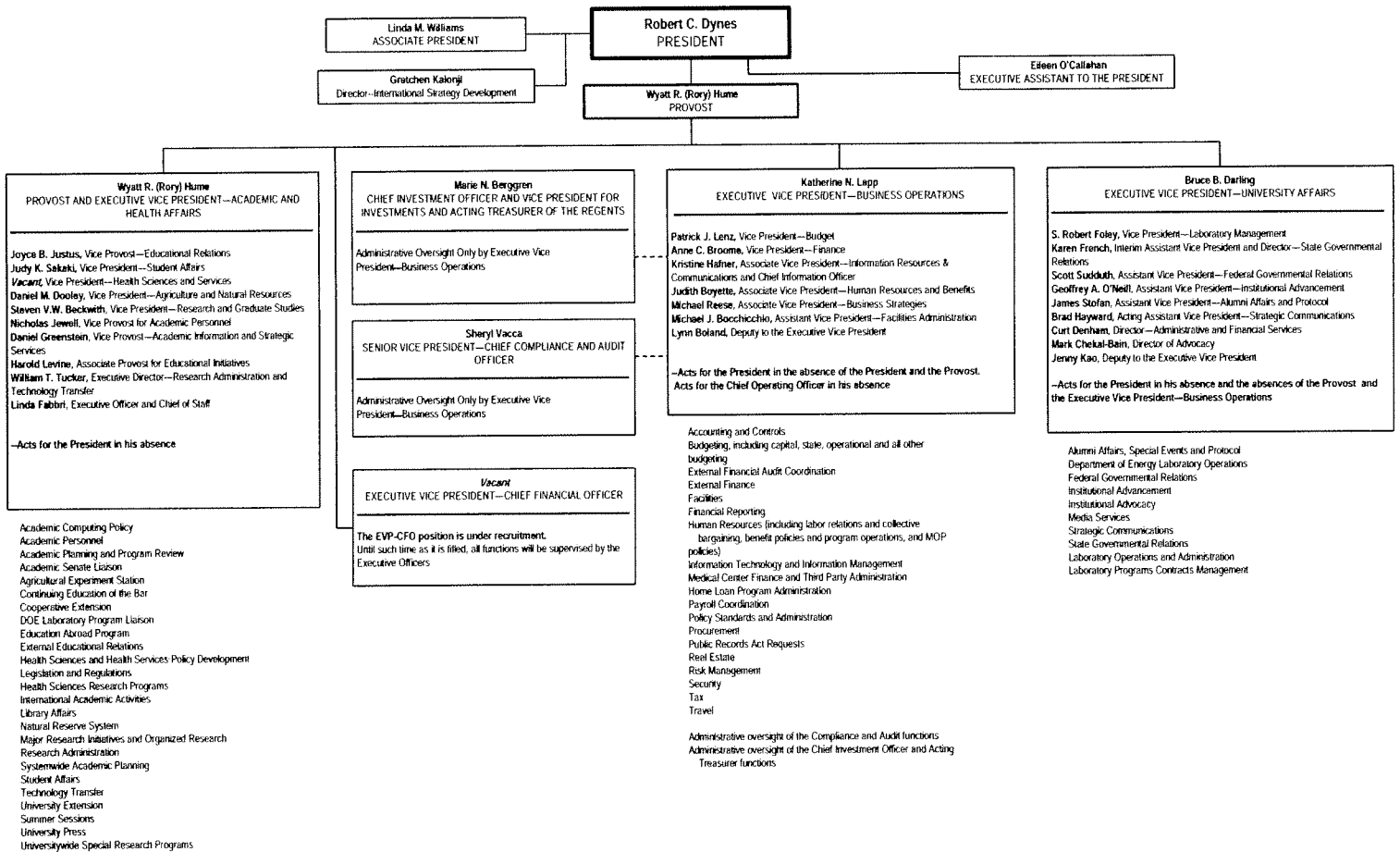
**UNIVERSITY OF CALIFORNIA  
ORGANIZATION CHART**



\*APPENDIX B

ADMINISTRATIVE STRUCTURE OF THE OFFICE OF THE PRESIDENT UNIVERSITY OF CALIFORNIA

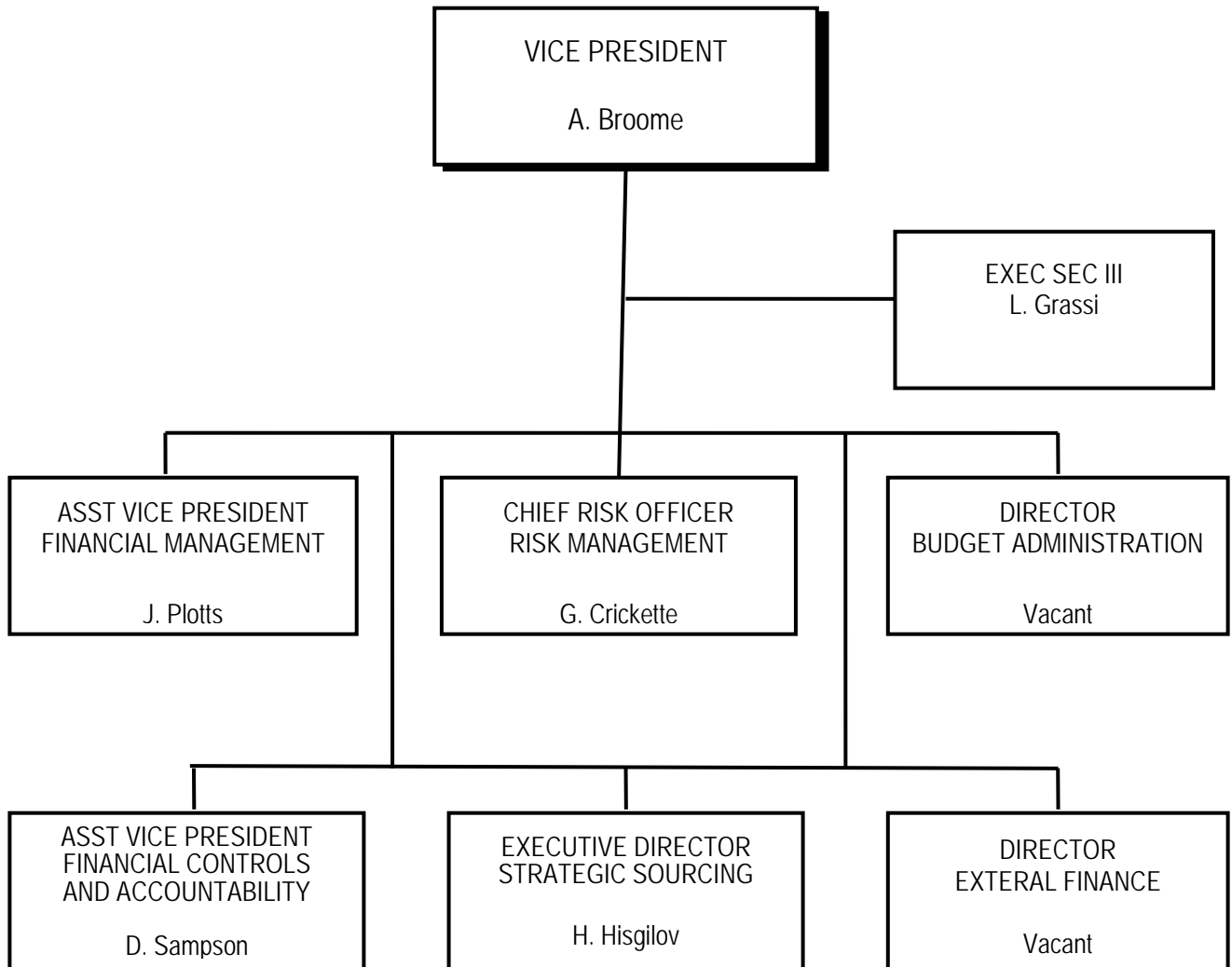
UNIVERSITY OF CALIFORNIA  
OFFICE OF THE PRESIDENT



February 7, 2008

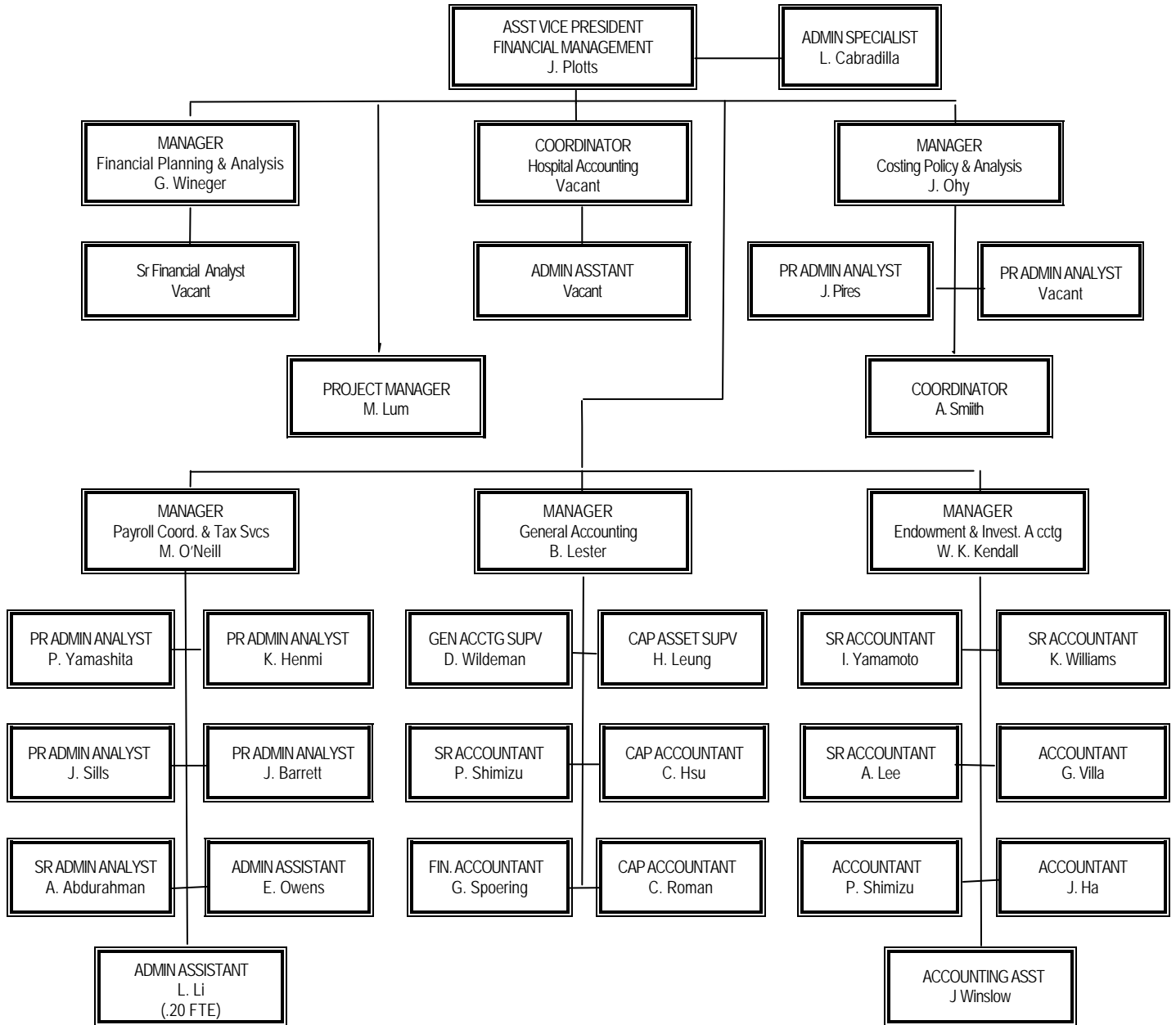
Interim Organization - Effective August 14, 2007

\*APPENDIX C FINANCIAL MANAGEMENT



\*APPENDIX D

**VICE PRESIDENT--FINANCIAL MANAGEMENT**



**\*APPENDIX E**      VICE PRESIDENT—FINANCIAL MANAGEMENT - AREAS  
OF RESPONSIBILITY

**BARBARA LESTER**

**Manager, General Accounting**

Accounting Systems and Procedures Development  
Operation of and Financial Reporting from  
the University Accounting System

**DORIS WILDEMAN**

Consolidated Reporting:

- Cashiering Operations
- Annual Financial Reporting
- Bank Cards Programs
- Intercampus Financial Transfers
- Administrative Funds Audits
- Bank reconciliations - Master
- Accounts
- Forms Coordination

**GARY SPOERING**

- Consolidated Reporting: Annual  
Financial Report
- Fiscal Closing Coordination
- Assignment of Balance Sheet  
Account Numbers
- STIP

**PATRICIA SHIMIZU**

- Federal Cash Program
- Federal/State Contract & Grant  
Procedures
- Disallowed Federal Claims
- Consolidated Reporting: Campus  
Schedules
- Worker's Compensation Insurance
- State Claim Reconciliation
- Corporate Financial System  
Coordination
- Chancellor's STIP Quarterly Report
- Control Receipt of Campus Microfiche

**VACANT**

- Develop Plant & Loan Fund Accounting  
Procedures
- Unexpended Plant Funds Interim  
Financing Loans
- State Bonds
- Investment in Plant Funds bank Loans  
& Leases
- Debt Service Reporting
- Student Aid & Loans
- OP Auxiliary Enterprises
- Retirement of Indebtedness
- Reserves for renewals & Replacements
- Auxiliary & Service Enterprise  
Accounting & Procedures

**CYNTHIA HSU**

- State Construction Claims & Advances
- Bond Financing (Pools)
  - --Financial Reporting/Audits
  - --Develop Accounting Procedures
- Trustee Activity Reconciliation
  - --Faculty Mortgage Programs
  - --Pools; Housing System
- Revenue Bonds Debt Service  
Maintenance
- Certificates of Participation

**CARMEN ROMAN**

- State Claim Preparation
- Unclaimed Property Claim Preparation
- Bank Reconciliations
- Check Writing
- Administrative Support for General  
Accounting
- Campus Microfiche

**\*APPENDIX E: VICE PRESIDENT-FINANCIAL MANAGEMENT - AREAS  
OF RESPONSIBILITY**

**W. KEVIN KENDALL**

**Manager, Endowment and Investment Accounting (EIA)**

EIA System (Fund Database, General Ledger, Advances & Pool processing)  
EIA Campus Services Web-site & EIA Ad Hoc Reporting System (ENR)  
Endowment Oversight Campus Foundation Financial Reporting  
Regents' Fund Allocations  
Endowment Total Return and Cost Recovery Analysis  
Request for Annual Campus return of Endowment Income balances  
New Year Campus Transfer Processing (NYCT)

**ANASTASIA LEE**

**Investment Accounting**

Charitable Asset Management (CAM) Fund  
& Investment Accounting & Reporting  
Cash Received Undistributed Accounting  
External Trust Accounting  
Separate & Alternative Investment  
Accounting

- Real Estate
- Mortgage Loans
- Oil & Gas Leases
- Royalties and other Leases

Daily TR - Banking Activity - Review  
EIA Monthly Reports - Campus Foundations  
& Other Affiliated Organizations

**KIM WILLIAMS**

**Pool Processing & Fund Administration**

Regents & Agency Fund Administration,  
Accounting & Reporting  
Pool Processing & Reporting

- General Endowment Pool (GEP)
- High Income Pool (HIP)
- Short Term Income Pool (STIP \$Day)
- University Retirement System Pool  
(UCRP Pool)

EIA Monthly Reports - Campus Foundations  
& Other Affiliated Organizations  
New Year Campus Transfer Processing (NYCT)

**IRENE YAMAMOTO**

**Administration & Operations**

EIA Operational Oversight  
EIA System(s) Planning & Development  
EIA Monthly & FYE Ledger close scheduling  
& Account Reconciliations  
Daily TR - Banking Activity - Review  
EIA Monthly Reports - Campus Foundations  
& Other Affiliated Organizations

**JENNIFER WINSLOW**

**Administration & Operations**

EIA Account Reconciliations  
EIA Account Set-up & Maintenance all Fund  
Groups  
EIA A/P Processing (Check write)  
EIA Fund Set-up & Maintenance - Other Fund  
Groups (Non Endowment & Similar)  
EIA Monthly Reports - Campus Investment  
& Estimated Income.

**SOPHIE HAK**

**Investment Accounting**

Daily TR - Banking Activity Coding &  
Preparation & Campus Contact for TR  
Documentation  
Regents' Advances Processing - Tertiary  
EIA Monthly Reports - Campus Foundations  
& Other Affiliated Organizations

**GEORGE VILLA**

**Pool Processing & Fund Administration**

Regent's Endowment Fund Set-up  
& Maintenance  
Campus Financial & Budget Journals  
Processing  
Daily TR - Banking Activity Coding  
& Preparation  
Regents' Advances Processing - Secondary  
EIA Monthly Reports - Campus Foundations  
& Other Affiliated Organizations  
New Year Campus Transfer Processing (NYCT)

**JENNIFER HA**

**Administration & Operations**

Regents' Advances Processing - Primary  
Monthly EIA Corp. Fin. System (CFS)  
processing  
Daily TR - Banking Activity Coding  
& Preparation & Campus Contact for  
TR Documentation  
Financial Control Account Reconciliation  
EIA Monthly Reports - Campus Foundations  
& Other Affiliated Organizations

**MARINA LUM**

Project Manager

\*APPENDIX E VICE PRESIDENT-FINANCIAL MANAGEMENT - AREAS  
OF RESPONSIBILITY (Cont.)

MICHAEL O'NEILL

**Manager, Payroll & Tax Services**

Payroll Policy and Systems Development  
Disbursements Policy Coordination  
UBIT Policies and Reporting Procedures  
Tax Analysis and Reporting  
Accounting Manual  
Business and Finance Bulletins

KATHY HENMI

Federal & State Payroll Taxes  
Tax Remittance/Reporting  
Out-of-State Taxes  
Death Payments  
Salary Attachments  
Settlements  
Unemployment Insurance  
Workers' Compensation  
Base Payroll System Changes  
Legislative Analysis

PATRICIA YAMASHITA

Payroll Systems Processing  
New Payroll Projects  
Base Payroll System Changes  
Time and Attendance Reporting  
Compensation Plans  
Leave Reporting  
Severance Pay  
Tuition and Fee Remission  
Payroll Performance Measures

JULIA SILLS

Benefit Insurance Plans  
Retirement Plans  
Special Benefits Plans  
Alien Taxation  
Benefit Forms Review  
Staff Benefit Rates  
Savings Bonds  
Base Payroll System Changes

ABDUL ABDURAHMAN

Payroll System Processing  
Union Agreements  
Range Adjustments  
Miscellaneous Deductions  
Payroll Disbursements  
Third Party Payments  
Damage Payments/Settlements

JOHN BARRETT

Accounting Manual Editor  
Disbursing Policies and Procedures  
Income and UBIT Tax Analysis  
Travel Policy  
Sales and Excise Taxes  
Gift Policies  
Educational Assistance  
Moving Policy  
Independent Contractors  
Entertainment Policy  
Legislative Analysis  
Disbursements Performance Measures

ETHEL OWENS

Unrelated Business Income Tax  
(UBIT) Return  
Accounting Manual Maintenance  
Out-of-State Withholding Tax  
Registration  
Quarterly Survey of International  
Transactions  
Annual Benchmark Survey  
Web Site Administration  
Administrative Support for Payroll  
and Tax Services

APPENDIX F      COMPREHENSIVE ACCOUNTING PROGRAM COMPUTER  
SYSTEMS DATA FLOW UNIVERSITY OF CALIFORNIA

Comprehensive Accounting Program  
Computer Systems Data Flow

CAMPUS (& CORPORATE HEADQUARTERS) OPERATIONS

OFFICE OF THE PRESIDENT

