

Account Manager 101

UCOP Budget Office
Business Resource Center

Agenda

	Topic
1	<i>Introduction</i>
2	Accounting Hierarchy and Structure
3	Budget
4	<i>Break</i>
5	Financial
6	BRC
7	System and Reports: Budget and Financial Reports
8	<i>Q&A</i>

ACCOUNT MANAGER ROLES AND RESPONSIBILITIES

Roles and Responsibilities

- Develop budget - prioritize resources to align with unit's mission, vision, goals and target
- Monitor budgets to actuals - identify potential risks and opportunities (savings for other initiatives)
 - Review appropriations (budget)
 - Review financial transactions (actuals)
 - revenue realized and expenditures incurred
 - Monitor status of department account and fund balance

ACCOUNTING HIERARCHY

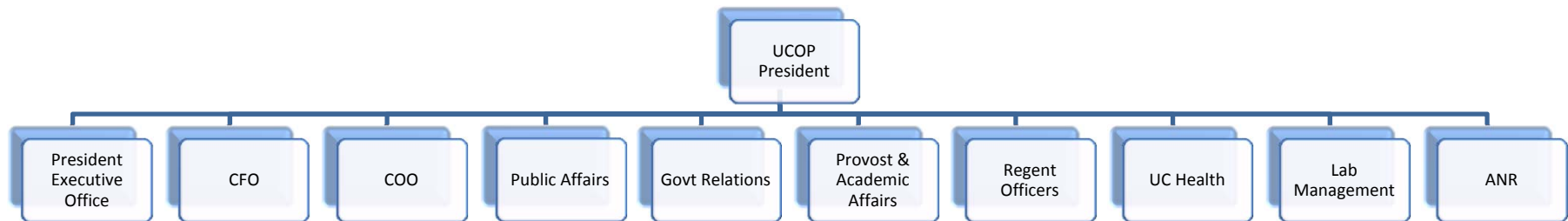
Organizational Hierarchy

- Defined as a means of classifying all the units into an organized structure; how each unit fits in the big picture.
- UCOP organizational hierarchy:
 - **Organization**
This is the highest level of the hierarchy and includes all of UCOP.
 - **Division**
This level is generally under the supervision of executive or senior vice presidents or other special officers (e.g., Provost, Chief Operating Officer, General Counsel, Chief Financial Officer, etc.).
 - **Sub-Division**
This level is generally under the supervision of vice presidents/vice provosts and associate vice presidents.
 - **Department**
This level may be under the supervision of executive directors, directors, or other types of unit managers.

Organizational Hierarchy

Each level of the hierarchy is represented by a four-digit code.
For example:

Organization	• 8000 UC Office of the President
Division	• 8400 Chief Operating Officer
Sub-Division	• 8480 VP Human Resources
Department	• 8158 Retirement Admin Service Center (RASC)



FAU: Full Accounting Unit

- The FAU allows departments to structure their chart of accounts to accurately reflect the department’s organization and facilitate effective management reporting, financial control and analysis.
- Departments can use reports that are based on fields in the FAU to perform financial/budgetary analysis and make appropriate management decisions.
- The FAU is comprised of the following 8 fields (total of up to 32 characters):

Location	Account	Cost Center	Fund	Project	Sub	Object	Source
<ul style="list-style-type: none"> • 1 character • E.g., M 	<ul style="list-style-type: none"> • 6 digits • E.g., 660000 	<ul style="list-style-type: none"> • Up to 2 alpha-numeric • E.g., BK 	<ul style="list-style-type: none"> • 5 digits • E.g., 69085 	<ul style="list-style-type: none"> • Up to 6 alpha-numeric • E.g., SAPEP 	<ul style="list-style-type: none"> • 2 alpha-numeric • E.g., 9H 	<ul style="list-style-type: none"> • 4 digits • E.g., 4002 	<ul style="list-style-type: none"> • Up to 6 alpha-numeric • E.g., WATER



Established, defined and controlled by the University as they are used in preparing reports (e.g., internal/external audits, government agencies, etc.) and must be strictly monitored.



These fields are optional, department-assigned fields for use by departments within general guidelines set by UCLA.

FAU: Location Codes

Campus Location Codes:

- Used to identify activities at campus locations.
- 1 alpha or numeric character.
 - Numeric codes
 - Identify activities specific to a campus location.
 - Alpha codes
 - Identify system-wide activities, that may be physically located at an actual campus (e.g. – ANR, UCO Lick, MEXUS and EAP).

UC Campus Location	UC Campus Numeric Code	UC Campus Alpha Code
Berkeley	1	J
San Francisco	2	K
Davis	3	L
Los Angeles	4	M
Riverside	5	N
San Diego	6	O
Santa Cruz	7	P
Santa Barbara	8	Q
Irvine	9	R
Merced	10	S

FAU: Account

- The account number is used to group transactions of a specific department or major activities within a department.
- At UCOP, account numbers are set up by the OP Budget office.
- Three types of accounts:

Balance sheet	for assets, liabilities and fund balance (100000-199999)
Revenue	for revenue appropriations and actual revenue realized (200000-299999)
Operating	for expenditure appropriations and actual expenses incurred (400000-999999)

FAU: Account

The first 2 digits of the Expenditure Account field represent the “function” and reflect the basic purpose of the account when the account is set up. The following list categorizes each function:

Function	Function Code Description	UCOP Account Format and Title
40	Instruction	40 8020 – UC Sacramento Academic Center
43	Academic Support	43 0381 – Innovative Learning Tech Initiative
44	Research	44 7700 – UC/Caltech Keck Telescopes
60	Libraries	60 0650 – CDL Outreach Business Development
62	Public Service	62 7679 – Graduate & Professional Outreach
64	Physical Plant Operations	64 8000 – UC Washington Center
66	Administration	66 3400 – Secretary of the Regents
68	Student Services	68 5048 – Student Loans
72	Institutional Support	72 1704 – ITS Data Center: Operations
76	Auxiliary Enterprises	76 3045 – UC Washington Ctr Residence Halls
77 – 79	Student Financial Aid	78 8000 – Prov-Student Financial Aid
80 – 89	Non-Reportable Expenditures	80 0005 – Prov for Artsbridge Program
90	Plant Control Improvement Programs	90 0000 – UC Merced Science & Engineering Bldg

FAU: Fund

A fund is a discrete monetary source, allocated for the purpose of meeting certain programmatic or contractual objectives and often has associated regulations, restrictions or limitations that require separate budgeting and accounting.

FAU: Fund

UCOP Fund group description and purpose, usage restriction:

- **Unrestricted Funds** – Generally may be used for a variety of institutional purposes.
- **Restricted Funds** – Are subject to special limitations based on the fund source.

Fund Group	Fund Description	Sample Fund
Unrestricted	Funding used for general purpose	69085 SYSTEMWIDE ASSESSMENT FUND
Restricted	Funding for specific use such as research, recharge funds	18079 14-15 TOBACCO-RELATED DISEASE RES(5/19)
Restricted (Centrally controlled)	Funds owned or directly managed by UCOP	69700 UCRS FUNDS APPROPRIATED

FAU: Fund

❑ UCOP Unrestricted Funds are:

- 07427 – Opportunity Fund
- 19900 – State General Fund
- 19941 – UC General Fund
- 37658 – President’s Endowment Fund (PEF)
- 38070 – Searles Fund
- 68614 – Endowment Cost Recovery Fund
- 69085 – Systemwide Assessment Fund
- 69400 – OP Common Fund
- 69413 – UCOP Unrestricted STIP

❑ UCOP Centrally Controlled Restricted Funds are:

- 69590 – Asset Management Fund
- 69593 – Bond Management Fund
- 69700 – University of California Retirement System Fund (UCRS Fund)
- 69705 – Defined Contribution Master Fund
- 69740 – Employee Benefit Admin. Fund

❑ UCOP Restricted Funds

Funds managed by the departments (e.g. – Extramural Funds and Recharges)

FAU: Sub Codes

Sub codes identify major expense groups and are important for budgeting, appropriation and expenditures reporting. They are standardized across departments.

sub code	sub code title
00	SALARIES-ACADEMIC
01	SALARIES-STAFF
02	GENERAL ASSISTANCE
03	SUPPLIES AND EXPENSE
04	EQUIPMENT AND FACILITIES
05	SPECIAL ITEMS
06	EMPLOYEE BENEFITS
07	SPECIAL ITEMS
08	UNALLOCATED FUNDS
09	RECHARGES

Subs 0-2:

Payroll

Subs 3, 5, 7:

Typically grouped together for reporting purposes. Departments have the latitude to use sub 5/7 for their own purpose.

Subs 4, 6, 8, 9: Self-explanatory.

FAU: Object Code

- Object code identifies the nature of the expenditure.
- It describes the major, generic categories of expense used for budget planning and reporting.
- Object codes are established by UCLA and are standardized.
- <http://ga.accounting.ucla.edu/displaypdf.aspx>

FAU: Object Code

Object Code Range	Object Code Category	Examples
1XXX	Salaries and Wages	1010: Tenure Faculty
2XXX	Travel - including vehicle rental for travel	2005: Travel – Out-of state
30XX	Transportation of Things - including non-travel vehicle rental	3001: Delivery Service
31XX	Maintenance Agreements, Repair, Alternations	3140: Repairs – Computer Hardware
32XX – 35XX	Various Services and Charges	3242: Auditing Services
36XX	Loan Payments and Taxes	3617: Property Tax
38XX	Overhead - Administrative Use Only	3820: Overhead – Federal Contract
39XX	Recharges	3910: Internal Recharges
91XX	Equipment Purchases	9112: Inventorial Equipment – Office Equipment

FAU: Optional Fields

- **Project Code and Source Code**

- Used to identify a specific project, program or group of activities intended to be financially tracked.
- If used, it is the responsibility of the department to apply Project and Source codes correctly to their expenses and according to their own guidelines.

- **Cost Center**

- Not used by UCOP, with the exception of UC Press.

Location M

Account Fund Profile (AFP) SYSTEM

- The AFP is the database that contains the attributes associated with every account and fund. The AFP houses all the accounts and funds which are linked together and are available for use.
- When an account and/or fund action (new, change, close) is needed, the department works in conjunction with their budget coordinator to submit a request. The request needs to be approved by the appropriate department authority.
- The form is available on the UCOP Budget Office Website <http://www.ucop.edu/ucop-budget/forms-procedures/index.html>. Any additional clarifying information should be attached to the request.

BUDGET AND FINANCIALS

Budget

- Defined as available resources best estimated and planned for particular activities and expenses for a fiscal year.
- In the General Ledger, the amount of the budget is reflected in the ***Appropriation*** column.
- There are two types of Budgets:
 - Permanent Budget
 - Temporary Budget

Permanent Budget

- Approved ongoing resources for activities in a full accounting unit (FAU). It usually covers a full fiscal year's budget.
- The budget information is updated and stored in the permanent budget system, which is used by all UC campuses and UCOP for tracking and reporting the permanent budget; this is separate from the Financial System.
 - The permanent budget information is interfaced with the Financial System General Ledger once a year for the July 1st budget - the next fiscal year's resources.
- Permanent FTE data are also reflected in the permanent budget system.

Permanent Budget

The Type Entry code describes the nature of the financial transaction:

Type Entry 11 - "JULY 1 ADJ. BUDGET"

- Generated entry from the Permanent Budget System at the beginning of the fiscal year. (Hint: Type 11 will never have cents attached to the amt)

Detail General Ledger

For the period from July 1, 2013 to April 27, 2014

Location : M
 Account/CC : 527600 CANCER RESEARCH
 Fund : 37607 2541J PILKINGTON JAMES A MEM FD
 Department : 8026 VP RESEARCH & GRADUATE STUDIES

Sub Object	Source	Project	TE	Effective Date	Trans No	Doc Date	Description	Reference	Appropriation	Expenditure	Encumbrance	Memo-Lien
									()=DEBIT	()=CREDIT	()=DECREASE	()=DECREASE
080000			11	7/1/2013	01800	070113	JULY 1 ADJ. BUDGET		79,461.00			
080000			12	7/1/2013	FS0815	070113	REAPPROPRIATION		151.83			
080000			14	1/31/2014	072573	020314	119820 FY14 APPROP		15,691.94			
080000			15	7/31/2013	S1143	073013	4-441450-RAO	01799	(29,000.00)			
080000			15	7/31/2013	S1143	073013	4-443835-TORRES	01799	(50,000.00)			
08 **									16,304.77	0.00	0.00	0.00
Total									16,304.77	0.00	0.00	0.00

Temporary Budget

The “temporary budget” reflects the current year budget activities.

- Temporary budget populates the appropriation column of the general ledger.
- The temporary budget can be any dollar amount (with cents) or can cover **any** period of time within a fiscal year.

Temporary Budget

Detail General Ledger

For the period from July 1, 2015 to June 30, 2016 -- Up to Final

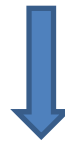
Location : M

Account/CC : 721706 ITS DATA CTR:PRODUCTION CONTROL

Fund : 66037 ITS INFRASTRUCTURE RECHARGE

Department : 8141 TECHNOLOGY DELIVERY SERVICES

Sub Object	Source	Project	TE	Effective Date	Trans No	Doc Date	Description	Reference	Appropriation ()=DEBIT	Expenditure ()=CREDIT	Encumbrance ()=DECREASE	Memo-Lien ()=DECREASE
010000			11	7/1/2015	01800	070115	JULY 1 ADJ. BUDGET		916,129.00			
010000		TEMP	14	10/9/2015	040545	100915	FY16:TEMP ONLY ADJ		(456,272.00)			



070000			12	7/1/2015	FS0815	070115	REAPPROPRIATION		38,208.84			
07 **									38,208.84	0.00	0.00	0.00
090000			11	7/1/2015	01800	070115	JULY 1 ADJ. BUDGET		(1,916,197.00)			
090000		TEMP	14	10/9/2015	040545	100915	FY16:TEMP ONLY ADJ		642,567.00			
09 **									(1,273,630.00)	0.00	0.00	0.00

Temporary Budget

Type Entry 12 - Reappropriation (also known as “carryforward”)
Budgeting unused financial balances/deficits from
the Prior Fiscal Year

At UCOP Location:

- Restricted financial balances from the prior fiscal year are usually carried over to the new fiscal year.
- In general, unrestricted fund balances at UCOP remaining in departmental accounts at year end are swept into central location accounts (for repurposing in the new year).

Transfer of Funds (TOF): Local

- Transactions can affect the permanent and/or the temporary budget(s), depending on the situation.
- Local TOFs are within the same location only.
- Local TOFs are budgetary transactions that affect the General Ledger "Appropriation" column only and are coded under Type Entry **14**.
- Transfer of funds can only take place between the same fund number – crossing fund numbers is not allowed.
- Transfer of funds in general should not cross functions.
- Funds can be transferred from one account to another account. Similarly, they can be transferred from one sub code to another.
- The department sending (debiting side) the funds, initiates the local transfer of funds.

Transfer of Funds (TOF): Local

When do I use a **Permanent** Transfer of Funds?

- Any time the permanent budget system needs to be adjusted.
- To implement an increase/decrease in on-going activities.
- To implement a change in FTE (Full Time Equivalent - a full time employee is represented as 1.00 FTE; fractional FTE indicates less than 100% effort).

Examples:

- When approved permanent departmental budget changes need to be implemented.
- To allocate salary, merit and/or benefit increase funding.

Transfer of Funds (TOF): Local

When do I use a **Temporary** Transfer of Funds?

- To manage the current year budget activity.
- To establish or adjust budgetary appropriations.

Examples:

- Extramural Fund Accounting in UCLA establishes an appropriation received from an agency by transferring funds into the PI's account-fund.
- Account manager transfers funds from sub 08 – Unallocated to the appropriate subs based on the approved budget.
- UCOP Budget Office provides temporary one -time allocations to departmental accounts.
- Approved carryforwards.

Transfer of Funds (TOF): Local TE14

Detail General Ledger

For the period from July 1, 2014 to March 16, 2015

Location : M

Account/CC : 447625 UC RESEARCH INITIATIVES:RESEARCH PRGMS

Fund : 69085 SYSTEMWIDE ASSESSMENT FUND

Department : 8022 RES GRANT PRGMS OFFICE

Sub Object	Source	Project	TE	Effective Date	Trans No	Doc Date	Description	Reference	Appropriation ()=DEBIT	Expenditure ()=CREDIT	Encumbrance ()=DECREASE	Memo-Lien ()=DECREASE
080000			11	7/1/2014	01800	070114	JULY 1 ADJ. BUDGET		6,370,348.00			
080000		TEMP	14	12/1/2014	060249	120814	669812-FY15 1XALLOC		2,610,000.00			
080000	Local		14	12/31/2014	062300	010715	T:447724-05 REBDGT		(6,370,348.00)			
080000			14	1/30/2015	072873	121514	T:447724-05 REBDGT		(2,610,000.00)			
08 **									0.00	0.00	0.00	0.00
Total									0.00	0.00	0.00	0.00

Interlocation Transfer of Funds (ITF)

- The general guidelines that apply to local transfers of funds apply to interlocation transfers of funds.
- Budgetary transactions that transfer funds from one location/campus to another.
- The campus (or UCOP) sending the funds (debit side) prepares the interlocation transfer of funds.
- Contract and grant funds cannot be sent via ITF without the approval of UCLA Extramural Fund Accounting.
- ITFs are processed as a batch at month-end and transactions are reflected as Type Entry **15** in the General Ledger's "**Appropriation**" column the following month. Processing of ITFs must be completed by mid-May, as there is no processing allowed in June.

Interlocation Transfer of Funds (ITF)

The ITF system is updated once a month with new account/fund information from each campus. Any updates to the chart of accounts needs to be done no later than the month before processing the ITF.

- Previously, account numbers across the system shared OP Legacy Account characteristics (i.e. – 6 digits long and the first two digits represented function code). Some local campus accounts have since deviated and have alphanumeric traits. For ITF purposes, to unify account format differences between one campus and another, local campus accounts need to be translated to an OP Legacy Account.

Interlocation Transfer of Funds (ITF): TE15



OFFICIAL FINANCIAL REPORT OF THE
UNIVERSITY OF CALIFORNIA AT LOS ANGELES

Detail General Ledger

For the period from April 1, 2014 to April 30, 2014

Location : **M**
 Account/CC : **447724 SPECIAL RES PRGM GRANT PAYMENTS**
 Fund : **19968 AIDS RESEARCH**
 Department : **8022 RES GRANT PRGMS OFFICE**
 Sub Object : **080000 UNALLOCATED AMTS-UNDESIGNATED BALANCES**

Sub Object	Source	Project	TE	Effective Date	Trans No	Doc Date	Description	Reference	Appropriation ()=DEBIT	Expenditure ()=CREDIT	Encumbrance ()=DECREASE	Memo-Lien ()=DECREASE
080000			15	4/30/2014	S2587	042814	4-441466 RENSUN	10799	(100,000.00)			
080000			15	4/30/2014	S2628	042814	4-440000 LEIBOWITZ	10799	(361,365.00)			
080000	ITF		15	4/30/2014	S2629	042814	6-440501 HAUBRICH	10799	(1,425,161.00)			
080000			15	4/30/2014	S2630	042814	4-440000 LANDOVITZ	10799	(518,562.00)			
080000			15	4/30/2014	S2631	042814	4-441344 YANG	10799	(84,001.00)			
080000			15	4/30/2014	S2678	042814	FR:4-440000 CHRP	10799	105,204.00			
08 **										(2,383,885.00)	0.00	0.00
Total									(2,383,885.00)	0.00	0.00	0.00

Transfer of Funds: Submission Process

Transfer Type	Deadline
Transfer of Funds (TOF)	Last working day of the month (except for fiscal year end due dates)
Interlocation Transfer of Funds (ITF)	11 working days prior to month end

Retrieve the *Transfer of Funds Request*:

http://www.ucop.edu/ucop-budget/files/transfer_funds.pdf

Document the following:

- account name
- account location
- account number
- fund number
- sub code
- amount (total)
- local campus account number
- purpose
- requesting department
- Preparer

An approval signature from a designated approver within the department is required. Submit your form to UCOP's Budget Office.

Annual Budget Process

- The annual UCOP budget process runs approximately from January through May and starts with the distribution of the annual Budget Call Letter, which outlines the guidelines for budget submission for the upcoming fiscal year.
- Each year the UCOP Budget Office provides guidelines for the unrestricted budget of each division or department.
 - Divisions/departments will then have to build the budget within these guidelines.

Budget Entry, Review and Approval in BDS (Budget Development System)

- Each department will have users assigned to enter budget data into BDS at the account-fund level for a given fiscal year.
- After the budget data is entered into BDS, department and division leaders will review the numbers and submit them to UCOP's Budget Office.
- The UCOP Budget Office then reviews the data submission for approval.
 - Once approved, the UCOP Budget Office updates the Permanent Budget to be implemented for July 1st.
 - Throughout the fiscal year, UCOP's Budget Office processes any current-year budget transactions.

Budget: Summary

Budget

- Permanent and Temporary Budget
- Annual budget process
- Budget adjustments – Transfer of Funds
 - Local
 - Interlocation

BREAK!!!

Financial/Actuals

- Financial activity within an account-fund includes:
 - Posting expenditures
 - Recording revenue

- Daily – Financial Transactions are updated daily
- Monthly – month end close is the 5th business day of the following month.

Financial Transactions:Type Entry

The nature of financial transaction is distinguished by its Type Entry. Some common Type entry codes are:

- **TE 33** - Cash Net
- **TE 35** - Electronic Fund Transfers (EFT)
- **TE 41** - Payments
- **TE 44** - Payment Cancellations
- **TE 53** - Financial Journal (financial adjustment)
- **TE 54** - N-Pear (Non-payroll expenditure adjustment request)
- **TE 59** - Recharges
- **EN** - Encumbrances are remaining outstanding commitments against open purchase orders (based on dollar amount)
- **ML** - Memo Liens are outstanding salary and benefit commitments for the remainder of the fiscal year

Financial Transactions: Type Entry

	Sub Object	Source	Project	TE	Effective Date	Trans No	Doc Date	Description	Reference	Estimated ()=CREDIT	Realized ()=DEBIT
	206000			12	7/1/2014	FS0815	070114	REAPPROPRIATION		(7,654.87)	
	206000			14	10/14/2014	040958	101414	447676 FY15 APPROP		78,165.41	
	206000			14	3/26/2015	092340	032615	447724 FY15 APPROP		49,590.79	
	206000			14	6/30/2015	170059	121514	T: 447676-42383		2,444.37	
TE33	206000			33	9/25/2014	362450	092514	CBCRP DONATIONS	DEP926		35.04
	206000			33	9/25/2014	362450	092514	CBCRP DONATIONS	DEP926		16.67
	206000			33	9/25/2014	362450	092514	CBCRP DONATIONS	DEP926		52.25
	206000			33	9/25/2014	362450	092514	CBCRP DONATIONS	DEP926		175.00

	Sub Object	Source	Project	TE	Effective Date	Trans No	Doc Date	Description	Reference	Appropriation ()=DEBIT	Expenditure ()=CREDIT	Encumbrance ()=DECREASE
TE41	033310		EMTG	41	6/24/2015	883008	061515	SPECIALTYST3041-1128	8019XSA224		1.91	
TE54	033310		EMTG	54	6/14/2015	121371	012615	41999942USBANKNATLCR	L J AGUAYO		(51.79)	
	033310		EMTG	54	6/14/2015	121371	101714	41871363SPECIALTYST3	8019XSA066		(12.54)	
EN	033310		EMTG	EN	6/23/2015	XSA224	062315	SPECIALTYS CAFE & BA	8019XSA224			1.91
	033310		EMTG	EN	6/24/2015	XSA224	062315	SPECIALTYS CAFE & BA	8019XSA224			(1.91)
TE53	033385			53	6/30/2015	12802J	063015	14/15 GENERAL LIAB.	JUN2015		67.00	
	033390			53	6/30/2015	12802K	063015	14/15 EMPLOYMT PRACT	JUN2015		67.00	
	033455		FTOOL	41	6/1/2015	881478	051315	ZAPTIONINC1084	8083PRA092		541.90	
	033455		FBB	41	6/17/2015	882666	022615	BLACKBOARD1185194	8019PSA061		9,490.00	

Financials: Account Summary

This is where you check your account status

Account Summary by Account

As of March 16, 2015
Expenditure (Current Funds)

Location : **M**
Account/CC : **721719 ITS CLIENT SRVS MGT**
Fund : **69085 SYSTEMWIDE ASSESSMENT FUND**
Department : **8147 ITS CLIENT SERVICES**

Account/CC	Fund	Sub	Fiscal Year		Inception to Date		Encumbrance	Ledger Balance ()=Debit	Memo-Lien	Operating Balance ()=Debit
			Appropriation ()=Debit	Expenditures ()=Credit	Appropriation ()=Debit	Expenditures ()=Credit				
721719 ITS CLIENT SRVS MGT										
	69085		SYSTEMWIDE ASSESSMENT FUND							
		01	405,116.00	224,368.87	405,116.00	224,368.87		180,747.13	119,047.16	61,699.97
		02	14,073.00		14,073.00			14,073.00		14,073.00
		03	25,189.00	19,790.57	25,189.00	19,790.57	1,309.91	4,088.52		4,088.52
		05	287,000.00	130,410.00	287,000.00	130,410.00	92,455.00	64,135.00		64,135.00
		06	158,870.00	67,467.36	158,870.00	67,467.36		91,402.64	48,864.40	42,538.24
	69085	**	890,248.00	442,036.80	890,248.00	442,036.80	93,764.91	354,446.29	167,911.56	186,534.73
Total-721719			890,248.00	442,036.80	890,248.00	442,036.80	93,764.91	354,446.29	167,911.56	186,534.73

Financials: Fund Summary

This is where you check the fund status

- Revenue accounts (which start with 2) are used to record income to the University.

Example:

- Unbudgeted Revenue 35,000 received year to date in Fund 50117, with \$20k received in January 2015, reflected in Revenue Account 240000.
- Appropriation (aka budget) should reflect the \$35,000 revenue and budgeted to operating account 627675.

Fund Summary										
As of January 31, 2015										
Location : M										
Fund : 50117 MESA-STUDENT LEADERSHIP CONFERENCE										
Department : 8052 EDUCATION PARTNERSHIPS										
Account/CC	Sub	Curr Month Financial	Fiscal Year		Inception to Date		Encumbrance	Ledger Balance	Memo-Lien	Operating Balance
			Appropriation	Financial	Appropriation	Financial				
119800 FUND BALANCES UNEXPENDED-GIFTS & GRANTS										
	16		83,196.13	83,196.13						
119800		0.00	83,196.13	83,196.13	0.00	0.00	0.00	0.00	0.00	0.00
240000 PRIVATE GIFTS/GRANTS-RESTRICTED										
	20	20,000.00	15,000.00	50,000.00				(35,000.00)		(35,000.00)
240000		20,000.00	15,000.00	50,000.00	0.00	0.00	0.00	(35,000.00)	0.00	(35,000.00)
627675 MESA										
	03	2,287.76	(126,482.56)	4,725.39				(131,207.95)		(131,207.95)
	05	1,342.56	(34,000.00)					(34,000.00)		(34,000.00)
	07		(19,031.34)	963.23				(19,994.57)		(19,994.57)
	08		277,710.03					277,710.03		277,710.03
627675		3,630.32	98,196.13	5,688.62	0.00	0.00	0.00	92,507.51	0.00	92,507.51
Fund Balance		0.00	83,196.13	83,196.13	0.00	0.00	0.00	0.00	0.00	0.00
Revenue		20,000.00	15,000.00	50,000.00	0.00	0.00	0.00	(35,000.00)	0.00	(35,000.00)
Expenditure		3,630.32	98,196.13	5,688.62	0.00	0.00	0.00	92,507.51	0.00	92,507.51
TOTAL		16,369.68	0.00	127,507.51	0.00	0.00	0.00	127,507.51	0.00	127,507.51

Financials: Fund Summary

Fund Summary

As of March 31, 2015

Location : M

Fund : 50117 MESA-STUDENT LEADERSHIP CONFERENCE

Department : 8052 EDUCATION PARTNERSHIPS

- Additional \$35,000 is budgeted in Revenue Account 240000.
- Additional \$35,000 is budgeted in Expense account 627675

Account/CC	Sub	Curr Month Financial	Fiscal Year		Inception to Date		Encumbrance	Ledger Balance	Memo-Lien	Operating Balance
			Appropriation	Financial	Appropriation	Financial				
119800 FUND BALANCES UNEXPENDED-GIFTS & GRANTS										
	16		83,196.13	83,196.13						
119800		0.00	83,196.13	83,196.13	0.00	0.00	0.00	0.00	0.00	0.00
240000 PRIVATE GIFTS/GRANTS-RESTRICTED										
	20		50,000.00	50,000.00						
240000		0.00	50,000.00	50,000.00	0.00	0.00	0.00	0.00	0.00	0.00
627675 MESA										
	03	2,490.00	(91,482.56)	7,210.94				(98,693.50)		(98,693.50)
	05		(34,000.00)	(567.97)				(33,432.03)		(33,432.03)
	07		(19,031.34)	963.23				(19,994.57)		(19,994.57)
	08		277,710.03					277,710.03		277,710.03
627675		2,490.00	133,196.13	7,606.20	0.00	0.00	0.00	125,589.93	0.00	125,589.93
Fund Balance		0.00	83,196.13	83,196.13	0.00	0.00	0.00	0.00	0.00	0.00
Revenue		0.00	50,000.00	50,000.00	0.00	0.00	0.00	0.00	0.00	0.00
Expenditure		2,490.00	133,196.13	7,606.20	0.00	0.00	0.00	125,589.93	0.00	125,589.93
TOTAL		(2,490.00)	0.00	125,589.93	0.00	0.00	0.00	125,589.93	0.00	125,589.93

Financials: Fund Summary

fund balance + revenue - expenditures = fund balance carried forward to next FY

After fiscal close, the previous year's financial balance is recorded in the **Unexpended Balance** account

- Example:

Fund Summary										Fund Summary																						
As of June 30, 2015 -- Up to Final										As of July 31, 2015																						
Location : M					Fund : 50117 MESA-STUDENT LEADERSHIP CONFERENCE					Fund Type : FISCAL					Location : M					Fund : 50117 MESA-STUDENT LEADERSHIP CONFERENCE					Fund Type : FISCAL							
Department : 8052 DIVERSITY AND ENGAGEMENT										Department : 8052 DIVERSITY AND ENGAGEMENT																						
Account/CC	Sub	Curr Month Financial	Fiscal Year		Inception to Date		Encumbrance	Ledger Balance	Memo-Lien	Operating Balance	Account/CC	Sub	Curr Month Financial	Fiscal Year		Inception to Date		Encumbrance	Ledger Balance	Memo-Lien	Operating Balance											
			Appropriation	Financial	Appropriation	Financial								Appropriation	Financial	Appropriation	Financial															
119800 FUND BALANCES UNEXPENDED-GIFTS & GRANTS										119800 FUND BALANCES UNEXPENDED-GIFTS & GRANTS																						
	16		83,196.13	83,196.13								16	125,589.93	125,589.93	125,589.93									125,589.93	125,589.93	0.00	0.00	0.00	0.00	0.00	0.00	
119800		0.00	83,196.13	83,196.13	0.00	0.00	0.00	0.00	0.00	0.00	119800		125,589.93	125,589.93	125,589.93	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	125,589.93	125,589.93	0.00	0.00	0.00	0.00			
240000 PRIVATE GIFTS/GRANTS-RESTRICTED										240000 PRIVATE GIFTS/GRANTS-RESTRICTED																						
	20		50,000.00	50,000.00								20	20,000.00		20,000.00																(20,000.00)	(20,000.00)
240000		0.00	50,000.00	50,000.00	0.00	0.00	0.00	0.00	0.00	0.00	240000		20,000.00	0.00	20,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	20,000.00	20,000.00	0.00	0.00	0.00	(20,000.00)	(20,000.00)		
627675 SAPEP MESA										627675 SAPEP MESA																						
	03		(91,482.56)	7,210.94			108,483.65	(207,177.15)		(207,177.15)		03		(98,693.50)				108,483.65	(207,177.15)		(207,177.15)		03		(98,693.50)				108,483.65	(207,177.15)	(207,177.15)	
	05		(34,000.00)	(567.97)				(33,432.03)		(33,432.03)		05		(33,432.03)					(33,432.03)		(33,432.03)		05		(33,432.03)				(33,432.03)	(33,432.03)		
	07		(19,031.34)	963.23				(19,994.57)		(19,994.57)		07		(19,994.57)					(19,994.57)		(19,994.57)		07		(19,994.57)				(19,994.57)	(19,994.57)		
	08		277,710.03					277,710.03		277,710.03		08		277,710.03					277,710.03		277,710.03		08		277,710.03				277,710.03	277,710.03		
627675		0.00	133,196.13	7,606.20	0.00	0.00	108,483.65	17,106.28	0.00	17,106.28	627675		0.00	125,589.93	0.00	0.00	0.00	108,483.65	17,106.28	0.00	17,106.28	627675		0.00	125,589.93	0.00	0.00	0.00	108,483.65	37,106.28	0.00	17,106.28
Fund Balance		0.00	83,196.13	83,196.13	0.00	0.00	0.00	0.00	0.00	0.00	Fund Balance		125,589.93	125,589.93	125,589.93	0.00	0.00	0.00	0.00	0.00	0.00	0.00	125,589.93	125,589.93	125,589.93	0.00	0.00	0.00	0.00	0.00		
Revenue		0.00	50,000.00	50,000.00	0.00	0.00	0.00	0.00	0.00	0.00	Revenue		20,000.00	0.00	20,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	20,000.00	20,000.00	0.00	0.00	0.00	(20,000.00)	0.00	(20,000.00)		
Expenditure		0.00	133,196.13	7,606.20	0.00	0.00	108,483.65	17,106.28	0.00	17,106.28	Expenditure		0.00	125,589.93	0.00	0.00	0.00	108,483.65	17,106.28	0.00	17,106.28	Expenditure		0.00	125,589.93	0.00	0.00	0.00	108,483.65	17,106.28	0.00	17,106.28
TOTAL		0.00	0.00	125,589.93	0.00	0.00	108,483.65	17,106.28	0.00	17,106.28	TOTAL		145,589.93	0.00	145,589.93	0.00	0.00	108,483.65	37,106.28	0.00	37,106.28	TOTAL		145,589.93	0.00	145,589.93	0.00	0.00	108,483.65	37,106.28	0.00	37,106.28

Pop Quiz

What's wrong here?

Confirm transactions are correctly recorded

- Account and Fund
- Sub Code (where the budget funding is)
- Object Code
- Fiscal Year – Revenues/Expenses at year end that need accrual/deferral

Location : M
 Fund : 69085 SYSTEMWIDE ASSESSMENT FUND
 Department : 8715 CONTROL-GENERAL ACCOUNTING

Account/CC	Sub	Curr Month Financial	Fiscal Year	
			Appropriation	Financial
430382 UC ONLINE EDUCATION				
	01	(21,290.66)	88,378.00	5,754.33
	02	(668.50)	2,651.00	157,396.19
	03	29,321.18	34,047.48	173,810.31
	05			145.60
	06	(10,871.97)	36,712.00	62,285.01
	08		12,028.37	
430382		(3,509.95)	173,816.85	399,391.44
Fund Balance		0.00	0.00	0.00
Revenue		0.00	0.00	0.00
Expenditure		(3,509.95)	173,816.85	399,391.44
TOTAL		3,509.95	(173,816.85)	(399,391.44)

Pop Quiz Tools

Expense (Cost) Transfers

- Payroll Expense Transfer
 - Moving payroll expenditures (including benefits) to another FAU
 - Processed by the BRC

- Non-Payroll Expenditure Adjustment Request (NPEAR)
 - To correct recording of Expenditures to account, sub or object code
 - Fill out Form and Submit to the BRC

**What is the difference between an Expense Transfer and a Transfer of Funds?*

Fiscal Close

This is your last opportunity to verify that your budget and financial activity is correct.

Defined as the period of time (mainly occurs from May through August) for departments to reconcile all their financial and budget activities for the Fiscal Year.

Your responsibilities will include:

- Confirm that all payroll and non-payroll expenses relating to that fiscal year have been recorded appropriately, including accruals and deferrals.
- Confirm that none of your accounts are in overdraft.
- Submitting any re-budgeting of funds required to cover expenses to UCOP's Budget Office. This may include transfers that are between or within departments, campuses or central resources.
- Confirm that all revenue is budgeted to an operating account.

BRC



Business Resource Center

Payroll Support Services

- Partner with Local HR to serve as UCOP primary contacts to UCPath Center
 - UCPath.UniversityofCalifornia.edu
Note: Available beginning Nov 30, 2015
- Administrator for UCOP online Time Reporting System
- On-Boarding: Oath, Patent Acknowledgement, I-9
- Missed payments, overpayments and off-cycle payments
- Accruals management: vacation, sick leave
- Expense transfers and payroll adjustments
- Multi-location agreements and rehired retirees
- Final pay



Business Resource Center

Payroll Support Services

- Summary payroll information is recorded on GL (type entry = 53):
 - Sub 00—S&W for permanent academic appointments
 - Sub 01—S&W for permanent non-academic appointments
 - Sub 02—Payments for contract appointments
 - Sub 05—Payments for TOPS employees in one HR account; department charges for TOPS employees are typically in Sub 03 and type entry = 59
 - Sub 06—Benefits



Business Resource Center

Purchase Orders & Payments

- For the purchase of goods or services
- BRC and UCOP Purchasing work together if:
 - Agreement has terms and conditions
 - It is a professional services agreement
 - It is an independent contractor agreement
- Delegated authority to approve expenditures does not extend to contractual commitments; only a very limited number of UCOP staff may sign contracts
- Transactions in UCLA's web-based BruinBuy system
 - Departments may be given access to use BruinBuy for office supply orders



Purchase Orders & Payments

1

Determine need for good or service

2

Identify vendor and obtain quote or similar information

3 ★

Establish purchase order:

Submit documentation and approval to the BRC POP team

4

Review for compliance and enter data into BruinBuy to record an encumbrance in the GL; type entry = EN

5

Provide PO number to department and vendor

6

Receive good or service

7

Submit invoice for payment either from department to BRC to UCLA, or directly to UCLA

8

Payment released either by check or EFT; type entry = 41 and credit to EN



A **purchase order** is an agreement between UC and the vendor that is required to pay invoices, and is necessary in order to:

- Protect UC and vendor
- Apply UC's terms and conditions
- Provide faster vendor payment
- Leverage systemwide agreements
- Optimize financial controls



Business Resource Center

Purchase Orders & Payments

- Purchasing tools
 - Purchase orders in BruinBuy
 - BRC credit cards: Pcard, event card, conference registration card
 - Orders without purchase orders—generally limited to catering

- Vendor set-up in BruinBuy
 - Must be in system
 - W-9 or UCLA's modified version must be submitted; **NO** social security numbers through email
 - 10 or more days to set up in BruinBuy



Business Resource Center

Purchase Orders & Payments

- Modifications and corrections
 - *Change order*: Contract extension, additional funds processed by the BRC POP team, working with UCOP Procurement, as necessary
 - *Close-out PO*: Work is complete or good is received; close-out action taken by BRC POP team
 - *NPEAR (expense adjustment)*: Mistake or changes processed by the BRC CAAP team; NPEARs adjust expenses, not the PO



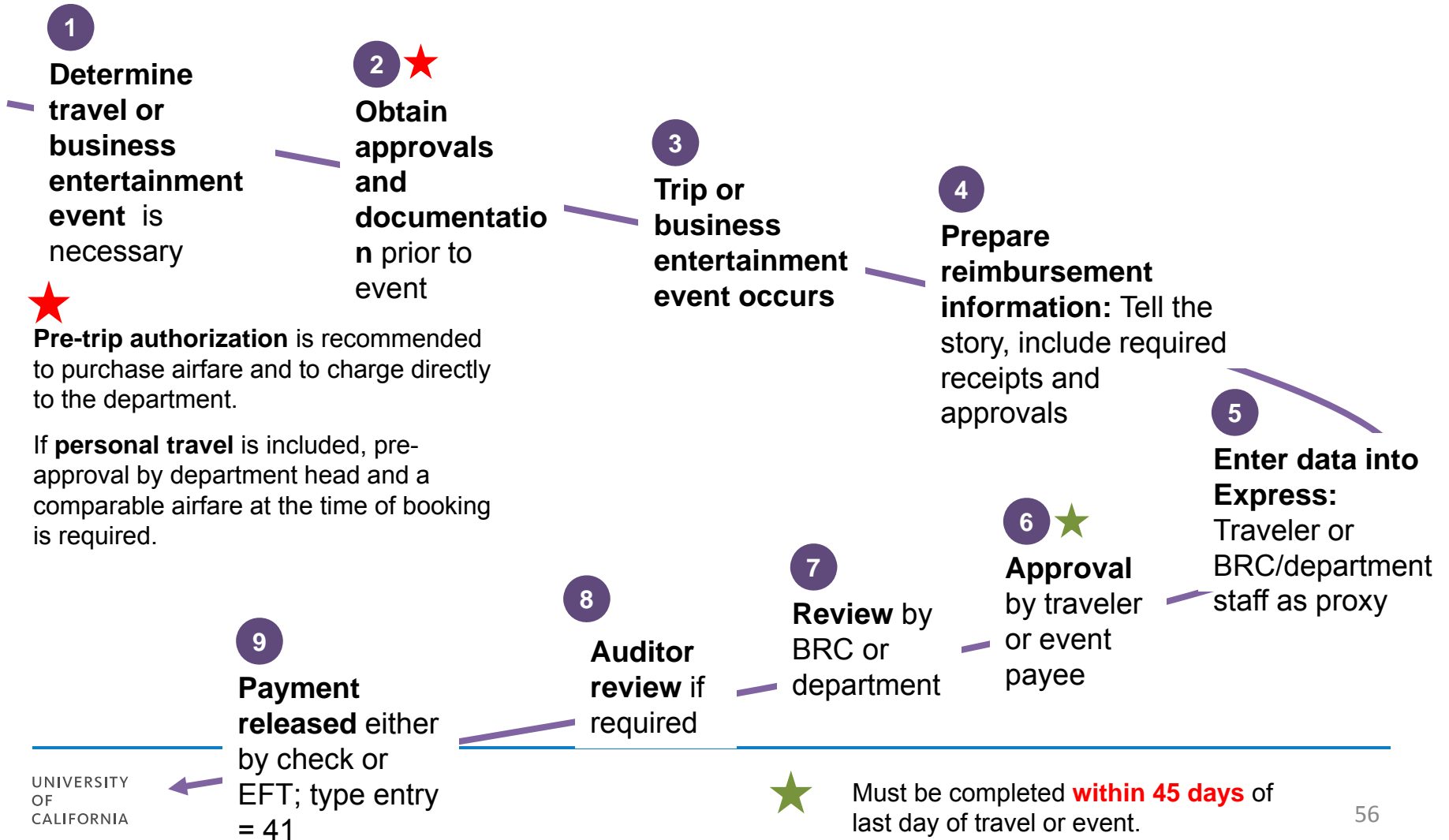
Business Resource Center

Travel & Entertainment

- For the reimbursement of business travel and entertainment expenses
- Transactions in UCLA's web-based Express system
- Input options
 - Traveler inputs into Express
 - Department proxy inputs into Express
 - BRC inputs into Express
- Review options
 - Department reviews in Express for business purpose, budget, compliance with policy
 - Department reviews in Express for business purpose and budget, and BRC reviews for compliance with policy
 - Department reviewers signs off outside of Express, and BRC reviews for compliance with policy



Travel & Entertainment





Business Resource Center

Travel & Entertainment

- Options in lieu of personal credit card
 - Pre-trip authorization (PTA) to direct charge airfare to department
 - T&E card for UC travel and business entertainment *only*
 - BRC conference registration card



Business Resource Center

Compliance, Audit, Accounting & Policy

- Travel and business entertainment auditors
 - All reimbursements with receipts attached
 - Questions to T&E team, not to auditors
- Signature authority delegations
 - Authority below division head must be delegated
 - Repository maintained and managed in BRC
- UCLA systems access rights (SAR)
 - Generally inquiry rights are available if approved by department manager
- UCOP credit cards
 - Work with BRC and department cardholders to monitor status and confirm cards are used in accordance with policy



Compliance, Audit, Accounting & Policy

- Corrections, adjustments and cost adjustments to the General Ledger
 - NPEARs; type entry = 54
 - Financial journals; type entry = 53
 - Department who has incurred the expense initiates the cost transfer

- Recharges and cost transfers
 - Distribution of costs within UCOP and/or to other UC locations; type entry = 59
 - Department who provides the good or service initiates the recharge; credits are recorded in sub 09
 - Must be received by the 20th to be recorded in the current month GL
 - Questions about recharges on your department's GL should be addressed to BRC General Accounting



Business Resource Center

Compliance, Audit, Accounting & Policy

- Cashiering and remote deposits
 - Must be provided to BRC cashier by 2 pm on date received to ensure same day deposit
- Fiscal close
 - Accruals/deferrals \geq \$25,000
 - Review and close, as appropriate, open commitments
- Other responsibilities
 - Policy analysis and interpretation
 - Transaction compliance reviews
 - Internal/external audit support
 - Training coordination
 - Productivity and other key performance indicators
 - Budget-to-actual variances
 - Special projects/reports

SYSTEMS, REPORTS AND ACCESS

Systems and Reports

Data	System	Summary
Payroll	UCLA Payroll Ledger	Detailed Payroll Expenditures by Employees
Budget and Financial	UCLA Financial Report	GL summary and transaction details
	UCLA Cognos Report	Ad hoc query on GL data
	Budget Development System (BDS)	Annual budget planning entry and approval
	BDS Cognos Reports	Budget vs. Actual Reporting

UCLA Financial Reports

- To view financial activity on the web, you must have access to the Online Financial System Reports (OFSR)
- The access is granted by the Business Resource Center (BRC) – refer to the BRC website for instructions on how to request access.
- To access OFSR, go to the following website:
<https://www.qdb.ucla.edu/QDBWeb/MainFrame.jsp> Under *QDB Web Reports*, click on *Financial Web Reports*.
- UCLA Financial Web Reports provide budget and actual data. Users can select data to be shown at Summary level and/or Detail level.
- Data can be used by departments to review and audit their activities.
- The data are updated nightly.

UCLA Financial Reports

UCLA Business Systems Interface

- Financial Web Reports (also known as UCLA Financial Reports)
- Payroll Ledgers, etc.

https://www.qdb.ucla.edu/QDBWeb/MainFrame.jsp

Welcome to **UCLA, Query DataBase**

UCPath is a new menu item under General Sections on the I

Click on this link regularly to read about IT Services' progress regarding data connections between

Campus Data Warehouse/Cognos Query Studio Workshops

The Campus Data Warehouse team is pleased to announce Cognos Query Studio workshops. U Cognos tool may now enroll in the workshops offered on campus.

This workshop focuses on **techniques** and uses **General Ledger** data (Financial System). Sign u all your reporting needs.

Query Studio Basics: A two-hour workshop designed for users new to Cognos. Learn how to na held on:

Date	Status
January 28, 2015	Space Available

Email **QDB Support** to reserve your spot in a workshop.

In preparation for the upcoming UCPATH project, we are developing a new Cognos Query Studio v We will send out an announcement with more specific information when a training schedule is est


UCLA

Financial Systems

- Fund Balances**
By Dept **NEW**, Fund, PI, User
- Account Summary**
By Dept, Account, User
- Sub-Object Summary**
By Account/CC/Fund
- Budget to Actual**
By Department, PI
- Expenditures by Fund Source**
By Org / Div / Dept

- Custom Balances**
By Department
- Budget Summary**
By Org / Div / Dept
- Overdraft Reports by Fund**
By Fund, Budget to Actual
- Overdraft Reports by Account/Fund**
By Acct-CC/Fund, Fund Source **NEW**
- Sales and Services Statements**
By Org, Major Grp, Campus **NEW**
- Accounts Receivable Report**
By Department

Reports: Organizational Hierarchy

MENU	HELP	QUESTIONS	SUGGESTIONS
	FINANCIAL SYSTEMS NEWS AND INFORMATION	<ul style="list-style-type: none"> • Financial Systems Report Descriptions • A new feature - follow our changes to the system • New Excel Download Instructions 	
	Financial Systems		
Summary Detail Tables	▶ Campus Organizational Hierarchy <small>By Hierarchal, Org</small>		▶ Recharge ID by Department

Report Parameters for Organization Report

Select Organization	
Location	M <input type="button" value="v"/>
Organization	8000 UC OFFICE OF THE PRESIDENT <input type="button" value="v"/>

MENU	HELP	QUESTIONS	SUGGESTIONS	FS APPS MENU	LO
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OFFICIAL FINANCIAL REPORT OF THE
UNIVERSITY OF CALIFORNIA AT LOS ANGELES

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1/20/2015 3:3

Campus Organizational Hierarchy

Location: M
Organization: 8000 - UC OFFICE OF THE PRESIDENT

Division	Division Title	Sub Division	Sub Division Title	Dept	Dept Title
8100	VP CLINICAL SERVICES DEV - DELETE	8110	VP CLINICAL SERVICES DEV - DELETE	8001	VP CLINICAL SERVICES DEV - DELETE
8200	OFFICE OF THE PRESIDENT	8210	PRESIDENT EXECUTIVE OFC	8007	PRESIDENT EXECUTIVE OFC
8230	CHIEF FINANCIAL OFFICER	8232	ASSOC VP BDGT ANALYSIS & PLANNING	8129	BUDGET ANALYSIS & PLANNING

Reports: Accounts

In UCLA's *Financial Systems* option, departments can view all of their accounts with the following steps:

- Click on *Tables*
- Click on *Table of Accounts*
- Enter the **department code** in the *Departmental Chart of Account Listing*.

Departmental Chart of Account Listing

Location : M
 Organization : 8000 UC OFFICE OF THE PRESIDENT
 Division : 8300 PROVOST & EXEC VP-ACADEMIC AFFAIRS
 Sub Division : 8380 VP RESEARCH & GRADUATE STUDIES
 Department : 8022 RES GRANT PRGMS OFFICE

Account Number	Cost Center Code	Account/CC Title	Update List
266240		INTL FUSION SCI&APS(IFS)-LLNL INCOME	<input type="checkbox"/>
269324		AIDS REGIONAL INFO&EVAL SYSTM(ARIES)	<input type="checkbox"/>
269325		HLTH AFFR SRP:GRAIL DATABASE SYSTEM REV	<input type="checkbox"/>
447625		UC RESEARCH INITIATIVES:RESEARCH PRGMS	<input type="checkbox"/>
447640		CROUGHAN RESEARCH FUNDING	<input type="checkbox"/>
447646		DISCOVERY GRANTS PROGRAM	<input type="checkbox"/>
447659		AIDS REGIONAL INFO&EVAL SYSTEM (ARIES)	<input type="checkbox"/>
447661		AIDS RESEARCH (APPLIC EVAL)	<input type="checkbox"/>
447664		HEALTH AFFR:SPEC RES SUPPORT (ADMIN)	<input type="checkbox"/>
447665		TOBACCO RELTD DISEASE PRG (ADMIN)	<input type="checkbox"/>
447666		BREAST CANCER RSCH PRG (ADMIN)	<input type="checkbox"/>
447667		AIDS RESEARCH (ADMIN)	<input type="checkbox"/>
447668		MICROELECTRONICS RESEARCH	<input type="checkbox"/>
447674		SPEC RES PRG SUPPORT (EVAL & RES ONLY)	<input type="checkbox"/>
447675		TOBACCO RELTD DISEASE PRG (APPLIC EVAL)	<input type="checkbox"/>


Reports: Funds

In UCLA's *Financial Systems* option, departments can view all of their funds with the following steps:

- Click on **Tables**
- Click on **Table of Funds**
- Enter the **department code** in the **Departmental Listing – Funds by Department**

Department Listing - Funds by Department

Location : M
Organization : 8000 UC OFFICE OF THE PRESIDENT
Division : 8230 CHIEF FINANCIAL OFFICER
Sub Division : 8238 CAPITAL MKTS FINANCE
Department : 8128 CAPITAL RESOURCES MANAGEMENT

Fund/Title	PI Name	Agency Name	 Update List
69110 CAPITAL PRJ INSTITUTE (TRAINING)			<input type="checkbox"/>
69845 PHYSICAL & ENVIRN PLNG:PLANNER'S WKSHP			<input type="checkbox"/>
69848 DCP:HEARING OFFICERS PASS THRU BY OBJ			<input type="checkbox"/>

Reports: Object Codes

A complete list of object codes is available in the *Tables* section of UCLA's online financial web reports.

Note: Departments may enter key words of the expenditure in order to view the related sub-object codes, i.e. "travel"

UCLA FINANCIAL SYSTEMS NEWS AND INFORMATION

- Financial Systems Report Descriptions
- A new feature - follow our changes to the system
- New Excel Download Instructions

Financial Systems

- Summary
- Detail
- Tables**
 - Campus Organizational Hierarchy By Hierarchal, Org
 - Recharge ID by Department
 - Table of Accounts By Department
 - Service Table
 - Table of Funds By Department
 - General Liability Request Report By Org, Dept
 - Sub-Object Code Listing**
 - Funds with Invalid Awards ^{NEW}
- Payroll
- CG Reports
- PAC / BruinBuy
- DACSS

Sub-Object Code Listing

Specify Sub Object Search Type

All Object Code
 Object Code
 Sub Code Object Code
 Title To find all the object this option and enter

Specify Sub Object Report Type

Active only Inactive only All

Choose a

Web Report

MENU HELP QUESTIONS SUGGESTIONS



OFFICIAL FINANCIAL REPORT OF THE UNIVERSITY OF CALIFORNIA AT LOS ANGELES

Sub-Object Code Listing

Sub Code	Object Code	Sub Obj Title	CFS Object Code	Sub Obj Inact Flag
03	2000	TRAVEL-IN-STATE AND DOMESTIC	2000	N
03	2005	TRAVEL - OUT-OF-STATE	2000	N
03	2011	TRAVEL-MEXICO OR CANADA	2000	N
03	2015	TRAVEL - FOREIGN	2000	N
03	2025	VEHICLE RENTAL-TRAVEL	2300	N
03	2030	AIRCRAFT RENTAL-TRAVEL	2300	N
03	2040	CONFERENCE REG FEES/IN-STATE TRAVEL	2100	N
03	2045	CONFERENCE REG FEES/OUT-OF-STATE TRAVEL	2100	N
03	2088	HOSP:TRAVEL IN CALIF	2000	Y
03	2100	TRAVEL-CONFERENCE FEES	2100	N
03	2900	TRAVEL - DOMESTIC	2900	Y
03	2910	TRAVEL - FOREIGN	2900	Y
03	2988	HOSP:TRAVEL OUTSIDE CALIF	2900	Y

Reports: Detail General Ledger

[MENU](#)
[HELP](#)
[QUESTIONS](#)
[SUGGESTIONS](#)
[FS APPS MENU](#)
[LOGOUT](#)


OFFICIAL FINANCIAL REPORT OF THE
UNIVERSITY OF CALIFORNIA AT LOS ANGELES

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Detail General Ledger

For the period from July 1, 2013 to July 31, 2013

Location : M

Account/CC : 660000 PRESIDENTS OFFICE

Fund : 38070 SEARLES FUND

Department : 8007 PRESIDENT EXECUTIVE OFC

Sub Object	Source	Project	TE	Effective Date	Trans No	Doc Date	Description	Reference	Appropriation	Expenditure	Encumbrance	Memo-Lien
									()=DEBIT	()=CREDIT	()=DECREASE	()=DECREASE
010000			11	7/1/2013	01800	070113	JULY 1 ADJ. BUDGET		56,649.00			
010000			14	7/1/2013	012769	080913	801006FY14BDGTADJ		(56,649.00)			
010000			M9	7/31/2013	01D11	073113	ESTABLISH AUG LIEN	PAYRLIEN01				60,370.09
011110			53	7/31/2013	01D10	073113	JUL PAYROLL			5,488.19		
01 **									0.00	5,488.19	0.00	60,370.09
030000			11	7/1/2013	01800	070113	JULY 1 ADJ. BUDGET		204.00			
030000			14	7/1/2013	012769	080913	801006FY14BDGTADJ		(204.00)			
033385			53	7/31/2013	01802J	073113	13/14 GENERAL LIAB.	JUL2013		9.00		
033390			53	7/31/2013	01802K	073113	13/14 EMPLOYMT PRACT	JUL2013		9.00		
033465	EDLEY		59	7/31/2013	014908	080713	FRNKLN PKG-JUL 2013	#4359		128.00		
03 **									0.00	146.00	0.00	0.00
050000			11	7/1/2013	01800	070113	JULY 1 ADJ. BUDGET		51,700.00			
050000			14	7/1/2013	012769	080913	801006FY14BDGTADJ		1,400.00			
052000			41	7/30/2013	999942	071213	BEAMAN,DANTR00689182	DANIEL R B		443.44		
052025			53	7/31/2013	011627	080213	REIMBURSEMENTS	4ENO02		1,135.39		

Reports: Sub/Object Summary

Expenditure - Sub/Object Summary

As of February 28, 2015

Location : **M**

Account/CC : **600801 LIBRARIAN'S ASSN OF UC (LAUC)**

Fund : **69085 SYSTEMWIDE ASSESSMENT FUND**

Department : **8090 VICE PROVOST ACAD PERSONNEL IMMED OFC**

[Click here to go to Detail General Ledger for account transactions](#)

Sub Object	Description	Appropriation ()=DEBIT	Expenditure ()=CREDIT	Encumbrance	Ledger Balance ()=OVERDRAFT	Memo-Lien	Operating Balance ()=OVERDRAFT
03-0000	SUPPLIES & EXPENSE-UNDESIGNATED BALANCES	17,000.00					
03-2000	TRAVEL-IN-STATE AND DOMESTIC		6,313.53	513.00			
03-2020	PARKING		193.00				
03-3310	FOOD & BEVERAGE, BUSINESS CONFER & MTGS		661.16				
03-4002	TELEPHONE-LOCAL MESSAGE UNITS		1,003.45				
03	SUPPLIES AND EXPENSE	17,000.00	8,171.14	513.00	8,315.86	0.00	8,315.86
08-0000	UNALLOCATED AMTS-UNDESIGNATED BALANCES	11,683.61					
08	UNALLOCATED FUNDS	11,683.61	0.00	0.00	11,683.61	0.00	11,683.61
Total		28,683.61	8,171.14	513.00	19,999.47	0.00	19,999.47

Reports: Fiscal Year Indicators

- The month of June
 - YTD Report as of June
 - Prelim
 - Interim
 - Final

For the month of June, due to the processing steps involved in closing, you must select from the following...

- Prelim
- Interim
- Final
- All

Get Report

Budget Development System (BDS)

- Budget Development System (BDS)
 - A web-based data entry interface for annual budget and planning and approval purposes.

- Budget to actual monitoring
 - BDS budget data updated overnight in BDS Reports.
 - UCLA expenditure GL data updated monthly (after month-end close) in BDS Reports.

- Access
 - Limited to each unit's designated budget personnel
 - User Training required for BDS data entries.

BDS Reports

- BDS Reports
 - Canned Report
 - Data Package available for Ad hoc queries
- 12 S&E Categories
 - Categorized as subs 3, 4, 5 and 7 in the UCLA General Ledger
- BDS Accounts and Funds Exclusion
 - Some system-wide accounts and funds

Categories	Total Budget
	A
SALARIES	185,316,075
BENEFITS	74,935,832
TOTAL PERSONNEL COST	260,251,907
INSURANCE	688,443
MEETINGS/TRAVEL + RELATED EXP	11,696,835
CONSULTANTS + PROF. SERVICES	85,894,341
LEGAL COSTS	3,931,102
COMPUTER/OFFICE EQP + SVC MAINT.	20,991,456
UTILITIES + FACILITIES/SPACE LEASES	51,950,213
LIBRARY	3,798,305
OTHER OFFICE/MISC	18,390,231
TEMP LABOR	5,783,989
ROYALTIES	33,822,982
SUBAWARDS/PASS THROUGHs	55,840,389
EXTERNAL SVCS: COMPUTER + OTHER	13,626,366
TOTAL SUPPLIES AND EXPENSES	306,414,651
UNALLOCATED	234,986,521
RECHARGE	(98,930,134)
OVERHEAD	671,984
GRAND TOTAL	703,394,929

☑ Pane down ☒ Bottom

BDS Reports

BDS_Divisional | Locked | 660456 STD AFFRS DEPT & PRJ MGT - Mozilla Firefox
 https://erm1p.ucop.edu/tm1web/Contributor.jsp

account_budget payroll_entry payroll_summary_by_org payroll_summary_by_EID supplies_expense

Rows: division_supplies_expense_permanent [division_object]
 Columns: division_fund_1 [division_fund] division_su [division_supp]

	TOTAL FUNDS		
	Prior Year Expenditures	Current Year Perm	Current Year Actual Q1+Q2
03 SUPPLIES AND EXPENSE	8,948	11,400	17,614
03 Meetings/Travel + Related Exp	2,884	2,400	37
03 Other Office/Misc	0	413	43
03 Computer/Office Eqp + Svc Maint.	648	200	0
03 Utilities + Facilities/Space Leases	2,609	4,500	613
03 Consultants + Prof. Services	0	0	0
03 External Svcs: Computer + Other	0	200	0
03-3265 COMPUTING NETWORK SERVICES	0	67	0
03-3270 COMPUTING SERVICES	0	0	0
03-3400 LABORATORY TESTING SERVICES	0	0	0
03-3410 LAUNDRY SERVICES	0	0	0
03-3414 LIBRARY SERVICES (RECHARGE)	0	0	0
03-3415 LIBRARY SERVICES	0	0	0
03-3510 SURVEY/RESEARCH SERVICES	0	0	0
03-3565 WORD PROCESSING SERVICES	0	0	0
03-6000 PRINTING OF PUBLICATIONS	0	0	0
03-6010 PRINTING OF OFFICE SUPPLIES	0	67	0
03-6020 ART/PHOTO SERVICES	0	0	0
03-6030 COPYING SERVICES	0	67	0
03-6040 MEDIA PRODUCTION SERVICES	0	0	0
03-6045 AV/MEDIA SERVICES	0	0	0
03 Insurance	1,012	1,112	632

BDS Reports

Purpose	Reports
BDS Budget Year-on-Year comparison (Total, Permanent and Temporary budget)	Budget Variance Report by Org
BDS Budget to GL Actual monitoring	Variance Report by Org/Fund
BDS Budget, GL Budget to GL Actual monitoring	Comprehensive Variance Report by Org/Fund
BDS Budget or GL Actual trending (FY, Quarterly)	Summary Report by Org/Fund
GL Actual Year-on-Year change (FY, Quarterly)	Variance Report by Org/Fund : CY Actuals to PY Actuals Report
BDS Budget and GL Budget Reconciliation	Budget YTD Adjustments Report
GL YTD appropriation, financial, balance monitoring	Management Exception Report

BDS Reports

Sample BDS Variance Report (by Org)

- Current Year Budget to Current Year Actual by Expense Category

Variance Report Current Year Budget to Current Year Actuals by Organization

Organization : 8600 EXEC VP UC HEALTH
Fund : ALL FUNDS
Project : All
Fiscal Year :2015 - 16

* Expenses data available as of SEP 2015

Categories	Total Budget	Interlocation Transfer	Expenses	Balance	% Used	Encumbrances
	A	B	C	D	E	F
SALARIES	6,222,791	0	1,078,858	5,143,934	17%	0
BENEFITS	2,506,423	0	348,200	2,158,223	14%	0
TOTAL PERSONNEL COST	8,729,214	0	1,427,058	7,302,156	16%	0
INSURANCE	30,495	0	126,832	(96,337)	416%	6,427,500
MEETINGS/TRAVEL + RELATED EXP	422,470	0	32,729	389,741	8%	38,931
CONSULTANTS + PROF. SERVICES	2,989,483	0	1,614,294	1,375,189	54%	1,257,182
LEGAL COSTS	0	0	15,763	(15,763)	0%	0
COMPUTER/OFFICE EQP + SVC MAINT.	79,384	0	78,082	1,302	98%	4,509
UTILITIES + FACILITIES/SPACE LEASES	25,231	0	19,673	5,558	78%	23,464
LIBRARY	0	0	156,082	(156,082)	0%	139,522
OTHER OFFICE/MISC	159,919	0	6,872	153,047	4%	161,301
TEMP LABOR	87,500	0	9,722	77,778	11%	0
SUBAWARDS/PASS THROUGHs	15,000	0	0	15,000	0%	0
EXTERNAL SVCS: COMPUTER + OTHER	14,673	0	7,266	7,407	50%	379,143
TOTAL SUPPLIES AND EXPENSES	3,824,156	0	2,067,315	1,756,841	54%	8,431,553
UNALLOCATED	3,459,505	(258,598)	0	3,200,907	7%	0
RECHARGE	(722,047)	0	0	(722,047)	0%	0
GRAND TOTAL	15,290,828	(258,598)	3,494,373	11,537,857	25%	8,431,553
ADJUSTMENTS TO BUDGET	(204,000)	0	0	(204,000)	0%	0
ADJUSTED GRAND TOTAL	15,086,828	(258,598)	3,494,373	11,333,857	25%	8,431,553

"Interlocation Transfer and Adjustments to Budget" data is available for Fiscal Year 2013-14 and 2014-15

Q&A