Budget Reporting System (BRS)

Handbook

Updated January 2005
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REVIEW OF THE FULL ACCOUNTING UNIT (FAU) & UNDERSTANDING THE GOLDEN TREES

The Full Accounting Unit (FAU) is made up of fields that provide the common language for identifying budgetary and financial transactions. The FAU represents how we gather, store, combine, and use budgetary/financial information.

The four required FAU Fields are:

- **Account** - Primary identification of budgetary/financial transaction. The BEA uses the Budget Category level which is the only level at which a budget can be established or adjusted.
- **Activity** - Unique identifier within the organizational structure against which all budgetary and financial transactions are recorded.
- **Fund** - Source of funding.
- **Function** - Classifies budgetary and expenditure transactions by general program categories such as instruction, research, etc.

Two optional fields for financial transactions:

- **Cost Center** - User identified and allow for further sub-identification of financial activity.
- **Project Code** - User identified and allow for further sub-identification of financial activity.

The Golden Trees

Each one of the FAU elements has a “tree” in which these values reside. These trees are referred to as the “Golden Trees” since they are the corporate structures upon which the framework for the Financial System is built.
Review of the Full Accounting Unit & Understanding the Golden Trees (continued)

When using the Automated Budgeting System, knowing the elements of the Golden Trees is important to be able to use the system to its full capability.

VIEWING THE GOLDEN TREES

There are two ways to view the Golden Trees:

1. Through the UCRFS.

   To view the Golden trees through the UCRFS you first must be signed on to the system. You also MUST have Internet Explorer 4.0 (or higher).

   Note: The golden tree viewer through the navigator will not work on all computers. If it does not work on your computer you must get into the golden trees through the Golden tree website.

   2. Use the UCRFS Golden Tree Viewer available at the following website: http://santafe.ucr.edu/goldentree/GoldenTree.asp?Tree=Account

Once loaded, the Golden Tree Viewer will be displayed and will be similar to what is shown below.

Click on the Folder tab for the tree you want to view.
Review of the Full Accounting Unit & Understanding the Golden Trees (continued)

If ‘Account’ is clicked on you will see the highest summary level in the Accountree. If you click on Expenditures you will see all of the Summary Level codes. By continuing to click on the various levels you will be brought to the lowest level which is the expense account. Keep in mind that the viewer will always start at the highest level in the tree.

For example - If you want to see all of the expense accounts under In-State Travel, keep clicking on the + at the various levels.
Review of the Full Accounting Unit & Understanding the Golden Trees (continued)

The BRS uses the hierarchy of the golden trees when forecasting revenue and expenditure. You can forecast by any of the levels, using the illustration above forecasting can be done by the following:

120 – Expenditures
   S&E – General Supplies & Expenses
   BC40 – Travel
   EG – 401 – Travel, In State
   710110 – Travel, In-state Airfare

If you aren’t sure of the hierarchy of an FAU element you can search thru it by typing in the information that you know and pressing the ‘search’ button.

**EXERCISE 1:**

You are preparing the Budget recap using the BRS and anticipate paying more for land leases. Using the search capability in the Golden Trees, find the expense account for land leases.

**Notes:**
2

Installing the Budget Reporting System

Installing the Budget Reporting System is similar to installing any other Lite application.

First go to Start - Programs - UCR Lite - UCR Lite Setup. You will see the following panel:

Then click on Install

You will then get a panel similar to this:

Click Okay
Installing the Budget Reporting System (continued)

Once the installation is complete you will get a message to restart your computer. This is actually not necessary and your BRS is now ready to run.

Note: When updates are made to the BRS it will be necessary for you to re-install the program.

For this application to run your SAA must give you access to the Enterprise Reporting System (ERS) though iVIEWS.

Notes:

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Introduction to the VCA Budget Reporting System

The VCA Budget Reporting System or BRS is a macro based application which allows users to query Super Dope, Staffing, and UCRFS and automatically produce several pre-formatted reports.

Reports that are produced include the following:

- **Budget Recap** – Compares the prior year actuals, current year approved operating budget, current year permanent budget, current year adjusted operating budget, current year projected actual and proposed operating budget for the next year. The current year approved operating budget is the only column that needs to be entered manually.

- **Forecast sheet** – Shows current year actuals and projects out the remainder of the year based on user entered assumptions. This sheet flows automatically into the budget recap ‘Current Year Projected Actual’ column.

- **Three Year Plan** – Automatically prepares a three year plan comparing the current year projected actuals to three additional years based on user entered assumptions.

- **Summary Report** – Prepares a summary report by Budget Category for pre-selected budget recap reports.

- **Subsidiary Report** – Generates a separate report for casual staff by employee name and automatically displaying summary data by title code on the budget recap.

(See section 7 for samples of all of the above reports)

Features of the Budget Reporting System include:

- Allows the generation of multiple reports for different FAU’s.

- Generates two different recap reports, one for general funds and one for funds generating revenue.
Introduction to the Budget Reporting System (Continued)

- Allows updating current year actual data to reduce re-entering of information.
- Forecasting assumptions can be changed easily with all appropriate sheets automatically updated.

Getting Started

When opening BRS, you will receive a message asking if you want to enable the macros:

You will then see an excel spreadsheet similar to the following:
Introduction to the Budget Reporting System (Continued)

The main sheet is the Reporting Definition page and is where you will enter all of your information. The data must be entered on line 8 and many lines of FAU information can be entered which will generate separate reports for each. Once the system comes to a blank line the macro will cease running.

To run the basic report, only the first 7 columns are used:

1. **Enterprise** – This is a user defined name for what you would like to call your report. This name will display in the left corner of your report. When entering a name you cannot use spaces and must limit the length to 20 characters. A name such as “Printing & Reprographics” will not result in a completed sheet. The preceding example included spaces and more than 20 characters.

2. **Activity** - Enter the activity number. (Can be all – see XXXXXXXXXXXXXXX)

3. **Fund** - Enter the fund number. (Can be all – see XXXXXXXXXXXXXXX)

4. **Function** – Enter the function. If you are running an FAU that has revenue, enter your operating function. The revenue function and other functions will be picked up automatically.

5. **Cost Center** – Cost center can be entered but is not required. If you do not want to run the reports by cost center leave this cell blank. By leaving this blank all cost centers will be included in the results. If you want all data that HAS NOT been cost centered type in an N for null, this will display only data that does not have a cost center associated with it.

6. **Project Code** – Project code can be entered but is not required. If you do not want to run the reports by project code leave this cell blank. By leaving this blank all project codes will be included in the results. If you want all data that DOES NOT have a project code, type in an N for null, this will display only data that does not have a project code associated with it.

7. **Report Type** - There are two different reports that can be generated:

   a. **“G” or General** – This is generally used for appropriated funds (19900, 20000, etc.). This report will generate the sources of funds section but will not display any revenue.

   b. **“R” or Revenue** – This is generally used for self-supporting and auxiliary enterprises. When running this report, the revenue function will automatically be included and an accumulated earnings section will be displayed.
When all of the fields have been filled in (with an N in the remaining four columns), Press \textbf{ctrl + R} and the budget reporting system macro will execute.

You will be prompted to enter your username and password. This is the same NetID and password as you use to access applications through iVIEWS.

Upon successful login you will be asked to enter certain run time parameters:

![Budget Data Input Form (v4.00)](image)

Please Input Parameters For Report:

- Fiscal Year: 2003
- Accounting Period: 02 - August
- Presentation: Landscape

Be sure to select the correct fiscal year and accounting period that you would like the report generated for.

The presentation should always be left on landscape since the report is very wide.

\textbf{Note:} When selecting an accounting period, for the report to properly run the forecasting option, the accounting period selected should already be closed or you may get incorrect information.

When you are done entering the run parameters click on “Run”. The macro will now run and produce a report based on the reporting definition and parameters you have selected. Some reports may take longer to run depending on the amount of data that needs to be retrieved.

When the report is complete you will have an excel spreadsheet that you can save and print just like any other excel file.
Introduction to the Budget Reporting System (Continued)

See page XX for example of a completed report

Running reports for ALL funds or ALL activities

When entering your reporting definition you can also run a report that will include ALL funds OR ALL activities, but not all funds and all activities but typing in all in the field for activity or fund. When running a report with the ALL command, the accumulated earnings section is omitted from the report. This option is useful if you have one activity and multiple funds, or multiple activities and one fund.

Exercise 2

Enter information in the first seven columns for one of your FAU’s. Try to select one that is small enough to run quickly.

Pointers: Be sure to select G if it is a fund without revenue, and R if it is a fund with revenue. Also be sure to select a reporting period that has already closed.
4

Forecasting

The Forecasting option within the Budget Reporting System provides the user with the ability to add forecasting functionality to the BRS. When selected by the user, the forecasting feature will create a second spreadsheet that corresponds to, and is connected to the primary sheet that is created by this application.

The forecasting sheet will retrieve “Actual” data from the database up to the month you have selected in your Input Parameters. The data will be displayed by month and will show detailed information by employee and by expense account. The months that are not actuals will be adjusted by user defined assumptions.

The assumptions section is located below the reporting parameters section and has several fields for the user to enter criteria.
Forecasting (Continued)

1. **Enterprise Name** - The enterprise name must match the name that you have used to generate the recap.

2. **Acct Tree Node** - This entry tells the macro where to apply the line of adjustments within the forecasting sheet. Any level within the golden trees can be used and/or you can use “all”. For example, looking at the golden trees (see section 12a), you can use the Summary Level (STSAL), the Budget Category (BC25), the Expense Group (EG251), or an Expense Account Number.

3. **Adjustment** – Enter the percentage that you would like applied to the forecasted months. The cell is automatically formatted as a percentage.

4. **Adjustment Application** – Options here are Average (A) or Last (L). If Average is selected the actual months will be averaged and the forecasted months will be increased (or decreased) by the percentage that was entered in the adjustment column. If Last is selected the increase percentage will be based on the last month of actual data and forecasted for the remaining months. If you leave this field blank it will default to “L”.

5. **FY+1** – The percentage entered here will be applied to the ‘Projected Actual’ column with the result populated into the ‘Proposed Operating Budget’ column.
Forecasting (Continued)

6. **FY+2** – This column is used when preparing a Three Year Plan. The percentage entered here will be applied to the result in the FY+1 column and automatically populated in to the Three Year Plan.

7. **FY+3** - This column is used when preparing a Three Year Plan. The percentage entered here will be applied to the result in the FY+2 column and automatically populated in to the Three Year Plan.

In the example above, we are preparing a recap for an enterprise “Motor Pool” – remembering to type in the name with no spaces as “MotorPool”. In the assumptions the staff benefits need to be increased by 2% and applied to the last month of actual data. The account number 600300, Dental Insurance is being increased by 3% and should be applied to the average of the actual months data. Everything else should be increased 3% and applied to the average of the actual months data.

When all of the assumptions are entered, **Ctrl R** to run the macro. Once the macro is initiated the forecasting sheet will retrieve “Actual” data from the database up to and including the month that you selected. The data will be filled in by month with those months that are forecasted appearing in columns shaded yellow.

Once the reports are generated you will now see three worksheets. Your original definition sheet will be there along with a report that is named “MotorPool” which is your recap and another report named “MotorPoolForecast” which is your Forecast sheet.

To the left of your forecast data, starting in column “R”, is the detailed forecast assumptions that were applied to each line.

![Table Image]

Budget Reporting System Handbook 17
Forecasting (Continued)

1. Shows each level in the Golden Trees and the appropriate code. This information can be helpful when preparing future recaps and entering the assumption data by acct tree node.

2. Shows the percentage that was applied to that lines forecasted months.

3. Shows the percentage that was applied to the Current Year Actual to calculate the Proposed Operating Budget.

4. Shows the percentage for the FY+2 column which appears on the three year plan.

5. On the staffing lines the employee ID number will appear.

6. Indicates whether a forecast sheet was requested.

7. Shows the percentage for the FY+3 column which appears on the three year forecast.

8. Shows an A (Average) or an L (Last) to signify what was selected in the adjustment application assumptions.

If after the recap and forecast sheet are generated, changes need to be made to the forecast assumptions, these changes can be made on the Definition sheet and will be adjusted immediately on the forecast sheet and three year forecast. For example if I now want to increase Staff Benefits by 5%, this change would be made in column C (Adjustment) on the definition sheet. This change then would automatically flow to the forecast sheet and the recap. Note thought that new assumption lines cannot be added.

Since this is an excel spreadsheet, changes can be made directly on the spreadsheet. Changes to line items on the forecast sheet will flow automatically to the recap sheet and the three year forecast.

It is a good idea to SAVE often to prevent loss of data.
Forecasting (Continued)

Hierarchy for adjustments

When entering the assumptions there is an order in which the adjustments are applied. First it does not matter what order you enter the adjustments in the forecasting instructions. The macro will use the following hierarchy:

1. Account number
2. Budget Category (BCXX)
3. Expense Group (EGXXX)
4. Summary Account (STSAL)
5. Account type (120)
6. ALL

Running an update

The Update feature of the ERS allows updates to an already prepared recap. Running an update will prepare a new forecast sheet thru the month you select in the Input Parameters. Before running the update, you have the ability to revise or completely re-do your assumptions.

To run an update, press Ctrl U. This will bring up the Input Parameter panel:

![Budget Data Input Form (v4.00)](image)

Please Input Parameters For Report:

- Fiscal Year: 2003
- Accounting Period: 06 - December
- Presentation: Landscape

It is imperative at this point that you select the same Fiscal Year as your original report.
Forecasting (Continued)

Select the month that you would like the actuals displayed thru. Again make sure that it is a closed period.

When the macro is finished running you will have a new forecast sheet that updates your current recap automatically.

Notes:

When running an update, if you haven’t previously selected a forecast sheet, using the ctrl U command will automatically generate one for you.

If you are preparing a forecast but are not preparing a three year forecast, a 0 must be placed in the FY+2 and FY+3 columns in the assumptions section.

If you have “auto-complete” turned on and the cell for Report Type fills in for you, you must enter ‘ before the G.
Forecasting (Continued)

**Exercise 3**

Fill out the grid on page 22 as if you were going to prepare a recap report with a forecast sheet for one of your FAU’s.

Use the following assumptions:

**A. Appropriated Funds:**

The last closed period is August

Staff salaries are expected to go up 1.5% over the month of August and 3% next year.

Travel is expected to decrease 2% over the average of July and August and stay the same for next year.

Employee Benefits will increase 4% over the actuals for August and increase an additional 6% for next year.

Everything else will increase 2% over the average of July and August and 3.8% for next year.

**B. Self –Supporting Enterprises**

The last closed period is August

All revenue sources will increase 5% due to a rate increase implemented effective September 1. Next FY revenue will increase 3%.

Staff salaries are expected to have no increase this year and 1.5% next year.

Utilities are expected to increase 3.5% over August actuals and another 5% next year.

All S&E is expected to increase 5% over the average of the prior two months for this year and another 5% for next year.

Everything else will increase 1.5% over the average of the prior two months for this year and 2.5% for next year.
Forecasting (Continued)

Exercise 3 – answer grid

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Preparing Other Reports

Three Year Plan

The Budget Reporting System allows the generation of a three year plan which is linked to the recap and the forecast sheet.

For the ERS to create a Three Year Plan:

For example -- If the projected actual for this year was $2000 and I put a 2% increase in each of the next three years the result would be FY+1 would be $2000 x 2% for a total of $2040. FY+2 would be $2040 x 2% for a total of $2080. FY+3 would be $2080 x 2% for a total of $2122.
Creating Other Reports (Continued)

Summary Report

10

Frequently Asked Questions
**Q. How do I get access to the Budget Reporting System?**

A. Anyone with access to the Enterprise Reporting System (ERS) has access to the BRS. Since the report does contain sensitive payroll and employee ID information the access needed to be controlled to those authorized to have access to that type of information.

**Q. When I try to run the macro I get an error message that says “The macros in this project are disabled”. What can I do to enable the macros?**

A. On your EXCEL command bar, select tools, then macro and then security. Make sure that your security level is marked Medium and click on ‘enable macros’ when loading the program.

![Security dialog box](https://via.placeholder.com/150)

Frequently Asked Questions (Continued)

**Q. Why should I use this Automated Recap instead of just doing it the old-fashioned way?**
A. The Budget Reporting Tool is advantageous for many reasons. Not only is the report very fast saving numerous hours of running reports and key-punching data, but the accuracy is greatly increased. It is hoped that with the time that is freed up that it allow more time to actually be able to analyze and interpret what the numbers mean.

Q. Can I run different sheet for all of my FAU’s at once?

A. Yes, the macro will create as many spreadsheets with different FAU’s as you enter. Just keep in mind that the FAU’s need to begin on line 7 and run on consecutive lines. Once the macro gets to a blank line of FAU data the macro will finish. Each report/FAU must have a different Enterprise name. If a forecast sheet is selected you must have assumptions for each enterprise.

Q. I already have all of my approved operating budget entered, do I have to retype all of this information every time I run the macro?

A. No. You can run the macro as an update (Ctrl U) and it will only update the projected actual data.
11
Appendices

Campus Policy Number 300-64

Principles of Resource Planning & Financial Management

Policy Owner: Academic Planning and Budget

Effective Date: 09/01/97

It is essential for each operating unit on campus to engage in meaningful resource planning and financial management in order to perform its role in the University’s mission of teaching, research, and public service.

*It is the responsibility of each unit head to ensure that resource planning and financial management occurs in an effective manner at all organizational levels.*

I. Resource Planning and Budget Development

Resource planning is the process through which the *unit’s strategic plan* is articulated into resource terms. This process ultimately leads to the development of the budget. All resource planning and budget development should include the following components:

A. *A plan with clearly defined goals and objectives*

   The plan should be easily understood, with attainable goals and measurable objectives. The goals and objectives should be specific enough to be integrated into the overall planning and budget process.

B. *A process for identifying and evaluating key factors required to accomplish the plan*

   The evaluation, selection, and ultimate usage of key factors should be based on a clear understanding of the nature of the key factor and the impact it has in the achievement of the goals and objectives. Key factors may vary depending upon each organization’s unique mission. Examples of key factors are:

   - Student enrollment
   - Teaching workload (including faculty FTE, instructional assistants)
   - Salaries and benefits (including FTE)
   - Equipment and supplies
- Technology
- Support and auxiliary services
- Space needs and related costs
- Anticipated revenue
- External regulations
- The Market

C. **A budget development process** that includes a thorough analysis of all relevant data and supports management decision-making

This process should ensure consistent use of proven methods for gathering and analyzing data, as well as compliance with relevant budget and financial policies. The analysis should include the following, as appropriate:

- A thorough re-evaluation of all assumptions, analyses, plans and budgets used in the previous year’s planning process
- An examination of budget and financial performance from prior years
- An evaluation of current year’s performance against both the budget and the goals and objectives
- An identification of the modifications required in the new plan to reflect changes in the goals and objectives
- An evaluation of cost and risk factors

D. **A budget** that articulates the goals and objectives in resource terms

The budget should be realistic, reasonable, and attainable and should be accompanied by a descriptive narrative. Components of the budget and narrative should include:

- All funding sources
- Revenue estimates
- Major expenditures by category, including identification of indirect expenditures
- A description clearly supporting the resource requirements
Financial management is the process of ensuring that the unit’s financial performance is consistent with the utilization of resources as delineated in the budget developed to accomplish the objectives of the plan. It is assumed that data integrity has been assured throughout, as set forth in “__insert policy title__.” Financial management should be supported through the following activities:

A. **Review and Analysis of Financial Performance**

   At a minimum, financial reports should be prepared by the end of the subsequent period ensuring adequate time to make adjustments or corrections. These reports should:

   - Compare budget to actual financial performance
   - Include all sources of revenue and expense
   - Provide projections of year-end balances
   - Identify any other problems or exceptions

   Analysis should be conducted to achieve the following objectives:

   - Ensure that expenditures are reasonable and necessary to accomplish the unit’s goals
   - Ensure that resources are being utilized efficiently
   - Measure and understand financial performance
   - Determine whether sufficient resources exist for continued operation
   - Clearly identify trends and special areas of concern
   - Detect changes in circumstances or the business environment
Corrective Actions

Corrective action should be taken in a timely manner, as appropriate, in response to the review and analysis of financial performance. Examples of specific corrective actions are:

- Revising plans or budgets to reflect changed circumstances
- Changing or eliminating activities
- Obtaining additional funding
- Modifying goals or objectives
- Altering future budget assumptions
### Answer Key to Exercise 3

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<td>A</td>
<td>5%</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>MotorPool</td>
<td>ALL</td>
<td>1.5%</td>
<td>A</td>
<td>2.5%</td>
<td>0</td>
<td>0</td>
</tr>
</tbody>
</table>

**Appropriated Funds Answer Key**  
**Self-Supporting Funds Answer Key**
12

GLOSSARY

**Account:** Primary identification of a budgetary/financial transaction. Specific accounts represent balance sheet items, revenue, and expenses.

**Accumulated Earnings:** Cumulative net earnings from the operating Fund for a self-supporting unit. Accumulated earnings can be thought of as an indicator of the adequacy of the rates (or prices) to cover current year costs.

**Activity:** The fourth level in the Organizational Structure that tracks and collects budgetary and financial transactions across the campus organization structure. All budgetary and financial transactions are recorded at the activity level. At a minimum, a department will need one activity. Some departments may choose to have more than one activity in order to facilitate financial management of multiple functional segments. This level is unique to the financial system.

**Auxiliary Enterprise:** Self-Supporting activity operating on a not-for-profit basis providing non-instructional goods or services on a cash basis primarily to campus individuals. Examples would be: Housing, Bookstore, Parking Services

**Budget Category:** Represents a group of associated Expense Accounts having a single budget appropriation. Budget Categories replace Sub-Accounts.

**Budget Reporting System (BRS):** A macro driven system which queries UCRFS and prepares reports including prior year actuals, permanent budget, projected current year actual and projected next year actuals.

**Budget Year (BY):** See Fiscal Year.

**Campus Organizational Structure:** See Organizational Structure

**Cost Center:** Sub-level identification of financial activity. This is a user defined element providing the campus with flexibility in collecting and tracking financial activity across one or more Accounts, Funds, Activities, or Functions.

**Department:** The third level in the Organizational Structure. In order to be considered a “Department”, the following conditions need to apply:

1. have a mission and operate on an on-going basis;
2. have an established budget;
3. have career employees; and
4. have assigned space.
Division: The second level in the Organizational Structure which is typically identified by discipline (i.e. Humanities) or function (i.e. Academic Computing).

Fiscal Year: Budgetary and Financial period starting in July and ending in June. (Same as Budget Year- BY)

Full Accounting Unit (FAU): The FAU are fields and values that provide the common ground for identifying budgetary and financial transactions. The FAU elements are: Account, Fund, Activity, Function, Cost Center and Project Code.

Function: Classifies budgetary and expenditure transactions by general program categories such as instruction, research, institutional support, etc.

Fund: Identifies a specific source of funding. Funds are categorized into major fund groups (i.e., Current Funds, Federal & State Funds, Student Fees, etc.)

Golden Trees: Structures upon which the framework for the Financial System is built.

Operating Budget: A budget of projected operating expenses for and income (or appropriations) from providing normal goods or services for one fiscal year.

Organization: Organizations represent the highest operational level in the organizational structure. Organizations are the major entities of the campus (i.e. Schools, Colleges, Vice Chancellors offices).

Organizational Structure: An operational structure which is intended to reflect levels of responsibility and accountability. The first three levels (Organization, Division, Department) transcend all campus systems. The fourth level is unique to each system. The fourth level in the financial system is the Activity. (NOTE: The operational relationships in the Structure may not be the same as the reporting relationships of specific individuals on campus.)

Permanent Budget: The permanent budget is an approved annualized plan for financial operations. Funds appropriated on a one-time (temporary) basis such as contracts, grants, and gifts are generally not included in the permanent budget. The July 1 permanent budget provides the budgetary entries reflected in the July temporary ledger.

Project Code: Sub-level identification of financial activity. This is a user defined element providing the campus with flexibility in collecting and tracking financial activity across one or more Accounts, Funds, Activities, or Functions.

Service Enterprise: A service department providing instructional or non-instructional goods and services on a recharge basis primarily to departments. Examples would be: Storehouse, Mailroom, Telecommunications.
**Temporary Budget:** The current year component of a budget.

**UCRFS:** University of California, Riverside, Financial System. The main components of this system are the People Soft modules such as the General Ledger, Budget, and Accounts Payable. UCRFS also encompasses many other components including Sub-Polite, Prlite, and many other new applications.