**Financial Planning and Analysis**

**Office Administration: List of Acronyms and/or Identifiers**

# Organizations

Org 10: Graduate School of Education (GSOE)

Org 11: Bourns College of Engineering (BCOE)

Org 12: College of Humanities, Arts, and Social Sciences (CHASS)

 Org 13: School of Business

Org 14: College of Natural and Agricultural Sciences (CNAS)

Org 15: University Extension (UNEX)

Org 16: University Library

 Org 18: Academic Senate

 Org 20: Chancellor

Org 21: Information Technology Solutions (ITS)

Org 22: Graduate Division

Org 24: Research and Economic Development/ Vice Chancellor (VCRED)

Org 25: Student Affairs/Vice Chancellor of Student Affairs (VCSA)

Org 26: University Advancement/Vice Chancellor of University Advancement (VCUA)

Org 28: Capital Programs

Org 30: Facilities, Planning, Design and Construction (FPDC)

Org 31: Provost/Executive Vice Chancellor (P/EVC)

Org 32: International Affairs

Org 33: Enrollment Services

Org 35: Palm Desert Graduate Center (PDGC)

Org 36: Undergraduate Education/Vice Provost and Dean of Undergraduate Education (VPDUE)

Org 37: School of Public Policy (SPP)

Org 38: Intercollegiate Athletics

Org 39: Planning, Budget and Administration (PBA)

Org 40: School of Medicine (SOM)

# Other Organizations

UCOP – University of California Office of the President

DANR – Division of Agricultural and Natural Resources (UC System-wide Program)

ANR – Agricultural and Natural Resources (UC System-wide Program)

UC MEXUS – UC Institute for Mexico and the United States (UC System-wide Program)

 IGPP – Institute for Geophysics and Planetary Physics (UC System-wide Program)

BFS – Business and Financial Services

FAU – Full Accounting Unit

FP&A – Financial Planning and Analysis (formerly Resource, Planning & Budget)

SAA – System Access Administrators

UCRFS – University of California, Riverside Financial System

# System Acronyms

CCRRS – Cash Collection, Reporting and Reconciliation System

FAU – Full Accounting Unit

PPS – Payroll and Personnel System

Superdope – Payroll reporting tool

TARS – Time and Attendance Reporting System

 TAPS – Transportation and Parking Services

UCRFS – UCR’s Financial System

UCRFS Totals – UCRFS reporting tool

**Other Acronyms and Definitions**

UCPATH – UC Payroll, Academic Personnel, Timekeeping and Human Resources (UC’s new payroll and personnel system)

UCPC – UCPATH Center (the transactional hub where payroll, benefits, and human resource transactions are reviewed and accepted, and where staff are available to provide individualized support to UC employees)

***A.****Organizational Structure*

The organizational structure is intended to reflect levels of responsibility and accountability, providing a common reference structure for the entire campus.  It is comprised of (at minimum) three levels: Organization, Divisions, and Departments. The Resource Planning and Budget website provides a link that outlines the campus organizational structure and purpose.

***B.****Accounting Structure - FAUs*

UCR’s Full Accounting Unit (FAU) is used to record, control, and summarize financial data in UCRFS.  For recording transactions in UCRFS, the Account, Activity Code, Fund, and Function are required FAU components. This data is transmitted to Office of the President and used in preparing UC’s consolidated financial statements. The Cost Center and Project Code are optional to assist departments and/or Organizations to track transactions.

***1.****Account*

*The FAU begins with the Account field and provides the primary identification of the type of budget or financial transactions. It identifies assets, liabilities, unexpended balances, revenues, and expenses. Budget categories are a higher-level summary of individual account numbers.*

***2.****Activity*

*The Activity field identifies what area within a department on campus is associated with the transaction. Every department on campus is assigned at least one unique activity code. Some departments segregate their operations into several activity codes. The UCR organizational structure has four hierarchical levels: organization, division, department, and the activity. All budget and financial transactions are recorded at the activity level.*

***3.****Fund*

*The University receives funds from a variety of sources to carry out its mission of teaching, research, and public service. The monies received are recorded in a distinct Fund number under specific groupings to help identify the source and general purpose of the resource. The Fund field in the FAU identifies the specific source and purpose of monies received.*

***4.****Function*

*The Function field identifies the general category or purpose of the transaction like instruction, academic support, research, public service, institutional support, student services, auxiliary services, and financial aid.*

***5.****Cost Centers and Project Codes (optional)*

The Cost Center and Project Code values established in UCRFS to assist departments and/or Organizations to track transactions.  The codes do not have any “institutional” meaning like the Account, Activity Code, Fund or Function and are not required as part of a transaction’s FAU. Proposed Cost Centers and Project Codes and their descriptions will only be reviewed, and changes will only be made to the proposed values as deemed necessary to maintain consistency in the general format and uniqueness in the actual codes/values and to remove special characters (e.g. quotes, asterisk, commas, etc.).  In preparation for UC Path, files with UCR’s Chart of Accounts chart field descriptions must not contain any special characters to prevent UCR’s files from being rejected.

a.    Examples of how a Cost Center can be utilized to track transactions for a particular project or event:

\*  New Faculty Reception

\*  Faculty Recruitment

\*  Chief Financial Admin Officer

b.    Examples of how a Project Code can be utilized to track transactions for a particular project, event, or PI:

     \*  Capital Projects

     \*  Specific PI

     \*  Specific Program

     \*  Specific Conference

By assigning one or both of the codes, transactional data can be monitored for a specific project, event, or PI.

***C.****Departmental Accounting*

     Departments are responsible:

***1.***To ensure all expenses and revenues for their department are recorded accurately and completely in the appropriate FAU values (Account, Activity Code, Fund, Function).  The Cost Center and Project Code are optional.

***2.***To ensure all ledgers have been reviewed for completeness, correctness, and reconciled for accuracy and are in a reportable condition.

**Function Definitions**

40 – Instruction & Research

Includes budget and expenditures for most of the activities that are part of the instructional program; for example, the colleges and schools. Also includes University Extension and Summer Session

43– Academic Support

Includes budget and expenditures for programs that provide support to the University’s mission of instruction, research and public service; for example, Academic Computing, Graduate Division and Media Services.

44– Organized Research

Includes budget and expenditures for both individual or project research and institute and center programs; for example, Agricultural Experiment Station, IGPP and SAPRC.

60 – Libraries

Includes budget and expenditures for providing services directly related to the operation of the central library.

62 – Public Service

Includes budget and expenditures for activities related to non-instructional services beneficial to individuals and groups outside of the institution such as community service programs, cooperative extension, and outreach programs.

64 – Operation and Maintenance of Plant

Includes budget and expenditure for the administration, supervision, operation, maintenance, preservation, and protection of the institution’s physical plant. Includes expenses normally incurred for such items as janitorial and utility services; repairs and ordinary or normal alterations of buildings, furniture, and equipment; care of grounds; maintenance and operation of buildings and other plant facilities; security; earthquake and disaster preparedness; safety; and hazardous waste disposal.

68 – Student Services

Includes budget and expenditures for student administration programs as well as other programs that contribute to a student’s emotional and physical well-being and intellectual, cultural, and social development outside the context of a formal instruction program. Can include admissions, registrars, financial aid administration, student activities, cultural events, student health, counseling services, etc.

72 – Institutional Support

Includes budget and expenditures for executive support, fiscal operations, development and fund raising, as well as logistical activities such as purchasing, printing and fleet.

76 – Auxiliary Enterprises

Includes budget and expenditures for entities that exist to furnish goods or services to students, faculty, or staff and are managed essentially as self- supporting activities; for example, housing, bookstore, and parking.

77– 79 – Financial Aid

Includes budget and expenditures for scholarships and fellowships given as outright grant to students selected by the institution. Outright grant means that the student is not required to perform services to the institution or to repay the amount of the grant.

80 – Provisions for Allocation

Includes the budget for funds that are held for subsequent allocation to campus departments for programs; for example, General Fund salary increase funds. Note that this function is used only for budgeting purposes and funds cannot be expended using this function.

**Fund Group Classifications**

General/Core Funds = General Funds (selected funds which include state general funds, UC general funds, tuition)

19900 GENERAL FUNDS/TUITION-ED FEE

19903 STUDENT AFFIRM ACTION 97/98

19904 U/G TEACHING EXCELL 02/03

19905 INSTR EQ REPLACE PROG 02/03

19906 INSTRC USE OF COMP 02/03

19914 ACADEMIC SENATE GRANTS-ODD YRS

19917 INSTRUCTIONAL TECHNOLOGY 02/03

19920 ACAD SENATE GRANTS-EVEN YRS

19924 ACADEMIC OUTREACH PROG 02/03

19930 CHAN'S GRAD STUD SUPPORT 02/03

19931 UC GENERAL FUND-ICR ALLOC

19933 GENERAL FUND-FEDERAL OH

19942 NON RESIDENT TUITION

Other General Funds

General Funds (all others)

Student Fees

Summer Sessions

 University Extension

 Various Student Fees

Endowments

Endowment Income

Gifts

Restricted Gifts

State Appropriations

Special State Appropriations

 Specific State Appropriations

Federal Appropriations

Federal Appropriations

Contracts & Grants

Fed Contracts

 Federal Grants

 Local Government

 Private Contracts

 Private Grants

 State Agencies

Aux/Sales & Service

Sales & Service-Educational

 Sales & Service-Other

 Sales &Service-Auxiliary Enterprises

 Service Enterprises

Other

Principal Appropriated

 Reserves