BUDGET OVERVIEW AND TRACKING: DEPARTMENT PERSPECTIVE

College of Letters & Science
November 19, 2019
Budget Overview and Tracking

- Decoding the Campus Account Structure
- Budget – One Word, So Many Meanings
- Using Tools to Track your Budget
- Resources
- Questions & Discussion
Budget Overview and Tracking

- Decoding the Campus Account Structure
- **Budget** – One Word, So Many Meanings
- Using Tools to **Track** your Budget
- Resources
- Questions & Discussion
All of these terms are interchangeable and mean **Account String**

- Account
- FAU (Full Accounting Unit)
- LAFS (Location Account Fund Sub)
An **Account String** contains:

- Location
- Account
- Fund
- Sub
- (Object Code)

Full Accounting Units are established, defined and controlled by the University as they are used in preparing reports and must be strictly monitored.
### Decoding the Campus Account Structure

#### LOCATION

<table>
<thead>
<tr>
<th>Location</th>
<th>Number</th>
</tr>
</thead>
<tbody>
<tr>
<td>Berkeley</td>
<td>1</td>
</tr>
<tr>
<td>San Francisco</td>
<td>2</td>
</tr>
<tr>
<td>Davis</td>
<td>3</td>
</tr>
<tr>
<td>Los Angeles</td>
<td>4</td>
</tr>
<tr>
<td>Riverside</td>
<td>5</td>
</tr>
<tr>
<td>San Diego</td>
<td>6</td>
</tr>
<tr>
<td>Santa Cruz</td>
<td>7</td>
</tr>
<tr>
<td>Santa Barbara</td>
<td>8</td>
</tr>
<tr>
<td>Irvine</td>
<td>9</td>
</tr>
<tr>
<td>Merced</td>
<td>10</td>
</tr>
</tbody>
</table>
The Account number indicates the function and “owner” and is used to group transactions by departments.
DECODING THE CAMPUS ACCOUNT STRUCTURE

ACCOUNT

The first two digits indicate the function of the account

40   Instruction & Research
43   Organized Activities – Other
44–59  Organized Research
66   General Administration
68   Student Services
78   Student Aid

(this is not a complete list of account functions)
40 Instruction & Research

The general campus instruction and research (I&R) budget includes most of the direct instructional resources associated with the schools and colleges on the UC general campuses. The major items in this budget are faculty and teaching assistants, staff, instructional support and employee benefits.
Included in this category are various support activities that are operated and administered in conjunction with schools and departments.
The university is designated in the 1960 California Master Plan for Higher Education as “the primary State-supported academic agency for research.”
Students receive scholarships, fellowships, grants, loans, and work-study jobs to assist them in meeting the cost of their education. Financial assistance comes from the Federal government, the University, the State, and private and outside agencies.
DECODING THE CAMPUS ACCOUNT STRUCTURE

ACCOUNT

The last four digits indicate who is responsible for the account.

BFS has the master table of accounts and uses a system to assign numbers to specific departments.
Decoding the Campus Account Structure

ACCOUNT

Example:

8-401234-19900-3: Instruction related account

8-401234-19900-3: Account is owned by Tree Ring Science
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.
DECODING THE CAMPUS ACCOUNT STRUCTURE

FUND

04100-09599  Endowment and Similar Funds
  ▪ 05397  Educational Fund
  ▪ 07427  University Opportunity Funds

18000-18199  State of California/State Agencies
  ▪ 18082  SA-Lottery Funds-New Eq/Is Sup
  ▪ 18083  SA-Lottery Funds Instruct Cmpt

19900-19999  State of California/General Funds
  ▪ 19900  State General Funds

(this is not a complete list of fund numbers)
DECODING THE CAMPUS ACCOUNT STRUCTURE

FUND

20290-20399  Student Tuition & Fees/Summer Sessions
  ▪ 20293  Summer Session UC Students
  ▪ 20300  UNEX-Fee Income

40000-59999  Private Gifts, Grants and Contracts
  ▪ 55100  Various Donors-Misc Income

66100-69999  Other Sources
  ▪ 69750  Fed C&G Overhead Off-the-Top

(this is not a complete list of fund numbers)
DECODING THE CAMPUS ACCOUNT STRUCTURE

UCSB Fund Grouping Guide

Core Funds
18000 – 18199 Other State (Lottery)
199XX State & UC General
20000 & 20005 Student Services
20092 – 20095 Tuition
20293 Summer Session Tuition

(this is not a complete list of fund groups)
DECODING THE CAMPUS ACCOUNT STRUCTURE

FUND

UCSB Fund Grouping Guide

Student Fees – Non-Core Funds

20030 – 20050  Course Material Fees
20300  University Extension

(this is not a complete list of fund groups)
Indirect Cost Recovery

05397  Educational Fund
07427 & 09500  Opportunity Funds
69750  Federal Off-the-Top Funds

(this is not a complete list of fund groups)
Along with the function of an account, the fund number can restrict how we can spend our money. Not surprisingly, the state and federal government, as well as donors, can put restrictions on the use of the funds they each provide.
State General Funds (19900) Restrictions:

- no alcohol or tobacco
- no travel or entertainment outside of policy
- there is a maximum dollar amount for on use for capital projects and deferred maintenance
DECODING THE CAMPUS ACCOUNT STRUCTURE

FUND

State Special Funds (Lottery – 18XXX) Restrictions:

- must be used in support of specific project type (e.g., IUC, Arts & Humanities) in a 40 or 43 account
- no alcohol or tobacco
- no travel or entertainment outside of policy
- no capital projects and deferred maintenance
Indirect Cost Recovery Funds (07427, 05397, 69750):

- generally unrestricted
DECODING THE CAMPUS ACCOUNT STRUCTURE

FUND

Tuition & Fee Funds:

- generally unrestricted, except Course Materials Fees which should be expended in ways that match the budget approved by Income & Recharge
Questions about acceptable use of specific state fund types?

Check with:
- Barbara Starks, L&S Assistant Dean for Policy
- Divisional Assistant Dean
- Jim Corkill, Business & Financial Services
- Michael McGrogan, Budget Office
Fund Types and Benefits

With few exceptions, employee benefits associated with salary actions are charged to the same account and fund as the wage.

Exceptions include funds 19900, 20293, and 69750. Benefits associated with salaries charged to these funds are covered centrally by campus.
Fund Types and NSFAS

Non-State Funded Administrative Support (NSFAS) is a monthly administrative support recharge assessment applied to expenditures associated with income accounts.

The assessment is currently 7% and departments will see it charged against expenditures in fund 20300 (University Extension Fee Income).
DECODING THE CAMPUS ACCOUNT STRUCTURE

SUB (or SUB ACCOUNT)

8-401234-19900-3-2000

The Sub represents the *general* type of expenditure
## Decoding the Campus Account Structure

### SUB

<table>
<thead>
<tr>
<th></th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>0</td>
<td>Academic Salaries</td>
</tr>
<tr>
<td>1</td>
<td>Staff (Non-Academic) Salaries</td>
</tr>
<tr>
<td>2</td>
<td>General Assistance</td>
</tr>
<tr>
<td>3</td>
<td>Supplies and Expenses</td>
</tr>
<tr>
<td>4</td>
<td>Equipment and Facilities</td>
</tr>
<tr>
<td>5 &amp; 7</td>
<td>Special Items</td>
</tr>
<tr>
<td>6</td>
<td>Employee Benefits</td>
</tr>
<tr>
<td>8</td>
<td>Unallocated Funds</td>
</tr>
<tr>
<td>9</td>
<td>Recharges to Other Departments</td>
</tr>
<tr>
<td>Y</td>
<td>Overhead</td>
</tr>
</tbody>
</table>

“Support” is defined as Subs 1 - 9
Object Codes are detailed breakdowns of types of expenditures. Object Codes are used for financial entries only, not for budget entries.
DECODING THE-campus-account-structure

**OBJECT CODE**

<table>
<thead>
<tr>
<th>Object Codes</th>
<th>Section Headings</th>
</tr>
</thead>
<tbody>
<tr>
<td>1000 – 1999</td>
<td>Salaries &amp; Wages</td>
</tr>
<tr>
<td>2000 – 2999</td>
<td>Travel</td>
</tr>
<tr>
<td>3000 – 3999</td>
<td>Freight, Indirect Cost &amp; Recharges</td>
</tr>
<tr>
<td>4000 – 4999</td>
<td>Communication Services</td>
</tr>
<tr>
<td>5000 – 5999</td>
<td>Rents &amp; Utility Services</td>
</tr>
<tr>
<td>6000 – 6999</td>
<td>Printing, Reproduction &amp; Library Materials</td>
</tr>
<tr>
<td>7000 – 7999</td>
<td>Services</td>
</tr>
<tr>
<td>8000 – 8199</td>
<td>Supplies &amp; Materials</td>
</tr>
<tr>
<td>8200 – 8999</td>
<td>Employee Benefits</td>
</tr>
<tr>
<td>9000 – 9999</td>
<td>Equipment &amp; Other Inventorial Items</td>
</tr>
</tbody>
</table>

The complete list of Object Codes can be found in the Data Warehouse.
Other identifiers such as Cost Center, Project Code and Cost Type are general ledger fields defined by departments and are not aggregated by the university in financial reports.
Budget Overview and Tracking

- Decoding the Campus Account Structure

Questions?
Budget Overview and Tracking

- Decoding the Campus Account Structure
- **Budget** – One Word, So Many Meanings
- Using Tools to Track your Budget
- Resources
- Questions & Discussion
budget

noun
- an estimate, often itemized, of expected income and expense for a given period in the future.
- a plan of operations based on such an estimate.
- an itemized allotment of funds, time, etc., for a given period.

verb (used with object), budg·et·ed, budg·et·ing.
- to plan allotment of (funds, time, etc.).
- to deal with (specific funds) in a budget.
BUDGET – ONE WORD, SO MANY MEANINGS

At UCSB, “budget” can mean any of the following:

- operating budget
- permanent budget
- current year budget
- allocation
- proposed expenditures for a specific project

So let’s define some terms
Budget – One Word, So Many Meanings

Operating Budget
Amount of money you have available for your operations for one fiscal year.

Fiscal Year
July 1 – June 30
The FY# refers to the calendar year associated with the June 30 end date. We are currently in FY2020.
Budget – One Word, So Many Meanings

What Comprises your Operating Budget?

- Permanent Budget
- One-Time Funds
- Recurring One-Time Funds
- Carry Forward Funds
BUDGET – ONE WORD, SO MANY MEANINGS

Permanent Budget

- Approved ongoing resources for activities in an FAU.

- Permanent budget information is updated and stored in the Permanent Budget System which is used by all campuses and UCOP for tracking and reporting the permanent budget. This is separate from the campus Financial System.

- Permanent FTE data are also reflected in the Permanent Budget System

- Permanent budget information is rolled into the Financial System General Ledger once a year, effective July 1.
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. This is the only time you’ll see your permanent budget reflected on the General Ledger.
One-Time Budget

- Funds are available for one-time use
  - example: Dean provides funds to furnish a new transfer student meeting space

- Funds are available because of a savings
  - example: salary savings due to staff student advisor being on a reduced schedule for 3 months

*One-time funds are not replenished, once you spend it, it’s gone!*
BUDGET – ONE WORD, SO MANY MEANINGS

Recurring One-Time Funds
- Funds are given as one-time funds for a specified time period of more than one year.
  - example: EVC provides three years of funding on an annual basis for a pilot program in student engagement

Recurring one-time funds are predictable but not indefinite; again, once you spend it, it’s gone!
BUDGET – ONE WORD, SO MANY MEANINGS

Carry Forward Funds

- Funds that are not spent in the prior fiscal year carry forward to the next fiscal year. These funds show as a Reappropriation on the July general ledger.
The Type Entry code describes the nature of the financial transaction:

**Type Entry 12 = “REAPPROPRIATION”**
- Generated entry from the prior fiscal year end

<table>
<thead>
<tr>
<th>Account Title</th>
<th>TREE RING SCIENCE</th>
<th>10472572</th>
<th>201907ONL165</th>
<th>41</th>
<th>12</th>
<th>378.68</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fund Title</td>
<td>STATE GENERAL FUNDS</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Sub Title</td>
<td>SUPPLIES AND EXPENSE</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Obj</td>
<td>07019</td>
<td>01800</td>
<td>2,881.00-</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cost</td>
<td>07019</td>
<td>01D50</td>
<td>10,395.01-</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Description</td>
<td>REAPPROPRIATION</td>
<td>1640</td>
<td>378.68</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>TE</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Award Number</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Appropriation</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Expenditure</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Encumbrance</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Current Month</td>
<td>13,276.01-</td>
<td>493.91</td>
<td>0.00</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cumulative</td>
<td>13,276.01-</td>
<td>493.91</td>
<td>0.00</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Balance</td>
<td>3.72% committed</td>
<td>12,782.10-</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
Budget Adjustment =
  Transfer of Funds =
  TOF =
  Ledger Type Entry 14

There are two types of budget adjustments, both made via Transfer of Funds system available through Espresso:

- Temporary Adjustment – effective in current fiscal year only
- Permanent Adjustment – effective the following fiscal year
# Budget – One Word, So Many Meanings

## Temporary Transfer Example

### Transfer of Funds

<table>
<thead>
<tr>
<th>Account Name</th>
<th>L.O.C</th>
<th>Account</th>
<th>Fund</th>
<th>Sub</th>
<th>Transaction Description</th>
<th>Current Debit</th>
<th>Current Credit</th>
<th>Temp FTE</th>
<th>Perm FTE</th>
<th>Perm Debit</th>
<th>Perm Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>TREE RING SCIENCE</td>
<td>8</td>
<td>401234</td>
<td>19000</td>
<td>1</td>
<td>sal savings to sub 3</td>
<td>3,287.36</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>TREE RING SCIENCE</td>
<td>8</td>
<td>401234</td>
<td>19000</td>
<td>3</td>
<td>sal savings from sub 1</td>
<td></td>
<td>3,287.36</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Created By</td>
<td>Phone</td>
<td>Email</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Mary Lum</td>
<td>805-893-5018</td>
<td><a href="mailto:mlum@ucsb.edu">mlum@ucsb.edu</a></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Explanation**

Transfer salary savings from M. Tyler’s reduced schedule for 2019 to sub 3 for supplies

<table>
<thead>
<tr>
<th>Prepared</th>
<th>Approved</th>
</tr>
</thead>
<tbody>
<tr>
<td>By</td>
<td>Department</td>
</tr>
<tr>
<td>Mary Lum</td>
<td>TREE-TREE RING SCIENCE</td>
</tr>
</tbody>
</table>
## BUDGET – ONE WORD, SO MANY MEANINGS

### Detail General Ledger

<table>
<thead>
<tr>
<th>Account Title</th>
<th>fund title</th>
<th>Sub Title</th>
<th>Agency</th>
<th>Cost</th>
<th>Project Cost</th>
<th>Type</th>
<th>Trans Date</th>
<th>Description (28 positions)</th>
<th>Ref no</th>
<th>Req No</th>
<th>AP Ref No</th>
<th>VCher No</th>
<th>TE</th>
<th>Award Number</th>
<th>Loc/Account/Fund/Sub</th>
<th>Start/End Date</th>
<th>Closed</th>
<th>FDP</th>
<th>Encumbrance</th>
</tr>
</thead>
<tbody>
<tr>
<td>TREE RING SCIENCE</td>
<td>STATE GENERAL FUNDS</td>
<td>SALARIES - STAFF</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>SEP19 MG PAYROLL</td>
<td>093019</td>
<td>-</td>
<td>-</td>
<td>00549</td>
<td>14</td>
<td>3,287.36</td>
<td>8-401234-19900-1</td>
<td></td>
<td></td>
<td></td>
<td>23,679.90</td>
</tr>
<tr>
<td>TREE RING SCIENCE</td>
<td>STATE GENERAL FUNDS</td>
<td>SUPPLIES AND EXPENSE</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>sal savings to sub 3</td>
<td>091219</td>
<td>-</td>
<td>-</td>
<td>00549</td>
<td>14</td>
<td>3,287.36</td>
<td>8-401234-19900-3</td>
<td></td>
<td></td>
<td></td>
<td>23,679.90</td>
</tr>
<tr>
<td>TREE RING SCIENCE</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>TREE RING SCIENCE</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>TREE RING SCIENCE</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>TREE RING SCIENCE</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Cumulative Balance: 298,307.64 | 72,458.64 | 24.25% committed | 249,528.90

Current Month: 3287.36
Cumulative: 15,763.37
Balance: 16,122.49
10.45% committed | 14,840.88
# BUDGET – ONE WORD, SO MANY MEANINGS

## Permanent Transfer example

<table>
<thead>
<tr>
<th>Account Name</th>
<th>L o c</th>
<th>Account</th>
<th>Fund</th>
<th>Sub</th>
<th>Transaction Description</th>
<th>Current Debit</th>
<th>Current Credit</th>
<th>Temp FTE</th>
<th>Perm FTE</th>
<th>Perm Debit</th>
<th>Perm Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>1) TREE RING SCIENCE</td>
<td>8</td>
<td>401234</td>
<td>15900</td>
<td>1</td>
<td>SAO 1 FTE</td>
<td>26,006.00</td>
<td></td>
<td>0.50</td>
<td>1.00</td>
<td>52,012</td>
<td></td>
</tr>
<tr>
<td>2) LETTERS &amp; SCIENCE</td>
<td>8</td>
<td>400001</td>
<td>15900</td>
<td>8</td>
<td>TREE SAO 1 FTE</td>
<td>26,006.00</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Created By**
- Asst Dean
- Phone: 805-893-1321
- Email: AsstDean@ucsb.edu

**Explanation**
Provide FTE and funding for SAO 1 to TREE as part of campus augmenting program effective January 1, 2020.

**Prepared**
- By: Asst Dean
- Department: LTSC-LETTERS & SCIENCE
- Date: 10-18-2019

**Approved**
### BUDGET – ONE WORD, SO MANY MEANINGS

**Detail General Ledger**

<table>
<thead>
<tr>
<th>Account Title</th>
<th>Fund Title</th>
<th>Sub Title</th>
<th>PI (S)</th>
<th>Loc/Account/Fund/Sub:</th>
</tr>
</thead>
<tbody>
<tr>
<td>TREE RING SCIENCE</td>
<td>STATE GENERAL FUNDS</td>
<td>SALARIES - STAFF</td>
<td></td>
<td>8-401234-19990-1</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Obj</th>
<th>Cost</th>
<th>Project</th>
<th>Cost Type</th>
<th>Trans Date</th>
<th>Description</th>
<th>Ref no</th>
<th>Req No</th>
<th>AP Ref No</th>
<th>Voucher No</th>
<th>TE</th>
<th>Appropriation</th>
<th>Expenditure</th>
<th>Encumbrance</th>
</tr>
</thead>
<tbody>
<tr>
<td>1000</td>
<td></td>
<td>103119</td>
<td>OCT19 MO PAYROLL</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>101819</td>
<td>SAO 1 FTE</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Obj</th>
<th>Cost</th>
<th>Project</th>
<th>Cost Type</th>
<th>Trans Date</th>
<th>Description</th>
<th>Ref no</th>
<th>Req No</th>
<th>AP Ref No</th>
<th>Voucher No</th>
<th>TE</th>
<th>Appropriation</th>
<th>Expenditure</th>
<th>Encumbrance</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

- **Total Expenditure**: 24,389.37
- **Cumulative**: 25,006.00
- **Balance**: 23,679.90
- **Encumbrance**: 29.64% committed
- **Balance**: 228,175.10
# Budget – One Word, So Many Meanings

**Detail Printable Permanent Budget** (via Data Warehouse)

<table>
<thead>
<tr>
<th>Trans Date</th>
<th>Voucher</th>
<th>Description</th>
<th>Title</th>
<th>Title Desc</th>
<th>Amount</th>
<th>FTE</th>
</tr>
</thead>
<tbody>
<tr>
<td>20190807</td>
<td>1-jul</td>
<td>July 1 Budget</td>
<td></td>
<td></td>
<td>727,055.00</td>
<td>9.75</td>
</tr>
<tr>
<td>20191018</td>
<td>70771</td>
<td>SAO 1 FTE</td>
<td>4354</td>
<td>STDT SVC ADVISOR 1</td>
<td>52,012.00</td>
<td>1.00</td>
</tr>
</tbody>
</table>

**Loc-Account-Fund-Sub**

<table>
<thead>
<tr>
<th>8-401234-19900-1</th>
<th>Amount</th>
<th>FTE</th>
</tr>
</thead>
<tbody>
<tr>
<td>779,067.00</td>
<td>10.75</td>
<td></td>
</tr>
</tbody>
</table>
BUDGET – ONE WORD, SO MANY MEANINGS

Transfer of Funds Guidelines

For final processing of a TOF:

- Debits and credits must be equal on both the temporary and permanent side
- FTE credits and debits do not have to zero out
- Multiple similar transactions can be included on a single TOF, but within a given fund, the debits must equal the credits
- Be mindful of what is the appropriate transaction, a TOF or a TOE
BUDGET – ONE WORD, SO MANY MEANINGS

Transfer of Funds Guidelines

Account Function

- Transfers are allowed between accounts within the same function (first two digits of the account number).

- Transfers between functions are allowed under the following circumstances:
  - Transfers between Instruction (40) and Instructional Support (43)
  - Transfers between Instruction (40) and Student Aid (78)
Transfer of Funds Guidelines

Fund

- Within a given fund, debits must equal credits
- Transfers between funds are not permitted

Allowable: 401234-19900-2 to 401234-19900-3
Not Allowable: 401234-19900-2 to 401234-07427-3
Transfer of Funds Guidelines

Sub

- Transfers between support subs are allowed

- Transfers between Sub 0 and support subs are permitted only for:
  - Temporary academic appointments paid on Sub 2
  - Death payments for current academic employees charged to sub 3
Budget – One Word, So Many Meanings

Permanent Budget

Where did my department’s permanent budget come from?

Department permanent budgets were set when departments were established. There have been some adjustments made since, but the majority of changes have been due to permanent budget reductions and staffing changes.
Permanent Budget

For permanently funded staff positions paid on fund 19900, 19906, 20293 or 69750, merits and ranges adjustments are covered centrally by campus. Departments are responsible for the temporary and permanent costs for:

- above step/range hires
- equity increases
- reclassifications
Budget – One Word, So Many Meanings

Permanent Budget

Departments are allowed to keep both temporary and permanent turnover savings when staff transfer or separate. Turnover savings is the difference between the incumbent’s salary and Step 1 or 25% into the grade range.
The bulk of a department’s permanent budget is allocated in Sub 0 and Sub 1. Salaries and FTE in these subs are tracked by person or provision using UCPath and are reconciled against the permanent budget on a quarterly basis. This act of “reconciling” or “balancing” the Staffing List is completed by College staff.
Budget – One Word, So Many Meanings

Permanent Budget – Staffing List

Sub 0:
- hires and separations move FTE and dollars between the department and College
- merits and range adjustments are covered by campus resources

Sub 1:
- FTE and dollars remain in the department although dollars may be moved between subs
- merits and range adjustments are covered by campus resources for staff supported by core funds
Budget Overview and Tracking

- Budget – One Word, So Many Meanings

Questions?
Budget Overview and Tracking

- Decoding the Campus Account Structure
- **Budget** – One Word, So Many Meanings
- Using Tools to Track your Budget
- Resources
- Questions & Discussion
USING TOOLS TO TRACK YOUR BUDGET

General Ledger

Budget “Type Entry”

- 11 = July 1 Adjusted Budget

The back-up for these entries can be found in Data Warehouse under “Permanent Budget”
USING TOOLS TO TRACK YOUR BUDGET

General Ledger

Budget “Type Entry”

- 12 = Reappropriation

This is the amount of funds carried forward from the previous fiscal year, not including Sub 0. It is totaled by account-fund and is generally reappropriated to Sub 3.
USING TOOLS TO TRACK YOUR BUDGET

General Ledger

Budget “Type Entry”

- 14 = Transfer of Funds

To see the detail, the explanation, and the preparer, log in to the Transfer of Funds System via Espresso and search for the TOF in question. The TOF# can be found in the Voucher# column in the general ledger.
USING TOOLS TO TRACK YOUR BUDGET

Budget “Type Entry”

- 15 = Interlocation Transfer of Funds

These are transfers of funds that happen between campuses. Contact the Budget Office for copies of ITFs.
USING TOOLS TO TRACK YOUR BUDGET

Staffing List

The Staffing List is a record of all permanently funded academic and career staff employees and a listing of all changes to the permanent budgets corresponding to Sub 0 and Sub 1. It is available in Data Warehouse under the headings of both “Permanent Budget” and “Staffing”. (They both return the same results.)

The July 1 snapshot will always show that the Permanent Budget and FTE matches the BDP Amount and FTE.
USING TOOLS TO TRACK YOUR BUDGET

Staffing List

Sub 1 merits and all range adjustments are consolidated by Title Code. Detailed information by employee is found on Costing Reports generated by the Budget Office; copies are available from College divisional analysts.
# Using Tools to Track Your Budget

<table>
<thead>
<tr>
<th>Fiscal Year</th>
<th>2017</th>
</tr>
</thead>
<tbody>
<tr>
<td>Staffing Cycle Status</td>
<td>Complete</td>
</tr>
</tbody>
</table>

## Staffing List by Loc-Account-Fund-Sub and Title Code

<table>
<thead>
<tr>
<th>Record Type</th>
<th>Description</th>
<th>EmpID</th>
<th>TUC</th>
<th>Rep</th>
<th>Grade</th>
<th>Dist No</th>
<th>Mon/Hrly</th>
<th>Annual</th>
<th>Dist</th>
<th>Gross Salary</th>
<th>Budget FTE</th>
<th>Budget Amt</th>
</tr>
</thead>
<tbody>
<tr>
<td>Perm Budget</td>
<td>July 1 Budget</td>
<td>0280</td>
<td>99</td>
<td>U</td>
<td>MSP F</td>
<td>41</td>
<td>7,505.08</td>
<td>90,061</td>
<td>1.00</td>
<td>90,061</td>
<td>6.13</td>
<td>355,505</td>
</tr>
<tr>
<td>Perm Budget</td>
<td>99 Non AUTOMATED MERIT IN</td>
<td>99</td>
<td>2,342</td>
<td>0</td>
<td>1,921</td>
<td>6.13</td>
<td>328,685</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Perm Budget</td>
<td>99 Non AUTOMATED MERIT IN</td>
<td>7235</td>
<td>0</td>
<td>626</td>
<td>3,926</td>
<td>1,000</td>
<td>1,000</td>
<td>0</td>
<td>1,000</td>
<td>0</td>
<td>1,000</td>
<td></td>
</tr>
<tr>
<td>Perm Budget</td>
<td>RKSXT AUTOMATED RANGE AD</td>
<td>9632</td>
<td>0</td>
<td>1,512</td>
<td>6.13</td>
<td>355,505</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Perm Budget</td>
<td>70123 Powell hire abv 25%</td>
<td>4722</td>
<td>0</td>
<td>1,023</td>
<td>3,926</td>
<td>1,000</td>
<td>1,000</td>
<td>0</td>
<td>1,000</td>
<td>0</td>
<td>1,000</td>
<td></td>
</tr>
<tr>
<td>Perm Budget</td>
<td>70123 Welton prov to step1</td>
<td>4722</td>
<td>0</td>
<td>1,512</td>
<td>6.13</td>
<td>355,505</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Perm Budget</td>
<td>70123 Hawkins RX range adj</td>
<td>9611</td>
<td>0</td>
<td>626</td>
<td>3,926</td>
<td>1,000</td>
<td>1,000</td>
<td>0</td>
<td>1,000</td>
<td>0</td>
<td>1,000</td>
<td></td>
</tr>
<tr>
<td>Perm Budget</td>
<td>CX AUTOMATED RANGE AD</td>
<td>4722</td>
<td>0</td>
<td>1,512</td>
<td>6.13</td>
<td>355,505</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Perm Budget</td>
<td>70456 Fuller equity</td>
<td>280</td>
<td>0</td>
<td>626</td>
<td>3,926</td>
<td>1,000</td>
<td>1,000</td>
<td>0</td>
<td>1,000</td>
<td>0</td>
<td>1,000</td>
<td></td>
</tr>
<tr>
<td>Perm Budget</td>
<td>70456 correct Taylor CX range</td>
<td>4722</td>
<td>0</td>
<td>626</td>
<td>3,926</td>
<td>1,000</td>
<td>1,000</td>
<td>0</td>
<td>1,000</td>
<td>0</td>
<td>1,000</td>
<td></td>
</tr>
<tr>
<td>Perm Budget</td>
<td>70456 Farrell reclass fr 7235</td>
<td>7235</td>
<td>0</td>
<td>626</td>
<td>3,926</td>
<td>1,000</td>
<td>1,000</td>
<td>0</td>
<td>1,000</td>
<td>0</td>
<td>1,000</td>
<td></td>
</tr>
<tr>
<td>Perm Budget</td>
<td>70456 Farrell reclass to 7236</td>
<td>7236</td>
<td>0</td>
<td>626</td>
<td>3,926</td>
<td>1,000</td>
<td>1,000</td>
<td>0</td>
<td>1,000</td>
<td>0</td>
<td>1,000</td>
<td></td>
</tr>
</tbody>
</table>

**Total Perm Budget**

| 0280 MGR | Appointment FULLER,ERICA J | EEID | 99 | U | MSP F | 41 | 7,505.08 | 90,061 | 1.00 | 90,061 | 6.13 | 355,505 |
| 0280 MGR | Appointment TAYLOR,ANNA K | EEID | CX | C | 5 | 18 | 23.27 | 48,588 | 0.63 | 30,610 | 6.13 | 355,505 |
| 0280 MGR | Appointment SMITH,IANICE R | EEID | CX | C | 1 | 12 | 21.21 | 44,286 | 1.00 | 44,286 | 6.13 | 355,505 |
| 4722 BLANK AST 3 | Appointment POWELL,NINA M | EEID | 99 | C | PSS 1 | 57 | 26.18 | 54,664 | 1.00 | 54,664 | 6.13 | 355,505 |
| 4722 BLANK AST 3 | Appointment FARRELL,ROBERT | EEID | 99 | S | 3 | 21 | 5,206.12 | 62,473 | 1.00 | 62,473 | 6.13 | 355,505 |
| 4722 BLANK AST 3 | Appointment PROVISION-HAWKINS | 999901 | RX | C | 13 | 4,328.00 | 51,936 | 1.00 | 51,936 | 6.13 | 355,505 |
| 9611 SRA 3 | Appointment TURNER,Michael E | EEID | TX | C | 2 | 20.57 | 42,950 | 0.50 | 21,475 | 6.13 | 355,505 |
| 9632 MUS PREP PRN | Appointment Turner,MICHAEL E | EEID | TX | C | 2 | 20.57 | 42,950 | 0.50 | 21,475 | 6.13 | 355,505 |

**Total 8-401234-199900-1**

<table>
<thead>
<tr>
<th>8-401234-199900-1</th>
<th>Dist FTE</th>
<th>FTE Diff</th>
<th>Gross Salary</th>
<th>Budget Amt</th>
<th>Amt Diff</th>
</tr>
</thead>
<tbody>
<tr>
<td>17,130.43</td>
<td>394,958</td>
<td>6.13</td>
<td>355,505</td>
<td>355,505</td>
<td>0</td>
</tr>
</tbody>
</table>
Budget Overview and Tracking

- Using Tools to Track Your Budget

Questions?
Budget Overview and Tracking

- Decoding the Campus Account Structure
- **Budget** – One Word, So Many Meanings
- Using Tools to Track your Budget
- Resources
- Questions & Discussion
Resources

College of Letters & Science
  ▪ Faculty & Staff
    ▪ Resources for Departments
      ▪ Training materials from completed classes
        ▪ Fund Accounting (2018)
        ▪ The Color of Money (2017)
        ▪ The Color of Money (2019)

https://www.college.ucsb.edu/resources-departments
RESOURCES

Budget Office
  ▪ Budget Office
    ▪ Budget Manual

http://bap.ucsb.edu/budget/
RESOURCES

Business & Financial Services
- Office of the Controller
  - Resources
    - Fund Accounting
    - UCSB Budget Process

https://www.bfs.ucsb.edu/controller/resources
RESOURCES

Business & Financial Services
  - General Accounting
    - Training
      - Reading the General Ledger

https://www.bfs.ucsb.edu/general-accounting
Budget Overview and Tracking

- Decoding the Campus Account Structure
- Budget – One Word, So Many Meanings
- Using Tools to Track your Budget
- Resources
- Questions & Discussion