

UCOP BUDGET DEVELOPMENT SYSTEM (BDS) TOOL USER MANUAL

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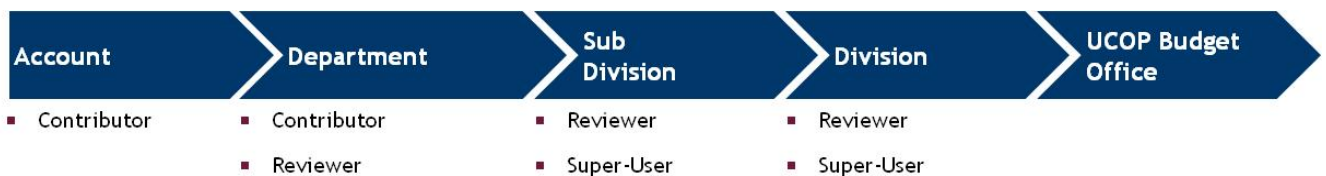
SECTION 1. WORKFLOW

SUMMARY

The annual UCOP budget development process runs from January through May of each year and is kicked off with the distribution of the annual Budget Call Letter. This document outlines the guidelines for budget submission for the next fiscal year. For FY 2012-13, UCOP will be using Cognos TM1 as the Budget Development System tool (BDS Tool) and all individuals involved in the budget development process will be assigned roles and corresponding security access to the BDS Tool.¹

ROLE AND SECURITY

UCOP's budget is developed at the account level. The review and approval process is based on the accounting hierarchy as illustrated in the diagram below.



Each user will be assigned individual security access as well as different functional features based on his/her role. Budget coordinators or finance analyst/managers within each unit will receive “contributor” access, while department, sub-division and division managers will serve as reviewers/approvers and will have access to a broader set of data. Once the data reaches a Division manager and he/she approves and submits the budget, the divisional work flow is complete and the budget is ready to go to the UCOP Budget Office for further review and approval.

Contributor – Contributors will only have view and edit access to their designated accounts. Once the budget input is complete, contributors will submit the information to the next level in the hierarchy, in most cases, department or sub-division managers, for review and approval. While reviewers will receive no email notification it will be clear the account is ready for review by the “state” of the account. See **State** section herein.

Reviewer – This could include a department, sub-division or division manager. A reviewer has access to account data once someone in the level below has submitted the account for review/approval. When reviewing accounts, Department reviewers have the option to a) approve the account for submission to the next level b) edit/revise the budget information before submission to the next level, or c) reject the account, sending it back the contributor for revision and re-submission. Sub-division and Division reviewers can either approve or reject the account, but cannot edit/revise any of the data input by the lower levels. If the budget needs to be revised, sub-division managers and division managers will need to “reject” the account.

Super-User – Sub-division super-users and division super-users are designed to act as high level contributors to help with strategic budget planning and resource allocation at a consolidated level. Super-users can enter or


¹ Cognos TM1 users are required to sign up and complete the training module to obtain a User ID


revise proposed budget data for the sub-division or division without returning the accounts to the contributors or department managers for revision.


PERMISSIONS


TM1 currently has four types of “permissions”: view, edit, submit and reject. Users will see their permissions when logging on to the TM1. The example below shows a user with all four permissions (from left to right: view, edit, submit and reject).

Name	State	Permissions
666510 CHIEF FINANCIAL OFFICER IMMED OFC	 Available	   

 **View:** User has read access to the budget data, but cannot add or change any information within each template

 **Edit:** User can input data into all the accounts that he/she has access to

 **Submit:** User can submit the account for Review/Approval up the hierarchy




 **Reject:** User can reject the data submitted to the previous Contributor/Reviewer/Approver



The tables below provide an overview of permissions and permission assignment for different users.

Role/ Permission	Contributor	Dept Manager	Sub-division Super-user	Sub-division Manager	Division Super-user	Division Manager	Budget Office
View	X	X	X	X	X	X	X
Edit	X	X	X		X		
Submit	X	X	X	X	X	X	X
Reject		X	X	X	X	X	X

STATE

There are several different states an account can be in as it makes its way up the hierarchy. Users will see the state of an account based on the icon that is displayed under the column labeled [State] when logged on to TM1. Users of the BDS Tool can track the work status by the change of the “state”.

	Available The node has not been opened and the data has not been changed or saved.
	Reserved The user has taken ownership of the node and data in this state can be submitted for review.
	Work in Progress Indicates that work is underway in the lower nodes of the hierarchy

	<p>Ready</p> <p>All lower levels of the hierarchy have been submitted and available for review.</p>
	<p>Locked</p> <p>The data was submitted and the item was locked. Data in this state is read-only. If an item is rejected, its state returns to Reserved.</p>

DIVISION BUDGET DEVELOPMENT WORKFLOW

During the budget development process, units will use different tabs to request both payroll and non-payroll expense budgets for the upcoming fiscal year and to balance their budget with additions/reductions to budget appropriations. Units will also have the option to allocate their budget distribution by quarter to ensure the Cognos Variance Reports reflect the true budget by quarter, not just an equal 25% distribution.

Once the account reaches a Division manager and he/she approves and submits the budget, the divisional workflow is complete and the budget flows to the UCOP Budget Office for the next stage of review and approval.

TM1 is an interactive dynamic tool that allows all users in the workflow to view the latest data inputs simultaneously. While only one user at a time can take “ownership” of the account and edit the data, any user that has access to that account can check to see what changes have been made. This access extends to the UCOP Budget Office coordinators, who will have “read” access to all information and can help review the data before the budget is submitted at any level of the hierarchy.

BUDGET OFFICE APPROVAL WORKFLOW

The Budget Office Workflow is focused on the review of the proposed budget submitted in the Divisional Workflow. The TM1 tab [Division_Budget_Office_1] allows budget office coordinators to make adjustments, both permanent and temporary, to the Divisional Proposed Budgets. These adjustments will be made in a separate tab to help both the budget office and units track changes to the proposed budget submitted. Units will have read access only to this tab throughout the budget development process to track the final approved budget.

Units are expected to work closely with their budget coordinators in the UCOP Budget Office throughout the entire budget development process. While budget office coordinators can make adjustments on the requested budget at expense category or object code level, in the event a material budget change is needed, budget

TOTAL FUNDS						
	Unit's Proposed Budget		Adjustments on Proposed Budget			
	Permanent Budget	Adjustment	Proposed Budget	Permanent Adjustments	Temp. Adjustments	Total Approved Budget
* APPROPRIATIONS						
Regent Approved Permanent Appropriations	1,375,164.74		1,375,164.74			1,375,164.74
Benefits						
Salary Increases						
Other Budget Adjustments						
TOTAL Permanent Appropriations	1,375,164.74		1,375,164.74			1,375,164.74
Temp Appropriations						
TOTAL Appropriations						
* EXPENSES (Including Temporary Adjustments)						
00 SALARIES-ACADEMIC						
01 SALARIES-STAFF	400,000.00		400,000.00			400,000.00
02 GENERAL ASSISTANCE	0.00		0.00			0.00
06 EMPLOYEE BENEFITS	113,600.00		113,600.00			113,600.00
TOTAL Salaries & Benefits	513,600.00		513,600.00			513,600.00
03 SUPPLIES AND EXPENSE	27.00		27.00			27.00
04 EQUIPMENT AND FACILITIES						
05 SPECIAL ITEMS	3.00		3.00			3.00
07 SPECIAL ITEMS						
TOTAL Supplies & Expenses	30.00		30.00			30.00
TOTAL Salaries & Benefits & Operating Expenses	513,630.00		513,630.00			513,630.00
09 RECHARGES						
9H OVERHEAD EXPENSE						

coordinators will return the budgets to the units for revisions.

REGENTS' APPROVAL (AND GL APPROPRIATION)

After preliminary review, the UCOP Budget Office and BCR review the total budget for all UCOP units with the Executive Vice President for Business Operations and the President. The total proposed UCOP budget is then submitted to the UC Regents' for approval.

Once the budget has received final approval, the total will be communicated to all units. Units should expect to see the approved budget appropriated to the G/L as of July 1st.

SECTION 2. PAYROLL

SUMMARY

The TM1 [Division_Payroll], [Division_Provisions] and [Division_Temp_Contract] tabs are designed to assist UCOP units in gathering and reporting their funding requirements for the various types of staffing at UCOP. Starting in FY 2012-13, UCOP units shall ensure that all of their staff are included in one of these three tabs, so that the related personnel costs are captured in the unit's proposed budget in the correct location for the upcoming fiscal year. See detailed explanation of each tab below:

A. TM1 [DIVISION_PAYROLL] TAB

The [Division_Payroll] tab is designed to capture all of the salary dollars associated with a unit's permanent and temporary positions, outstanding provisions and permanent Sub 2 allocations on a fund by fund basis. It also calculates the benefits associated with these employees on a fund by fund basis to produce a total personnel cost by account/fund combination.

	Last Name	First Name	Position Title	Title Code	Appointment FTE	Total FTE	Annual Salary	Salary Adjustment	New Annual Salary
Filled Career Permanent Funding					11.00	11.00	1,100,000.00		1,100,000.00
P002960605					1.00	1.00	100,000.00		100,000.00
P003742621					1.00	1.00	100,000.00		100,000.00
P102960582					1.00	1.00	100,000.00		100,000.00
P103058766					1.00	1.00	100,000.00		100,000.00
P203863952					1.00	1.00	100,000.00		100,000.00
P303531740					1.00	1.00	100,000.00		100,000.00
P403639764					1.00	1.00	100,000.00		100,000.00
P702959953					1.00	1.00	100,000.00		100,000.00
P704107579					1.00	1.00	100,000.00		100,000.00
P900341877					1.00	1.00	100,000.00		100,000.00
P903634764					1.00	1.00	100,000.00		100,000.00
Additions/Changes Permanent Funding							0.00	0.00	0.00
Filled Career Temporary Funding					1.00	1.00	100,000.00		100,000.00
Additions/Changes Temporary Funding							0.00	0.00	0.00
Provisions									
Temporary									
Sub 2									
Total Employee Costs									
Benefits %									
Benefits \$									
Total with Benefits									

1. FILLED CAREER

- This section covers two groups of staff: career² employees on permanent³ funding and career employees on temporary³ funding. Data on these employees including their first and last names, position title, title code, FTE and salary is downloaded from the personnel/payroll system and pre-populated on the tab.
- Under the column Salary Adjustment, units can make adjustments to each employee's salary, for example, an equity increase for the upcoming fiscal year. Units will not be able to delete any pre-populated position on this tab; units can, however, eliminate positions by adjusting the salary to zero to reflect the proposed budget.

² Career employees are employees shown in the employee database (EDB) with appointment type 2 and indefinite appointment end dates.

³ Permanent funding refers to a funding distribution with an indefinite end date (shown as 12/31/9999 in the employee database) while temporary funding refers to a funding distribution with an end date (for example, a career employee is allocated to a fund through 12/31/2013).

- c. A section for distributing the employee's salary by fund is also available. While this information is also pre-populated, it can be changed at the unit's discretion to any funding source available to the unit. The total budgeted FTE per employee cannot exceed 1.00.
- d. The Additions/Changes sections are available to accommodate additional permanent staff planned for the upcoming fiscal year, either funded through permanent or temporary monies. No data is pre-populated. Units will need to fill out all of the applicable fields. Like the Filled Career section above, units will also need to distribute the employee's salary to the various funding sources available to the unit.

Note: Units will need to work with the Payroll Department when changing the fund distribution of existing employees for the next fiscal year. A change in the fund distribution of an employee in the BDS tool does not change anything in the payroll system.

Where does this information go?

The submitted budget data in this section flows to the TM1 [Division_Account_Budget] tab, which reconciles a unit's total requested expenses with their appropriations. The permanent funding total flows into the line labeled Sub 01 Salaries, under the column Permanent Budget, while the temporary funding flows into the line labeled Sub 01 Salaries, under the column Adjustment (Temporary).

2. PROVISIONS

- a. The Provisions line represents the budget related to current vacant positions available to the unit. This dollar amount information will flow from the [Division_Provisions] tab. See TM1-[Division_Provisions] for more details.

Where does this information go?

The submitted budget data in this section flows to the TM1 [Division_Account_Budget] tab, which reconciles a unit's total requested expenses with their appropriations. The funding total flows into the line labeled Sub 01 Salaries, under the column Permanent Budget.

3. TEMPORARY

- a. The Temporary line represents the current budget related to temporary positions planned for the upcoming fiscal year. The dollar amount information will flow from the [Division_Temp_Contract] tab.
- b. This does not include TOPs or employee agency employees who are funded through the S&E budget.

Where does this information go?

The submitted budget data from this section flows to the TM1 [Division_Account_Budget] tab, which reconciles a unit's total requested expenses with their appropriations. The funding total flows into the line labeled Sub 02 General Assistance, under the column Adjustment.

4. SUB 2

- a. This section records additional permanent funding for personnel including additional benefits costs and salary increases (merit, equity or reclassification increases).
- b. No data is pre-populated. Units will need to fill out the budget for this section.

Where does this information go?

The submitted budget data in this section flows to the TM1 [Division_Account_Budget] tab, which reconciles a unit's total requested expenses with their appropriations. The total flows into the line labeled Sub 02 General Assistance, under the column Permanent Budget.

5. BENEFITS

- This section calculates total employee benefits associated with items 1-4 above.
- The percentage for FY 2012-13 is 28.4%, and may change each year.
- If units with restricted funds need to budget additional benefits due to higher actual benefits percentage (>28.4%), units will need to allocate the desired additional budget in the sub 2 section.

Where does this information go?

The submitted budget data in this section flows to the TM1 [Division_Account_Budget] tab, which reconciles a unit's total requested expenses with their appropriations. The permanent funding total flows into the line labeled Sub 06 Benefits, under the column Permanent Budget, while the temporary funding flows into the line labeled Sub 06 Benefits, under the column Adjustments (Temporary)

B. TM1 [DIVISION_PROVISIONS] TAB

The [Division_Provision] tab is designed to capture all of the salary dollars associated with outstanding Provisions (Vacancies). This is funding designated for permanent positions within a unit that are not yet filled. Provisions are normally created when a permanent employee leaves and before a replacement is hired.

	Provision Number	Document Number	Description	Title Code	Annual Salary	Salary Adjustment	New Annual Salary	Budget	FTE
P0001	846001	A40432	NEW FY'10-STF MIDPT	4723	40,584.00	0.00	40,584.00	40,584.00	1.00
P0002	846002	A40431	REPL CULPEPPER-STF MIDPT	4722	46,044.00	0.00	46,044.00	46,044.00	1.00
P0003	846014	A41603	REPL-BAYLOSIS-MSPIII(MID)	0355	102,999.96	0.00	102,999.96	102,999.96	1.00
P0004	846015	A41604	REPL-NEAL-AAIII (MID)	4722	46,044.00	0.00	46,044.00	46,044.00	1.00

1. PROVISIONS

- Data in the Provisions tab is pre-populated and includes: the provision number, document number, description, title code, FTE, and salary.
- Under the column Salary Adjustment, units can make adjustments to each provision. While no pre-populated provisions may be deleted from the system, provisions may be eliminated or revised by adjusting the salary to zero or any other number.
- A section for distributing the provision salary by fund is also available. While this information is also pre-populated, it can be changed at the unit's discretion to any funding source available to the unit. However, the total budgeted FTE per provision cannot exceed 1.00.

- d. If units use a budgeted provision to add employees in the Additions/Changes section in [Division_Payroll] tab, units will need to eliminate or revise the provision in this tab to avoid double counting the budget.

Where does this information go?

Submitted budget data in this section flows to the TM1 [Division_Payroll] tab. This information then flows into the TM1 [Division_Account_Budget] tab, which reconciles a unit's total requested expenses with their appropriations. The funding total flows into the line labeled Sub 01 Salaries, under the column Permanent Budget.

C. TM1 [DIVISION_TEMP_CONTRACT] TAB

This tab is designed for units to capture and track all the salary dollars associated with their temporary and contract staff positions through Provisions (Vacancies) funding and temporary Sub 2 funding. Employees hired through TOPS or other employment agencies are captured through the Supplies and Expense - Temporary Labor category in the non-personnel subs (3, 5 or 7) and the associated budget data is not included herein.

		DATA				TOTAL FUNDS		
		Last Name	First Name	Position Title	Total FTE	Annual Salary	Budget	FTE
Temporary					0.00	0.00	0.00	0.00
1		T0001	last	first	title	0.00	0.00	0.00
		T0002				0.00	0.00	
		T0003				0.00	0.00	
		T0004				0.00	0.00	
		T0005				0.00	0.00	
		T0006				0.00	0.00	
		T0007				0.00	0.00	
		T0008				0.00	0.00	
		T0009				0.00	0.00	
		T0010				0.00	0.00	
Vacancy (Optional)					0.00	0.00		
2		V0001				0.00	0.00	
		V0002				0.00	0.00	
		V0003				0.00	0.00	
		V0004				0.00	0.00	
		V0005				0.00	0.00	
		V0006				0.00	0.00	
		V0007				0.00	0.00	
		V0008				0.00	0.00	
		V0009				0.00	0.00	
		V0010				0.00	0.00	

1. TEMPORARY EMPLOYEES

- a. This represents non-career employees on temporary funding.
- b. No data is pre-populated. Departments will need to fill out all the fields.
- c. Units will need to distribute the employee's salary to any funding source available to the unit.
- d. Employees paid through Provision funding should NOT be included in this section.
- e. Benefits associated with these employees are calculated on a fund by fund basis with the pre-established benefits percentage.

Where does this information go?

The submitted budget data from this section flows to the TM1 [Division_Account_Budget] tab, which reconciles a unit's total requested expenses with their appropriations. The salary total flows into the line labeled Sub 02 General Assistance, under the column Adjustments (Temporary). The benefits associated with this total flow into the line labeled Sub 06 Benefits, under the column Adjustments (Temporary).

2. VACANCY PROVISIONS

- a. This represents non-career employees paid through Provision funding.
- b. No data is pre-populated. Units will need to fill out all the fields.
- c. As the unit's provision budget is already captured in the [Division_Provisions] tab, this section is created to help units track the list of employees paid through Provision funding to ensure the total budgeted amount in this section does not exceed the total budgeted amount on the [Division_Provisions] tab.

Where does this information go?

As the unit's provision total is already captured in the [Division_Provisions] tab, the data input in this section is optional and the data does not flow to any other TM1 tab.

SECTION 3. SUPPLIES AND EXPENSES

SUMMARY

The TM1 tab [Division_Supplies_Expense_Permanent] is where units will input all requests for permanent funding for supplies and expenses and/or flow-through for the upcoming fiscal year. Please note that all payroll-related budget requests are input in other TM1 tabs.

The TM1 tab [Division_Supplies_Expense_Permanent] includes the previous fiscal year's expenditures as well as the approved permanent budget for the current fiscal year. This data is included as a reference point to help units with their budget projections for the upcoming fiscal year and is displayed by sub-account, expense category and object code.

A. TM1 [DIVISION_SUPPLIES_EXPENSES_PERMANENT] TAB

The TM1 tab [Division_Supplies_Expenses_Permanent] consists of three columns: 1. [Prior FY (Fiscal Year) Expenditures], 2. [CY (Current Year) OP Regents Approved Permanent Budget] and 3. [Next FY Requested Permanent Budget], by total funds, fund groups (unrestricted and restricted) and individual funds that are available to the units. The first two columns serve as a reference while the third column [Next FY Requested Permanent Budget] requires input by fund by the units for next fiscal year's requested budget. The roll-up design of total funds and fund groups levels allow units to review the data in these three columns at consolidated levels.

	1	2	3
	Prior FY Expenditures	CY OP Regents Approved Permanent Budget	Next FY Requested Permanent Budget
03 SUPPLIES AND EXPENSE	78,175.14	90,747.00	9.00
03 Insurance	2,200.00	2,169.00	1.00
03 Meetings/Travel + Related Exp	19,855.00	19,252.00	1.00
03 Consultants + Prof. Services	28,420.00	29,079.00	1.00
03 Legal Costs	9,534.00	10,525.00	
03 External Svcs: Computer + Other	987.00	885.00	1.00
03 Computer/Office Eq + Svc Maint.	1,833.30	1,067.00	1.00
03 Utilities + Facilities/Space Leases	7,400.00	7,380.00	1.00
03 Library		18,247.00	1.00
03 Other Office/Misc	2,362.03	2,143.00	1.00
03 Temp Labor	5,583.81		1.00
03 Royalties			
03 Subawards/Pass Throughs			
04 EQUIPMENT AND FACILITIES	9,876.56	11,200.00	
05 SPECIAL ITEMS	332,987.10	325,050.00	1.00
07 SPECIAL ITEMS			
TOTAL Supplies & Expenses	421,038.80	426,997.00	10.00
09 RECHARGES			
9H OVERHEAD EXPENSE			
TOTAL Expenditures	421,038.80	426,997.00	10.00
08 UNALLOCATED FUNDS			
TOTAL Commitments	421,038.80	426,997.00	10.00

1. PRIOR FY EXPENDITURES

- a. The column [Prior FY Expenditures] shows the expenditures of the prior fiscal year by sub account (3-5 and 7-9), expense category and object code. This column is available by total funds, fund groups (unrestricted and restricted), and individual funds available to the units. In preparing the budget for the upcoming FY 2012-13, units will see their FY 2010-11 expenditures in this column.
- b. The data in this column is pre-populated from the general ledger system. Units can click on the sub accounts and drill down to see the financial data by expense category and object code.
- c. The data in this column is provided as a reference point to help units determine the required permanent funding for the upcoming fiscal year.

2. CY OP REGENTS APPROVED PERMANENT BUDGET

- a. The column [CY OP Regents Approved Permanent Budget] shows the approved permanent budget for the current fiscal year. This column is available by total funds, fund groups (unrestricted and restricted) and individual funds that are available to the units. In preparing the budget for the upcoming FY 2012-13, units will see the approved permanent budget for FY 2011-12.
- b. The data in this column is pre-populated. Units can click on the sub accounts and drill down to see the financial data by expense category and object code.
- c. The data in this column is provided as a reference point to help units determine the required permanent funding for the upcoming fiscal year.

3. NEXT FY REQUESTED PERMANENT BUDGET

- a. The [Next FY Requested Permanent Budget] column is an input column that is designed to record a unit's total requested permanent budget for the upcoming fiscal year. In preparing the budget for the upcoming FY 2012-13, units will input the required funding to support their operations and activities. This column is available by total funds, fund groups (unrestricted and restricted), and individual funds available to the units.
- b. To input the requested budget data, units will click on [Total Funds] in the tab header area to expand into fund groups and then to the individual fund level. Units will enter the requested permanent budget data under this column by each fund that is available. The budget can be entered either by expense category or object code within the appropriate sub accounts.
- c. The requested budget data in this column is NOT pre-populated. However, there is a pre-populated proportional percentage based on the prior year expenditures to help units allocate the upcoming fiscal year budget by object code.

19900 GENERAL FUNDS			
	Prior FY Expenditures	Prior FY Expenditures %	Next FY Requested Permanent Budget
03 SUPPLIES AND EXPENSE	3,676.00		1.00
03 Insurance	3,676.00		1.00
03-3380 INSURANCE			
03-3385 INSURANCE/GENERAL AND AUTO	1,838.00	50.00%	0.50
03-3390 INSURANCE/EMPLOYMENT PRACTICES	1,838.00	50.00%	0.50
03-3395 MEDICAL MALPRACTICE INSURANCE			
03-7256 INSURANCE			
03 Meetings/Travel + Related Exp			
03 Consultants + Prof. Services			
03 Legal Costs			
03 External Svcs: Computer + Other			

EXAMPLE:

The column [Prior FY Expenditure] total for “Insurance” is \$3,676. The two object codes under this category had expenditures last year of A) \$1,838 and B) \$1,838 respectively, representing 50% (\$1,838/3,676) and 50% (\$1,838/3,676). The column [Next FY Requested Permanent Budget] will show a total of 1.00 for “Insurance,” with 0.50 under object code A and 0.50 under object code B.

- d. There are two ways that units can allocate their budget request for the upcoming fiscal year:
 - i. Add the requested budget at the expense category level: With this method, the requested budget will be input at the expense category level. The amount entered will automatically be spread to object codes in the same proportion as the prior year expenditures. Please note that this method can only be utilized when there is a pre-populated percentage spread in the particular expense category. Units should not use this method when allocating budget to an expense category that was not utilized in the prior year; Or,
 - ii. Add the requested budget at the object code level. With this method, the requested budget will be entered at the object code level within each expense category. Once the requested budget amounts are entered at the object code level, the amounts are automatically subtotaled at the expense category level.

While units have the option to either utilize the pre-populated percentage or simply overwrite the percentage by entering the budget at the object code level, units will need to “zero out” the pre-populated percentage for expense categories that will not be used for the upcoming fiscal year.

Where does this information go?

The submitted budget data from this tab flows to TM1 tab [Division_Account_Budget], which reconciles a unit’s total requested expenses with their appropriations. The total flows into the supplies and expense section (Sub 3-5, 7-9), under the column Permanent Budget.

SUB ACCOUNTS AND EXPENSE CATEGORY GUIDELINES

This tab includes sub accounts 3-5 and 7-9 (including 9H). Under each sub account, units can allocate the budget by expense category or by object code. UCOP currently uses 12 expense categories for sub accounts 3, 5 and 7.

SUB-ACCOUNTS

- **03 SUPPLIES AND EXPENSES:** Units should use sub account 3 to allocate the projected supplies and expenses budget over the 12 expense categories identified by UCOP. (See Expense Category Section)
- **04 EQUIPMENT AND FACILITIES:** Units should use sub account 4 to allocate inventorial equipment and facilities expenditures (>\$5,000)
- **05 SPECIAL ITEMS:** Units can use sub account 5 to track and group transactions specific to a project or funding source. All Administrative Fund allocations should be budgeted in sub account 5 only
- **07 SPECIAL ITEMS:** Units can use sub account 7 to track and group transactions specific to a project or funding source
- **08 UNALLOCATED FUNDS:** To budget campus flow-through or other miscellaneous funds
- **09 RECHARGES:** Allocate recharge income
- **9H OVERHEAD EXPENSES:** Used to capture contract and grant overhead activity

EXPENSE CATEGORIES: BELOW IS THE LIST OF EXPENSE CATEGORIES AVAILABLE TO BE BUDGETED IN EACH SUB ACCOUNT. OBJECT CODES ARE EMBEDDED IN EACH EXPENSE CATEGORY.

Expense categories for Sub-Account 3, Supplies and Expenses, Sub-Account 5, Special Items and Sub-Account 7, Special items:

1. Insurance
2. Meetings/Travel + Related Exp
3. Consultants + Prof. Services
4. Legal Costs
5. External Svcs : Computer + Other
6. Computer/Office Equip
7. Utilities
8. Library
9. Other Office/Misc
10. Temp Labor
11. Royalties
12. Sub awards/Pass Throughs

Expense categories for Sub 4 Equipment and Facilities

1. Computer/Office Equip + Svc Maint
2. Utilities + Facilities/Space Leases

Expense category for Sub 8 Unallocated Funds

1. Unallocated

Expense category for Sub 9 Recharges

1. Recharge

Expense category for Sub 9H Overhead Expense

1. Overhead

SECTION 4. ACCOUNT BUDGET TAB

SUMMARY

TM1 [Division_Account_Budget] tab is where units reconcile their appropriations, both permanent and temporary, with their total proposed expenses for the upcoming fiscal year.

The proposed permanent budget request in the tab [Division_Supplies_Expense_Permanent] as well as the permanent and temporary payroll funds requested in tab [Division_Payroll] flow into this tab. In addition, the column [Adjustment] allows units to make an augmentation request or reduction, both temporary and permanent, and allocate temporary expense requests into the appropriate expense category. Once the unit completes this tab, the bottom line, Surplus (Deficit), should equal zero to indicate a balanced budget.

TM1 [DIVISION_ACCOUNT_BUDGET] TAB

This tab contains two sections: [Appropriations] and [Expenses]. These sections help units identify both their sources and uses of funds as well as help balance their budget. Section [Appropriations] allows the addition or subtraction of both Permanent and Temporary Appropriations while Section [Expenses] includes a permanent budget column where data is pre-populated by expense category and a section to add in any temporary expense requests. Like all tabs, this information is available by total funds, fund groups (unrestricted and restricted) and individual funds that are available to the units. Like other TM1 tabs, units will input their expense budget and appropriations requests under individual funds that are available to the units. The roll-up design of total funds and fund groups levels allows units to review the data on these three columns at consolidated levels.

		TOTAL FUNDS			Unrestricted		
		A	B	C			
		Permanent Budget	Adjustment	Proposed Budget	Permanent Budget	Adjustment	Proposed Budget
1	* APPROPRIATIONS						
	Regent Approved Permanent Appropriations	(142,715.65)		(142,715.65)			
	Benefits						
	Salary Increases						
	Other Budget Adjustments						
	TOTAL Permanent Appropriations	(142,715.65)		(142,715.65)			
	Temp Appropriations						
	TOTAL Appropriations	(142,715.65)		(142,715.65)			
	* EXPENSES (Including Temporary Adjustments)						
	00 SALARIES-ACADEMIC						
01 SALARIES-STAFF	86,628.00		86,628.00				
02 GENERAL ASSISTANCE							
06 EMPLOYEE BENEFITS	24,602.35		24,602.35				
TOTAL Salaries & Benefits	111,230.35		111,230.35				
03 SUPPLIES AND EXPENSE	19.00		19.00				
04 EQUIPMENT AND FACILITIES							
05 SPECIAL ITEMS							
07 SPECIAL ITEMS							
TOTAL Supplies & Expenses	19.00		19.00				
TOTAL Salaries & Benefits & Operating Expenses	111,249.35		111,249.35				
09 RECHARGES	2.00		2.00				
9H OVERHEAD EXPENSE							
TOTAL Expenditures	111,251.35		111,251.35				
08 UNALLOCATED FUNDS							
Surplus (Deficit)	(253,967.00)		(253,967.00)				

1 APPROPRIATIONS

The [Appropriations] section is meant to capture the total prior year permanent appropriation as well as any additional fund requests or reductions for the upcoming fiscal year.

- A. [Permanent Budget]: Data in this column is pre-populated. This column displays a unit's permanent budget. The line Regent Approved Permanent Appropriation represents the prior year approved permanent budget.
- B. [Adjustment]: This column is meant to capture both permanent and temporary appropriation requests above the amount approved in the prior year or reductions below the amount approved in the prior year.
- C. [Proposed Budget]: This column calculates the total appropriations requested for the upcoming fiscal year and equals the sum of columns [Permanent Budget] and [Adjustment]. Units cannot input any data in this column.

2 EXPENSES

The [Expenses] section is meant to capture a unit's expenses by sub account and expense category, both the expenses to be paid from permanent funds and those requiring temporary appropriations.

- A. [Permanent Budget]: Data in this column is pre-populated and flows in from the TM1 tabs from which units have already entered data. The payroll data in sub account 0, 1, 2 and 6 comes from the tab [Division_Payroll], expense budget for other sub accounts (3-5, 7-9) flows in from the tab [Division_Supplies_Expense_Permanent]. As the name of column [Permanent Budget] suggests, this column displays the permanent funds requested for the next fiscal year by sub account and expense category.
- B. [Adjustment]: The column is an input row and is meant to capture all temporary fund requests by sub account and expense category. The payroll sub accounts (0, 1, 2 and 6) are pre-populated from the tab [Division_Payroll] which captures both permanent and temporary funds. Units requesting temporary appropriations will need to input data in the appropriate sub accounts and expense categories.
- C. [Proposed Budget]: This column calculates the total proposed expenses for the upcoming fiscal year, and equals the sum of columns [Permanent Budget] and [Adjustment]. Units cannot input any data in this column.

3 SURPLUS/DEFICIT

At the bottom of the [Expenses] section is the [Surplus/Deficit] line. Units will use this line to ensure total appropriations, both permanent and temporary, balance with total proposed expenses, both permanent and temporary. The line [Surplus/Deficit] calculates the difference between [Appropriation] and [Expenses] for the proposed budget, thus, this line should show "0" signifying the budget is balanced.

If the [Surplus/Deficit] line is showing anything other than "0", units will need to make adjustments to the Appropriations or the Expense Section to balance the budget before submitting it to the UCOP Budget Office. Please note that to make any adjustments to the Permanent expenses budget, units will need to go back to tab [Division_Payroll] or the tab [Division_Supplies_Expense_Permanent].

Where does this information go?

Data on the tab [Division_Account_Budget] flows into the tab [Division_Budget_Office_1] where the Budget Office will review and make adjustments as necessary. Units have “read” access to this tab to track all the adjustments made by the Budget Office.

However, before the Budget Office can review a unit’s budget, it must be submitted up the Divisional hierarchy. Once the budget review and approval process is completed at the division level, division managers will submit their total proposed budgets to the UCOP Budget Office.

SECTION 5. DISTRIBUTION

SUMMARY

The TM1 tab [Division_Distribution] is designed to help units forecast and track their budgets by quarter. This tab defaults to an equal budget distribution of 25% per quarter. Units can choose to use the default setting or change the distribution. No action is required if units choose to utilize the default equal distribution setting.

A. TM1 [DIVISION_DISTRIBUTION] TAB

The TM1 tab [Division_Distribution] includes a unit's total proposed budget for the upcoming fiscal year, by sub account and fund.

No action is required if units choose to utilize the default equal distribution setting. However, units can choose to change the budget distribution in order to better reflect their expected budget spending schedule. Units can enter any percentage in the first (Q1), second (Q2) and third quarter (Q3). The percentage in the fourth quarter (Q4) will be automatically calculated to make the quarters equal 1 or 100%.

		Budget	Q1	Q2	Q3	Q4
01 SALARIES-STAFF	TOTAL FUNDS	400,000.00				
	Unrestricted	190,000.00				
	19900 GENERAL FUNDS	45,000.00				1.00
	69400 OP-COMMON FUND	145,000.00				1.00
	Restricted	210,000.00				
02 GENERAL ASSISTANCE	TOTAL FUNDS	0.00				
	Unrestricted	0.00				
	19900 GENERAL FUNDS	0.00				1.00
	38070 SEARLES FUND	0.00				1.00
	69400 OP-COMMON FUND	0.00				1.00
	Restricted	0.00				

Please note that units can only allocate their distribution percentage for the next fiscal year BEFORE submitting their proposed budget to the UCOP Budget Office. Once the budget is finalized, units will not be able to revise their chosen distribution percentage for the year.

Where does this information go?

Data on this tab will apply to the TM1/ Cognos summary and variance reports designed to track budget performance quarterly. Reports that track annual budget performance data will also be available.

SECTION 6. BDS REPORTING

SUMMARY

BDS Reports can be generated from the COGNOS web reporting tool that is accessed using the same link as for the BDS application. COGNOS web reporting will allow users to generate reports at any level of the organizational hierarchy or the fund hierarchy. Users can drill down to through the hierarchy to any level they are interested in to prepare reports for the time period they are interested in. There are four main reports and two executive level reports that are currently available. Keep in mind that everyone has access to all reporting data, not just the information for one's own unit. Detailed payroll data that is visible in TM1 is only shown at an aggregated level in COGNOS.

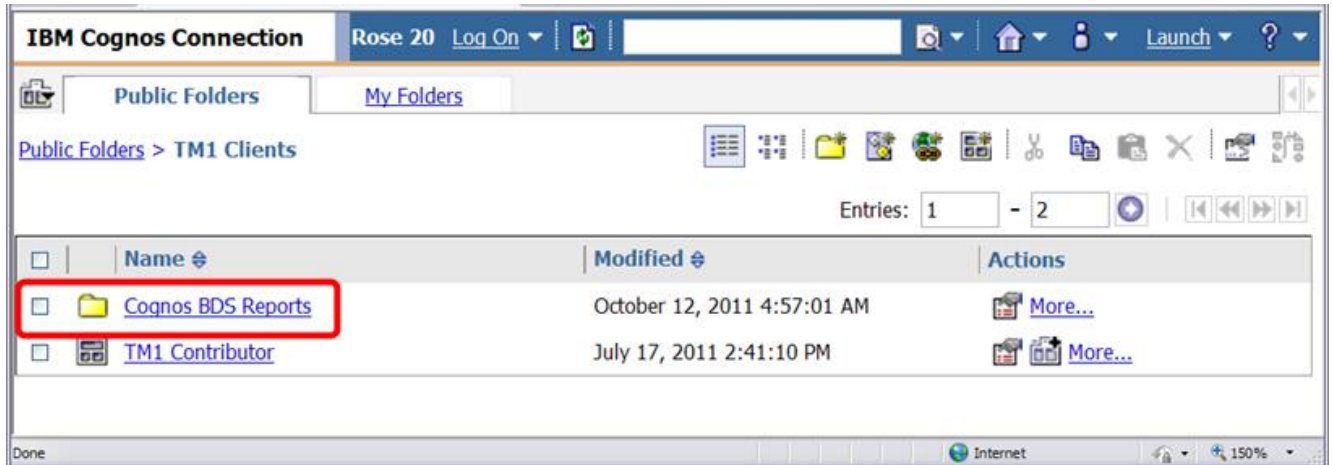
B. LIST OF REPORTS AVAILABLE AND BEING DEVELOPED

- **Budget Variance Reports** can be used to compare budget or actual expenses (actuals) to another time period of budget or actuals. The most commonly used budget variance report will most likely be comparing the current year budget to current year actuals by fiscal year quarter.
- **Budget Summary Reports** are used to analyze budget or expense trends over a period of quarters or fiscal years for budget or actuals
- The **Budget Adjustments Report** takes the Regents' Approved Budget, that is, the beginning budget for every fiscal year and adds or subtracts any mid-year activity such as carryforward, adjustments, and intercampus transfers to create a variance that should match the budget in the UCLA General Ledger (GL). The UCLA GL is the financial system of record.
- The **Comprehensive Budget Variance Report** combines the Budget Adjustments and Variance Reports and calculates the total GL budget net of any intercampus transfers. It also compares the GL Budget to actual expenses to calculate the percentage of budget spent and shows whether actual expenses are exceeding the budgeted amount or not for the period chosen for the report.

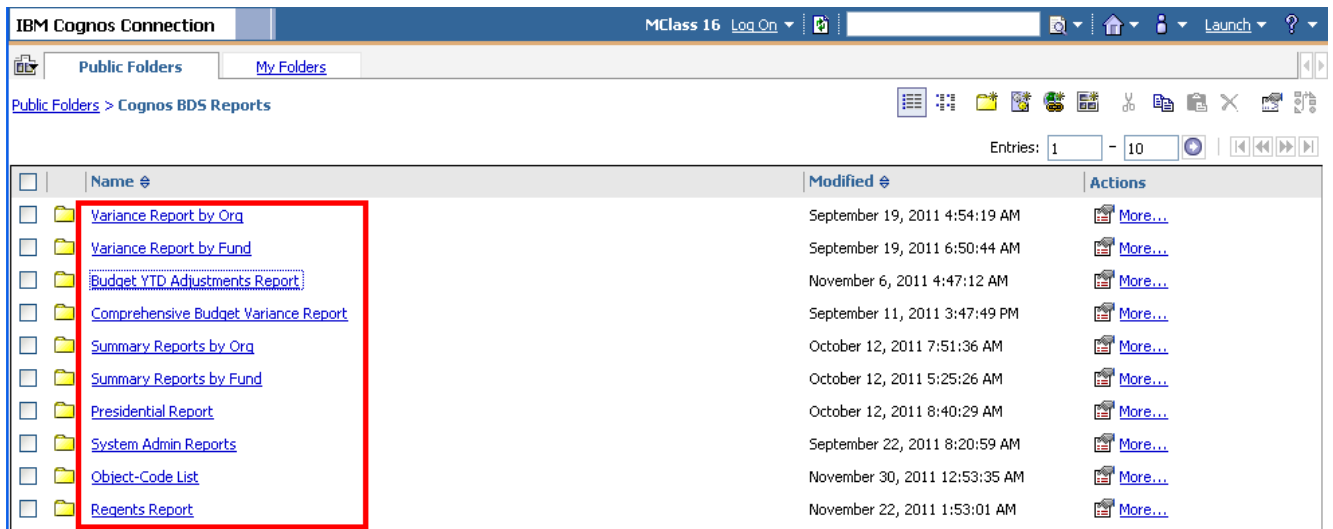
Executive Level Reports

- The **Presidential Report** creates a summarized budget report by funding stream category (academic, core, and central) arrayed across a variety of funds, grouped by unrestricted and restricted categories.
- The **Regents' Report** summarizes UCOP's total proposed budget for the upcoming fiscal year and is presented to the UC Regents each spring for final approval.

C. GENERAL CAPABILITIES FOR PREPARING COGNOS REPORTS



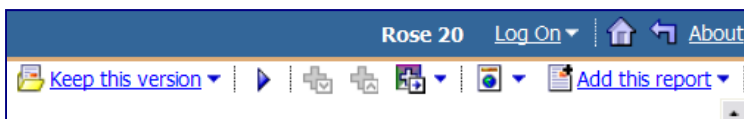
Accessing the COGNOS BI Reports is similar to accessing TM1 up to a point, except you will choose **COGNOS BDS Reports**.



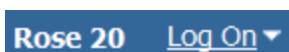
COGNOS BDS Reports will bring up a list of all the budget reports available to create. No matter which of the reports and their variations are needed, there are common elements on the report generation screens. These common elements include much of what is shown in the Budget Variance Report as an example below.

6. COGNOS BI FUNCTIONS

- a. In the upper right corner of your browser window are the COGNOS BI icons and functions common to any COGNOS Report screen you may enter.



- b. Your userid appears next to the Log On/Log Off drop down.



- c. The home icon takes users back to the TM1 public folders screen from which they will choose TM1 Clients to enter into the BDS application or the BDS reports



- d. The left turning arrow will take users back one level to choose a different report to create.



- e. The drop down with **Keep this Version** will allow you to email the report to another user of COGNOS or to save the report view as a template. When saving the report, users can specify the name and location (usually my folders) to save the report.



- f. The tiny globe allows users to export the reports to Excel or PDF files for sharing with other users and performing further analysis. For multi-page reports, the different pages will become separate tabs in the Excel workbook.



- g. **Add this Report** allows users to save the report as a snapshot to their My Folders area.



7. TITLE AREA

- a. The title area shows in bold letters at the top of the report page the type of report selected as well as which variation. The title above is Budget Variance Report for the variation of Current Year Budget to Current Year Actuals by Organization.
- b. The information shown here will not change no matter what criteria are chosen in number 3 below.

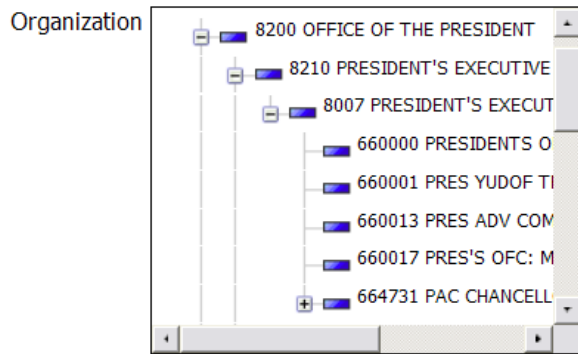
8. REPORT HEADER

- a. The report header identifies what selection criteria have been chosen in number 4 below. The default view in opening most reports is to view the report by the highest level of the hierarchy (UC Office of the President) by all funds for the current fiscal year.
- b. The report header also shows the "as of" date for any expense data that may be shown.

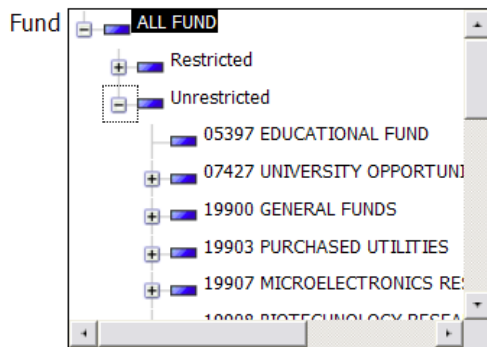
9. SELECTION CRITERIA

- a. Selection criteria are used to drill down into all the UCOP budget data to prepare user-defined reports. Once a report is specified it can be saved either as a template to be rerun with future data or as a snapshot.
- b. Users can drill down into the **organizational hierarchy** down to the account level to prepare reports. At levels of the hierarchy above account (department, subdivision, division), a report will be generated at the requested level and also include the reports at the next lowest level of the hierarchy. That is, a

report prepared at the summary level for division will have on subsequent pages the rollups of all subdivisions within that division.



- c. Similarly for **fund**, users can choose for a level of the hierarchy all funds, restricted funds, unrestricted funds, or any individual fund to report on.



- d. **Report type** is either by category or by sub code. In the report created, category and sub code will be hyperlinked for additional drill down. That is, clicking on a category will show which subs roll up into that category. Clicking on a sub code will show all categories within that sub code.
- e. The default for **View By** is the current fiscal year, but for historical views or historical comparisons of budget data, users can choose previous fiscal years for some reports. Choosing to view by fiscal quarter changes the selection criteria for the time period to fiscal quarter. Cumulative quarter prepares a report of year to date budget information by quarter.
- f. View By affects the time period selection next to View By for the reports as introduced in e above. Selection criteria for the time period are dependent on the View By that was chosen.

10. REPORT REFRESH AND NAVIGATION

- a. Reports can be rerun with newly selected criteria by clicking the UPDATE button. A rotating hourglass will appear as the report is recreated.
- b. Hyperlinks at the bottom of the page for Top, Page Up, Page Down, and Bottom indicate that there is reporting data in addition to what is viewable on the current screen. Clicking any of the choices will allow users to view lower level budget information that was summarized on the top screen.

D. BUDGET REPORTS AVAILABLE TO CREATE

As listed in Section B above, there are six types of reports that can be created out of BI. Because of selection criteria in creating the Variance Reports and the Summary Reports that can be summarized by organizational hierarchy as well as the fund hierarchy, many different views of the reports are available, as shown in the sections below.

1. VARIANCE REPORTS

- a. In creating budget variance reports by org hierarchy, users can create summary reports within a level of the org hierarchy showing all funds, restricted, unrestricted, or specific funds by using the drop downs available. Reports created at the same time include the next lowest level of the hierarchy. For example, a report created at the subdivision level would show a roll-up of all the report information by subdivision. Subsequent pages of the report would show the departmental information for all departments within the subdivision.
- b. The default view in opening most reports is to view the report by the highest level of the hierarchy (UC Office of the President) by all funds for the current fiscal year.

Type of Report	Variations	Description
Budget Variance Report by Fund		
1	CY Actuals to PY Actuals by Fund	Compares actual expenses from the current fiscal year to the previous fiscal year. Useful for comparing expenses year to year.
2	CY Budget to CY Actuals by Fund	Compares the regents’ approved budget from the current fiscal year to actuals from the current fiscal year. Useful for keeping track of the current year’s expenses against one’s budget allocation.
3	CY Budget to PY Actuals by Fund	Compares the regents’ approved budget from the current fiscal year to actuals from the previous fiscal year. Useful when building next year’s budget by comparing the regents’ approved budget against an entire year of expenses.
4	CY Budget to PY Budget by Fund	Compares the regents’ approved budget from the current fiscal year to the budget from the prior fiscal year. Useful when building next year’s budget by comparing the regents’ approved budget against the previous year’s budget.
Budget Variance Report by Org		
5	CY Actuals to PY Actuals by Fund	Compares actual expenses from the current fiscal year to the previous fiscal year. Useful for comparing expenses year to year.
6	CY Budget to CY Actuals by Fund	Compares the regents’ approved budget from the current fiscal year to actuals from the current fiscal year. Useful for keeping track of the current year’s expenses against one’s budget allocation.
7	CY Budget to PY Actuals by Fund	Compares the regents’ approved budget from the current fiscal year to actuals from the previous fiscal year. Useful when building next

		year's budget by comparing the regents' approved budget against an entire year of expenses.
8	CY Budget to PY Budget by Fund	Compares the regents' approved budget from the current fiscal year to the budget from the prior fiscal year. Useful when building next year's budget by comparing the regents' approved budget against the previous year's budget.

- c. The report headings for both versions of the variance report are the same and are explained in further detail below. The blue hyperlinks show that the report can be created by category and then drilled into for sub code detail, or it can be created by sub code and drilled into for category information.

Categories	Regents' Approved Budget	Expenses	% Spent	Under (Over)	Encumbrances
	A	B	C=B/A	D=A-B	F
SALARIES	134,089,194	0	0%	134,089,194	0
BENEFITS	38,808,264	0	0%	38,808,264	0
TOTAL PERSONNEL COST	172,897,458	0	0%	172,897,458	0
INSURANCE	235,800	24,918,035	10,567%	(24,682,235)	91,226
MEETINGS/TRAVEL + RELATED EXP	6,504,150	532,620	8%	5,971,530	208,054
CONSULTANTS + PROF. SERVICES	28,397,555	10,078,386	35%	18,319,169	276,689

- A. Regents' Approved Budget is the current fiscal year budget.
- B. Expenses show the actuals from the UCLA general ledger, the financial system of record that feeds BDS.
- C. Percent Spent compares the expenses to the budget for the period of time being analyzed.
- D. Under/(Over) takes the difference between approved budget and expenses to determine if the fund or org hierarchy is within budget (under) or exceeding budget (over).
- E. Encumbrances are a commitment of UC funds to an outside entity, not yet paid, also known as a lien or open commitment. At the time of payment, the encumbrance is reduced by the amount of the expenditure.

2. SUMMARY REPORTS

- a. The default view in opening most reports is to view the report by the highest level of the hierarchy (UC Office of the President) by all funds for the current fiscal year.
- b. In creating budget summary reports by org hierarchy, users can create reports within a level of the organizational hierarchy, showing all funds, restricted, unrestricted, or specific funds by using the drop downs available. Reports created at the same time include the next lowest level of the hierarchy. For example, a report created at the restricted fund level would show a roll-up of all the report information for all restricted funds within the org hierarchy level chosen. Subsequent pages of the report would show the individual fund information for all funds within the restricted category.

Type of Report	Variations	Description
Summary Report by Fund		
1	Budget Comparison by Fund	Shows the regents' approved budget by quarter or fiscal year by fund hierarchy. As in the variance reports, reports can be created at any level of the hierarchy for a summary view with further detail shown at the next lowest level in the hierarchy. The default for the quarterly view is to divide the budget evenly across the quarters, 25% in each. If the distribution screen has been utilized for calculating the budget spread, then the percentages will reflect what was entered in TM1. If fiscal year is chosen the user can choose a range of years or just one year.
2	Actual Expenditures by Fund	Shows the actual expenditures by quarter or fiscal year by fund hierarchy. As above, reports can be created at any level of the hierarchy for a summary view with further detail shown at the next lowest level in the fund hierarchy. If fiscal year is chosen the user can choose a range of years or just one year. Actuals reports also show encumbrances.
Summary Report by Org		
3	Budget Comparison by Org	Shows the regents' approved budget by quarter or fiscal year by org hierarchy. As in the variance reports, reports can be created at any level of the hierarchy for a summary view with further detail shown at the next lowest level in the hierarchy. The default for the quarterly view is to divide the budget evenly across the quarters, 25% in each. If the distribution screen has been utilized for calculating the budget spread, then the percentages will reflect what was entered in TM1. If fiscal year is chosen the user can choose a range of years or just one year.
4	Actual Expenditures by Org	Shows the actual expenditures by quarter or fiscal year by org hierarchy. As above, reports can be created at any level of the hierarchy for a summary view with further detail shown at the next lowest level in the hierarchy. If fiscal year is chosen the user can choose a range of years or just one year. Actuals reports also show encumbrances.

- c. The report headings for both versions of the summary reports are the same. The blue hyperlinks show that the report can be created by category and then drilled into for sub code detail, or it can be created by sub code and drilled into for category information.
- d. Sub code reflects the eleven sub codes that are included in TM1
- e. Regents' approved budget example below shows how the budget has been evenly divided over the four quarters of the fiscal year.

Sub Code	Regents' Approved Budget			
	Q1-2011-12(JUL-SEP)	Q2-2011-12(OCT - DEC)	Q3-2011-12(JAN - MAR)	Q4-2011-12(APR - JUN)
00 SALARIES-ACADEMIC	115,234	115,234	115,234	115,234
01 SALARIES-STAFF	32,401,021	32,401,021	32,401,021	32,401,021
02 GENERAL ASSISTANCE	1,006,044	1,006,044	1,006,044	1,006,044
06 EMPLOYEE BENEFITS	9,702,066	9,702,066	9,702,066	9,702,066
TOTAL PERSONNEL COST	43,224,364	43,224,364	43,224,364	43,224,364

3. BUDGET YTD ADJUSTMENTS REPORT

a. The Budget YTD Adjustments Report takes the Regents' Approved Budget, that, is the beginning budget for every fiscal year, and compares it to the UCLA. The report displays the July 1st UCLA G/L Budget Appropriation, along with all mid-year activity such as carryforwards, adjustments, and intercampus transfers. The variance between the Approved Budget and the G/L Appropriation is calculated. The headers below show that the adjustments report is always created by sub code.

Sub Code	Regents' Approved Budget	GL Budget	GL Carryforward	GL Adjustments	GL Intercampus Budget Transfer	Subtotal GL Appropriations	Variance
	A	B	C	D	E	F=B+C+D+E	G=F-A
00 SALARIES-ACADEMIC	460,936	0	0	574,617	0	574,617	113,681
01 SALARIES-STAFF	129,604,084	7,690,955	(42,986)	(4,109,957)	0	3,538,012	(126,066,072)
02 GENERAL ASSISTANCE	4,024,174	11,069,461	(78,625)	(31,367,109)	0	(20,376,273)	(24,400,447)
06 EMPLOYEE BENEFITS	38,808,264	(3,757,893)	(1,543,098,907)	1,214,968,238	0	(331,888,563)	(370,696,827)
TOTAL PERSONNEL COST	172,897,458	15,002,523	(1,543,220,518)	1,180,065,789	0	(348,152,207)	(521,049,665)
03 SUPPLIES AND EXPENSE	95,703,794	17,114,227	(7,805,788,801)	31,026,293	(2,500)	(7,757,650,781)	(7,853,354,575)

- A. Regents' Approved Budget is the current fiscal year budget
- B. GL Budget shows the permanent budget appropriations on July 1st where Type Entry = 11
- C. GL Carryforward shows appropriations where Type Entry = 12 or 14 (description with "carryforward")
- D. GL Adjustments shows appropriations where Type Entry=13 or 14 (description without "carryforward")
- E. GL Intercampus Budget Transfers shows appropriations where Type Entry = 15
- F. Subtotal of columns B, C, and D showing all GL appropriations
- G. Variance of F – A should equal zero

b. COMPREHENSIVE BUDGET VARIANCE REPORT

a. The Comprehensive Budget Variance Report takes the Regents' Approved Budget, that is, the beginning budget for every fiscal year and compares it to the UCLA GL Budget. The report displays the July 1st UCLA G/L Budget Appropriation, along with all mid-year activity such as carryforwards, adjustments, and intercampus transfers. The report also includes the G/L expenditures for the year and compares it to both the Regent's Approved budget and the G/L budget to calculate what percentage of the budget has been spent. This report is always created by sub code.

Regents' Approved Budget	GL Budget	GL Carryforward	GL Adjustments	Total GL Budget	GL Actual Expenses	GL Intercampus Budget Transfer	Total Expenses- Budget Transfers	GL Budget % Spent	GL Under (Over)	Regents' Budget % Spent	Regents' Budget Under (Over)	Encumbrances
A	B	C	D	E= B+C+D	F	G	H=F-G	I=H/E	J=E-H	K=F/A	L=A-F	M
460,936	0	0	574,617	574,617	0	0	0	0%	574,617	0%	460,936	0
129,604,084	7,690,955	(42,986)	(4,109,957)	3,538,012	0	0	0	0%	3,538,012	0%	129,604,084	0
4,024,174	11,069,461	(78,625)	(31,367,109)	(20,376,273)	0	0	0	0%	(20,376,273)	0%	4,024,174	0
38,808,264	(3,757,893)	(1,543,098,907)	1,214,968,238	(331,888,563)	0	0	0	0%	(331,888,563)	0%	38,808,264	0
172,897,458	15,002,523	(1,543,220,518)	1,180,065,789	(348,152,207)	0	0	0	0%	(348,152,207)	0%	172,897,458	0
95,703,794	17,114,227	(7,805,788,801)	31,026,293	(7,757,648,281)	17,959,500	(2,500)	17,962,000	0%	(7,775,610,281)	19%	77,744,294	6,799,345
6,982,698	0	(5,983,773)	0	(5,983,773)	239,371	0	239,371	(4%)	(6,223,144)	3%	6,743,327	212,767

- A. Regents' Approved Budget is the current fiscal year budget.
- B. GL Budget shows the budget appropriations within the UCLA GL.
- C. GL Carryforward shows appropriations where Type Entry = 12 or 14 (description with "carryforward")
- D. GL Adjustments shows appropriations where Type Entry=13 or 14 (description without "carryforward")
- E. Total GL Budget shows the addition of GL Budget + Carryforward + Adjustments
- F. GL Actual Expenses from the UCLA GL
- G. GL Intercampus Budget Transfers shows appropriations where Type Entry = 15
- H. Actual Expenses net of any budget transfers = Actual Expenses – Budget Transfers
- I. Percent of budget spent = Expenses / Total GL Budget
- J. GL Under/(Over) takes the difference between the GL budget and expenses to determine if the level being analyzed within the org hierarchy is within budget (under) or exceeding budget (over)
- K. Actual expenses compared to the Regents' approved budget
- L. Regents' Budget Under/(Over) takes the difference between Regents' approved budget and expenses to determine if the level being analyzed within the org hierarchy is within budget (under) or exceeding budget (over)
- M. Encumbrances are a commitment of UC funds to an outside entity, not yet paid, also known as a lien or open commitment. At the time of payment, the encumbrance is reduced by the amount of the expenditure.

C. PRESIDENTIAL REPORT

- a. The Presidential Report is an summary budget report outlining departmental budgets by funding stream category (academic, core, and central programs) arrayed across fund types within restricted and unrestricted fund categories.

TM1 Presidential Report											
Fiscal Year : 2011 - 12 View By : FUND GROUP LEVEL 1											
Fiscal Year : 2011 - 12 View By : FUND GROUP LEVEL 1											
FUND STREAM/ DIVISION/ DEPARTMENT	TOTAL FY 2011 - 12 BUDGET			UNRESTRICTED BUDGET (FUND GROUP LEVEL 1)				RESTRICTED BUDGET (FUND GROUP LEVEL 1)			
	TOTAL	TOTAL Restricted	TOTAL Unrestricted	Campus Assessment	Presidents Endowment Fund	Searles	Unrestricted - Other	Endowment, Gifts, Private Funds	Grants and Contracts	Recharges	Reserves
Academic Programming	159,144,273	93,258,987	65,885,286	57,723,082	6,434,444	0	1,727,760	2,720,219	22,643,365	27,068,769	43,737
AHR	7,851,008	225,496	7,625,512	7,416,275	0	0	209,237	0	28,916	0	0
Agriculture/Natural Resources-LOC M	7,851,008	225,496	7,625,512	7,416,275	0	0	209,237	0	28,916	0	0
Library & Publishing Services	45,938,613	28,848,703	17,089,910	15,787,878	1,302,032	0	0	654,500	1,027,275	26,836,558	0
California Digital Library	18,000,415	2,243,037	15,757,378	15,757,378	0	0	0	654,500	1,027,275	230,892	0
Librarians Assn of the Univ of Calif	30,500	0	30,500	30,500	0	0	0	0	0	0	0
UC Press	27,907,698	26,605,666	1,302,032	0	1,302,032	0	0	0	0	26,605,666	0
Preparation & Access	14,683,639	5,266,351	9,417,288	9,239,676	177,612	0	0	266,352	0	0	0
California Subject Matter Projects	5,170,528	4,999,999	170,529	170,529	0	0	0	0	0	0	0
Cosmos	468,389	258,315	210,074	210,074	0	0	0	258,315	0	0	0
Gear Up	0	0	0	0	0	0	0	0	0	0	0
Governor's Teacher Scholars	170,000	0	170,000	170,000	0	0	0	0	0	0	0
Principal Leadership Institutes	450,000	0	450,000	450,000	0	0	0	0	0	0	0

SECTION 7. BDS TOOL FUNCTIONS

SUMMARY









This section details BDS tool functions users will need when 1) working with the data or 2) reviewing and submitting the data.











EDIT DATA

Whether your role is to enter or edit/review, note that the data cells available for edit are white cells. To replace the value in a white cell, simply click on it and replace by typing over it. After entering a new value (data is green), press “Enter” to save the data (black after the refresh). All new and unsaved data are the color blue.

THE TOOLBAR

The table below summarizes the function of each button in the BDS toolbar.

Icon	Button Name	Description
	Take ownership	To enter or edit any data, you must first click this button to “take ownership” of the account.
	Submit	Submitting data makes it public, locks the node from further changes, and promotes the contribution to the reviewer.
	Submit leaf children	Submits all leaf nodes to which you have the appropriate rights for the current consolidated node.
	Reject	Reviewers can reject any submission, sending it back one level down the hierarchy
	Commit	Committing data makes it public, but does not lock it from additional changes.
	Export	Exports data in the following formats: Slice to Excel - Exports data and formulas (SUBNM and DBRW functions) to a new Excel spreadsheet. The spreadsheet maintains a connection with the server. To Slice to Excel you must have Microsoft® Excel installed on the web server. Snapshot to Excel - Exports data to a new Excel spreadsheet, excluding the formulas (SUBNM and DBRW functions). Data has no connection with the server. Export to PDF - Exports data to a PDF file. You must install a PostScript printer for the Export to PDF option to work. For details, see the <i>Installation Guide</i> .
	Copy	Copy data to duplicate it in other cells.
	Paste	Paste copied data into cells.
	Reset	Resets the data or layout. You can save or discard any changes you make to the data or layout. Any changes you make are kept the next time you open TM1 Contributor. Reset View: Reset Current View, Reset All Views, Reset Tabs, Reset Both Views and Tabs Reset Data

Icon	Button Name	Description
	Undo	Undo the last data change. Remember that many data change actions can have an effect beyond the cells that are visible. Consolidated values, rule-calculated values, cells included in Data spreading, or even cells in different views can all be changed as a result of making a data value change in one cell. When you undo these actions, all effected values are also changed, even in cells not visible on the active screen.
	Redo	Once a change has been undone, you can restore the change.
	Swap rows and columns	Swap rows and columns to have the dimension on the row switch with the dimension on the column.
	Suppress Zero Values	There are two Suppress Zeros options: Suppresses Zeros on Rows Suppresses Zeros on Columns
	View Grid	Displays the data in a grid format.
	View Chart and Grid	Displays the data in both grid and chart formats.
	View Chart	Displays the data in a chart format.
	Chart Properties	Displays the Chart Properties menu options: Chart Type Color Palette Toggle Chart Legend Toggle 3D View Chart Properties
	Recalculate	Updates and recalculates data in the view. Data changes are not committed back to the server until the data is committed or submitted.
	Sandbox	Create sandboxes to work with data in different versions.

SANDBOX








The Sandbox feature is very useful for both contributors and reviewers. It allows users to work with their data in different versions, allowing additions or modifications to the budget. Changes made within a sandbox are not made public until you “commit” them. Multiple sandboxes are possible, allowing users to work with different scenarios and view different data results. When a sandbox is submitted, the sandbox values becomes the default values.

To ensure the system’s performance, the BDS administrator might remove sandboxes on a regular basis after the budget development process is completed. Users who want to save the sandbox-scenarios should export the data.

To create a new sandbox, simply click the down arrow next to the sandbox button and select “create sandbox”. To submit data from the sandbox, use the drop-down menu of sandbox to select the desired sandbox and click “submit” on the tool bar. A sandbox can be deleted by using the drop-down menu and clicking “delete”.

STATE

Let's review the different states in the BDS tool that are available to contributors or reviewers. As mentioned in the Section of Workflow, change of state indicates work status of each account budget. In addition to "available", "reserved" and "locked" at the account level, reviewers with access to a consolidated level will also see the state to his/her assigned hierarchy node shown first as "incomplete" then "ready" once all the accounts below the node are submitted.

Icon	State and description
	Available The node has not been opened and the data has not been changed or saved.
	Reserved The user has taken ownership of the node and data in this state can be submitted for review.
	Work in Progress Indicates that work is underway in the lower nodes of the hierarchy
	Ready All lower levels of the hierarchy have been submitted and available for review.
	Locked The data was submitted and the item was locked. Data in this state is read-only. If an item is rejected, its state returns to Reserved.
	Incomplete At least one item belonging to this item is Available , and at least one other item is in a state of Reserved, Locked, or Ready . Data in this state was aggregated. The Incomplete state applies only to review items.
	Ready All items belonging to the reviewer are locked. The data is ready to be submitted to the next level in the hierarchy.

SECTION 8. BDS TOOL GLOSSARY

Term	Definition	BDS Location
Adjustment or Budget adjustment	Augmentation or reduction of budget	Account Budget
Appropriation	<p>Appropriation in the BDS Account_Budget tab represents the permanent budget funds received in the prior fiscal year. Additional budget requests can be added, including amounts for salary increases, benefit increases and any other increases requested for new projects. It could also include temporary funds requested. The total appropriation requested for the next fiscal year minus projected expenditures should equal zero.</p> <p>G/L - Budgetary provisions against which expenditure transactions are made. Transactions affecting appropriations appear as Type Entries 11, 12, 13, 14, and 15 on the Detail General Ledger.</p>	Account Budget
Carryforward	Balance of an appropriation available for authorized expenditures.	Cognos Reports
CY OP Regents Approved Permanent Budget	In the BDS S&E tab, represents the permanent budget amount approved and received in the current fiscal year.	S&E
Encumbrance	A commitment of UC funds to an outside entity, not yet paid. Also known as a lien or open commitment. At the time of payment, the encumbrance is reduced by the amount of the expenditure.	Cognos Reports
Expenditures/Expense	Expenses are a subset of expenditures. Expenses are payments made specifically for consuming goods and services, while expenditures include payments made to purchase assets, e.g. capital equipment.	Cognos Reports
Funding stream	Starting FY11-12, Campus generated funds (Ed Fees, Indirect Cost Recovery, Patent revenues) will be retained at the source campus. UC established a campus assessment fund to support UCOP.	Cognos Reports
General assistance	Same as subaccount 2. Actual overtime salaries and salaries of positions not permanently budgeted are recorded as general assistance.	S&E, Account Budget
GL appropriation	Authorization to expend funds from a Full Accounting Unit, as recorded in the ledger.	Cognos Reports
Income	External revenue received in a specific year	Cognos Reports
Next FY Requested Permanent Budget	In the BDS S&E tab, permanent budget amounts being requested for the next fiscal year, by projected expenditure category.	S&E
Overhead expense	Indirect cost recorded for contracts and grants funds.	S&E, Account Budget
Passthrough(s)	Expenditures of actions performed by external non-profit entities.	S&E, Account Budget
Permanent Adjustments	Budget adjustments can be permanent (recurring) or temporary (non-recurring). Permanent adjustments impact an account's base budget not only for the current fiscal year but also for future budget years.	Budget Office -1
Permanent appropriation	Same as permanent budget	Account Budget

Permanent budget	Approved on-going resources/appropriation for a particular activity in a full accounting unit (FAU). Amounts in the permanent budget system are automatically entered in the ledger at the beginning of the next fiscal year.	Account Budget
Prior FY Approved Budget	Total funds (both temporary and permanent) approved by account/fund for expenditures in the current fiscal year	Cognos Reports
Prior FY Expenditures	Expenditures from the most recently completed 12-month period July 1 through June 30.	S&E
Proposed budget	TM1 - Funds requested by each unit at the fund/account level for projected expenditures in the next fiscal year at the stage where it is still open to be reviewed by the Budget office. G/L - Proposed budget is not available in the G/L, only the approved fiscal year budget.	Account Budget
Provision	When used in conjunction with staffing lists, "provision" refers to an unfilled/vacant position. Department establishes a provision to hold budget dollars for an unfilled position	Provisions
Recharge (s)	Departments that provide specific or ongoing services to other departments use the recharge process to recoup expenses incurred in providing that service, based on an approved recharge rate. Recharge income is recorded in Sub 9, object code 39XX. Recharges should not be confused with expense transfers.	S&E, Account Budget
Restricted fund	As used in the UCOP BDS tool, restricted funds include all funds limited to a certain type of use	Payroll, S&E, Account Budget
Salary increase/ Salary/benefits increase	Projected merit or equity increases in the year being budgeted	Account Budget
Special items	Sub 05 and Sub 07 are not designated for any specific purposes, but they can be used for specific non-payroll purposes at a unit's discretion. Units can track travel, consulting/professional services or specific projects in these subs.	S&E, Account Budget
Surplus	A surplus occurs when a recharge activity's actual revenues exceed the actual costs of the year	Account Budget
Temp Labor	Object code: 3530. Hourly labor obtained with contract through a vendor and/or UCOP TOPs program	S&E, Account Budget
Temporary appropriation/adjustments	Proposed/requested temporary augmentation for the budget year	Account Budget
Unallocated funds	Budgeted appropriations not designated to a particular expense category	S&E, Account Budget
Unexpended balance	The unspent portion of a budgeted amount available for authorized future expenditures.	Cognos Reports
Unrestricted fund	Primarily Assessment, General, Common, Opportunity, Education Fees, and Searles.	Payroll, S&E, Account Budget