

VCAA Fiscal Tiger Team
Fiscal Manager Resources Tool *and*
Monthly Reconciliation Using the NOR Report
Training November 15, 2022

Fiscal Tiger Team

- » Heather Sears, BFS, TT Lead
- » Eva Thiveos, SAH
- » Hang Phung, SAH
- » Natalie Wolfe, SoSS
- » Adrian Petersen, EVCRA
- » Misty Cervantes Nguyen, GPS
- » Jennifer Louie, EVCRA
- » Lisa Russon, JSOE
- » Gurpreet Dhiman, DES
- » Lindsay Root, SBS
- » Suzan Badawi, BFS
- » Maghen Luu, SPS
- » Brian Liborio, Rady

Training Goals/Learning Outcomes

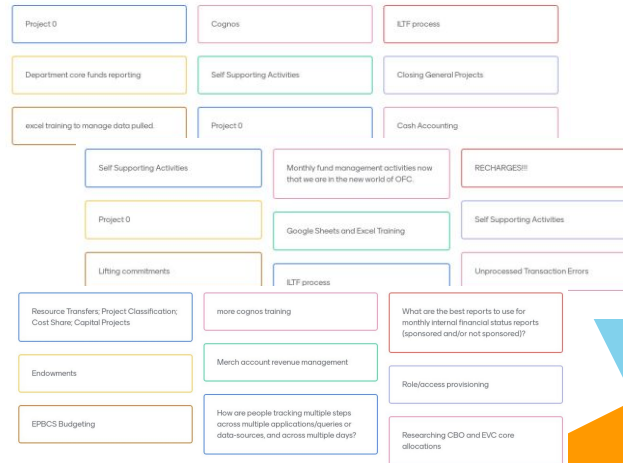
- » What is the Fiscal Manager Resources Tool?
- » How to use the Fiscal Manager Resources Tool
- » What is the Net Operating Results (NOR) Report
- » How to run the NOR
 - ◇ Financial Unit
 - ◇ Accounting Period
- » How is the NOR report formed
 - ◇ Managerial Account Hierarchy
 - ◇ Managerial Fund Hierarchy

Fiscal Manager Resources Tool

September Fiscal Contacts Poll

- » Ranked several training topics
- » Shared many other topics for training as well

Other training topics not listed?



September Fiscal Contacts Poll

- » We also asked about LEVEL of training

Outcome of Poll

- » Demos and speakers aimed to help with the top requests
- » Resources Tool to help with the rest

a) Concept: why we do tasks

b) Process: how we do tasks

c) Tasks: what we do

d) Proficient: faster, best practice


Resources Tool

- » Tool references a curated database of training resources
- » Organized by Task
- » Shares:
 - ◇ **Concept** (where relevant)
 - ◇ Tips to increase **proficiency**
 - ◇ Relevant training on **process**
 - ◇ Reports and Tools
 - ◇ Videos
 - ◇ KBAs/Job Aids/Blink Pages

The screenshot displays the 'Fiscal Manager Resources Tool' interface. At the top, there is a navigation bar with 'File Edit View Insert Format Data Tools Extensions Help' and a 'Last edit was 4 days ago' timestamp. Below the navigation bar is a toolbar with various icons for text formatting and editing. The main content area is a list of tasks, each with a colored header bar and a corresponding resource link. The tasks listed are:


- START HERE: Choose a Task** (1 of 19 -)
- *select ONE task at a time for results to filter correctly*
- Tip: Reload Page to RESET
- This does not include concepts covered by IPPS (Concur, Payment Compass, Oracle Buying and Paying) or CBO (EPBCS). These resources are focused on concepts for fund managers of non-sponsored projects.
- Click to share **FEEDBACK** on this tool (request a topic, report errors, share general comments)
- Selected Task: **What we do**
- Concept: **Why we do tasks**
- Proficiency: **Tips for speed and efficiency**
- Process: **How we do tasks | Reports And Tools**
- Process: **How we do tasks | Videos**
- Process: **How we do tasks | KBAs/Job Aids/Blink Pages**

How to Use the Resources Tool

1	 START HERE: Choose a Task 1 of 19 -	← Important: SELECT ONE at a time
2		
3	*select ONE task at a time for results to filter correctly*	<ul style="list-style-type: none"> ▸ Filter by condition ▾ Filter by values Select all - Clear ← -or- Reload page
4	Tip: Reload Page to RESET	
5	This does not include concepts covered by IPPS (Concur, Payment Compass, Oracle buying and paying) or CBO (EPBCS).	
6	These resources are focused on concepts for fund managers of non-sponsored projects.	
7		
8	Click to share FEEDBACK on this tool (request a topic, report errors, share general comments)	
9		

 **Send us feedback!**

Tasks chosen per survey feedback

 **START HERE: Choose a Task** 1 of 19 ▾

*Where To Start?

Access Provisioning

Accounts Receivable and Revenue

Clearing Deficits

Core Funds

Cost Share

Cost Transfers

General Ledger and Subledgers

General Projects, Chart of Accounts (COA), and POETAF Segments

Gift Funds (including Endowments and Current Use Funds)

Interlocation Transfer of Funds (ILTF)

Inventorial Equipment and Fabrications

No Project (Project 0000000)

PPM Billing And Recharges

PPM Capital Projects

PPM Commitments

Reconciliation

Troubleshooting

1. NOR

Net Operating Results

Financial Unit: 100400B-Dean of Biology
 Project: All PROJECT Values

Accounting Period: Sep-22 YTD

What is the NOR report?

- Closest we have to a P&L (Profit and Loss) or Statement of Activity
- Report developed from OFC source data
- Totals Resources and Expenses
- Change in Net Position = Resources - Expenses
- Provides Beginning Net Position (Carryforward)
- Ending Net Position = Change in Net Position + Beginning Net Position
- Capital Assets (ie Equipment) inception to date
- Resources Available = Ending Net Position - Capital Assets

Expand All	TOTAL	CORE	OTHER UNRESTRICTED FUNDS		RESTRICTED FUNDS		
	Total Funds	Core Funds	Operating	Reserves	Clinical Operations	Restricted Funds	Contract & Grants
External Revenues							
▶ CONGRA-Contracts and Grants	14,360,182	(0)	(0)	(0)	(0)	(0)	14,360,182
▶ EXTRCG-External Recharge Activity	17,349	(0)	17,349	(0)	(0)	(0)	(0)
▶ INVINC-Investment Inc	237,764	(0)	(0)	(0)	(0)	237,764	(0)
▶ PGIFTS-Pvte Gifts	1,346,784	(0)	1,150,000	(0)	(0)	196,784	(0)
▶ TUIFEE-Student Tuition and Fees	95,330	(0)	95,330	(0)	(0)	(0)	(0)
Internal Resources							
▶ ALCCBO-Core CBO Allocations	41,194,402	41,194,402	(0)	(0)	(0)	(0)	(0)
▶ ALCVCD-VC/Dean Allocations	281,929	227,494	1,100	(0)	(0)	53,334	(0)
▶ ALCZOT-Other Allocations	(12,500)	(62,500)	(0)	(0)	(0)	50,000	(0)
▶ INTRCG-Internal Recharge Activity	133,041	(0)	127,541	(0)	(0)	5,500	(0)
▶ OTRFRF-Other Transfers	59,000	(60,000)	(0)	(0)	(0)	119,000	(0)
TOTAL RESOURCES	57,713,280	41,299,397	1,391,320	(0)	(0)	662,382	14,360,182
Compensation Expenses							
▶ CMPASW-Academic Salaries and Wages	11,451,269	6,869,958	385,815	2,151	0	219,962	3,973,383
▶ CMPNAS-Non Academic Salaries and Wages	3,148,669	1,682,101	92,355	0	0	66,462	1,307,751
▶ COMPAC-Accruals and Other	184,976	122,682	2,029	0	0	906	59,358
▶ COMPBN-Benefits	3,660,120	2,410,756	77,692	1,307	0	80,204	1,090,161
Non-Compensation Expenses							
▶ EQPTX-Equipment, Rentals and Repairs	149,675	96,864	(74)	(490)	0	2,979	50,396
▶ FERREX-Facilities, Rentals and Repairs	24,952	21,892	2,957	0	0	(937)	1,041
▶ NETCOM-Network and Communications	105,626	60,136	4,419	0	0	3,142	37,929
▶ OOPEXP-Other Operating Expenses	1,037,846	357,068	59,630	(42)	0	65,183	556,007
▶ OVHDC-Overhead-IDC	4,263,500	0	0	0	0	0	4,263,500
▶ PSVCST-Professional Svcs Consulting and TES	116,893	85,768	(16,364)	0	0	8,958	38,531
▶ SOFTML-Software Maintenance and Licenses	13,613	4,974	45	0	0	369	8,225
▶ STSUPP-Student Support (FinAid)	1,632,569	497,900	(80,436)	0	0	187,517	1,027,588
▶ SUPMAT-Supplies and Materials	1,871,040	249,649	13,682	83	0	54,019	1,553,606
▶ TRAVEL-Travel and Transit	24,671	(29,361)	4,073	0	0	23,972	25,987
▶ UTILIT-Utilities	90	90	0	0	0	0	0
Non-Operating Expenses/Transfers							
▶ OTHNON-Non Operating Expenses	873	0	1,145	(18,280)	0	0	18,009
▶ OTHNOP-Non Operating Transfers	(21,000)	(3,000)	0	0	0	(18,000)	0
TOTAL EXPENSES	27,685,381	12,427,477	546,968	(15,271)	0	694,737	14,031,470
CHANGE IN NET POSITION	30,027,899	28,871,919	844,352	15,271	(0)	(32,355)	328,712
Beginning Net Position	19,754,128	16,230,554	6,464,791	619,391	(0)	3,395,178	(6,955,785)
ENDING NET POSITION	\$49,782,027	\$45,102,473	\$7,309,143	\$634,681	(\$0)	\$3,362,823	(\$6,627,074)
Capital Assets	12,696,637	8,767,378	5,429	(6,231)	0	403,231	3,526,830
RESOURCES AVAILABLE	\$37,085,390	\$36,335,095	\$7,303,715	\$640,892	(\$0)	\$2,959,592	(\$10,153,904)



2. How to run the NOR





KBA:

https://support.ucsd.edu/services?id=kb_article_view&sys_kb_id=bf4e5e761bfaf49873462fc4604bcbf8&sysparm_article=KB0032860



Series of prompts open in another window

Respond to Prompts - Google Chrome

ekgs.fa.us2.oraclecloud.com/hr/modules/com/hyperion/reporting/web/common/HRDialogEncloser.jsp?fr_id=-688367338&frame...

The following prompts have been defined **Oracle Help and Resources** or select other members.

Respond to Prompts at Report Level ▾

Prompt	Selection	Type	Source
Enter Accounting Period (MMM-YY):	<input type="text"/>	Report	Report: UCSD-FRS Net Operating Results and Fund Balance Report Grid: All
Enter Financial Unit :	All FINANCIAL UNIT Values	Report	Report: UCSD-FRS Net Operating Results and Fund Balance Report Grid: All
Enter Project :	All PROJECT Values	Report	Report: UCSD-FRS Net Operating Results and Fund Balance Report Grid: All

Help OK Cancel Reset

Financial Unit Hierarchy

L1 - UCSD

L2 - VC area (A)

L3 - School (B)

L4 - Dept (C)

FinU - Lowest

Each level of the Hierarchy will yield different results

Financial Unit L1 Code and Name	Financial Unit L2 Code and Name	Financial Unit L3 Code and Name	Financial Unit L4 Code and Name	Financial Unit Code and Name
16000AA-UC San Diego	100000A-Academic Affairs	100600B-Dean of Social Sciences	100602C-African and African-Amer Studies Res Pr	1000146-African and African Amer Studies Res Pr
16000AA-UC San Diego	100000A-Academic Affairs	100600B-Dean of Social Sciences	100603C-Anthropology	1000147-Anthropology
16000AA-UC San Diego	100000A-Academic Affairs	100600B-Dean of Social Sciences	100604C-Cognitive Science Department	1000148-Cognitive Science Department
16000AA-UC San Diego	100000A-Academic Affairs	100600B-Dean of Social Sciences	100600B-Dean of Social Sciences	1000149-Communication
16000AA-UC San Diego	100000A-Academic Affairs	100600B-Dean of Social Sciences	100605C-Communications	1000150-Ctr for Sustainability Science
16000AA-UC San Diego	100000A-Academic Affairs	100600B-Dean of Social Sciences	100618C-Computational Social Sciences	1001618-Computational Social Sciences
16000AA-UC San Diego	100000A-Academic Affairs	100600B-Dean of Social Sciences	100606C-Ctr Res Educ Equity Asses/Teach Exc	1000151-Cal Reading and Lit Project State
16000AA-UC San Diego	100000A-Academic Affairs	100600B-Dean of Social Sciences	100606C-Ctr Res Educ Equity Asses/Teach Exc	1000152-Create
16000AA-UC San Diego	100000A-Academic Affairs	100600B-Dean of Social Sciences	100606C-Ctr Res Educ Equity Asses/Teach Exc	1000153-Early Academic Outreach Programs
16000AA-UC San Diego	100000A-Academic Affairs	100600B-Dean of Social Sciences	100606C-Ctr Res Educ Equity Asses/Teach Exc	1000154-Trio Outreach Programs
16000AA-UC San Diego	100000A-Academic Affairs	100600B-Dean of Social Sciences	100600C-Dean of Social Sciences	1000238-Dean of Social Sciences
16000AA-UC San Diego	100000A-Academic Affairs	100600B-Dean of Social Sciences	100601C-Dean of Social Sciences Office	1000155-Dean of Social Sciences Office
16000AA-UC San Diego	100000A-Academic Affairs	100600B-Dean of Social Sciences	100608C-Economics	1000156-Economics
16000AA-UC San Diego	100000A-Academic Affairs	100600B-Dean of Social Sciences	100609C-Education Studies	1000157-Education Studies
16000AA-UC San Diego	100000A-Academic Affairs	100600B-Dean of Social Sciences	100609C-Education Studies	1000158-UC/CSU Joint EdD Program Educ St
16000AA-UC San Diego	100000A-Academic Affairs	100600B-Dean of Social Sciences	100610C-Ethnic Studies	1000159-Black Studies Project
16000AA-UC San Diego	100000A-Academic Affairs	100600B-Dean of Social Sciences	100610C-Ethnic Studies	1000160-Critical Gender Studies
16000AA-UC San Diego	100000A-Academic Affairs	100600B-Dean of Social Sciences	100610C-Ethnic Studies	1000161-Ethnic Studies Program
16000AA-UC San Diego	100000A-Academic Affairs	100600B-Dean of Social Sciences	100610C-Ethnic Studies	1000162-International Institute
16000AA-UC San Diego	100000A-Academic Affairs	100600B-Dean of Social Sciences	100611C-Global Health Program	1000163-Global Health Program
16000AA-UC San Diego	100000A-Academic Affairs	100600B-Dean of Social Sciences	100612C-Human Development	1000164-Human Development Program
16000AA-UC San Diego	100000A-Academic Affairs	100600B-Dean of Social Sciences	100613C-Latin American Studies Program	1000165-Latin American Studies
16000AA-UC San Diego	100000A-Academic Affairs	100600B-Dean of Social Sciences	100614C-Linguistics	1000166-Linguistics
16000AA-UC San Diego	100000A-Academic Affairs	100600B-Dean of Social Sciences	100615C-Political Science	1000167-Political Science
16000AA-UC San Diego	100000A-Academic Affairs	100600B-Dean of Social Sciences	100615C-Political Science	1000247-Center on Global Justice
16000AA-UC San Diego	100000A-Academic Affairs	100600B-Dean of Social Sciences	100616C-Psychology	1000168-Psychology
16000AA-UC San Diego	100000A-Academic Affairs	100600B-Dean of Social Sciences	100617C-Sociology	1000169-Sociology
16000AA-UC San Diego	100000A-Academic Affairs	100600B-Dean of Social Sciences	100607C-Urban and Rural	1000170-Urban and Rural

Features of the NOR report

- Able to “Expand” to get more detailed Account Code and Description
- Able to run by Financial Unit Hierarchies or select multiple financial units or projects
- Able to print or export to Excel

Non-Compensation Expenses								
▼EQPTEx-Equipment, Rentals and Repairs	149,675	96,864	(74)	(490)	0	2,979	50,396	
522301-Equipment <\$5K	20,847	5,801	125	(490)	0	(70)	15,482	
523100-Other Minor Equipment ? \$5K	(4,147)	2,779	0	0	0	0	(6,926)	
525905-Capital Exp - Inventorial Equipment	(3,000)	(3,000)	0	0	0	0	0	
532200-Equipment Rental	2,679	2,316	0	0	0	0	362	
532300-Repairs and Alterations and Maintenance	8,133	8,957	0	0	0	0	(825)	
532301-Equipment Repairs and Maintenance	82,464	41,676	(199)	0	0	0	40,987	
532302-Computer Equip Maintenance	627	1,749	0	0	0	0	(1,122)	
534100-Computer Supplies and Equipment less than 5k	42,072	36,586	0	0	0	3,049	2,437	
▼FERREX-Facilities, Rentals and Repairs	24,952	21,892	2,957	0	0	(937)	1,041	
522300-Repair Materials and Parts	797	739	0	0	0	0	58	
522308-Safety and Fire and Environmental Supply	(919)	0	0	0	0	(937)	18	
532100-Space Rental	965	0	0	0	0	0	965	
770006-Building Maintenance Fac Mgmt Recharge Debit	24,110	21,153	2,957	0	0	0	0	
▼NETCOM-Network and Communications	105,626	60,136	4,419	0	0	3,142	37,929	
534200-Communication Services	1,827	1,827	0	0	0	0	0	
770002-NGN Recharge Debit	88,833	48,779	912	0	0	1,475	37,668	
770324-Telecom MC Recharge Debit	196	100	0	0	0	0	96	
770327-Telecom Campus Recharge Debit	14,770	9,431	3,507	0	0	1,668	165	
▼OPEXP-Other Operating Expenses	1,037,846	357,068	59,630	(42)	0	65,183	556,007	
522200-Mail/Postage/Messenger Services	206	206	0	0	0	0	0	
530112-Instructional Services	1,444	1,444	0	0	0	0	0	
530600-Credit Card and Bank Charges	30	0	0	0	0	0	30	
531001-General Liability Program GAEL	81,612	70,500	3,856	18	0	2,333	4,905	
531200-GSHIP Self-Insurance	29,570	0	0	0	0	0	29,570	
534104-Computing Service	207	207	0	0	0	0	0	
535104-Other Purchased Services	1,168	1,168	0	0	0	0	0	
536200-Gifts/Awards For Employees-Non Cash	3,210	631	0	0	0	0	2,579	
536400-Social Events and Program Activity	2,140	2,140	0	0	0	0	0	
536401-Beverages Alcoholic (Incl Tax/Tip)	488	422	100	0	0	37	(71)	
536500-Meals and Catering - Business and Technical	9,591	8,328	0	0	0	147	1,115	
536501-Meetings Business and Technical	17,329	14,622	0	0	0	0	2,707	
536700-Conferences and Training	4,072	2,369	0	0	0	(1,060)	2,762	
538005-F and A IDC Fixed Price Closeou	10,603	0	0	0	0	0	10,603	
539000-Printing and Reproduction Services	16,668	(307)	0	0	0	8,962	8,013	
539100-Transportation and Shipping Srvcs	2,329	(92)	0	0	0	0	2,422	
539503-Sponsored Projects Write Off	(6)	0	0	0	0	0	(6)	
539504-ISIS Interface	(190,276)	0	0	0	0	0	(190,276)	
539511-PPM Cost Conversion	(9,266)	0	0	0	0	0	(9,266)	



3. Developer Insight

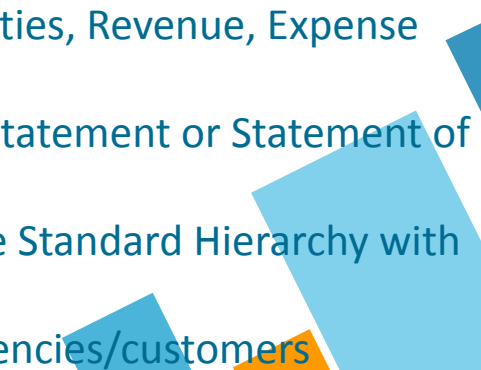




All hierarchies are available on UCSD-DSH Chart of Accounts Panorama

Managerial Hierarchies - Developed and maintained by CBO for the purposes of describing UC San Diego business that differs from the standard hierarchies.

Account - Standard vs Managerial

- Standard accounting groups account codes into Assets, Liabilities, Revenue, Expense
 - Assets and Liabilities are traditionally part of a Balance Sheet
 - Revenue and Expenses are part of a Profit & Loss or Income Statement or Statement of Activity
 - NOR report is based on the Revenue and Expenses side of the Standard Hierarchy with exceptions
 - Standard Accounting used to produce reports for external agencies/customers
- 

Managerial Account Hierarchy...

Managerial Account Hierarchy

- Enables UC San Diego to group expenses in accordance with business operations that differs from Governmental Accounting Standards Board (GASB)
 - Examples: 774900 - CBO Recurring Allocation
 - Standard Hierarchy = Internal Recharge (Expense)
 - Managerial Hierarchy = 01 Internal Resources (Resource/Revenue)
- Assets and Liabilities are excluded from Managerial Hierarchy
 - ONLY exception being Equipment/Current Assets (16xxxx account codes)
- NOR report uses Managerial Hierarchy to group accounts into
 - 00 External Revenues
 - 01 Internal Resources
 - 02 Compensation Expenses
 - 03 Non Compensation Expenses
 - 04 Non Operating Expense/Transfers
 - 05 Beginning Net Position (Carryforward Balance)
 - 06 Capital Assets

Standard vs Managerial Fund Hierarchy

- Standard Hierarchy provides less flexibility in describing group of funds
- Managerial Hierarchy allows UC San Diego to group funds in accordance with our business needs:
 - Core Funds
 - Other Unrestricted Funds
 - Clinical
 - Reserves
 - Operating (student fees, extension, auxiliary, sales/services)
 - Restricted Funds
 - Restricted = Gifts, Endowments, Loans
 - Contracts and Grants



4. Discussion



Training Timeline

Fiscal Contacts
presentation: Fiscal Year
to Date vs. Inception to
Date Reporting

SEP

Fiscal Contacts
presentation: Monthly
Reconciliation Using the
NOR Report

OCT

Fiscal Contacts
presentation: Zero Project
Reconciliation & GL-PPM
Reconciliation

NOV

Fiscal Contacts
presentation:
Understanding the DOPES
for Payroll Reconciliation

DEC

Fiscal Contacts
presentation: High-risk
Ledger Review

JAN

Fiscal Contacts presentation:
Monthly Reconciliation Using
Project Setup Match Errors
Report

FEB

TBD

MAR

Training Topics

- » *September: Fiscal Year to Date vs. Inception to Date Reporting*
- » *October: Zero Project Reconciliation & GL-PPM Reconciliation*
- » *November: Monthly Reconciliation Using the NOR Report*
- » **December: Understanding the DOPES for Payroll Reconciliation**
- » **January: High Risk Ledger Review**
- » **February: Monthly Reconciliation Using Project Setup Match Errors Report**



THANK YOU!

Any questions?

You can find us at:

» COE@ucsd.edu





CREDITS

Special thanks to all the people who made and released these awesome resources for free:

- » Presentation template by [SlidesCarnival](#)
 - » Photographs by [Unsplash](#)
- 