

Budget Glossary of Terms

<u>Term</u>	<u>Definition</u>
AA	Academic Administrator (for example, the Dean of a College)
AAFBUD	Adjusted All Funds Budget
ABUD	Adjusted Budget, equal to the OBUD plus any budget changes made during the specified fiscal year (aka CBUD)
ACCT	Account Code, an up-to-6-digit alpha-numeric FOAPAL element that identifies assets, liabilities and fund balances (in the General Ledger), as well as revenue, expense and transfer activities (in the Operating Ledger)
ACTV	Activity Code, a 6-digit alpha-numeric FOAPAL element used to aggregate revenues or expenses across funding sources by related purpose, for reporting that cannot be captured in other elements of the FOAPAL; typically used to account for special activities or events
ACTVSDDET	Activity Statement Detail Attribute (associated with the ACCT field), an 8-character code used to summarize financial data for reporting; a more detailed version of the ACTVSTMT attribute
ACTVSTMT	Activity Statement Attribute (associated with the ACCT field), an 8-character code used to summarize financial data for reporting; a more summarized version of the ACTVSDDET attribute
ADJCY	Working Phase of position budget information, manually entered/modified in NZAWBUD by Preppies, to make any necessary temporary (current year only) adjustments to a position budget (for example, if the budget is being set to zero for one year because the current incumbent will be on sabbatical)
ADJFY	Working Phase of position budget information, manually entered/modified in NZAWBUD by Preppies, to make any necessary continuing future year adjustments to a position budget (for example, if a position is permanently being reduced from 100% to 80% FTE)
AFB	All Funds Budgeting, the USNH practice of requiring that all fund types have (balanced) budgets
ATTR	See Attribute
Attribute	A meta-field associated with certain FOAPAL elements, that allows them to be grouped by alternate hierarchies for reporting; consists of an Attribute Type, paired with an Attribute Value (each ACCT may have multiple Attribute Types associated with it, but for each associated Attribute Type, is allowed only a single Attribute Value).
AV	Appointment Variance, a funding pool used for operational position budget changes such as new hires, terminations, and changes in FTE
AY	Academic Year (at USNH residential campuses, typically runs from late August, to late May the following calendar year)
Banner	ERP system used at USNH for Finance and HR management (and on some campuses, Student & Financial Aid management as well)
BASE	Working Phase of position budget information, automatically refreshed in NZAWBUD on a nightly basis from the most recent HR data; the intent is to make a "best estimate" of the annualized base value of the position for coming fiscal year
BOT	USNH Board of Trustees
BSC	Business Service Center
BUDDEV	Working Phase of non-position budget information, manually entered/modified in FBABDRA by Preppies during budget development for the upcoming fiscal year; this phase is used to hold data for non-multiyear FUNDS only, and will be rolled into the actual operating budget in BPRD at the end of Prep
CBUD	Current Budget is the same thing as the Adjusted Budget (aka ABUD)
CI	Continuing Increase, a centrally approved funding pool used to award merit, equity, cost of living, and other types of increases
COA	Chart of Accounts (note: in Banner, the COA field is always set equal to "Y")
CUFS	College & University Financial System, a former ERP system used by USNH (replaced by Banner)
CY	Current Year (typically used on a fiscal, rather than calendar, year basis)
E&G	Education & General Funds (Fund Type "U")
ECG	Enterprise Computing Group
ECLS	Employee Classification which identified employee type (e.g. PAT, OS)
EIM	Enterprise Information Management, the unit of CIS which administers the Customer Relationship Management (Salesforce), Data Visualization, and WebIntelligence Reporting (WebI) products
EPM	Enterprise Performance Management (replaces PDR as the USNH financial projections tool)
ERP	Enterprise Resource Planning, defined as the business process management software that allows an organization to manage its business with a system of integrated applications
FAC	Financial Affairs Committee of the USNH Board of Trustees
FINEC	Finance Executive Council (previously FINPAC)

FINPAC	Finance Policy Advisory Committee (replaced by FINEC)
FOAPAL	The set of elements that defines an accounting string in Banner: Fund, Organization, Account, Program, Activity, and Location
FTE	Full Time Equivalent, where an FTE of 1.0 (or 100%) represents a full-time position
FTS	File Transfer Service, provided by the Enterprise Computing Group for secure file transfers to feed data to and from USNH production systems
FTYP	Fund Type Code, a grouping mechanism that allow various processes to include or exclude major flavors of funds (general, internally designated, auxiliary, etc.), and appropriately generate accounting entries
FUNASCHD	Unrestricted Financial Resources Attribute (associated with the FUND field), an 8-character code used to summarize financial data for reporting
FUND	Fund Code, a 6-digit alpha-numeric FOAPAL element that identifies a self-balancing set of accounts, grouped by major purpose, in accordance with current accounting standards
FY	1. Fiscal year (July 1 - June 30); 2. Future Year (typically used on a fiscal, rather than calendar, year basis)
FYFADJ	Working Phase of non-position budget information, manually entered/modified in FBABDRA by Preppies during the currently open fiscal year ; this phase is used to hold ABUD (CBUD) data adjustments for multiyear FUNDS only (FTYP = N, P1, P2, X), as part of the All Funds Budgeting effort, and stands on its own (i.e. it is <u>not</u> rolled into the actual operating budget in BPRD at any point)
FYFDEV	Working Phase of non-position budget information, manually entered/modified in FBABDRA by Preppies during budget development for the upcoming fiscal year; this phase is used to hold OBUD data for multiyear FUNDS only (FTYP = N, P1, P2, X), as part of the All Funds Budgeting effort, and stands on its own (i.e. it is <u>not</u> rolled into the actual operating budget in BPRD at the end of Prep)
GL	General Ledger
HREC	Human Resources Executive Council (previously HRPAC)
HRPAC	Human Resources Policy Advisory Committee (replaced by HREC)
HUM	A former (custom built) system used by USNH for its HR management needs, prior to Banner
ICA	Independent Contractor Agreement
ITEC	Information Technology Executive Council (previously ITPAC)
ITPAC	Information Technology Policy Advisory Committee (replaced by ITEC)
KPI	Key Performance Indicator (e.g. OM, UFR)
LABCY	Working Phase of position budget information, automatically calculated in NZAWBUD by adding LABFY and ADJCY; the intent is to represent the temporary (current year only) annualized labor commitment to a position budget. <i>Note that the value in this phase is what will be loaded into LABOR for the new fiscal year.</i>
LABFY	Working Phase of position budget information, automatically calculated in NZAWBUD by adding BASE and ADJFY; the intent is to represent the continuing (future year) annualized labor commitment to a position budget
LABOR	Approved Phase (equal to the LABCY working phase created during Prep) of position budget information that is loaded into NBAPBUD when budget development data is rolled into a new fiscal year; all subsequent budget changes made during an open fiscal year are against this phase
LOCN	Location Code, a FOAPAL element not currently used at USNH
MIS	Management Information Systems, an old name for the divisions of CIS that manage System-wide enterprise computing resources
MR	Management Reporting (aka Webl)
NSF	Non-sufficient funds
OAFBUD	Original All Funds Budget
OBUD	Original Budget, the budget request approved by the USNH Board of Trustees at the start of the fiscal year
OLPM	USNH Online Policy Manual
OM	Operating Margin, one of the key performance indicators used in campuses' reporting to the USNH Trustees
OPAL	Operating Ledger
ORGN	Organization Code, a 6-digit alpha-numeric FOAPAL element that identifies a unit within the USNH organizational structure, such as a department or sub-department
OS	Operating Staff
P1	A set of financial projections and narratives prepared during the Fall Semester of the Academic Year
P2	A set of financial projections and narratives prepared during the Spring Semester of the Academic Year
PA	Principal Administrator (for example, the campuses' Presidents)
PAT	Professional, Administrative & Technical Staff

PAU	Program Appropriation Unit -- specific programs at UNH required by the State of New Hampshire: Industrial Research & Consulting Center, Agricultural Experiment Station, Marine Research & Development, and Cooperative Extension
PAYID	See PICT
PCLS	Position Classification Code, which defines the title, pay grade, and employment category for a position
PDR	Projections Data Repository, a set of USNH custom tables in Banner for collecting financial projections data
Phase	A subset of the budget development data for a specific fiscal year; referred to as "working" while the data is under development, and "approved" once rolled into the actual operating budget for an open fiscal year
PICT	Payroll Identification Code, a 2-character code that indicates whether a given job is paid on the final day of a pay period (e.g. "B1"), one week following the end of the pay period ("B2"), or is a non-paying position ("NP"); also referred to as the Pay ID
POSN	Position Number
PPD	Pay Period, the two week (14 day) period associated with an employee's paycheck
PPOM	Physical Plant Operations and Maintenance (UNH uses Facilities or Operations and Maintenance)
Prep	Short for Budget Preparation, aka budget development
Preppie	A user who has been granted access to the Banner budget development environment
PROBUD	Proposed Budget, the budget currently under development for the subsequent fiscal year
PROG	Program Code, a 3-character FOAPAL element which currently defaults to a single value (020) across USNH
PY	One year prior to the Current Year
PY2	Two years prior to the Current Year
R&A	Renewal and Adaption (of physical plant on USNH campuses)
R&R	Repair and Renovation (older terminology for "R&A")
Ratios	Shorthand for "Operating Margin & UFR-to-Debt Ratios", the key performance indicators currently used in campuses' reporting to the USNH Trustees
RC Unit	Responsibility Center (e.g. College of Engineering & Physical Science)
RCM	Responsibility Center Management
SLA	Service Level Agreement, a type of internal service contract between USNH departments
SOF	Source of Funds
SRECNA	Statement of Revenues, Expenses, and Changes in Net Assets, a financial report prepared by the USNH Controller's Office
STHR	System Technology for Human Resources, an old name for USNH HR Production
STII	Short-term Investment Income
TAD	Turn Around Document, used for collecting data from campuses and departments
UFR	<ol style="list-style-type: none"> 1. Unrestricted Financial Resources (formerly known as UNA, "Unrestricted Net Assets"), those assets not associated with restricted FUNDS such as grants and contracts; 2. UFR-to-Debt ratio, one of the key performance indicators used in campuses' reporting to the USNH Trustees
UNA	See UFR
USNH	University System of New Hampshire
WebI	WebIntelligence, a tool used for management reporting (aka MR)
WISE	Web Information System for employees, a self-service web application showing information from Banner HR/Payroll that pertains to an employee's status
WTE	Web Time Entry, the tool used by hourly staff to record their hours worked each pay period