Account Manager 101

OBJECTIVES

- Understanding the account manager's role
- Understanding of the Full Accounting Unit (FAU) elements and how they can be used to meet reporting needs
- Knowledge of the Decision Support (DS) queries used by account managers

CONTENTS

THE ACCOUNT MANAGER

Account managers review and approve documents involving their accounts.

What Are Their Responsibilities?

Among the responsibilities of an account manager are:

1. Creating and maintaining:
   - Organizations to group financial transactions into meaningful categories
   - FIS Users to initiate Transaction Processing documents
   - Elements of the Full Accounting Unit (FAU) to record the business transactions of the organization
   - Review hierarchies to achieve departmental controls (the specifics of review hierarchies are covered in Account Manager 102)
2. Approving and/or reviewing transactions for accuracy, appropriateness, and compliance. Account managers can assign account delegates to approve specified transactions (the specifics of delegates are covered in Account Manager 102).

How Are They Assigned?

Per Policy and Procedure Manual (PPM) Section 330-10 (http://manuals.ucdavis.edu/ppm/330/330-10.htm), department heads are responsible for approving departmental transactions. However, they can re-delegate this authority to departmental staff. This is generally done by making staff members account managers.

An Account Manager is assigned by entering a person's user ID in the *Account Manager* field of the Account document. Once the document is fully approved, the Account Manager will be assigned in the system. To update account managers, use the Account or Mass Change Account Manager document (the Mass Change Account Manager document is discussed in Account Manager 102).

While ultimate responsibility for ensuring appropriateness of transactions resides with the Department Head, it is essential that their account managers and account delegates fully understand policy and procedure, as well as the appropriate use of DaFIS financial documents.

ORGANIZATIONS

Organizations are departments or activities, defined in DaFIS for routing and reporting purposes. They consist of a 4-character identifier (e.g., ACDF). Each department has at least one organization.

Key points:

- Although the organization itself is not specified on financial transactions, it is a required attribute for each account;
- Organizations report to other organizations, with those at the highest levels (i.e., Deans/Vice Chancellors) reporting to themselves. Examples: Level 1 is Vice Chancellor (VC), level 2 is Associate VC, and level 3 is the department;
- Users and accounts belong to organizations, which means organizations must exist before users and accounts are created;
- Organizations are created and modified using the **Organization** document;
- Organization information defaults into several documents.

For steps on creating or deactivating an organization, go to http://dafis.ucdavis.edu/help/howdoi/.

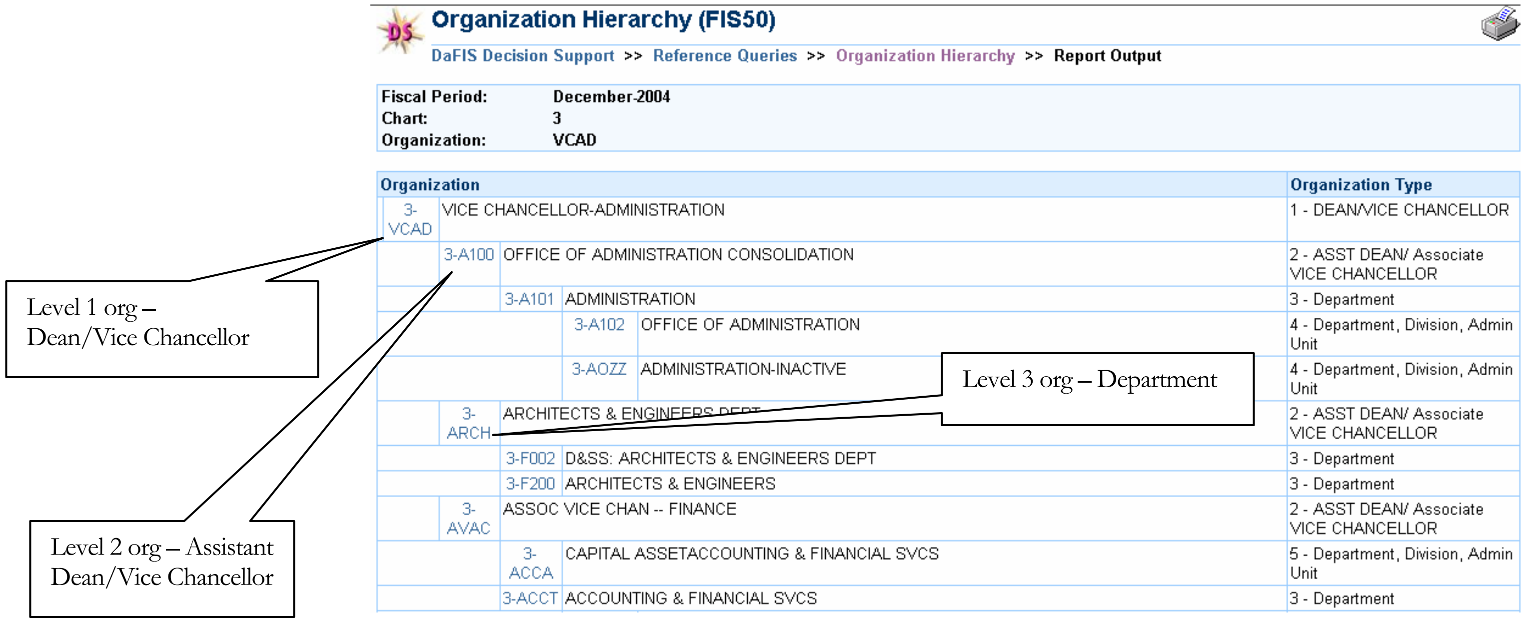
Organizational Hierarchies

A key feature of DaFIS is the ability for the system to automatically route electronic documents for approval and information. Electronic routing is accomplished based on organizational structures created by Deans' and Vice Chancellors' offices, and by Account Managers.

There are several levels of Organizations:

- **0-4:** Defined by OP
- **A-H** and **5-9:** Available for departmental use/definition

The **Organization Hierarchy (50)** query in Decision Support (DS) illustrates the DaFIS organizational hierarchy:



Organization Hierarchy (FIS50)

DaFIS Decision Support >> Reference Queries >> Organization Hierarchy >> Report Output

Fiscal Period:	December-2004
Chart:	3
Organization:	VCAD

Organization					Organization Type
3-VCAD	VICE CHANCELLOR-ADMINISTRATION				1 - DEAN/VICE CHANCELLOR
	3-A100	OFFICE OF ADMINISTRATION CONSOLIDATION			2 - ASST DEAN/ Associate VICE CHANCELLOR
		3-A101	ADMINISTRATION		3 - Department
			3-A102	OFFICE OF ADMINISTRATION	4 - Department, Division, Admin Unit
			3-AOZZ	ADMINISTRATION-INACTIVE	4 - Department, Division, Admin Unit
	3-ARCH	ARCHITECTS & ENGINEERS DEPT			2 - ASST DEAN/ Associate VICE CHANCELLOR
		3-F002	D&SS: ARCHITECTS & ENGINEERS DEPT		3 - Department
		3-F200	ARCHITECTS & ENGINEERS		3 - Department
	3-AVAC	ASSOC VICE CHAN -- FINANCE			2 - ASST DEAN/ Associate VICE CHANCELLOR
		3-ACCA	CAPITAL ASSETACCOUNTING & FINANCIAL SVCS		5 - Department, Division, Admin Unit
		3-ACCT	ACCOUNTING & FINANCIAL SVCS		3 - Department

Approval of Organization Documents

It is strongly recommended that review hierarchies be established for all **Organization** documents, to protect your organization and its subordinate organizations from unauthorized changes. At the least, this should be done at the Dean/Vice Chancellor's office level; you may also want to establish a Review Hierarchy at the department level.

After the document is initiated and organizational review has taken place, **Organization** documents route to the Chart Manager in Accounting & Financial Services. (The Chart Manager role is filled by a workgroup consisting of several Accounting and Financial Services staff members). Documents to establish new organizations must be fully approved before you can create accounts for those organizations.

THE FULL ACCOUNTING UNIT

The Full Accounting Unit (FAU) allows you the maximum flexibility in controlling and reporting activity within your organization. The elements classify the type, purpose, and funding for transactions entered into DaFIS. The FAU is comprised of both required and optional elements. The more complete the FAU, the more detailed your reports will be. In addition to your departmental reporting needs, Accounting and Financial Services uses the FAU to run annual reports and financial statements for UC Davis.

Key points:

- Prior to completing a DaFIS transaction, the account's organization must be valid (i.e., created and approved); the FAU elements (account, sub-account, sub-object, project) must be valid; and a valid budget should be in place for the account or sub-account.
- Elements of the FAU are only helpful if they're used, so make sure document initiators input all the elements involved in the transaction. For example, if a transaction should be charged to a sub-account, the document initiator needs to enter it on the DaFIS document; otherwise, the charge won't appear in that sub-account.

Required Elements

All transactions posted in the DaFIS General Ledger (GL) must have Chart, Account, and Object codes to define them. Charts are created and maintained by General Accounting, accounts are created and maintained by departments, and object codes are created by Office of the President (OP) but are established and maintained in DaFIS by Accounting and Financial Services.

All required elements have attributes that further define their purpose and use. For example, the attributes of an account include the funding source and the organization to which the account belongs. Object codes have attributes that define the type and purpose of the transaction.

Optional Elements

In addition to the required FAU fields, there are fields available to specify additional information on financial transactions. These elements are defined and used entirely at the discretion of each organization. They are Sub-account, Sub-object, and Project codes.

The following page has definitions and an example of the FAU elements. Note: You can also view the following page at http://dafis.ucdavis.edu/help/whatisit/fau.cfm.

FULL ACCOUNTING UNIT (FAU)

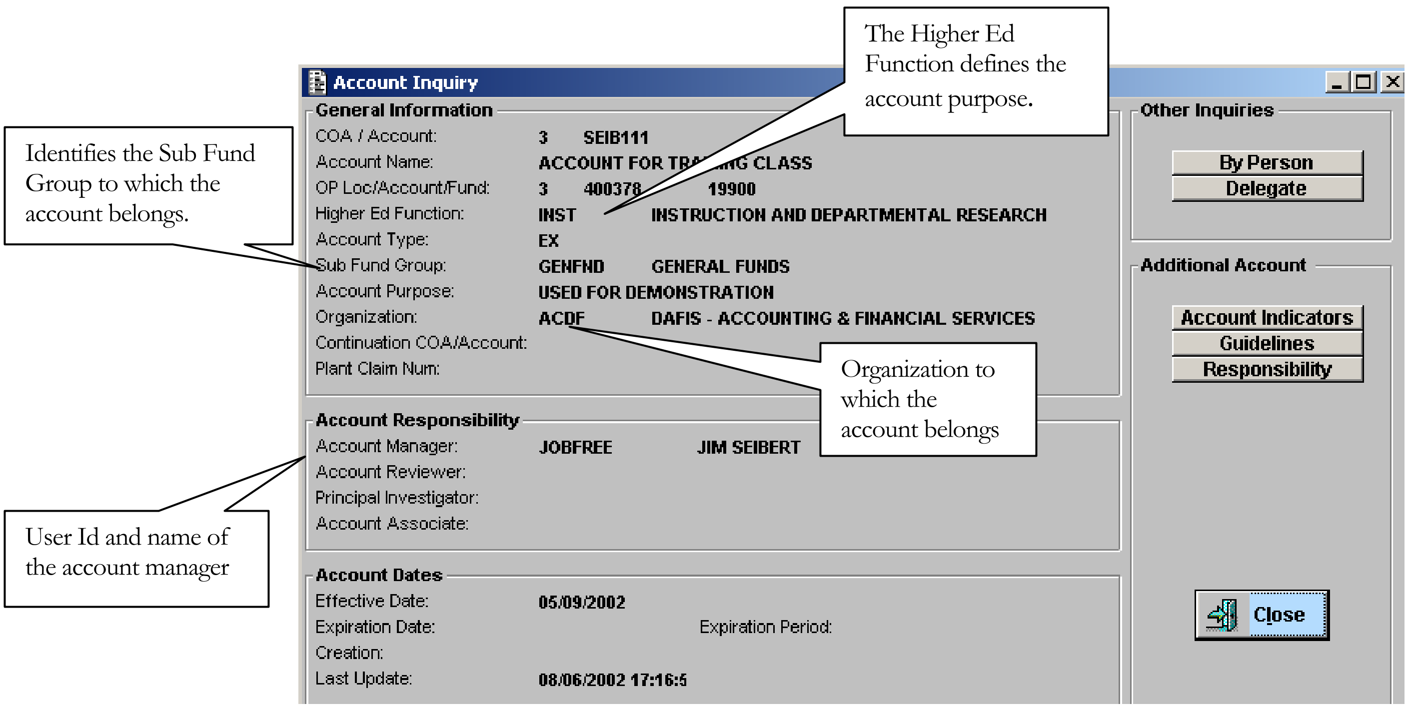
Name	Length	Required	Description	Example
COA	1	Yes	The Chart of Accounts (COA) is a grouping of accounts and organizations used to record transactions and prepare financial statements for a business entity. Multiple charts are used at UC Davis to accommodate the many fund sources and reporting requirements. It represents the rules, policies and regulations under which these organizations function. Seven charts are currently defined in DaFIS	**3** UC Davis Campus
Account	7	Yes	An account is an entity designated as the source of funds, or recipient of income, for a transaction. Accounts are unique to a chart. Account codes are assigned by the organization to which they belong and the characters have no particular significance to the system. This allows organizations to create account identifiers significant to them. For example, an account for Chemistry's general expenses might be: CHEMGEN. Accounts are created/modified by using an Account maintenance document.	**FISGEN1** FIS Operating Account
Sub Account	5	No	A sub-account can be used to break down an account into multiple smaller units for better tracking of detailed budgets and expenses. The sub-accounts may be used in any manner that benefits the reviewer of the account transactions. Each sub-account is unique to an account, but the same sub-account may be used on multiple accounts. Sub-accounts are created/modified by using a Sub Account document.	**STAFF** Staff Related Expenses
Object	4	Yes	The Object code defines the purpose of the transaction. Object codes are unique in each chart, but many objects occur in multiple charts. Object codes are grouped numerically by purpose (i.e., all object codes in the 8000 range are for supplies and expense). Document initiators must ensure that an appropriate object code, whether provided by the system or by the initiator, is on each financial document they prepare. Object codes are defined by the UC Office of the President and used at all UC campuses for consistent reporting purposes. They are established and maintained in the system by Accounting & Financial Services.	**2000** In State Travel
Sub Object	3	No	Sub-object codes allow a department to specify a more detailed breakdown of an object code. For example, the travel object code could have sub-objects for meals, lodging, car rental and so on. Sub-objects are established for an account/object combination, and can be as specific as required to meet a department's needs. The same sub-object codes may be used for multiple account/object combinations, but must be established separately for each. Sub-objects are created/modified by using a Sub Object maintenance document. Existing sub-objects can be copied to a new account using the bulk copy function of the Account maintenance document	**MEA** Meals and Incidentals
Project	1-10	No	Projects allow departments to create an identifier which may be used on any transaction across charts, organizations and accounts. Each relevant transaction can then be coded with the project identifier, in addition to the account number, so that the total costs associated with that project can be calculated. Any DaFIS user can use a project code on a transaction, regardless of the project manager or home organization. At UC Davis, project codes have been widely used to meet a great variety of reporting needs. Projects are created/modified by using a Project maintenance document.	**STAFFTRAIN** Staff Training
Reference	1-8	No	Identifies a description for the transaction line that will appear on the general ledger. This is a user-defined field, and can be used at the department's discretion. The contents of this field appear on several Decision Support queries.	**L. SMITH** Name of traveler
Amount	Varies	Yes	Identifies the dollar amount to be applied to the full accounting unit.	**$34.00**

DaFIS Accounts

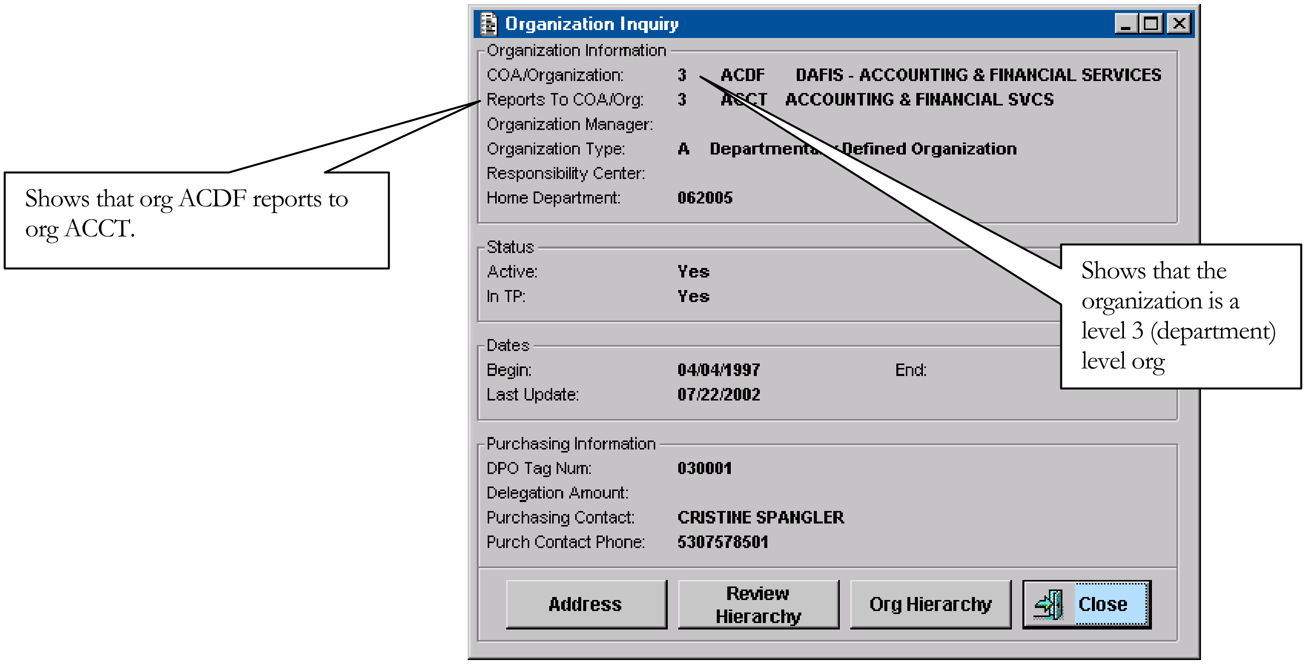
Key points:

- Most transactions involving a specific account automatically route to the account manager or primary delegate for approval. (Routing is covered in more detail in Account Manager 102.)
- Each account has only one fund source. An account has a single award number that is associated with a Fund Group.

Using account **SEIB111** as an example, we see the account's attributes on the **Account Inquiry** screen:



The organization for this account is **ACDF**. By double-clicking on the organization code we can gain more information about it:



OP Location, Account, Fund

The Office of the President requires specific information to meet its public reporting needs. This information is entered as attributes on a DaFIS account.

Regardless of the DaFIS chart code assigned to a new account, the **OP location** code is always either **3** or **L**. Location **L** accounts are all funded by the OP division of Agriculture and Natural Resources (ANR). All other accounts are in OP location 3, which is the Davis campus.

Each **OP Account** is 6 digits long. The first two represent the function, the next two represent the school or college, and the last two represent the department. For example, an account for instruction, for the School of Engineering's department of Electrical and Computer Engineering would be 402425. More information on OP Accounts is available at http://dafis.ucdavis.edu/olrm/index.cfm?doc=ACCT.

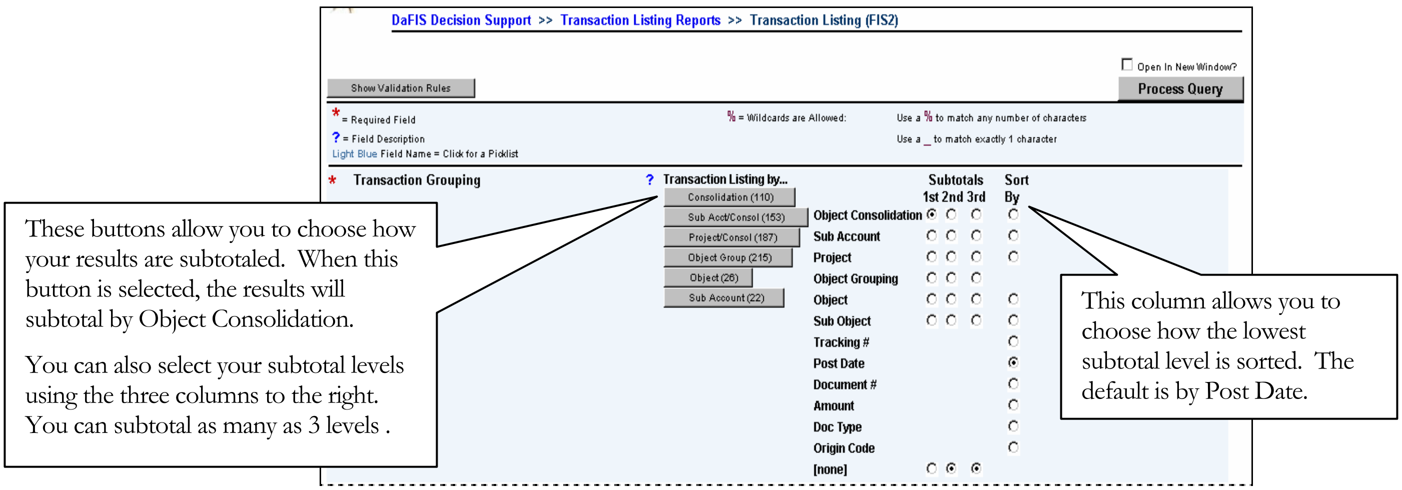
The **OP Fund** indicates both the funding source and the specific award. The funding source is indicated by the Sub Fund Group code. Each Sub Fund Group may belong to many OP Fund numbers.

More information regarding the OP account and fund is available as Appendix A.

Decision Support Queries

You may find the following DS queries helpful in monitoring transactions involving your accounts:

Transaction Listing (2) – Of all the DS queries, this is the most used.



It is flexible in that it gives you many options, including what transactions to include (e.g., pending and/or applied), how many and at what levels to subtotal, as well as how to sort the lowest subtotal level.

Balance Summary (1) – This report provides ledger balance information. Like the 2 report, this report can be run many different ways. You can influence how the report will display by clicking on the boxes at the top (e.g., Sub-Account Balances). If you don't click on any of the boxes at the top, it will default to the parameters for Account Balances (38). Running the query as 38 provides a bottom line summary to give to faculty as a snapshot of their accounts.

Another option is to click on Consolidation Balances (44) at the top of the query. This time, the report will detail by object consolidation. Some believe this provides a better picture of financial activity than running the query as Account Balances (38).

Sub Fund Summary By Consolidation (55) - This report displays an object consolidation level summary of balances for accounts within a sub-fund group and summarizes data at the account, award, and sub-fund group level. It may be most helpful near the end of the fiscal year to check for problems with your general fund accounts. You can report activity by month or for the year to date.

These are only a few of the many DS reports at your disposal. Experiment with the various queries, and ask colleagues which reports they use most often. Over time, you'll discover the queries that are most helpful to you.

Web Resources for Account Managers

Below are some web resources you may find helpful:

- For **policy and procedure** relating to Account Managers, view sections 300 and 330, available at http://manuals.ucdavis.edu/ppm/welcome.htm.
- General information regarding OP location, account, and fund is available at http://accounting.ucdavis.edu/GA/opinfo.cfm.
- For problems associated with changing OP accounts, see the information at http://accounting.ucdavis.edu/GA/fundchg.cfm.
- A list of OP fund groups can be viewed at http://accounting.ucdavis.edu/GA/fundgroups.cfm.
- For assistance in establishing new extramural accounts, see the information at http://accounting.ucdavis.edu/EX/newaccounts.cfm.
- For information on **organizations, users, billing IDs**, and **accounts**, visit our How Do I guides, at http://dafis.ucdavis.edu/help/howdoi/.
- For information on using the **Bulk Copy** feature, refer to the Bulk Copy of Sub-accounts/Sub-objects one-minute manual: http://dafis.ucdavis.edu/help/1min/.
- If you have a question on a **document field**, or whether or not you're **using the correct document**, check out the **online reference manual** at http://dafis.ucdavis.edu/help/olrm/. Note: You can also access the online reference manuals directly from the document you are working in, by selecting Online Help from the Help menu.
- For term definitions, view the **glossary** at http://dafis.ucdavis.edu/help/whatisit/glossary.cfm.
- To search our **Frequently Asked Questions**, go to http://dafis.ucdavis.edu/faq/.
- To view past **DaFIS Tips** or **Top 5** lists, go to http://dafis.ucdavis.edu/emails/.
- If you don't find your answer on our website, use **the help request form** at http://dafis.ucdavis.edu/gethelp.cfm.
- To **practice exercises** from AM 101 or other DaFIS classes, go to http://dafis.ucdavis.edu/exercises/index.html.

POLICIES MSOs SHOULD KNOW

Following is a partial list of UCD policies and procedures MSOs should be aware of. There are many other policies to know, but this is a good starting point.

- 330-11 - Departmental Financial Administrative Controls & Separation of Duties (http://manuals.ucdavis.edu/ppm/330/330-11.htm)
- 330-10 - Approval Authorization (http://manuals.ucdavis.edu/ppm/330/330-10.htm
- 330-31 - Administration of Contract and Grant Projects (http://manuals.ucdavis.edu/ppm/330/330-31.htm)
- 330-55 - Departmental Cashiering Operations (http://manuals.ucdavis.edu/ppm/330/330-55.htm)
- 330-40 - Disbursement Procedures (http://manuals.ucdavis.edu/ppm/330/330-40.htm)
- 330-80 - Entertainment with University Controlled Funds (http://manuals.ucdavis.edu/ppm/330/330-80.htm)
- 330-95 - Misuse of University Resources (http://manuals.ucdavis.edu/ppm/330/330-95.htm)
- 210-25 - Integrity in Research (http://manuals.ucdavis.edu/ppm/210/210-25.htm)
- 300-10 - Travel Policies and Regulations (http://manuals.ucdavis.edu/ppm/300/300-10.htm)
- 310-16 - Electronic Communication Policy (http://manuals.ucdavis.edu/ppm/310/310-16.htm)
- 350-21 - Departmental Purchasing Delegations (http://manuals.ucdavis.edu/ppm/350/350-21.htm)
- 350-55 - Care and Control of Equipment (http://manuals.ucdavis.edu/ppm/350/350-55.htm)
- 360-55 - Key/Access Card Control (http://manuals.ucdavis.edu/ppm/360/360-50.htm)
- 380-16 - Conflict of Interest (http://manuals.ucdavis.edu/ppm/380/380-16.htm)
- 380-17 - Improper Governmental Activities (http://manuals.ucdavis.edu/ppm/380/380-17.htm)

UNDERSTANDING OP ACCOUNTS AND FUNDS

OP Location

- One character
- 3 or L only - The Davis campus is location 3. Also used at Davis is Location L to designate Ag and Natural Resources and for some other university-wide accounts

OP Account

- Six digits (numeric only)
- The first two digits represent the Higher Education Function Code by answering the question: what is the intended purpose of the funds? Check your award source document for this information.

Instruction	(INST)	40 or 61
Teaching Hospital	(TEHS)	42
Academic Support	(ACAD)	43 or 60
Research	(ORES)	44-59
Public Service	(PBSV)	62
Maintenance of Physical Plant	(MOPP)	64
Institutional Support	(INSP)	66 or 72
Student Services	(STAC)	68
Auxiliary Enterprises	(AUX)	76
Student Financial Aid	(FINA)	77-79
Agency Accounts	(PROV)	80

- The second two digits represent the School or College (For example, College of Engineering is 24)
- The third two digits represent your department (For example, Electrical and Computer Engineering is 25)

Therefore, an account for "instruction" for the College of Engineering's department of Electrical & Computer Engineering would be 402425.

When creating an account, you can look up the correct OP Account to use by double-clicking on the OP Account field in the Account document. This will take you to a dialog search box. Enter your level 3 Organization code and click on 

. The result will be all the OP Account numbers assigned to your unit.

If you are not in an **Account** document and you want to look at a list of all your OP Account numbers, you can search in two places:

- In DS, run the **Account Lookup (11)** report. Enter your highest-level organization code for your department and click **Process Query**. You will get a list of all your DaFIS accounts. The 4th column is the OP Account.
- In Transaction Processing, click on **Inquiries** from the menu bar, then click on **Reference Tables**. When the dialog box opens, type `OP Account` in the blank box then hit ´ . Click **Open** to access the OP Account Number table. This brings you to a search of the OP Account Number table. Enter your organization in the **Org Code** field (a level 3 organization is the only one that will work) and click on the **Search** button. This will return a list of all your organization's OP accounts.

OP Fund

- 5 digits (numeric only)
- This identifies who is giving your department the money and is, once again, information found on the award source document. Each fund source is unique in our accounting system. For example, two different faculty members might each have different research grants from NSF. Each will have a separate, unique fund number. You may receive funding from any of the following sources:

  1. Another department
  2. Dean or Vice Chancellor
  3. Another campus
  4. State of California institutional support
  5. An outside entity in a contractual relationship (contracts & grants)
  6. Self-supporting income through charging approved rates

For the purposes of completing the **Account** document, first review the source document awarding the money to your department. In the case of items 1-4 above, the source document will provide you with the OP fund number. Enter that number directly into the **Account** document.

For item 5, the OP fund will be established by Extramural Accounting. If the funds are a donation, enter 90000 in the OP fund number box. If the funds pertain to contracts and grants, you can find the correct fund numbers at http://accounting.ucdavis.edu/EX/newaccounts.cfm.

For item 6, you must first have an approved self-supporting rate from Office of Resource Management and Planning and then you must contact the Campus Chart Manager for establishment of new self-supporting fund numbers. The Chart Manager is Susan Moore at (530) 757-8518 or smmoore@ucdavis.edu.

If you want to review a list of the various fund sources for your department, you can search most easily by using the **Contracts and Grants Account Lookup (198)** query in Decision Support. Enter your level 3 organization code, click on **Sub Fund Group** in the **Account Lookup Sort** field, then click **Process Query**. The results will be a listing of your DaFIS accounts, sorted by the type of OP fund. OP funds are also listed in the 5th column of the **Account Lookup (11)** query.

NOTES: