



Glossary

A

Account. A 5-digit code used to identify the nature of the accounting transaction (expense, revenue, asset, liability, fund balance).

- 10000-19999 Assets
- 20000-29999 Liabilities
- 30000-39999 Fund Balances
- 40000-49999 Revenues
- 50000-59999 Expenditures
- 60000-69999 Budget

See also *Asset*, *Liability*, *Fund Balance*, *Revenue*, and *Expenditure Accounts*.

Actuals Ledger. The ledger which contains all actual revenues, expenditures, assets, liabilities, fund balances as well as encumbrances and pre-encumbrances. It is the current source for financial and lien reports. The Actuals Ledger contains financial journals from many sources including Accounts Payable and Purchase Order journals, Payroll and Personnel System (PPS) journals, Recharge journals, Campus Accounts Receivable System (CARS) journals, and on-line financial journals prepared by departments.

Adaptive Report Level. Defines how a user can interact with a BrioQuery document. Levels include View, View and Process, Analyze, Analyze and Process, and Query and Analyze. The level determines which features are available when you open the document. All BAIRS II users have an Adaptive Report Level of Query and Analyze.

Adjusting Entry. A journal entry consisting of year-end adjustments. Adjusting entries are segregated from the regular accounting period so as not to distort period-to-period results and are recorded in period 998. Only General Accounting makes adjusting entries.

Allocation. The process of spreading a common cost or investment income over several funds, projects, programs, or organizations. Extra-Mural Funds Accounting (EFA) uses the PeopleSoft allocation feature to spread overhead costs across contract and grant funds and to distribute STIP (Short-Term Investment Pool) income to EFA funds and associated organization codes. Other campus departments also use the allocation feature.

AP/PO (Accounts Payable/Purchasing).

The BFS modules in which purchase orders, requisitions, vendors, and the associated expenditures and transactions are created, modified, and maintained.

Appropriation. An amount allocated (budgeted) to a department or activity with specific limits on the dollar amounts to be spent and the Chartstring from which it is to be spent. Appropriations fall into two categories: temporary and permanent. See *Temporary Budget* and *Permanent Budget*.

Asset Accounts. Accounts that record resources owned by the University. These accounts include cash (for example, cash deposits), receivables (for example, billings from CARS), inventory (Campus Supply inventory), and capital assets (for example, buildings, equipment). In the BFS chart of accounts, asset accounts are in the 1xxx series and are primarily used by Central Accounting. See *Account*.

Authorized User. Individual authorized to access the system via a User ID (and password) that links the individual to a functional processing unit(s) and to an org code(s). Access to data in BAIRS II will initially be based on org code. Thus, authorized users will only see data for org codes that they are assigned to. Authorized Users are identified by the department and approved by the Control Unit Managers.

B

BAIRS (BAI Reporting). Financial reporting system used at UC Berkeley. Provides transaction details for short-term, operational financial reporting and analysis.

Berkeley Reporting Portal. Web-based application that unifies BIS and BAIRS II reporting. Users login to the portal with a User ID and password and then gain access to BIS and BAIRS II reports.

BIBS (Berkeley Integrated Budget and Staffing System). The automated budgeting and staffing management tool used to track business processes and financial transactions for academic and non-academic staff.

BIS (Berkeley Information Systems). The data warehouse for UC Berkeley where financial and payroll information is stored. BIS reports provide summary data for long-term (three to ten-year) trend analysis.

Budget. An expenditure ceiling for a fiscal period. See *Actuals Ledger*, *Temporary Budget* and *Permanent Budget*.

Business Unit. An independent entity that segregates its financial data for reporting purposes.

C

Catalog pane. Not visible in the dashboard view. One of the window segments of the Insight workspace. This pane contains many of the objects used to build the "contents" of a report. For example, in the Pivot section, the Catalog contains Results columns such as org, fund, and balance.

Chart. A three-dimensional view of data. Used to create visual representations of raw data. Chart types available in Brio.Insight include bar, pie, area stacking, and line charts.

Chartfield. An individual component of the chart of accounts in BFS. Currently, the chartfields are Account, Fund, Organization, Program, Project, and Flexfield.

Chartstring. The combination of chartfield values. All business transactions are charged to a chartstring, which is used to record the fund and organization that incurred the expense or received the revenue and what type of expense or revenue it was.

Command Lines. Not visible in the dashboard view. Feature in Brio.Insight that offers a visual way to perform query and reporting processes. Users drag items to one of the four command lines to retrieve particular data, sort it in a certain way or limit it to only certain values. All lines can be docked, resized, or hidden.

Compress Document. Save option in Brio.Insight. Condenses the number of bytes in a document, thus making e-mail transmissions quicker and saving storage space on your workstation. Decompression happens automatically when the document is opened.

Computed Item. New data item computed by the Brio application. Creates a "virtual" column as opposed to a column physically stored in the database. When the user adds a computed item, the user is creating an equation using existing items and, if created in the Results section, adding a new column to the results set.

Contents Pane. Located in the lower right area of the Brio.Insight workspace. This pane displays the section you are using. The Contents pane may show a data model, a pivot, a report, or a dashboard.

Control Unit Management Group (CUMG). Campus group of departmental representatives who participate in BFS system design and implementation decisions. They also coordinate system access and integration processes.

D

Dashboard. Also known as the Executive Information System (EIS) section. The section in BAIRS reports that has a customized console for entering parameters and retrieving data with a mouse click. Greatly simplifies the query and report building process.

Data Model. A representation of a subset of an actual database. In business terms, a data model represents a particular business activity, such as encumbrances. Data models are represented by one or more topics in the contents pane of the Query section.

Default. Value the system automatically assigns.

Detail View. A type of display in a topic. Displays rows in a database table. Not available if a topic contains computed items or if an administrator has disabled this view. See also *Show Remarks* and *Structure View*.

Disbursements. Central unit responsible for processing payments to vendors.

Doc_Date. Field on BAIRS reports that show transaction details. Corresponds to the date of a transaction in BFS.

Doc_ID. Field on BAIRS reports that show transaction details. Corresponds to the BFS ID number (e.g., Journal ID, PO ID, Voucher ID, etc.)

Drill Anywhere. This Insight feature enables a user to drill into and add items in the Chart or Pivot sections that are resident in the Results section without having to return to the Query section or trying to locate the item in the Catalog pane. Drill anywhere items are broken out as new label items automatically.

Drill to Detail. This feature enables a user to retrieve items from a Data Model that are not in the Results section without having to rerun the original query. This feature allows the user to query the database and filter the data that is returned. Drill to Detail sets a limit on the query based on the users selection and automatically adds the returned value as a new pivot label item.

Drill Down. This feature retrieves data from the MDD cube following the hierarchy down to the granular level. When a user wants to learn more about a specific item, such as a product line, the user can drill down into the item label. One can drill down on more than one item and even drill down on all items at the same time.

E

EIS (Executive Information System). See *Dashboard*.

Encumbrance. A financial obligation or commitment of funds, also called a lien. It is created after a purchase order has been reviewed and nightly processing has taken place. When the purchase order is created from a requisition, the pre-encumbrance is also reversed.

Estimate Query Size. Feature that enables a user to query the database for the number of records a query will retrieve.

Estimated Overhead. Estimate of overhead expenses for expenditures that do not yet have overhead charged against them (assuming your report includes a contract or grant fund for which overhead is applicable). "True" overhead posts to the ledger at month close. This feature is available in the Standard Detail Report.

Expenditure Accounts. Accounts that record the outflows of cash or other assets for goods purchased or services rendered. These accounts identify the specific nature of the expenditure and are classified into categories such as wages, equipment, general supplies, rent, and travel. In the BFS chart of accounts, expense accounts are in the 5xxxx series and are used by Central Accounting and departments to record expenditures. See also *Account*.

Export. Feature in Insight that allows the user to send sections of a document to another program format such as Excel or HTML. See also *Import*.

Expression Line. Command line available in the Report section. Items displayed in the report appear on the Expression line in JavaScript syntax. Use this line to build equations and add or edit headers and footers.

F

Federal Contracts and Grants. Extramural agreements which fund selected campus activities, and prime contracts governing National Laboratory operations.

Field. An element of a database record where one piece of information is stored.

Financial Journal or Journal Entry. A transaction that moves an actuals ledger balance, part of an actuals ledger balance, or an individual expenditure from one Chartstring to another. A financial journal entry is used for transfers/corrections, interlocation transfers, redistributions, recharges, and interlocation recharges. Debits must equal credits and balance by fund. On reports, financial journals are identified in the Type column by "FJRNL."

Fund. A 5-digit code that identifies a funding source. It can be a restricted or designated source of money, a restricted or designated use of money, a UCOP or other reporting restriction or designation.

Fund Accounting. The manner of organizing and managing the accounting by which resources are classified for accounting and reporting purposes in accordance with:

- Activities or objectives as specified by donors, with regulations, restrictions, or limitations imposed by sources outside the University, or
- Directions issued by the Regents.

A clear distinction between funds that are externally restricted (Federal Grants and Contracts) and those that are internally designated (General Funds) by action of the Regents are maintained in the chart of accounts and disclosed in financial reports.

Fund Balance Accounts. Accounts to record the equity in a fund. These accounts record financial additions to, deductions from, or transfers between fund balance accounts. In the BFS chart of accounts, fund balance accounts are in the 3xxx series and are primarily used by central offices. See *Account*.

G

General Ledger. On-line database of all campus assets, liabilities, revenues, and expenses. The general ledger contains the temporary budget and actuals ledgers. It is the official source of all UCB revenue, expenditures, and balances.

Grand Total. Computational total for all figures in a column. Applies a default “sum” function. However, each column can have a number of grand totals, each with a different aggregate function (such as minimum, maximum, average, etc.,) applied to it.

Grouping Columns. Feature in Results and Table sections that creates a new column by grouping existing columns in the dataset. Consolidates non-numeric data values into more general group values, such as “Quarter 1” for Accounting Periods 1 through 3.

H

Help. Brio.Insight has a help utility to assist you in understanding all available options and features in Insight. Access it by clicking “Help” on the Brio menu bar.

I

Icon View. Shrinks selected topic to an icon in the Contents pane. The topic remains part of the Data Model, but is deactivated and can not be accessed by the query. When a topic is iconized, items from this topic are removed from the Request line, and the topic is not recognized as joined to other topics. Icon view helps restrict use of server time when a topic is infrequently used.

Import. Feature in Insight that allows the user to bring data from other formats into a Brio document. Adds data into a new Results section. Insight accepts Excel (.xls), comma (.csv) and tab (.txt) delimited text formats. See also *Export*.

Invoice. A bill for goods or service being purchased that includes pertinent information with respect to the quantity, price, terms, and nature of delivery. The invoice header specifies information that applies to all lines of an invoice. Detail lines represent specific materials, services, or credit lines.

Invoice Number. A vendor's unique identifier for a bill for goods or services.

Items. Information categories under a topic heading. For example, the topic Fund may have the items Fund Code, Fund Description, Fund Sponsor Code, etc. Items are analogous to column fields in a database table.

J

Join. A link between two topics, typically indicating the same or very similar items in both topics. Lines between topics reflect relationships between database tables. Joins enable users to request information from more than one table at a time.

Journal Entry Line. An individual debit or credit entry representing the occurrence of an accounting activity.

Journal ID. An identifier for a journal entry. The combination of Journal ID and Journal Date uniquely identifies a journal and is used to look up detail lines. Appears in the Doc_ID column of reports.

L

Liability Accounts. Accounts that record debts or obligations owed by the University. These accounts are set up for such liabilities as the money owed to medical insurance carriers, unpaid vendor bills, and the principal owed on bonds issued to finance buildings. In the BFS chart of accounts, liability accounts are in the 2xxxx series and are primarily used by Central Accounting. See *Account*.

Lien. Funds are encumbered (liened) when a purchase order is reviewed and invoicing has not yet occurred. See also *Encumbrance*.

Limit. Restrictions placed on a query that enable a user to narrow their query and filter unnecessary data.

Limit Line. Type of command line. When the user adds items to the Limit line, they are instructing the database to restrict data according to parameters they set. See also *Request Line* and *Sort Line*.

Local Limit. A temporary filter that the user applies on a data set retrieved from a query. If one decides they do not need all the information retrieved by a query, they can use a local limit to exclude data from the display.

Logical Operator. BAIRS II term for the comparison operators used in the limit dialog box to limit values returned by the database. Examples of these operators include Equal, Between, Greater Than, and Less Than.

Metatopic. When items from multiple topics are displayed in one topic, it is called a meta topic. The topic items available in a meta topic may come from multiple database tables or they may be computed versions of database items. Meta topics can replace the table and join structure of a relational database with subjective item grouping. They allow a streamlined, intuitive informational view customized for specific user needs. Examples include the Fact topics of the Standard Detail and Transaction Verification reports.

Multi-dimensional database (MDD). Type of database that stores all dimensions together in a cube format instead of a tabular (relational) format and facilitates faster data retrieval. Dimensions define the multidimensional database, each indexing member corresponds directly to a dimension within the multidimensional cube. All points within the cube have a unique index key made up of member values from each dimension.

M

MDD. Abbreviation for Multi-dimensional database.

Merchandise Amount. The monetary amount of goods and services on a voucher. It does not include taxes or freight.

N

Null value. A value that is absent of data. For example, when using Basic reports and looking for transactions missing flexfields, on the dashboard select the parameter “Is Null” for flexfield to retrieve only transactions with blank flexfields. However, blank fields do not exist in the BAIRS II database. Thus, when using Super reports, to find blank flexfields, set a limit Equal to a quotation mark, followed by a space and another quotation mark (i.e., “ ”).

O

.oce. A connection file that captures and stores connection information such as the API software, the database software, the address of your database server, and your database user name. A connection file is required for a BrioQuery document to use any database. Brio.Insight, since it is web-based, does not use an .oce.

OnDemand Server (ODS). A Brio server application that enables users to view and select documents from a list over the web, as well as to build and process new queries. At Berkeley, users access reports via the Berkeley Reporting portal, which unifies BAIRS and BIS reports.

Operator ID. Identifier which, along with a password, authorizes you to access BAIRS II reports through the Berkeley Reporting Portal. See also *User ID*.

Organization Code. Also referred to as Org Code. A 5-digit number that identifies ownership of a transaction. It is the lowest budgetary unit or cost center in a department and corresponds to level 7 on the Master Org Tree.

Organization Tree Node. The UC Berkeley Master Organization Tree provides for seven reporting levels. The seventh level is Organization Code, which is a value used for org code reporting. The other six levels include control unit and department node codes. These six node codes are used for reporting at each of the six tree levels.

Outliners. Drag-and-drop templates used in the Pivot, Chart, Results, OLAPQuery, and Report sections. Each Outliner panel corresponds to a specific layout element of the report. When an item is dragged to the Outliner panel, that item assumes the layout attributes of the respective report element. Data appears simultaneously in the Contents pane with the appropriate formatting.

P

Parameter. A restriction that limits what data is retrieved. In BAIRS II, users set parameters in the dashboard section, limiting fiscal year, month, fund(s), org code(s), etc.

Permanent Budget. On-going “permanent” budget from state funds, tuition, registration fees, overhead derived dollars, auxiliary enterprises, endowment income, etc. The Permanent Budget includes authorized (budgeted) faculty/staff positions and salaries, S & E. This is the source for the July 1, adjusted budget entries posted to the Temporary Budget at the beginning of each fiscal year.

Permanent Budget Journal or Journal Entry. A transaction that moves a permanent budget ledger balance or part of a permanent budget ledger balance from one Chartstring to another. Debits must equal credits and balance by fund.

PermBudg. Abbreviation for Permanent Budget.

Pivot Reports. Reports that represents data in a spreadsheet or cross-tab format. Allows users to add, move, rename, focus on, and group dimensions to create customized views of the data. This tool is useful for emphasizing and focusing on data.

Plug-in. A special application file placed in a browser’s Plugin directory. A plug-in adds functionality to a web browser, enabling the browser to open files particular to that plug-in. Brio.Insight is a plug-in. Examples of other plug-ins include Flash and Quick Time.

Posting. Process by which accounting entries are created and updated.

Pre-Encumbrance. An advance notice of intent to commit funds created when a requisition has been reviewed and nightly processing has taken place. When a purchase order is built from the requisition and posted, the pre-encumbrance is reversed, and an encumbrance is created.

Process a query. Executes a query on the database server. A user may manually process a query, while other queries may be set up to process automatically. Processing a query updates data in the report, populates the Results section with data, and enters different limit values on the queries. From the dashboard of BAIRS II reports, users click the Run Report button to process a query.

Processing Unit ID. Functional unit for purposes of purchasing and accounts payable activities. May be a department or a subset of a department.

Procurement. Procurement includes such duties as specification development, value analysis, supplier market research, negotiation, buying activities, contract administration, and, in some business environments, inventory control, traffic, receiving, and stores.

Procurement Card or Purchasing Card (P-card). A payment method whereby requisitioners are empowered to deal directly with suppliers for low-dollar, high-frequency, typically MRO-type purchases, by using a card issued by a bank or major credit card provider. A user can find their processing unit's p-card transactions on the Transaction Verification Report as well as on the Standard Detail Report. On reports, p-card transactions are identified in the Type column by "PCARD."

Program Code. A 2-digit code that identifies functional control points designated by the Office of the President. Program code is required for all current funds and is used with expense and budget provision account types.

Project Code. A 6-character alphanumeric code that identifies an activity that:

- has a beginning and an end date, or
- involves multiple funds, or
- is one of several similar activities within the same fund.

BFS project/grant numbers are assigned in ranges according to whether the project is an extramural contract or grant, a construction project, a management reporting project, or a departmental project.

Purchase Order (PO). A legal document sent to a vendor that authorizes the vendor to deliver requested goods or services. On reports, purchase orders are identified in the Type column by "PO."

Purchase Order ID. A sequential number assigned to a purchase order when it is added to BFS. Appears in the Doc_ID column of reports.

Q

Query. A request to a database server for information. Constructed of topic items selected from topics in a Data Model. When a user creates a query, they ask the database to return an answer to a specific question. The results set is the answer to the question. There may be a few rows returned or many, depending on the question. A query may also have a limit, such as "show me only 1999 data."

Query and Analyze. One of the five adaptive report levels. Offers complete query and reporting functions. Users can view, navigate, add headers, save, export and print documents as well as perform disconnected ad-hoc analysis of retrieved documents. That is, the user can pivot report data, group, and drill anywhere. Users can add new reports and format them as they like. In addition, users can create and make changes to the query. The changes one can make depend on the data model. All users at Berkeley have Query and Analyze capabilities for BAIRS II reports. See also *Adaptive Report Level*.

Query Section. This section is Brio.Insight's interface with databases. When Query section is selected, the Contents pane displays the overall informational contents of the database.

R

Reference. On a purchase order created from a requisition, Reference contains the Requisition ID. On a purchase order created by a department preparer, Reference may be used for any internal department reference.

Relational database. Type of database that stores information in tables. A table is subdivided by column fields which group related information. The column fields are children of the parent table; for example, the Customer table might have columns including Name, Address, and ID number. Tables appear as topics, and columns appear as topic items. The database for BAIRS is

Request Line. Command line in the Query section. When the user adds items to the Request line, they are instructing the database to return data for those particular items. See also *Limit Line* and *Sort Line*.

Requisition. A written or computerized request to the purchasing department authorizing the purchase of goods or services from suppliers. A requisition is required if:

- the order is for \$2,500 or more
- the order is for any of the things listed as requiring a requisition in the *Purchasing Guide*, published by Central Purchasing. Requisitions are reviewed, and, if approved, generated into purchase orders. Requisitions can be printed, but cannot have receipts or invoices related to them.

Requisition ID. A sequential number assigned to a requisition when it is added to BFS.

Report Section. Section of a Brio document where data can be formatted, integrated, and developed. BAIRS II creates reports upon processing so users do not have to create their own reports. Users may modify these reports if they wish, add to them, or create their own.

Results Section. Section where the user can view results returned from the query and prepare the data for pivot, chart, tables, or free-form reports. User can apply local limits to data and formatting to numbers in the Results section.

Revenue Accounts. Accounts that record the inflows of cash and other assets (for example, accounts receivable) for goods sold or services rendered. These accounts cover revenue categories such as student fees; State General Support; monies received from State or Federal agencies for research grants or contracts; or income generated from a variety of activities such as sales of merchandise, ticket sales, and conference fees. In the BFS chart of accounts, revenue accounts are in the 4xxxx series and are used by Central Accounting and departments with authorized revenue generating activity. See also *Account*.

S

Section Pane. Not visible in the dashboard view. Located in the upper left area of the Brio.Insight workspace. Lists all the sections available in a Brio document. BAIRS II reports are usually made up of two dashboard sections (one for entering parameters, one for viewing different sort orders), three or more report sections, a query section, and a results section. When users create pivots and charts, they add new sections which appear in this pane.

Security Administrator. Individual responsible for maintaining the application security of authorized users as requested by the Control Unit Managers.

Soft Lien. A requisition which forecasts expenditures in order to pre-encumber funds that will most likely be spent (for example, position vacancies, conference expenses, future supply orders). Since a soft-lien transaction is not an official encumbrance, no review is required for the recording of the soft lien. Soft liens are not reversed automatically and must be canceled or reduced by a preparer.

Sort Line. Type of command line which changes appearance depending on the section. When the user adds items to the Sort line, they are instructing the database to arrange data in an order they set. See also *Limit Line* and *Request Line*.

Spotlighter. Feature in Pivots, Reports, Tables, and Results that allows user to highlight exceptional figures, such as all dollar amounts over 1,000,000. User applies color and font changes to figures that are, for instance, greater than, equal to, or less than a value they set.

Show Remarks. A type of display in a topic. Displays information about selected topics or items. Often includes descriptive text, date last updated, and information about data origination. See also *Detail View* and *Structure View*.

Structure View. A type of display in a topic. Displays the topics name and items. See also *Detail View* and *Show Remarks*.

Subscription List. A narrowed list of reports that you have access to in the Berkeley Reporting Portal. You can narrow or expand this list by subscribing or unsubscribing from reports.

Temporary Budget. Current operating or working budget for a specific department, unit, or activity. Budget activity in the Temporary Budget ledger includes the July 1 adjusted budgets, re-appropriated balances from prior years, contract and grant activity, plant fund activity, all in-year allocations for special programs or projects, gift and endowment allocations, and recharge and revenue projection budgets.

Temporary Budget Journal or Journal Entry. A transaction that moves a temporary budget ledger balance or part of a temporary budget ledger balance from one Chartstring to another. Debits must equal credits and balance by fund. On reports, budget journals are identified in the Type column by “BJRNL.”

TempBudg. Abbreviation for Temporary Budget.

Topic. A topic is a visual representation of a database table in the Content pane. Topics are part of data models displayed in the Query section and can contain one or more items.

T

Table Section. Section used to create tabular style reports. Displays grain-level (non-aggregated) data as in the Results section. Charts, pivots, and other reports can stem from a Table section.

U

Unit. See *Business Unit*.

User ID. Name which identifies you as having authorization to access BAIRS II reports using the Berkeley Reporting Portal. It is the same as your Operator ID. See also *Operator ID*.

Voucher. The BFS transaction initiated from an invoice that results in a payment to a vendor. When vouchers are approved and nightly processing has taken place, the expenditure is incurred, and the encumbrance is reversed. On reports, vouchers are identified in the Type column by “VCHR.”

V

Values. The data of a particular item. For instance, for Business Unit, the values are I and J. For Accounting Period, the values are 0 to 12.

Variable Limit. Those limits that the user is prompted to set upon clicking the Process icon. BAIRS II reports have at least two variable limits on the pre-populated Limit line. One variable limit is for accounting period and the other is for org. Users can set variable limits for other items as well.

Vendor. Companies, contractors, or individuals that supply goods or services to UCB. In BFS, employees and students are included as vendors since they may receive payments from the Accounts Payable system.

Vendor ID. Sequential number assigned to a vendor when it is added to BFS.

Voucher ID. Sequential number assigned to an invoice when it is added to BFS. Appears in the Doc_ID column of reports.

Z

Zero Adjustment Voucher. A voucher that moves a debit or credit from one account/fund/sub/object to another (with a net result of zero dollars). Zero adjustments can only be made on paid vouchers or previous zero adjustments, and on accounts that belong to the departmental unit. On reports, zero adjustment vouchers are identified in the Type column by “VCHR.”

Zero Administration. Process by which an application can be automatically installed/updated when a user logs on to the OnDemand Server. Since this action is performed without the help of an administrator, it is referred to as Zero Administration.

