Office of Financial Planning and Budget

Glossary

ARM – Access Request Memo
Access to a variety of information systems, mainframe data files, and reporting databases for MSU faculty and staff is granted by either electronic (eARM) or hard copy Access Request Memorandum (ARM).

BAC - Budget Allocations
Budget Allocations application adjusts the Continuing Base amount before arriving at the final Budget Allocation amount. The adjustments include PERF Reduction, Base Budget Reduction, Salary Annualization addition, Salary and Wage Increases, and Recurring and Nonrecurring Allocations additions.

BBR - Base Budget Reconciliation
The Office of Planning and Budgets uses Planning Analytics Base Budget Reconciliation model to determine Continuing Base Budget and Reducible Base Budget as the first steps in the annual budget allocation process. BBR feeds data into Salary and Wage Allocations Application and Budget Allocation Application.

BCN - Budget Control Number
Budget Control Number application allows MAU fiscal officers to allocate budget control numbers to Orgs (aka Units). Budget amounts entered within the ORG Control Number column in BCN application are linked to Budget Control Total in Unit Budget Planning application.

Cognos PA - Cognos Planning Analytics
Cognos Planning Analytics is a tool for enterprise wide planning, budgeting and forecasting at MSU. Enterprise Business Systems (EBS) Portal at http://ebs.msu.edu provides user access to Planning Analytics. Cognos PA Data Flow Diagram on OFPB website at https://opb.msu.edu/functions/budget/cognos.html has additional information on the interaction of various applications used for the development of General Fund - Unit Budget Planning.

Continuing Base Budget
Continuing Base Budget represents recurring allocation amount that carries forward from the previous year after adjusting for faculty markets, promotions and ongoing transfers.

CUC - Common Unit Code
Common Unit Code is used in the legacy D03/CUC system that was developed in order to assign a five-character code to each unit or entity of the institution. CUC is comprised of a 2-character Major Administrative Unit code and a 3-character Unit or Department code. CUC has been replaced by OOI management system.
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EBS – Enterprise Business Systems
Enterprise Business Systems is an online portal that acts as a central hub for employee access to various systems, applications, time and payroll, training, benefits, etc. It can be accessed at http://ebs.msu.edu using MSU NetID and password.

FEE - Special Program Fees
Special Program Fees application is used to maintain the narrative for special program fees (mostly related to Revenue Based Initiatives) that are reported to the Controller’s Office. These fees / rates are then set up in billing tables for student accounts billing. FEE feeds into Revenue Based Initiatives application.

KC - Kauli Coeus System
Kauli Coeus is a research award management system. It assists the research community in proposal development, tracking of submitted proposals, and award acquisition and management.

KFS – Kauli Financial System
Kauli Financial System is a suite of online software modules that process different types of financial transactions online, from initiation through the approval cycle. KFS automates administrative services, provides an online history, enhances the tracking of transactions, and improves accountability. KFS is also used for annual budgeting and reporting.

MAU - Major Administrative Unit
Major Administrative Unit is one of the primary organization levels in Organization of Interest management system. MAU level represents a grouping of organizational units for administrative purposes and may be academic or non-academic. An organizational unit can belong to more than one MAU and is then referred to as a jointly administered unit. MAUs usually have one administrator who oversees the operations of all organizational units comprising the MAU.

OCC - Off Campus Credit Instruction
Off Campus Credit Instruction application captures revenue that is generated through courses offered off-campus, primarily online. OCC derives revenue allocation that should pass through to a MAU. Student Information System feeds OCC which feeds the Budget Allocation application. Qualifying Student Credit Hours, grouped by student level, residency, and semester, are multiplied by the tuition rate to calculate total revenue. OCC allocation is 75% of this revenue amount.

OOI - Organization of Interest
Organization of Interest is the organization management system for MSU. It is the official system of records for organizations (orgs) and their attributes such as names, addresses, org managers, etc. The primary organizational levels are: University, Campus, Vice President (VP), Major Administrative Unit (MAU), Department (DP), Unit Level 1 (U1) and Unit Level 2 (U2).
OOI migrates organization changes to other University systems by way of managed interfaces to ensure all organization changes are consistent within all of the University’s business systems (i.e., the Kuali Finance System - KFS, the HR/Payroll System - SAP, Research Administration/Kuali Coeus - KC, the Common Unit Code (CUC) system - D03 and the Student Information System - SIS). Additionally, within the application and the Enterprise Data Warehouse (EDW), OOI provides displays of various information and reporting relationships between organizations. The Office of Planning and Budgets is the business owner of OOI.

OFPB – Office of Financial Planning and Budgets
The Office of Financial Planning and Budget is responsible for coordinating planning and budgeting processes across the university as one of its core functions amongst others.

PAD - Program Allocation Detail
Program Allocation Detail application records additional budgetary line-item detail for recurring and non-recurring programmatic allocations, both in-budget and after-budget. It also includes data on new hires and potential hires. Approved in-budget allocations feed into Budget Control Number application. Approved after-budget allocations upload to the ledger in KFS monthly. PAD provides additional perspective on programmatic initiatives and their performance over time.

PERF - Program Efficiency and Reinvestment Fund
Program Efficiency and Reinvestment Fund represents each unit’s assessed percentage reduction of the Reducible Base Budget, generally 1%. The funds generated through this process are reallocated across the University for initiatives identified through the annual planning process.

PRA – Program Allocations
Program Allocation application is used by University level strategic planning offices, i.e. Office of Planning and Budgets, Provost, Information Technology Services for Technology and Learning Environment (TLE), Executive Vice President Administrative Services and Vice President of Research and Graduate Studies. PRA records, manages and summarizes program allocations by MAU for specific university initiatives and special projects. The necessary funding for these program allocations is determined during strategic planning meetings. The results feed into the Budget Allocation and Program Allocation Detail applications and include in-budget, after-budget, recurring and non-recurring amounts.

PRF - Budget Profiles
Budget Profiles application allows input of narratives for current budget request and future budget projections while reflecting their approval status. It stores year over year summary of approved and projected budget amounts and has historical financial data that is updated daily.
**RBI - Revenue Based Initiatives**

Revenue Based Initiatives application captures revenue generated by revenue-based initiatives and programs off campus. Typically, enrollment and SCH projection is based on forthcoming academic year’s tuition and true up occurs at the end of the year using actual data. RBI determines allocation of revenue that should pass through to a MAU and feeds this allocation into the Budget Allocation application.

**Reducible Base Budget**

Reducible Base is calculated by deducting Separately Reviewed Items from the Continuing Base Budget and is used for the determination of Program Efficiency and Reinvestment Fund amounts.

**RFA - Research Facilitation Allocation**

Research Facilitation Allocation application determines allocations for research related funding at department and MAU levels, and includes special adjustments to arrive at total amounts.

**SIS – Student Information System**

MSU’s Student Information System serves the entire academic community and supports administrative processes critical to the matriculation and graduation of Spartans. SIS functions support students throughout their academic journey, from admissions applications and financial aid offers to accessing MSU’s schedule of courses and managing enrollment, as well as grade submission and degree conferment.

**SRI - Separately Reviewed Items**

Separately Reviewed Items represent institutional allocations determined through the Administrative Profile process as opposed to the general fund academic and administrative unit budget process. The difference between Continuing Base Budget and Reducible Base Budget is SRI. SRI expense is generally related to university wide initiatives rather than programmatic. SRI is exempt from the Program Efficiency and Reinvestment Fund determination.

**SWA - Salary and Wage Allocations**

Salary and Wage Allocations application is used by the OFPB to calculate adjusted base budgets and increments for employee groups in planning the prospective budget. The model displays prior year budget, allows non-recurring adjustments and allocates funding for salary increases, salary annualization, college markets, transfers, promotions, provost markets and operating supplies and services increase. The salary and wage increments are per agreements and contracts. Values from the BBR application feed into SWA application which feeds into Budget Allocation application.

**UBP - Unit Budget Planning**

Unit Budget Planning application receives data feed from all other applications in Planning Analytics. It is used by the fiscal officers to allocate Unit (aka Org) budgets by accounts for loading into Kauli Financial System. UBP includes MAU’s budget control numbers and salary distribution data for each Unit.