

## **eUMB Financials – Glossary of Terms**

<b>Account</b>	<b>Account</b> is a required field in <i>eUMB Financials</i> and defines business transactions that classify <a href="#">revenues</a> , <a href="#">expenditures</a> , and <a href="#">balance sheet</a> activity. <b>Account</b> values in <i>eUMB Financials</i> are the same as FAS expense and revenue sub-codes and account controls.
<b>Activity ID</b>	<b>Activity ID</b> is a required field in <i>eUMB Financials</i> for all Non-Appropriated Funds. <b>Activity ID</b> for UMB will always be coded as “00”.
<b>Award</b>	An <b>Award</b> represents a single grant that has multiple projects rolling up to it. For instance, one Principle Investigator “A” may have an award that is divided into five separate projects that are controlled by Principle Investigators “B – F”. In these cases, PI “A” would be given Award level access, while PIs “B – F” would be given Project level access for their individual projects only.
<b>Chartfield</b>	A <b>Chartfield</b> is an independent accounting attribute in <i>eUMB Financials</i> that defines one component of a Chartstring. A Chartstring is used for recording accounting transactions in the system. An example of a UMB chartfield would be Fund.
<b>Chartstring</b>	A <b>Chartstring</b> is a grouping of individual chartfields that in combination with each other represent a unique funding identifier where accounting/financial activity is recorded.
<b>Deliverable Grant or Contract</b>	Any contract or grant where the total amount reimbursed from the granting agency is based on regularly scheduled payments as outlined in the contract. Payment amounts do not necessarily relate to actual expenditures, and UMB is allowed to keep any funds received that are unspent at the expiration date.
<b>Dept ID</b>	Represents a unique level within the organizational hierarchy that has authority and responsibility over budget and employees.  a.) <b>Owner Dept</b> is a required field in <i>eUMB Financials</i> . This field is used to designate the Dept ID of the department that has fiscal and operating authority for the chartstring.

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### **Dept ID**

**b.) Tx (Transaction) Dept** is a required field in *e*UMB Financials. In most cases, Tx Dept will equal Owner Dept. It will differ only when a department other than the Owner Dept is accessing the funds or supplying the revenue. Here are [examples](#) of how users might use the Transaction Dept on specific transactions.

### **Fund**

**Fund** is a required field in *e*UMB Financials and represents the source of funding for that chartstring. “Roll up nodes” (e.g. 110, 115) cannot be used on transactions. Within Fund, 181 is used for all activity that flows through ORD. Code 194 is used for other funds that are restricted in their use such as donations, scholarships and the Common Trust Fund. View the entire [Fund Chartfield](#).

### **GLBU**

#### **(GL Business Unit)**

**GLBU** is a required field in *e*UMB Financials that represents a single legal entity and has a complete set of books, business practices, and reporting requirements. **GLBU** is always **PSUMB**, so the system will always default **PSUMB** on every transaction.

### **PCBU (Project Costing Business Unit)**

**Project Costing Business Unit (PCBU)** is a required field in *e*UMB Financials. **PCBU** segregates **Project IDs** into various campus-defined categories of projects based on a detailed breakdown of the source of funds. “Roll up nodes” (e.g. 00110, 00155) cannot be used on transactions. A “standard” contract or grant is where the total amount reimbursed from the granting agency is equal to the total amount of expenditures, not to exceed the total budget. A “deliverable” contract or grant would be where the total amount reimbursed from the granting agency is based on regularly scheduled payments as outlined in the contract. Payment amounts do not necessarily relate to actual expenditures, and *UMB* is allowed to keep any funds received that are unspent at the expiration date. View the entire [PCBU Chartfield](#).

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**Program**                      **Program** is a required field in *e*UMB Financials and is defined by the traditional GAAP (Generally Accepted Accounting Principles) expense categories. The **Program** code will allow UMB to classify accounting data in accordance with industry-wide standards to facilitate external reporting. “Roll up nodes” (e.g. 100, 150) cannot be used on transactions. View the entire [Program Chartfield](#).

**Project ID**                      **Project ID** is a required field in *e*UMB Financials. **Project ID** tracks all financial activity (revenue, expense) for a specific activity. A **Project ID** could represent a grant, a revolving account, a DRIF account, or a State account.

### **Standard Grant or Contract**

Any contract or grant where the total amount reimbursed from the granting agency is equal to the total amount of expenditures, not to exceed the total budget.

### **Trees**

Information in *e*UMB Financials adheres to a “**tree**” structure. This is a way to represent data in a hierarchical structure so that information can roll up and be summarized into “nodes”. An example of this is the Supplies and Materials account 3900. There are 21 different types of supplies and materials that can be summarized in roll-up node 3900. This roll-up node, along with others, is then summarized in account 3000, the roll-up node for operating expenses.

The Campus schools and departments also adhere to this “tree” structure.

Please note that roll-up nodes can NOT be used on transactions, regardless of the chartfield.