

Analytics Accounting & Payroll Glossary

Word/Phrase/Acronym	Definition
Affected Pay Period	Pay Period when the charges are incurred. (e.g. retroactive pay is incurred prior to the pay period when the pay is actually posted).
Auxiliary	Self-supporting activities that provide goods or services to students, faculty and staff for a fee. Source 295.
Cost Share	Cost share occurs when a UMB department covers expenses required to complete a project not allowed by the award.
EFP (Employee Funding Profile)	Describes the different sources of funding used to cover an employee's salary and wages. Employees are often paid from multiple funding sources.
Encumbrance	Obligated funds that have not yet posted to the general ledger.
e-PAF	Electronic Personnel Action Form. Used to process hires, terminations, transfers, promotions, etc.
Fiscal Period Year	July 1 – June 30. Appropriation year and financial statement reporting period.
Funding Org	UMB Org that pays for the employee's salary, wages, fringes, and other costs.
Funding Source	UMB SOAPF or Project number used to fund employee's salary, wages, fringes, and other costs.
Funding Source - External	Sponsor funding source for payroll-related charges.
Funding Source - OTC	UMB SOAPF or Project number used to fund payroll-related charges that exceed the amount awarded by the sponsor ("Cap").
Home School	The school that hires the employee as shown in the HR system employee record.
Home Department	The department that hires the employee as shown in the HR system employee record.
Home Org	The division within the department that hires the employee as shown in the HR system employee record. Can be different than the funding department/division or the department/division where the employee actually works.
Job Code	Classification system used for grouping job types.
Net Activity Deficit/(Surplus) Total	Revenues minus Expenses as shown in the Net Activity section. Reminder: Revenues are recorded as negative values (credits) and expenses are positive values or debits. Thus, a surplus is recorded as a negative value.
Net Asset Balance Deficit/(Surplus)	Net asset beginning balance +/- net activity.
Other Restricted	Funds that are designated for a specific use, such as foundation funds. Sources 5XX.
Pay Period Posted / Posted Pay Period	Pay Period when the charges are paid and posted to the General Ledger. (e.g. retroactive pay is incurred prior to the pay period when the pay is actually paid and posted).
PI ID	The Principal Investigator Employee ID (EMPL ID).
Posted Pay Period End Date	Each pay period starts with begin and end dates. Posted Pay Period End Date is the last day of that pay period. (e.g. PP22-17 → 1/30/22 to 2/12/22, the end date is 2/12/22).
Retro	Retroactive pay.
Revolving	Funding generated from self-supporting activities, such as continuing education courses, practice plans, law clinics, dental museum, etc. Sources 2XX, excluding 285 and 295.
Thru Fiscal Period	Selection criteria used to filter report results. Identifies the "end" date desired for the report.