

MUSC UDAK



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Chapter 1 Introduction

This chapter will present you with an understanding of MUSC's User Defined Accounting Key (UDAK). The UDAK is used extensively for entry, inquiry and reporting in SmartStream.

At the end of this Chapter you will be able to:

- List and define the elements of the UDAK
- Understand the benefits of the UDAK

Benefits of a UDAK

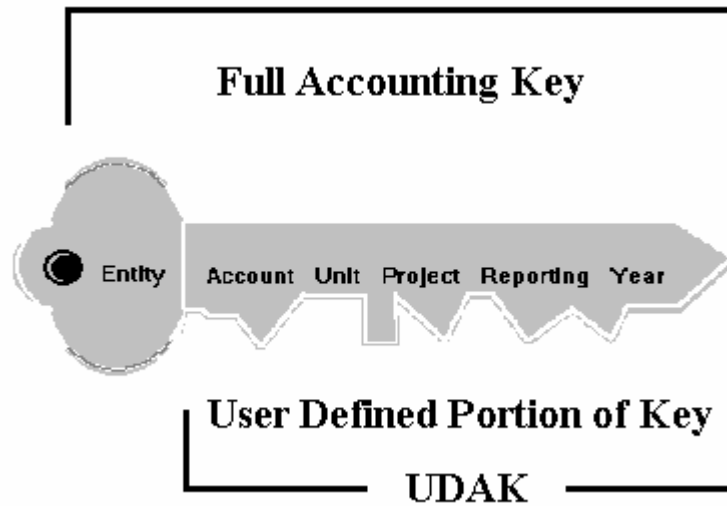
1. Reporting/Information Retrieval

Highly flexible Inquiry and Reporting capabilities. Access to vast quantities of data which can be organized to produce meaningful information.

2. Data Entry

The key is detailed enough to allow for the extensive reporting needs of the institution, yet small enough to remain manageable from a data entry aspect.

The MUSC UDAK

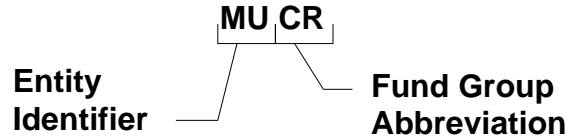


The Accounting Key at MUSC is comprised of the following elements:

- Entity
- Account
- Unit
- Project
- Reporting
- Year

Entity

- An entity is a group that has its own accounting, reporting and control requirements. It can, but does not have to, refer to a legal entity. An entity is a balanced set of books. Ledger entity is the highest level of the ledger key and is always a required part of the accounting distribution.
- An entity is a four character alpha value. The first two characters identify the organization or agency. The second two characters identify the major fund group. Examples of entity identifiers are listed below.



Entity Identifier	Entity Description
MUCR	Medical University - Current Restricted
MUCU	Medical University - Current Unrestricted
MUAG	Medical University - Agency Fund
MCCR	Medical Center - Current Restricted
MCCU	Medical Center - Current Unrestricted
MCAG	Medical Center - Agency Fund
AHCR	AHEC - Current Restricted
AHCU	AHEC - Current Unrestricted
AHAG	AHEC - Agency Fund
MULN	Medical University - Loan Fund
MUED	Medical University - Endowment Fund
MUUP	Medical University - Unexpended Plant
MUDS	Medical University - Debt Service
MUIP	Medical University - Investment in Plan
CM	Charleston Memorial Hospital
FC	Medical University Facilities Corporation

Entity Fund Groups

Listed below is an explanation of the major fund groups.

Fund Group Abbreviation	Fund Group	Definition
CR	Current Restricted	Those funds expendable for operating purposes, but restricted by donors or other outside agencies as to the specific purpose for which they may be expended.
CU	Current Unrestricted	Those economic resources of the institution which are expendable for any purpose in performing the primary objectives of the institution (instruction, research, and public service) and which have not been designated by the governing board for other purposes.
AG	Agency	Funds held by an institution as custodian or fiscal agent for others, such as student organizations
LN	Loan	Loans to students, faculty, or staff and resources available for such purposes.
ED	Endowment	Funds which donors or other outside agencies have stipulated, as a condition of the gift, that the principal is to be maintained in perpetuity and invested for the purpose of producing income which may either be expended or added to principal.
UP	Unexpended Plant	Funds to be used for the acquisition of physical properties for institutional purposes but unexpended at the date of reporting.
DS	Debt Service	Funds set aside for debt service charges and for the retirement of indebtedness on institutional properties.
IP	Investment in Plant	Funds expended for and invested in institutional properties.

Account

The account is a five digit number identifying the balance sheet account, source of revenues or object of expenditures. It is a required field. The digits are broken down as follows:

The first position is the general ledger class:

- ACCOUNTS:VALID ACCOUNT NUMBERS MUSC
- 1 ASSETS:ASSETS
- 2 LIABILITIES:LIABILITIES
- 3 FUND BALANCE:FUND BALANCE
- 4 REVENUES:REVENUES
- 5 EXPENDITURES:EXPENDITURES
- 6 TRANSFERS:TRANSFERS

The next four positions designate the type of balance sheet, revenue, or expense item. For example, the Expenditures group (5xxxx) is broken down by the next two digits as shown below:

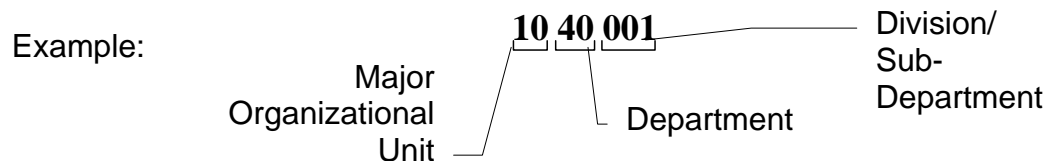
- 5 EXPENDITURES:EXPENDITURES
 - 501 PERSONNEL:PERSONNEL
 - 502 CONTRACTUAL SERVICE:CONTRACTUAL SERVICE
 - 503 SUPPLIES:SUPPLIES
 - 504 FIXED CHARGES:FIXED CHARGES
 - 505/9 OTHER EXPENDITURES:OTHER EXPENDITURES
 - 506 EQUIPMENT:EQUIPMENT
 - 507 LAND & BUILDINGS:LAND & BUILDINGS
 - 508 DEBT SERVICE:DEBT SERVICE
 - 515 TRAVEL:TRAVEL
 - 55X TRAINEE / SCHOLARSHIPS:TRAINEE/SCHOLARSHIPS
 - 56X OFF CAMPUS:OFF CAMPUS
 - 579 F&A COSTS:FACILITIES & ADMINISTRATIVE COSTS

- 506 EQUIPMENT:EQUIPMENT
 - 50601:CAP EXP NON TAXABLE
 - 50603:MOTOR VEHICLES PASSENGER
 - 50607:LIBRARY BOOKS MAPS AND FILM
 - 50622:OFFICE EQUIPMENT OVER \$5000
 - 50623:MED/SCI/LAB EQUIP OVER \$5000
 - 50627:OTHER EQUIPMENT OVER \$5000
 - 50629:DATA PROCESS EQUIP OVER \$5000
 - 50635:ENHANCEMENTS
 - 50645:CAPITAL EQUIPMENT LEASE PAYMENTS
 - 50687:INTER DEPARTMENTAL EQUIP PURCHASES

Unit

The unit is a seven position numeric value that represents the organizational structure of the institution and is always a required part of the accounting distribution entered on requisitions, purchase orders and invoices.

Positions 1 - 2	Major Organization Unit
3 - 4	Department
5 - 7	Division/Sub-Department



The Division/Sub-Department allows for further breakdown of large departments. If no further breakdown is needed, these three positions will be zero, which are required.

Major Organization Units are:

10 - 19	Administration
20 - 29	Colleges
30 - 39	Library
40 - 49	Physical Plant
50 - 59	AHEC
60 - 69	Residents
70 - 79	Student Services
80 - 89	Centers of Excellence
90 - 99	Medical Center

Project

- Required Field
- The project code is a 5 digit number which identifies a specific project within a unit.
- Each major area is assigned a specific block of numbers to use.
- Grants and Contract Accounting assigns project numbers for all Grants and Contracts regardless of department. Financial Reporting assigns project numbers for all projects other than grants, the colleges and hospitals.
- Each unique project number is associated with 1 reporting value (source of funds or function of expenditures). In the case of multiple funding sources and/or multiple expenditure functions, a separate project must be established for each reporting value.

From Project	To Project	Project Area	Unit Group and Notes
05000	05999	AHEC	5xxxxxx
06000	06999	Debt Service	
07000	10000	Physical Asset Management	40xxxxx
10001	15999	Administrative Areas Unrestricted	1xxxxxx, 3xxxxxx
16000	16999	General Institution (FY05)	
17000	17999	Other Academic Areas	ex. Graduate Medical Education 6xxxxxx
18000	18999	Physical Plant	4xxxxxx
19000	19099	Administrative Areas Restricted	1xxxxxx, 3xxxxxx
19100	19199	Loan Funds	1xxxxxx
19200	19299	Endowment Funds	Entity MUED only
19400	19799	Administrative Areas Agency Fund	Entity MUAG only
19800	19999	State Grants Restricted	Reporting 19xx only
20000	49999	College of Medicine	22xxxxx
50000	54999	MUUP Non PIP Lt 10000	40xxxxx
59000	59999	Student Services Admin	7xxxxxx
60000	60999	College of Pharmacy	23xxxxx
62000	62999	College of Nursing	24xxxxx
64000	64999	College of Graduate Studies	25xxxxx
66000	66999	College of Dental Medicine	26xxxxx
68000	68999	Centers of Excellence	8xxxxxx
69000	69999	Grant Clearing Projects	
70000	79999	College of Health Professions	27xxxxx
80000	89999	Grants & Contracts	Entity = xxCR only
90000	99999	Medical Center	9xxxxxx

Reporting

- Reporting is a four position numeric code that allows for the reporting of expenditures by source of funding and function of expenditure.
- The first two positions identify the source of funding such as state appropriations, federal grants and facilities and administrative cost recoveries.
- The third and fourth positions identify the function or purpose of the expenditure. Examples include instruction, research and institutional support.

Note: These tables are for training purposes only and the values are not updated regularly. For up-to-date values visit *Financial and Reporting Analysis' tables* at <http://www.musc.edu/findiv/udakrept.htm> on the internet.

Sources of Funds

Source of Funds ID	Description	Source of Funds ID	Description
01	Medical Center Operations	45	F&A - Dean's Allocation - Short-term
02	Medical Center Other	51	Health Sciences Foundation
03	Medical Center Auxiliary	52	PEDF
10	State - General Fund Appropriation	53	MUSC Foundation for Research Development
11	State - Special Appropriations	57	Foreign Private Foundations (Not Used)
12	State - Short-term Appropriations (COM only)	59	Other Foundations
13	State Cost Sharing For Grants	61	MUSC Medical Center
14	State - Released Salary Funds	62	Charleston Memorial Hospital
15	DHEC	63	VA Hospital
16	The Governor's Office	64	Medical Center Funds Long Term
17	The Governor's Office - Division of Disabilities	68	Medical Center Funds Traded
19	Other State	69	Other Hospitals
20	National Institutes of Health	71	UMA Department Generated
21	Department of Energy	72	UMA - Dean's Allocation - Permanent
22	Department of Education	73	UMA - Dean's Allocation - Short-term
23	Department of Agriculture	74	Dental Practice Plan and Clinic
24	Department of Commerce	75	College of Nursing Practice Plan
25	Department of Defense	78	Practice Plan Funds Traded
26	Department of Justice	79	Other Discretionary (Vending)
27	National Science Foundation	81	Industry
28	SCUREF	82	Budgeted Industry
29	Dept of HHS Non NIH Award	91	Individual Contributors
35	Not Used	92	Local Government
36	NON NIH Federal Grants passed through the State of SC	93	Internal Service
37	NON NIH Federal Grants passed through Foundation/ Industry	94	Bond Proceeds
39	Other Federal	95	Students
41	F&A – University Research Committee Awards	96	Capital Improvement Bond Proceeds
42	F&A – Research Administration Support	97	Excess Debt Service
43	% of F&A Generated	98	Capital Institution Projects
44	F&A-Dean's Allocation-Permanent	99	Other Sources

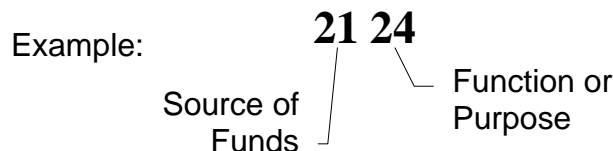
Function

The last two digits of the reporting element represents the function. The function identifies the primary purpose of a project. The categories are defined by The American Institute of Certified Public Accountants in the industry audit guide Audits of Colleges and Universities.

The first position of the function is a high- level breakdown of the function. The second position is a more detailed description of the function.

1 Instruction All activities that are part of an institution's instruction program including departmental research and public service activities that are not separately budgeted.	
09	Instruction- Clinical Education (Ambulatory Care)
10	Instruction- College of Medicine
11	Instruction- College of Dental Medicine
12	Instruction- College of Nursing
13	Instruction- College of Pharmacy
14	Instruction- College of Health Professions
15	Instruction- College of Graduate Studies
16	Residents
17	SC Area Health Education Consortium
18	Statewide Family Practice
19	Graduate Doctor Education
2 Research- Activities specifically organized to produce research outcomes, whether commissioned by an agency external to the institution or separately budgeted by an organizational unit within the institution.	
21	Sponsored Research Non-clinical
22	Sponsored Research Clinical
23	Institutional/University Research
24	Research Training
25	Non-sponsored Departmental Research
26	NIH Salary Cap
3 Public Service- Activities that are established primarily to provide non-instructional services beneficial to individuals and groups external to the institution.	
31	Health Communications Network
32	Other Public Service

4 Academic Support- Support services for the institution's primary missions of instruction, research, and public service.	
41	Library
42	General Academic Support
5 Student Services- Offices of admissions and registrar and activities whose primary purpose is to contribute to the students' emotional and physical well-being.	
50	Student Services
6 Institutional Support- Central executive level activities concerned with management of the entire institution: fiscal operations, administrative data processing, space management, employee personnel and records, logistical activities, activities concerned with community and alumni relations, and support services to faculty and staff that are not operated as auxiliary enterprises.	
61	University Administration
62	Service Centers
7 Operation and Maintenance of Plant- Operation established to provide service and maintenance related to grounds and facilities. Also included are utilities, property insurance, and similar items.	
71	Physical Plant
72	Capital Improvements
8 Scholarships and Fellowships- Grants to students selected by the institution and financed from current funds, trainee stipends, and tuition and fee remissions.	
81	Scholarships
82	Fellowships
9 Auxiliary Enterprises- Operations that exist to furnish goods or services to students, faculty, or staff and that charge a fee directly related to the cost of the goods and services.	
91	Parking Management
92	Vending



Year

- Identifies the year of the project.
- Required field for all grants and contracts where Project # Starts with '8xxxx' and Entity = MUCR.
- The year is a sequential number representing the year the grant or contract is in i.e. 01, 02, 03, as opposed to a calendar date.
- NIH SNAP Award Grants- The Year element of the UDAK will differ for these types of Grants. Dollars are shared between years, so the year is assigned the number 91 for the first project cycle(which can be 1-5 years). Then 92 for the second project cycle, etc.
- **The only element that is left blank when no number is required.**

UDAK Exercise

Entity:	Account:	Unit:	Project:	Rptg:	Year:
MUCR	50304	1040001	89992	2721	13
Year:	Amt Class:				
1997	ACTUAL				

Period	Amount	Year to Date
1	100.00	100.00
2	100.00	200.00
3	100.00	300.00
4	100.00	400.00
5	100.00	500.00
6	100.00	600.00
7	100.00	700.00
8	100.00	800.00
9	100.00	900.00
10	100.00	1,000.00
11	100.00	1,100.00
12	100.00	1,200.00
A1	0.00	
A2	0.00	

Answer the following questions for the UDAK:

1. Provide a full description of the entity. _____
2. Identify the type of account. _____
3. Identify the organization unit. _____
4. What is the source of funds? (# and description) _____
5. What will the funds be used for? (# and description) _____
6. What does the 13th year indicate? _____

Chapter 2 Using the UDAK

This chapter discusses how you will be using the UDAK to enter, inquire and create reports on your organization's financial activities.

At the end of this Chapter you should be able to:

- Understand how the UDAK relates to data entry, reporting and on-line inquiry.
- Understand how the UDAK will be used to reconcile, balance and research your financial results.
- Inquire on valid UDAK's on the Chart of Accounts.

Data Entry

Completion of purchase requisitions, purchase orders (blanket releases) and IIT's will require use of the new accounting key.

Reporting

Financial information on reports will be presented by Unit and Project .

A core group of reports has been developed which provide detail and summary transaction information at the UDAK level.

On-Line Inquiry

SmartStream offers on-line capabilities which allow you to drill down into the details of any available ledger balance that originates from a Payables or Procurement transaction.

Ledger Balances

Entity:	Account:	Unit:	Project:	Rptg:	Year:
MUCU	50102	1040000	16990	1061	
Year:	Amt Class:				
1997	ACTUAL				

Period	Amount	Year to Date
1	0.00	0.00
2	0.00	0.00
3	0.00	0.00
4	0.00	0.00
5	0.00	0.00
6	0.00	0.00
7	0.00	0.00
8	0.00	0.00
9	0.00	0.00
10	0.00	0.00
11	0.00	0.00
12	106.00	106.00
A1	0.00	
A2	0.00	


- Inquiry generally begins at a Ledger balance.
- The accounting key fields have shadow boxes indicating they are required fields.
- There are also other required fields on certain windows such as year and amount class in the example shown above.
- Highlight the balance for the period to be investigated and double-click to go to the next level of detail.

Ledger Detail

Entity: Account: Unit: Project: Rptg: Year:						
MUCU 50102 1040000 16990 1061						
Year: 1997 Amt Class: ACTUAL					Period: 12	
Posting Date	Journal ID	Effective Date	Jrnl Seq	Debit/Credit	Transaction Amount	Debit
7/1/97	9762609183916GOULDB	6/26/97	1	Debit	106.00	22
					106.00	

- This window shows the detail debits and credits which make up a period's balance.
- If a journal entry originated from Payables, double-click on the transaction to inquire further.

Invoice Information

Invoice - 100912																																
Vendor: 222451761					Vendor Name and Remit Address:																											
Vendor Location: IND					FISHER SCIENTIFIC CO																											
Invoice Number: 100912					PO BOX 360153																											
Invoice Date: 6/26/97					PITTSBURGH																											
Sched Payment Nbr: 0					PA																											
					152606153																											
Payable Entity: MUTR			Terms: NET 45			Voucher: P0703912																										
Status: Paid			Disc Date:			Currency: USD																										
Type: Invoice			Due Date: 8/10/97			Comments: 																										
Line	Amount	Alias	Entity	Account	Unit	Project	Rptg	Year	Item																							
1	100		MUCU	50102	1040000	16990	1061		EQUIP																							
<table border="0"> <tr> <td>SALESTAX</td> <td>:</td> <td>6</td> <td>Freight:</td> <td>0</td> <td>Discount:</td> <td>0</td> <td colspan="4"></td> </tr> <tr> <td></td> <td></td> <td></td> <td>Misc Charge:</td> <td>0</td> <td>Total:</td> <td>106</td> <td colspan="4"></td> </tr> </table>											SALESTAX	:	6	Freight:	0	Discount:	0								Misc Charge:	0	Total:	106				
SALESTAX	:	6	Freight:	0	Discount:	0																										
			Misc Charge:	0	Total:	106																										


- If the transaction selected on the Posted Journal Balance window was for an invoice, you can move to a Invoice window.
- You can view additional information such as the vendor name and address, the status of the invoice, freight charges, taxes, etc.
- For additional information about purchasing items, highlight the invoice line desired, press the Actions button  (or right click the mouse), and choose Review, Purchase Order.

Chart of Accounts Inquiry

Ledger Entity ID	Account	Unit	Rptg	Year	Account Type	Account Desc 1
MUCR	50000	1040001	2721	13	E	FUNDS CONTROL CONTROL BUDG
MUCR	50000	1040001	2721	14	E	FUNDS CONTROL CONTROL BUDG
MUCR	50100	1040001	2721	13	E	PERSONAL SERVICE UNCLASSIFIE
MUCR	50100	1040001	2721	14	E	PERSONAL SERVICE UNCLASSIFIE
MUCR	50101	1040001	2721	13	E	PERSONAL SERVICE CLASSIFIED I
MUCR	50101	1040001	2721	14	E	PERSONAL SERVICE CLASSIFIED I
MUCR	50102	1040001	2721	13	E	RESIDENT SUPPORT
MUCR	50102	1040001	2721	14	E	RESIDENT SUPPORT
MUCR	50104	1040001	2721	13	E	PERSONAL SERVICE AGENCY HEA
MUCR	50104	1040001	2721	14	E	PERSONAL SERVICE AGENCY HEA

You can access the Chart of Accounts activity to verify that an Accounting Key (UDAK) has been established.

You would search by entering as many of the UDAK elements as you know. Scroll over to verify that a UDAK is active or inactive.

Chart of Accounts - Browse



Browse For Structure Point

Search for _____

Point Name

Point Description

That _____

Starts With

Contains

Is Equal To

Value (Case Sensitive)

5

Point Name	Point Description
50209	INTERNAL CHARGES FOR CENTREX
50210	DATA PROCESSING AND DATABASE TRANSM
50211	INTERNAL CHG ATT S BELL Y PAGES
50212	INTERNAL CHARGES FOR CELLULAR TELEPH
50213	AGENCY NURSING SERVICES
50217	OTHER CONTRACTUAL SERVICES TAXABLE
50218	ROYALTY PAYMENTS
50220	TELEPHONE
50223	PROFESSIONAL AND OTHER FEES

Rows Retrieved: 50

OK Cancel Search More Print Help

The Chart of Accounts can also be used to inquire on the description (Point description) of any of the UDAK elements. The example above shows descriptions of all account numbers starting with 5.

Chapter 3 UDAK Creation and Maintenance

This section illustrates the new procedures that must be followed and the forms that must be completed to establish new UDAKs.

Please see the updated instructions from Financial Management on establishing, updating, and closing UDAKs.

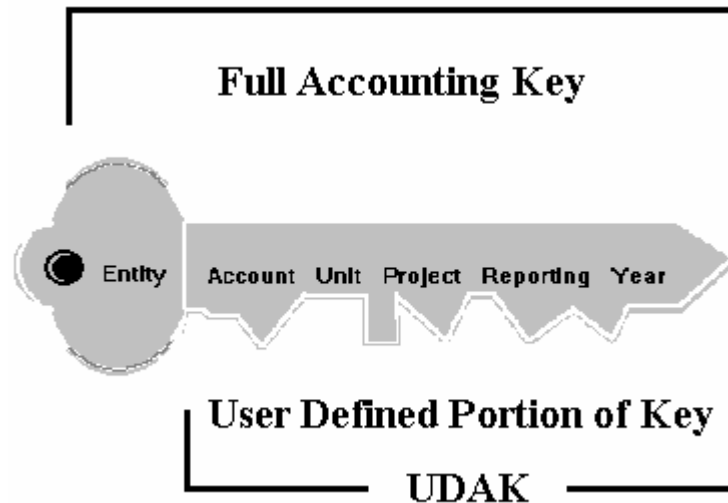
<http://academicdepartments.musc.edu/vpfa/finance/controller/reporting/udak.htm>

Chart of Accounts

Based on the type of project, there will be a group of account combinations (i.e. salary, equipment, etc.) that will be loaded into the Chart of Accounts table by Systems Accounting.

Chapter 4 UDAK Validation

Validation Policy



SmartStream provides several levels of validation to require that the user of the system use a valid UDAK.

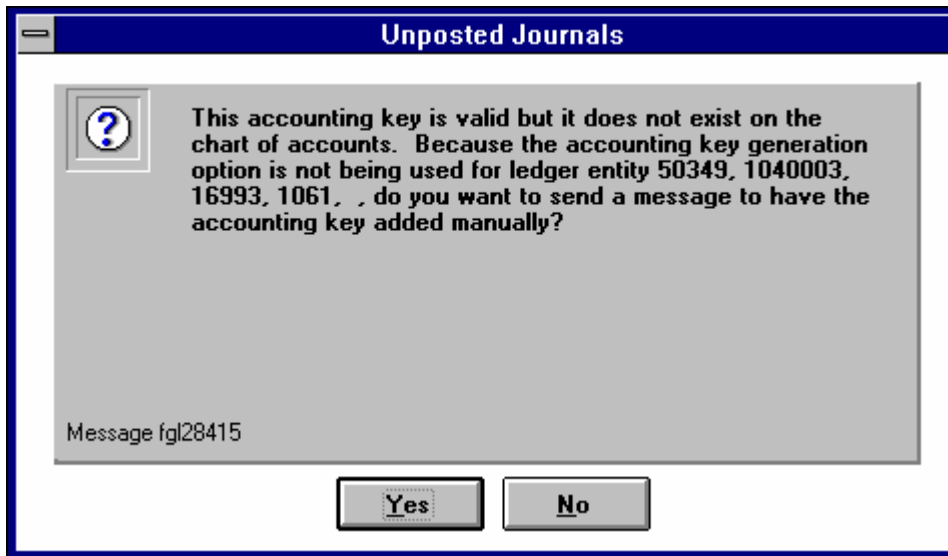
1. Validation
 - Verifies that each UDAK element exists on the organization's 'structure'.
 - Verifies that the UDAK has been set up on the Chart of Accounts.

2. Combination Validation – All entities except MCCU, MCCR
 - Verifies that the combination of elements are valid for a specific entity.

Entity, Unit, Project, Reporting

Error Messages

Accounting Key (UDAK) is not set up on the Chart of Accounts Message



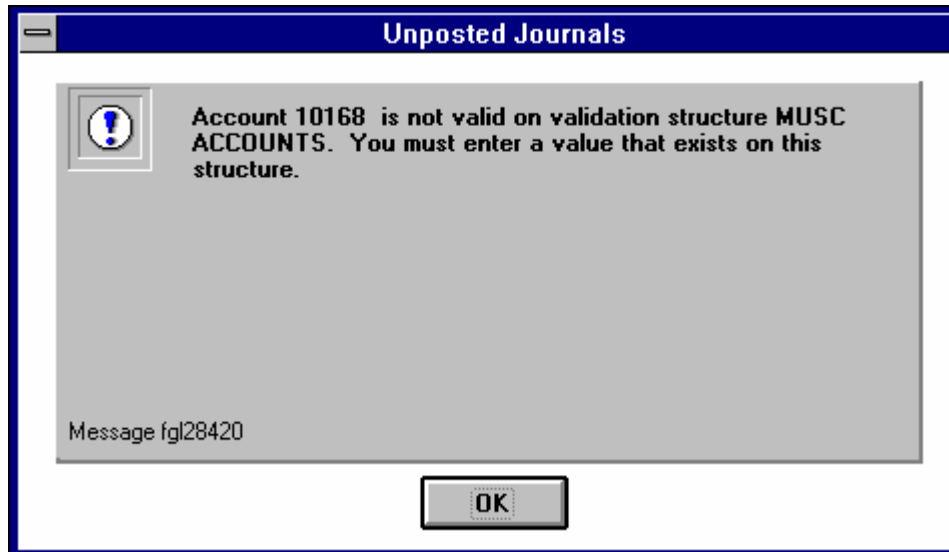
All the elements of the UDAK are valid. However, the Account has not been established for this UDAK on the Chart of Accounts.

The above error message asks if you want to send a message to have the accounting key added manually? Respond NO. (THIS FEATURE IS NOT CURRENTLY IN OPERATION).

Steps in requesting that an account be added to the Chart of Accounts:

- For NON Grant UDAK's, send an E-Mail to Pam Wilkinson in **General Accounting** requesting that the Account be added. For Grants, send the message to Mike Bill in **Grants and Contracts Accounting**. Provide the full UDAK (Entity, Unit, Project, Reporting, Year) as well as the new Account number in your request.

Account Not Valid on Structure Message

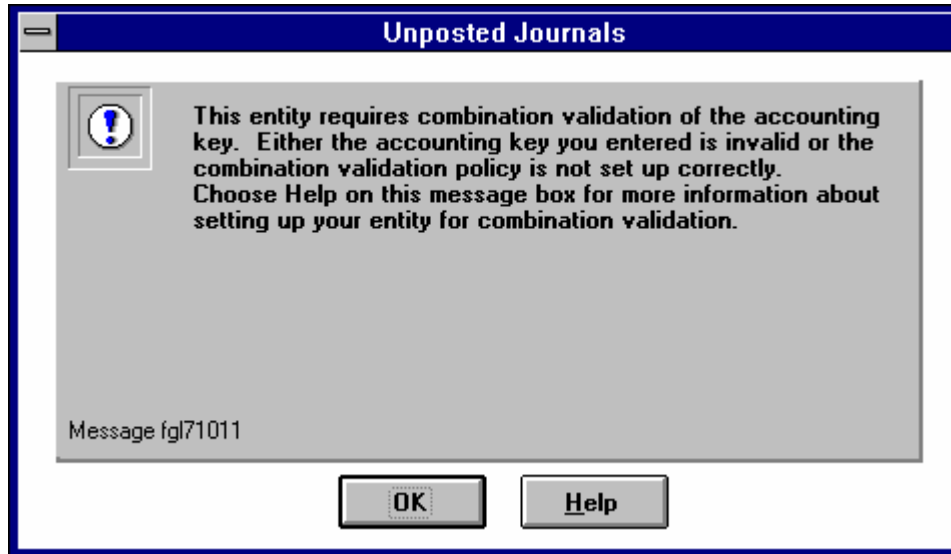


This error message indicates that Account Number 10168 does not exist at MUSC.

In most instances this is a typographical error. The Chart of Accounts activity (shown on page 18) allows you to inquire on valid UDAK's.

However, in other cases, a new account needs to be added. Requests for new account numbers are submitted to Financial Reporting.

Combination Validation Message



The above message indicates that each element of the UDAK is valid but that the combination of these elements is invalid.

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