

### COBL/KOBL Project Codes 2015 -16

#### Purpose

To develop and refine COBL/KOBL project code naming and capture relevant reporting categories of commitment carryforward usage.

#### Definitions

**COBL- Committed obligations** are planned uses of funds tied to specific commitments for an identified organization or individual, and could be considered legally binding; or are funds designated by the Provost/BIA as committed obligations. Committed obligations have been approved in writing by the appropriate decision-making authority e.g. executive management level (Chancellor, Provost, Dean, Vice Chancellor or equivalent), or as delegated by this level.

**KOBL- Known obligations** are tied to planned expenditures for items/purposes, but costs and timing are estimated (for example, start-up funds for a faculty hire without specificity as to the precise position or timeframe for recruitment). These obligations have been approved in writing by the appropriate decision-making authority e.g. executive management level (Chancellor, Provost, Dean, Vice Chancellor or equivalent), or as delegated by this level.

#### Background

In 2013, BIA and Accounting and Financial Services developed two new object consolidation codes, “Committed Obligations” (COBL) and “Known Obligations” (KOBL), to more easily track and record intended uses of carryforward balances in our financial system. At the time a set of primary project codes was established that was intended to roll-up to broad categories for easy consolidated reporting.

Since then units have started using and creating a variety of project codes under C/KOBL to track carry forward balance usage. Though we know that that not all project codes will be relevant for all units, BIA prefers consistent project code usage across campus to capture broad common categories when possible.

#### COBL/KOBL data and usage

In 2014-15, the expended effort and adopted use of the C/KOBL consolidation helped BIA report on carry forward. From this data we were able to note that 21% of the administrative units’ carryforward was being held for committed obligations (COBL) and 46% for known obligations (KOBL). Monies were held for a variety projects and programs including renovations, equipment, and operational/capital projects. Though a lot of useful information was gathered from the object consolidations, a large portion of the C/KOBL were not categorized into useful project codes, with 40% not coded at all (default), and 28% coded as CFOTHER or CFADMIN. In total, 68% of C/KOBL were in categories that do not provide any insight into how these funds will be used.

## BUDGET AND INSTITUTIONAL ANALYSIS

In 2015-16, BIA would like to refine and establish a new set of project code categories for C/KOBL and an accepted naming convention to better categorize carryforward and align with how departments operate and plan to use their balances. In that effort, we're proposing several new categories where no obvious project code existed and where grouping of like commitments makes sense.

### BIA Proposed and Current Project Codes for COBL/KOBL

PROJECT CODES	OBLIGATION TYPE/DESCRIPTION
CFPRJOPXXX	Operational projects funding includes pilot programs, system upgrades, or operational initiatives approved and consist of non - recurring expenditures.
CFPRJCPXXX	Capital projects funding consist of monies being set aside for future new, expansion, renovation, and replacement projects usually to be expended in plant.
CFMAINTXXX	Maintenance funding for repair of equipment and/or other assets.
CFSTAFFXXX	One-time staff and benefits funding which can included monies for short-term exceptions, administrative stipends, succession planning, etc.
<i>(ORIGINAL BIA PROJECT CODES FROM 2013)</i>	
CFSUXXX	Start up funding for faculty recruitment: use xx to denote unit (1st two digits of organization code) and "####" for position number
CFSTUP"####"	
CFRET"####"	Retention funding for faculty: use "####" for position number as appropriate
CFFSHP"####"	Fellowships: use "####" for position number as appropriate
CFENDOW"####"	Endowed Chairs: use "####" for position number as appropriate
CFCONT	Contract employee: use "####" for position number if relevant
CFSSC	Summer session/seminar compensation
CFEQUIP	Equipment
CFRENOV	Renovation
CFBRIDGE	Bridge funding: support between research grants
CFOTHER	All Others: designate appropriate abbreviation for "xxx"

## BUDGET AND INSTITUTIONAL ANALYSIS

Mapped June 30, 2015 COBL/KOBL administrative unit projects to proposed project naming:

PROPOSED	PRJ CODES 14 15	PROJECT NAME	COBL	KOBL	CK/OBL
	<b>UNKNOWN/OTHER</b>		<b>79%</b>	<b>63%</b>	<b>68%</b>
	-----	[default]			
	CFADMIN	CF: ADMINISTRATIVE EXPENDITURES			
	CFOTHER	CF: OTHER CARRYFORWARD NOT ID			
<b>CFPRJCP</b>	<b>CF: CAPITAL PROJECTS</b>			<b>24%</b>	<b>16%</b>
	AE282832	Center for the Arts Admin Bldg Water Int			
	AE282949	Watershed Science Research Center			
	AE951750	Segundo Life Safety Improvements			
	AE952120	Memorial Union Renewal Project			
	CFCAPTL	Carryforward for Capital Projects			
	CFPLANT	CF: PLANT CAPITAL PROJECTS			
<b>CFEQUIP</b>	<b>CF: EQUIPMENT</b>		<b>4%</b>	<b>6%</b>	<b>5%</b>
	CFCOMRESV	Computer Equipment reserve			
	CFEQUIP	CF: EQUIPMENT			
	CFEQUIPBKS	Carry fwd known obligation for materials			
<b>CFPRJOP</b>	<b>CF: OPERATING PROJECTS</b>		<b>3%</b>	<b>3%</b>	<b>3%</b>
	CFAIREM	PURCHASE AIR EMISSION CREDITS			
	CFBSTACCT	A&FS: CARRYFORWARD BUDGETARY SAV			
	CFEDMS	A&FS: CARRYFORWARD EDMS PROJECT			
	CFEDU	CF Education and Training			
	CFFOUND	UCD Foundation funding			
	CFKUALI	A&FS: CARRYFORWARD KUALI			
	CFPKPROJ	PARKING PROJECTS			
	CFRSRCH	CF: RESEARCH EXPENDITURES			
	CFSUST	SUSTAINABILITY INITIATIVES			
	CFWLSCRN	Wealth Screening			
	POC	PRINCIPLES OF COMMUNITY			
<b>CFRENOV</b>	<b>CF: RENOVATIONS</b>		<b>6%</b>	<b>1%</b>	<b>2%</b>
	CFAIRIMP	AIRPORT IMPROVEMENTS			
	CFLAND	LANDSCAPE RENEWAL/RENOVATION			
	CFRENO	RENOVATION/MOVING			
	CFRENOV	CF: RENOVATIONS			
<b>CFCONT</b>	<b>CF: CONTRACT OR TEMP POSTITIONS</b>		<b>5%</b>	<b>1%</b>	<b>2%</b>
	CFCONTEMP	CF: CONTRACT EMPLOYEE			
	CFCONT	CF: CONTRACT OR TEMP POSTITIONS			
<b>CFSTAFF</b>	<b>CF: STAFF COST</b>		<b>2%</b>		<b>1%</b>
	CFADMRSRCH	RESEARCH FUNDS FROM ADMIN POSITION			
	CFBENEFITS	COE BENEFITS			

# UC DAVIS

## BUDGET AND INSTITUTIONAL ANALYSIS

	CFSALRY	SALARY EXPENSES		
CFBRIDGE	CF: BRIDGE FUNDING		1%	1%
	CFBRIDGE	CF: BRIDGE FUNDING		
CFMAINT	CF: MAINTENANCE		0.4%	0.3%
	CFPKMAINT	PARKING MAINTENANCE		
CFSHP	CF: FELLOWSHIP FUNDING		0.4%	0.1%
	CFFSHP	CF: FELLOWSHIP FUNDING		
CFRET	CF: RETENTION FUNDING		0.1%	0.03%
	CFRET	CF: RETENTION FUNDING		
<b>GRAND TOTAL</b>			<b>100%</b>	<b>100%</b>

<i>(MAY 2016 ASSISTANT DEAN)</i>	
CFACCD	
CFGRAD	
CFINSTRUC	
CFMATCH	
CFRESEARCH	
CFCHAIR	
CFOTHER	