Financial Reporting

Budget Reports

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Budget Reports

A budget is a financial plan used to estimate anticipated revenue and expenses for an upcoming time period. Budget reports are used to measure the forecasted budget figures against actual results in order to know if there are variances from what was expected. It is important to be proactive in determining the cause of the variance and to react to it appropriately. Budgets can be adjusted as business plans and environments change. Budgets need to be reviewed at least monthly and sometimes more frequently. A budget report provides a summary of all the activity that has taken place for the time selected on the parameter page.

3 Types of Budgets at Texas Tech:

- **Annual** – A Fiscal Year Budget, the 12 month period starting September 1 and ending August 31
  - The budget is determined during the annual budget prep cycle.
  - Funds starting with 11A & B, 12A, 16A-H & K, 17A, 18A-D (excluding 18B002), and 31A go through Budget Prep.
  - Fund Manager may opt to carry forward prior year residual fund balances (excluding Fund Type 11)
- **Multi-Year** – A budget that may not follow the 12 month fiscal year but can start and end at various times throughout the year and most often crosses fiscal years.
  - Sponsored Programs Funds starting with 21, 22 and 23.
  - Plant Funds starting with 19.
  - Uncommitted budgets roll forward as part of the year-end processing
- **Fund Balance** – The carry forward remaining in the Fund at the end is automatically rolled forward as part of the year-end processing.
  - Often referred to as Presence Controlled Budgets

FOP vs. FOAP Budgeting

- **FOP Budgeted**
  - Total Available Balance must be favorable for expenditure to be approved.
- **FOAP Budgeted**
  - The budget pool must be favorable for expenditure to be approved.
  - Rule of thumb is that State and Grant funds require FOAP budget checking.
**Budget Checking**

Prior to committing to expenditures, review the budget to ensure there are sufficient funds to support the expense. Budget checking is determined based on the fund source (Fund Class) that you are using. There are two methods for budget checking:

**FOAP** – Budget checking at the FOAP allows you to spend the available balance in the budget pool. Funds would need to be allocated through a Budget Revision in the specific budget pool for spending with Account codes within that budget pool. The rule of thumb is that State and Grant funds require FOAP budget checking.

**FOP** – Budget checking at the FOP level allows you to spend the total available balance of all budget pools. Funds are not required in specific budget pools for spending with an Account code.

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>6A5</td>
<td>SW Longe</td>
<td>0.00</td>
<td>4,380.00</td>
<td>3,106.32</td>
<td>0.00</td>
<td>3,106.32</td>
<td>1,273.68</td>
</tr>
<tr>
<td>6B4</td>
<td>Budget Pool</td>
<td>0.00</td>
<td>104,097.00</td>
<td>73,748.73</td>
<td>0.00</td>
<td>73,748.73</td>
<td>30,948.27</td>
</tr>
<tr>
<td>6Z0</td>
<td>MS Materials/Supplies Budget Pool</td>
<td>513.00</td>
<td>3,504.74</td>
<td>4,017.74</td>
<td>0.00</td>
<td>4,017.74</td>
<td></td>
</tr>
<tr>
<td>7C0</td>
<td>0.00</td>
<td>8,941.49</td>
<td>8,941.49</td>
<td>1,789.09</td>
<td>0.00</td>
<td>1,789.09</td>
<td>7,152.40</td>
</tr>
<tr>
<td>7H0</td>
<td>0.00</td>
<td>854.03</td>
<td>854.03</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>854.03</td>
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<tr>
<td>7N3</td>
<td>0.00</td>
<td>13,351.65</td>
<td>13,351.65</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>13,351.65</td>
</tr>
<tr>
<td>7N4</td>
<td>0.00</td>
<td>1,062.27</td>
<td>1,062.27</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>261.27</td>
</tr>
<tr>
<td><strong>Reductions - Total</strong></td>
<td></td>
<td>395,000.00</td>
<td>61,750.60</td>
<td>456,750.60</td>
<td>290,535.04</td>
<td>108,356.52</td>
<td>396,891.96</td>
</tr>
</tbody>
</table>

For assistance in determining if your budget is FOP or FOAP budgeted, use the “[Budget by FOP or FOAP](#)” document found on the DMFR Resources page within the Finance Category.
Budget Reports

Budget reports are available in Cognos to allow viewing of a financial account. These reports can be executed at various levels of the hierarchical structure, depending upon the data needs.

Budget Reports are divided into two sections. The top section shows the “Additions” or “Revenue”, while the bottom section is the “Reductions” or “Expenses”. Not all budgets have both additions and reductions. Some display as only expenditure budgets. A budget report provides the following data:

- **Budget Original** – This is the Annual Fiscal year budget approved by the Board of Regents. Not all FOPs have an original budget.
- **Budget Adjustment** – The accumulated budget revisions since the start of the fiscal year.
- **Budget Current** – The sum of the Budget Original plus or minus any Budget Adjustments that have occurred, if any.
- **Rev /Exp Actual** – The actual amount of revenue received or funds expended.
- **Exp Encumbrance** – Total of outstanding commitments (set asides) for salaries, purchase orders, and travel. Affects expenses only.
- **Rev/Expense Total** – Total amount of Revenue Received in the Additions section, Expense Actual plus Encumbrances in the Reductions section.
- **Fav/Unfav** – This shows how far the budget is from the plan.
  - In the Additions section if total revenue exceeds the amount budgeted, it displays as Fav, while (Unfav) means that revenue received is less than amount budgeted.
  - In the Reductions section, (Unfav) means total expenses exceed budgeted amount while Fav means total expenses are less than budgeted amount.

Sound financial management requires budgets to be reviewed frequently and that any action necessary be taken in a timely manner. Changes to the budget are made by using the Budget Revision System. Using this system you may increase a budget, decrease a budget, and move money from one expense budget pool to another. The budget can also be modified by Journal Vouchers that are entered by the Office of Accounting Services or the Budget Office.
This report is grouped by Budget Pool, showing the budget at both the Budget Pool level and for the FOP overall.

**FI002 – Revenue Expense Budget Pools by FOP**

![Table of Revenue Expense Budget Pools by FOP]

On the following pages we will see how the budget is developed through the entries made in our Banner System. This is broken down in to Additions and Revenues.
Additions (Revenue)

Revenue is received in various ways and is budgeted by account types 50 and 80. Some of the ways in which we receive revenue include:

- Tuition and Fees
- Transfer In from another FOP
- Interest Income or Donor Gifts
- Grants and Contracts
- Internal and External Sales
- Fund Balances carried forward

Additions - Original Budget

This is the starting place for the year. In the screen shots below are details for the Additions section of a Budget Report.

<table>
<thead>
<tr>
<th>Budget Pool</th>
<th>Budget Pool Description</th>
<th>Budget Original</th>
<th>Budget Adjustment</th>
<th>Budget Current</th>
<th>Rev/Exp Actual</th>
<th>Exp Encumbrance</th>
<th>Rev/Exp Total</th>
<th>Fav/Unfav</th>
</tr>
</thead>
<tbody>
<tr>
<td>8A1</td>
<td>TT Nomand Transfer In Budget Pool</td>
<td>102,464.00</td>
<td>0.00</td>
<td>102,464.00</td>
<td>51,232.00</td>
<td>0.00</td>
<td>51,232.00</td>
<td>(51,232.00)</td>
</tr>
</tbody>
</table>

- Budget Pool 8A1 – TT Nomand Transfer In Budget Pool.
  - Budget Original column shows entry of $102,464.00 This is the amount of revenue projected for the FOP for the fiscal year.
  - Fav/Unfav column shows that the Budget is ($51,232.00) short of reaching revenue projection.

Original Budget entry from a Transaction Report:

<table>
<thead>
<tr>
<th>Posting Period</th>
<th>Rule Class</th>
<th>Rule Class Description</th>
<th>Activity Date</th>
<th>Transaction Date</th>
<th>Document ID</th>
<th>Commodity Name</th>
<th>Transaction Description</th>
<th>Transaction Amount</th>
<th>Document Reference Number</th>
<th>Fund</th>
<th>Organization</th>
<th>Account</th>
<th>Account Description</th>
<th>Program</th>
<th>Program Disc</th>
<th>Vendor ID</th>
<th>Vendor Name</th>
<th>Bank</th>
</tr>
</thead>
<tbody>
<tr>
<td>01</td>
<td>TB1</td>
<td>TTU Permanent Adopted Budget</td>
<td>06/07/20</td>
<td>09/01/20</td>
<td>L0000655</td>
<td></td>
<td>FY21 TTU Original Budget</td>
<td>102,464.00</td>
<td>16A10</td>
<td>552000</td>
<td>8A1</td>
<td>TT Nomand Transfer In Budget Pool</td>
<td>100</td>
<td>Instruction Expense</td>
<td>26</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

- Before the data can be viewed in Cognos, it must first be entered into the Banner System. The Transaction Report provides details of those entries. The Budget provides a summary of all the transactions.
  - Rule class shows TTU Permanent Adopted Budget which means this is the original budget for the revenue for the fiscal year.
  - Activity Date shows when the entry was made into Banner.
  - Transaction Date shows the effective date of the entry.
  - Transaction Description describes the entry – FY21 TTU Original Budget.
  - Transaction Amount is the amount of Revenue that is budgeted to be received.
  - Account shows the Budget Pool that the revenue will be received into.
  - Account Description provides details about the Revenue source.
Additions – Budget Adjustment

Throughout the year, use the budget reports to measure your actual results against the plan established. If changes need to be made, the Budget Revision System is used by the department or a functional department may also modify the budget when needed. The changes are captured in the Budget Adjustment column.

- Budget Adjustment shows the summary of changes that have been made to the Budget Original.

<table>
<thead>
<tr>
<th>Budget Pool</th>
<th>Budget Pool Description</th>
<th>Budget Original</th>
<th>Budget Adjustment</th>
<th>Budget Current</th>
<th>Rev/Exp Actual</th>
<th>Exp Encumbrance</th>
<th>Rev/Exp Total</th>
<th>Fcv Unfav</th>
</tr>
</thead>
<tbody>
<tr>
<td>5Z8</td>
<td>Budget Code Fund Balance</td>
<td>0.00</td>
<td>60,669.84</td>
<td>60,669.84</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>8A1</td>
<td>TT Nonmand Transfer In Budget Pool</td>
<td>102,464.00</td>
<td>0.00</td>
<td>102,464.00</td>
<td>51,232.00</td>
<td>0.00</td>
<td>51,232.00</td>
<td>(51,232.00)</td>
</tr>
<tr>
<td><strong>Additions - Total</strong></td>
<td></td>
<td>102,464.00</td>
<td>60,669.84</td>
<td>163,133.84</td>
<td>51,232.00</td>
<td>0.00</td>
<td>51,232.00</td>
<td>(51,232.00)</td>
</tr>
</tbody>
</table>

- **Budget Adjustment**, shown above, activity displayed in the 5Z8 Budget Code Fund Balance is in the Budget Adjustment Column. This is a carry-over from the previous year.
  - Carry forward is moved by using the Budget Revision system once the fiscal year begins.
    - In the budget revision system, you will modify the expense budget for the FOP by placing carryforward in an expense budget pool, the revenue budget is automatically adjusted with amount entered in expense budget revision.

- The entry from a transaction report showing the Budget Adjustment Revenue is shown above.
  - The adjustment is a Temporary Adjustment because it will not affect the next year’s budget.
  - CF FY20 FB indicates Carry Forward of FY 2020 Fund Balance to 7C0.
  - Document Reference Number BR314545 is the transaction number given by the Budget Revision System when the revision is initiated.
### Additions - 5A0, 5A1 – Tuition & Fees

<table>
<thead>
<tr>
<th>Additions</th>
<th>Budget Pool Description</th>
<th>Budget Original</th>
<th>Budget Adjustment</th>
<th>Budget Current</th>
<th>Rev/Exp Actual</th>
<th>Exp Encumbrance</th>
<th>Rev/Exp Total</th>
<th>Fav/Unfav</th>
</tr>
</thead>
<tbody>
<tr>
<td>5A0</td>
<td>TF Tuition Budget Pool</td>
<td>0.00</td>
<td>0.00</td>
<td>460,000.00</td>
<td>(20,915.51)</td>
<td>0.00</td>
<td>(20,915.51)</td>
<td>(20,915.51)</td>
</tr>
<tr>
<td>5A1</td>
<td>TF Fees Budget Pool</td>
<td>460,000.00</td>
<td>0.00</td>
<td>460,000.00</td>
<td>471,793.96</td>
<td>0.00</td>
<td>471,793.96</td>
<td>11,793.96</td>
</tr>
<tr>
<td>5B</td>
<td>TF Fees Code Fund Balance</td>
<td>0.00</td>
<td>191,348.42</td>
<td>191,348.42</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td></td>
<td><strong>460,000.00</strong></td>
<td><strong>191,348.42</strong></td>
<td><strong>651,348.42</strong></td>
<td><strong>450,878.45</strong></td>
<td><strong>0.00</strong></td>
<td><strong>450,878.45</strong></td>
<td><strong>(9,121.55)</strong></td>
</tr>
</tbody>
</table>

- **5A0 - Tuition** shows a negative amount of $(20,915.51). This is due to exemptions and waivers for students.
- **5A1 - Fees** is budgeted for revenue of $460,000.
  - Actual Revenue received is $471,793.96, meaning revenue is $11,792.96 greater than budget.
- **Fav/Unfav** - Budget is Unfavorable $(9,121.55).

### 5E0, 5E1 – Sales & Services Internal & Sales & Services External

<table>
<thead>
<tr>
<th>Additions</th>
<th>Budget Pool Description</th>
<th>Budget Original</th>
<th>Budget Adjustment</th>
<th>Budget Current</th>
<th>Rev/Exp Actual</th>
<th>Exp Encumbrance</th>
<th>Rev/Exp Total</th>
<th>Fav/Unfav</th>
</tr>
</thead>
<tbody>
<tr>
<td>5E0</td>
<td>SO Internal SS Other Budget Pool</td>
<td>70,000.00</td>
<td>(21,115.44)</td>
<td>48,884.56</td>
<td>49,815.79</td>
<td>0.00</td>
<td>49,815.79</td>
<td>931.23</td>
</tr>
<tr>
<td>5E1</td>
<td>SO External SS Other Budget Pool</td>
<td>135,000.00</td>
<td>(53,933.66)</td>
<td>81,066.35</td>
<td>81,148.08</td>
<td>0.00</td>
<td>81,148.08</td>
<td>81.73</td>
</tr>
<tr>
<td>5B</td>
<td>Budget Code Fund Balance</td>
<td>0.00</td>
<td>34,437.66</td>
<td>34,437.66</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td></td>
<td><strong>205,000.00</strong></td>
<td><strong>40,611.43</strong></td>
<td><strong>164,388.57</strong></td>
<td><strong>130,963.87</strong></td>
<td><strong>0.00</strong></td>
<td><strong>130,963.87</strong></td>
<td><strong>1,012.96</strong></td>
</tr>
</tbody>
</table>

- **5E0 Internal Sales & Services** is favorable $931.23. Current budget is $48,884.56 and Total Revenue is $49,815.79.
- **5E1 External Sales & Services** is favorable $81.73. Current Budget is $81,066.35 and Total Revenue is $81,148.08.
- Fund Balance isn’t included in the Total Revenue as it was recorded as revenue in the prior year.
- The FOP has realized $1,012.96 more in revenue than was budgeted.
  - Total Revenue is $130,963.87.
Additions - 5G0 & 5G2 – Interest & Endowment Income:

- These FOP(s) do not go through Budget Prep, so an original budget does not display.
- Fund Balance has been carried forward from previous year, this happens automatically for gift and endowment funds.
- **5G0 – Interest Income** shows revenue received $129.72.
- **5G2 – Endowment Income** shows revenue received $4544.93.
- The majority of gift and endowment funds are presence controlled (fund balance budgeted). When they receive income of any kind it is not necessary to do a budget revision. The fund balance will automatically roll at the end of the year. There are a few exceptions where the FOP has been allowed to operate as budgeted FOPs and these do require budget revision. If a FOP has not been granted an exception, the Budget Revision system will error if you try to create a budget revision for one of these FOPs.

5N0 – Other Revenues:

- These FOP(s) may or may not go through Budget Prep, so an original budget does not display if they did not.
- **5N0 Other Revenues** shows revenue received of $520.00.
  - A budget revision could be completed to adjust the budget.
Additions - 8A1 – Transfer In:

- Revenue is received from another FOP on campus.
  - Revenue Actual shows that $51,232.00 has been received in 8A1 Budget Pool. That is also the Revenue Total Amount
  - The FOP is unfavorable $51,232.00.

Transaction Report showing entry for above transfer:

- The Transfer is initiated by Accounting Services, the transaction is completed in the Banner System. Once completed, it will display in a Cognos Report.
- The Transaction Description column shows the FOP receiving the Funds and the FOP transferring the funds.
- Revenue is received at the 6 character Account Code, 8A1002 which is within the Budget Pool 8A1.
**Reductions (Expenses) Section**

Expenses fall into three different Account Types:

- 60 – Personnel Expenses
- 70 – Operating Expenses
- 80 – Transfers (Out)

**Budget Original**

This is the starting place for the year. In the screen shots below are detail for the Reductions (Expenses) section of a Budget Report. Should there not be data within the Original Budget column, it means that the FOP does not go through Budget Prep or it could be that the FOP was not active when the Fiscal Year began.

- The Summary row of the Budget Original Column shows the planned expenses for the year as approved in Budget Prep are $102,464.00
  - 6A2 – SW (Salary and Wager) Staff Salaries – $69,278.00.
  - 6A4 SW other Salaries - $1,560.00.
  - 6B4 – FB (Fringe Benefits) Payroll Related Costs – $29,637.00.
  - 6Z0 – Unallocated Salary – $689.00.
  - 7N1 – OE (Other Expense) Membership Dues – $1,000.00.
  - 7N3 – OE Services Other – $300.00.
- The Budget was adjusted upward by $60,990.63, bring the Current Budget to $162,454.63.
- Total Revenue Received is $64,533.84, leaving a variance of $98,920.79 from plan.
Entries from Transaction report establishing the **Budget Original** for Expenses:

<table>
<thead>
<tr>
<th>Posting Period</th>
<th>Rule Class</th>
<th>Rule Class Description</th>
<th>Activity Date</th>
<th>Transaction Date</th>
<th>Document ID</th>
<th>Transaction Description</th>
<th>Transaction Amount</th>
<th>Fund</th>
<th>Organization</th>
<th>Account</th>
<th>Account Desc</th>
<th>Program</th>
<th>Program Desc</th>
</tr>
</thead>
<tbody>
<tr>
<td>01</td>
<td>TB1</td>
<td>TTU Permanent Adopted Budget</td>
<td>08/07/20</td>
<td>09/01/20</td>
<td>L0000065</td>
<td>FY21 TTU Original Budget</td>
<td>69,278.00</td>
<td>16A410</td>
<td>B52000</td>
<td>6A2</td>
<td>SV Staff Salaries Budget Pool</td>
<td>100</td>
<td>Instruction Expense</td>
</tr>
<tr>
<td>01</td>
<td>TB1</td>
<td>TTU Permanent Adopted Budget</td>
<td>08/07/20</td>
<td>09/01/20</td>
<td>L0000065</td>
<td>FY21 TTU Original Budget</td>
<td>1,569.00</td>
<td>16A410</td>
<td>B52000</td>
<td>6A5</td>
<td>SV Longevity Budget Pool</td>
<td>100</td>
<td>Instruction Expense</td>
</tr>
<tr>
<td>01</td>
<td>TB1</td>
<td>TTU Permanent Adopted Budget</td>
<td>08/07/20</td>
<td>09/01/20</td>
<td>L0000065</td>
<td>FY21 TTU Original Budget</td>
<td>29,537.00</td>
<td>16A410</td>
<td>B52000</td>
<td>6B4</td>
<td>FB Payroll Related Cost Budget Pool</td>
<td>100</td>
<td>Instruction Expense</td>
</tr>
<tr>
<td>01</td>
<td>TB1</td>
<td>TTU Permanent Adopted Budget</td>
<td>08/07/20</td>
<td>09/01/20</td>
<td>L0000065</td>
<td>FY21 TTU Original Budget</td>
<td>689.00</td>
<td>16A410</td>
<td>B52000</td>
<td>620</td>
<td>Budget Code Unallocated Salary 06</td>
<td>100</td>
<td>Instruction Expense</td>
</tr>
<tr>
<td>01</td>
<td>TB1</td>
<td>TTU Permanent Adopted Budget</td>
<td>08/07/20</td>
<td>09/01/20</td>
<td>L0000065</td>
<td>FY21 TTU Original Budget</td>
<td>1,009.00</td>
<td>16A410</td>
<td>B52000</td>
<td>7N1</td>
<td>OE Membership Dues Budget Pool</td>
<td>100</td>
<td>Instruction Expense</td>
</tr>
<tr>
<td>01</td>
<td>TB1</td>
<td>TTU Permanent Adopted Budget</td>
<td>08/07/20</td>
<td>09/01/20</td>
<td>L0000065</td>
<td>FY21 TTU Original Budget</td>
<td>300.00</td>
<td>16A410</td>
<td>B52000</td>
<td>7N3</td>
<td>OE Services Other Budget Pool</td>
<td>100</td>
<td>Instruction Expense</td>
</tr>
</tbody>
</table>

Entries from Transaction Report for **Budget Adjustment** for Budget Report

- The entry above is for the the carry forward of fund balance from the previous fiscal year.
- It was carried forward in revenue and must be carried forward into an expense budget pool.
- This is entered using the Budget Revision System.

<table>
<thead>
<tr>
<th>Posting Period</th>
<th>Rule Class</th>
<th>Rule Class Description</th>
<th>Activity Date</th>
<th>Transaction Date</th>
<th>Document ID</th>
<th>Transaction Description</th>
<th>Transaction Amount</th>
<th>Fund</th>
<th>Organization</th>
<th>Account</th>
<th>Account Desc</th>
<th>Program</th>
<th>Program Desc</th>
</tr>
</thead>
<tbody>
<tr>
<td>01</td>
<td>BD04</td>
<td>Temporary Budget Adjustment</td>
<td>09/11/20</td>
<td>09/01/20</td>
<td>ERT20010</td>
<td>ENCUMBRANCE ROLL</td>
<td>9.99</td>
<td>16A410</td>
<td>B52000</td>
<td>7C0</td>
<td>MS Consumables Office</td>
<td>100</td>
<td>Instruction Expense</td>
</tr>
<tr>
<td>01</td>
<td>BD04</td>
<td>Temporary Budget Adjustment</td>
<td>09/11/20</td>
<td>09/01/20</td>
<td>ERT20010</td>
<td>ENCUMBRANCE ROLL</td>
<td>10.80</td>
<td>16A410</td>
<td>B52000</td>
<td>7C0</td>
<td>MS Consumables Office</td>
<td>100</td>
<td>Instruction Expense</td>
</tr>
<tr>
<td>01</td>
<td>BD04</td>
<td>Temporary Budget Adjustment</td>
<td>09/11/20</td>
<td>09/01/20</td>
<td>ERT20010</td>
<td>ENCUMBRANCE ROLL</td>
<td>300.00</td>
<td>16A410</td>
<td>B52000</td>
<td>7N3020</td>
<td>OE Laundry Uniform/Linen Service</td>
<td>100</td>
<td>Instruction Expense</td>
</tr>
</tbody>
</table>
- The entries above are for purchase orders that were open when the fiscal year ended.
- The expense budget for them is carried forward so that they are paid from the budget of the previous year.
- These are captured in the Budget Adjustment column of the budget report, within the 7C0 and 7N0 Budget Pool. This is an automated process.

<table>
<thead>
<tr>
<th>Posting Period</th>
<th>Rule Class</th>
<th>Rule Class Description</th>
<th>Activity Date</th>
<th>Transaction Date</th>
<th>Document ID</th>
<th>PO Number</th>
<th>Commodity Name</th>
<th>Transaction Description</th>
<th>Transaction Amount</th>
<th>Document Reference Number</th>
<th>Fund</th>
<th>Organization</th>
<th>Account</th>
<th>Account Desc</th>
<th>Program</th>
<th>Program Desc</th>
</tr>
</thead>
<tbody>
<tr>
<td>01</td>
<td>TB4</td>
<td>TU Temporary Budget Adjustment</td>
<td>09/17/20</td>
<td>09/17/20</td>
<td>BT167368</td>
<td>Between Expense Codes</td>
<td>(1,500.00)</td>
<td>BR215322</td>
<td>16A410</td>
<td>BS2000</td>
<td>7C0</td>
<td>MS Materials/Supplies Budget Pool</td>
<td>100</td>
<td>Instruction Expense</td>
<td></td>
<td></td>
</tr>
<tr>
<td>01</td>
<td>TB4</td>
<td>TU Temporary Budget Adjustment</td>
<td>09/17/20</td>
<td>09/17/20</td>
<td>BT167368</td>
<td>Between Expense Codes</td>
<td>1,500.00</td>
<td>BR215322</td>
<td>16A410</td>
<td>BS2000</td>
<td>7H0</td>
<td>PR Print/Reproduction Budget Pool</td>
<td>100</td>
<td>Instruction Expense</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

- The entries above are for a Budget Revision, moving $1500 from the 7C0 – Material / Supplies budget pool to the 7H0 Print / Reproduction Budget Pool.

The entries in the Budget Adjustment column are the summary amounts for the adjustments presented on this page and the previous page.

Once adjustments have been made to the Budget Original, the Budget Current becomes the operating budget. It is a calculated column, taking the Budget Original plus or minus any adjustments.
• These budget adjustments happen within the first two weeks after the new fiscal year begins:
  • Open purchases orders and the budget to support them roll forward.
    • This is an automatic process.
  • Salary encumbrances for those who were employed at the end of the previous fiscal year are entered close to 9/11, the funds move from the 6Z0 budget pool to the budget pool(s) that will support the salaries.
    • This is an automated process.
  • Fund Balance should be carried forward at the direction of the Fund Manager, if there were funds remaining in the FOP at the end of the previous year.
    • The Budget Revision System is used to move these funds.
    • The Additions section is also revised when a Fund Balance is carried forward.
The **Budget Original** shows the budget for the FOP as approved by the Regents is $102,464.00.

- The **Budget Adjustment** column captures all changes to the budget since the start of the fiscal year.
- The **Budget Current** becomes the Budget for the FOP once adjustments have been made.
- The **Rev/Exp Actual** column displays by budget pool how much has been spent – up to close of business previous day.
- The **Exp Encumbrance** column shows all open encumbrances by budget pool.
  - An encumbrance is a set aside created on the General Ledger when a Purchase Order, Travel Application or ePAF is finalized. The purpose and benefit of the encumbrance is to avoid budget overspending, by showing open commitments as part of projected expenses.
    - Not all expenditures are encumbered. Non Encumbered expenses include:
      - Pcard, Blanket PO, Fringe Benefits & Longevity, Student Salaries, Scholarships, Direct Pay.
- The **Rev/Exp Total** column is a calculated column: Actual Expenses + Encumbrances = Total Expenses.
- The **Fav/Unfav** column displays the variance of the budget against the plan.
  - In the expense section if a number is in ( ), it means that the Budget Pool is overspent.

---

### Budget Report FI002 – Revenue Expense Budget Pools by FOP

<table>
<thead>
<tr>
<th>Budget Pool</th>
<th>Budget Pool Description</th>
<th>Budget Original</th>
<th>Budget Adjustment</th>
<th>Budget Current</th>
<th>Rev/Exp Actual</th>
<th>Exp Encumbrance</th>
<th>Rev/Exp Total</th>
<th>Fav/Unfav</th>
</tr>
</thead>
<tbody>
<tr>
<td>5A2</td>
<td>SW Staff Salaries Budget Pool</td>
<td>69,278.00</td>
<td>(12,563.99)</td>
<td>56,614.01</td>
<td>5,200.92</td>
<td>53,145.24</td>
<td>58,346.16</td>
<td>(1,732.15)</td>
</tr>
<tr>
<td>6A4</td>
<td>SW Other Salaries Budget Pool</td>
<td>0.00</td>
<td>2,087.05</td>
<td>2,087.05</td>
<td>0.00</td>
<td>2,087.05</td>
<td>0.00</td>
<td></td>
</tr>
<tr>
<td>6A5</td>
<td>SW Longevity Budget Pool</td>
<td>1,560.00</td>
<td>0.00</td>
<td>1,560.00</td>
<td>105.63</td>
<td>0.00</td>
<td>105.63</td>
<td>1,454.37</td>
</tr>
<tr>
<td>6B4</td>
<td>PB Payroll Related Cost Budget Pool</td>
<td>29,637.00</td>
<td>0.00</td>
<td>29,637.00</td>
<td>2,325.66</td>
<td>0.00</td>
<td>2,325.66</td>
<td>27,311.34</td>
</tr>
<tr>
<td>6Z0</td>
<td>Budget Code Unallocated Salary 06</td>
<td>689.00</td>
<td>10,576.94</td>
<td>11,265.94</td>
<td>0.00</td>
<td>0.00</td>
<td>11,265.94</td>
<td></td>
</tr>
<tr>
<td>7C0</td>
<td>MS Materials/Supplies Budget Pool</td>
<td>0.00</td>
<td>59,190.63</td>
<td>59,190.63</td>
<td>0.00</td>
<td>0.00</td>
<td>59,190.63</td>
<td></td>
</tr>
<tr>
<td>7H0</td>
<td>PR Print/Reproduction Budget Pool</td>
<td>0.00</td>
<td>1,500.00</td>
<td>1,500.00</td>
<td>1,434.44</td>
<td>0.00</td>
<td>1,434.44</td>
<td>65.56</td>
</tr>
<tr>
<td>7N1</td>
<td>OE Membership Dues Budget Pool</td>
<td>1,000.00</td>
<td>0.00</td>
<td>1,000.00</td>
<td>0.00</td>
<td>0.00</td>
<td>1,000.00</td>
<td></td>
</tr>
<tr>
<td>7N3</td>
<td>OE Services Other Budget Pool</td>
<td>300.00</td>
<td>300.00</td>
<td>600.00</td>
<td>234.90</td>
<td>0.00</td>
<td>234.90</td>
<td>356.10</td>
</tr>
</tbody>
</table>

| Reductions - Total | 102,464.00 | 60,990.63 | 153,454.53 | 11,388.50 | 53,145.24 | 64,533.84 | 98,820.79 |
| Overall - Total   |           |           |            |           |            |           |           |

---
Personnel Expenses

- The budget shown above is a FOP used to support personnel expenses only.
  - 6A1 – Faculty Salaries are encumbered. Remaining Encumbrance is $28,862.71 and Fav/Unfav is at -0-.
  - 6A2 – Staff Salaries were originally budgeted on the FOP, but with an adjustment were removed.
  - 6A4 – Other Salaries includes student employees, both graduate and undergraduate. Undergraduate Employees are not an encumbered expense while graduate students are. This shows actual expenses are $128,753.79 and encumbrance of $20,078.61. Fav/Unfav at -0-.
  - 6A5 – Longevity has not had any expenses. Fav/Unfav is at $535.00.
  - 6Z0 – Unallocated Salary can be used to support salary of a new hire or to supplement a budget pool if it gets into an Unfav status.
  - 11A Funds are best for salary as the state will pick up expenses for the fringes and longevity.

Operating Expenses

- Budget Original is $21,853.00.
- Budget Adjustments did not increase or decrease the overall budget.
- Expense Actual are at $13,941.40; Encumbrances at $19.99, Total Expenses are $13961.39, Favorable $7,891.61.
Exercise – Use the report below to answer the following:

- **Revenue Total** amount is _________________________
- Does a budget revision need to be completed to bring any **Unfav Balance** in the Expense section to a positive state? _____________
- The **Budget Current** is _________________________
- The amount **encumbered** for Staff Salaries is _________________
- What was the **Budget Original** for 7N1 Membership Dues___________________
- Is Revenue Fav or Unfav? _________________
FI002 – Revenue Expense Budget Pools by FOP

This report provides a summary view of Revenue and Expense budget for a FOP at the Budget Pool level.

- View budgeted and actual for both revenues and expenses, with a favorable or unfavorable balance provided.
- Display option allows to view budget as if fringes, longevity and student salaries were encumbered.

**Required:** Chart of Accounts, Beginning and Ending Fiscal Year, Ending Fiscal Period, Display Option, (outlined in red above).

**Optional:**

- **Fund** – View all FOPs related to the Fund Code entered. Fund Code.
- **Organization** – View budgets for all FOPs related to the provided Organization Code.
- **Fund – Organization** – View all budgets for FOPs related to the entered Fund, Organization Codes.
- **Fund – Organization – Program** – View budget for the specific FOP entered.
- **Fund Manager** – View all budgets that are managed by the selected Fund Manager.
- **Organization Manager** – View all budgets that are managed by the selected Organization Manager.
**FI002: Comparison of Display Options**

In the report view shown below, only *actual encumbrances* are displayed. In the highlighted area, note the favorable amounts for the 6A4, 6A5, 6B4 budget pools, and Favorable Balance for FOP at $15,745.97.

![Table showing budget pool details with highlighted areas indicating encumbrances and balances.]

In the report view shown below, Fringes Longevity and Student Salaries are displayed *as if encumbered*. Note the highlighted area in this view showing 0 available in the Fav/Unfav for the 6A4, 6A5, 6B4 budget pools and the available balance being for the FOP at $1,944.28. Fiscal responsibility requires that the actual expenses are tracked each month.
Non-Encumbered Expenses

Not all expenses are encumbered in Banner. Those that are not include:

- Fringes and Longevity
- Student Salaries
- Pcard
- Blanket Purchase Orders
- Direct Pay Transactions
- Scholarships
FI004 – Revenue Expense Budget by FOP

This report provides budget to actual information. It is used to see the financial status of a FOP at a summary level while having the option of drilling down to the transaction level. There are 4 different levels of information provided in this one report. They are:

- Revenue Expense Budget by FOP
- Revenue Expense Budget by Budget Pool
- Revenue Expense Budget by Account
- Revenue Expense Budget Transactions

All Parameters are required:

- **Fiscal Year** – This is the academic year, the 12 month period beginning on September 1 and ending on August 31st.
- **Posting Period** - This is a numeric value which represents a month in the fiscal year. 01 = Sept, 02=Oct, 03=Nov, 04=Dec, 05=Jan, 06=Feb, 07=March, 08=April, 09=May, 10=June, 11=July, 12=Aug, 00 is beginning balances.
- **Fund** – This is an accounting code that identifies where the money is coming from.
- **Organization** – This is an accounting code that identifies who is spending the money.
- **Program** – This is an accounting code that describes why the money is being spent.
- **Encumbrance Expense Display Option** – select to see only expense actually encumbered or to see Fringes, Longevity and Student Salaries as if encumbered.
Level 1: Report View of Revenue Expense Budget by FOP

The report shows the Budget Details at the Account Type level, if more detail is desired, the drill through links provided allow to view details at the next level which is at the Budget Pool level (as seen in FI002).

- **Account Type**: A value that identifies an account to be assets, liability, control, fund balance, revenue, labor, expenditure, or transfer.

Report highlights show:

- **Current Budget** is $40,000 for Additions and $405,211.19 for Expenses.
- **Total Additions** are $56,390.00 and for Expenses $29,959.35.
- **Fav / Unfav** for Additions is $16,390.00 for Expenses is $10,562.64.
- **Budget Adjustment** was made for Reductions, taking $7,688.51 out of Travel and moving it into both Personnel and Operating Expenses.
Drill Through to Revenue Expense Budget by Budget Pool (FI004A)

In the example below a drill through was executed on Account Type 70 – Operating. This takes us to the Revenue Expense Budget by Budget Pool level, which is the view provided in the FI002 Report.

Note that all the Budget Pools begin with 70 and are all considered “Operating” expenses. This level of the report gives further definition of the category of expenses, providing the budget information for each. This view provides the Fav / Unfav for each budget pool.
Report Highlights:

- Current Operating Expense Budget is $30,711.40.
- Original Budget was increased by $7,711.40.
- Funds in 7Z6 are allocated for Operating Expenses but not dedicated to a specific budget pool.
  - This is a good source for funds when a budget pool is in the negative.
- Actual Expenses are $14,915.08.
- Encumbrances exist in the amount of $6,356.01, all committed in budget pool 7C0.
- Favorable Amount is $9,440.31 (less any non-encumbered commitments).

Drill Through to Revenue Expense Budget by Account (FI004B)

To get details about activity within the 7C0 – MS Materials / Supplies Budget Pool, select the active link within the Budget Pool column.

<table>
<thead>
<tr>
<th>Description</th>
<th>Budget Pool</th>
<th>Budget Original</th>
<th>Budget Adjustment</th>
<th>Budget Current</th>
<th>Rev/Exp Actual</th>
<th>Expense Encumbrances</th>
<th>Rev/Exp Total</th>
<th>Favor (Unfavor)</th>
</tr>
</thead>
<tbody>
<tr>
<td>PF Prof Fees and Svs Budget Pool</td>
<td>7A0</td>
<td>0.00</td>
<td>6,500.00</td>
<td>6,500.00</td>
<td>1,700.00</td>
<td>0.00</td>
<td>1,700.00</td>
<td>3,800.00</td>
</tr>
<tr>
<td>MS Materials/Supplies Budget Pool</td>
<td>7C0</td>
<td>13,000.00</td>
<td>4,211.40</td>
<td>17,211.40</td>
<td>6,786.21</td>
<td>6,386.01</td>
<td>13,112.22</td>
<td>4,099.18</td>
</tr>
</tbody>
</table>

Texas Tech University
Revenue Expense Budget By Account
For Period Beginning September 1, 2016 and Ending August 31, 2017
Manager: Geiswurm, Michael G.

Budget Details

<table>
<thead>
<tr>
<th>Description</th>
<th>Account</th>
<th>Budget Original</th>
<th>Budget Adjustment</th>
<th>Budget Current</th>
<th>Rev/Exp Actual</th>
<th>Expense Encumbrances</th>
<th>Rev/Exp Total</th>
<th>Favor (Unfavor)</th>
</tr>
</thead>
<tbody>
<tr>
<td>MS Materials/Supplies Budget Pool</td>
<td>7C0</td>
<td>13,000.00</td>
<td>4,211.40</td>
<td>17,211.40</td>
<td>6,786.21</td>
<td>6,386.01</td>
<td>13,112.22</td>
<td>4,099.18</td>
</tr>
<tr>
<td>MS Consumables Lab</td>
<td>7C0902</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>132.10</td>
<td>17.40</td>
<td>149.50</td>
<td>(149.50)</td>
</tr>
<tr>
<td>MS Parts for Furnishings/Equip Lab</td>
<td>7C0909</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>6,624.11</td>
<td>6,338.81</td>
<td>12,962.72</td>
<td>(12,962.72)</td>
</tr>
<tr>
<td>Period Activity</td>
<td>13,000.00</td>
<td>4,211.40</td>
<td>17,211.40</td>
<td>6,786.21</td>
<td>6,386.01</td>
<td>13,112.22</td>
<td>4,099.18</td>
<td></td>
</tr>
</tbody>
</table>

Activity coded at Account Code Level
Highlights of this report view:

- The first row provides the budget details for the selected Budget Pool.
- The following rows provide details regarding the activity.
  - Budgets are created at the Budget Pool level while activity occurs at the Account Level.
- Actual Expenses for 7C0902 / MS Consumable Lab are $132.10.
- Actual Expenses for 7C0909 MS Parts for Furnishings/Equip Lab are $6,388.61.
- Encumbrances for 7C0902 / MS Consumable Lab in amount of $17.40 (P0 via TechBuy).
- Encumbrances for 7C0909 are $6,338.61 (P0 via TechBuy).
  - Review encumbrance activity to determine if any part of this needs to be released.
- Note that the Favorable Balance for the Budget Pool is $4,099.18.
  - Account Code line will always show Unfav due to budget occurring at the Budget Pool level.

To see details regarding any of the activity in the Revenue Expense Budget by Account Report, select the active drill through link. This links you to the actual transaction level.

Drill Through to Revenue Expense Budget by Transactions (FI004C)

To see the actual events that have occurred click on the provided drill through.

The screen shot below provides a view of the Encumbrance activity on the FOP.
Highlights within the report on the previous page:

- Purchase Order was created on 04/24 and funds released to pay invoice on 04/28.
- Document ID shows P0 number that was created in TechBuy.
- Document ID shows Banner Invoice starting with a V.
- Vendor is Jameco Electronics.
- The 26 in the Bank Column indicates the check has cleared the bank.
- Balance remaining encumbered is $17.40.
  - If a backorder does not exist, department would make a comment within the P0 requesting P0 to be closed and funds be released for department to use.
  - Any amount remaining over $10.00 requires department to request release of funds.

The screen shot below shows Actual Expense activity

<table>
<thead>
<tr>
<th>Description</th>
<th>Account</th>
<th>Budget Original</th>
<th>Budget Adjustment</th>
<th>Budget Current</th>
<th>Rev/Exp Actual</th>
<th>Expense Encumbrances</th>
<th>Rev/Exp Total</th>
<th>Fin/ (Unf/av)</th>
</tr>
</thead>
<tbody>
<tr>
<td>MS Materials/Supplies Budget Pool</td>
<td>7CD</td>
<td>13,000.00</td>
<td>4,211.40</td>
<td>17,211.40</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>17,211.40</td>
</tr>
<tr>
<td>MS Consumables Lab</td>
<td>7CD092</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>149.50</td>
</tr>
<tr>
<td>MS Parts for Furnishings/Equip Lab</td>
<td>7CD099</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>6,525.41</td>
<td>6,338.61</td>
<td>12,962.72</td>
<td>(12,962.72)</td>
</tr>
<tr>
<td>Period Activity</td>
<td></td>
<td></td>
<td></td>
<td>13,000.00</td>
<td>4,211.40</td>
<td>17,211.40</td>
<td>6,336.21</td>
<td>13,412.22</td>
</tr>
</tbody>
</table>

The screen shot below shows Actual Expense activity

<table>
<thead>
<tr>
<th>Year to Date</th>
<th>Fiscal Year</th>
<th>Posting Period</th>
<th>Rule Class</th>
<th>Rule Class Description</th>
<th>Transaction Date</th>
<th>Document ID</th>
<th>Document Reference Number</th>
<th>Transaction Description</th>
<th>Account</th>
<th>Vendor ID</th>
<th>Vendor Name</th>
<th>Bank</th>
</tr>
</thead>
<tbody>
<tr>
<td>2017 08</td>
<td>INEI</td>
<td>Invoice with Encumbrance</td>
<td>04/28/17</td>
<td>Y06-2737</td>
<td>760</td>
<td>Jameco Electronics</td>
<td>7CD092</td>
<td>10492403</td>
<td>Jameco Electronics</td>
<td>26</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2017 08</td>
<td>INEI</td>
<td>Invoice with Encumbrance</td>
<td>04/28/17</td>
<td>Y06-2737</td>
<td>124.50</td>
<td>Jameco Electronics</td>
<td>7CD092</td>
<td>10492403</td>
<td>Jameco Electronics</td>
<td>26</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total Year to Date</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>132.10</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Highlights within the above report:

- Transaction Date shows the date payment was made.
- Document ID provides the Banner Invoice – this will not be meaningful to the Vendor.
- The Transaction Amount shows cost for each item that payment was made for.
- Vendor is identified within the Transaction Description and Vendor Name.
FI045 – Monthly Ledger Report – Revenue and Expense Summary

This report provides Budget Details, including Revenue and Expenses for the Current Month in addition to year-to-date.

- This supports both grant and non-grant budgets, providing incept to date data for grants and year-to-date for non-grant FOPs.
- It can be executed by FOP, Fund, Organization, and can also be executed to view all FOPs for a Fund Manager or all FOPs for an Organization Manager.

The FI045D – Monthly Ledger Report - Detail Transactions report can either be run from the previous folder location OR once this report is generated you will see a link to run the Detail Transactions report in the report header. Clicking this link will automatically run the detailed report with the same parameters used in this run of FI045.
### Revenue Budget Summary

<table>
<thead>
<tr>
<th>Revenue Budget Pool</th>
<th>Budget Original</th>
<th>Budget Current</th>
<th>Revenue This Month</th>
<th>Revenue Year to Date</th>
<th>Grant Revenue Incept to Date</th>
<th>Over/(Under) Recognized Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>SE1 - SD External SS Other Budget Pool</td>
<td>130,000.00</td>
<td>176,587.50</td>
<td>76,520.50</td>
<td>233,188.00</td>
<td>0.00</td>
<td>54,600.50</td>
</tr>
<tr>
<td>SN0 - OR Other Revenues Budget Pool</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
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<tr>
<td>SZ0 - Budget Code Fund Balance</td>
<td>0.00</td>
<td>33,744.00</td>
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<tr>
<td><strong>Revenue Budget Summary</strong></td>
<td><strong>130,000.00</strong></td>
<td><strong>212,331.50</strong></td>
<td><strong>76,920.50</strong></td>
<td><strong>233,188.00</strong></td>
<td><strong>0.00</strong></td>
<td><strong>54,600.50</strong></td>
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</tbody>
</table>

### Expense Budget Summary

<table>
<thead>
<tr>
<th>Expense Budget Pool</th>
<th>Budget Original</th>
<th>Budget Current</th>
<th>Expense This Month</th>
<th>Expense Year to Date</th>
<th>Grant Expense Incept to Date</th>
<th>Open Encumbrances</th>
<th>Uncommitted Budget Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>SA2 - SW Staff Salaries Budget Pool</td>
<td>65,000.00</td>
<td>57,000.00</td>
<td>4,750.00</td>
<td>38,000.00</td>
<td>0.00</td>
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<tr>
<td>SA4 - SW Other Salaries Budget Pool</td>
<td>24,177.00</td>
<td>25,365.00</td>
<td>1,695.00</td>
<td>25,365.00</td>
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<tr>
<td>SB4 - FE Payroll Related Cost Budget Pool</td>
<td>21,300.00</td>
<td>21,300.00</td>
<td>1,199.07</td>
<td>9,483.44</td>
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<td>11,816.55</td>
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<td>S20 - Budget Code Unallocated Salary 00</td>
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<td>6,612.00</td>
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<td>0.00</td>
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<td>6,612.00</td>
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<tr>
<td>7A0 - PF Prof Fees and Sys Budget Pool</td>
<td>3,000.00</td>
<td>89,989.25</td>
<td>4,000.00</td>
<td>43,254.00</td>
<td>0.00</td>
<td>6,338.75</td>
<td>40,395.50</td>
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<td>7B1 - TV Out of State Travel Budget Pool</td>
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<td>7B7 - TV Participant Local Budget Pool</td>
<td>2,000.00</td>
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<td>7C0 - MS Materials/Supplies Budget Pool</td>
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<td>7F0 - RM Repairs/Maintenance Budget Pool</td>
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<td>410.39</td>
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<td>7G0 - RL Rentals and Leases Budget Pool</td>
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<tr>
<td>7N0 - OE Other Expenses Budget Pool</td>
<td>1,600.00</td>
<td>729.85</td>
<td>659.67</td>
<td>2,494.16</td>
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<td>(1,764.30)</td>
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<td>7N3 - OE Services Other Budget Pool</td>
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<td>7N4 - OE Food/Entertainment Budget Pool</td>
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<td>7P2 - SC Tuition Remission Local Bud Pool</td>
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<td>726 - Budget Code Unallocated Exp 99</td>
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<td>8A3 - TT Nonmanual Transfer Out Budget Pool</td>
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<tr>
<td><strong>Expense Budget Summary</strong></td>
<td><strong>130,000.00</strong></td>
<td><strong>212,512.05</strong></td>
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<td><strong>25,338.75</strong></td>
<td><strong>67,466.31</strong></td>
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</tbody>
</table>
RPT_BALV_005 – Available Balance by Organization

This report is found in Cognos > Team Content > Budget > Budget Financial Reports > RPT_BAVL_005.
The report displays as shown below. This was executed for the Organization only, so all FOPS tied to the Organization will be shown.

- FOAP budgeted accounts display with Budget Pool details while the
- FOP budgeted accounts only display the available balance
- Both the Fund and Organization Codes within the report allow to drill to see Operating Ledger details.

Drill through to the RPT_OPAL_005 provides details related to the report shown above.
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