



# BUDGETING WITH FUNDS 101

Office of Budgeting & Financial Analysis

# I n t r o d u c t i o n s

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# Presentation Overview

## Section 1 – Fund Accounting Defined

- Definition of Funds
- Fund Groups
- Breakdown of account elements
- Transferability
- Budget Terminology

## Section 2 – Basic Budgeting with Fund Types

- Centrally Budgeted Accounts-Piece of the Pie
- Estimated Income Accounts
- Revenue Increasing Budget (RIB) Accounts

## Section 3 – Year-end Process with Fund Types

- What is Fund Balance?
- Accounts with Carry Forwards
- Accounts with Fund Balance and Available Reserves
- RIB Multi-Year Accounts

# Section 1

## Fund Accounting Defined

- Definition of Funds
- Fund Groups
- Breakdown of account elements
- Transferability
- Budget Terminology

# Fund Accounting 101

- An internal accounting system for financial resources according to their source, purpose, and restrictions placed upon their use.
- Restrictions and limitations can be placed upon the use of resources by the provider and regulatory authorities, such as donors, grantors, the TSUS Board of Regents, and the state legislature.
- Individual funds are set up to track the cash received and associated expenditures to allow for accountability to the provider of the resources and ensure funds are being spent according to any existing restrictions against those funds.
- Funds can be restricted (used for a particular purpose) or unrestricted (used for general purpose).

# What is my Account?

## FUND / FUND CENTER / FUNDED PROGRAM

### *10-digit numbers*

- **Fund** - Identifies the source of revenue for the account.
- **Fund Center (Cost Center)** - Identifies the area of the university in which expenditures occur and the hierarchy of responsibility.
- **Funded Program (Internal Order)** – identifies a particular project within an area of the university for which expenditures occur.
  - Note: Many accounts do not have funded programs, in which case the third number is NR, for not relevant.

### Example:

2000011024 / 1318140000 / 9000000997

Designated Method Fund for Fiscal Year 2024

Family & Consumer Sciences

Professional Development Faculty Travel

# Fund Defined

A **fund** is a self-balancing set of accounts with:

- Its own revenue stream
- Its own particular limitations and restrictions
- Its own fund balance and available reserves calculated for each year.
- The fund determines how the account behaves with regards to budgeting.

# Fund Number Schema

- 1<sup>st</sup> digit designates the fund group
- 1<sup>st</sup> 6 digits are the fund #
- 7th & 8th digits designate the bank number, any number other than “10” represents funds held in the state treasury (funds that start with a 1\* generally)
- 9<sup>th</sup> & 10<sup>th</sup> digits designate the fiscal year, if applicable
  - Example – fiscal year fund:
    - **2000011024**
    - Designated Method for FY 2024
    - Changes with each fiscal year
  - Example – multi-year fund:
    - **4700011000**
    - Restricted fund group
    - Remains the same year after year



# Fund Groups

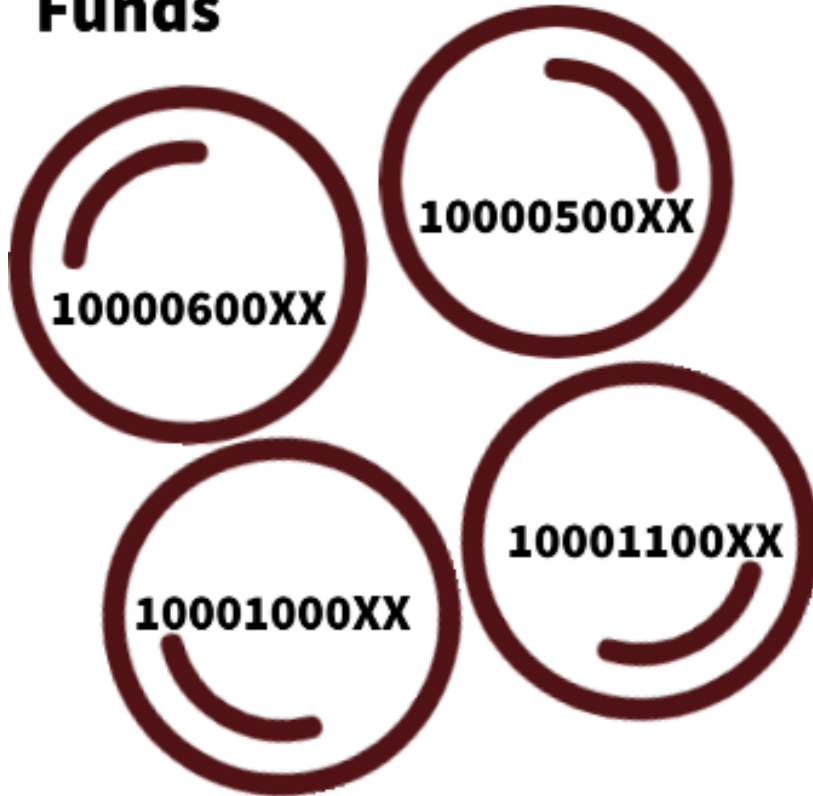
Fund Range	Description
10000500XX – 14999900XX	E&G – General Appropriations
15000000XX – 15099900XX	E&G – HEF
15100000XX – 18499900XX	E&G – Other Appropriations
18500000XX – 19999900XX	E&G – Benefits
20000010XX – 29999910XX	Designated
30000010XX – 39999910XX	Auxiliary
4000001000 – 4099991000 4200001000 – 4299991000	Restricted Gifts
4100001000 – 4199991000	Endowment Recipient Funds
4400001000 – 4599991000	Restricted – Federal, Non-Grant
4600001000 – 4699991000	Restricted – State, Non-Grant
4700001000 – 4799991000	Restricted Scholarship Funds
4800001000 – 4899991000	Endowed Scholarship Funds
5000001000 – 5999999999	Loan Funds
6000001000 – 6999991000	Endowment & Similar Funds
7000001000 – 7999999999	Plant Funds
8000001000 – 8999999999	Grant Funds
9000000000 - 9999999999	Agency Funds

# The Primary Fund Group (PFG)

- Source of funding is appropriations and tuition.
- Appropriations include Educational & General (E&G) Funds and other State funds (1XXXXXXX).
  - Specifically, there are four funds included in this group:
    - 10000500XX Operations Support
    - 10000600XX Space Support
    - 10001000XX Round Rock Higher Education
    - 10001100XX Edwards Aquifer Research Center
- Tuition included is the designated tuition students pay and resides in the **Designated Method fund** 20000110XX.
- Does **not** include accounts that are funded by fees, income generated from sales, services, gifts, or grants.
- Primary Fund Group is the primary focus of President's Cabinet and the Texas State University System Board of Regents. Decisions made for PFG affect other funds and expenditures, including pay raises and benefits. Policy is more articulated for PFG.

# The Primary Fund Group (PFG)

## Educational & General Funds



## Designated Method Fund

# Fund Centers – Cost Centers

- Fund Center/Cost Center identifies the area of the university in which expenditures occur and the responsibility hierarchy.
- 10 digits = 5 identification pairs
- First two digits = Division (see next slide for reference)
- Remaining pairs break down the reporting hierarchy
- Example:

**1318141000**

**VP Academic Affairs, Provost**

**College of Applied Arts, Dean**

**Family & Consumer Sciences, Chair**

**Child Development Center (CDC), Director**

**Other Fund Centers under the CDC if applicable**

# Fund Centers – Cost Centers

First two digits	Area or Division
10	Institutional
11	President
12	Information Technology
13	Academic Affairs
14	Finance & Support Services
15	Student Success
16	University Advancement
17	Athletics
19	Marketing & Communications
20	Round Rock
21	Research
22	TXST Global

# Funded Programs - Internal Orders

- Provides a way to separately account for an activity managed by a member of a university department or university organizational unit.
- Internal orders can be created as a statistical order (5\*), funded program (9\* or 7\*), or grant (8\*).
- Grants (8\*) are internal orders whose master data is maintained by the Office of Research & Sponsored Programs (ORSP).
- The distinction between the statistical orders and funded programs/grants is the level for budgetary control:
  - Funded Programs & Grants are budgeted at the internal order level.
  - Internal orders that begin with a 5 are statistical and **not** budget relevant. These are used for tracking purposes only and require a special report provided by the Financial Reporting & Analysis office to view.
- Funded programs usually have end dates, and generally only good for a year or two.
- Money is returned to funding source if not consumed in specified time frame.

# Funded Programs - Internal Orders

Attribute	Funded Program	Statistical Internal Order	Grant	Notes
Account numbers start with the indicated number	9* or 7*	5*	8*	8* grants are tied to 8* funds only. 5* Internal orders can be tied to any non-grant account. 7* funded programs are tied to 7* funds ( plant
An Account that consist of a third set of numbers in SAP linked to an existing fund and fund center	Y	Y	Y	Funded Programs, Stastical IO's, and grants are all linked to existing accounts within SAP but are considered a separate account in SAP.
Provides a way to separately account for activity managed by a member of the university department or university organization unit	Y	Y	Y	The account manager for this type of account is often a different person than the account manger for the fund/fund center combination it is linked to.
Budget control is provided by budgeting at the account level.	Y	N	Y	Funded Programs and Grants will have a unique budget. Statistical IO's are for expense tracking only and do not receive budget.
Funding is returned to the funding source if not expended during the life of the account.	Y	N	N	Statistical Orders do not have budget, so there is not an allocation to balance. Grants are subject to grant accounting principles. Refer to ORSP office for grant management principles.
Accounts are time-dependent and usually have end dates in SAP	Y	Y	Y	Grants are for the life of the grant. All other funded programs are created for specific projects or functions and are usually only valid from one to four years.
Examples by name include	REP Grants, Cost Share Accounts, Construction Projects and Startup Funding	Varies: depends on what the department is trying to track	Grants are named after the award they are receiving.	Funded Programs and Grants both have naming conventions that help to identify the activity around those accounts in terms of budget control, allowable expenses, and end of account processing.

# GL Codes and Commitment Items

Texas State University uses common General Ledger (GL) Codes subject to Governmental Accounting Standards Board (GASB) regulations to account for all financial postings and internally identified Budgetary Commitment Items to budget for and report on all allowable revenues and expenses. Below is chart of the different attributes related to each with additional explanations:

Attribute	General Ledger Codes (GL)	Budgetary Commitment Item (CI)	Notes
Unique Identifier used by accounting for posting revenue and expenses and used in all financial statement reporting	Y	N	GL codes are used to identify revenue and expenses for accounting and must follow state and federal guidelines for categorization and reporting.
Unique identifier used by budget for posting and reporting budgetary control	N	Y	Budget is grouped into various control line items and helps budget for groups of GL's by category. Salary, operating, travel, etc....
Within SAP master data, each item is linked to a specific budgetary commitment item or roll up to help with reporting and budgetary control by various categories	Y	Y	All GL codes roll up to a budgetary commitment item. Budgetary commitment items can be unique or can also rollup to higher-level commitment item groups.
SAP is broken up into three modules: FM=budget, FI-accounting, GM=grants management.	FI/GM	FM/GM	GL codes will map to and be controlled by budget in both the FM modules and the GM modules.
Revenue numbering schema	4*=Revenue	64*=Revenue	4* GL's will roll up to a 64* budgetary commitment item.
Expense numbering schema	7*=Expenses	67*=Expenses	7* GL's will roll up to and check budget at a 67* budgetary commitment item.



# GL Codes and Commitment Items

Below is a sample roll-up in the Budget-to-Actual (B2A) report in SAP:

Commitment...	Commitment Ite...	Commitment Item Name	Total Budget	Current YTD Actuals	Encumbrances	Available Balance
02GRADUATE...	670081	Graduate Student Sal	1,550,815.29	0.00	0.00	1,550,815.29
	670094	TA/IA Group Item	684.58	0.00	0.00	684.58
	700801	Fac Salaries-Grad St	0.00	1,053,979.07	314,534.02	1,368,513.09-
	701002	Grad Rsrch Salaries	0.00	2,981.34	0.00	2,981.34-
	701504	Grad Asst Sal-non-ex	0.00	9,210.56	3,005.04	12,215.60-
02GRADUA...			<b>1,551,499.87</b>	<b>1,066,170.97</b>	<b>317,539.06</b>	<b>167,789.84</b>

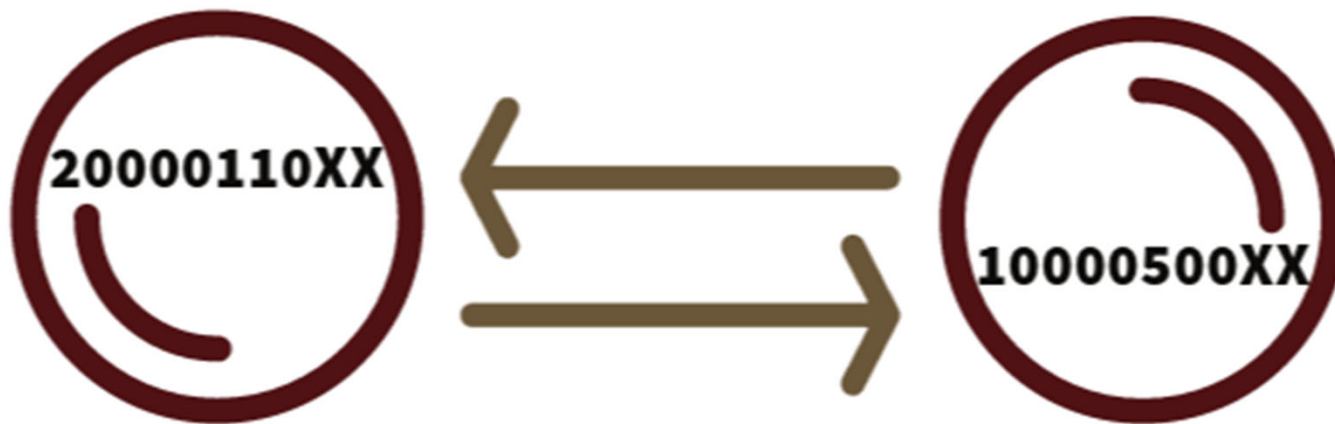
# Transferability

- Funds are created based on their unique revenue stream. To keep those revenue streams tied to their individual funds we do not want to process any transactions that would effectively co-mingle funding. Therefore, the following rules apply:
- You may not move revenue postings between funds via either an FMBB (budget transfer) or E-IDT. Work with Student Business Services to move/correct any revenue postings.
- Budget (or spending authority) is transferable only between accounts in the same fund or a relevant fund group.
  - Primary Fund Group funds are an example of a relevant fund group.
    - Budget can be transferred between E&G funds (10000500XX and 10000600XX) and the Designated Method fund (20000110XX).
    - The Budget Office must process these transfers for the department.
    - This is usually done in cases to move between M&O and salary lines.
- You may move expenses (FI postings) between funds via an E-IDT (Accounting) or PCR for salary expenses (HR).
- Sponsorships are allowed in some cases and information is available on the Financial Reporting website at this link: <http://www.txstate.edu/gao/reporting/forms.html>

# Transferability

Primary Fund Group Transferability:

- Budget can be transferred between E&G funds and Designated method fund.



- Budget office must process these transfers for the departments.
- Usually done to move between Maintenance & Operating (M&O) and Salary lines

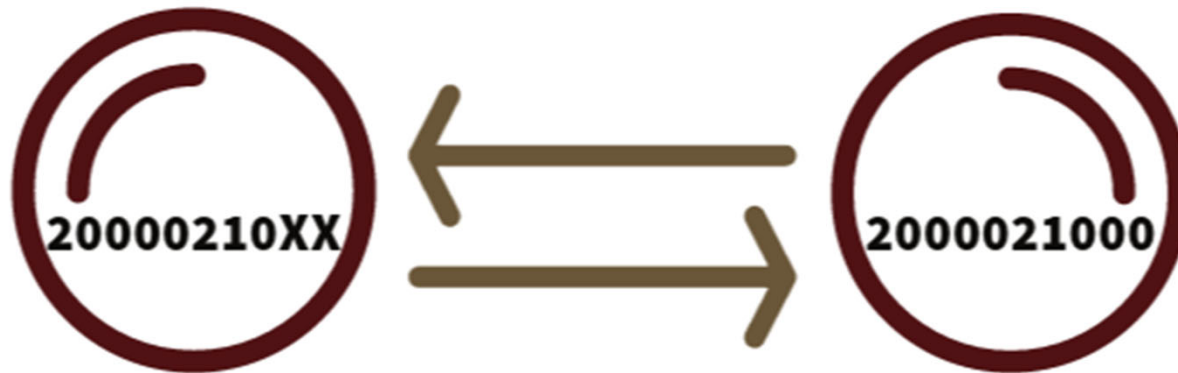
# Transferability

## Other Fund Groups Transferability:

- Budget can be transferred between the fiscal year fund and the multi-year fund.
- Note: 1<sup>st</sup> 6 digits identify the fund, these are essentially the same fund

Example: Indirect Cost (IDC) Fund (20000210XX)

These types of transfers can only be processed by the Budget Office or the Office of Research & Sponsored Programs



# T r a n s f e r a b i l i t y

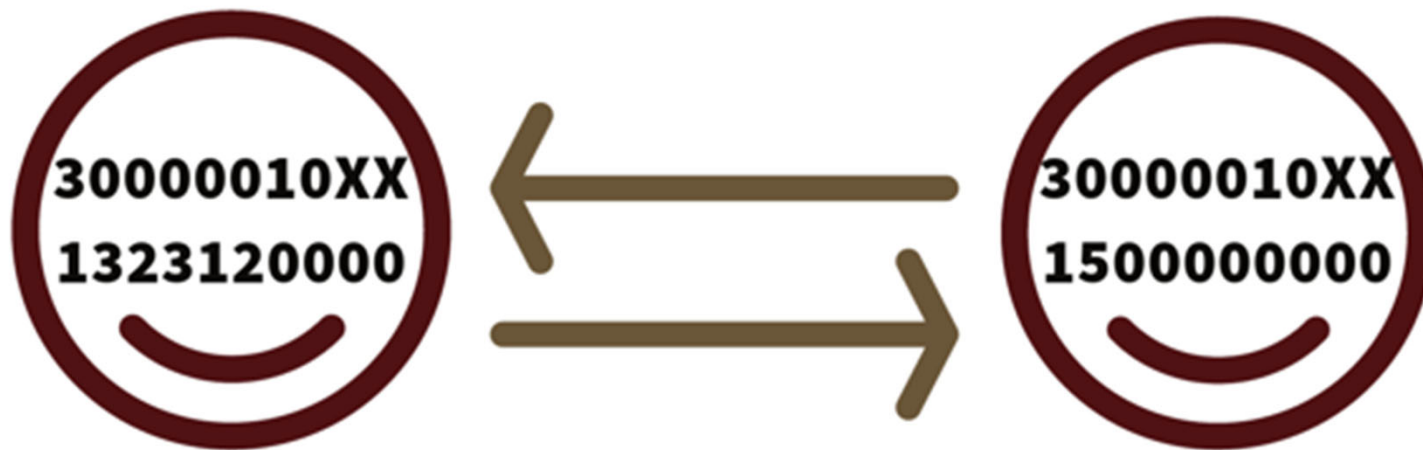
Transferability within funds:

- Is allowed between cost centers within the same fund.
  - You can move between cost centers within the same college:  
1323000000 > 1323120000
  - You can move between cost centers across colleges:  
1323000000 > 1321000000
  - You can move across divisions:  
1500000000 > 1323120000
- Account managers of both accounts should be aware of and approving these transfers.
- Budget office can assist with all transfers.

# Transferability

Transferability within Funds:

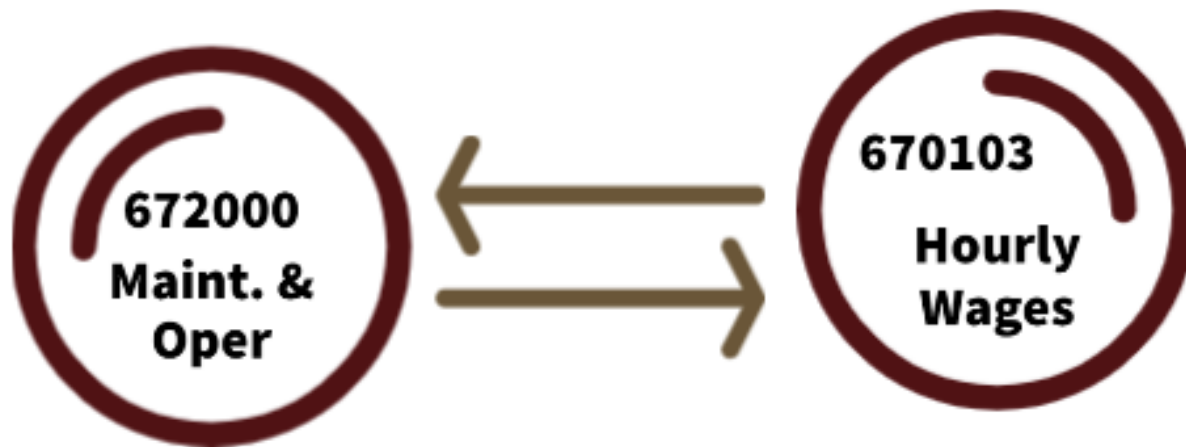
- Budget can be transferred within a fund between fund centers
- Example: Student Service Fee fund transfer between School of Music and VP of Student Success



# Transferability

Transferability within Accounts:

- Budget can be transferred within an account between budgetary commitment items (budget lines)
- Example: 30000010XX / 1323120000



# Fund Manager vs. Account Manager

Task	Fund Manager	Account Manager	Notes
Responsible for revenue projections, budget distributions, and fund balances (deficits/profits)	Y	N	Fund managers are activity involved in revenue projections, budgeting, expenditures, and managing fund balances
Conceptually responsible for activities in all fund centers within the fund	Y	N	Although fund managers may not be the account manager for all accounts within a fund, they are ultimately responsible for all activities within the fund
Account manager of maybe one or more fund centers within a fund	Y	Y	Fund managers may be the account manager for all the accounts or maybe just a few, other account managers may have access to budget with a given fund.
Identity of who is response is available in SAP in master data	N	Y	Fund managers are conceptual, account managers are identified in SAP and are linked to the fund center.
Manager receives notifications from SAP for over budgets and approves PO's and other actions which expense the account.	N	Y	Approvals and notifications are linked to the fund center structure, therefore only account managers receive these notifications.



# Section 2

## Basic Budgeting with Fund Types

- Centrally Budgeted Accounts-Piece of the Pie
- Estimated Income Accounts
- Revenue Increasing Budget (RIB) Accounts



# Centrally Budgeted Accounts

- Centrally budgeted accounts (piece of the pie) reside in a fund that has a single revenue stream with a fund manager who then allocates the budget to the individual departments.
- A primary characteristic of these types of funds is that typically fringe benefits and salary related items (salary review, state longevity and ULP) are budgeted at a high-level cost center, which the fund manager controls.
- All other items are budgeted at the individual departmental cost centers and are the responsibility of the individual departmental account manager.
- Examples include Designated Method (20000110XX), Housing (30100010XX), Student Service Fee (30000010XX), and Athletics (30050010XX).



# Centrally Budgeted Accounts

- Distributions are usually done via Budget Development with permanent budget.
  - Exceptions are multi-year funds which get temporary adjustments throughout the year.
    - Example: 2000021000 – Indirect Cost Fund receives temp adjustments during FY.
- Revenue stream controlled and budgeted by the fund manager.
- New revenue for the fund does not usually increase departmental budgets.
  - Example: 20000110XX – Designated Method fund
- Departmental account manager should not be depositing revenue into these funds.

The revenue stream is specific and other revenue should not be comingled.

- Example: 30000010XX – Student Service Fee fund

Revenue is Student Service Fee paid by students.

Departments should not deposit other revenues into their account.



# Centrally Budgeted Accounts

How do I increase my budget?

- Permanent budget increases may occur through a variety of processes including:
  - Request through chain of command.
  - New appropriations for certain non-formula support items.
  - Permanent adjustments for PFG approved and allocated by President's Cabinet.
  - For Academic departments – Department Operating Expense (DOE) formula to address increases or decreases calculated by the Office of Data, Analytics, & Institutional Research annually.
- Temporary increases may occur between departments, and/or via new allocations.
  - Examples:
    - Indirect Cost distribution allocates distributions monthly based on grant revenue.
    - Deans may allocate out temporary budget for GRA's annually.










# Centrally Budgeted Accounts

How does my fund affect the way I run reports in SAP?

- Choose the correct commitment item group based on your fund (see next slide for reference).
- Centrally funded accounts are not concerned with managing the revenue stream.
- Note: SAP Budget Balance Reports class delves further into this report.

<b>Budget to Actual Report</b>			
<b>Financial Management Area</b>			
FM Area	754		
<b>Fiscal Year / Period</b>			
Fiscal Year	<input checked="" type="checkbox"/>		
Period	<input checked="" type="checkbox"/>	to	<input type="checkbox"/>
<b>FM Account Assignment</b>			
Fund	<input type="text"/>	to	<input type="text"/> 
Funds center	<input type="text"/>	to	<input type="text"/> 
Commitment Item	<input type="text"/>	to	<input type="text"/> 
<b>Commitment Item Group</b>	<b>00BUDWEXCP</b>		
Functional Area	<input type="text"/>	to	<input type="text"/> 
Funded Program	<input type="text"/>	to	<input type="text"/> 
<b>Variant</b>			
Layout	<input type="text"/>		



# Centrally Budgeted Accounts

After running Budget to Actual with the correct commitment item group:

- Only items that fund is responsible for will be included in the report results.
- Notice fringe and other salary related items are not included in results.
- Running with incorrect commitment item group will make account appear overbudget.

Commitment Item Group	Commitment Item Name	Total Budget	Current YTD Actuals	Total Encumbrances	Available Balance
00FACULTY SALARIES	700800 Faculty Salaries	0.00	0.00	0.00	0.00
00FACULTY SALARIES		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
01FACULTY SALARIES-ADJUNCT	670084 Fac Sal -Adjunct	1,500.00	0.00	0.00	1,500.00
	700803 Faculty Sal-Adjunct	0.00	1,500.00	0.00	1,500.00-
01FACULTY SALARIES-ADJUNCT		<b>1,500.00</b>	<b>1,500.00</b>	<b>0.00</b>	<b>0.00</b>
02GRADUATE STUDENT SALARIES	670081 Graduate Student Sal	219,814.32	0.00	0.00	219,814.32
	670094 TA/IA Group Item	0.00	0.00	0.00	0.00
	700801 Fac Salaries-Grad St	0.00	131,094.20	65,389.08	196,483.28-
02GRADUATE STUDENT SALARIES		<b>219,814.32</b>	<b>131,094.20</b>	<b>65,389.08</b>	<b>23,331.04</b>
10STAFF SALARIES	670100 Staff Salaries	1,000.00	0.00	0.00	1,000.00
	701000 Unclassified Salary	0.00	1,000.00	0.00	1,000.00-
10STAFF SALARIES		<b>1,000.00</b>	<b>1,000.00</b>	<b>0.00</b>	<b>0.00</b>
10STAFF SALARIES HOURLY	670103 Staff Sal - Hourly	13,000.00	0.00	0.00	13,000.00
	701503 Class Salary-hourly	0.00	11,204.50	0.00	11,204.50-
10STAFF SALARIES HOURLY		<b>13,000.00</b>	<b>11,204.50</b>	<b>0.00</b>	<b>1,795.50</b>
14COMPENSATORY-OVERTIME PAY	670190 Comp/Overtime Pay	63.93	0.00	0.00	63.93
	702101 Student Overtime Pay	0.00	63.93	0.00	63.93-
14COMPENSATORY-OVERTIME PAY		<b>63.93</b>	<b>63.93</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL PERSONNEL COSTS-WO</b>		<b>235,378.25</b>	<b>144,862.63</b>	<b>65,389.08</b>	<b>25,126.54</b>
22STUDENT WAGES		<b>30,837.21</b>	<b>15,935.96</b>	<b>0.00</b>	<b>14,901.25</b>
23TRAVEL		<b>3,200.00</b>	<b>2,953.78</b>	<b>7,147.05</b>	<b>6,900.83-</b>
24MAINTENANCE & OPERATING		<b>105,022.25</b>	<b>73,151.11</b>	<b>14,069.47</b>	<b>17,801.67</b>
26CAPITAL		<b>0.00</b>	<b>3,411.00</b>	<b>4,727.00</b>	<b>8,138.00-</b>
<b>TOTAL OPERATING BUDGET &amp;</b>		<b>139,059.46</b>	<b>95,451.85</b>	<b>25,943.52</b>	<b>17,664.09</b>
		<b>374,437.71</b>	<b>240,314.48</b>	<b>91,332.60</b>	<b>42,790.63</b>



# Estimated Income Accounts

- Estimated budgets are used to set an income (revenue) and expense budget based on either a business model or past performance.
- Original budgets are set by the fund managers with approval from the Budget Office.
  - These initial budgets are usually set as permanent.
  - Revenue and Expense budgets must match and net to zero.
- Funds can have one cost center mapped to them or many.
- All Fiscal Year funds operate with an estimated income.
  - The large centrally budgeted funds are managed by the fund manager.
  - Many Estimated Income accounts are smaller in nature and managed by the account manager of the main cost center.





# Estimated Income Accounts

- Unlike Centrally Budgeted Accounts that are managing an allocation, estimated income accounts are responsible for managing the revenue stream and ensuring spending stays within revenue received.
- Estimated budget allows for spending authority prior to receiving revenue.

Examples of Estimated Income accounts:

- Organized Activities (Child Development Center, Polysom/Sleep Lab, etc.)
- Designated Fund Group (2\*)
- Auxiliary Fund Group (3\*)
- Excludes Centrally Budgeted Accounts such as 20000110XX, 20000210XX and 30000010XX.



# Estimated Income Accounts

How do I increase my budget?

- Once permanent budget is set it will remain at that level each year unless permanent changes are made during the year or in budget development.
- Increasing estimated income mid-year:
  - Can be done either perm or temp with budget office approval.
- Temporary budget increases can be made by “recognizing revenue” when it exceeds the estimated revenue
- Or using reserves if available – will discuss reserves further in next section
- Budget office must approve and process these types of increases. See UPPS 03.02.01 for more information on these requests.
  - Send request to [Budget@txstate.edu](mailto:Budget@txstate.edu)
  - Some divisions also want divisional VP approval to use reserves in your funds.



# Estimated Income Accounts

Viewing Estimated Budget in Budget to Actual:

Commitment Item Group	Original Budget
28REVENUE	325,000.00-
<b>TOTAL REVENUE</b>	<b>325,000.00-</b>
02GRADUATE STUDENT SALARIES	0.00
10STAFF SALARIES	26,071.89
10STAFF SALARIES HOURLY	22,500.00
10STAFF SALARIES REVIEW	950.00
14COMPENSATORY-OVERTIME PAY	0.00
20STATE LONGEVITY	300.00
21FRINGE BENEFITS	28,300.00
<b>TOTAL PERSONNEL COSTS</b>	<b>78,121.89</b>
22STUDENT WAGES	0.00
23TRAVEL	0.00
24MAINTENANCE & OPERATING	232,578.11
<b>TOTAL OPERATING BUDGET &amp;</b>	<b>232,578.11</b>
28ADMINISTRATIVE OVERHEAD	14,300.00
<b>28ADMINISTRATIVE OVERHEA</b>	<b>14,300.00</b>
	0.00

Revenue = 325,000

Expenses budgets are spread over multiple expense lines but equal to a total of 325,000.

Overall balance at bottom should net to zero.

-325,000.00 Estimated Revenue

325,000.00 Expense Budgets

-0-

Expense budgets can also be spread across fund centers.

Note:

Revenue shows as a negative number



# Estimated Income Accounts

How does my fund affect the way I run reports in SAP?

- Estimated Income accounts are responsible for managing the revenue stream of the fund and will run reports differently than Centrally Funded accounts.
- Choose the correct commitment item group based on your fund using the Funds Crosswalk.
- Most of these accounts are responsible for fringe and other salary-related items.

### Budget to Actual Report

Financial Management Area

FM Area

Fiscal Year / Period

Fiscal Year  to

Period  to

FM Account Assignment

Fund  to

Funds center  to

Commitment Item  to

**Commitment Item Group**

Functional Area  to

Funded Program  to

Variant

Layout

### FUNDS CROSSWALK

**LEGEND:**  
■ Paid from Central Account  
■ Paid from Individual Account  
■ Paid from High Level Cost Center

Fund	Description	Salary Review	University Contracted Pay	Stress Longevity Pay	UBS	Fringe Benefits	Wk Study Meeting	Compensation Admin Group Ctr	Project to Actual Report	Project to Balance Report
10000500XX	Op Support									
10000600XX	Space Supp									
10001000XX	Multi-line Teach									00BUDWEXCP
10001100XX	Edwards Ac									00BUDWEXCP
10001300XX	Sm Bg Dev Ctr									00BUDWEXCP
10001800XX	Cone Research									00BUDWEXCP
10002000XX	School Safety Ctr									00BUDWEXCP
10002100XX	MARC									00BUDWEXCP
10002300XX	ALERT									00BUDWEXCP
10002400XX	Community Resilience									00BUDWEXCP
10070000XX	OrgAct-Child Dev Ctr									00BUDWEXCP
10070100XX	OrgAct-Freeman Ctr									00BUDWEXCP
10070200XX	OrgAct-Spoch/Hng Lang									00BUDWEXCP
10070300XX	OrgAct-Polyson/Sleep									00BUDWEXCP
10070500XX	OrgAct-Phy Therapy									00BUDWEXCP
10070600XX	OrgAct-CARES									00BUDWEXCP
20000110XX	Des Method									00BUDWEXCP
20000210XX	Sponsored Programs									00BUDWEXCP
20200110XX	Student Success Fee									00BUDWEXCP
20200210XX	McCoy Graduate Fee									00BUDWEXCP
20210010XX	Comp Svc Fee									00BUDWEXCP
20220010XX	Library Fee									00BUDWEXCP
20240110XX	IS Svc Ctr									00BUDWEXCP
20240210XX	Comp Repair									00BUDWEXCP
20240310XX	Telecomm Svcs									00BUDWEXCP
20240610XX	Facilities - Warehouse									00BUDWEXCP
20240910XX	Print Services									00BUDWEXCP
20241010XX	Utilities									00BUDWEXCP
20241410XX	TED-MakerSpace Svc C									00BUDWEXCP
20241510XX	Classrm Tech-Svc Ctr									00BUDWEXCP
20241610XX	Bioprographich Sys									00BUDWEXCP
20241810XX	Ingress Mgmt Serv Vta									00BUDWEXCP
20242010XX	TSUS Marketplace Btl									00BUDWEXCP
20242110XX	HR Job Advertising									00BUDWEXCP
20242310XX	IT - TSUS Billing									00BUDWEXCP
20242410XX	UPD Overtime									00BUDWEXCP
20242810XX	TREC Svc Ctr-Grants									00BUDWEXCP
20242910XX	Trapap Svcs Events									00BUDWEXCP
20243210XX	Video Surveillance									00BUDWEXCP
20243310XX	Materials Mgmt Serv									00BUDWEXCP
20243410XX	Ins Special Events									00BUDWEXCP
20270410XX	UG Applic Fee									00BUDWEXCP
20270510XX	Alcohol Ed Sem									00BUDWEXCP
20270610XX	Software Tech									00BUDWEXCP
20270810XX	Software Tech									00BUDWEXCP
20271010XX	Campus Conit OH									00BUDWEXCP
20271110XX	CFPM Program									00BUDWEXCP
20271210XX	TSIE									00BUDWEXCP



# Estimated Income Accounts

How can I view expenses in Budget to Actual?

- Use the appropriate commitment item group according to the Funds Crosswalk.
- Budget allows spending authority before bringing in revenue.
- Budget can be moved between commitment items throughout the year as needed.
- Viewing this way does not bring in revenue.






Commitment Item Grou	Total Budget	Current YTD Actu...	Total Encumbranc...	Available Balance
02GRADUATE STUDENT SALARIES	0.00	0.00	0.00	0.00
10STAFF SALARIES	59,075.21	10,653.35	48,421.86	0.00
10STAFF SALARIES HOURLY	0.00	0.00	0.00	0.00
10STAFF SALARIES REVIEW	16.13	0.00	0.00	16.13
14COMPENSATORY-OVERTIME PAY	0.00	42.00-	0.00	42.00
20STATE LONGEVITY	300.00	135.00	135.00	30.00
21FRINGE BENEFITS	28,300.00	4,268.65	15,927.94	8,103.41
<b>TOTAL PERSONNEL COSTS</b>	<b>87,691.34</b>	<b>15,015.00</b>	<b>64,484.80</b>	<b>8,191.54</b>
22STUDENT WAGES	0.00	9,077.00	0.00	9,077.00-
23TRAVEL	0.00	2,312.17	0.00	2,312.17-
24MAINTENANCE & OPERATING	223,008.66	114,829.80	0.00	108,178.86
<b>TOTAL OPERATING BUDGET &amp;</b>	<b>223,008.66</b>	<b>126,218.97</b>	<b>0.00</b>	<b>96,789.69</b>
28ADMINISTRATIVE OVERHEAD	14,300.00	1.78	0.00	14,298.22
<b>28ADMINISTRATIVE OVERHEA</b>	<b>14,300.00</b>	<b>1.78</b>	<b>0.00</b>	<b>14,298.22</b>
	<b>325,000.00</b>	<b>141,235.75</b>	<b>64,484.80</b>	<b>119,279.45</b>



# Estimated Income Accounts

How can I view revenue in Budget to Actual?

- Use Commitment Item Group 28REVENUE to view revenue only.

<b>Budget to Actual Report</b>			
<b>Financial Management Area</b>			
FM Area	<input type="text" value="754"/>		
<b>Fiscal Year / Period</b>			
Fiscal Year	<input checked="" type="checkbox"/>		
Period	<input checked="" type="checkbox"/>	to	<input type="text"/>
<b>FM Account Assignment</b>			
Fund	<input type="text"/>	to	<input type="text"/> 
Funds center	<input type="text"/>	to	<input type="text"/> 
Commitment Item	<input type="text"/>	to	<input type="text"/> 
<b>Commitment Item Group</b>	<b>28REVENUE</b>		
Functional Area	<input type="text"/>	to	<input type="text"/> 
Funded Program	<input type="text"/>	to	<input type="text"/> 
<b>Variant</b>			
Layout	<input type="text"/>		



# Estimated Income Accounts

How can I view revenue in Budget to Actual?

- Results using the 28REVENUE commitment item group:

Commitment Item Group	Commitment Item	Commitment Item Name	Original Budget	Budget Adjustments	Total Budget	Current YTD Actuals	Available Balance
28REVENUE	417040	Refunds/Reimb	0.00	0.00	0.00	300.50-	300.50
	417080	Sales Revenue	0.00	0.00	0.00	668.00-	668.00
	417110	Camps/Conf/Workshops	0.00	0.00	0.00	29,800.00-	29,800.00
	640000	Revenue	325,000.00-	0.00	325,000.00-	0.00	325,000.00-
28REVENUE			325,000.00-	0.00	325,000.00-	30,768.50-	294,231.50-
28REVENUE			325,000.00-	0.00	325,000.00-	30,768.50-	294,231.50-
			325,000.00-	0.00	325,000.00-	30,768.50-	294,231.50-

- Original Budget = Permanent starting estimated income
- Budget Adjustments = Any changes throughout the year. Ex: approved request to increase estimated income.
- Total Budget = Original Budget + Budget Adjustments
- Current YTD Actuals = Revenue deposited into the account
- Available Balance = Difference of Total Budget & Current YTD Actuals
  - Positive is more than projected, negative is amount short.
- Notice the 4\* revenue GL & 64\* budget revenue commitment item.
- Revenue posts as a negative.



# Estimated Income Accounts

How can I view revenue and expenses together in Budget to Actual?

- Use commitment item group 00BUDREVEX to view both Revenue & Expense together.

**Budget to Actual Report**

Financial Management Area

FM Area

Fiscal Year / Period

Fiscal Year

Period  to

FM Account Assignment

Fund	<input type="text"/>	to	<input type="text"/>	<input type="button" value="→"/>
Funds center	<input type="text"/>	to	<input type="text"/>	<input type="button" value="→"/>
Commitment Item	<input type="text"/>	to	<input type="text"/>	<input type="button" value="→"/>
<b>Commitment Item Group</b>	<b>00BUDREVEX</b>			
Functional Area	<input type="text"/>	to	<input type="text"/>	<input type="button" value="→"/>
Funded Program	<input type="text"/>	to	<input type="text"/>	<input type="button" value="→"/>

Variant

Layout





# Estimated Income Accounts

How can I view revenue and expenses together in Budget to Actual?

- Use commitment item group 00BUDREVEX to view both Revenue & Expense together.
- Real picture of the account is in the Current YTD Actuals column.
- Budget is just an estimate for the year providing spending authority, it is not a consideration at end of year.
- Important to keep track that you do not spend more than is brought in at the end of the year.
- As you manage the fund you will learn what time of the year revenue and expenses happen. Each revenue stream is unique.

Commitment Item Group	Total Budget	Current YTD Actuals	Total Encumbrances	Available Balance
28REVENUE	325,000.00-	30,768.50-	0.00	294,231.50-
<b>TOTAL REVENUE</b>	<b>325,000.00-</b>	<b>30,768.50-</b>	<b>0.00</b>	<b>294,231.50-</b>
02GRADUATE STUDENT SALARIES	0.00	0.00	0.00	0.00
10STAFF SALARIES	59,075.21	10,653.35	48,421.86	0.00
10STAFF SALARIES HOURLY	0.00	0.00	0.00	0.00
10STAFF SALARIES REVIEW	16.13	0.00	0.00	16.13
14COMPENSATORY-OVERTIME PAY	0.00	42.00-	0.00	42.00
20STATE LONGEVITY	300.00	135.00	135.00	30.00
21FRINGE BENEFITS	28,300.00	4,268.65	15,927.94	8,103.41
<b>TOTAL PERSONNEL COSTS</b>	<b>87,691.34</b>	<b>15,015.00</b>	<b>64,484.80</b>	<b>8,191.54</b>
22STUDENT WAGES	0.00	9,077.00	0.00	9,077.00-
23TRAVEL	0.00	2,312.17	0.00	2,312.17-
24MAINTENANCE & OPERATING	223,008.66	114,829.80	0.00	108,178.86
<b>TOTAL OPERATING BUDGET &amp;</b>	<b>223,008.66</b>	<b>126,218.97</b>	<b>0.00</b>	<b>96,789.69</b>
28ADMINISTRATIVE OVERHEAD	14,300.00	1.78	0.00	14,298.22
<b>28ADMINISTRATIVE OVERHEA</b>	<b>14,300.00</b>	<b>1.78</b>	<b>0.00</b>	<b>14,298.22</b>
	<b>0.00</b>	<b>110,467.25</b>	<b>64,484.80</b>	<b>174,952.05-</b>



# Estimated Income Accounts

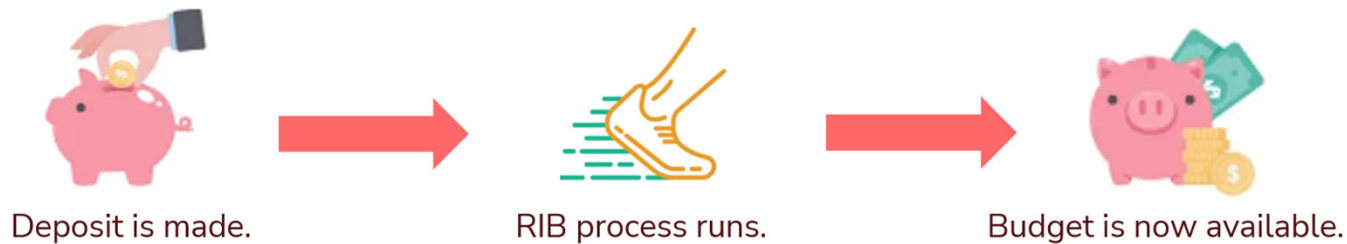
Points to take away on Budget vs. Actuals:

- The YTD Actuals column, revenue/expense net is the real picture of how my fund is performing.
- Learn how to judge my revenue estimate vs my actual revenue and how that effects how I spend my budget is important.
- An account manger can spend within budget and still end up with a deficit if the account doesn't bring in enough revenue.
- Conversely, an account can bring in less than the set estimate budget, but still be ok if expenses remained less than the revenue received.



# RIB Accounts

- Revenue and expense budget are increased after deposits are made.
- This is done through a daily process called RIB (Revenue Increasing Budget) managed by the Budget Office.
- When RIB process runs it will “pick up” any deposits in the account and create both the revenue and the expense budget.



- Expense budget is always put to M&O 672000.
- RIB can be run on demand, if necessary, but usually revenue will be picked up within 24 hours via typical daily process.
- Example of RIB accounts:
  - Multi-year funds ending in -00
  - Restricted accounts, fund starts with a 4\*



# Revenue Increasing Budget (RIB)

How does my fund affect the way I run reports in SAP?

- Choose the correct commitment item group based on your fund using the Funds Crosswalk.
- Choose the multi-year layout /00MULTIYR

### Budget to Actual Report

Financial Management Area

FM Area: 754

Fiscal Year / Period

Fiscal Year:

Period:

FM Account Assignment

Fund:

Funds center:

Commitment Item:

**Commitment Item Group: 00BUDALL**

Functional Area:

Funded Program:

Variant

**Layout: /00MULTIYR**

### FUNDS CROSSWALK

LEGEND:  
■ Paid from Central Account  
■ Paid from Individual Account  
■ Paid from High Level Cost Center

Fund	Salary Review	University Ownership Pay	State Longevity Pay	Prime Benefits	Work-Study	Marketing	Commitment Item Group for Budget to Actual or Layout for Budget Balance Report
10000500XX							00BUDWEXCP
10000600XX							00BUDWEXCP
10001000XX							00BUDWEXCP
10001100XX							00BUDWEXCP
10001300XX							00BUDWEXCP
10001800XX							00BUDWEXCP
10002000XX							00BUDWEXCP
10002100XX							00BUDWEXCP
10002300XX							00BUDWEXCP
10002400XX							00BUDWEXCP
10070000XX							00BUDWEXCP
10070100XX							00BUDWEXCP
10070200XX							00BUDWEXCP
10070300XX							00BUDWEXCP
10070500XX							00BUDWEXCP
10070600XX							00BUDWEXCP
20000110XX							00BUDWEXCP
20000210XX							00BUDWEXCP
20200110XX							00BUDWEXCP
20200210XX							00BUDWEXCP
20210010XX							00BUDWEXCP
20220010XX							00BUDWEXCP
20240110XX							00BUDWEXCP
20240210XX							00BUDWEXCP
20240310XX							00BUDWEXCP
20240610XX							00BUDWEXCP
20240910XX							00BUDWEXCP
20241010XX							00BUDWEXCP
2024110XX							00BUDWEXCP
20241210XX							00BUDWEXCP
20241310XX							00BUDWEXCP
20241410XX							00BUDWEXCP
20241510XX							00BUDWEXCP
20241610XX							00BUDWEXCP
20241710XX							00BUDWEXCP
20241810XX							00BUDWEXCP
20241910XX							00BUDWEXCP
20242010XX							00BUDWEXCP
2024210XX							00BUDWEXCP
20242210XX							00BUDWEXCP
20242310XX							00BUDWEXCP
20242410XX							00BUDWEXCP
20242510XX							00BUDWEXCP
20242610XX							00BUDWEXCP
20242710XX							00BUDWEXCP
20242810XX							00BUDWEXCP
20242910XX							00BUDWEXCP
20243010XX							00BUDWEXCP
2024310XX							00BUDWEXCP
20243210XX							00BUDWEXCP
20243310XX							00BUDWEXCP
20243410XX							00BUDWEXCP
20243510XX							00BUDWEXCP
20243610XX							00BUDWEXCP
20243710XX							00BUDWEXCP
20243810XX							00BUDWEXCP
20243910XX							00BUDWEXCP
20244010XX							00BUDWEXCP
2024410XX							00BUDWEXCP
20244210XX							00BUDWEXCP
20244310XX							00BUDWEXCP
20244410XX							00BUDWEXCP
20244510XX							00BUDWEXCP
20244610XX							00BUDWEXCP
20244710XX							00BUDWEXCP
20244810XX							00BUDWEXCP
20244910XX							00BUDWEXCP
20245010XX							00BUDWEXCP
2024510XX							00BUDWEXCP
20245210XX							00BUDWEXCP
20245310XX							00BUDWEXCP
20245410XX							00BUDWEXCP
20245510XX							00BUDWEXCP
20245610XX							00BUDWEXCP
20245710XX							00BUDWEXCP
20245810XX							00BUDWEXCP
20245910XX							00BUDWEXCP
20246010XX							00BUDWEXCP
2024610XX							00BUDWEXCP
20246210XX							00BUDWEXCP
20246310XX							00BUDWEXCP
20246410XX							00BUDWEXCP
20246510XX							00BUDWEXCP
20246610XX							00BUDWEXCP
20246710XX							00BUDWEXCP
20246810XX							00BUDWEXCP
20246910XX							00BUDWEXCP
20247010XX							00BUDWEXCP
2024710XX							00BUDWEXCP
20247210XX							00BUDWEXCP
20247310XX							00BUDWEXCP
20247410XX							00BUDWEXCP
20247510XX							00BUDWEXCP
20247610XX							00BUDWEXCP
20247710XX							00BUDWEXCP
20247810XX							00BUDWEXCP
20247910XX							00BUDWEXCP
20248010XX							00BUDWEXCP
2024810XX							00BUDWEXCP
20248210XX							00BUDWEXCP
20248310XX							00BUDWEXCP
20248410XX							00BUDWEXCP
20248510XX							00BUDWEXCP
20248610XX							00BUDWEXCP
20248710XX							00BUDWEXCP
20248810XX							00BUDWEXCP
20248910XX							00BUDWEXCP
20249010XX							00BUDWEXCP
2024910XX							00BUDWEXCP
20249210XX							00BUDWEXCP
20249310XX							00BUDWEXCP
20249410XX							00BUDWEXCP
20249510XX							00BUDWEXCP
20249610XX							00BUDWEXCP
20249710XX							00BUDWEXCP
20249810XX							00BUDWEXCP
20249910XX							00BUDWEXCP
20250010XX							00BUDWEXCP



# Revenue Increasing Budget (RIB)

How do I read Budget to Actual with the multi-year layout?

- APY columns=All Prior Year and show activity in prior fiscal years.

Commitment Item Group	APY Budget	Budget Adjustments	Total Budget	APY Actual	Current YTD Actuals	Total Encumbrances	Available Balance
09SUMMER ADJUNCT FACULTY	16,250.00	0.00	16,250.00	16,000.00	0.00	0.00	250.00
09SUMMER FACULTY	14,900.00	0.00	14,900.00	15,150.00	0.00	0.00	250.00-
<b>TOTAL SUMMER FACULTY</b>	<b>31,150.00</b>	<b>0.00</b>	<b>31,150.00</b>	<b>31,150.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
02GRADUATE STUDENT SALARIES	10,407.10	0.00	10,407.10	10,407.10	0.00	0.00	0.00
10STAFF SALARIES HOURLY	8,978.00	0.00	8,978.00	8,978.00	0.00	0.00	0.00
21FRINGE BENEFITS	6,173.54	0.00	6,173.54	6,173.54	0.00	0.00	0.00
<b>TOTAL PERSONNEL COSTS</b>	<b>25,558.64</b>	<b>0.00</b>	<b>25,558.64</b>	<b>25,558.64</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
22STUDENT WAGES	0.00	0.00	0.00	68,455.52	0.00	0.00	68,455.52-
23TRAVEL	0.00	0.00	0.00	27,080.34	0.00	0.00	27,080.34-
24MAINTENANCE & OPERATING	354,730.13	1,265.00	355,995.13	258,903.91	777.90	0.00	96,313.32
<b>TOTAL OPERATING BUDGET &amp;</b>	<b>354,730.13</b>	<b>1,265.00</b>	<b>355,995.13</b>	<b>354,439.77</b>	<b>777.90</b>	<b>0.00</b>	<b>777.46</b>
28ADMINISTRATIVE OVERHEAD	8,967.38	0.00	8,967.38	8,539.56	52.00	0.00	375.82
<b>28ADMINISTRATIVE OVERHEA</b>	<b>8,967.38</b>	<b>0.00</b>	<b>8,967.38</b>	<b>8,539.56</b>	<b>52.00</b>	<b>0.00</b>	<b>375.82</b>
	<b>420,406.15</b>	<b>1,265.00</b>	<b>421,671.15</b>	<b>419,687.97</b>	<b>829.90</b>	<b>0.00</b>	<b>1,153.28</b>

- APY Budget = Budget in prior fiscal years
- Budget Adjustments = Activity in current year
- Total Budget = APY Budget + Budget Adjustments
- APY Actuals = Postings in prior fiscal years
- Current YTD Actuals = Current year-to-date postings
- Total Encumbrances = Any salary, travel, PO, etc. encumbrances
- Available Balance = Total Budget - APY & YTD Actuals - Total Encumbrances



# Revenue Increasing Budget (RIB)

How do I view revenue in Budget to Actual?

- Use Commitment Item Group 28REVENUE to view revenue only.
- Use Commitment Item Group 00BUDREVEX to view revenue and expenses together.
- Use the Multi-year layout to bring in the APY (all prior year) activity columns

28REVENUE – Revenue only:

Commitment Item Group	APY Budget	Budget Adjustments	Total Budget	APY Actual	Current YTD Actuals	Available Balance
<b>28REVENUE</b>	<b>420,406.15-</b>	<b>1,265.00-</b>	<b>421,671.15-</b>	<b>420,406.15-</b>	<b>1,265.00-</b>	<b>0.00</b>
	420,406.15-	1,265.00-	421,671.15-	420,406.15-	1,265.00-	0.00

00BUDREVEX – Revenue and expenses together:

Commitment Item Group	APY Budget	Budget Adjustments	Total Budget	APY Actual	Current YTD Actuals	Total Encumbrances	Available Balance
09SUMMER ADJUNCT FACULTY	16,250.00	0.00	16,250.00	16,000.00	0.00	0.00	250.00
09SUMMER FACULTY	14,900.00	0.00	14,900.00	15,150.00	0.00	0.00	250.00-
<b>TOTAL SUMMER FACULTY</b>	<b>31,150.00</b>	<b>0.00</b>	<b>31,150.00</b>	<b>31,150.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
28REVENUE	420,406.15-	1,265.00-	421,671.15-	420,406.15-	1,265.00-	0.00	0.00
<b>TOTAL REVENUE</b>	<b>420,406.15-</b>	<b>1,265.00-</b>	<b>421,671.15-</b>	<b>420,406.15-</b>	<b>1,265.00-</b>	<b>0.00</b>	<b>0.00</b>
02GRADUATE STUDENT SALARIES	10,407.10	0.00	10,407.10	10,407.10	0.00	0.00	0.00
10STAFF SALARIES HOURLY	8,978.00	0.00	8,978.00	8,978.00	0.00	0.00	0.00
21FRINGE BENEFITS	6,173.54	0.00	6,173.54	6,173.54	0.00	0.00	0.00
<b>TOTAL PERSONNEL COSTS</b>	<b>25,558.64</b>	<b>0.00</b>	<b>25,558.64</b>	<b>25,558.64</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
22STUDENT WAGES	0.00	0.00	0.00	68,455.52	0.00	0.00	68,455.52-
23TRAVEL	0.00	0.00	0.00	27,080.34	0.00	0.00	27,080.34-
24MAINTENANCE & OPERATING	354,730.13	1,265.00	355,995.13	258,903.91	777.90	0.00	96,313.32
<b>TOTAL OPERATING BUDGET &amp;</b>	<b>354,730.13</b>	<b>1,265.00</b>	<b>355,995.13</b>	<b>354,439.77</b>	<b>777.90</b>	<b>0.00</b>	<b>777.46</b>
28ADMINISTRATIVE OVERHEAD	8,967.38	0.00	8,967.38	8,539.56	52.00	0.00	375.82
<b>28ADMINISTRATIVE OVERHEA</b>	<b>8,967.38</b>	<b>0.00</b>	<b>8,967.38</b>	<b>8,539.56</b>	<b>52.00</b>	<b>0.00</b>	<b>375.82</b>
	0.00	0.00	0.00	718.18-	435.10-	0.00	1,153.28



# Section 3

## Year End Processes by Fund Type

- What is a fund balance?
- Accounts with Carryforwards
- Accounts with Fund Balance & Available Reserves
- RIB Multi-year Accounts

# What is Fund Balance?

- Fund balance is the accumulation of net income over the years.
- All funds are revenue generating and we calculate fund balance for all funds.
  - Calculation is done in Financial Reporting & Analysis office.
  - Fund manager is responsible for deficits.
  - Fund balance can be seen in special layout of Budget to Actual.
- Multi-year funds – the budget balance is equal to the fund balance so you can see this in your normal Budget to Actual.



# What is Fund Balance?

The difference to the cost center level account manager for how this is handled at the end of the year is dependent on what type of fund you have:

- Most Centrally Budgeted accounts have a fund balance for the fund manager but at the departmental level you will see carryforwards processed.
  - Example: Designated Method – 20000110XX
- Estimated income accounts have a calculated fund balance and available reserves. No carryforwards at any level.
  - Example: Athletics – 30050010XX
- Multi-year accounts don't get either since fund balance = budget balance.

# Carryforward or Reserves Balance?

- Primary Fund Group Accounts with Non-Personnel Budgets
  - 1\* and 20000110XX
  - Operating Budget
  - Most are carried forward routinely
- Non-Primary Fund Group Accounts
  - Multi-year funds do not receive carryforwards or reserves calculation.
  - Fiscal-year Income Generating or Fee accounts typically do not receive carryforwards.
    - Surplus revenue collapses to available reserves.
    - There are some exceptions as determined by the fund manager.
      - Example: Student Service Fee – 30000010XX

# Carryforwards

## Primary Fund Group Carry Forward Process:

- Purpose is to move budgets between the different FY funds and allow the account manager to keep unspent funding from a prior year.
  - Example: Designated Method 20000110XX account with \$500.00 unspent in operating at the end of the fiscal year:
    - 20000110<sup>23</sup> / 1323120000 / 672000 / \$500.00 >>> 20000110<sup>24</sup> / 1323120000 / 673100 / \$500.00
    - Carryforward amounts post to carryforward commitment item 673100.
    - Typically, 100% carryforward of operating budgets for most accounts.
- Timing:
  - End of the year carryforwards are processed in September/October of the following fiscal year.
  - Carryforwards are continually processed weekly throughout the year to catch any released encumbrances that may occur.

# Carryforwards

## Funded Program Process:

- Funded programs are unique in that they are usually project based and only valid for a year or two.
  - Examples: REP Grants, SURF grants, Start-up Funds, Student Service Fee 1-Time Funding.
- Carryforward rules are dictated by funding manager and the fund the funded programs are in.
- Typically, most receive 100% of all items for the duration of time the account is valid.
- Once account has ended, unspent funds are returned to the funding manager.
- Timing:
  - End of the year carryforwards are processed in September/October of the following fiscal year.
  - Carryforwards are continually processed weekly throughout the year to catch any released encumbrances that may occur.

# Carryforwards

Carry Forward Calculations, two step process:

Step 1. Returns – determine how much budget needs to be “returned” to zero out the control line.

- All control lines get a return in all accounts.

Step 2. Supplements- are the amount carried forward into the new fiscal year account.

- Not all accounts will receive supplements.

# Carryforwards

## Step 1. Returns:

- All fiscal year funds get returns even if they collapse to fund balance. We must zero out all budgets at the end of the fiscal year.
- Returns determine how much budget to return to zero out the prior year's budget.
- Returns are done by commitment item. For High level operating the return will be to 670000. For all other commitment items the return will be done in the regular commitment item.
- Returns are calculated as follows:
  - Total budget – actuals - encumbrances = available balance.
  - The return is the opposite amount.
  - $100 - 20 - 20 = 60$ . The return is  $-60.00$ . So  $60.00 - 60.00 = 0$

# Carryforwards

## Step 2. Supplements:

- Supplements are the amounts carried forward into the next fiscal year.
- You may not see everything that was returned in the prior year in your supplements.
- Supplements are based on the carry forward rules, and therefore only those items allowed to be carried forward will be.
- All carry forwards go into one commitment item called YEBB (673100) which is part of your operating budget.
  - Exception is Awards (670101) which carries forward to same GL (670101).

# Carryforwards

How can I view carryforwards in Budget to Actual?

- Carryforwards will be in the commitment item 673100 – YEBB Carryforward in the operating section of your budget.
- In the report, you can double click on the amount to see if this is one transaction or multiple.

Commitment Item Grou	Commitm...	Commitment Item Name	Σ Budget Adjust...	Σ Total Budget	Σ C
10STAFF SALARIES			16,422.36	556,706.52	
11STAFF AWARDS			4,708.00	4,708.00	
<b>TOTAL PERSONNEL COSTS-WO</b>			<b>21,130.36</b>	<b>561,414.52</b>	
23TRAVEL			0.00	0.00	
24MAINTENANCE & OPERATING	672000	M&O	0.00	5,578.60	
	673100	YEBB Carryforward	7,644.67	7,644.67	
	703100	Wireless Allowance	0.00	0.00	
	720100	Membership Dues	0.00	0.00	
	720200	Tuition Emp Training	0.00	0.00	
	721000	Fees - Other Charges	0.00	0.00	
	726700	Maint/Rep Comp Equi	0.00	0.00	



# Carryforwards

How can I view carryforwards?

- Use the FMEDDW report. We cover this report in SAP Budget Related Reports.
- Query on the “YEBB” document type, this will allow you to see both returns and supplements.

Fiscal Yr	Fund	Cmmt ite	Σ	Amount LC	Entry Document Header Text
2019	2000011019	670400		49,332.37	RETURN OF BUDGET/FY CARRYFORWARD
	2000011019	670220		1,697.04	RETURN OF BUDGET/FY CARRYFORWARD
	2000011019	670101		58,028.13-	RETURN OF BUDGET/FY CARRYFORWARD
	2000011019	670000		1,220.04-	RETURN OF BUDGET/FY CARRYFORWARD
	2000011019	670103		967.50	RETURN OF BUDGET/FY CARRYFORWARD
2019				<b>7,251.26-</b>	
2020	2000011020	670101		58,028.13	PRIOR YEAR BAL>STAFF AWARDS
	2000011020	673100		1,220.04	PRIOR YEAR BUDGET BALANCE
	2000011020	673100		967.50-	PRIOR YEAR BUDGET BALANCE
2020				<b>58,280.67</b>	
				<b>51,029.41</b>	

- Example account above is showing:
  - Not all commitment items are carried forward into the new fiscal year.
    - Not responsible for fringe – 670400, state longevity – 670220, return to high level account.
  - Deficits at the end of the year will receive a negative carryforward.
    - Hourly line – 670103 is negative causing a negative carryforward in new FY.
  - Operating return posts to High Level Operating – 670000, Carryforward in new FY post to 673100.
  - Award line return and supplement post to commitment item 670101.

# Reserve Balances

What are Fund Balances and Reserves and how are they Calculated?

- Fund balance and available reserves are calculated by the Financial Reporting & Analysis Office each year.
- This calculation typically takes place at end of September / beginning of October and is a “snapshot” of your account on the day of the calculation.
- Fund Balance is the net cumulative amount of all prior year activity from revenue and expenses.
- Available Reserves is your fund balance minus any encumbrances on the books at the time the “snapshot” was taken.
  - This is usually different from your fund balance but sometimes can be the same number.
  - Reserves are built up to help in lean years, fund special projects/purchases.

# Reserve Balances

## Fund Balance & Reserves Calculations






- Fund Balance Calculation:  
 Current Year Beginning Fund Balance=  
 Prior-year Ending Fund Balance + Revenues – Expenses – Transfers
- Available Reserves Calculation:  
 Current Year Available Reserves=  
 Prior-year Ending Fund Balance + Revenues – Expenses – Transfers – Encumbrances
- Snapshot of B2 Schedule Report from Financial Reporting:

Fund	FUND BALANCES	SALES AND SERV	SALARIES AND W	OTHER EXPENSES	TRANSFERS AND	FUND BALANCES	Encumbrances	Available Rese
*** Paren	45,272.14	61,114.00		34,358.55-		72,027.59	3,594.00	68,433.59

# Reserve Balances

How do I view reserves in Budget to Actual?

- Security to Fund Center 1040999999 required.
- Not all users need access, typically only fund manager and anyone that assists with budget.
- Special layout in Budget to Actual Report.
- Reference document in the “How-to & Reference Documents” section of Budget Office website

<b>Budget to Actual Report</b>			
<b>Financial Management Area</b>			
FM Area	<input type="text" value="754"/>		
<b>Fiscal Year / Period</b>			
Fiscal Year	<input type="text" value="20XX"/>		
Period	<input type="text" value="01"/>	to	<input type="text" value="14"/>
<b>FM Account Assignment</b>			
Fund	<input type="text" value="20285410XX"/>	to	<input type="text"/> 
Funds center	<input type="text" value="1040999999"/>	to	<input type="text"/> 
Commitment Item	<input type="text" value="390100"/>	to	<input type="text"/> 
Commitment Item Group	<input type="text"/>		
Functional Area	<input type="text"/>	to	<input type="text"/> 
Funded Program	<input type="text"/>	to	<input type="text"/> 
<b>Variant</b>			
Layout	<input type="text" value="/RESERVES"/>		

# Reserve Balances

How do I view reserves in Budget to Actual?

- Results after executing report:

Fund	Fund Name	Current YTD Actuals	Available Balance
2028541024	MathWorks IG	185,488.34-	185,488.34
		▪ <b>185,488.34-</b>	▪ <b>185,488.34</b>

- Drilldown on the Current YTD Actuals to see detail:

Year	Prd	Posting Date	RefDocNo	VT	Value type	Prd.doc.no	Fund	Cost Center	Order	G/L Acc	CI text	Pymt Bdgt	Supplier Name	Text	Doc.Header Text	Stat.Ind.
2024	5	01/22/2024	3100009118	54	Invoices		2028541024	1040999999		390100	Fund Balance Reserve	185,488.34-		Establish Des Reserve FY24	Departmental IDT X	
												▪ <b>185,488.34-</b>				

# RIB - Multi-Year Accounts

## Year end Process

- RIB Multi-year accounts do not get carry forwards or go through the fund balance/available reserves calculation process.
- Because the revenue is real time via RIB (Revenue Increasing Budget) and expenses are real time, the fund balance equals the budget balance.
- RIB Multi-year accounts are accounts that start with 4\*, 5\*, 6\*, and 9\*.
- There are some designated funds (2\*\*\*\*1000) that are multi-year RIB accounts.

# Important Take-Aways!

- A fund is a self-balancing set of accounts with a fund balance.
- The type of fund dictates all processes:
  - Restrictions and limitations on spending
  - How budget is set up in the account
  - How the account is read in various reports
  - What happens to the budgeted balances at the end of the year

# Budgeting Classes

## Classes in SAP Portal:

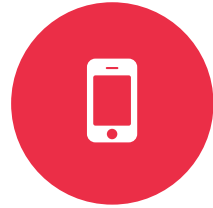
- **Budgeting with Funds 101**
- **SAP Report Fundamentals (self paced-online)**
- **SAP Budget Balance Reports**
  - ZBUDACT - Budget To Actual
  - ZBUDGETBALANCE - Budget Balance Report
- **SAP Budget Related Reports**
  - FMBB - Budgeting Workbench
  - FMEDDW - Drilldown for Budget Entry Documents
  - ZOPEN\_ENCUMBRANCE - Open Encumbrance Report
  - ZOVERBUDGET-Overbudget Report
- **SAP Salary Related Reports**
  - ZFIPOSBUD – Annual Position Budget Report
  - ZFISALFRINGE - Salary/Fringe Report
  - ZFM\_SAL\_RECON - Recon. for Salary Encumbrances
  - PA20 - Personnel Management -> Administration -> HR Master Data -> Display
  - PO13D - Display Position
  - BEx Analyzer (HR queries)

## ITAC course in Canvas:

- **Getting Started with SAP Business Client**



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C o n g r a t u l a t i o n s !

You have successfully completed  
Budgeting with Funds 101!