



TEXAS WOMAN'S
UNIVERSITY

Budget 101

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Agenda

- Account types
- Account structure
- Reports



Account Types

- State Appropriations
 - Funded on a biennial basis by the State
 - 10.100 – used primarily to fund salaries and fringe benefits
 - 10.xxx – used to fund special items
 - JNWL, Debt Service, Online Nursing Program, Women's Health Research Center, Comprehensive Research Development funds
 - Carryforward? **NO**
 - Except JNWL and Comprehensive Research Development funds



Account Types

- Local Funds – 11.400, 12.400, 14.400
 - Supports unit from which revenue is generated
 - Examples: Camps, athletics, space rental
 - Carryforward?
 - 11.400: YES, surplus and deficit
 - 12.400, 14.400: NO



Account Types

- Designated Operating – 11.410
 - Designated Tuition rate is set by the TWU Board of Regents
 - Used to fund departmental operations, salaries, wages, benefits, & travel
 - Carryforward? **NO**



Account Types

- Designated Surcharge (Differential) – 11.411
 - Supports academic programs with salaries, benefits, and other operational costs
 - Carryforward? **YES, surplus and deficit**



Account Types

- Program Fees – 11.425
 - Supports the provision of educational programs to students
 - Carryforward? **YES, surplus and deficit**



Account Types

- Gifts/Grants/Endowments – 19.xxx
 - External funding provided to support TWU's mission.
 - Expenditures must fall within the guidelines of the gift/grant/endowment agreement
 - Carryforward? **Possibly**
 - Dependent on the terms of the agreement



Account Structure

General Ledger Account: 11.222.33.4444.5555.00000000

(Also referred to as an account number or account string)

Account Segment	Description
11	Fund
222	Funding Source
33	Element of Cost
4444	Department
5555	Object Code (Revenues or Expenses)
00000000	Grant or Project Number



Reports

- Most common – SQL reporting
 - SQL – Structured Query Language
 - Used to pull data from a database in a format that is meaningful and useful to the user
 - Examples include:
 - Available Funds by Executive-Multi Year
 - Budget Managers Detail (BMD)



Reports

- Why do we use SQL reports?
 - Determine available balances
 - Review activity
 - Forecast future needs
- Reminder: TWU fiscal year runs 9/1 to 8/31
 - Example: FY 2022 = 9/1/2021 to 8/31/2022



Available Funds by Executive – Multi year

- What is this report?
 - Summary info by category for accounts falling under divisional units, including:
 - Account segment descriptions
 - Board adopted budget, amended budget, encumbrances, and year-to-date actuals
 - 3 previous years for comparison
 - Selected period (month and year)
 - End of fiscal year



Available Funds by Executive – Multi year

- Why should I use this report?
 - High-level summary for unit leadership
 - Monitor multiple account numbers within a unit for:
 - Budget forecasting
 - Identifying irregularities
 - Drill down with Budget Manager's Detail (BMD)



Available Funds by Executive – Multi year

Home > Administrative Management > Available Funds by Executive-Multi Year

Executives	Finance and Administration ▼	Col Progs	VP Finance and Administration ▼
Depts	VP Finance and Administration ▼	Period	Mar-18 ▼
Categories	8300-CAP, 8999-CFOH, 9000-CFOR, ▼	Fund	10-E&G Fund, 11-Designated ▼



Budget Manager's Detail (BMD)

- What is this report?
 - Detailed transaction info for a single account, including:
 - Amended budget, encumbrances, and year-to-date actuals
 - Impact of transactions processed, but not posted
 - Does not include carryforward in revenues
 - To calculate, subtract Grand Total (Expenses) from Grand Total (Revenues)



Budget Manager's Detail (BMD)

- Why should I use this report?
 - Review individual transactions within each category
- Concur Expenses
 - Full description = too many characters for BMD
 - In Concur, run *TWU-Detailed with Approval Flow & Audit Trail
 - Expense Report > Print/Share
 - Account Code = Object Code



Budget Manager's Detail (BMD)

Home > Administrative Management > TWU Budget Managers Detail

Start Period: Sep-15 ▼

End Period: Feb-16 ▼

Fund: 11 Designated ▼

Funding source: 425 Program Fees ▼

Element of cost: 20 Academic Support ▼

Department: 0602 Nutrition and Food Sciences ▼

Project: 00000000 ▼



**Texas Woman's University
TWU Budget Manager's Detail**

Account: 11.425.20.0602.xxxx.00000000 Periods: Sep-15 to Feb-16

Account Desc: Designated.Program Fees.Academic Support.Nutrition and Food Sciences.xxxx.

PARENT	OBJECT	EFFECTIVE DATE	SOURCE	DESCRIPTION	BUDGET (B)	ENCUMBRANCE (E)	ACTUAL (A)	BALANCE Bal = B - E - A
Income					-171,668.00	0.00	-163,619.35	-8,048.65
				Grand Total (Revenue):	-171,668.00	0.00	-163,619.35	-8,048.65

PARENT	OBJECT	EFFECTIVE DATE	SOURCE	DESCRIPTION	BUDGET (B)	ENCUMBRANCE (E)	ACTUAL (A)	BALANCE Bal = B - E - A
Capital Outlay					0.01	-0.01	0.00	0.00
Fringe Benefits					11,480.59	0.00	-3,803.08	7,677.51
Maintenance & Operations					41,779.91	-5,404.98	-17,371.06	19,003.87
Staff Salaries					18,655.07	0.00	-7,368.75	11,286.32
Travel					18,552.69	0.00	-7,450.58	11,102.11
Wages					100,551.20	0.00	-51,055.67	49,495.53
				Grand Total (Expenses):	191,019.47	-5,404.99	-87,049.14	98,565.34



Texas Woman's University TWU Budget Manager's Detail

Account: 11.425.20.0602.xxxx.00000000 Periods: Sep-15 to Feb-16

Account Desc: Designated.Program Fees.Academic Support.Nutrition and Food Sciences.xxxx.

PARENT	OBJECT	EFFECTIVE DATE	SOURCE	DESCRIPTION	BUDGET (B)	ENCUMBRANCE (E)	ACTUAL (A)	BALANCE Bal = B - E - A
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				Grand Total (Revenue):	-171,668.00	0.00	-163,619.35	-8,048.65

↑ ↑ ↑ ↗
Estimated
Program
Fees
FY2016 Not
Applicable Revenues
Collected
FY2016 Amount
Short per
Estimated
Program Fees
FY2016



Texas Woman's University

TWU Budget Manager's Detail

Revenues are deposited on the 15th of each month, if activity;

PARENT	OBJECT	EFFECTIVE DATE	SOURCE	DESCRIPTION	BUDGET (B)	ENCUMBRANCE (E)	ACTUAL (A)	BALANCE Bal = B - E - A
Income					-171,668.00	0.00	-163,619.35	-8,048.65
	6000 Budget-Income	09/01/2015	Spreadsheet	Board Adopted Budget	-171,668.00			
				Object Total:	-171,668.00	0.00	0.00	
	6140 Lower Level UG Fees	09/15/2015	JE	Journal Import Created			-13,231.20	
		10/15/2015	JE	Journal Import Created			12.00	
		01/15/2016	JE	Journal Import Created			-11,512.00	
		02/15/2016	JE	Journal Import Created			-94.40	
				Object Total:	0.00	0.00	-24,825.60	
	6141 Upper Level UG Fees	09/15/2015	JE	Journal Import Created			-35,362.50	
		10/15/2015	JE	Journal Import Created			11.25	
		01/15/2016	JE	Journal Import Created			-35,226.00	
		02/15/2016	JE	Journal Import Created			-811.50	
				Object Total:	0.00	0.00	-71,388.75	
	6142 GRAD Fees	09/15/2015	JE	Journal Import Created			-35,210.00	
		01/15/2016	JE	Journal Import Created			-30,550.00	
		02/15/2016	JE	Journal Import Created			25.00	
		02/15/2016	JE	Journal Import Created			-1,670.00	
				Object Total:	0.00	0.00	-67,405.00	
				Grand Total	-171,668.00	0.00	-163,619.35	-8,048.65

← Indicates adjustment: Withdrawal or Exemption



Texas Woman's University TWU Budget Manager's Detail

Account: 11.425.20.0602.xxxx.00000000 Periods: Sep-15 to Feb-16

Account Desc: Designated.Program Fees.Academic Support.Nutrition and Food Sciences.xxxx.

PARENT	OBJECT	EFFECTIVE DATE	SOURCE	DESCRIPTION	FY16 Expense Budget	Requisitions or Purchase Orders	Actual Expenses FY16	Remaining Funds Available
					↓ BUDGET (B)	↓ ENCUMBRANCE (E)	↓ ACTUAL (A)	↓ BALANCE Bal = B - E - A
Capital Outlay					0.01	-0.01	0.00	0.00
Fringe Benefits					11,480.59	0.00	-3,803.08	7,677.51
Maintenance & Operations					41,779.91	-5,404.98	-17,371.06	19,003.87
Staff Salaries					18,655.07	0.00	-7,368.75	11,286.32
Travel					18,552.69	0.00	-7,450.58	11,102.11
Wages					100,551.20	0.00	-51,055.67	49,495.53
				Grand Total (Expenses):	191,019.47	-5,404.99	-87,049.14	98,565.34



Object Code	Effective Date	SOURCE	DESCRIPTION	BUDGET (B)	ENCUMBRANCE (E)	ACTUAL (A)	BALANCE Bal = B - E - A
7273 Reproduction & Printing Services			52047-Gill Digital Services, LLC			-18.47	← Enc for overages
			52051-Gill Digital Services, LLC			-552.37	← Enc for overages
	10/21/2015	Payables	Inv 1034-52051-Gill Digital Services, LLC-Overage billed @ \$.077 each for black and white. Service dates are			-7.35	Actual pymt
	10/22/2015	Payables	Inv 1096-52051-Gill Digital Services, LLC-Overage billed @ \$.077 each for black and white. Service dates are			-35.31	Actual pymt
	10/22/2015	Payables	Inv 1092-52047-Gill Digital Services, LLC-Overage billed @ \$.077 each for black and white. Service dates are			-152.24	
	01/22/2016	Payables	Inv CNIN260263IOSC-52047-Gill Digital Services, LLC-Overage billed @ \$.077 each for black and white. Service dates are			-135.89	
	02/15/2016	Payables	Inv CNIN260766IOSD-52047-Gill Digital Services, LLC-Overage billed @ \$.077 each for black and white. Service dates are			-12.70	
	02/15/2016	Payables	Inv CNIN260770IOSD-52051-Gill Digital Services, LLC-Overage billed @ \$.077 each for black and white. Service dates are			-20.38	
				Object Total:	0.00	-570.84	-363.87



Expenditure Guideline Matrix

Texas Woman's University Expenditure Guideline Matrix

Note: This document serves as a general guideline to assist in determining allowable expenditures on various funding sources. All expenses, regardless of the source of funds, remain subject to audits and compliance.

Expense Type	Object Code	State Accounts ¹	Designated Operating Accounts	Discretionary Accounts
		10.xxx.xx	11.410.xx	11.890.xx
Greeting/Holiday Cards	7300	No	No	Yes
Legal Services - Other	7258	Yes	Yes	Yes
Medical Services	7248	Yes	Yes	Yes
Memberships ³	7201	Yes	Yes ⁴	Yes ⁴
Mileage	7102/7112	Yes	Yes	Yes
Non-Academic Guest Lecturers	7299	Yes	Yes	Yes
Notary Fees	7210	No	Yes	Yes
Parking Fees - Employees	n/a	No	No	No
Printing Services	7273	No	Yes	Yes
Professional Fees - Other	7253	Yes	Yes	Yes
Professional Licensing Fees	7210	Yes	Yes	Yes
Promotional Items	7300	No	Yes	Yes
Prompt Pay Interest	7806	Yes	Yes	Yes
Prospective Employee Travel/Recruiting Expenses	7131	Yes	Yes	Yes
Registration Fees	7203	Yes	Yes	Yes
Reimbursing Students/Non-Employees	7199	No	Yes	Yes
Retiree Recognition Awards	7211	Yes ²	Yes	Yes
Sales Tax - State of Texas	n/a	No	No	No
Software Licenses	7380	Yes	Yes	Yes
Space - Rental	7470	Yes	Yes	Yes
Sponsorships	7281	No	Yes	Yes
Student Travel (Non-employee)	7199	No	Yes	Yes
Subscriptions	7303	Yes	Yes	Yes
Supplies	7300	Yes	Yes	Yes
Travel-Lodging (Faculty & Staff)	7106/7116	Yes	Yes	Yes
Travel-Meals (Faculty & Staff)	7106/7116	Yes	Yes	Yes

¹ Excludes HEF funding which are subject to additional review.

² \$100 ceiling on accounts funded with E&G.

³ Chamber of Commerce memberships are not allowed.

⁴ Vice President approval is required.



RVSD 09/2020

Additional Resources

- [Budget Website](#)
 - Budget Books and LARs
 - Account guideline pages
 - Budget, account, and report trainings
 - Forms and references



Additional Resources

When in doubt, reach out!

finadmin@twu.edu or (940) 898-3505

