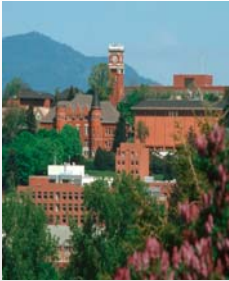


WASHINGTON STATE UNIVERSITY



## Managing and Reconciling Your Unit/Department Budget

Management Track  
Washington State University  
Presented by  
Kris Boreen, Finance/Budget Manager  
Department of Physics and Astronomy  
College of Arts and Sciences  
Deborah Carlson, Director of Capital Budget  
Budget Office

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WASHINGTON STATE UNIVERSITY

## Course Objectives

Why and How to Manage University Budgets

- I. Why Manage and Some Budget Basics
- II. Reconciling Your Unit Budget
- III. Understanding Budget Allocations and Fund Sources
- IV. Methods of Presenting Your Budget
- V. System Resources
- VI. Final Tips

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WASHINGTON STATE UNIVERSITY

### I. Why Manage Your Unit/Department Budget and Some Basics

- The main reason to manage your unit's money is to be sure the resources are used in a way that helps accomplish the departmental mission.
- Budgets cannot be overspent. (BPPM 30.21 and EPPM 1)
- If you are new to your department, become acquainted with the basic function/mission of the department. For example, what percentage of the budget will go toward:
  - teaching
  - research
  - undergraduate program
  - graduate program
  - outreach and other needs of the department

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- Use departmental history as a guideline. Prepare a 5 year analysis. Need help? Contact your AFO.
- Learn how the different budgets and associated funds are different from each other and how to account for the transactions accordingly.
  - For example: state funded budgets have different purposes and rules than grant or auxiliary unit budgets and they are allocated differently.
    - (\*Note: Allocation and fund types are discussed in more detail in section III.)

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### Common Terms

**Fiscal Year**

- Runs 12 months from July 1 to June 30
- Identified by the year it ends
  - ex: 7/1/2014 to 6/30/2015 = Fiscal year 2015 or FY15

**Biennium**

- Covers two year period of time
- Starts on the even fiscal year
  - example: It began on July 1, 2013 and will end on June 30, 2015.

CURRENT BIENNIUM 2013-15

FISCAL YEAR 2014	FISCAL YEAR 2015
July 1, 2013 – June 30, 2014	July 1, 2014 – June 30, 2015

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### Choose Your Tools

WSU accounting systems (see also section V):

- Budget Statements
- Balances
- Business Objects (Financial Data Warehouse)
- zzusis OBIEE

Budget tracking system (optional):

- Database (Access, Filemaker Pro, Quickbooks, etc.)
- Spreadsheet (Excel)
- Word processing program (Word)

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**Trainings you should take:**  
HRS has videos of some of these if you cannot go to the training sessions.

- Accounting Fundamentals
- Introduction to WSU Accounting Systems
- AIS: Account Balances
- Business Objects – Financial Data Warehouse Training
- Zzsis training – for Financial Aid and Student Financials (all receivables)
- Financial Analysis
- Position Control

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**II. RECONCILING YOUR UNIT BUDGET**  
*Your Ultimate Goal in Reconciling the Budget is to:*

- Know how much \$ you have to spend for planned expenses and what flexibility exists
- Only pay for items that you purchased and received - verify that they are charged to the correct projects
- Prepare a forecast for the upcoming year
- Prepare regular budget updates
- Prevent surprises and correct any errors
- Produce special ad hoc reports as needed

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The question is not “whether” you should reconcile your budget, but rather “which method” you should use. Reconciling your budget is similar to keeping your checkbook. If you don’t write down your checks, debits or transfers and don’t look at the statement when it arrives, you won’t not know how much money you have. You should look for expenses that have not been authorized. Prevent overdrafts or unexpected financial difficulties.

Become familiar with how to read and interpret budget statements. If you don’t understand an entry, or think something looks strange but you can’t figure it out, call someone for help. A good place to start is with your Area Finance Officer.

Common mistakes to avoid:

- If you are not able to find paperwork to go with an entry on the budget statement, research it. Errors happen from time to time and items end up being paid from the wrong budget. Analyze your statement two ways:
  - Do you have supporting paperwork for everything on your budget statement?
  - Has all your supporting paperwork been entered on your budget statement or are there outstanding commitments to account for?
- Reconcile budget statements before giving them to the Chair/Director. Furnish him/her with a list of encumbrances/outstanding commitments to go along with the statements or other internal reports.

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### Establish Systems and Internal Controls for Spending

- **Use departmentally designed order forms**  
Insist that faculty, staff, and students fill out and sign forms when ordering supplies, equipment, making travel arrangements, putting employees on timeslip, appointing salaried employees (or making changes to their current appointments), scheduling motor pool vehicles, or anything that impacts spending funds in your department. It is important to have verification that department and grant funds are being managed and allocated by the appropriate personnel rather than the office staff.
- **Email**  
Keep email communication as a means to verify instructions
- **Tracking Departmental Expenditures**  
See BPPM 30.06 if you need an example of how to set up your files
- **Requisition Numbering System**  
Departments are to establish a numbering system, assigning a separate number to each requisition. The number of characters composing a requisition number may not exceed eight. The department and Purchasing use this number to track the purchase. Assign a number to purchases and keep a log.

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- **Departmental Purchase Order (DPO) "K" order** – used for off-campus purchases that aren't purchased on the purchasing card
- **Departmental Requisition "F" order** – used for off-campus purchases that require a purchasing agent to process
- **Interdepartmental Requisition and Invoice (IRI)** – used for on-campus purchases
- **Purchasing Card (P Card)** – used for off campus purchases up to \$3,500 or a larger amount if requested
- **Request for Shipment of Merchandise** – used for deliveries sent by Fed Ex, UPS, etc.
- **Personnel Action Form (PAF)**, PERMS and Positive Pay
- **Position Action and Expense Assignment Action forms (PA & EAA)**

*Be sure to follow BPPM for all procedures!*

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### Reading the Budget Statement

The screenshot shows a detailed budget statement table. Key sections include:

- Program:** PLANT GROWTH DEPARTMENT
- Project Number:** 001
- Budget Number:** 001
- Table Headers:** OBJECTS, BALANCE, ENCUMBRANCES, BUDGET, PERCENTAGE
- Table Rows:** 01 PERSONNEL, 02 TRAVEL, 03 SUPPLIES, 04 CONTRACTS, 05 COMPUTING SERVICES, 06 MATERIALS, 07 DEPRECIATION, 08 REPAIRS, 09 UTILITIES, 10 TELEPHONE, 11 OTHER, 12 TOTAL

**Project Summary To Date by Object:** Starts with the new FY and is through the end of the indicated month.

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Number Prefixes (BPPM 30.07)

- **TT, Document, Reference Numbers.** These numbers refer to documents associated with a transaction. Most document and reference numbers are numeric with an alpha prefix. The alpha prefix identifies the type of document involved.
- **TT – Transaction Type.** These numbers identify the way a transaction is handled by the accounting system. For example, 81, 82 are for expenditures; 85 & 86 are for Payroll expenditures.
- **Doc. No.** This is the number of the document which directly initiated a transaction shown on the Account Balances/Detail reports.
- **Ref. No.** Usually this is the number of the document which initiated a previous step in the expenditure procedure, e.g., field order. Sometimes a reference number is assigned to further identify the transaction, e.g., a Request for Shipment of Merchandise number.
- **Doc. No & Ref. No. examples:** F is a field order (Departmental Requisition) and U is a purchasing card transaction.

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PURCHASING POLICY - BUSINESS POLICES AND PROCEDURES MANUAL

Revised 5-07  
Purchasing Services  
335-2541

Allowable Purchases (By Program)

IRI PREFIX	DESCRIPTION	REQUIREMENTS	RESTRICTIONS	REMARKS
01	Administrative and General Expenses	Check with services which are covered by the Department of General Services. Special purchases involving telephone, office, etc.	Any purchase items which are not covered by the Department of General Services.	General items, services, office supplies, materials, books, etc.
02	Education	Special limited, otherwise, no items are covered in this category.	Special limited to a program, program, or project.	Books, materials, etc.
03	Instructional Research	Special limited, otherwise, no items are covered in this category.	Special limited to a program, program, or project.	Books, materials, etc.
04	Student Administration	Special limited, otherwise, no items are covered in this category.	Special limited to a program, program, or project.	Books, materials, etc.
05	Student Activities	Special limited, otherwise, no items are covered in this category.	Special limited to a program, program, or project.	Books, materials, etc.
06	Student Organizations	Special limited, otherwise, no items are covered in this category.	Special limited to a program, program, or project.	Books, materials, etc.
07	Student Organizations	Special limited, otherwise, no items are covered in this category.	Special limited to a program, program, or project.	Books, materials, etc.
08	Student Organizations	Special limited, otherwise, no items are covered in this category.	Special limited to a program, program, or project.	Books, materials, etc.
09	Student Organizations	Special limited, otherwise, no items are covered in this category.	Special limited to a program, program, or project.	Books, materials, etc.
10	Student Organizations	Special limited, otherwise, no items are covered in this category.	Special limited to a program, program, or project.	Books, materials, etc.
11	Student Organizations	Special limited, otherwise, no items are covered in this category.	Special limited to a program, program, or project.	Books, materials, etc.
12	Student Organizations	Special limited, otherwise, no items are covered in this category.	Special limited to a program, program, or project.	Books, materials, etc.
13	Student Organizations	Special limited, otherwise, no items are covered in this category.	Special limited to a program, program, or project.	Books, materials, etc.
14	Student Organizations	Special limited, otherwise, no items are covered in this category.	Special limited to a program, program, or project.	Books, materials, etc.
15	Other Expenses	None on program 01 through 10.		
16	Accounted Expenditures	Must be in accordance with the Department of General Services. Special purchases involving telephone, office, etc.	Purchases which do not conform to the Department of General Services. Special purchases involving telephone, office, etc.	
17A	Administrative/Professional/Technical/Support	Must be in accordance with the Department of General Services. Special purchases involving telephone, office, etc.	Purchases which do not conform to the Department of General Services. Special purchases involving telephone, office, etc.	
17B	Agency Accounts	Must be in accordance with the Department of General Services. Special purchases involving telephone, office, etc.	Purchases which do not conform to the Department of General Services. Special purchases involving telephone, office, etc.	
18	Travel Funds	None on program 01 through 10.		
19	Commuting Services	None on program 01 through 10.		
20	Capital Funds	None on program 01 through 10.		

**Fund** is an accounting entity with a self-balancing set of accounts for recording assets, liabilities, a fund balance, and changes in the fund balance. Separate accounts are maintained for each fund to ensure observance of **limitations and restrictions** placed on the use of the resource.

**Sub-fund** is a managerial division of fund that provides greater detail.

**Program:** The various operating functions within the university.

Programs 01-10 Educational and general Accounting programs

Programs 11-14 Sponsored programs

Programs 15-33 Auxiliary enterprise, service funds, trust or agency funds or similar accounts

Programs 34 and Above - Capital Outlay Projects

**Project:** The accounting level for a unique activity within a unit.

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### What To Do If You Find a Mistake

- Research the source of the mistake
  - If the mistake was made in another department, contact that department and have them fix the problem if they can. For example, you approved an IRI for \$100.00, but the department that entered the IRI typed in \$110.00.
- Put policy or process in place to avoid the mistake/error in the future
- Alert your supervisor and/or the Principal Investigator (PI) if it's on a grant account
- Take corrective action

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### Common Processes to Correct Problems

- Expenditure Transfers**  
BPPM 30.25 lists the instructions and form for initiating expenditure transfers (excluding salary expenditures). This form should be used to ensure prompt corrections of coding errors and will move expenses within or between funds to the right account. Instructions for moving salary expenses are also covered in this BPPM.
- Allocation (Budget) Transfers – (excludes 17A)**  
Contact your Dean's Office for specific instructions for your area. Allocation transfers are allowed if the accounts are on the same fund source. If a faculty member has a separate account for his/her startup costs, for example, and the allocation to cover the costs was put into a different account, a transfer should be made to match up the budget allocation with where the expenditures occurred or will be occurring to prevent overdrafts. Both accounts must have the same fund source (for example state 001-01).

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**EXPENDITURE TRANSFER REQUEST**  
See BPPM 30.25 for instructions.

TO:  Sponsored Projects Finance Office (For all transfers involving programs 11-14) Washington State University  
 Payroll (For transfers involving wages except in programs 11-14) Controller's Office  
 Travel (For transfers involving travel (object 04) except in programs 11-14)  
 IRI Desk (For interdepartmental transfers except in programs 11-14)  
 Accounts Payable (For all other transfers.)

COLLEGE/DEPARTMENT: YOUR DEPARTMENT NAME, MAIL CODE, YOUR ZIP, CONTACT NAME AND TELEPHONE, YOUR NAME, E-MAIL, YOUR E-MAIL, DATE, PRESENT DATE

Transfer From: (Decrease Expense)	Transfer To: (Increase Expense)	Tran Code	Prg	Budget	Prg	Obj/Sub Obj/Obj	Doc No.	Ref No.	Vendor No.	Amount	Vendor Name	Other

Complete for all transfers. Justification/Explanation

I certify these expenditures to be appropriate charges to the above recipient account(s), meet approved budgetary guidelines, and directly support program/project objectives.

NAME OF PRINCIPAL INVESTIGATOR (recipient account): SIGNATURE, TITLE, DATE

NAME OF ADMINISTRATOR (recipient account): SIGNATURE, TITLE, DATE

EFFORT CERTIFICATION STATEMENT (Charge transfers only)—After personal review of this transfer and having firsthand knowledge of the effort expended, I certify that the time indicated is a reasonable estimate of effort expended.

NAME OF ADMINISTRATOR/SUPERVISOR: SIGNATURE, TITLE, DATE

ROUTING: The department transferring the expenditure must copy and retain the original form in the department assuming the expenditure. After approving the transfer, the recipient assuming the expenditure retains a copy and makes the original to the Controller's Office.

CONTROLLER'S OFFICE REVIEW: DATE, Sponsored Projects Finance Office Use Only (Budget/Project, LEAD Date, Checked Initials)

Event Amount (including benefits)? Yes No

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**Shadow Books**

There is no right or wrong way to analyze your data as long as you do it and it reconciles to the university system. There are trade-offs, however, between the cost effectiveness of keeping separate systems vs. being able to track the level of detail needed for your operations within the university's current financial system. Consider some of the following suggestions that may be useful to you and the members of your department.

**Divide and Conquer**

Create separate project numbers for the following items (example on following slide)

- Faculty Startup Accounts
- Course Costs
- Copy Center Costs
- Costly Remodel projects
- Seminar Series
- Any other items that might cause you the need to create a complex spreadsheet such as the one shown on this page

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**Example of Separating Activities With Accounts:**

**One Budget and Project**

Project Numbers	Account Titles
001-01-06C-2401-0001	Plant Genetics Department

↓

**Or Multiple Projects**

Project Numbers	Account Titles
001-01-06C-2401-0002	Alvin New Faculty Startup Account
001-01-06C-2401-0003	Seminar Series
001-01-06C-2401-0004	Undergraduate Poster Competition
001-01-06C-2401-0005	Department Course Costs

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**III. Understanding Budget Allocations and Fund Sources**  
*(The foundations for managing a departmental budget)*

Other training sessions that cover this subject:

- Understanding the University Budget
- Position Control

Since this is an important subject related to successfully managing and reconciling budgets, we will provide another look at the topic of university budget allocations and fund sources.

- Most Common Types of Allocations
- Specialized Fund Sources

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**Most Common Types of Allocations**  
 (Can be on multiple funds and are centrally &/or internally allocated)

- Permanent Budget Level (PBL) Allocation
- Temporary or Non-recurring Budget Allocations
  - Accruals
  - Carry Forward funds
  - Equipment Replacement/Omnibus Funds
  - Major Capital
  - Minor Capital Improvement (MCI)
  - Temporary Teaching Funds
  - Faculty Start Up Funds
  - Negotiated Commitments

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### Most Common Types of Allocations (continued)

**A. Permanent Base Level (PBL) funding**

Most departments receive base operational funding designated as PBL administered through their Dean's Office or institutional "Area."

- The funds are allocated annually although the exact amount may change because of, for example, enrollment growth, funding cuts or internal budget reallocations.
- The base typically includes funds for operations and permanent positions.
- The package of PBL materials from the Budget Office (or your Dean's Office) includes operations and a list of positions and their dollar and FTE (full time equivalent) values.
- See your Area Finance Officer for more information.

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### Most Common Types of Allocations (Continued)

**A. Permanent Base Level (PBL)**

These funds are allocated to you each fiscal year and are usually dependable unless its necessary to do reallocations for the reasons mentioned in the previous slide. Be sure to proof your budget each year to avoid a mistake that causes you to receive less money than you are supposed to because it can cause a multi-year problem.

FY 14 PERMANENT BASE LEVEL (PBL) 7-1-13  
PLANT GENETICS DEPARTMENT

06C 2401 0001			
Prog- Budget -Project			
FTE			
Faculty		7	
Exempt		3	
Staff		3	
Grad			10
	TOTAL	23	
<b>FUNDS</b>			
Operating	OBJ 00 SALARIES	1,024,321	
	OBJ 01 TIMESLIP	14,888	
	OBJ 03 GOODS AND SERVICES	20,000	
	OBJ 04 TRAVEL	2,900	
	OBJ 06 EQUIPMENT	6,000	
	OBJ 11 TELEPHONE	4,139	
	<b>OPERATING TOTAL</b>	<b>47,947</b>	
	TOTAL	1,072,268	

Note: Total does not include salaries. See Position Detail on slide 13.

07 - Fringe Benefits are covered by a "Central Pool"

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### Most Common Types of Allocations

**B. Temporary or Non-recurring Budget Allocations**

These are usually one-time allocations. They can reoccur, but without a written commitment to the contrary, they should be considered one time in nature. It is recommended to get commitments in writing!

Examples:

- An allocation for a specific purpose from your dean or organizational head, from a different college or from central administration.
- Accruals – one-time or short term occurrence (both positive and negative) associated with positions and salaries (EPM EP3).

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**Accruals**

Positive accruals are generated when the budgeted amount of a salary is larger than the actual salary expenditure for a given payperiod.

Negative accruals (autodraws) occur when the budgeted amount of a salary is less than the actual salary expense for a given payperiod. Automatically draws from the area.

The university accruals policy is listed on the Budget Office website or at the following link:  
<http://budget.wsu.edu/documents/SalaryAccrualandAllocationAdjustment.pdf?0.8863205458196217>

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**Accruals Exercise  
SABBATICALS**

Martin Earth, faculty member, will be on sabbatical for one semester.

- No accruals are generated because the faculty member is paid 100% of his salary.
- The expense is equal to the allocation each pay period.

June Summer, faculty member will be on sabbatical for the whole academic year. She will receive 75% of her salary.

- Accruals are generated on 25% of the salary.
- The expense is less than the allocation each pay period.

NOTE: What is your college's policy regarding sabbatical accruals?

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**Accruals Exercise  
GRANTS**

Lisa Flower is a full time faculty member. Her grant is going to pay 30% of her salary from 9/1 - 10/31. She is paid on program 06C. (Pay attention to programs & policies with accrual usage.)  
<http://budget.wsu.edu/documents/SalaryAccrualandAllocationAdjustment.pdf?0.6485276430976226>

- Her home budget has 100% allocation for the two months, but since the grant is paying 30%, the expense on her home budget is only 70%. This is noted on the budget statement as "Grant/Cntrt Override" and the resulting savings is called an "accrual."

Vacant positions may or may not generate accruals. Please check with your dean's office for more details.

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**Most Common Types of Allocations**  
*(Continued)*

**Negative Accruals (Autodraw) Exercise**

Joe Cougar is hired to teach a course and is paid on program 06C. He is a temporary instructor, not funded by permanent funds (PBL), therefore, an autodraw will occur.

Can show on budget statement as:

- "No Allocation (Temp Posn)"
- "No Expense"
- "Expense >Alloc 001-01"

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**Most Common Types of Allocations**  
*(Continued)*

**Other Temporary Budget Allocations**

**Carry forward balances** from the previous year are considered temporary. (i.e., once the carry forward balance is spent, it is gone.)

**Temporary Teaching Funds** - Increased enrollment may create a need for additional lab sections. These funds may cover salaries for instructors or graduate and undergraduate teaching assistants.

**Faculty Startup Funds** - Look for details in offer letter(s).

**Negotiated Commitments** - The Chair/Director may request funds from the Dean when unforeseeable needs arise. An example would be funds to repair an autoclave.

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**Most Common Types of Allocations**  
*(Continued)*

**Other Temporary Budget Allocations**

**Minor Capital Improvement (MCI) Funds** - Space renovations costing between \$25,000 and \$2 million.

**Major Capital** - New buildings or major renovations costing more than \$2 million.

*Major and Minor Capital funds do not carry forward beyond the biennium. Check with your Dean's office to see if you need to spend your Omnibus funds in year 1 or year 2 or the biennium. Be sure to spend it all by early year 2!*

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**Most Common Types of Allocations**  
(Continued)

Temporary Budget Allocations (Continued)  
Example: Minor Capital Improvement

Minor Capital Improvements include:

- Redirecting airflow in the building
- Lab remodels
- Conversion of space into a different use such as a workroom into a conference room.
- New flooring

Helpful Hints: These funds are frequently used for new faculty lab remodels. This process does not happen quickly so plan ahead about a year and discuss it openly with any potential faculty hires. Commit funds early so project is finished and billed out by March in 2<sup>nd</sup> year of biennium.

**\*\* Secure an estimate from Facilities Services – do not try to estimate projects yourself \*\***

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**Specialized Fund Sources**  
(Restricted by where they originate from and/or what they can be used for)

- Facilities and Administrative Costs (F&A) - formerly called Indirect Cost Recovery (ICR)
- Grants
- Grant matching
- Special Student Course Fees
- Summer Session
- Service Centers and Other Self Sustaining accounts
- Services and Activity Fees
- Scholarships/Donations
  - Discretionary Development accounts

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**Specialized Fund Sources**  
(Continued)

Facilities & Administrative Funds (F&A) - formerly Indirect Cost Recovery (ICR)

- Funds generated by grants
- They are calculated and distributed quarterly to areas (Executive Policy Manual EP2)

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**Facilities & Administrative Funds**

**F&A Return to Departments:**  
06C-XXXX-9901

Example:  
F & A Generated by the Grant = \$50,000  
23% Returned to College (Pullman Campus)  
Dept. = 15% x \$50,000 = \$7,500  
College = 8% x \$50,000 = \$4,000  
Total = \$11,500

The Policy for Allocating Facilities and Administrative Cost Recovery Revenue is located in the Executive Policy Manual and is EP2.  
<http://www.wsu.edu/~forms/manuals.html>

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**Specialized Fund Sources**  
*(Continued)*

**Grants (Sponsored Projects)**  
Contact the Office of Grant and Research Development or see their website at [www.ogrd.wsu.edu](http://www.ogrd.wsu.edu) for preaward processes  
Contact Sponsored Programs for expenditures and reporting processes

**Grant Matching Funds**  
Refer to Office of Research website to find the "Policy on Matching Funds for Equipment"

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**Specialized Fund Sources**  
*(Continued)*

**Special Student Course Fees**

- See BPPM 30.95
- Educators and administrators may request the establishment of special course fees to pay for goods and services not provided by state-appropriated funds or general student fees.
- Revenues from special course fees are not intended to replace departmental operating budgets
- Department personnel should not collect money from students to pay for lab supplies or services. This should all occur via Student Financial Services

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**Specialized Fund Sources**  
*(Continued)*

**Summer Session**

Departments offer students the opportunities to take classes during summer while providing jobs to faculty and graduate students

Some of the tuition revenue is returned to the College according to a Summer Session Revenue Flow Chart published in the Summer Session Planning Guide. *Depending upon your college policy, departments may or may not receive income generated from teaching courses during this time period*

Refer to the Summer Session Administrative home page <http://www.summeradmin.wsu.edu/forms.asp>

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**Specialized Fund Sources**  
*(Continued)*

**Service Centers and Other Self-Sustaining Accounts**  
(BPPM 30.15)

Any unit that intends to charge for goods, services and/or use of equipment creates a service center

Allows departments to bill users for the use of a copy machine or expenses associated with the use of a scientific piece of equipment

Department personnel ordinarily do not collect cash for these services, but other university centers do collect cash. Be sure to follow cash handling rules

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**Specialized Fund Sources**  
*(Continued)*

**Services & Activities (S&A) Fees**  
Student clubs

**Scholarships/Donations/Endowments**  
(BPPM 30.75) = gift accounts

Discretionary Development Accounts – 17A

- Department pays fringe benefits
- Most flexible funds we have – *can be used to pay for food, alcohol, travel above allotted per diem and daily limits*

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### Specialized Fund Sources

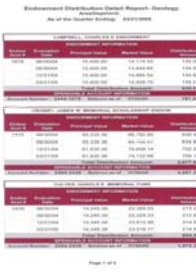
*(Continued)*

#### Scholarships/Donations/Endowments

#### Endowments Information:

- \$25,000 or more is needed to endow an account
- The account generates quarterly distributions that go into a spendable account
- Spendable 17A accounts do NOT earn interest

The Gift Use Agreement (GUA) for each budget number states how the funds can be spent.




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### Income Statement Sample

**INCOME**

- Allocations (Permanent and Temporary operations only, not salaries)
- Carryforward from previous year
- If applicable - Expected/Actual Revenue or Transfers In
- Accruals
- Other Income

**LESS EXPENSES**

- Temporary positions
- Time slip
- Supplies
- Travel
- Other Expenditures
- Outstanding Commitments and Encumbrances

**TOTAL EXPECTED BALANCE**

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### Account Balances

Data from FINANCIAL DATA WAREHOUSE or BALANCES

At end of each month:

Account numbers	Alloc	Expenses	Encr	Balance
2464-0001	10,000	3,000	20	6,980
2464-0006	200	150	0	50
2464-0400 (grant)	2,000	1,000	0	1,000

Suggest grouping like accounts for ease of analyzing:  
For example: Departmental operating accounts grouped separately from grant accounts

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## V. SYSTEM RESOURCES

The University Systems Producing Budget Statements

- BALANCES
- BUSINESS OBJECTS

Helpful for reconciling, reporting, and researching financial transactions.

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### BALANCES

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ACAB7002          ACCOUNT DETAIL MENU          03/30/06
ACAB5002
-----REPORT----- [=====REPORT CRITERIA (#POS):=====]
NO.  TITLE                               REQUIRED  OPTIONAL
-----
*01 Budget statement detail              [Budget+Proj (8)]Exp: Obj(2)+sub(2)
                                           |Rev: Src(3)+sub(2)
02 Position number detail                [Position No. (6)]Budg(4) + Proj(4)
05 Document number detail                [Document (7)]Budg(4) + Proj(4)
06 Reference number detail               [Reference (7)]Budg(4) + Proj(4)
                                           |
17 Position number summary               [Position No. (6)]Budg(4) + Proj(4)
18 Description detail                    [Name (1 to 16)]
19 Accounts receivable open invoices     [Budget+Proj (8)]
-----
*This report has both A and B format pages - fund may be selected optionally
R Report number: 01B Report criteria: 24010001
D Desired fiscal year (or ALL): 06 Date criteria: 070105 thru 033006
S Section (R)xp/(R)rev: E Date range available: 090104 thru 033006
F Fund: ___ Subfund: ___ (for Report 01 only)
-----
PF1=Next Menu PF2=Detail Menu PF4=Download Menu PF5=Print Accounts
PF6=Code Titles PF7=Cost Share Menu PF9=Help PF12=Main Menu
Type 01B Under Report Add the budget project number. Press F2 Enter
    
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### BALANCES

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ACAB5301-A      ACCOUNT BALANCES REPORT 01 - (FISCAL EXPENSE)  FOR 03/30/06
                                                         FY 2005-06
BUDGET: 2401 Plant Genetics Department
PROJECT: 0001 DEAN COLLEGE OF SCIENCES
PROGRAM: OBC
-----
OBJECT          BUDGET  EXPENDITURES  ENCUMBRANCES  BALANCE  PCT
-----
01 WAGES        14,888.00   4,755.77      0.00          10,132.23  32
03 GOODS,SERVIC 20,328.00  16,372.78     0.00          3,955.22  81
04 TRAVEL        2,900.00    828.08        0.00          2,071.92  29
06 EQUIPMENT     2,000.00     0.00          0.00          2,000.00
11 TELEPHONE     4,159.00   3,221.00     0.00           938.00  77
16 N-CAP EQUIP   0.00        550.71        0.00          550.71-
19 FR.YR.FOWNRD 13,080.84     0.00          0.00         13,080.84
SUBTOTAL.....  57,355.84  25,728.34     0.00         31,627.50  45
05 COMPUTING     619.99      619.99        0.00           0.00 100
TOTAL.....     57,975.83  26,348.33     0.00         31,627.50  45
00 SALARIES     658,223.54  482,049.63   198,817.90   22,643.99- 103
0033 PF> _____ PF12=MENU
    
```

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**BUSINESS OBJECTS**  
Financial Data Warehouse  
Transaction Detail for Credit Card

Transaction Detail by Card number, Date Range

2010-0001

Card No	Trans Date	Post Date	FF	Source	Description	Quantity	Amount	ACT	Rate	Trans Fee	Posting Date
1234567890	2010-01-01	2010-01-05	1	1000	AMERICAN EXPRESS	1	100.00				2010-01-05
1234567890	2010-01-15	2010-01-20	1	1000	AMERICAN EXPRESS	1	150.00				2010-01-20
1234567890	2010-02-01	2010-02-05	1	1000	AMERICAN EXPRESS	1	200.00				2010-02-05
1234567890	2010-02-15	2010-02-20	1	1000	AMERICAN EXPRESS	1	250.00				2010-02-20
1234567890	2010-03-01	2010-03-05	1	1000	AMERICAN EXPRESS	1	300.00				2010-03-05
1234567890	2010-03-15	2010-03-20	1	1000	AMERICAN EXPRESS	1	350.00				2010-03-20
1234567890	2010-03-31	2010-03-31	1	1000	AMERICAN EXPRESS	1	400.00				2010-03-31
1234567890	2010-04-01	2010-04-05	1	1000	AMERICAN EXPRESS	1	450.00				2010-04-05
1234567890	2010-04-15	2010-04-20	1	1000	AMERICAN EXPRESS	1	500.00				2010-04-20
1234567890	2010-04-30	2010-04-30	1	1000	AMERICAN EXPRESS	1	550.00				2010-04-30
1234567890	2010-05-01	2010-05-05	1	1000	AMERICAN EXPRESS	1	600.00				2010-05-05
1234567890	2010-05-15	2010-05-20	1	1000	AMERICAN EXPRESS	1	650.00				2010-05-20
1234567890	2010-05-31	2010-05-31	1	1000	AMERICAN EXPRESS	1	700.00				2010-05-31
1234567890	2010-06-01	2010-06-05	1	1000	AMERICAN EXPRESS	1	750.00				2010-06-05
1234567890	2010-06-15	2010-06-20	1	1000	AMERICAN EXPRESS	1	800.00				2010-06-20
1234567890	2010-06-30	2010-06-30	1	1000	AMERICAN EXPRESS	1	850.00				2010-06-30
1234567890	2010-07-01	2010-07-05	1	1000	AMERICAN EXPRESS	1	900.00				2010-07-05
1234567890	2010-07-15	2010-07-20	1	1000	AMERICAN EXPRESS	1	950.00				2010-07-20
1234567890	2010-07-31	2010-07-31	1	1000	AMERICAN EXPRESS	1	1000.00				2010-07-31

2010-0002

Card No	Trans Date	Post Date	FF	Source	Description	Quantity	Amount	ACT	Rate	Trans Fee	Posting Date
1234567890	2010-01-01	2010-01-05	1	1000	AMERICAN EXPRESS	1	100.00				2010-01-05
1234567890	2010-01-15	2010-01-20	1	1000	AMERICAN EXPRESS	1	150.00				2010-01-20
1234567890	2010-02-01	2010-02-05	1	1000	AMERICAN EXPRESS	1	200.00				2010-02-05
1234567890	2010-02-15	2010-02-20	1	1000	AMERICAN EXPRESS	1	250.00				2010-02-20
1234567890	2010-03-01	2010-03-05	1	1000	AMERICAN EXPRESS	1	300.00				2010-03-05
1234567890	2010-03-15	2010-03-20	1	1000	AMERICAN EXPRESS	1	350.00				2010-03-20
1234567890	2010-03-31	2010-03-31	1	1000	AMERICAN EXPRESS	1	400.00				2010-03-31
1234567890	2010-04-01	2010-04-05	1	1000	AMERICAN EXPRESS	1	450.00				2010-04-05
1234567890	2010-04-15	2010-04-20	1	1000	AMERICAN EXPRESS	1	500.00				2010-04-20
1234567890	2010-04-30	2010-04-30	1	1000	AMERICAN EXPRESS	1	550.00				2010-04-30
1234567890	2010-05-01	2010-05-05	1	1000	AMERICAN EXPRESS	1	600.00				2010-05-05
1234567890	2010-05-15	2010-05-20	1	1000	AMERICAN EXPRESS	1	650.00				2010-05-20
1234567890	2010-05-31	2010-05-31	1	1000	AMERICAN EXPRESS	1	700.00				2010-05-31
1234567890	2010-06-01	2010-06-05	1	1000	AMERICAN EXPRESS	1	750.00				2010-06-05
1234567890	2010-06-15	2010-06-20	1	1000	AMERICAN EXPRESS	1	800.00				2010-06-20
1234567890	2010-06-30	2010-06-30	1	1000	AMERICAN EXPRESS	1	850.00				2010-06-30
1234567890	2010-07-01	2010-07-05	1	1000	AMERICAN EXPRESS	1	900.00				2010-07-05
1234567890	2010-07-15	2010-07-20	1	1000	AMERICAN EXPRESS	1	950.00				2010-07-20
1234567890	2010-07-31	2010-07-31	1	1000	AMERICAN EXPRESS	1	1000.00				2010-07-31

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**VI. FINAL TIPS**  
**What to collect when beginning a new job**  
*(not an exhaustive list, just a place to begin)*

- PBL Allocation for your department from Dean's Office or Admin. Unit
- List of all position numbers from DEPPS (note whether they are permanent or temporary funded positions).
- Carry forward balances from all accounts, both 7/1 and the current date balances
- *From Dean's Office:*
  - One-time Commitments and Special Allocations
  - Teaching Overloads
  - Faculty Startups
  - Cost Share Agreements
  - Other Negotiated Special Agreements
- Omnibus/Equipment Replacement Funds for Biennium, if any
- Minor Capital Improvement Allocations (MCI), if any
- Summer Session returns for previous year

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**What to collect when beginning at a new job**  
*(continued)*

From Predecessor – does budget history exist for your department that might help give perspective on the budget trends? Need help? Contact your area finance officer.

- Office specific policies regarding budgets
- Student Course Fee materials
- Cash receipting information (sign for the transfer of forms)
- Summer Session data
- Self Sustaining accounts
- Endowments/Scholarships/Donations
- Property Inventory (or know who is the person who manages this)
- Accruals and a forecast of future accruals

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**Remember:**

- When it comes to budgets, reconcile monthly when possible & when in doubt, ask for help.
- You bring continuity and stability to your department! Your Chair's term usually only lasts four years but your time in the department may be longer. Your chair and department need your help in managing the financial resources.
- You also have the opportunity to train new chairs, faculty and administrators if they are receptive to learning about budgets!
- *Quote: "If you think you're too small to make a difference, you've never been in bed with a mosquito." -Anita Roddick*

**Go Cougs!**

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**Contact Information**

Your College Finance Officer  
Find a mentor

**Kris Boreen**  
[kboreen@wsu.edu](mailto:kboreen@wsu.edu)  
Phone: 335-2701

**Deborah Carlson**  
[dcarlson@wsu.edu](mailto:dcarlson@wsu.edu)  
Phone: 335-3344

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WASHINGTON STATE UNIVERSITY



**This has been a WSU Training Videoconference**

If you attended this live training session and wish to have your attendance documented in your training history, please notify Human Resource Services within 24 hours of today's date:

**[hrstraining@wsu.edu](mailto:hrstraining@wsu.edu)**

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