Financial Reporting
Budget Reports

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**FOP Review**

A **FOP** is a combination of codes that identify a specific financial account.

**Fund – Indicates where the money comes from**

- It is at the Fund level that we learn about approved expenses, transfers, revenues and how the FOP is budgeted. Use the link below:
- A designated person, Financial Manager for the Fund, is accountable to use (or distribute) the funds according the funding’s purpose.

**Organization – Indicates who is spending / receiving the money**

- A designated person, Organization Financial Manager is accountable to use funds according to their purpose
- Organization Financial Manager uses TeamApp to give persons within the organization permission to create financial transactions on behalf of the organization – TechBuy, FiTs, New Fund, etc.

**Account – Indicates specifics on the type of expense or income**

- The first three characters of the account code indicate the budget pool the funds are spent from, or the budget pool funds are deposited into. Budgeting occurs at a higher level than where expense/income are actually recognized.
- The Account Crosswalk is designed to assist departmental members find the correct account code: [http://www.depts.ttu.edu/afism/AccountCrosswalk/AcctCRSWK_Search.aspx](http://www.depts.ttu.edu/afism/AccountCrosswalk/AcctCRSWK_Search.aspx)

**Program – Indicates why (purpose) the money is being spent / received**

- This classifies the fund for reporting purposes, starting with Instruction, Research and Public Service

**Types of Budgets**

- **FOP Budgeted Accounts:**
  - Expenses can occur from any budget pool as long as funds are available
  - Does the Total Available have sufficient funds?
- **FOAP Budgeted Accounts**
  - There must be funds in the appropriate budget pool before spending them
  - Rule of Thumb: State Funds and Research Grant require FOAP budget checking.
  - Does the Budget Pool Available have sufficient funds?

**Annual** – planned during Budget Prep (11A & B, 12A, 16A-H & 16K, 17A, 18A –D excluding 18B002, and 31A)

**Multi-year** – Sponsored programs (grants) and plant funds (21, 22, and 23)

**Available fund balance** – Carried forward from a previous fiscal year
Available Budget Tab

The Available Budget Tab is located on Raiderlink. This tab allows you to view “Live Budget” status for your FOPs. The information found in this tab comes directly from the BAVL table (Available Balance) table in Banner. The tab displays expense budgets only. Some FOPs receive have both revenue and expense budgets while some have only expense budgets.

The Available Budget tab displays as shown below. Notice that FOP budgeted accounts display differently than the FOAP budgeted accounts:

FOP Budgeting
- FOP – are there sufficient funds within the FOP to support the purchase?
- If budgeted at the FOP, the Available Budget tab will have one line of detail.

FOAP Budgeting
- FOAP – are there sufficient funds within the “Budget Pool” to support the purchase?
- If budgeted at FOAP, the Available Budget tab will show details at the Budget Pool level

Budgets are created at the 3 digit “Account” or “Budget Pool” level.
Budget Reports

A budget report is used to see the financial standing of a financial account. Cognos offers reports that can be viewed at various level of the FOAP. A budget report provides the Original Budget, summarized Activity within the FOP and the Fav / Unfav total. There are several budget reports within Cognos available to the campus for monitoring the financial status of a budget. These reports provide the following information:

- **Budget Original** – This is the Annual Fiscal year budget that is approved by the Board of Regents when the budgets are created for the Fiscal Year. Not all FOPs will have an original budget.
- **Budget Adjustment** – The accumulated budget revision/changes since the start of the fiscal year and approval by the Board of Regents.
- **Budget Current** – This is the sum of the Budget Original plus or minus the Budget Adjustments that have occurred (if any).
- **Rev/Exp Actual** - This is the actual amount of revenue or expense that has occurred.
- **Exp Encumbrance** – This column represents outstanding purchase orders for materials or services not yet received and other outstanding commitments such as travel applications and payroll. An encumbrance is a way of reserving money to pay for these outstanding obligations.
- **Rev/Expense Total** - The combined total of the Rev Received for the Revenue section and the total of Exp Actual and Exp Encumbrance for the Expense section.
- **Fav/Unfav** - In the Additions section Fav means that more revenue has come in than budgeted, (Unfav) means that expected revenues have not been received. In the Reductions section, (Unfav) means actual expenses have been greater than budgeted and a money move may be necessary. Fav means that expenses are within the amount budgeted.

Budget Reports are divided into two sections. The top section is the “Additions” or “Revenue” section, while the bottom section refers to “Reductions” or “Expenses”. Not all FOPs will have both Revenue and Expenses. Some are only expenditure accounts. Following is a discussion of the various parts of a Budget Report, looking first at the Revenue Section and then looking at the Expense Section.

Sound financial management requires that budgets are reviewed frequently so that any necessary action becomes proactive rather than reactive, in order to maintain the FOP in sound financial standing.

On the following pages you are introduced to the Addition (Revenue) and (Reductions) Expense sections of a budget report and the data that can be found within them.
Additions (Revenue)
Revenue is coded with Account Type 50 which means that all Budget Pools related to Revenue start with a 5.

Revenue can be received in various ways, some of which include:
- Tuition and Fees
- Transfer from another FOP
- Interest income or a gift from a donor
- Grants and contracts,
- External sales and Internal sales
- Fund Balance carried forward from previous year

Following are screen shots which show the Additions (Revenue) section of a budget report, with examples from all revenue types.

5Z8 – Fund Balance
- Budget Pool 5Z8 represents “Fund Balance”. This is a carry-over from the previous year.
- This is not included in the Original Budget amount for the current Fiscal Year
- Fund Balance carry forwards appear as a Budget Adjustment. Because it was recognized as revenue previously it isn’t included within the Fav/Unfav total.

5A0, 5A1 Tuition and Fees
- 5A0 shows a negative amount. This is due to exemptions and waivers for students.
- 5A1 budget pool (TF Fees Budget Pool) was budgeted to receive $310,000.00
- $291,091.54 has been received with unfavorable the budget pool of $(18,908.46)

5G0, 5G2 Interest/Endowment Income:
- An original budget was not created
- Budget Adjustment occurred for each Budget Pool
- Budget Pool 5G0 has received more income than budgeted
- Budget Pool 5Gs has received the amount of income budgeted
8A1 – Transfer In

- Funds are transferred in from another FOP.
- This did not go through Budget Prep.
- A budget adjustment was completed for the transfer.
- Actual Revenue and Total Revenue are the amount Budgeted for the 8A1 Budget Pool, with a Favorable/Unfavorable of 0.00. This means that the amount budgeted has been received.

**Additions section of a report**

<table>
<thead>
<tr>
<th>Budget Pool</th>
<th>Budget Pool Description</th>
<th>Budget Original</th>
<th>Budget Adjustment</th>
<th>Budget Current</th>
<th>Rev/Exp Actual</th>
<th>Rev/Exp Total</th>
<th>Fav Unfav</th>
</tr>
</thead>
<tbody>
<tr>
<td>8A1</td>
<td>TT Nonmand Transfer In Budget</td>
<td>0.00</td>
<td>233,410.00</td>
<td>233,410.00</td>
<td>233,410.00</td>
<td>233,410.00</td>
<td>0.00</td>
</tr>
</tbody>
</table>

| Additions - Total | 25,000.00 + (13,582.66) = 11,417.34 |

- Original Budget $25,000 plus or minus Adjustment (decreased by 13,582.66) = Budget Current $11,417.34
- Actual Revenue $5,734.00 subtracted from Budget Current leaves Unfavorable of $(3,266.00)
- The FOP has until the end of the current FY to receive all additions.

**Additions section of a report**

<table>
<thead>
<tr>
<th>Budget Pool</th>
<th>Budget Pool Description</th>
<th>Budget Original</th>
<th>Budget Adjustment</th>
<th>Budget Current</th>
<th>Rev/Exp Actual</th>
<th>Exp Encumbrance</th>
<th>Rev/Exp Total</th>
<th>Fav Unfav</th>
</tr>
</thead>
<tbody>
<tr>
<td>5E0</td>
<td>SO Internal SS Other Budget Pool</td>
<td>17,000.00</td>
<td>0.00</td>
<td>17,000.00</td>
<td>2,213.57</td>
<td>0.00</td>
<td>2,213.57</td>
<td>(14,786.43)</td>
</tr>
<tr>
<td>5E1</td>
<td>SO External SS Other Budget Pool</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>16,422.57</td>
<td>0.00</td>
<td>16,422.57</td>
<td>16,422.57</td>
</tr>
<tr>
<td>S28</td>
<td>Budget Code Fund Balance</td>
<td>0.00</td>
<td>5,413.81</td>
<td>5,413.81</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
</tbody>
</table>

| Additions - Total | 17,000.00 + 5,413.81 = 22,413.81 |

|                              | 18,636.14 |

- Amount received has exceeded the budgeted amount by $1,636.14
- The funds were received in 5E1 budget pool – this might need to be reviewed because the budget was created for 5E0
- Fund Balance from previous year was brought forward, but is not included in actual revenue for current year
**Reductions (Expenses) Section**

 Expenses fall into three different Account Types:

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

 Shown below is the Expense section of a budget report. The first column of the report shows the Budget Pool followed by a description of it. No data in the Budget Original column indicates the FOP was not budgeted during Budget Prep. Notice there is data in the Budget Adjustment column. This means the budget was created after the budgeting cycle or after the first of the fiscal year.

**Highlights of this report view:**

- Budget Current column - budgeted amount for expenditures is $389,616.00.
- Expense Total incurred to date is $282,225.21.
- Fav/Unfav reflects $107,390.79 is available to spend. **less unencumbered but committed expenses**

Other report details:

- **7J0 and 7K0** budget pools are reflected with () in the Fav/Unfav column.
  - Expenses have been incurred in these Budget Pools without a budget for them.
    - This can happen in a FOP budgeted account.
    - A budget revision should be completed to move money to that budget pool

- Encumbrances – no funds are encumbered at the current time for this FOP
  - Not all expenditures are encumbered:
    - PCard transactions
    - Blanket PO(s)
    - Fringe Benefits and Longevity
    - Student Salaries
    - Scholarships
    - Scholarships
    - Direct Pay Transactions
**Personnel Expenses**

The screen shot below shows Personnel expenses which are coded with Account Type 60:

- Budget Original is $208,831.00
- Actual Expenses are $139,918.57
- Encumbered funds are $67,621.41
- Exp Total equals $207,539.98 (Actual Expenses + Encumbrances)
- Favorable Amount is $1,291.02
- 6A1 Budget Pool in Unfavorable amount of ($5413.33). Budget Revision should be completed
- 6A2 and 6A4 Budget Pools were adjusted by $1,319.55 and $42.10 respectively, but total Budget was not modified
- 6Z0 Budget Pool has funds dedicated for Salary expense but are not assigned to a specific Budget Pool. These can be moved to one of the other salary budget pools as needed by completing a Budget Revision.

In the report pictured below, notice the highlighted rows:

- Longevity is not encumbered so budgets must be monitored so that funds remain available for this expense
- The FOP budgeted for Merit increase. This expense is not encumbered.
**Exercise**

Use the report below to complete the following:

- The **Current Budget** for Expenses is ______________
- Has the **Budgeted Amount** for Revenue been received? ____________
- The **Actual Revenue** for Budget Pool 5A1 is ____________
- The amount **Encumbered** for Out of State Travel is ____________
- The amount of the **Budget Adjustment** for Budget Pool 7C0 is ____________
- The **Actual Expenses** for this FOP are ________________
- Does a budget revision need to be completed to bring any **Unfav Balance** in the Expense section to positive state? ________________

<p>| | | | | | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Budget Pool</td>
<td>Budget Pool Description</td>
<td>Budget Original</td>
<td>Budget Adjustment</td>
<td>Budget Current</td>
<td>Rev/Exp Actual</td>
</tr>
<tr>
<td>---</td>
<td>-------------</td>
<td>--------------------------</td>
<td>-----------------</td>
<td>-------------------</td>
<td>----------------</td>
<td>----------------</td>
</tr>
<tr>
<td>5A0</td>
<td>TF Tuition Budget Pool</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>(11,232.36)</td>
<td>0.00</td>
</tr>
<tr>
<td>5A1</td>
<td>TF Fees Budget Pool</td>
<td>310,000.00</td>
<td>0.00</td>
<td>310,000.00</td>
<td>292,736.30</td>
<td>0.00</td>
</tr>
<tr>
<td>5Z8</td>
<td>Budget Code Fund Balance</td>
<td>0.00</td>
<td>15,696.51</td>
<td>15,696.51</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td><strong>Additions - Total</strong></td>
<td>310,000.00</td>
<td>15,696.51</td>
<td>325,696.51</td>
<td>281,502.94</td>
<td>0.00</td>
<td>281,502.94</td>
</tr>
<tr>
<td><strong>Reductions - Total</strong></td>
<td>310,000.00</td>
<td>16,340.28</td>
<td>326,340.28</td>
<td>203,831.41</td>
<td>68,616.35</td>
<td>275,427.76</td>
</tr>
</tbody>
</table>

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**DMFR 06/2020**
FI002 – Revenue Expense Budget Pools by FOP

This report provides a summary view of Revenue and Expense budgets for a FOP at the Budget Pool level. This report shows budgeted vs. actual for both revenues and expenses, providing a final Favorable / Unfavorable amount. A display option allows to choose to see what the budget would look like if fringes, longevity and student salaries were encumbered.

Required: Chart of Accounts, Beginning and Ending Fiscal Year, Ending Fiscal Period and Display option.

Optional:

- Fund Manager
  - View all FOPs belonging to the Fund Manager
- Org Manager
  - View all FOPs assigned to the Org Manager
- Fund(s)
  - View all FOPs tied to the Fund code(s) entered
- Organization(s)
  - View all FOPs tied to the Organization Code(s) entered
- Fund and Organization
  - View all FOPs tied to the Fund / Organization code(s) entered
- Fund, Org and Program
  - View budget pools tied to FOP entered
Report View of FI002

- **Budget Original (1)** – For both Additions and Reductions is $40,000.
- **Budget Adjustment (2)** – Increase to Reductions Budget of $521.89
- **Budget Current (3)** – The sum of the Budget Original plus or minus the Budget Adjustments is $40,521.89
- **Rev/Exp Actual - (4)** Revenue Actual is $56,390.00; Expense Actual is $22,226.15
- **Exp Encumbrance (5)** – Does not apply to the Additions (Revenue). Expense amount is $7,733.20
- **Rev/Exp Total (6)** – Total Revenue $56,390.00; Expense Total $29,959.15
- **Fav/Unfav - (7)** Additions are favorable $16,390.00; Reductions are favorable $10,562.54
FI002: Comparison of Display Options

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

<table>
<thead>
<tr>
<th>Budget Pool</th>
<th>Budget Pool Description</th>
<th>Budget Original</th>
<th>Budget Adjustment</th>
<th>Budget Current</th>
<th>Rev/Exp Actual</th>
<th>Exp Encumbrance</th>
<th>Rev/Exp Total</th>
<th>Fav Unfav</th>
</tr>
</thead>
<tbody>
<tr>
<td>6A2</td>
<td>SW Staff Salaries Budget Pool</td>
<td>0.00</td>
<td>50,000.04</td>
<td>50,000.04</td>
<td>33,333.36</td>
<td>16,666.68</td>
<td>50,000.04</td>
<td>0.00</td>
</tr>
<tr>
<td>6A4</td>
<td>SW Other Salaries Budget Pool</td>
<td>0.00</td>
<td>6,875.01</td>
<td>6,875.01</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>6,875.01</td>
</tr>
<tr>
<td>6A5</td>
<td>SW Longevity Budget Pool</td>
<td>0.00</td>
<td>720.00</td>
<td>720.00</td>
<td>680.00</td>
<td>0.00</td>
<td>580.00</td>
<td>140.00</td>
</tr>
<tr>
<td>6E4</td>
<td>FB Payroll Related Cost Budget Pool</td>
<td>0.00</td>
<td>16,619.07</td>
<td>16,619.07</td>
<td>9,632.39</td>
<td>0.00</td>
<td>9,632.39</td>
<td>8,786.68</td>
</tr>
<tr>
<td>7B0</td>
<td>TV In State Travel Budget Pool</td>
<td>0.00</td>
<td>1,750.00</td>
<td>1,750.00</td>
<td>1,119.44</td>
<td>392.00</td>
<td>1,511.44</td>
<td>238.56</td>
</tr>
<tr>
<td>7B1</td>
<td>TV Out of State Travel Budget Pool</td>
<td>0.00</td>
<td>700.00</td>
<td>700.00</td>
<td>515.16</td>
<td>0.00</td>
<td>515.16</td>
<td>184.84</td>
</tr>
<tr>
<td>7Z6</td>
<td>Budget Code Unallocated Exp 99</td>
<td>0.00</td>
<td>1,520.88</td>
<td>1,520.88</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>1,520.88</td>
</tr>
<tr>
<td>8A3</td>
<td>TT Nommand Transfer Out Budget Pool</td>
<td>0.00</td>
<td>4,076.00</td>
<td>4,076.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>4,076.00</td>
</tr>
</tbody>
</table>

Reductions - Total: 0.00, 82,261.00, 82,261.00, 49,456.35, 17,058.68, 66,515.03, 15,745.97

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

<table>
<thead>
<tr>
<th>Budget Pool</th>
<th>Budget Pool Description</th>
<th>Budget Original</th>
<th>Budget Adjustment</th>
<th>Budget Current</th>
<th>Rev/Exp Actual</th>
<th>Exp Encumbrance</th>
<th>Rev/Exp Total</th>
<th>Fav Unfav</th>
</tr>
</thead>
<tbody>
<tr>
<td>6A2</td>
<td>SW Staff Salaries Budget Pool</td>
<td>0.00</td>
<td>50,000.04</td>
<td>50,000.04</td>
<td>33,333.36</td>
<td>16,666.68</td>
<td>50,000.04</td>
<td>0.00</td>
</tr>
<tr>
<td>6A4</td>
<td>SW Other Salaries Budget Pool</td>
<td>0.00</td>
<td>6,875.01</td>
<td>6,875.01</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>6,875.01</td>
</tr>
<tr>
<td>6A5</td>
<td>SW Longevity Budget Pool</td>
<td>0.00</td>
<td>720.00</td>
<td>720.00</td>
<td>680.00</td>
<td>0.00</td>
<td>580.00</td>
<td>140.00</td>
</tr>
<tr>
<td>6B4</td>
<td>FB Payroll Related Cost Budget Pool</td>
<td>0.00</td>
<td>16,619.07</td>
<td>16,619.07</td>
<td>9,632.39</td>
<td>0.00</td>
<td>9,632.39</td>
<td>8,786.68</td>
</tr>
<tr>
<td>7B0</td>
<td>TV In State Travel Budget Pool</td>
<td>0.00</td>
<td>1,750.00</td>
<td>1,750.00</td>
<td>1,119.44</td>
<td>392.00</td>
<td>1,511.44</td>
<td>238.56</td>
</tr>
<tr>
<td>7B1</td>
<td>TV Out of State Travel Budget Pool</td>
<td>0.00</td>
<td>700.00</td>
<td>700.00</td>
<td>515.16</td>
<td>0.00</td>
<td>515.16</td>
<td>184.84</td>
</tr>
<tr>
<td>7Z6</td>
<td>Budget Code Unallocated Exp 99</td>
<td>0.00</td>
<td>1,520.88</td>
<td>1,520.88</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>1,520.88</td>
</tr>
<tr>
<td>8A3</td>
<td>TT Nommand Transfer Out Budget Pool</td>
<td>0.00</td>
<td>4,076.00</td>
<td>4,076.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>4,076.00</td>
</tr>
</tbody>
</table>

Reductions - Total: 0.00, 82,261.00, 82,261.00, 49,456.35, 30,450.37, 80,316.72, 1,944.28

DMFR 06/2020
This report provides budget to actual information. It is used to see the financial status of a FOP at a summary level while having the option of drilling down to the transaction level. There are 4 different levels of information provided in this one report. They are:

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

All Parameters are required:

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

**Note** – The report will accept an incorrect FOP combination, data will not be returned nor will an error message will not be displayed. Make sure that your entry is correct.
Level 1: Report View of Revenue Expense Budget by FOP

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

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

Report highlights show:

- **Current Budget** is $40,000 for Additions and $40521.19 for Expenses
- **Total Additions** are $56,390.00 and for Expenses $29,959.35
- **Fav / Unfav** for Additions is $16,390.00 for Expenses is $10,562.64
- **Budget Adjustment** was made for Reductions, taking $7,688.51 out of Travel and moving it into both Personnel and Operating Expenses

On the following page are screen shots showing a drill through on Operating Expenses in this report.
Drill Through to Revenue Expense Budget by Budget Pool (FI004A)

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

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

Report Highlights:

- Current Operating Expense Budget is $30,711.40
- Original Budget was increased by $7,711.40
- Funds in 7Z6 are allocated for Operating Expenses but not dedicated to a specific budget pool
  - This is a good source for funds when a budget pool is in the negative
- Actual Expenses are $14,915.08
- Encumbrances exist in the amount of $6,356.01, all committed in budget pool 7C0
- Favorable Amount is $9,440.31 (less any non-encumbered commitments)
Drill Through to Revenue Expense Budget by Account (FI004B)

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

Highlights of this report view:

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

To see details regarding any of the activity in the Revenue Expense Budget by Account Report, select the active drill through link. This links you to the actual transaction level.
Drill Through to Revenue Expense Budget by Transactions (FI004C)

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

<table>
<thead>
<tr>
<th>Description</th>
<th>Account</th>
<th>Budget Original</th>
<th>Budget Adjustment</th>
<th>Budget Current</th>
<th>Rev/Exp Actual</th>
<th>Expense Encumbrances</th>
<th>Rev/Exp Total</th>
<th>Fav/(Unfav)</th>
</tr>
</thead>
<tbody>
<tr>
<td>MS Materials/Supplies Budget Pool</td>
<td>7C0</td>
<td>13,000.00</td>
<td>4,211.40</td>
<td>17,211.40</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>17,211.40</td>
</tr>
<tr>
<td>MS Consumables Lab</td>
<td>7C0902</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>132.10</td>
<td>17.40</td>
<td>149.50</td>
<td>(149.50)</td>
</tr>
<tr>
<td>MS Parts for Furnishings/Equip Lab</td>
<td>7C0909</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>6,024.14</td>
<td>6,386.81</td>
<td>12,962.72</td>
<td>(12,962.72)</td>
</tr>
<tr>
<td>Period Activity</td>
<td>13,000.00</td>
<td>4,211.40</td>
<td>17,211.40</td>
<td>6,756.21</td>
<td>6,356.01</td>
<td>13,112.22</td>
<td>4,095.18</td>
<td></td>
</tr>
</tbody>
</table>

The screen shot below provides a view of the Encumbrance activity on the FOP.

Highlights within the report above:

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

The screen shot below shows Actual Expense activity

Highlights within the above report:

- Transaction Date shows the date payment was made
- Document ID provides the Banner Invoice – this will not be meaningful to the Vendor
- The Transaction Amount shows cost for each item that payment was made for
- Vendor is identified within the Transaction Description and Vendor Name
Budget Reports Available in Cognos:

The two most frequently used budget reports are the **FI002 – Revenue Expense by Budget Pool** and **FI004 – Revenue Expense Budget by FOP**, which are reviewed in this document. You do have access to all of these reports and are encouraged to review these and apply the information within this report to determine if they are of use to your specific business needs.

For questions about any of these reports, please email [afism.2know@ttu.edu](mailto:afism.2know@ttu.edu)