



**A Guide for Managing a Department’s Financial Resources**

A good understanding of how to manage your department’s financial resources is important to maximizing the effectiveness of your unit in achieving its mission. To aid in this understanding, the Budget Office has developed this guide.

**Budget Process**

The [Budget Office](#) works with each department during the annual budget cycle to develop the department’s financial plan for the coming fiscal year. Standardized budget templates, like the examples below, are used to organize the information. The templates include summaries of a unit’s financial operations for the year, a listing of unit personnel, and detailed supplies & expense budgets. Units with self-supporting or dedicated revenue streams may also have additional pages containing projections for these revenue sources.

The budget that is finalized and approved by Bob Hetzel, Vice Chancellor for Administration & Finance, becomes the financial operating plan for that fiscal year. The plan that is developed becomes the unit’s official [Redbook](#) budget and is loaded into the university budget system, becoming a permanent state record. At times, adjustments or transfers can be made through a request and review with the Budget Office. More information about the annual budget process can be found at: <http://www.uwlax.edu/Budget/>.

**Budget Office Contacts**

Each division is assigned a budget planner in the Budget Office. The assignments are as follows:

<b>Division</b>	<b>Budget Planner (Temporary Contact)</b>
Executive (01XXXX), Intercollegiate Athletics (0487, 0488, 0489xx), University-wide (70XXXX & 98XXXX)	Kristin Stanley, Budget Director ( <a href="mailto:kstanley@uwlax.edu">kstanley@uwlax.edu</a> )
Academic Affairs (02XXXX) and School of Education (03XXXX)	Mark Haakenson, Budget Planner ( <a href="mailto:mhaakenson@uwlax.edu">mhaakenson@uwlax.edu</a> )
Student Affairs (04XXXX)	Jason Steiner, Budget Planner
University Advancement (05XXXX) and Administration & Finance (07XXXX)	Vacant, Budget Planner (Emily Roraff)
College of Business Administration (08XXXX), College of Liberal Studies (28XXXX), and College of Science and Health (36XXXX)	Emily Roraff, Budget Planner ( <a href="mailto:eroraff@uwlax.edu">eroraff@uwlax.edu</a> )

The assigned budget planner is considered the primary point of contact regarding budget questions as well as a resource for general finance-related questions. If the budget planner is unable to answer a question, they will direct it to the appropriate individual in [Business Services](#) or elsewhere on campus.

## **Common Funding Sources**

Budget resources come from a variety of different funding sources. The most common are listed here:

### 102 - General Purpose Revenue (GPR)

Budget authority granted and partially funded by the state. Considered the primary budget resource for many core academic and administrative units.

### 128, 136 - Auxiliary/Self-supporting/General Operations

Certain programs and activities have dedicated funding sources either through [segregated fees](#), user fees, [special course fees](#), or other miscellaneous revenue.

### 131 - Academic Student Fees (Tuition) - Self-Supporting

Certain academic programs are managed as self-supporting through the tuition generated by the program. For these programs tuition is not pooled centrally, but is instead held by the program to cover the cost of its operation.

### 131 - Academic Initiatives (AI)

Academic Initiatives is differential tuition that was implemented and approved in 2004. Students pay this differential tuition to fund a variety of student-focused programs on campus that are centered around advising, diversity, internationalization and research. Allocation of the Academic Initiatives differential tuition is done by the [Academic Initiatives Differential Allocation Committee \(AIDAC\)](#).

### 131 - Growth, Quality & Access (GQA)

Beginning in the 2008-2009 academic year, UWL received approval to charge differential tuition to hire additional faculty and staff to lower the student to faculty ratio and fund instructional supplies and equipment. Oversight of GQA is provided by the [Joint Planning and Budget Committee \(JPB\)](#).

### 131 - Excess Revenue (ER)

Certain departments identified with strategic needs receive funding from academic student fees. The Vice Chancellor for Administration & Finance and Provost and Vice Chancellor for Academic Affairs oversee the allocation of these funds.

### 104, 132, 189 - UW Extension Funds

These funds are for Extension related activities on campus operated by the office of [Continuing Education & Extension](#) and the [Small Business Development Center](#). Fund 132 is for non-credit programming and 189 is for credit programming.

### 133, 144, 233 - Externally Funded Gifts, Grants and Contracts

Externally-funded gifts, grants, and contracts are funds that are given to the University from external sources for some kind of specific purpose. When UWL Foundation funds are used to reimburse University expenses, they are included in this category. Budgets and financials in these funds are managed by Linda Leopold ([lleopold@uwlax.edu](mailto:lleopold@uwlax.edu)), Grant Accountant, in Business Services. These accounts operate under the stipulations outlined in the grant and follow extramural fringe benefit rates. The [Office of Research & Sponsored Programs](#) provides information and support for seeking these kinds of funding opportunities. Faculty and staff are encouraged to seek out both internally and externally funded grants for programs that support the mission of the University.

## **Foundation Funds**

If a department or unit is to receive private donations, it is common practice to have the donations made to the [UWL Foundation](#) instead of directly to the University. The Foundation will usually assist in setting up an account to track the donations and provide reports on the account to the department. Pam Schomburg ([pschomburg@uwlax.edu](mailto:pschomburg@uwlax.edu)), UWL Foundation Director of Finance, can be contacted for further information.

Gift funds held at the Foundation that departments will use in support of the university should be incorporated into the University's budgeting and accounting system by requesting the Foundation make a gift to the University. The Foundation disburses the gift to the University and it is deposited into a Fund 233 Gift Account. The use of these gift funds are governed by State of Wisconsin, University of Wisconsin System and university policies.

For more information on the UWL Foundation Requisition Guidelines please see the below resources:

[Guidelines](#)

[Business Services Gift Funds website](#)

## **Budget Process Timeline**

Budget (fiscal) years run from July 1 through June 30 of the following year. The fiscal year number is always the year that the date range ends in.

Examples: Fiscal year 2017 (FY2017 or FY17) runs from July 2, 2016 to July 1, 2017.

A typical fiscal year's important events (such as for FY17) may look something like this:

### July 2016

Beginning of the fiscal year. Redbook budgets are loaded into WISDM.

### January through March, 2017

Budget development meetings are held to plan out the next fiscal year's budget.

### March through April, 2017

Budget hearings are held with division leadership. Some units may not have a formal hearing every year.

### May 2017

Year-end processing deadlines are announced.

### June 2017

Most year-end deadlines, occur in mid to late June. Meetings will be held to review year-end account standing and clean-up transfers. Spend plans on program revenue balances are requested.

### June 30-July 1, 2017

Fiscal year is closed.

A more detailed timeline of the budget process can be found [here](#).

## Fiscal Year-end Deadlines

It is important to be mindful of fiscal year-end processing deadlines when managing your budget and ensure that expenses planned for a given fiscal year are submitted to Business Services by the deadlines. In preparation to closing the fiscal year, Business Services provides a document outlining the deadlines for each kind of financial transaction that can be located by going to the [Business Services web site](#) and clicking on “Fiscal year-end deadlines”. Business Services also sends a copy of this document out to all personnel.

## Budget/Funding String Structure

Budgets and their respective accounts can be identified using a funding string. A typical funding string will look as follows:

102-2-020100

For this example, the parts of this funding string are as follows:

- 102:** Three-digit *fund/appropriation* code, denotes the funding source
- 1:** One-digit *activity/program* code. Denotes activity code: 1: Institutional Support; 2: Instruction; 4: Research; 5: Public Service; 6: Academic Support; 7: Physical Plant; 8: Auxiliary Enterprises; 9: Financial Aid. Sometimes written with a leading zero (02 instead of just 2).
- 020100:** Six-digit *UDDS/department* code. Technically begins with a one digit letter but the letter is usually omitted since it is always “E” for UWL.

UDDS standards for “Unit, Division, Department, Sub-department” could be broken down further due to how it’s structured,

(E)020100 -> E 02 01 00

The parts of this UDDS are as follows:

- E:** *Unit*, usually omitted. All of UWL’s UDDS numbers begin with E in the System-wide financial system but can be ignored for most internal purposes.
- 02:** *Division*, in this example, Academic Affairs (**02XXXX**).
- 01:** *Department*, in this example, the Provost Office (**0201XX**)
- 00:** *Sub-department*, typically used sequentially and is for accounts within a department. The 00 account is usually the first used and denotes the department’s main account.

Every funding string and UDDS code are structured a similar way. Every UDDS code also has a corresponding name or description. For this example, 020100’s name or description is “Academic Affairs” and can thus be referred to as “Academic Affairs 102-2-020100” for added clarity. The UDDS is generally considered the most important code in the funding string as most UDDS’s only have a single fund and program code associated with them and are often simply referred to as an “account”.

In addition to a funding string, specific financial items (such as an expense, revenue deposits, and budget line) are identified by a four-digit class/account code that classifies the transaction. The Budget Office determines the appropriate class/account code for budget lines while Business Services provides the class/account coding for most expense and revenue transactions. More information about class/account codes can be found [here](#).

### Understanding Budget Templates

The foundation of a unit's financial plan is the budget. Budgets are provided to units using standardized templates listing planned expenditures arranged into specific categories.

A typical 102 or 131 budget summary shows budgeted expenditures, as well as actual expenditures, for each major category for the current year, along with the last three years:

University of Wisconsin-La Crosse									
Academic Services									
102-0-030000									
Summary of Budget Request									
Redbook Budget 2016									
	2012	2012	2013	2013	2014	2014	2015	2015	2016
Expenditure Budget	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
Unclassified	224,928	220,147	225,991	220,898	223,109	224,943	226,183	129,267	64,640
Graduate Assistants	-	-	-	-	-	-	-	2,117	-
Classified	98,335	101,842	100,010	98,617	101,702	101,809	104,610	68,153	-
LTE	-	-	-	-	-	-	-	-	-
Student	3,100	819	3,100	1,918	3,100	444	3,100	40	-
Fringe Benefits	-	177,111	177,585	178,068	179,140	174,581	193,880	111,866	15,549
Travel	8,664	11,826	8,620	10,233	12,550	10,823	12,550	8,592	11,421
Supplies & Expense	20,858	19,870	20,585	21,997	21,764	23,738	21,764	14,793	16,928
Capital	-	265	317	317	300	53	300	-	273
Aid to Individuals	-	-	-	-	-	-	-	-	-
Sales Credit (Internal)	-	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>355,885</b>	<b>531,880</b>	<b>536,208</b>	<b>532,049</b>	<b>541,665</b>	<b>536,391</b>	<b>562,387</b>	<b>334,827</b>	<b>108,810</b>

A summary of all individual budgets for each account within a unit is provided as well:

University of Wisconsin-La Crosse																
Academic Services																
Summary of Expenses																
Redbook Budget 2016																
Fund	AC	UDDS	Department	Unclass	Grad Assist	Classified	LTE	Student Help	Total Salaries	Fringe Benefits	Travel	Supplies & Expenses	Capital	Aid to Individuals	Sales Credits	Total
102	0	E030000	Academic Services	64,640.00	-				64,640	23,323	11,421	16,928	273	-	-	116,585
136	0	E030001	Academic Services Fee						-		4,000	14,926	-	-	-	18,926
136	0	E030002	Academic Services Events			44,440			44,440	15,549	3,184	11,250	-	-	-	74,423
				<b>64,640</b>	<b>-</b>	<b>44,440</b>	<b>-</b>	<b>-</b>	<b>109,080</b>	<b>38,872</b>	<b>18,605</b>	<b>43,104</b>	<b>273</b>	<b>-</b>	<b>-</b>	<b>209,933</b>

A listing of department personnel and their salary information, along with the prior year salary information is provided. Personnel included in this listing are considered to be in Redbook positions. Redbook positions are viewed as permanent and receive State pay plan, University-funded equity increases, and are eligible for career progression. Staff not in budgeted Redbook positions do not receive pay plan/equity and are not eligible for career progression.

University of Wisconsin-La Crosse												
Academic Services												
Personnel												
Redbook Budget 2016												
Fund	AC	UDDS	Department	Name	Title Literal	Type	FY15 Budget	FY15 FTE	FY16 Budget	FY16 FTE	Variance	FTE
102	0	E030000	Academic Services	SMITH, JOHN	DIRECTOR	AS	64,000	1.00	64,640	1.00	640	0.00
					<b>Total</b>		<b>64,000</b>	<b>1.00</b>	<b>64,640</b>	<b>1.00</b>	<b>640</b>	<b>0.00</b>
136	0	E030001	Academic Services Fee	DOE, JANE	ASST DIRECTOR	CL	44,000	1.00	44,440	1.00	440	0.00
					<b>Total</b>		<b>44,000</b>	<b>1.00</b>	<b>44,440</b>	<b>1.00</b>	<b>440</b>	<b>0.00</b>
136	0	E030002	Academic Services Events	PROVISION AMOUNT FOR	STUDENT HELP	ST	7,000	-	7,000	-	0	0.00
					<b>Total</b>		<b>7,000</b>	<b>-</b>	<b>7,000</b>	<b>-</b>	<b>0</b>	<b>0.00</b>
					<b>Grand Total</b>		<b>115,000</b>	<b>2.00</b>	<b>116,080</b>	<b>2.00</b>	<b>1,080</b>	<b>0.00</b>

Detailed supplies & expense budgets by class code are developed during the budget cycle to provide a greater level of information on a unit's spending plan for the year:

University of Wisconsin-La Crosse											
Academic Services											
102-0-030000											
Supplies & Expense											
Redbook Budget 2016											
Class	Class Description	2012 Budget	2012 Actual	2013 Budget	2013 Actual	2014 Budget	2014 Actual	2015 Budget	2015 Actual	2016 Budget	Comments
2100	Travel-Employee-In State Bus	1,800	1,028	800	1,202	1,500	891	1,500	821	1,365	
2101	Travel Empl Reportable Meals	.44	22	-	80	50	42	50	-	46	
2115	Travel-Employee-In State-Conf	1,620	3,047	2,620	4,936	3,000	4,629	3,000	1,497	2,730	
2120	Travel-Employee-Out State-Bus	2,500	2,190	800	547	2,000	217	2,000	410	1,820	
2130	Travel-Employee-Out State-Conf	2,700	5,541	4,400	3,467	6,000	4,994	6,000	4,322	5,460	
2161	Travel-Job Applicant	-	-	-	-	-	-	-	1,135	-	
2162	Travel-NonEmpl, Student, Job App	-	-	-	-	-	50	-	406	-	
	<b>Total Travel</b>	<b>8,664</b>	<b>11,826</b>	<b>8,620</b>	<b>10,233</b>	<b>12,550</b>	<b>10,823</b>	<b>12,550</b>	<b>8,592</b>	<b>11,421</b>	-
2184	Training & Development-Job Rel	-	-	-	1,919	-	-	-	-	-	
2200	Telecomm-Blanket Encumbrance	2,625	2,796	2,625	2,799	2,900	2,780	2,900	1,678	-	
2230	Telephone Service-Install, etc	-	35	-	-	-	-	-	93	-	
2240	Telephone Service-STS	155	197	-	84	150	75	150	48	137	
2270	Cellular Service	50	-	-	-	-	-	-	-	-	
2310	Rental of Space-UW/State Owned	-	-	-	175	-	-	-	-	-	
2420	Maintenance & Repair-Structure	-	-	-	3	-	-	-	310	-	
2460	Maintenance & Repair- DP Equip	400	277	400	-	300	99	300	-	273	
2480	Maintenance & Repair-Other	-	-	-	-	-	(1)	-	2	-	
2620	Services - Professional	-	-	-	23	-	-	-	-	-	
2623	Services - Miscellaneous	-	240	-	-	-	-	-	-	-	
2670	Printing & Duplicating-State	1,450	181	250	46	200	-	200	-	182	
2675	Printing & Duplicating-NonStat	298	2,599	1,498	959	3,000	150	3,000	320	2,730	
3100	Supplies	8,405	392	1,000	5,838	364	10,606	364	1,270	331	
3101	Supplies-Office	-	6,685	7,405	5,318	7,000	1,515	7,000	814	6,132	
3104	Supplies - Classroom, Medical and Recreational	-	-	-	-	-	537	-	-	-	
3150	Software Purchases	1,500	-	-	1,250	-	-	-	7,586	-	
3194	Computers and Related Peripherals - Not Capitalize	3,500	2,405	4,862	185	5,000	1,133	5,000	-	4,550	
3195	Equip & Furnit not Capitalized	-	1,340	-	705	-	304	-	-	-	
3700	Postage	130	239	200	30	250	71	250	209	228	
3720	Subscriptions	580	1,013	580	939	600	634	600	39	546	
3730	Memberships	1,765	1,470	1,765	1,630	2,000	1,529	2,000	1,425	1,820	
3740	Advertising & Notices	-	-	-	50	-	83	-	881	-	
3750	Prizes & Awards	-	-	-	-	-	4,063	-	-	-	
3780	Conference/Workshop Expenses	-	-	-	50	-	-	-	-	-	
3781	Conference/Workshops - Educational Programs	-	-	-	-	-	160	-	120	-	
3998	Discounts Earned	-	-	-	(6)	-	-	-	-	-	
	<b>Total Supplies</b>	<b>20,858</b>	<b>19,870</b>	<b>20,585</b>	<b>21,997</b>	<b>21,764</b>	<b>23,738</b>	<b>21,764</b>	<b>14,793</b>	<b>16,928</b>	-
4605	Equipment-Capital Lease	-	265	317	317	300	53	300	-	273	
	<b>Total Capital</b>	<b>-</b>	<b>265</b>	<b>317</b>	<b>317</b>	<b>300</b>	<b>53</b>	<b>300</b>	<b>-</b>	<b>273</b>	-
	<b>Grand Total</b>	<b>29,522</b>	<b>31,961</b>	<b>29,522</b>	<b>32,548</b>	<b>34,614</b>	<b>34,614</b>	<b>34,614</b>	<b>23,385</b>	<b>28,622</b>	-

A variance report is also provided for each account to highlight any change in the budget from the prior year to the current year:

University of Wisconsin-La Crosse				
Academic Services				
102-0-030000				
Variance Report				
Redbook Budget 2016				
Expenditure Budget	FY15 Budget	FY16 Budget	Variance	Comments
Unclassified	64,000	64,640	640	1% Pay Plan
Graduate Assistants	-	-	-	
Classified				
LTE	-	-	-	
Student	3,100	3,100	-	
Fringe Benefits	22,157	23,323	1,166	
Travel	12,550	11,421	(1,130)	FY16 S&E Reduction
Supplies & Expense	21,764	16,928	(4,836)	FY16 S&E Reduction
Capital	300	273	(27)	FY16 S&E Reduction
Aid to Individuals	-	-	-	
Sales Credits (Internal)	-	-	-	
<b>Total Expenditures</b>	<b>123,871</b>	<b>119,685</b>	<b>(4,186)</b>	

### **Budget Transfers**

Generally, budget resources must stay in the major category they were budgeted in during the Redbook budget cycle (salary budget must be used for salaries, supplies & expense budget must be used for supplies & expense) for base-funded programs (102, 131 GQA, AI, ER). There are only a few exceptions to this rule, such as for Search and Screen costs (see “Search and Screen Costs” section below).

Budgets are not usually permitted to be transferred between funds (e.g. 102 budget to 131 budget is not allowed). However, budget transfers that maintain the same category (salary/salary or supplies/supplies) and stay within the same fund, *can* be transferred between two UDDS accounts through a request to the Budget Office.

### **Financial Reporting**

[WISDM](#) is our financial reporting application maintained by UW System and provides users access to view the activity in their accounts. The WISDM system can be accessed using this link: <https://wisdm2.doit.wisc.edu/> or it can be accessed via the campus quick links.

New users will need to fill out the WISDM authorization form, located [here](#), in order to receive the proper access to view their budgets and accounts in WISDM. The Budget Office can provide appropriate UDDS numbers needed for a user’s access, with division leadership providing approval and Business Services granting the access. Business Services provides training in using the WISDM system. Jason Steiner, Accounting Manager, ([jsteiner@uwlax.edu](mailto:jsteiner@uwlax.edu)) can be contacted to set up a training session. In addition to training, Business Services also provides a user’s manual, located [here](#).

In addition to WISDM, custom financial reports and budget templates showing up-to-date revenues, expenses and remaining balances throughout the year can be provided by the Budget Office upon request.

## **Personnel Resources**

Personnel make up a large part of most department budgets and are reflected through salary and fringe budget allocations. Madeline Holzem ([mholzem@uwlax.edu](mailto:mholzem@uwlax.edu)), Chief Human Resources Officer, oversees the personnel contracts and payroll for the University. Contacts within [Human Resources](#) also include:

<b>Human Resources Function</b>	<b>Contact</b>
Personnel Contracts & Appointment Forms	Amy Whillock, Assistant Director ( <a href="mailto:awhillock@uwlax.edu">awhillock@uwlax.edu</a> )
Payroll Processing	Beth Hill, Assistant Director ( <a href="mailto:bhill@uwlax.edu">bhill@uwlax.edu</a> )

## **Salary and Wages**

In general, budget resources allocated for salary expense cannot be used for non-salary expenditures. There are some exceptions to this rule, such as covering search and screen costs and temporary help or backfill. Additionally, certain instructional units are allowed to use salary budget resources for non-salary expenditures, as well as certain self-supporting units.

## **Vacancy/Backfill Plans**

When there is a vacancy in a department, a backfill plan should be developed for covering duties that the vacated position was responsible for. Salary savings is also an appropriate use for these funds. Units must work with the Budget Office to confirm the level of salary savings available to fund the backfill plan and work with Human Resources to process any needed personnel paperwork.

## **Search and Screen Costs (Non-Instructional Units)**

When there is a vacancy in a department, salary savings associated with the vacancy can be used to cover travel and supplies costs incurred from a search and screen process to fill a position. More information about budgeting for search and screen costs can be found [here](#). Instructional units follow the process within the individual college or school.

## **Overload Payments**

Overload payment refers to additional non-recurring work taken on by UWL employees outside of their regular work duties. Please contact the Budget Office for more information and further guidance on permissible overload activities. Instructions for completing overload payment forms can be found [here](#). All overload request forms must be completed prior to associated work commencing. Also note, overload payment requests must be turned in according to Human Resources payroll calendar deadlines, found [here](#).

## **Fringe Benefits**

In general, base-funded programs (102, 131 AI, GQA, ER), fringe benefits are covered through central University funds. Budget resources for fringe benefits allocated to base-funded units can generally not be



utilized for other purposes. Fringe expenses for self-supporting (128, 136, etc.) units and activities need to be covered through the revenue production of those units. If departments would like to utilize Supplies budget to cover a Salary budget line there is a fringe cost for that conversion of funds that amounts to 40.03% per UW System guidelines.

**Supplies & Expense and Capital Expenditure Budgets**

Supplies & Expense budgets should be expended for supplies and services that support the general operations of a unit. Capital Expenditures are for larger purchases that have a lifetime use of two years or greater and a cost of \$5,000 or more. Spending categories within Supplies & Expense and Capital budgets are generally considered interchangeable.

**Revenue Collection & Tracking**

Payment collections from students (outside of the Cashiers Office) should be minimized and should be centralized through the University billing process as much as possible. For most situations, charges should be applied to the students' WINGS account, allowing them to pay in person at the Cashiers Office or online through the Cashnet system. This mitigates risk associated with cash handling, allows for better tracking, and prevents duplicating resources associated with collecting payments. Lisa Draskowski ([ldrazkowski@uwlax.edu](mailto:ldrazkowski@uwlax.edu)), Accounts Receivable Manager, should be contacted for more information.

**General Financial Processing**

Most expense and revenue processing (except payroll) is managed by [Business Services](#). This includes processing of invoices for payment, travel expense reports, issue procurement cards, submitting requisitions for purchase orders, student billing, expense and revenue transfers, and contract approval. Invoices, procurement card statements, deposits, and other paperwork should be turned into Business Services in a timely manner. Sandy Chapman ([schapman@uwlax.edu](mailto:schapman@uwlax.edu)) is the Controller and is responsible for Business Services. Below are the specific contacts for these areas:

<b>Area/Transaction Type</b>	<b>Business Services Contact</b>
Account Payable - Payment of Invoices, Travel Expense Reports, Reimbursements, SFO's	Cynthia Herman, Accounts Payable Manager ( <a href="mailto:cherman@uwlax.edu">cherman@uwlax.edu</a> )
Cashiers/Accounts Receivable - Student Billing & Payments and Non-Student Revenue Deposits	Lisa Draskowski, Accounts Receivable Manager ( <a href="mailto:ldrazkowski@uwlax.edu">ldrazkowski@uwlax.edu</a> )
Expense/Revenue Transfers, Chargebacks, Banking, Grants, Accruals, & General Accounting	Vacant, Accounting Manager (Sandy Chapman)
Purchasing – Requisitions, Purchase Orders, Purchasing Cards & Corporate (Travel) Cards	Amanda King, Purchasing Director ( <a href="mailto:aking@uwlax.edu">aking@uwlax.edu</a> )
Contracts, Risk Management, & Record Retention	Scott Holzem, Contract Administrator ( <a href="mailto:sholzem@uwlax.edu">sholzem@uwlax.edu</a> )

### **Financial Aid/Scholarship Disbursements**

Certain departments have financial aid/scholarship resources built into their budget. All disbursements of financial aid should go through the [Financial Aid Office](#). Each type of disbursement should be set up with its own item type in the WINGS student system to allow for individualized tracking. Item types should have uniquely descriptive names to identify them. Departments should maintain a listing of the item types they utilize. Please contact Louise Janke ([ljanke@uwlax.edu](mailto:ljanke@uwlax.edu)), Financial Aid Director, for more information.

### **Programs with Complex Financial Structures**

When proposing new programs with complicated financial structures, such as programs involving multiple revenue streams, international payments, foreign currency, student billing, taxable sales, invoicing, or contractual agreements, the Budget Office and Business Services should be consulted in the development stage so that an effective financial plan and budget structure can be provided for the program. Including these offices in the planning and development stages of the program will help ensure that these offices are able to help the unit manage these programs effectively throughout their operation.

### **Resource Utilization & Control**

Unit directors are expected to utilize their budgetary resources effectively throughout the fiscal year to support the operations of their department and its programs. The Budget Office, Business Services, and Human Resources provide guidance and oversight over budget utilization, expense and revenue processing, and personnel-related transactions, respectively, in order to ensure units are in compliance with UW System and institutional policies. A complete listing of UW System Financial Policies can be found [here](#).

### **Spend Plans & Cash Balances**

The management of cash balances in accounts across campus has become an institutional priority in recent years. Beginning in 2014, the Budget Office has worked with departments to develop spend plans for accounts that have balances over \$10,000. The University policy states that balances should be managed within a 0% to 10% range of total year end expenditures and the spend plans are the tool to document the activity to bring the balances down to or below the 10% level over a 4-5 year time frame.

### **Deficit Accounts**

According to University Policy, accounts are not allowed to be in a deficit position and must be balanced on a monthly and annual basis for each fiscal year. More information about this policy can be found [here](#):

### **New Accounts**

Occasionally when a department initiates a new activity or program, it is helpful to set up a new UDDS account to budget for and track the activity or program. New accounts can be requested from the Budget Office. For some grants and awards, such as Academic Staff Professional Development Grants and Faculty Research Grants, new accounts are created automatically by the Budget Office and then closed out at the end of the award timeline or fiscal year. When a new account is set up, a notification is sent out

with the account number and paperwork for the account to the WISDM for the department, the division budget lead, ADA for the department, and possibly others.

### **Carryover**

Carryover is generally not permitted for 102, 131 (GQA, AI, PIR or ER) accounts. All accounts with those fund series (aside from 131 Self-Supporting) are closed out at fiscal year-end. Internal grants must be expended in the year the funds were awarded. Any request exceptions for carryover must have approval by the Vice Chancellor of Administration & Finance. The funding for certain startup accounts are typically permitted to carry over for two fiscal years. Other departmental PR accounts in Fund 131 Self-Supporting, 132, 128, 136, and 189 allow cash balances to carry over from year to year.

### **Year-end Encumbrances**

Funds to cover expenses encumbered at year-end will carry over (or reloaded into the account) the next fiscal year.

Last updated August 25, 2017.