



# Payroll Budgeting

University Budget Office

UNT Denton Campus

# Agenda



- I. Central Funding vs. Non-Central Funding
- II. Salary Savings
- III. Other Payroll Related Costs
- IV. Payroll Account Mapping
- V. Encumbrances & Pre-Encumbrances
- VI. ePARs
- VII. Payroll Reports in Power BI
- VIII. Additional Resources

# HRPD & FSPD

**HRPD** is the Human Resources Production Database module of Peoplesoft EIS – the primary HR data system used by UNT for Payroll and Personnel management.

**FSPD** is the Financial Services Production Database module of Peoplesoft EIS – the primary financial, accounting, and budgetary data system used by UNT.

Much of the data in HRPD, especially as it relates to Payroll & Personnel, feeds into FSPD to determine financials.

This training will cover these connections between the two systems in detail.

This training is informational only and does not grant access to HRPD or to creating and submitting ePARs. For more information about obtaining access to HRPD & ePARs, please visit the [System HR training webpage](#) or reach out to your Campus HR group.

# Central Funding vs. Non-Central Funding

# Central vs. Non-Central Funding

## Central Funding

- Funded by UNT
- Budget authority allocated based on variety of factors, including budget model, strategic initiatives, and historical methods of finance
- Any chartstring with fund code **800001**, **805001**, or **830001**
- UNT Budget Office responsible for managing salary changes, savings, Payroll Related Costs etc.
- Funds do not roll forward into next fiscal year.

Fund Cat	Fund	Description
105	800001	State/Statutory Tuition
105	805001	State Appropriation
200	830001	Designated Tuition

## Non-Central or “Self” Funding

- Funded by the Department
- Budget authority based on Actual Revenue generated, with beginning year budget based on Revenue Estimate
- All other chartstrings with fund codes that are not 800001/805001/830001
- Department responsible for managing salary changes, savings, Payroll Related Costs etc.
- Funds may roll forward – see Closing rules at [budget.unt.edu](http://budget.unt.edu)

Fund Cat	Fund	Description
120	81xxxx	Auxiliary Sources
200	88xxxx	Fees and Discretionary
≥ 303	xxxxxx	Restricted Sources

# Salary Savings

# Salary Savings

Salary Savings refers to the savings recovered from expensing a lower amount for personnel salaries than expected, usually due to positions being vacant or positions being permanently budgeted at lower amounts.

**Central Salary Savings** refers to the amount of salary savings recovered on any centrally-funded chartstring and is managed by the University Budget Office (Staff) or the Vice Provost of Academic Affairs Office (Faculty).

Fund Cat	Fund	Description
105	800001	State/Statutory Tuition
105	805001	State Appropriation
200	830001	Designated Tuition

**Non-central Salary Savings** refers to the amount of salary savings recovered on any other, non-centrally funded chartstring and is managed by the Division, College, Department, or other area responsible for that funding source.

# Central Salary Saving – Staff

Salary Savings captured on centrally funded staff accounts (D5014 Salaries-Staff) are overseen & managed by the University Budget Office.

Permanent changes are processed through permanent or “Original” budget transfers beginning with “**POS**” based on approved ePARs.

Temporary savings are swept back to Central through adjustment budget transfers that have journal IDs beginning with “**SS**” followed by the calendar year & month value.

**EX.** SS\_202509 = September 2025 Salary Savings (FY26)

Central Salary Savings can only be applied in the fiscal year earned. Unused savings are swept and retained by Central at year-end.

Current fiscal year Central Salary Savings are managed at the VP/College level, rather than the department level.

May only be used on approved Salary related items.

# Central Salary Savings – Permanent

## Obtained When

- A position is ended
- A position is reclassified down
- A position that was encumbered above entry hires someone at a lower annual salary

## Can Be Used To

- Fund equity increases
- Hire someone over entry
- Fund a new position
- Reclass a current position

# Central Salary Savings – Temporary

## Obtained When

- A position is vacant

For example, if you have \$24,000 budgeted for a position that is vacant, every month \$2,000 is getting swept to salary savings.

## Can Be Used For

- Lump sum vacation payouts
- Comp time/over-time payouts
- Temporary employees
- Overlaps

**Tip!** Think of “temporary” salary savings as “one-time-use” funds. The Vacant position will eventually be filled, and the salary savings will end. For this reason, temporary salary savings cannot be used to fund permanent uses such as new positions, positions over entry, or equity increases.

# Central Salary Savings – Example

Jane is making \$36,000 annually. Jane retires. A new incumbent is hired after the position was vacant for 1 month. The new salary is \$24,000.

## **PERMANENT SAVINGS**

There will be \$12,000 in permanent salary savings.  
 $\$36,000 - \$24,000 = \$12,000$

## **TEMPORARY SAVINGS**

There will be \$3,000 in temporary salary savings.  
 $(\$36,000 / 12) \times 1 \text{ month} = \$3,000$

# Non-Central Salary Savings

Salary savings, whether permanent or temporary, are not swept on Non-centrally funded chartstrings.

These savings remain on the D-level where they were budgeted, creating a balance that can be used as operating funds – even for non-salary items.

Temporary savings should not be used to justify permanent budget increases or allocations – as the source of the temporary savings is still from a vacant position that is intended to be filled.

Non-central salary savings are not managed by the University Budget Office. The department, college, division, or other area leadership may set their own rules for the use of non-central salary savings.

# Other Payroll Related Costs

# Other Payroll Related Costs

Other Payroll Related Costs (PRC, Fringe Benefits, or Fringes) are the routine costs associated with having an employee or position that are not salary/wages.

Examples of Payroll Related Costs:

- Payroll taxes
- Employee Group Insurance
- Retirement expenses – Teacher Retirement System of Texas (TRS) or Optional Retirement Plan (ORP)

For budgeting purposes, Payroll Related Costs should be estimated at 28.5% of the position salary and are accounted for on **D5050 Payroll Related Costs**.

Supplemental Pay Items are another cost associated with personnel, but refers to additional pay items such as augmentations, longevity pay, relocation payments, one-time awards/bonuses etc. These are budgeted on **D5040 Supplemental Pay**.

# Payroll Related Costs – Central Funds

## Payroll Related Costs on Central Funds


Payroll Related Costs on Centrally funded chartstrings are covered by UNT. Budget is not allocated at beginning of FY.

These expenses will post to the departmental chartstrings and cause deficits, which are then reimbursed monthly.

The University Budget Office processes this reimbursement through a monthly budget transfer journal – the journal ID will begin with “**FB**” followed by the calendar month & year of the payroll costs being covered.


Fund Cat	Fund	Description
105	800001	State/Statutory Tuition
105	805001	State Appropriation
200	830001	Designated Tuition

Payroll process runs



Account	Budget	Actual	Encumbrance	Pre-Encumbrance	Available Budget
D5050 – Payroll Related Costs	-	\$250	-	-	(\$250)
<b>Total</b>	-	<b>\$250</b>	-	-	<b>(\$250)</b>

UBO processes monthly Fringe Reimbursement



Account	Budget	Actual	Encumbrance	Pre-Encumbrance	Available Budget
D5050 – Payroll Related Costs	\$250	\$250	-	-	-
<b>Total</b>	<b>\$250</b>	<b>\$250</b>	-	-	-

# Payroll Related Costs – Central State funds

Fringes on most funding sources must be expensed to the same chartstring as the salary/wage amount, however, fringes for the two Centrally funded State funds, **800001** & **805001**, expense to unique funds:

Salaries Paid on this Fund	Fringes Paid on this Fund
<b>800001 - GRD-General (Statutory Tuition)</b>	800010 GRD-OASI
	800011 GRD-ORP
	800012 GRD-TRS
	800013 GRD-GRP INS
<b>805001 - State Approp-BSA (State Appropriation)</b>	805010 State Approp-OASI
	805011 State Approp-ORP
	805012 State Approp-TRS
	805013 State Approp-GRP INS

Fringe benefit costs on these funds are covered by UBO as part of the monthly Central fringes reimbursement process.

# Payroll Related Costs – Non-Central Funds

## Payroll Related Costs on Non-Central Funds

Payroll Related Costs on Non-centrally funded chartstrings are **not** covered by UNT.

The department is responsible for budgeting for these Fringe costs on the same chartstring & funding source as the base salary & wage expenses.

Fringes should still be estimated at an average of 28.5%, but the exact amount can vary based on additional factors such as:

- Specific health insurance selections
- Number of individuals, spouses, dependents covered
- Base salary increases

# Other Payroll Related Costs – Longevity

Longevity pay is an additional, monthly supplementary amount provided for **non-faculty, full time** employees who remain in Texas State Service, based on two-year intervals. This calculation is based on state employment at all Texas state agencies – for more information, visit [UNT HR Employee Resources](#).

Years of Service	Monthly Longevity Pay
Less than 2 years	\$0
At least 2 but less than 4 years	\$20
At least 4 but less than 6 years	\$40
At least 6 but less than 8 years	\$60
(...continues to increase \$20 for every 2 years of service)	
At least 42 years	\$420

Longevity is budgeted on D5040 Supplemental Pay and must come from the same funding source as the base salary.

# Payroll Account Mapping

# Salary & Wage Accounts

Type	D-Level (Budget) Account	General Ledger (GL) Account
Faculty Salaries – Full Time	D5010 Salaries-Faculty/Academic	50101 Salaries-Faculty 9 Mo-FT 50103 Salaries-Faculty Summer-FT 50105 Salaries-Faculty-12 Mo-FT 50107 Salaries-Other Academic-FT
Faculty Salaries – Part Time	D5012 Salaries-Faculty/Acad-PartTime	50121 Salaries-Faculty-Adjunct-PT 50123 Salaries-Other Academic-PT 50125 Salaries-Post Doctoral-PT 50127 Salaries-Other Academic-TA/TF
Staff Salaries	D5014 Salaries –Staff	50141 Salaries-Professional Admin 50143 Salaries-Staff 50145 Salaries-Staff-9 Mo
Student Salaries	D5016 Salaries –Student	50161 Salaries-Undergraduate 50165 Salaries-Graduate RA 50167 Salaries-Graduate Other
Hourly Wages	D5031 Wages	50361 Wages-Undergraduate 50365 Wages-Graduate RA 50367 Wages-Graduate Other

For a full Chart of Accounts, visit the [Budget Office website](http://budget.unt.edu)  
[budget.unt.edu](http://budget.unt.edu) > Resources > Documents, Forms, & Links > Chartfield Values & Trees

# Other Payroll Accounts

Type	D-Level (Budget) Account	General Ledger (GL) Account
Longevity	D5040 Supplemental Pay	50401 Longevity Pay
Augmentation	D5040 Supplemental Pay	50415 Augmentation Pay
Lump Sum Merit	D5040 Supplemental Pay	50405 One-time Merit Pay
Overtime	D5040 Supplemental Pay	50404 Overtime Pay
Comp Time Payout	D5040 Supplemental Pay	50403 Compensation Pay
Benefit Replacement Plan (BRP)	Employee's salary account	Employee's salary account
OASI – Old Age and Survivors Insurance (Social Security)	D5050 Payroll Related Costs	50501 – Payroll Tax Expense
TRS – Teachers Retirement System	D5050 Payroll Related Costs	50507 Retirement Expense-TRS 50508 Pension Contribution Offset 50509 Retirement Surcharge-TRS 50510 Pension Expense – TRS
Group Insurance	D5050 Payroll Related Costs	50511 Employee Group Insurance
ORP – Optional Retirement Plan (executives only)	D5050 Payroll Related Costs	50504 Retirement Exp-ORP High Diff 50505 Retirement Expense-ORP 50506 Retirement Expense-ORP High

For a full Chart of Accounts, visit the [Budget Office website](http://budget.unt.edu)  
[budget.unt.edu](http://budget.unt.edu) > Resources > Documents, Forms, & Links > Chartfield Values & Trees

# Encumbrances & Pre-Encumbrances

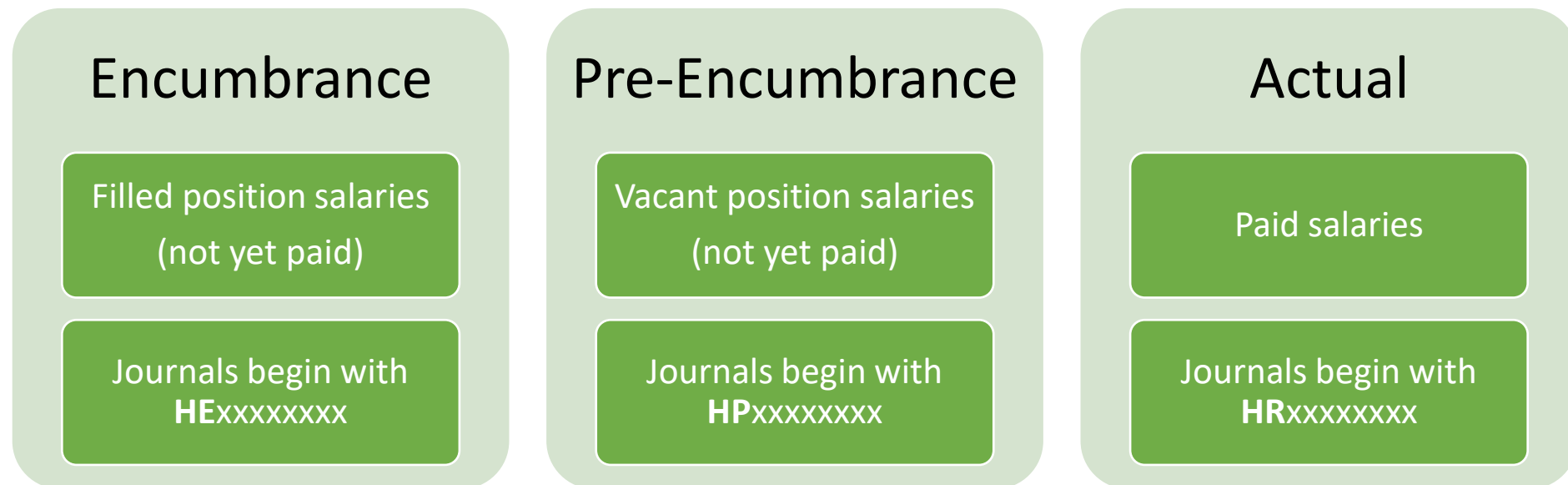
# Encumbrances & Pre-Encumbrances

Encumbrances & pre-encumbrances represent commitments on budget that have not yet been expensed.

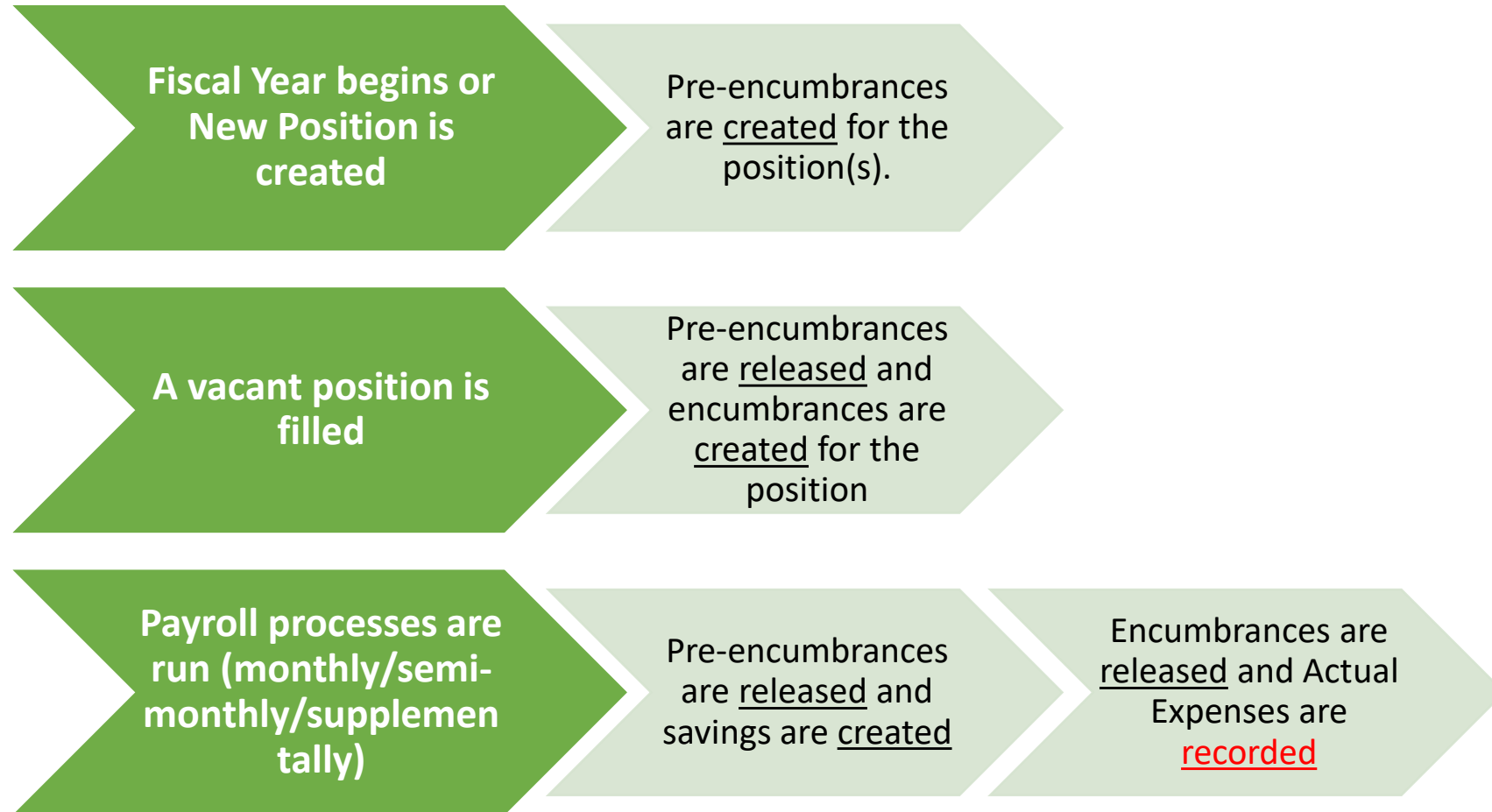
Encumbrances reflect amounts that are tied to **filled positions**.

Pre-Encumbrances reflect amounts that are tied to **vacant positions**.









When regular Payroll processes occur, personnel expenses are recorded and the related encumbrances are released.



# Encumbrances & Pre-Encumbrances



# Encumbrances & Pre-Encumbrances

 Position salaries	 Wages
 Longevity – Non-central funding	 Longevity – Central funding
 Fringe Benefits – Non-central funding	 Fringe Benefits – Central funding
 Augmentations	 Fringe Benefits – vacant positions

# Encumbrances & Pre-Encumbrances

Example on Central Funds

**Beginning of Fiscal Year**

Account	Budget	Actual	Encumbrance	Pre-Encumbrance	Available Budget
D5014 – Salaries-Staff	\$150,000	-	\$90,000	\$60,000	-
D5031 – Wages	\$50,000	-	-	-	\$50,000
D5040 – Supplemental Pay	\$480	-	-	-	\$480
D5050 – Payroll Related Costs	-	-	-	-	-
<b>Total</b>	<b>\$200,480</b>	-	<b>\$90,000</b>	<b>\$60,000</b>	<b>\$50,480</b>

First monthly Payroll process runs



**One Month into Fiscal Year**

Account	Budget	Actual	Encumbrance	Pre-Encumbrance	Available Budget
D5014 – Salaries-Staff	\$150,000	\$7,500	\$82,500	\$55,000	\$5,000
D5031 – Wages	\$50,000	\$5,556	-	-	\$44,444
D5040 – Supplemental Pay	\$480	\$40	-	-	\$440
D5050 – Payroll Related Costs	-	\$2,138	-	-	(\$2,138)
<b>Total</b>	<b>\$200,480</b>	<b>\$15,233</b>	<b>\$82,500</b>	<b>\$55,000</b>	<b>\$47,747</b>

# Encumbrances & Pre-Encumbrances

Example on Non-Central Funds

**Beginning of Fiscal Year**

Account	Budget	Actual	Encumbrance	Pre-Encumbrance	Available Budget
D5014 – Salaries-Staff	\$150,000	-	\$90,000	\$60,000	-
D5031 – Wages	\$50,000	-	-	-	\$50,000
D5040 – Supplemental Pay	\$480	-	\$480	-	-
D5050 – Payroll Related Costs	\$25,650	-	\$25,650	-	-
<b>Total</b>	<b>\$226,130</b>	<b>-</b>	<b>\$116,130</b>	<b>\$60,000</b>	<b>\$50,000</b>

First monthly Payroll process runs



**One Month into Fiscal Year**

Account	Budget	Actual	Encumbrance	Pre-Encumbrance	Available Budget
D5014 – Salaries-Staff	\$150,000	\$7,500	\$82,500	\$55,000	\$5,000
D5031 – Wages	\$50,000	\$5,556	-	-	\$44,444
D5040 – Supplemental Pay	\$480	\$40	\$440	-	-
D5050 – Payroll Related Costs	\$25,650	\$2,138	\$23,513	-	-
<b>Total</b>	<b>\$226,130</b>	<b>\$15,233</b>	<b>\$106,453</b>	<b>\$55,000</b>	<b>\$49,444</b>

# ePARs

ePAR – Electronic Personnel Action Request

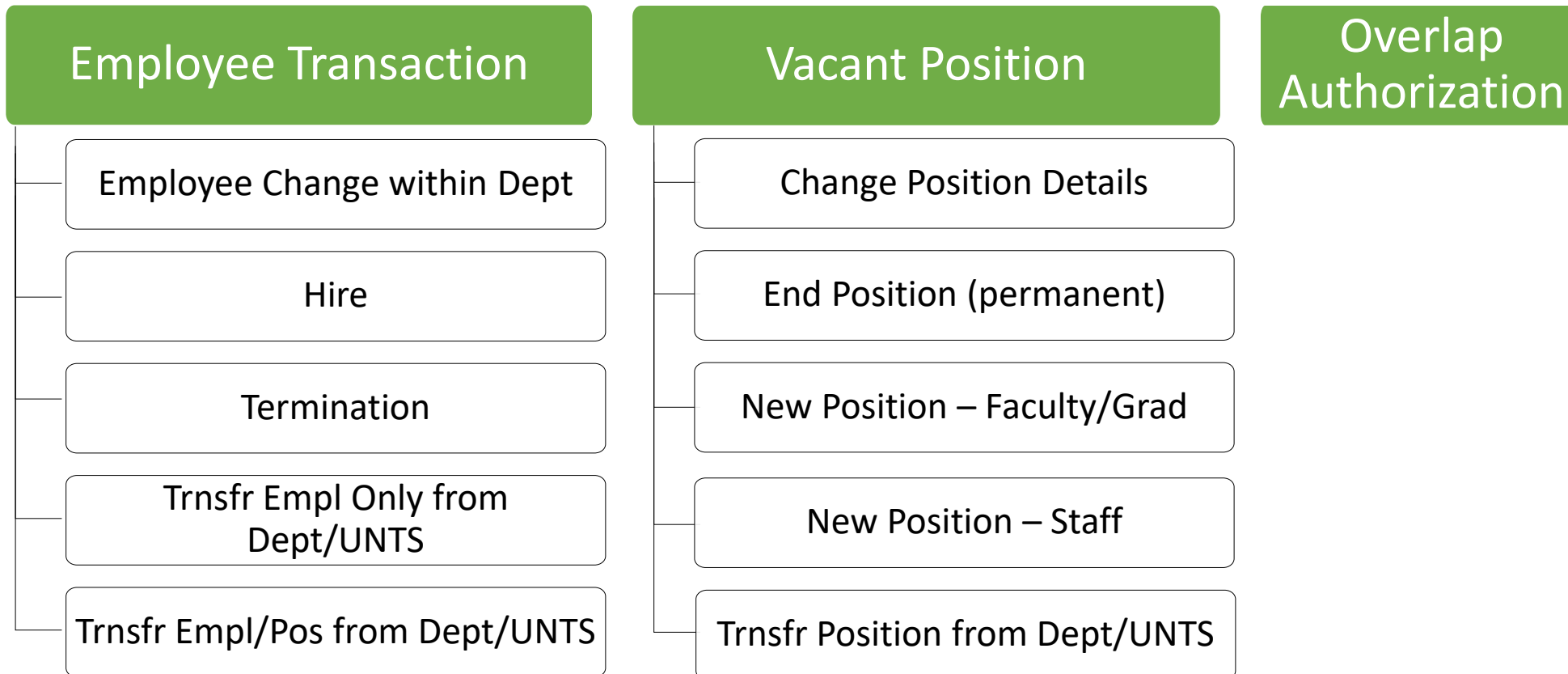
Digital form used to request changes to payroll items, including hiring/terminating employees, updating funding sources, creating new positions, or making various HR updates such as changing supervisor or location.

ePARs are created & submitted in ‘**HRPD**’ – the Human Resources Production Database – and then must proceed through an **approval workflow** before reaching Finalized status. Once Finalized, updates are pulled into ‘**FSPD**’ – the Financial Services Production Database to **impact financials** in various ways.

ePARs

- Created & submitted in HRPD
  - Approval Workflow routing
    - Fully Approved & Finalized
      - Impact to HRPD – DBT, supervisor, HR changes etc.
        - Immediate impact to FSPD – encumbrances, pre-encumbrances
          - Delayed impacts to FSPD – future payroll expenses, reallocations

# Types of ePARs



# Anatomy of an ePAR – Header

The ePAR Header section includes information about the ePAR itself, such as the Business Unit, HR department, affected employee & record, and ePAR creation/submission metadata.

<b>Business Unit:</b> NT752	<b>Home Deptid:</b> [HR Dept]	<b>Last Update Date/Time:</b> [MM/DD/YYYY]	<b>by:</b> [EUID]
<b>PAR ID:</b> [unique 10-digit ID]	[HR Dept Description]	<b>Submitted Date/Time:</b> [MM/DD/YYYY]	
<b>PAR Status:</b> [status in approval workflow]		<b>Created by:</b> [employee name]	[EUID]
<b>Type of ePAR:</b> [Vacant Position, Employee Change, or Overlap]		<b>Phone:</b>	
<b>Action:</b> [Action or change requested]		<b>Comments:</b>	<input data-bbox="1847 882 2423 1019" type="text"/>
<b>Reason:</b> [salary change reason]			
<b>Pay Group:</b> [NME, NHR etc.]			
<b>Empl ID:</b> [ePAR employee's 8-digit ID]	<b>Empl Rcd:</b>	<b>Name:</b> [ePAR employee name]	<b>Effdt:</b> [MM/DD/YYYY the ePAR changes should take effect]
	[specific EE appointment (adjuncts etc.)]		

# Anatomy of an ePAR – Job Data

The Job Data section provides information about an employee and the details of their job. Use this section to update the HR data for that employee, such as salary, Home department, location, FTE, or Supervisor

## Current

**Home Deptid:**  
  
**Position Number:**  
**Employee Status:**  
**Job Code:**  
  
**Location:**  
**Salary Grade:**  
**Std. Weekly Hours:**  
**FTE:**  
**Annual Rate:**  
**Monthly Rate:**  
**Reports to Supv ID:**

Webclock/Desk Punch

## New

**Home Deptid:**  
  
**Position Number:**  
**Employee Status:**  
**Job Code:**  
  
**Location:**  
**Salary Grade:**  
**Std. Weekly Hours:**  
**FTE:**  
**Annual Rate:**  
**Monthly Rate:**  
**Reports to Supv ID:**

Webclock/Desk Punch

Identify Source of Funds

# Salary Increases

When an ePAR includes a change to the employee salary, you must also identify the source of funds and provide justification for the increase.

New

Home Deptid:

Identify Source of Funds

Position Number:

Reason(s) for Salary Change:

Employee Status:

Check all that apply - REQUIRED

Job Code:

Merit

Location:

Market

Salary Grade:

Excellence

Std. Weekly Hours:

Equity

FTE:

Correction in Pay

Annual Rate:

Reclassification

Monthly Rate:

Other (specify in comments)

Reports to Supv ID:

Webclock/Desk Punch

# Anatomy of an ePAR – Position Data

The Position Data section provides information about the position, whether vacant or filled. Not all ePARs will have position data – adjunct instructors, hourly wages, or any role that is not associated with a position ID will not have data in this section.

## Current

**Position Number:**

**Effective Date:**

**Job Code:**

**Description:**

**Standard Hours:**

**Budgeted Salary Amt:**

**FLSA Status:**

**Academic Rank:**

**Reports To:**

## New

**Position Number:**

**Effective Date:**

**Job Code:**

**Description:**

**Standard Hours:**

**Budgeted Salary Amt:**

**FLSA Status:**

**Academic Rank:**

**Reports To:**

# Job Data vs. Position Data

Job Data	Position Data
<ul style="list-style-type: none"><li>• Information about the <u>employee</u></li><li>• Also includes information pulled from position data, such as salary or FTE</li></ul>	<ul style="list-style-type: none"><li>• Information about the <u>position</u></li><li>• Informs some sections of job data</li></ul>

EX. A current, active employee transfers to a new position (Trnsf Empl Only from Dept/UNTS)

**Job Data** – old position information → new position information (salary, FTE, location etc.)

**Position Data** – new position information → new position information, including any changes

# Anatomy of an ePAR – Department Budget Data

The Department Budget Data section of the ePAR informs the position information in the **Department Budget Table (DBT)**.

The DBT determines the chartstrings & distribution % for a position’s expenses & encumbrances in FSPD.

Current

Effective Date	Funding End Date	Funding Deptid	Account	Fund Cat	Fund	Function	PC Bus Unit	Project	Activity	Program Code	Purpose	Site	Pct of Distrib	Mth Amt

New


	SpeedType Key	Spnsrd Project	Effective Date	Funding End Date	Funding Deptid	Account	Fund Cat	Fund	Function	PC Bus Unit	Project	Activity	Program Code	Purpose	Site	Pct of Distrib	Mth Amt
1		<input type="checkbox"/>															

The ePAR will validate the chartstring to ensure that the combination is valid and that the appropriate **D-level account** has a current FY budget line. It will not budget check against the account balance – approvers and/or submitters responsible for maintaining the budget will need to review balances and ensure adequate funding is available.


# Anatomy of an ePAR – Additional Pay Data

The Additional Pay Data section is used to add supplemental, non-salary pay items such as augmentations, relocation payments, one-time faculty/staff awards etc.

## Current

Effective Date	End Date	Earnings Code	Addl Seq #	Amount to Pay	Total Amount to Pay	Pay Freq	Funding Position Number	Funding Deptid	Account	Fund Cat	
											[continues chartstring information]

## New

	SpeedType Key	Spnsrd Project	Effective Date	End Date	Earnings Code	Addl Seq #	Amount to Pay	Total Amount to Pay	Pay Freq	Funding Position Number	Funding Deptid	Account	Fund Cat		Incentive Pay
1		<input type="checkbox"/>												[continues chartstring information]	<input type="checkbox"/>

# Requester Comments

At the bottom of the ePAR, there is a Requester Comments box that can be used to describe the purpose of the ePAR or provide additional context for approval or for future reference.

Use this section to describe and clarify the intent of the ePAR, so that approvers can review and advise if the submitted ePAR will have the intended effect or if there are additional steps needed or errors to correct.

For Centrally funded staff positions, the source of any increase must be clear. If the increase is to be funded from Central Salary Savings, please indicate so in this section.

**EX.** Requester Comments:

Increase to \$50,000 to make offer to qualified candidate. Increase of \$2,000 funded from salary savings on position #00001.

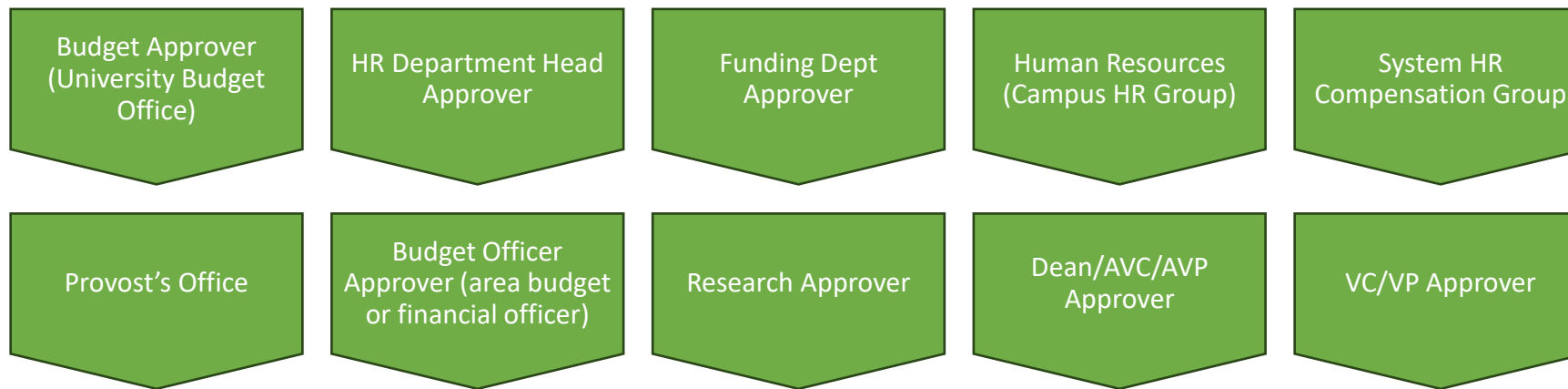
# Warning Messages

The Warning Messages section provides information that may indicate what aspects of an ePAR need more attention or correction. These should be reviewed carefully before proceeding with submission or approval.

## Warning Messages

1	This employee has opted to have their 9-month salary spread over 12 months. The comp rate reflects an annual salary of \$XX,XXX. If this is not correct, please adjust the monthly comp rate.
2	Warning: This employee has a future-dated employee status change to Short Work Break on YYYY-MM-DD and will receive no pay unless a new ePAR is processed to place the employee in active status.
3	Warning: A future dated DBT row for funding change was found. Changes to future dated DBT data must be processed in a separate ePAR.
4	Warning: A future dated DBT row with SUSPENSE was found. Changes to future dated DBT data must be processed in a separate ePAR.

# Workflow Routing



**EX. 1**



**EX. 2**



# ePAR Resources

This training is informational only and does not grant access to HRPD or to creating and submitting ePARs. For more information about obtaining access to HRPD & ePARs, please visit the [System HR training webpage](#) or reach out to your Campus HR group.

For a more detailed walkthrough of creating and submitting an ePAR, see the training videos provided by HR on UNT Bridge.

For technical issues with ePARs, reach out to [ePAR\\_Help@untsystem.edu](mailto:ePAR_Help@untsystem.edu)

- Provide the ePAR ID#
- Screenshot of the error message(s)
- Any additional info or explanation

See also training opportunities, forms, the Payroll Deadline Calendar, and additional information on the [UNT System HR website](#).

# Payroll Reports in Power BI

# Power BI Budget & Finance Reports

Power BI is the main reporting tool used to view budget & finance reports at UNT. Power BI data is refreshed once nightly, so data should be considered As Of Yesterday.

PAY001 – Payroll Transaction Detail → the most detailed report for reviewing and managing Payroll expenses, encumbrances, & pre-encumbrances.

Other reports:

- FIN001 – Budget Overview
- FIN001a – Budget Overview (Summary)
- FIN002 – Budget Overview with GL Details
- FIN003 – Transaction Detail

For more information about the Power BI tool and the most used reports, see [the UNT Power BI Budget Reports training offered by the University Budget Office through UNT Bridge.](#)

# PAY001 – Payroll Transaction Detail

PAY001 provides detailed, row-level information about Payroll expenses, encumbrances, & pre-encumbrances.

Each transaction is tied to the related **employee or position**, and provides additional information such as the chartstring, account, job code, job title, HR/HE/HP journals, & paycheck tied to the amount.

## Payroll Transaction Detail

**Department:**  
**Department Description:**  
**Department Manager:**  
**Division Manager:**  
**Business Unit:**  
**Fiscal Year:**  
**Date:**

Department	Account	Fund Category	Fund	Project	Program	Site	Purpose			
Function	Employee Name	Employee ID #	Position ID#	Job Code	Job Title					
Actuals	Encumbrance	Pre Encumbrance	SUMPREM	CWS OH	Payroll End Date	Check Date	Journal ID	Paycheck Number	Line Number	Journal Date
Dept Level A	Dept Level B	Dept Level C	Dept Level D	Dept Level E	GL ACCOUNT	FISCAL YEAR				

# PAY001 as a Drill-Through Report

PAY001 can be accessed and run on-demand like all other Power BI reports, but it can also be accessed by drilling down through Payroll Actual expenses.

Account Desc	Function Desc	Current Budget	Actuals	Encumbrance	Pre-Encumbrance	Balance
<b>Expense</b>						
D5031 - Wages	500 - Student Services	<u>12,648.48</u>	<u>8,470.70</u>	<u>0.00</u>	<u>0.00</u>	<u>4,177.78</u>
D5040 - Supplemental Pay	500 - Student Services	<u>113.40</u>	<u>113.40</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
D5050 - Payroll Related Costs	500 - Student Services	<u>423.75</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>423.75</u>
<b>B5001 - Personnel Costs</b>		<b><u>13,185.63</u></b>	<b><u>8,584.10</u></b>	<b><u>0.00</u></b>	<b><u>0.00</u></b>	<b><u>4,601.53</u></b>

Posted Date	Journal ID	Journal Line #	Journal Date	Header Descr	Line Descr	Expense Actual
Mar 22, 2026	<a href="#">HR00396232</a>	2589	Mar 16, 2026	CSM260315-CHR260228	03/16/2026_Semi_Payroll	1,346.40
Feb 27, 2026	<a href="#">HR00393042</a>	1249	Feb 15, 2026	Payroll Journals	03/02/2026_Monthly_Payroll	1,114.95
Mar 02, 2026	<a href="#">HR00391724</a>	783	Feb 20, 2026	NRL260220A	UNT Reallocation 1st Feb	(700.70)
Feb 16, 2026	<a href="#">HR00390638</a>	2548	Feb 17, 2026	Payroll Journals	02/17/2026_Semi_Payroll	166.80

Job Code	Job Title	Actuals	Encumbrance	Pre Encumbrance	SUMPREM	CWS OH	Payroll End Date	Check Date	Journal ID
1710	Student Assistant - Regula	\$33.00	\$0.00	\$0.00	\$0.00	\$0.00	Jan 31, 2026	Feb 17, 2026	HR00390638
1710	Student Assistant - Regula	\$19.80	\$0.00	\$0.00	\$0.00	\$0.00	Jan 31, 2026	Feb 17, 2026	HR00390638
1710	Student Assistant - Regula	\$51.00	\$0.00	\$0.00	\$0.00	\$0.00	Jan 31, 2026	Feb 17, 2026	HR00390638
1710	Student Assistant - Regula	\$42.00	\$0.00	\$0.00	\$0.00	\$0.00	Jan 31, 2026	Feb 17, 2026	HR00390638
1710	Student Assistant - Regula	\$21.00	\$0.00	\$0.00	\$0.00	\$0.00	Jan 31, 2026	Feb 17, 2026	HR00390638
<b>HR00390638 - Total</b>		<b>\$166.80</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>			

- Research personnel costs
- Tie encumbrances to positions
- Identify budget changes or savings



# PAY001 – Multiple Job Records

If an employee has multiple job records, Power BI only has the ability to show the employee record #, position ID, job code, and job title for one record. The chart string and amounts are correct; however, the job information may not be correct.

<u>Department</u>	<u>Empl Record</u>	<u>Position #</u>	<u>Job Code</u>	<u>Job Title</u>	<u>Account #</u>
134320 - Instrumental Studies	5	n/a	0700	Adjunct Faculty	50121
134000 - College of Music	2	9330	61222	Music Instrument Repair Tec	50143

Department	Account	Acct Level D	Fund Category	Fund	Project	Program	Site	Purpose	Function	Employee Name	Employee ID#	Employee Record #	Position ID#	Job Code	Job Title	Actuals
134320 - Instrumental Studies	50121 - Salaries-Faculty-Adjunct-PT	D5012	105 - Educational & General	805001 - State Approp-BSA					100 - Instruction-General	[REDACTED]		2	00009330	61222	Music Instr Repair Technician	444.44
134000 - College of Music-Gen	50143 - Salaries-Staff	D5014	200 - Designated Operating-Managed	880001 - Instructional FFF					400 - Academic Support	[REDACTED]		2	00009330	61222	Music Instr Repair Technician	3,760.65

# Additional Resources

# Resources – Budget Office Website

## Training Materials

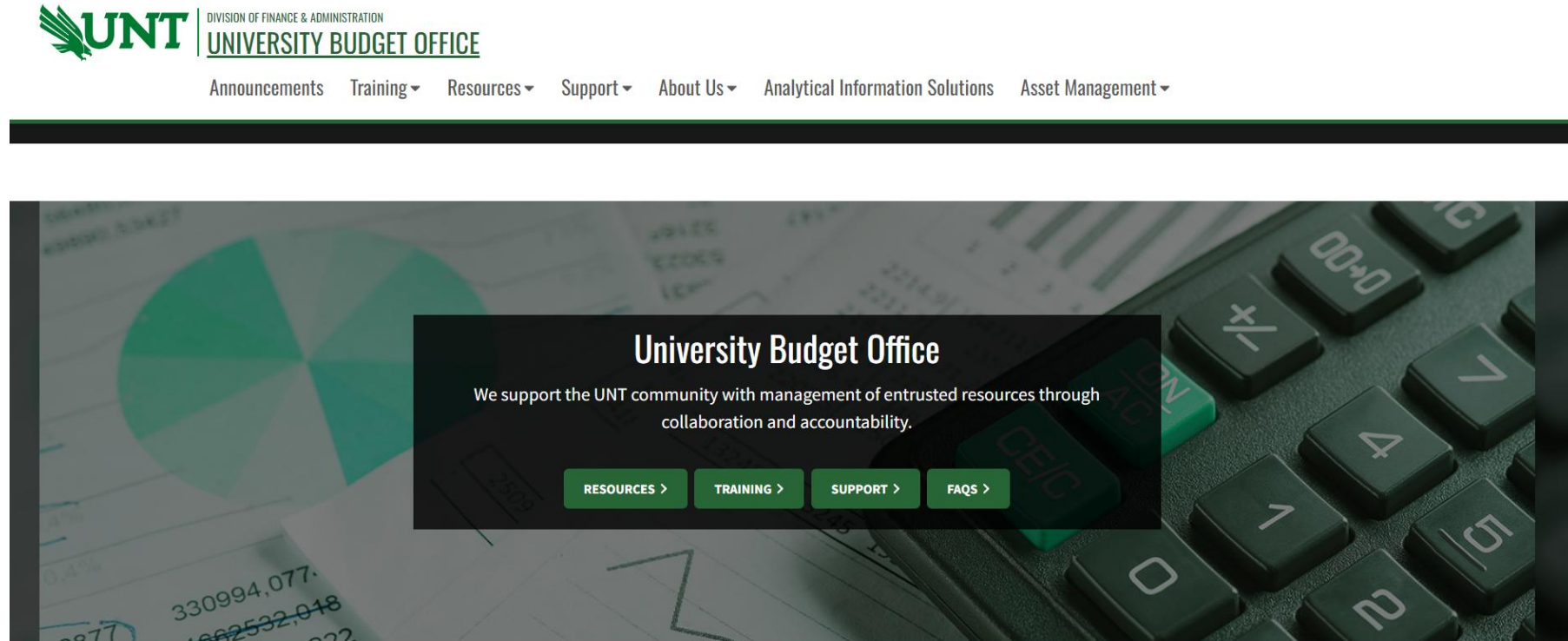
- PowerPoints
- Handouts

## Documents

- Valid Fund Category & Fund Combinations
- Requisition Category Codes
- Closing Rules
- Common Terms
- Common Journal Headers
- Chartfield Value trees (list of available values and their rollup hierarchy)

## Support

- Access Requests
- Find your area Budget Officer(s)



Welcome to the UNT Budget Office website!

[budget.unt.edu](http://budget.unt.edu)

[Budget.Office@unt.edu](mailto:Budget.Office@unt.edu)