



First Fridays
with the
University Budget Office

Dec, 2021

Agenda



- Sponsorships & Transfer Accounts
- Cognos Refresher
- Controller's Office Accounting Teams
- Announcements & Reminders

Sponsorships & Transfer Accounts

Sponsorships

- Use an ABA – if no exchange will be made.
- Occurs when one department supports another department.
 - Example: Faculty & Staff Appreciation
- There are two sets of transfer accounts that can be used on an ABA:

70001 Trans to Other Funds (Exp)

70003 Trans from Other Funds (Rev)

70005 Trans to Sponsor Funds (Exp)

70007 Trans to Sponsor Funds (Rev)

The Sponsorship accounts are optional for those departments that want to distinguish their sponsorship transfers from regular transfers.

Sponsorships

- Tips for ABA Sponsorships:
 - For the sponsorship to post to the 70005/70007 sponsorship accounts, the accounts must be used in the From/To section of the ABA:

From Source	To Destination
*From Account <input type="text" value="70005"/>  Trans to Sponsor Funds	*To Account <input type="text" value="70007"/>  Trans from Sponsor Funds

- Sponsorship codes should not be entered in the Justification section of the ABA. Otherwise, the ABA system will automatically default to 70001/70003.

Sponsorship – IDTs

- If an exchange is made in return for your sponsorship, **an IDT would need to be submitted using 6XXXX and 8XXXX accounts,**
 - **Ex.** A sponsor will receive a table and tickets for their donation.
 - **Ex.** A booth will be provided for donors at a certain threshold.
 - **Ex.** Ticket purchases are not considered sponsorships and should be made on an IDT using 6XXXX and 8XXXX accounts.

Sponsorships

- **Cognos View**

- Both sets of transfer accounts roll up to D-7001 Transfer Expense

Account	Function	Current Budget	Actuals	Encumbrance	Pre-Encumbrance	Balance
<u>Expense</u>						
D7001 - Transfer Expense	100 - Instruction-General	200.00	200.00	0.00	0.00	0.00
C7001 - Transfer Expense Total		200.00	200.00	0.00	0.00	0.00

- Drill through on Actuals to view the transfer accounts

Cognos Refresher

Cognos Refresher

- Reminder: Budgetary funds now budget-checking at the B-Level:
 - You can use **FIN030** – Budget Overview with Associated Revenue
 - And **FIN032** - Transaction Detail with Associated Revenue
 - Reports are updated versions of FIN001 and FIN003 with B-Level totals

Account	Function	Program	Purpose	Site	Associated Revenue	Current Budget	Actuals	Encumbrance	Pre-Encumbrance	Balance
Revenue										
40607 - Lab Fees	100 - Instruction-General				0.00	9,838.00	6,433.58	0.00	0.00	(3,404.42)
				C4050 - Fees	0.00	9,838.00	6,433.58	0.00	0.00	(3,404.42)
70003 - Trans from Other Funds	100 - Instruction-General			1286 - Frisco Campus	0.00	1,500.00	1,500.00	0.00	0.00	0.00
				C7000 - Trans T/F Other Funds	0.00	1,500.00	1,500.00	0.00	0.00	0.00
				Revenue - Total	0.00	11,338.00	7,933.58	0.00	0.00	(3,404.42)
Expense										
D5301 - Materials & Supplies Exp	100 - Instruction-General			1286 - Frisco Campus	0.00	1,500.00	1,032.78	0.00	0.00	467.22
D5301 - Materials & Supplies Exp	100 - Instruction-General				0.00	6,696.06	979.84	0.00	0.00	5,716.22
D5350 - Repairs and Maintenance	100 - Instruction-General				0.00	72.50	72.50	0.00	0.00	0.00
D5501 - Other Operating Exp	100 - Instruction-General				0.00	1,219.44	1,219.44	0.00	0.00	0.00
				B5060 - Non-Personnel Costs	0.00	9,488.00	3,304.56	0.00	0.00	6,183.44
D5470 - Tuition Exemptions	630 - Scholarships and Fellowships		20005 - Exempt-Adoption		0.00	30.00	18.40	0.00	0.00	11.60
D5470 - Tuition Exemptions	630 - Scholarships and Fellowships		20009 - Exempt-Deaf/Blind		0.00	20.00	7.36	0.00	0.00	12.64
D5470 - Tuition Exemptions	630 - Scholarships and Fellowships		20017 - Exempt-Hazlewood		0.00	275.00	204.08	0.00	0.00	70.92
D5470 - Tuition Exemptions	630 - Scholarships and Fellowships		20025 - Exempt-Orphan		0.00	25.00	5.68	0.00	0.00	19.32
				B5460 - Scholarships	0.00	350.00	235.52	0.00	0.00	114.48
D7001 - Transfer Expense	100 - Instruction-General				0.00	1,500.00	1,500.00	0.00	0.00	0.00
				B7001 - Transfer Expense	0.00	1,500.00	1,500.00	0.00	0.00	0.00
				Expense - Total	0.00	11,338.00	5,040.08	0.00	0.00	6,297.92
				Net Total	0.00	0.00	2,893.50	0.00	0.00	2,893.50

Cognos Refresher (Continued)

- Determine a Permanent vs Adjusting transfer on Transaction Detail Report, under Budget Entry Column (found on the far right of the report)
 - Transfer Original = Permanent Budget entry

Expense Actual	Encumbrance	Pre-Encumbrance	Journal Line Reference	Employee Name	Employee Email	Source System	Vendor ID	Vendor Name	Vendor Status	Document	Invoice ID	Requisition ID	Req Line	Purchase Order ID	PO Line	Voucher ID	Voucher Line	Voucher Related	Paid on Voucher	Payment Count	Last Payment ID Reference	Concur TAC Reports	Budget Entry Type	Fiscal Year	Budget Period	Accounting Period
0.00	0.00	0.00				-										-							3 - Transfer Original	2022	2022	02 - Oct
0.00	0.00	0.00				-										-							3 - Transfer Original	2022	2022	02 - Oct
0.00	0.00	0.00				-										-							3 - Transfer Original	2022	2022	02 - Oct
0.00	0.00	0.00				-										-							3 - Transfer Original	2022	2022	02 - Oct
0.00	0.00	0.00				-										-							2 - Transfer Adjustment	2022	2022	03 - Nov
0.00	0.00	0.00				-										-							2 - Transfer Adjustment	2022	2022	03 - Nov

- Cognos Training is held monthly through UNT Bridge

UNT Controller's Office



Cash Accounting

Staff member's

Paul Smith (Senior Principal)

Joan Donnelly (Reporting Analyst)

Shelley Hinojosa (Senior Accountant)

Nadia Permiakova (Accountant)

Michael Munywoki (Accountant)



Cash Related Areas of Responsibility:

- Operating Deposits
- ACH Payments
- Check Requests
- Petty Cash Administration
- Miscellaneous Receivables
- Prepaid Expenses
- General Unearned Revenue
- Inventory Accounting
- Stop Payments

Questions?

eMail address: CO_CashAcctg@untstsystem.edu



State Accounting

Staff member's

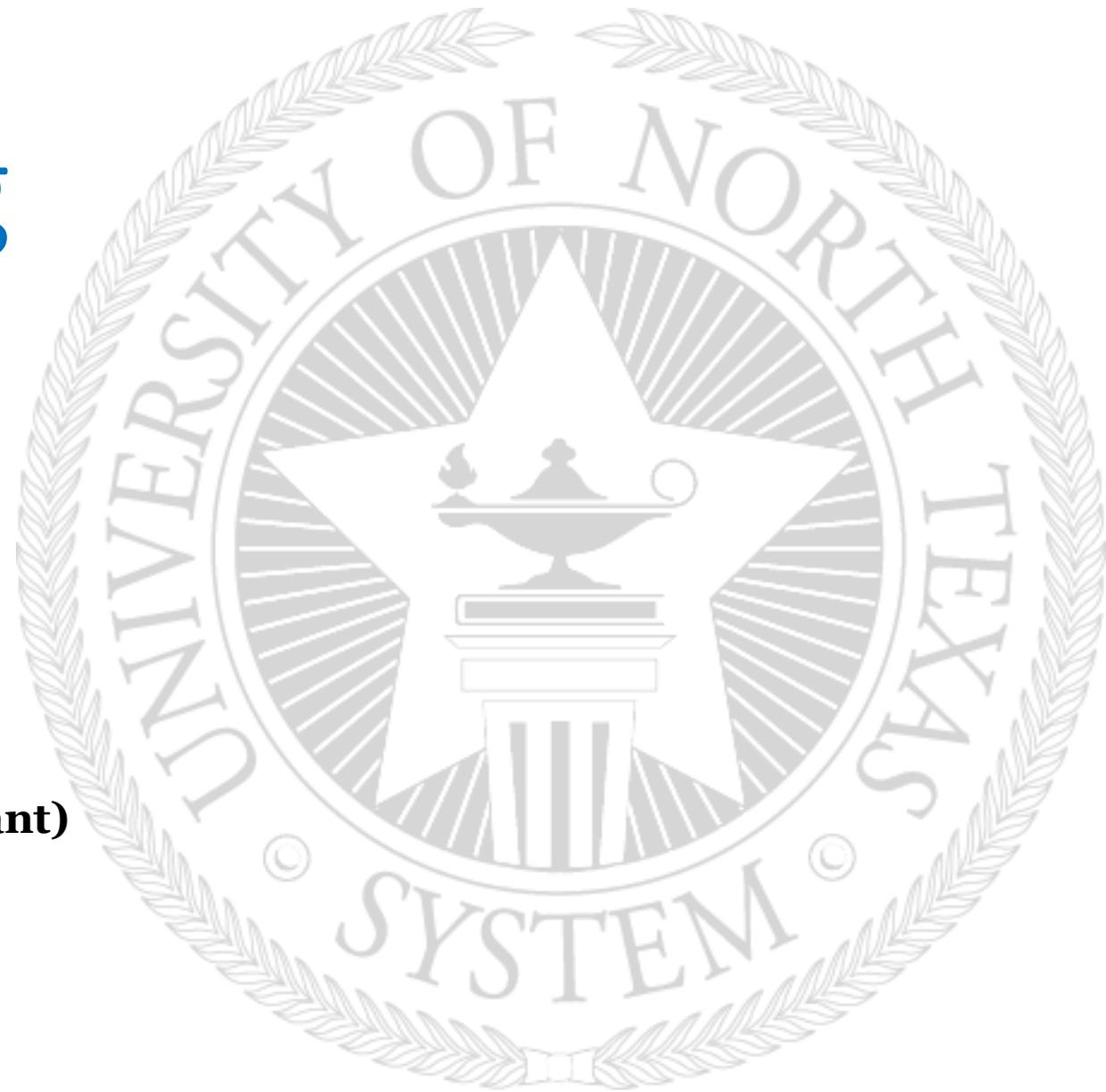
Tameika Smith (Senior Principal)

Andrew Martin(Reporting Analyst)

Leydi Carter (Senior Accountant)

Maria Wells (Senior Grants Accountant)

Laura Thompson (Accountant)



Areas of Responsibility:

- **UBIT**
Reporting of PY tax revenue by department
- **Audit**
Review and prepare PBCs for audit interim and FY
- **Endowment Chartstrings**
Update/review chartstring edits to reflect agreement
- **Interest Spread**
Review accumulated interest and spread to associated chartstrings
- **Donor Letters**
Collaborate with Advancement to review financials to prepare donor letters

Questions?

eMail address: CO_StateAcctg@untsystem.edu



Student Accounting

Staff member's

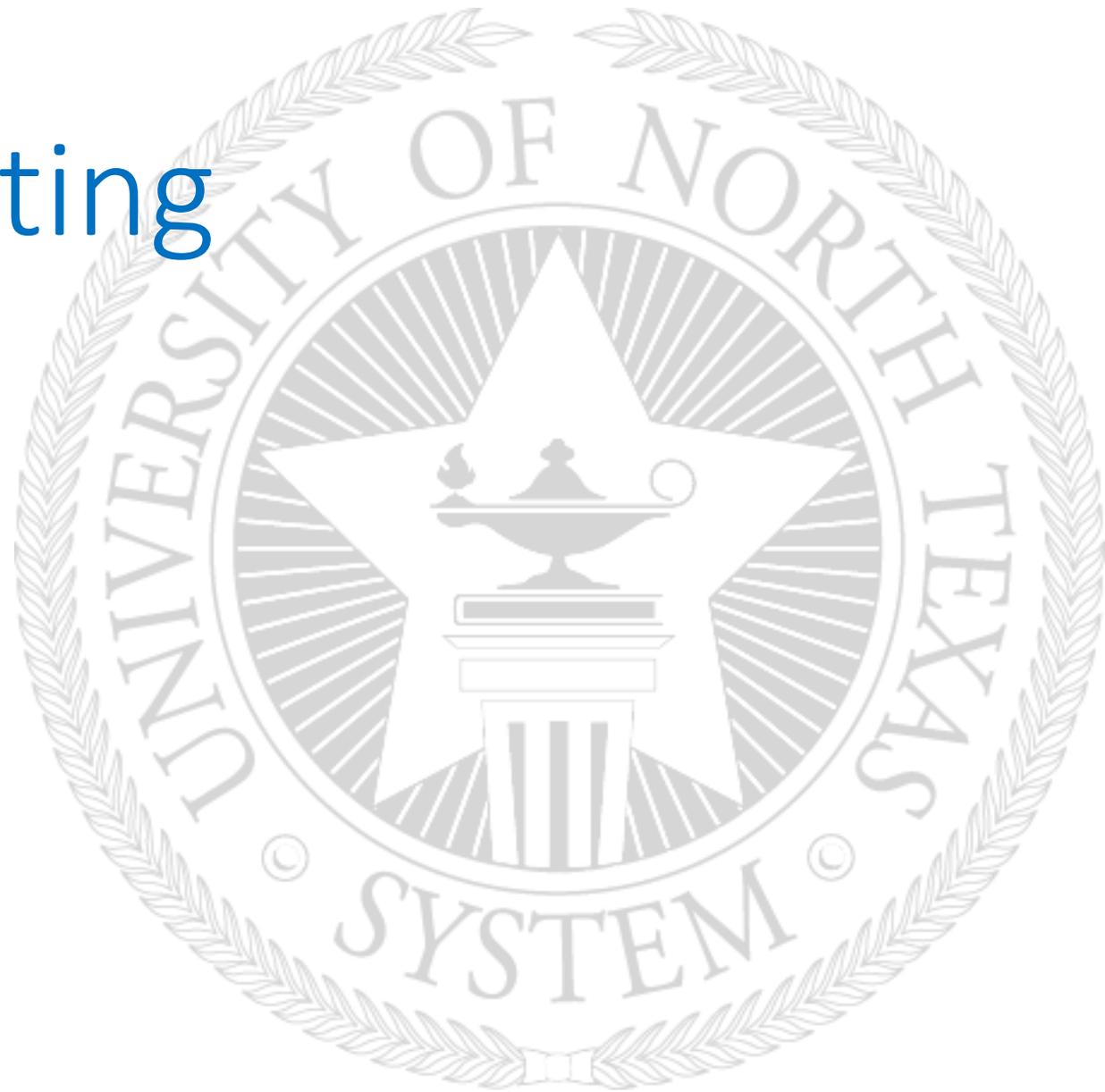
Ruth Rubio (Senior Principal)

Carol Lu (Reporting Analyst)

Donna Bowman (Accounting Analyst)

Deepa Pandey (Accountant)

Michael Akwei (Accountant)



Areas of Responsibility:

- Student Accounts

all transactions coming through the Student Financial Services system: Student Receivables, Tuition & Fee Revenues, Scholarships, Financial Aid, Student Loans

- Cash Receipts

all transactions that come through Cashiering including Student Payments and other Departmental receipts

- Financial Aid Draws

- Review of Scholarship Accounts

Review transactions with scholarship accounts and transactions that use Function 630

- Payment of Sales Taxes

- Review of Intercompany Accounts

- Review of Transfer Accounts

- Review of Agency Funds

Questions?

eMail address:

CO_StudentAcctg@untsystem.edu



Announcements & Reminders

Announcements & Reminders

Merit

- The University Budget Office has completed funding for merit on centrally funded positions. You should see all faculty and staff positions funded in Cognos
- Please reach out to your Budget Officer if you have any questions or concerns

Budget User Group

- Your BUG is an excellent resource for questions regarding your department's budget and other troubleshooting
- To find your BUG, visit budget.unt.edu/All-Budget-User-Contacts

Questions?