



Budget Broadcast

(Formerly First Friday)

with the

University Budget Office

June 2022

Agenda



- TX RAMP
- FY23 Budget Update
- Vendors to Shift Payment via PCard
- Controller's Office Update
- Open PO Report and Timeline
- Announcements



TX RAMP



Overview (Refresher)

- A new cybersecurity law, TAC 202.77, is now in effect for cloud computing services.
- Beginning January 1, 2022, the Texas Department of Information Resources (DIR) must certify all cloud computing services before the university may use the cloud computing service/product.
- Certification is provided through a DIR service called “TX-RAMP”, Texas Risk Authorization Management Program.
- This law affects all New and Renewed Cloud Computing Services. These services must be assessed by DIR for compliance with NIST 800-53 (Security and Privacy Controls for Information Systems and Organizations).
- IT computing services (including those that are out-of-scope of TX-RAMP) must be assessed by Information Security for all other data protection laws, implementation of cybersecurity baseline controls, and accessibility, i.e., TAC 202, TAC 206, TAC 213, FERPA, HIPAA, GLBA, etc..
- Cloud Computing Services that are Not Subject to TX-RAMP:
 - See DIR’s Out-of-Scope List - [Texas Risk and Authorization Management Program Manual, https://dir.texas.gov/sites/default/files/2021-11/TX-RAMP%20Manual_0.pdf](https://dir.texas.gov/sites/default/files/2021-11/TX-RAMP%20Manual_0.pdf)
 - Amendments to existing non-expired contracts that are not new agreements or renewals
 - Adding licenses to existing non-expired contracts that are not new agreements or renewals



Assistance and Support

Direct questions and requests for assistance to
ITCompliance@untsystem.edu

FY23 Budget Update

FY23 Budget Update



FY23 Planning	Responsible Party	Action
February 11, 2022	Campus Users	Deadline for Permanent ABA's to be approved and in Budget Office queue. (These transactions will be the ones to affect the FY23 seed budget in Axiom).
February 14-16, 2022	University Budget Office	UBO processes permanent ABA's
February 25, 2022	University Budget Office	Flat revenue estimates for tuition (central and differential) and fees (instructional and mandatory) to be used
February 21-25, 2022	University Budget Office/ System Admin	Loading of all permanent budgets from PeopleSoft over to Axiom. Loading of HRPD info for Labor Planning. UBO validates information.
February 21-25, 2022	University Budget Office	UBO pre-loads existing transfers budgets one for one basis.
February 25, 2022	Campus Users/ University Budget Office	Campus Budget FY23 Kickoff meeting (Feb 25) - Meeting to coordinate Campus Users with UBO guidelines/ deadlines.
February 28, 2022	Campus Users	Axiom opens for Campus Access. Individual departments receive instructions and guidelines from University Budget Office.
February 28 - March 31, 2022	Campus Users/ University Budget Office	Train campus on Axiom Budgeting. Offer 2-4 sessions per week (concentrate on beginning of period). Run formal trainings concurrently, with UBO staff available as needed for specialized assistance and one-on-one questions.
Early March	President/ Cabinet	BUDGET HEARINGS: Axiom expense and Tech Use Fee (TUF) - President's Cabinet
April 13, 2022	Campus Users	Axiom closes for Campus users
April 14 - June 3, 2022	University Budget Office	UBO balancing of funds and transfers, finalize revenue assumptions, validate campus inputs, prepare of narratives and slides.
June 6-24, 2022	University Budget Office	Report finalization, quarterly allocations.
June 24, 2022	University Budget Office/ System Admin	System close of Axiom. UNT System's Budget Office prepares analysis and compiles component unit budgets into the UNTS Consolidated FY23 Budget and prepares budget presentations.
July 1, 2022	University Budget Office	Narrative due to System
August, week 1	System Admin	UNT System's office posts FY23 budget in advance of the Board of Regents meeting.
August 11-12, 2022		UNT System Board of Regents meeting

FY23 Budget Update

- Court ruled barring out-of-state tuition rates
- In addition, Frisco opening costs, costs associated with a more competitive Athletic conference, and loss of Federal COVID funds, excess resources are not available to budget merit at this time
 - Specific areas may be adjusted for retention
- If circumstances change, Leadership will reevaluate
- Budget due from UNT to System on June 24
- Board of Regents review on Aug 11

Fiscal Management

- Deficits should be addressed internally – within a Division, before year end
- At year end, unaddressed deficits will be addressed by the Budget Office using available departmental discretionary funds
- Review deficit report to determine balances or contact your BUG



Shift Payment via Pcard



Vendors to Shift Payment via Pcard

Effective September 1st, 2022 the Procurement Office is transitioning large invoice volume based suppliers in phases to Pcard payments.

Phase I:

- Aramark
- Ben E. Keith
- Charter Communication
- Cintas
- Coca Cola
- Copiers
 - *Canon
 - Konica-Minolta
 - Ricoh
 - Xerox



Vendors to Shift Payment via Pcard

Benefits:

- No need to create a requisition
 - Exception: new or renewal contract for copier
- Change orders are no longer necessary
- Will not hold the entire fiscal year's encumbrance
- No need to complete desktop receivers or reply to AP's approval email request
- Suppliers do not need to wait for Net30 pay terms
- Most suppliers have auto pay!
- Aramark – can see individual invoices vs. consolidated bill





UNT Controller Office

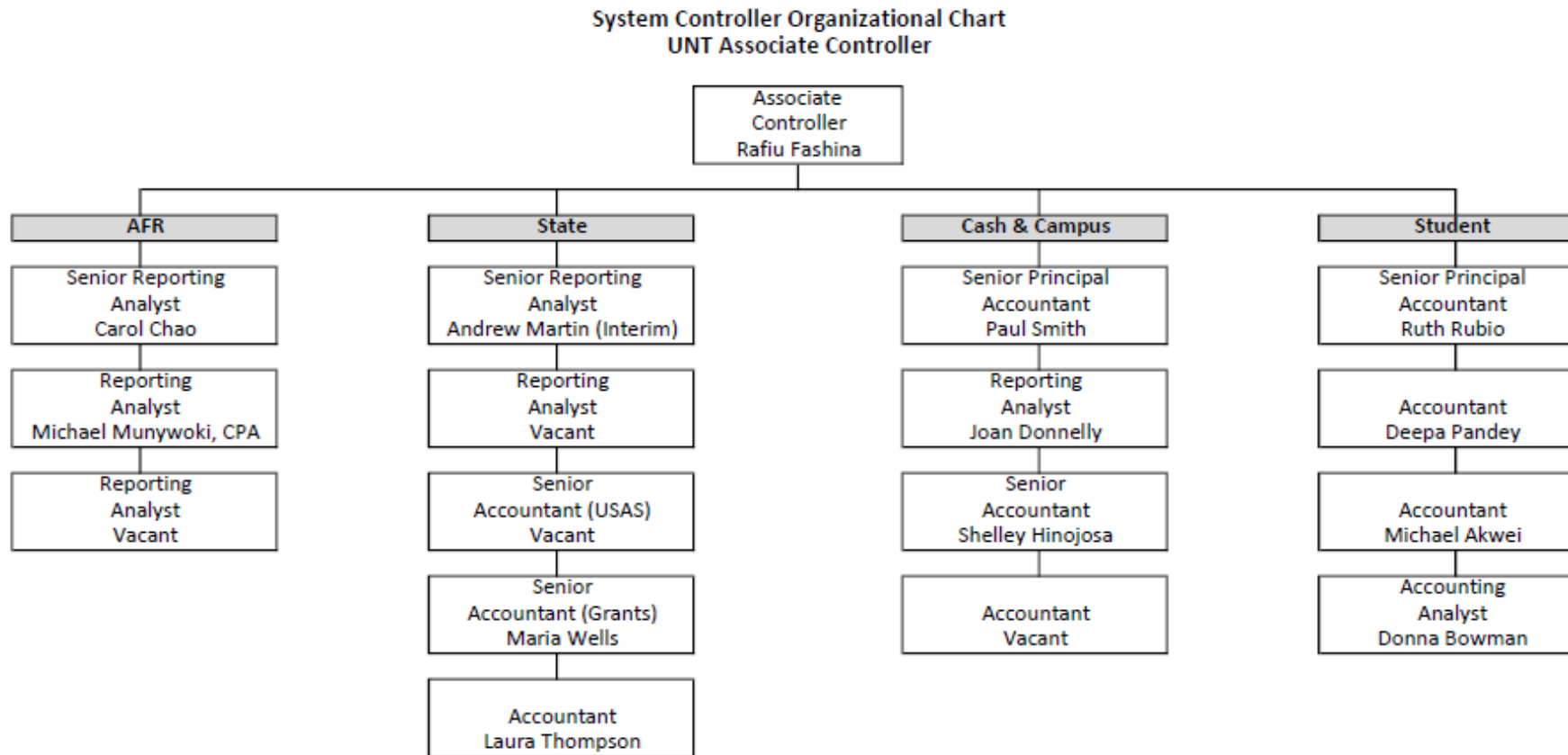


UNT Controller Updates

- Change in Org Chart and positions
- Ongoing audits and reviews
- Q3 closing and reporting
- Questions



Change in Org Chart and Positions





Name	Title	Phone Number	Email
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I-Tzu (Carol) Lu	Senior Reporting Analyst	940-369-5670	I-tzu.chao@untsystem.edu
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Ongoing Audits and Review

- Student AR Audit with State Auditor's Office (SAO)
- FY21 Federal Awards Audit with State Auditor's Office (SAO)
- FY21 Benefit Proportionality Audit with Internal Audit (IA)
- SACSCOC review for FY20 and FY21 with BKD now FORVIS



Q3 Closing and Reporting

- Period 9 close 06/10/2022
- Quarterly accruals – little to no impact on Dept and budget
- Quarterly reporting to the BOR



Questions?

General questions? Please reach out to

- **Student Accounting Team:** CO_StudentAcctg@untsystem.edu
- **State Accounting Team:** CO_StateAcctg@untsystem.edu
- **Cash Team:** CO_CashAcctg@untstystem.edu



PO Roll FY22-23

By Jim Gross & Shelley Pavero



What is the Purchase Order (PO)?

- A Purchase Order (PO) is an approved document that authorizes a vendor to deliver goods or services to a representative of the UNTS Enterprise.



Annual Financial Reporting (AFR) Implications

- Generally Accepted Accounting Principles (GAAP) states that expenses should be recognized in the same period in which they occur. Therefore timely reporting of receiving of goods and services have an impact on the Annual Financial Reports (AFR).



PO Roll - What did we do last year?

- PO Roll is intended to address Purchase Orders that have had an invoice issued by the vendor and the goods or services have been “received”, but a voucher has not yet been created due to timing.
- For the FY21-22 PO Roll, PO’s were only rolled if Accounts Payable had received an invoice by 8/31.
- This missed some PO’s because as the goods or services were received or completed by 8/31, but the invoice was in progress and not issued yet.



Purchase Order Management

It is “Best Practice” is for Purchase Orders (PO) to represent a transaction for a single Fiscal Year (FY).

*Does not apply to projects as they are inception-to date

1. Purchase Orders should be periodically reviewed and closed by the PO Owners. [FIN024 - Open PO Report](#)
2. Close PO's using: <https://finance.untsystem.edu/procurement/encumbrance-inquiry.php>
3. Once goods are received or the services are performed, the PO owner should perform desktop receiving. https://finance.untsystem.edu/sites/default/files/desktop_receiving_process.pdf



Purchase Order Management (Continued...)

- Closing the PO removes the PO from the [Open PO Report](#) and frees up any remaining encumbrances associated with the Purchase Order.
- Desktop Receiving signals Accounts Payable (AP) that the goods/services have been received or completed, which facilitates 3-way matching during the voucher entry process.
- **Desktop Receiving should not be completed if the goods have not been received. (e.g FedEx, UPS, etc..)**



Ineligible Purchase Orders

- POs not budget checked and dispatched will not roll
- POs for Grants and Projects do not need to roll as they are inception-to-date
- POs with mixed funding would also be ineligible:
e.g. a line is paid from both a project and designated funds. The budget periods are not the same.
- PO Roll is not a method for moving “use it lose it” funds from one year to another
- Blanket Purchase Orders



Timeline

August 31st - Goods or Services must be received or completed

September 10th – PO Roll Activities Begin

Late October – Rolled PO's will be closed

November – Postmortem on PO Roll to evaluate effectiveness



PO's that are not rolled

- If not rolled, a new FY23 Requisition and PO must be created to cover the goods or services and the old PO (from FY22) must be closed.



PO Review – Next Fiscal Year

- Post mortem review will be conducted to analyze the efficiency of this more flexible approach to PO Roll
- Quarterly PO review will be put in place in FY23 to assist in managing PO's
- Managing PO's throughout the year makes year-end simpler by reducing the noise
- Cleaning up the PO's will facilitate a clean migration into the new Jagger purchasing system

Announcements & Reminders

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- **Requisition Location**

- “Location” field in the requisition will now be a required field with a default empty/blank. The location field will inform Central Receiving where to deliver the item in a timely fashion.
- If the location is incorrect, please contact Asset Management for assistance

- **Annual Inventory**

- Annual inventory reports are due Friday, July 29
 - For assistance visit assetmanagement.unt.edu/inventory
 - or email asset.management@unt.edu

Announcements & Reminders

- **Open-Labs: Tuesday, June 14th at 10:00 a.m.**
 - Location: Support Services Bldg Room 102
 - Laptop or work materials are optional
- Special Guest: Controller's Office Cash Accounting Team
 - Areas of expertise:
 - Journal Worksheet Functionality, IDTs, Prepaid Expenses, Misc. Receivables, Operating Deposits, Petty Cash Administration, General Unearned Revenue, Stop Payments
- **Gift Card Procedures**
 - In conjunction with the Compliance office, procedures are published on the [UBO website](#) under Resources → Documents → Cash Handling Controls

Questions?