



First Fridays

with the

University Budget Office

UNT[®]
UNIVERSITY
OF NORTH TEXAS[®]

March, 2019

EST. 1890

AGENDA

- Icebreaker
- Pcard/Concur Updates
- Agency Funds
- IDT: reclassify expense/revenues
- Multi Year Requisitions
- Leases
- Gifts & Endowments
- Announcements/Reminders
- Open Forum – Q&A

Icebreaker

St. Patrick's Day Poll


Go to www.menti.com and use the code 60 77 85

When someone forgot to wear Green on St. Patrick's Day, were you the child that:

- A) Pinched for sport
- B) Got pinched
- C) Tried to play it cool/remain invisible
- D) None of the Above



Sometimes, I drop
pennies
on the ground
so that someone will
have good luck.



P-Card Update

PCard Approval Workflow



PCard Program Roles

Cardholder – Responsible for making purchases following Purchasing Guidelines and ensuring timely monthly reconciliations of transactions in Concur Module.

Approver – Responsible for reviewing allocations of purchases made by the Cardholder in Concur Pcard Module system to ensure transactions are coded properly and Dept ID/Proj ID information is correct.

COA Approver – Responsible for authorizing the use of PCards in their department(s).
Ensures all Purchasing guidelines are followed when using the Pcard.
Ensures sufficient funds are available for all purchases. Approvers have budget authority on Dept Ids/Proj Ids for which approval is made.

PCard Program Coordinator - Administers the PCard Program for all institutions within the UNT System. Conducts periodic reviews of Pcard transactions and maintains documentation for the PCard activities within the UNT System in Concur Module.

PCard Holder Responsibilities

- Follow all Purchasing Guidelines, including Bid Requirements
- Chart strings can be entered as soon the transaction posts
- PCard Holders must review their transactions to safeguard against fraud
- PCard Holders must submit reconciled transactions including receipts for Approval

PCard Holders should always compare pricing among several vendors, including HUB vendors to obtain the best value for their Department and the University.

PCard Approver Responsibilities

The Approver will review and approve PCard Expense Reports that have been built by an PCard User depending on their role in the organization, an Approver can:

- Approve PCard Expense Reports as a Reconciler
- Approve PCard Expenses allocated to Fund(s) the Approver manages
- Approve both as a Reconciler and the Fund manager

For additional information on the Approval processes in Concur, please visit UNT Pcard webpage, Approver Roles & Approving in Concur <https://www.untsystem.edu/hr-it-business-services/procurement/purchasing/purchasing-card-program>

Delegate Role

- Delegates are assigned by an Employee through Concur Profile Settings/Profile Options
- Delegate Responsibilities can include:
 - Work on Pcard Statement Reports on behalf of an Employee
 - Preview Pcard Statement Reports submitted for approval prior to final approval
 - Approve Pcard Statement Reports on behalf of an Approver in case of absence (only authorized Approvers can be an Approver Delegate)

AGENCY FUNDS



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Agency Fund Need to Know

- Resources held by UNT as a custodian or fiscal agent for outside organizations or individuals.
- These funds are not reported as an asset by UNT, as all of the resources held are owned by a separate entity. UNT will not have any claim or rights to these funds.
- There should be a mutual benefit in having the university act as a fiscal agent for the funds.
- Agency Funds may NOT be used for Payroll expenses.

AGENCY FUNDS

Examples

- Examples:
 - Professional Development Institute
 - Stop Hunger Campaign
 - SECC Fundraiser
- Identifying Chartfields:
 - DeptID B28888 Agencies-NT (DeptIDs 28XXXX)
 - Fund Cat 800 Agency Funds
 - Fund 900000 Agency Funds
 - Function 800 Independent Operations

IDT UPDATE

- Updated Actuals Reclassification IDT form on Budget website to correct Signage Error
- Electronic IDT Testing and Training -
March 28, 2019

10am – 12noon

Willis Library

WIL - 136

Multi-Year Requisitions

Multi-Year Requisitions

- When to use:
 - Multi-Year Engagement
 - Fixed Pricing terms throughout lifetime of the contract.
- When not to use:
 - Anytime “Amount Only” is used because of the uncertainty of quantity or price from month to month or year to year.

Multi-Year Requisition Example

A _____ service contract where every month we are charged a fixed price each month.

Req setup:

- Current year:
 - Qty = Remaining months left in FY
 - Cost = monthly rate each month (fixed)
- Future year:
 - Budget date set for that specific FY (e.g. 9/1/2019)
 - Qty = 12 months // Cost = 0.00 (change order at beginning of the year to add the cost for each month)

Multi-Year Requisitions

- Copiers / Leases = GRAY area

How the contract is drafted determines whether a multi-year requisition can be used and rolled from year to year.

Contact Jill Roys in Procurement prior to entering requisition with any questions.

Multi-Year Requisitions

Reasons why you might be asked to enter a new requisition:

- PO was not able to roll due to Future year
 - “Amt Only” requirement
- Chartstring changes
- PO was finalized

Multi-Year Requisitions Helpful Hints

If you cannot create a multi-year requisition but would like to be able to easily locate the appropriate POs associated with a specific contract:

- Every Requisition should contain:
 - Contract Number – this will be populated on the PO record
 - Previous POs – this can also serve as a second tie to the previous PO.

Cognos Reporting will be updated this fiscal year with this information and users will be able to query this information.

Discussion on Leases

James Mauldin

Associate Vice Chancellor for Treasury
and Procurement & Payment Services

Everyone's favorite topic!!!



Topics

- SEC Rule – continuing disclosure requirement
- Assessing the benefit of master lease programs
- GASB 87 – upcoming accounting standard



or



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SEC Rule 15c2-12

- Financial Obligation including **Leases**
- Required compliance because of bonds
- We must publish details on agreements within 10 days
 - Advance notice is MUCH APPRECIATED!

Assessing the benefit of master lease programs

- Treasury will be collecting data on leases
- Potential for savings based on lower interest rate versus implied interest rate
- Cash purchase price needed

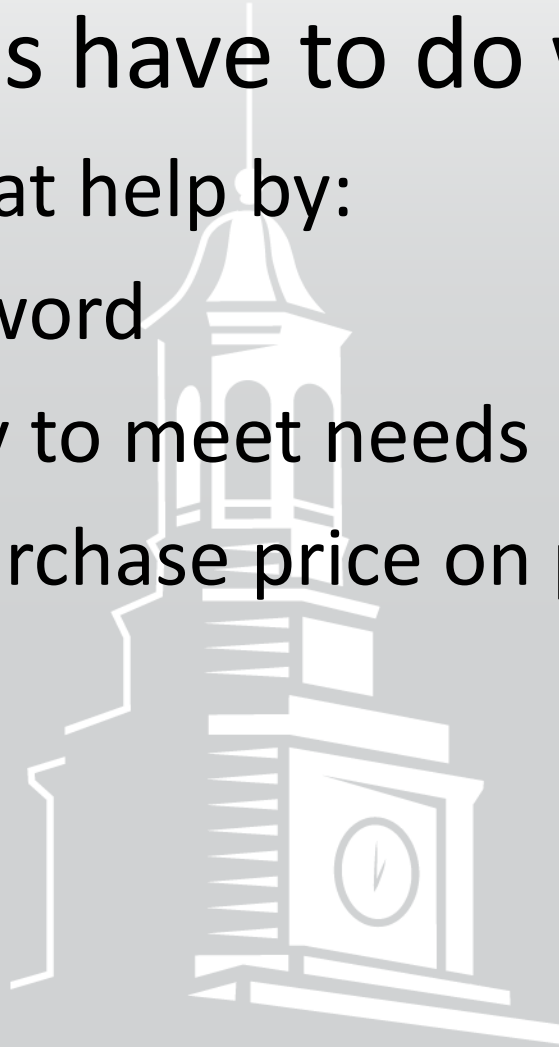
GASB 87 – upcoming accounting standard

- All leases (generally) will receive the same accounting treatment in FY20
- Looking to streamline data collection to make accounting and financial reporting more efficient

What does this have to do with me???

You can be of great help by:

- Spreading the word
- Think creatively to meet needs
- Include cash purchase price on potential leases



Questions, comments or thoughts?

Thank you for your time!

Gifts & Endowments

Chartstring Change for Recording Gifts – Effective 12/1/17

- For those gifts not requiring a unique fund, please use 303-349000 Schol/Rest-Departmental (for scholarship gifts) or 303-300001 Dep/Rest-Dept Discretionary (for non-scholarship gifts) in lieu of Funds 830035 Unrestricted Gifts or 885000 Departmental Discretionary.
- The office of Advancement will no longer deposit gifts to Chartstrings containing Funds 830035 or 885000.
- Chartstrings for distributions processed through Financial Reporting, that were previously deposited to Funds 830035 or 885000, will be updated to 303-349000 or 303-300001 as appropriate.

Chartstring Change for Recording Gifts – Effective 12/1/17 (Continued)

- Balances currently in Fund 830035 are not required to be moved immediately. Where possible, please spend balances in Fund 830035 prior to spending balances in Funds 349000 or 300001.
- Reminder: Departments must maintain donor support and reconciliations (as appropriate) for the current balances of gifts carried in Funds 349000, 300001, and 830035.

Gifts & Endowments - Fund Category & Fund Chart

GIFT TYPE		Carried by Foundation	Carried by Advancement			
		True or Quasi Endowment	True Endowment	Quasi Endowment Unrestricted UNT-created quasi endowments	Quasi Endowment Restricted Donor-created quasi-endowments	Non Endowed Gift A gift that will be fully expended (ie spent).
FUND CATS	Corpus	N/A - The Corpus is carried on Foundation's books and not reflected in COGNOS.	500 Restr True Endowment Corpus	255 Quasi Endow Corpus and Apprec	353 Restr Quasi Endow Corpus/Apprec	N/A - No Corpus
	Appreciation	N/A - The appreciation is carried on Foundation's books and not reflected in COGNOS.	355 Restr True/Term Endow Apprec			N/A - No Appreciation
	Expendable (Spendable) ¹	303 Restr Expendable	307 Restr True/Term Endow Spend	207 Quasi Endowment Spendable	309 Restr Quasi Endowment Spendabl	303 Restr Expendable
FUND	Roll Up Fund	F30000 Restricted Contributions - Ops	F20000 Endowments Operating	F10000 Unrestricted Endowments	F20000 Endowments Operating	F30000 Restricted Contributions - Ops
	Fund	Refer to the list of Fund values located on the Budget Website (Budget.unt.edu > Resources > Documents) within the "Chartfield Values & Trees" section. The Fund list contains the F-level associated with each Fund.				

DEFINITIONS

Endowment: An endowment is created when a donor makes a gift and requests the gift to be invested. Only the income earned on that gift may be spent.

- **Corpus:** The original gift amount.
- **Appreciation:** The gains, "income," on the original gift amount.
- **Expendable:** The amount of income that is available for spending. Also referred to as "spendable." Most gift agreements stipulate a specific annual percentage distribution that must be given to the department.

True vs Quasi: A **True** endowment is one in which the corpus cannot be spent for any reason.

A **Quasi** endowment is one in which the corpus can be spent under certain circumstances. Quasi-endowments can be created by UNT or by the donor.

- **UNT-Created Quasi Endowments:** Endowments created by UNT using UNT money. Donor money is not used. Because UNT created the endowment, UNT may remove that restriction at any time.
- **Donor-Created Quasi-Endowments:** Endowments created by a donor for which the donor has specified certain events that allow the corpus to be dipped into or depleted.

Carried by Foundation vs. Advancement: A donor has the option to give directly to UNT (via the Advancement department) or to give to the Foundation (a separate legal entity from UNT). Gifts carried by UNT and by the Foundation have different reporting requirements on UNT's Annual Financial Report.

¹ The fund cats shown are for Departmental chartstrings. If the fund will be carried on a project chartstring then comparable project-specific fund cats must be used. Please contact the budget office for assistance.

Announcements/Reminders

Announcement

[Payroll Quick Reference Video](#)

PAYROLL DASHBOARD QUICK REFERENCE

[HTTPS://INSIGHTS.UNT.EDU/SASVISUALANALYTICSHUB](https://insights.unt.edu/sasvisualanalyticshub)

UNT | ANALYTICAL
INFORMATION
SOLUTIONS

Announcement

DLFM/AOP

- Funds have already been dispersed for FY19.
- Funds display in Cognos with line description:
 - DLFM Spring 19
 - DLFM Summer 19
 - Spring 19 AOP
 - Summer 19 AOP
- Starting in FY20 DLFM and AOP will be a part of your beginning budget for the year.

Announcement

D5501 Employee Relocation

- Acct #52705 – Travel Employee Relocation formerly rolled to D5251-Travel but was **moved** to roll to D5501-Other Operating Exp.
- Transactions that hit D5251 **before** the change was implemented will continue to show under D5251 in Budget Overview. Transactions after the change will show in Budget Overview under D5501.

***Within Cognos Department Budget Summary
all charges will show under D5501.***

Announcement

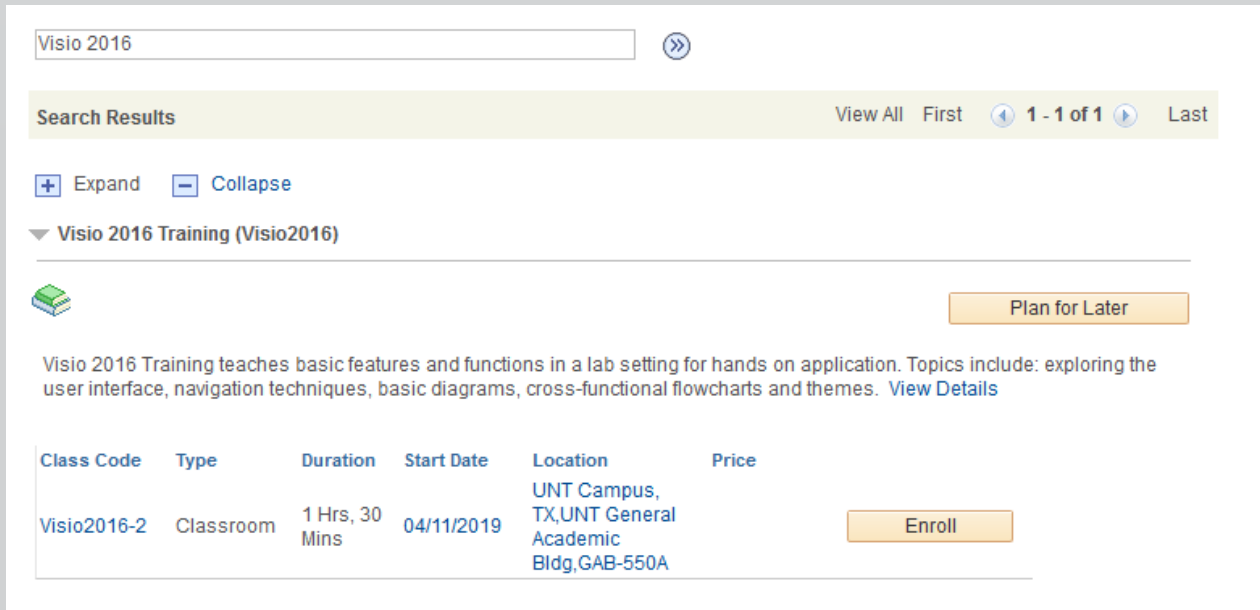
Gallup Survey : April 2019

- Survey open April 5th – 17th
- Provides the University with three years of rich data to analyze and build engagement strategy going forward
- The Gallup survey is a tool providing valuable feedback such as what's working well and what areas still need some work

Announcement

Visio 2016 Training to be offered April 11th

- Administrative Services is offering a second training for those who missed out on February's class.
- You can enroll via the MyLearning Portal: Visio2016-2

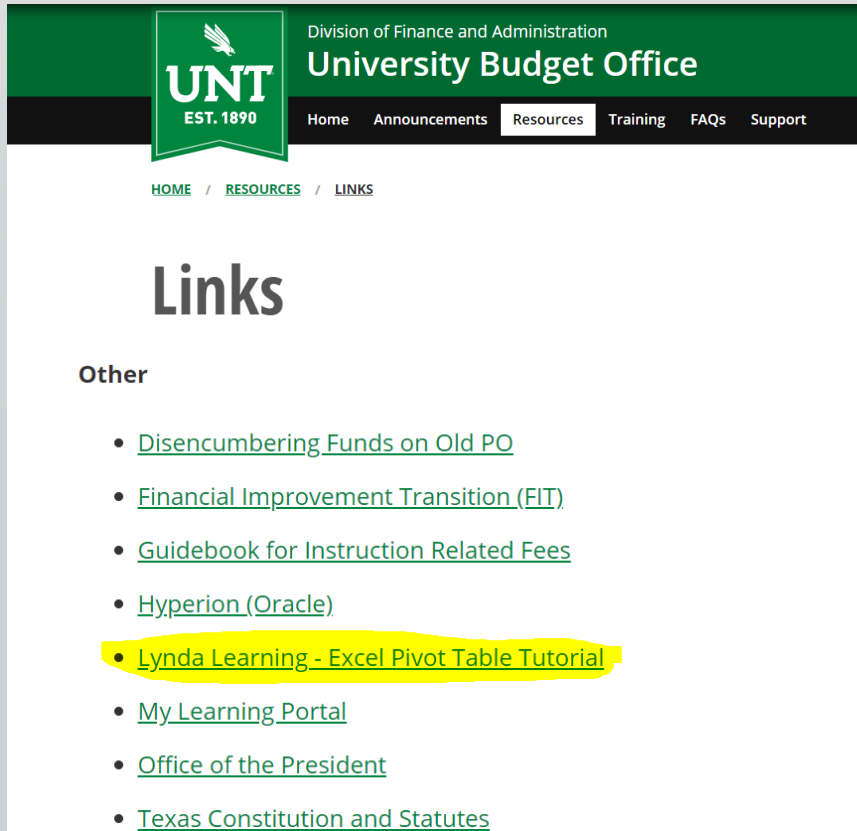


The screenshot shows a search results page for 'Visio 2016'. The search bar contains 'Visio 2016' and a magnifying glass icon. Below the search bar, there's a 'Search Results' header with navigation links: 'View All', 'First', '1 - 1 of 1', and 'Last'. There are also 'Expand' and 'Collapse' buttons. The results section is titled 'Visio 2016 Training (Visio2016)' and features a green book icon. A 'Plan for Later' button is visible. Below the icon, a description states: 'Visio 2016 Training teaches basic features and functions in a lab setting for hands on application. Topics include: exploring the user interface, navigation techniques, basic diagrams, cross-functional flowcharts and themes. [View Details](#)'. At the bottom, a table lists the training details.

Class Code	Type	Duration	Start Date	Location	Price
Visio2016-2	Classroom	1 Hrs, 30 Mins	04/11/2019	UNT Campus, TX, UNT General Academic Bldg, GAB-550A	Enroll

Announcement

- Lynda Learning Link – [Excel Pivot Table Tutorial](#)



The screenshot shows the University Budget Office website. The header is green with the UNT logo (EST. 1890) and the text "Division of Finance and Administration University Budget Office". Below the header is a navigation bar with links: Home, Announcements, Resources (highlighted), Training, FAQs, and Support. The main content area has a breadcrumb trail: HOME / RESOURCES / LINKS. The title "Links" is prominently displayed. Under the heading "Other", there is a list of links. The link "Lynda Learning - Excel Pivot Table Tutorial" is highlighted with a yellow background.

Division of Finance and Administration
University Budget Office

Home Announcements Resources Training FAQs Support

HOME / RESOURCES / LINKS

Links

Other

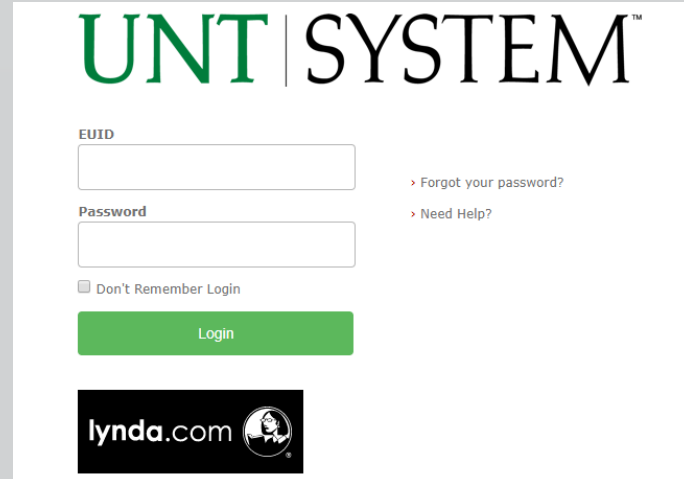
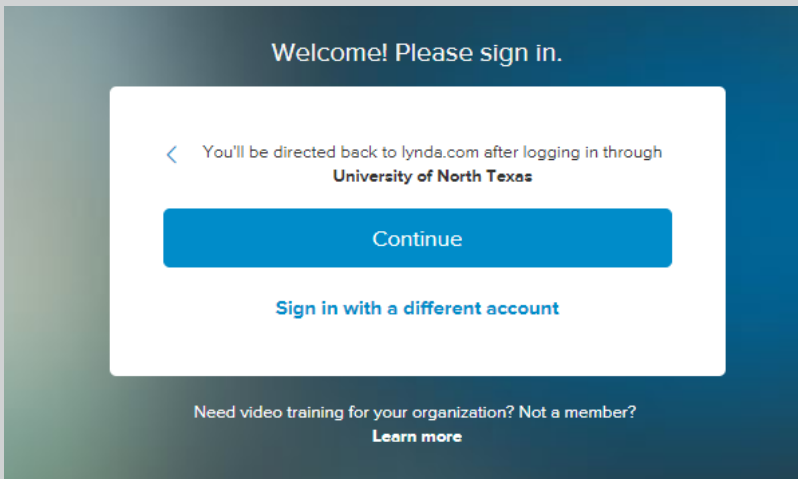
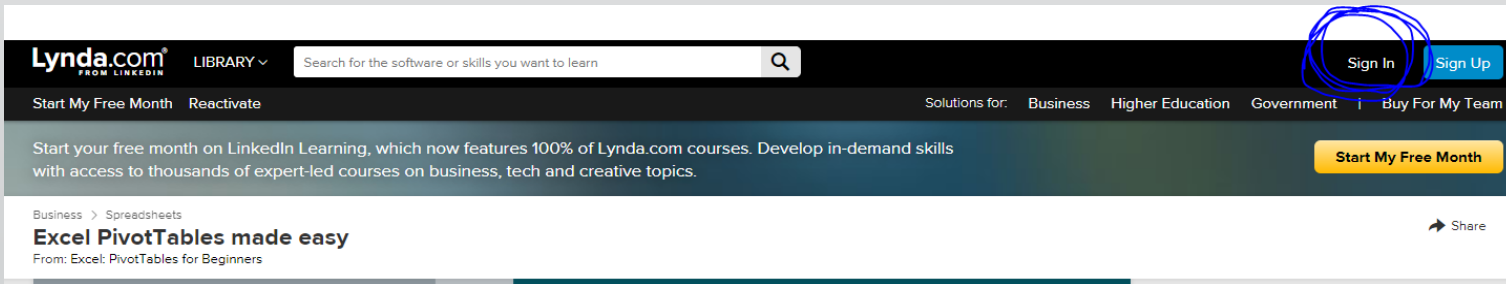
- [Disencumbering Funds on Old PO](#)
- [Financial Improvement Transition \(FIT\)](#)
- [Guidebook for Instruction Related Fees](#)
- [Hyperion \(Oracle\)](#)
- [Lynda Learning - Excel Pivot Table Tutorial](#)
- [My Learning Portal](#)
- [Office of the President](#)
- [Texas Constitution and Statutes](#)

Budget Website:

Resources >Links >Lynda Learning

Announcement

Follow the prompt screens to log in to Lynda:



Announcement

Lynda.com[®]
FROM LINKEDIN

LIBRARY ▾

Search for the software or skills you want to learn

Hi Emily ▾

Business > Spreadsheets

Excel PivotTables made easy

From: Excel: PivotTables for Beginners

Layout Add to Playlist Share

Contents Notebook

Search This Course

▼ Introduction

Excel PivotTables made easy
26s

What do you already know?

Excel versions and exercise files
1m 20s

▼ 1. Basic PivotTable Concepts

What is a PivotTable?
1m 33s

Prepare your data
3m 2s

A word about fields
2m 26s

▼ 2. Building a Basic PivotTable

Start building a PivotTable
1m 22s

Create the value field first
3m 7s

Create row fields
3m 6s

Create column fields
2m 19s

Create filters
2m 28s

Updating a PivotTable
1m 30s

▼ Conclusion

Next steps
1m 13s

What did you learn?

PivotTable Fields

Choose fields to add to report

Watch Now


☐ Date

☒ Buyer


☒ Type

Overview Transcript View Offline Exercise Files


Author


Dave Ludwig

Released 2/16/2018



PivotTables don't have to be scary! This powerful Excel feature cuts the time you spend on formulas in half. In this concise course, Excel trainer Dave Ludwig demystifies PivotTables and shows you how to get started using them to analyze your data. Dave begins by explaining two PivotTable basic building blocks: value fields and row fields. Then he shows you how to adjust a PivotTable by adding fields, filters, and formatting. Finally, Dave shows you how to use special filter buttons which are known as slicers, and he also demonstrates how to use timelines. At the end, he goes over the basics of refreshing and updating a PivotTable.


Skill Level
Beginner

23m 52s

Duration

297,761

Views

Show More

Reminder

Budgeting/Recognizing
Excess Revenue (ABA)

Budget/Recognize Excess Revenue using ABA

Fund Category: 200 - Designated Operating-Managed, Fund: 830001 - Designated Tuition, Program: , Purpose: , Site:

Account	Budget	Actual	PreEncumbrance	Encumbrance	Balance
Revenue					
43823 - Conference and Seminar Revenue - Function 100	\$0.00	\$1,200.00	\$0.00	\$0.00	\$1,200.00
D4380 - Othr Sales of Goods and Svcs	\$0.00	\$1,200.00	\$0.00	\$0.00	\$1,200.00
Revenue Total	\$0.00	\$1,200.00	\$0.00	\$0.00	\$1,200.00
Expense					
D5012 - Salaries-Faculty/Acad-PartTime - Function 100	\$205,140.04	\$113,857.25	\$0.00	\$91,282.80	(\$0.01)
C5010 - Faculty Salaries	\$205,140.04	\$113,857.25	\$0.00	\$91,282.80	(\$0.01)
D5014 - Salaries -Staff - Function 100	\$16,916.67	\$0.00	\$16,916.67	\$0.00	\$0.00
C5014 - Staff Salaries	\$16,916.67	\$0.00	\$16,916.67	\$0.00	\$0.00
D5031 - Wages - Function 100	\$0.00	\$8,232.00	\$0.00	\$0.00	(\$8,232.00)
C5030 - Wages	\$0.00	\$8,232.00	\$0.00	\$0.00	(\$8,232.00)
D5050 - Payroll Related Costs - Function 100	\$2,497.79	\$3,558.37	\$0.00	\$0.00	(\$1,060.58)
C5050 - Payroll Related Costs	\$2,497.79	\$3,558.37	\$0.00	\$0.00	(\$1,060.58)
D5000 - Cost of Goods Sold - Function 100	\$0.00	\$40.00	\$0.00	\$0.00	(\$40.00)
D5101 - Professional Fees & Svcs - Function 100	\$200.00	\$453.97	\$0.00	\$0.00	(\$253.97)
D5301 - Materials & Supplies Exp - Function 100	\$5,733.40	\$2,907.05	\$0.00	\$944.78	\$1,881.57

Acct # on the FROM side

Acct # on the TO side

ABA Form

Business Unit NT752 Transfer ID NEXT *Contact Number 940/565-3233 Transfer Status Open

Prepared By Gautraud, Emily Kay (ekc0039) Modified By

Prepared on 02/27/2019 Modified on

Transfer Total \$1,200.00

*Budget Transfer Type Adjustment

*Authorization Description Budget Excess Revenue

Budget Adjustment Lines

Find | View All First 1 of

Line No *Transfer Amount \$1,200.00 Journal Line Descr

Journal ID Journal Date

From Source

*From Account 43823 Conference and Seminar Revenue

*From DeptID

*From Fund Cat

*From Fund

From Function

From Program

From Purpose

From Site

From PC BU

From Project ID

From Activity

Be sure to
complete
with the
proper
chartstring

To Destination

*To Account D5101 Professional Fees & Svcs

*To DeptID

*To Fund Cat

*To Fund

To Function

To Program

To Purpose

To Site

To PC BU

To Project ID

To Activity

Adjustment

*Justification

Budget Excess Revenue

Budget Office Comments

Reminder

- ABA processing time is a minimum of 72 hours **after final approval** before the transfer shows in Cognos.
 - University Budget Office Approves (Day 1)
 - Journal Created Overnight batch process (Day 2)
 - Journal Posted (Day 2)
 - Data feeds into COGNOS Overnight (Day 3)

Reminder

- FY20 Budget - Permanent adjustments
3/1 Deadline for submission of ABAs

Search Results

View All									
								First	1-14 of 14
								Last	
Business Unit	Transfer ID	Budget Transfer Type	Type	Description	Transfer Status	Approval Level	Approver Name	Date Submitted	Requester
NT752	0000006321	Permanent	ABA	Clear Salary Deficit	Pending	Department Manager	Goodman,Shannon Michael	03/01/2019	Goodman,Lindsay Lichele
NT752	0000006257	Permanent	ABA	telecom permanent adjustment	Pending	Budget Office Approval	Henry,Wendy Nate	02/27/2019	Marshall,Patricia
NT752	0000006239	Permanent	ABA	Athl Facilities Budget Alignme	Pending	Budget Office Approval	Henry,Wendy Nate	02/26/2019	Enselein,Ryan Christopher
NT752	0000006238	Permanent	ABA	Athl Facilities Budget Alignme	Pending	Budget Office Approval	Henry,Wendy Nate	02/26/2019	Enselein,Ryan Christopher
NT752	0000006237	Permanent	ABA	Athl Facilities Budget Alignme	Pending	Budget Office Approval	Henry,Wendy Nate	02/26/2019	Enselein,Ryan Christopher
NT752	0000006231	Permanent	ABA	Crctn to function 630	Pending	Budget Office Approval	Henry,Wendy Nate	02/26/2019	Wood,Susan Marie
NT752	0000006101	Permanent	ABA	Pos #2617,#2921,#5230 end	Pending	Director Approval	Burmeister,Kathleen M	02/22/2019	Burmeister,Kathleen M
NT752	0000006079	Permanent	ABA	Admin 880003 Budget Alignment	Pending	Budget Office Approval	Henry,Wendy Nate	02/21/2019	Enselein,Ryan Christopher
NT752	0000006050	Permanent	ABA	MKTNG Materials & Supplies	Pending	Budget Office Approval	Henry,Wendy Nate	02/20/2019	Enselein,Ryan Christopher
NT752	0000006049	Permanent	ABA	3651 Reversal - Correct Fund	Pending	Budget Office Approval	Henry,Wendy Nate	02/20/2019	Enselein,Ryan Christopher
NT752	0000006027	Permanent	ABA	Combining budgets	Pending	College Budget Officer	Cullivan,Kathryn Gould	02/20/2019	Spencer,Amaya M
NT752	0000006025	Permanent	ABA	trans to fundraising acct	Pending	College Budget Officer	Cullivan,Kathryn Gould	02/20/2019	Spencer,Amaya M
NT752	0000005761	Permanent	ABA	Fund Fringe for App Fee Salary	Pending	Director Approval	McCreary,Judith Lynn	02/08/2019	Goodman,Lindsay Lichele
NT752	0000005759	Permanent	ABA	Fund Fringe for App Fee Salary	Pending	Director Approval	McCreary,Judith Lynn	02/08/2019	Goodman,Lindsay Lichele

Reminder

MyLearning > Category : Budget Training Bundle

Filter by

Location
United States (21)
No Country (3)

Category
Budget Training Bundle (27)

Learning Type
Classroom (21)
No Learning Type (6)

Upcoming Events
Next 90 Days (19)
Next 60 Days (13)
Next 30 Days (7)
90+ Days (3)
Anytime (3)


Rating
0 rating (27)

Budget Training Bundle ☒ | [Clear All Filters](#)

Search Results [View All](#) [First](#) [1 - 8 of 8](#) [Last](#)

[+](#) Expand [-](#) Collapse


Budget: ABA Process (UNT-ABA)

 [Plan for Later](#)

ABA training is the 4th of 6 courses in the Budget Training Bundle. Users will learn which transactions should be corrected via an ABA and users will walk through entering an ABA from start to finish. The approval workflow will be reviewed. [View Details](#)

Class Code	Type	Duration	Start Date	Location	Price
UNT-ABA19-2	Classroom	1 Hrs, 30 Mins	02/07/2019	UNT Campus, TX, UNT General Academic Bldg, GAB-550A	Enroll
UNT-ABA19-3	Classroom	1 Hrs, 30 Mins	03/08/2019	UNT Campus, TX, UNT General Academic Bldg, GAB-550A	Enroll
UNT-ABA19-4	Classroom	1 Hrs, 30 Mins	04/04/2019	UNT Campus, TX, UNT General Academic Bldg, GAB-550A	Enroll
UNT-ABA19-5	Classroom	1 Hrs, 30 Mins	05/10/2019	UNT Campus, TX, UNT General Academic Bldg, GAB-550A	Enroll

Budget: Budget Basics (UNT-BBT)

 [Plan for Later](#)

The Budget Basics training is the 1st of 6 courses in the Budget Training Bundle. Users will learn the mechanics of the Chart of Accounts along with practical concepts related to their types of chartstrings. [View Details](#)

Class Code	Type	Duration	Start Date	Location	Price
UNT-BBT19-3	Classroom	1 Hrs, 30 Mins	02/04/2019	UNT Campus, TX, UNT Business Leadership Building, BLB-015	Enroll
UNT-BBT19-4	Classroom	1 Hrs, 30 Mins	03/05/2019	UNT Campus, TX, UNT Business Leadership Building, BLB-065	Enroll
UNT-BBT19-5	Classroom	1 Hrs, 30 Mins	04/03/2019	UNT Campus, TX, UNT Business Leadership Building, BLB-080	Enroll

Budget: Cognos Department Reports (UNT-CRTD)

Open Forum – Q&A



Thank You.

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