



First Fridays

with the

University Budget Office

October 4, 2019

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OF NORTH TEXAS[®]

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Agenda

- Icebreaker
- UNT Bridge (Demo) – Jerri Robertson
- Procurement : Contracts & PDME
- Gift Funds Refresher
- ABA Enhancements
- Announcements/Reminders
- Open Forum – Q&A

Icebreaker:

Riddle:

It's 7a.m. you are asleep and there is a sudden knock on the door. Behind the door are your friends who came to have breakfast. In your fridge are bread, milk, juice, and a jar of jam.

What will you open first?

UNT Bridge : Demo



UNT Bridge: New Learning Management System

Jerri G. Robertson

Director, Business Operations Training

Log in:

unt.bridgeapp.com

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Contracts & PDME/Office Depot

Steps in the Contract Process

1. Department reads contract;
2. Contract is submitted for signature via attachment to a requisition in EIS
3. Contract is routed to a buyer in Procurement Services based on Item Category Code;
4. Buyer reviews to ensure compliance with procurement solicitation requirements then enters contract into iContracts (contract management system) and sends to Procurement Contracts Area;
5. Procurement Contracts Area performs initial review then sends to OGC (Office of General Counsel) if necessary and interacts with vendor on adjustments;
6. Procurement Contracts Area obtains necessary signatures internally and with vendor then returns contract to buyer who dispatches to vendor along with PO, as well as a copy to the requesting Department.

PDME/Office Depot Contract Benefits

- Improved Discount Structure
- Rebates tied to volume of spend
- Funding of two scholarships valued at \$2K each
- Funding for two intern positions valued at \$2K each
- Signing bonus of \$100,000

PDME vs Amazon : Comparison Chart

	PDME	Amazon
Fast Delivery	✓	✓
Large Variety of Office Supplies	✓	✓
H.U.B. Vendor	✓	X
Under Contract	✓	X
Provides Internships & Scholarships	✓	X
Rebates	✓	X
Price Matching (when available)	✓	X

Gift Funds Refresher

Endowments

What is an Endowment?

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

Breaking out the Endowment

1. Corpus: The original gift
2. Appreciation: The gains “income” on the original gift
3. Expendable/Spendable: The amount of income that is available for spending. Generally, gift agreements stipulate a specific percentage available for distribution.

Types of Endowments

1. True Endowment – Corpus cannot be spent for any reason.
2. Quasi Endowment – Corpus can be spent under certain circumstances.

Endowments

Who holds the endowment?

Donors may give directly to UNT (via the Advancement Department) or 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.

How are the different types of gifts differentiated in Cognos?

The [Gifts & Endowments – Fund Category & Fund Chart](#) identifies the Fund Cats for each gift type.

Recording Gifts & Endowments

NAMED Funds should be created when the gift is:

1. Endowed, or
2. Not endowed but equal to or greater than \$5,000 over a period of 5 years.

GENERAL Funds should be used when the gift is:

1. Not endowed, **AND**
2. Less than \$5,000 over a period of 5 years

A. TWO GENERAL FUNDS:

1. 300001 – General Gifts (**New Name Coming Soon!**)
 - Use to record gifts that are not for scholarships, or
 - Use to record gifts that are not exclusively for scholarships.
2. 349000 – Scholarship Gifts (**New Name Coming Soon!**)
 - Use to record gifts that are exclusively restricted to scholarships

Recording Gifts & Endowments

B. Purpose Codes

1. Purpose codes can be used to identify individual gifts within the General Gift or Scholarship Gift Funds.
2. Purpose values 18022 Gift A – 18047 Gift Z are available for use.

C. Gift Tracking

1. Individual Gifts in the General or Scholarship funds may carry specific donor restrictions. It is the responsibility of the department to reconcile the gifts within their generic gift funds to ensure that donor restrictions are met.
2. It is the responsibility of the department to maintain the underlying support for each gift whether or not the gift is restricted or unrestricted in nature.

Recording Gifts & Endowments

Gift Description Leaders

The first 5 characters of the gift description identify what the gift can be used for. The second 5 characters identify the accounting classification.

1. Schol/Rest – John Doe.
 - “Schol” identifies the gift as restricted exclusively to Scholarships.
 - “Rest” identifies that the gift is restricted in nature (not endowed, not quasi endowed).

Recording Gifts & Endowments

2. There are a total of 5 descriptions identifying what a **gift can be used for**:
 - a. Schol = Scholarships. Gift is fully restricted to scholarships.
 - b. Awar = Awards. Gift is fully restricted to awards.
 - c. Prof = Professorship. Gift is fully restricted to a Professorship.
 - d. Fell = Fellowship. Gift is fully restricted to a Fellowship.
 - e. DepOp = Departmental Operations. This is a catch-all to describe gifts that are not exclusively restricted to scholarships, professorships, fellowships, or awards. If a donor stipulates that a gift can be used for either travel or scholarships, then the gift will be set up as “DepOp” as it is not fully restricted to scholarships.

3. There are a total of 3 descriptions identifying the **accounting classification**.
 - a. Rest = Restricted. This is used for all non-endowed gifts, **OR** for distributions from Foundation-held endowments or Foundation-held quasi-endowments.
 - b. End = Endowed. This is used for UNT-held endowments.
 - c. QEnd = Quasi Endowed. This is used for all UNT held quasi endowments.

Unrestricted Quasi-Endowments

When a department wants to create a new unrestricted quasi-endowment (Fund Cat 255 Quasi Endow Corpus & Appreciation), that department must coordinate with the Controller's Office to transfer the funds.

Information needed by CO:

- Amount to transfer
- Original unrestricted chartstring holding funds
- New chartstring for the quasi-endowment
- MOU/Agreement

Email CO_StateAcctg@untsystem.edu

ABA Enhancements

ABA Enhancements

ABA enhancements are currently being tested by the University Budget Office. We anticipate launching the enhancements before November First Friday

Enhancements include:

- Validation of Chartfield Values & Available Budget
- Rules programmed to stop invalid transfers between funds
- Reduced workflow/targeted workflow
- Deleted ABAs available in the search function
- Updated link in the email notification for approvers
 - no longer navigate to worklist

ABA Enhancements

Validation of Chartfield Values

- Account/Fund Cat/Fund

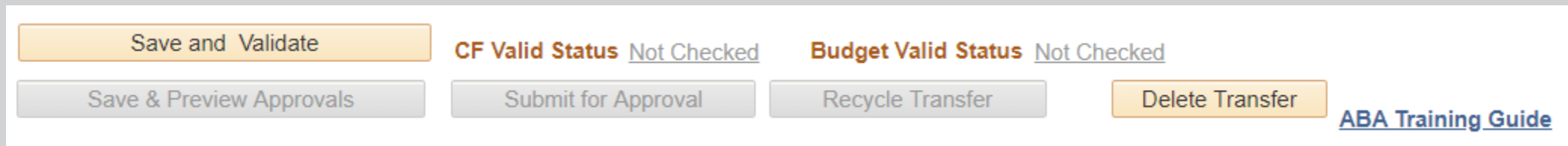
Validation of Available Budget

- When validated, budget is available
- Will NOT place an encumbrance on the From Source

Current ABA



Enhanced ABA - Must be in Valid/Valid status before you can submit



ABA Enhancements

Reduced Workflow/Targeted Workflow

- Dept is same on both sides = CBO and UBO only
- Project is same on both sides = CBO and UBO only

- If Project/Dept changes but stays within same C level
 - Dept manager, CBO, UBO
- If Project/Dept changes and moves out from the C level
 - Dept manger, CBO, C level approver, and UBO
- If Project/Dept changes and moves out from the B level
 - Dept manger, CBO, C level approver, B level approver, and UBO

* Use the Org Department Tree if you have questions about B/C level roll-up, located at:
<https://budget.unt.edu/documents>

ABA Enhancements

Workflow Sample, simplest version


Budget Adjustment Lines					
Line No	Transfer Amount	Journal Line Descr			
1	\$500.00	9823-t			
From Source		To Destination			
From Account	D5301	Materials & Supplies Exp	To Account	D5251	Travel
From DeptID	121200	Chemistry	To DeptID	121200	Chemistry
From Fund Cat	200	Designated Operating-Managed	To Fund Cat	200	Designated Operating-Managed
From Fund	830001	Designated Tuition	To Fund	830001	Designated Tuition
From Function	100	Instruction-General	To Function	100	Instruction-General
From Program			To Program		
From Purpose			To Purpose		
From Site			To Site		
From PC BU			To PC BU		
From Project ID			To Project ID		
From Activity			To Activity		

College Budget Officer

Line 1:Initiated
t

College Budget Officer

Not Routed


 Risdon, Wendy Lynn
College Budg Officer Approvers

Budget Office Routing

Line 1:Initiated
t

Budget Office Routing

Not Routed

 Multiple Approvers
ABA NT Budget Office Approvers

ABA Enhancements

Workflow Sample, most complicated version

Review Request Details

Budget Adjustment Lines

Line No	1	Transfer Amount	\$50.00	Journal Line Descr	9818-test
Journal ID		Journal Date			
From Source			To Destination		
From Account	D5031	Wages	To Account	D5031	Wages
From DeptID	121200	Chemistry	To DeptID	151210	University Budget Office
From Fund Cat	200	Designated Operating-Managed	To Fund Cat	200	Designated Operating-Managed
From Fund	830001	Designated Tuition	To Fund	830001	Designated Tuition
From Function	100	Instruction-General	To Function	550	Institutional Support
From Program			To Program		
From Purpose			To Purpose		
From Site			To Site		
From PC BU			To PC BU		
From Project ID			To Project ID		
From Activity			To Activity		

Department Manager Routing

Line 1: Pending
test

Department Manager Approval

Pending
Slaughter III, Legrande Mancel
ABA Dept Manager Approver

Comment History

College Budget Officer

Line 1: Awaiting Further Approvals
test

College Budget Officer

Not Routed
Risdon, Wendy Lynn
College Budg Officer Approvers

Comment History

Additional Approvals

Line 1: Awaiting Further Approvals
test

Additional Approvals

Not Routed
Gao, Su
ABA AVP/Dean Approver

Not Routed
Scott, Jessica Ivy
ABA Provost/VP Approver

Comment History

Budget Office Routing

Line 1: Awaiting Further Approvals
test

Budget Office Routing

Not Routed
Multiple Approvers
ABA NT Budget Office Approvers

Comment History

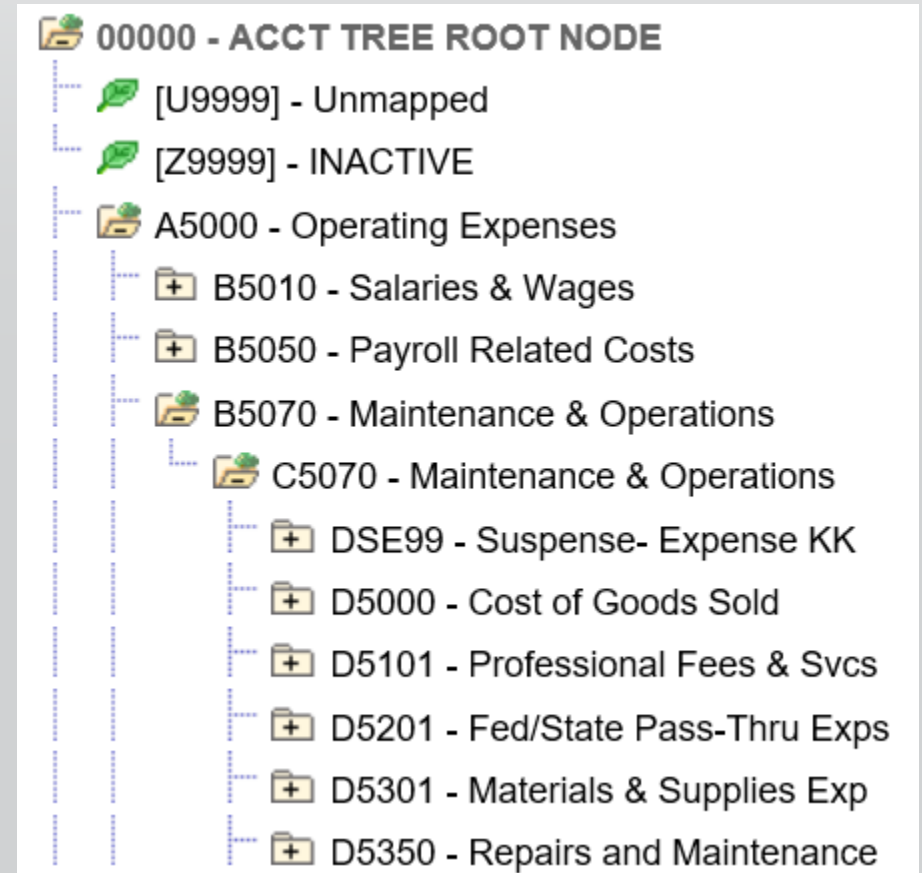
Announcements & Reminders

Questions from the Audience

Question: The Account Tree Node account is confusing. Why are some Reqs/Pos going to Account Tree Node? Can you explain rollover balances from year to year?

Answer:

- The Account Tree Node is the top level account.
- Only Non-Budgetary chartstrings budget check at the 00000 Acct Tree Root Node level. Reqs/Pos using non-budgetary chartstrings will show this account.
- On the new Cognos reports, the description “Non-Budgetary” is used in place of “Acct Tree Root Node.”
- On Non-Budgetary chartstrings, the ending balance in FY19 will be reflected as the FY20 Budget balance on account 00000 Non-Budgetary.



Announcements & Reminders

ABA Approval Issues

Beginning the week of 09/16 a system issue occurred in PeopleSoft preventing the University Budget Office from approving ABAs. As a result, ABA approvals were delayed until the issue was corrected. Most ABAs in the UBO approval queue have now been approved.

POs that have rolled after the PO roll weekend

Additional POs were identified to roll after the PO roll weekend (Sept 7th & 8th).

These POs have been rolled in batches.

UBO has rolled budget for the budgetary PO stragglers.

Original Budget Journal IDs are BCPO000005 (FY19) and BCPO000006 (FY20).

Budget Journals for “stragglers” are BCPO0005C[#] and BCPO0006C[#]

Announcements & Reminders

HEF FY20 Funding

On 09/18 JE 0000116632 was processed to fund FY20 HEF at the VP level or at the dept level as appropriate. HEF was funded but not budgeted.

Department: 152000 - Facilities-Gen (NT752) Fund Category: 105 - Educational & General Fund: 805038 - State Approp-HEF Site: 1280 Campus

Account	Function	Current Budget	Actuals	Encumbrance	Pre-Encumbrance	Balance
<u>Revenue</u>						
70003 - Trans from Other Funds	600 - Operations and Maintenance	0.00	500,000.00	0.00	0.00	500,000.00
C7000 - Trans T/F Other Funds Total		0.00	500,000.00	0.00	0.00	500,000.00
Revenue - Total		0.00	500,000.00	0.00	0.00	500,000.00
Net Total		0.00	500,000.00	0.00	0.00	500,000.00

Announcements & Reminders

HEF FY20 Funding

An ABA will need to be submitted to budget the revenues onto the appropriate D-Levels. On the ABA, the **FROM** account is 70003. The **TO** account(s) will be the appropriate D-Level(s).

Department: 138000 - Mayborn Sch of Journal-Gen (NT752) Fund Category: 105 - Educational & General Fund: 805038 - State Approp-HI						
Account	Function	Current Budget	Actuals	Encumbrance	Pre-Encumbrance	Balance
Revenue						
70003 - Trans from Other Funds	400 - Academic Support	35,000.00	35,000.00	0.00	0.00	0.00
C7000 - Trans T/F Other Funds Total		35,000.00	35,000.00	0.00	0.00	0.00
Revenue - Total		35,000.00	35,000.00	0.00	0.00	0.00
Expense						
D5301 - Materials & Supplies Exp	400 - Academic Support	35,000.00	0.00	0.00	0.00	35,000.00
C5070 - Maintenance & Operations Total		35,000.00	0.00	0.00	0.00	35,000.00
Expense - Total		35,000.00	0.00	0.00	0.00	35,000.00
Net Total		0.00	35,000.00	0.00	0.00	35,000.00

Announcements & Reminders

Budget User Group – Directory Now Available

The screenshot shows the University Budget Office website. The header includes the UNT logo, the text "Division of Finance and Administration University Budget Office", and navigation links: Home, Announcements, Training, Resources, Support, About Us, and Year End Planning. The "Support" menu is open, showing "Service Directory", "Budget User Group", "Add Me To Budget News", and "FAQs". The breadcrumb trail reads "HOME / PROVOST & VP ACAD. AFFAIRS CONTACTS". A sidebar on the left lists various departments under the heading "Budget User Group". The main content area features the heading "Provost & VP Acad. Affairs Contacts" and a table of contact information.

Department	Role	Name	Email	Phone
CHPS	Assigned Budget Buddy	Alison McMillan	Alison.McMillan@unt.edu	940-369-8045
CLASS	Academic Financial & Research Officer	Kathryn Cullivan	Kathryn.Cullivan@unt.edu	940-565-2829
CLASS	Budget Officer	Naomi Alvarado	Naomi.Alvarado@unt.edu	940-565-4872
CMHT	Academic Financial Officer	Tina Garza	Tina.Garza@unt.edu	940-369-8060
COLLEGE OF	Assigned Budget Buddy	Shannon Rowland	Shannon.Rowland@unt.edu	940-369-8406

Announcements & Reminders

Faculty Non-Sponsored Training – Dates Finalized

Topics

- Most common Faculty Funds and their uses:
805038 HEF, 840002 Start Up, 885000 Discretionary, 850000 F&A
- How to view Non-Sponsored Project data in Cognos

Enrollment in EIS is not required

- Tuesday, 10/15 – Discovery Park D212, 11:00a.m. – 11:45a.m.
- Thursday, 10/17 – GAB 550A, 10:00a.m. – 10:45a.m.



Thank You.

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