First Fridays

with the

University Budget Office

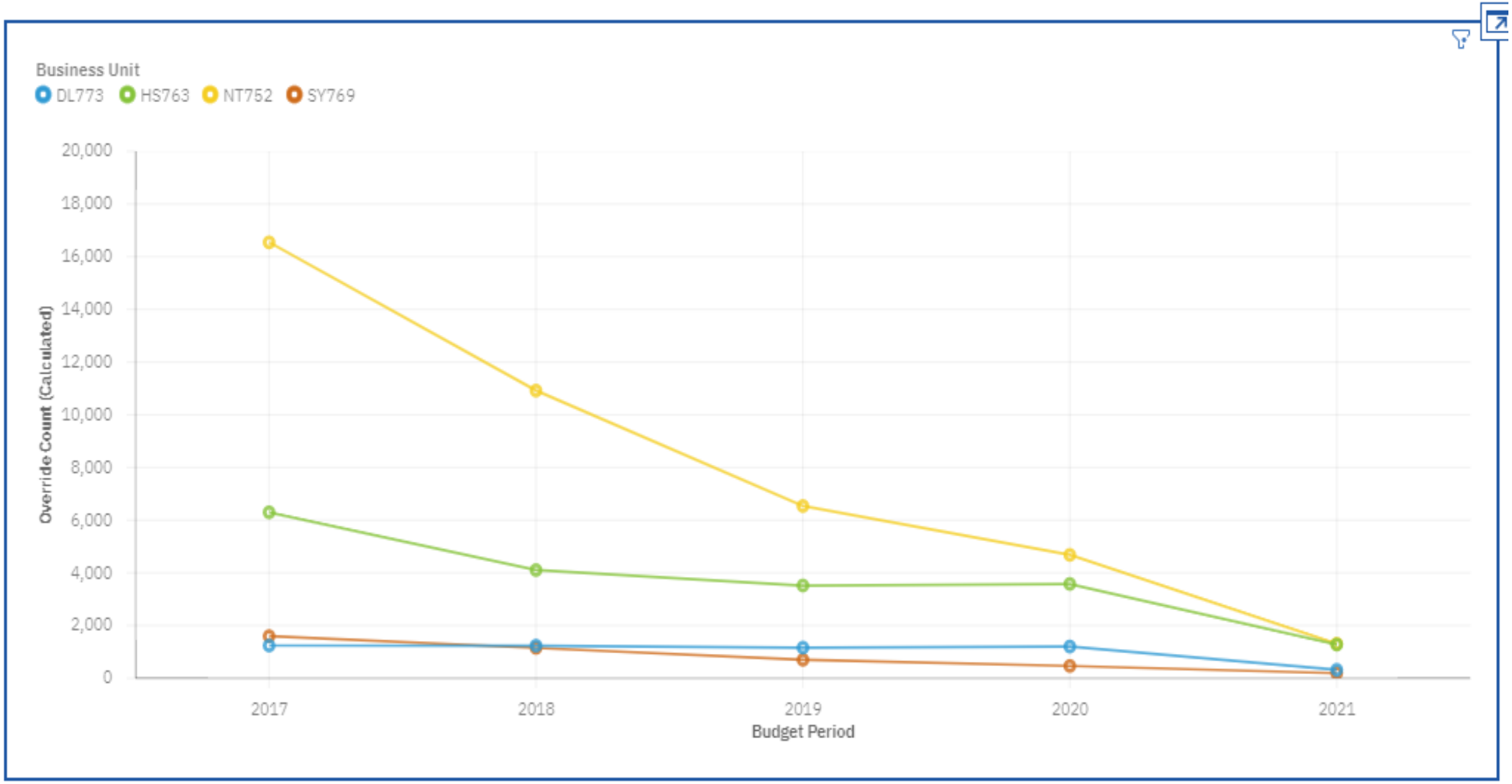
February 2021

Agenda

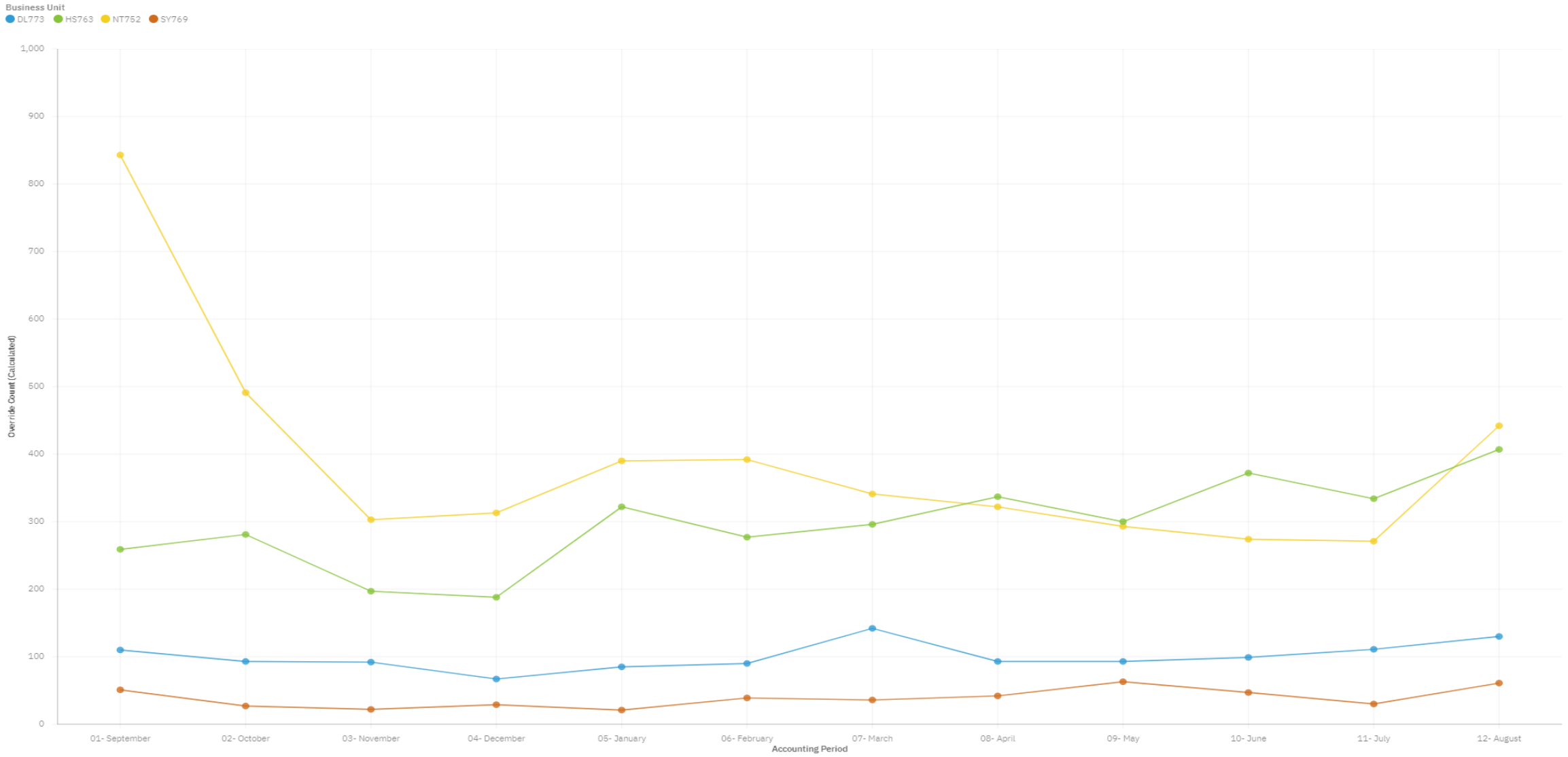
- Budget Overrides and Reconfiguration Update
- FY 2022 Budget Planning
- Budget Transfer ABAs
- COGNOS Spotlight
- Requisition Category Tool
- Asset Management:
  - Off Campus Assets
  - Surplus Changes
- Announcements & Reminders

Budget Overrides and Reconfiguration

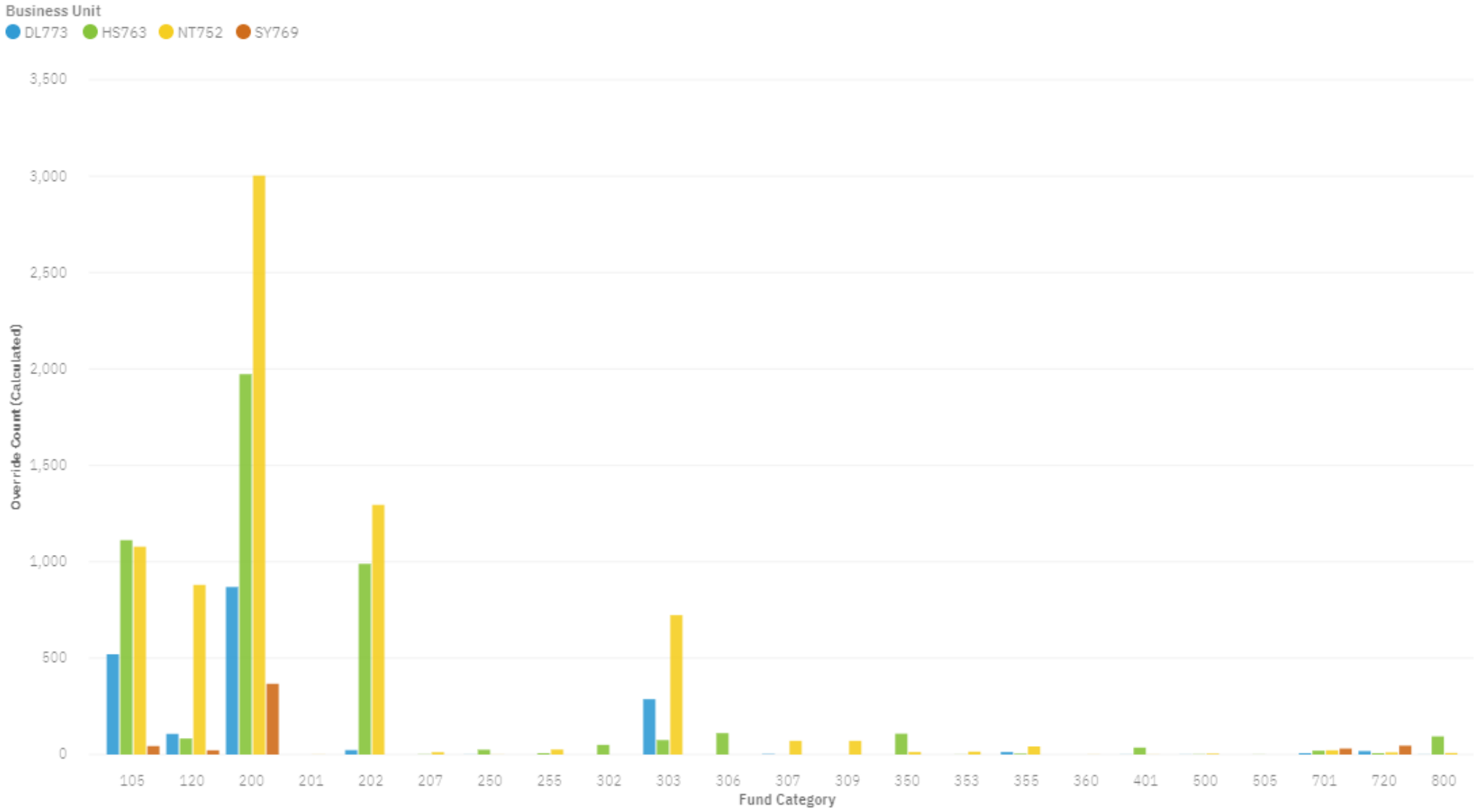
FY17 – 21 Budget Overrides by UNT entity



FY20 Budget Overrides by UNT Entity, by Month



FY20 Budget Overrides by UNT Entity, by Fund Category



Budget Checking Reconfiguration update

- System-wide initiative due to Audit finding of significant number of budget overrides
- Oct/ Nov results of 2 alternate configurations reviewed
- Continue parallel testing during Feb/ Mar for Apr decision
- TBD: campus contacts, campus meetings, interface updates/ testing
- September 2021 go-live
- Post-implementation effectiveness measured

FY 2022 Budget Planning

FY22 Budget Timeline

Date	Responsible Party	Action
January 2021	President/ SVP F&A	President determines proposed/preliminary assumptions for FY 2022 budget.
January 2021	University Budget Office	Create training document and guides. Train and vet documentation internally with Budget Analysts. University Budget Office reviews and approves users for Axiom.
January 2021	University Budget Office/System Admin	Budget FY22 Kickoff (exact date TBA) - Meeting to coordinate UBO with System Administration guidelines/ deadlines.
February 12, 2021	Campus Users	Deadline for Permanent ABA's to be approved and in Budget Office queue. (These transactions will be the ones to affect the FY22 seed budget in Axiom).
February 15 - 19, 2021	University Budget Office	UBO processes permanent ABA's
Mid February	Campus Users/ University Budget Office	Revenue estimates for tuition (central and differential), and fees (instructional and mandatory).
February 22 - 26, 2021	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 2021	University Budget Office	UBO pre-loads existing transfers budgets one for one basis.
Mid - Late February 2021	Campus Users/ University Budget Office	Campus Budget FY22 Kickoff meeting (exact date TBA) - Meeting to coordinate Campus Users with UBO guidelines/ deadlines.
March 1, 2021	Campus Users	Axiom opens for Campus Access. Individual departments receive instructions and guidelines from University Budget Office.
March 1 - April 2, 2021	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.
April 2021	President/ Cabinet	**BUDGET HEARINGS** - President's Cabinet discuss strategic uses from FY 2021 allocations and reallocations for FY 2022.
April 2, 2021	Campus Users	Axiom closes for Campus Access
April 5 - May 28, 2021	University Budget Office	UBO balancing of funds and transfers; finalizing revenue assumptions; validation of campus inputs; preparation of narratives and slides.
May 31 - June 18, 2021	University Budget Office	Report finalization; quarterly allocations.
June 18, 2021	University Budget Office/System Admin	Axiom Closes. UNT System's Budget Office prepares analysis and compiles component unit budgets into the UNTS Consolidated FY 2022 Budget and prepares budget presentations.
Late July/Early August	System Admin	UNT System's office posts FY 2022 budget in advance of the Board of Regents meeting.
August 12-13, 2021		UNT System Board of Regents meeting. (ESTIMATED DATE)

Axiom Update

- Final testing and signoff is occurring this week
- February
  - Develop training materials and train all University Budget Office staff
- March
  - Train users on Axiom Budgeting
  - Offer 2-4 sessions per week. These will be concentrated at the beginning of the period.
  - Run formalized training sessions concurrently, with UBO staff available as needed for specialized assistance and one on one questions

Budget Transfer ABAs

Budget Transfer ABAs

- **Adjustment vs. Permanent:**
  - **Adjustment:** transaction made for the current fiscal year only. NO impact to the FY22 budget.
  - **Permanent:** transaction made for the current fiscal year and future years. WILL impact the FY22 budget.
  - **All permanent entries must be approved and in the University Budget Office queue by February 12, 2021, to affect the FY22 budget. Permanent entries that have not been approved must be input into Axiom budgeting software by your BUG.**

Cognos Spotlight:

Non Budgetary (NB) Chartstrings

FIN001 vs FIN002 Comparison

- **FIN001 Budget Overview:** Provides budget information summarized at a high-level view.
  - Budgetary (Bud) – expenses summarized at the D/C Account Level; revenues summarized at the base account level
  - Non Budgetary (NB)- expenses and revenues summarized at the 00000 Account Tree Root node Level
  - Non Sponsored Projects (NSPs)– expenses summarized at the A Account Level; revenues summarized at the base account level

- **FIN002 Budget Overview with GL Details:** Provides budget information summarized in a granular view at the base account level for all chartstring types.

Account Refresher

TOP Acct	TOP Acct Descr	A-Level Acct	A-Level Acct Desc	B-Level Acct	B-Level Acct Descr	C-Level Acct	C-Level Acct Descr	D-Level Acct	D-Level Acct Descr	Base Account	Base Account Description
00000	Account Tree Root Node	A4000	Operating Revenues	B4200	Sales of Goods and Services	C4360	Library & Press	D4360	Library & Press	43601	Library Services
00000	Account Tree Root Node	A4000	Operating Revenues	B4200	Sales of Goods and Services	C4360	Library & Press	D4360	Library & Press	43602	Library Fines
00000	Account Tree Root Node	A5000	Operating Expenses	B5010	Salaries & Wages	C5010	Faculty Salaries	D5010	Salaries-Faculty/Academic	50101	Salaries-Faculty 9 Mo-FT
00000	Account Tree Root Node	A5000	Operating Expenses	B5010	Salaries & Wages	C5010	Faculty Salaries	D5010	Salaries-Faculty/Academic	50105	Salaries-Faculty-12 Mo-FT
00000	Account Tree Root Node	A5000	Operating Expenses	B5010	Salaries & Wages	C5014	Staff Salaries	D5014	Salaries -Staff	50141	Salaries-Professional Admin
00000	Account Tree Root Node	A5000	Operating Expenses	B5010	Salaries & Wages	C5014	Staff Salaries	D5014	Salaries -Staff	50143	Salaries-Staff

FIN001 vs FIN002 Expense Comparison for NB

FIN001

FIN002

TOP Acct	TOP Acct Descr	A-Level Acct	A-Level Acct Desc	B-Level Acct	B-Level Acct Descr	C-Level Acct	C-Level Acct Descr	D-Level Acct	D-Level Acct Desc	Base Account	Base Account Description
00000	Account Tree Root Node	A4000	Operating Revenues	B4200	Sales of Goods and Services	C4360	Library & Press	D4360	Library & Press	43601	Library Services
00000	Account Tree Root Node	A4000	Operating Revenues	B4200	Sales of Goods and Services	C4360	Library & Press	D4360	Library & Press	43602	Library Fines
00000	Account Tree Root Node	A5000	Operating Expenses	B5010	Salaries & Wages	C5010	Faculty Salaries	D5010	Salaries-Faculty/Academic	50101	Salaries-Faculty 9 Mo-FT
00000	Account Tree Root Node	A5000	Operating Expenses	B5010	Salaries & Wages	C5010	Faculty Salaries	D5010	Salaries-Faculty/Academic	50105	Salaries-Faculty-12 Mo-FT
00000	Account Tree Root Node	A5000	Operating Expenses	B5010	Salaries & Wages	C5014	Staff Salaries	D5014	Salaries -Staff	50141	Salaries-Professional Admin
00000	Account Tree Root Node	A5000	Operating Expenses	B5010	Salaries & Wages	C5014	Staff Salaries	D5014	Salaries -Staff	50143	Salaries-Staff

FIN001 Budget Summary

FIN001 Overview for NB

- All transactions are summarized into a single line by function.
- The balance in the Actuals column is the combination of all revenues and expenses.

When should you use this report for NB?

- To identify whether or not a chartstring will pass budget check.
- To obtain an overall chartstring balance.

Account	Function	Current Budget	Actuals	Encumbrance	Pre-Encumbrance	Balance
Expense						
00000 - Non-Budgetary	100 - Instruction-General	27,664.58	1,202.50	0.00	50.00	26,412.08
00000 - Non-Budgetary	220 - Research-General	(255.44)	0.00	0.00	0.00	(255.44)
	00000 Total	27,409.14	1,202.50	0.00	50.00	26,156.64
	Expense - Total	27,409.14	1,202.50	0.00	50.00	26,156.64
	Net Total	(27,409.14)	(1,202.50)	0.00	50.00	26,156.64

FIN002 Budget Summary by GL Account

FIN002 Overview for NB

- Transactions broken out at base account level.
- 4XXXX & 6XXXX Revenues presented as negatives in the Revenue section.
- 7XXXX revenues presented as negatives within the Expense section.

When should you use this report for NB?

- To view revenues and expenses separately.
- To view expenses summarized at the D-Level.

Account	Function	Current Budget	Actuals	Encumbrance	Pre-Encumbrance	Balance
Revenue						
45007 - Royalty Income	100 - Instruction-General	0.00	(370.00)	0.00	0.00	
- - Total		0.00	(370.00)	0.00	0.00	370.00
- Total		0.00	(370.00)	0.00	0.00	370.00
Revenue - Total		0.00	(370.00)	0.00	0.00	370.00
Expense						
00000 - Non-Budgetary	100 - Instruction-General	27,664.58	0.00	0.00	50.00	
- - Total		27,664.58	0.00	0.00	50.00	27,614.58
00000 - Non-Budgetary	220 - Research-General	(255.44)	0.00	0.00	0.00	
- - Total		(255.44)	0.00	0.00	0.00	(255.44)
- Total		27,409.14	0.00	0.00	50.00	27,359.14
51211 - Advertising-Employee	100 - Instruction-General	0.00	50.00	0.00	0.00	
D5101 - Professional Fees & Svcs - Total		0.00	50.00	0.00	0.00	(50.00)
53104 - Computer Equipment-Controlled	100 - Instruction-General	0.00	1,181.00	0.00	0.00	
D5301 - Materials & Supplies Exp - Total		0.00	1,181.00	0.00	0.00	(1,181.00)
53503 - R/M Computer Eqpmnt	100 - Instruction-General	0.00	299.00	0.00	0.00	
80111 - I/C Facil Maint Other-Exp	100 - Instruction-General	0.00	42.50	0.00	0.00	
D5350 - Repairs and Maintenance - Total		0.00	341.50	0.00	0.00	(341.50)
C5070 - Maintenance & Operations Total		0.00	1,572.50	0.00	0.00	(1,572.50)
Expense - Total		27,409.14	1,572.50	0.00	50.00	25,786.64
Net Total		(27,409.14)	(1,202.50)	0.00	50.00	26,156.64

FIN002 – Stay Alert

Pay special attention to the chartstring type when reviewing revenues on FIN002.

Fund Category: 200 - Designated Operating-Manag

Account	Function	Current Budget	Actuals	Encumbrance	Pre-Encumbrance	Balance
Revenue						
60149 - I/C Printing Services-Inc	500 - Student Services	0.00	1,576.00	0.00	0.00	1,576.00
C6000 - Internal Charge Income Total		**0.00**	**1,576.00**	**0.00**	**0.00**	**1,576.00**
70003 - Trans from Other Funds	500 - Student Services	911,855.99	911,855.99	0.00	0.00	0.00
C7000 - Trans T/F Other Funds Total		**911,855.99**	**911,855.99**	**0.00**	**0.00**	**0.00**
Revenue - Total		**911,855.99**	**913,431.99**	**0.00**	**0.00**	**1,576.00**

Revenues are **Positive** on **Budgetary chartstrings**

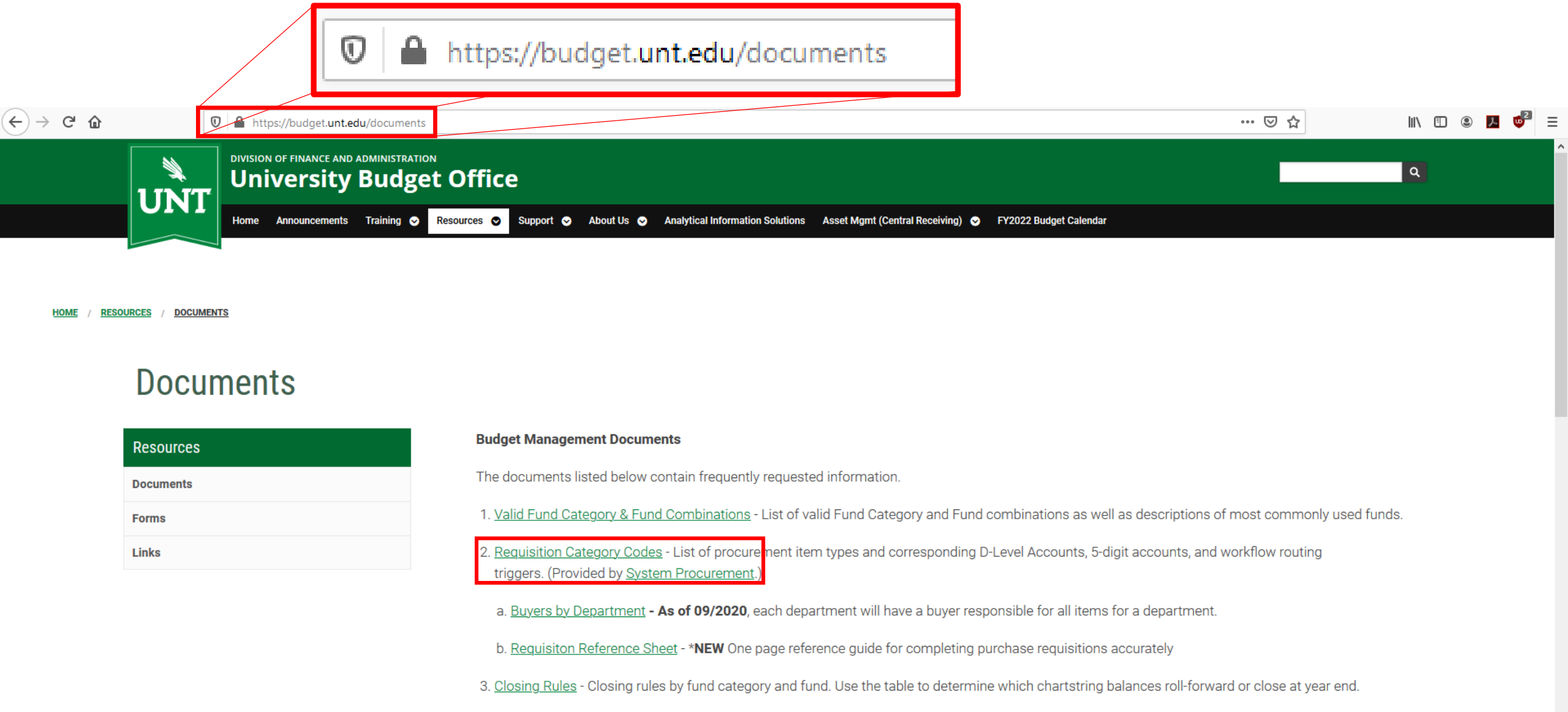
Fund Category: 202 - Designated Operating-G

Account	Function	Current Budget	Actuals	Encumbrance	Pre-Encumbrance	Balance
Revenue						
43823 - Conference and Seminar Revenue	500 - Student Services	0.00	(4,885.00)	0.00	0.00	
43827 - Othr Auxiliary Revenue	500 - Student Services	0.00	(27,207.00)	0.00	0.00	
- - Total		**0.00**	**(32,092.00)**	**0.00**	**0.00**	**32,092.00**
- Total		**0.00**	**(32,092.00)**	**0.00**	**0.00**	**32,092.00**
Revenue - Total		**0.00**	**(32,092.00)**	**0.00**	**0.00**	**32,092.00**

Revenues are **Negative** on **NB chartstrings**

New Requisition Category Tool

Revised Category Code Tool



Revised Category Code Tool

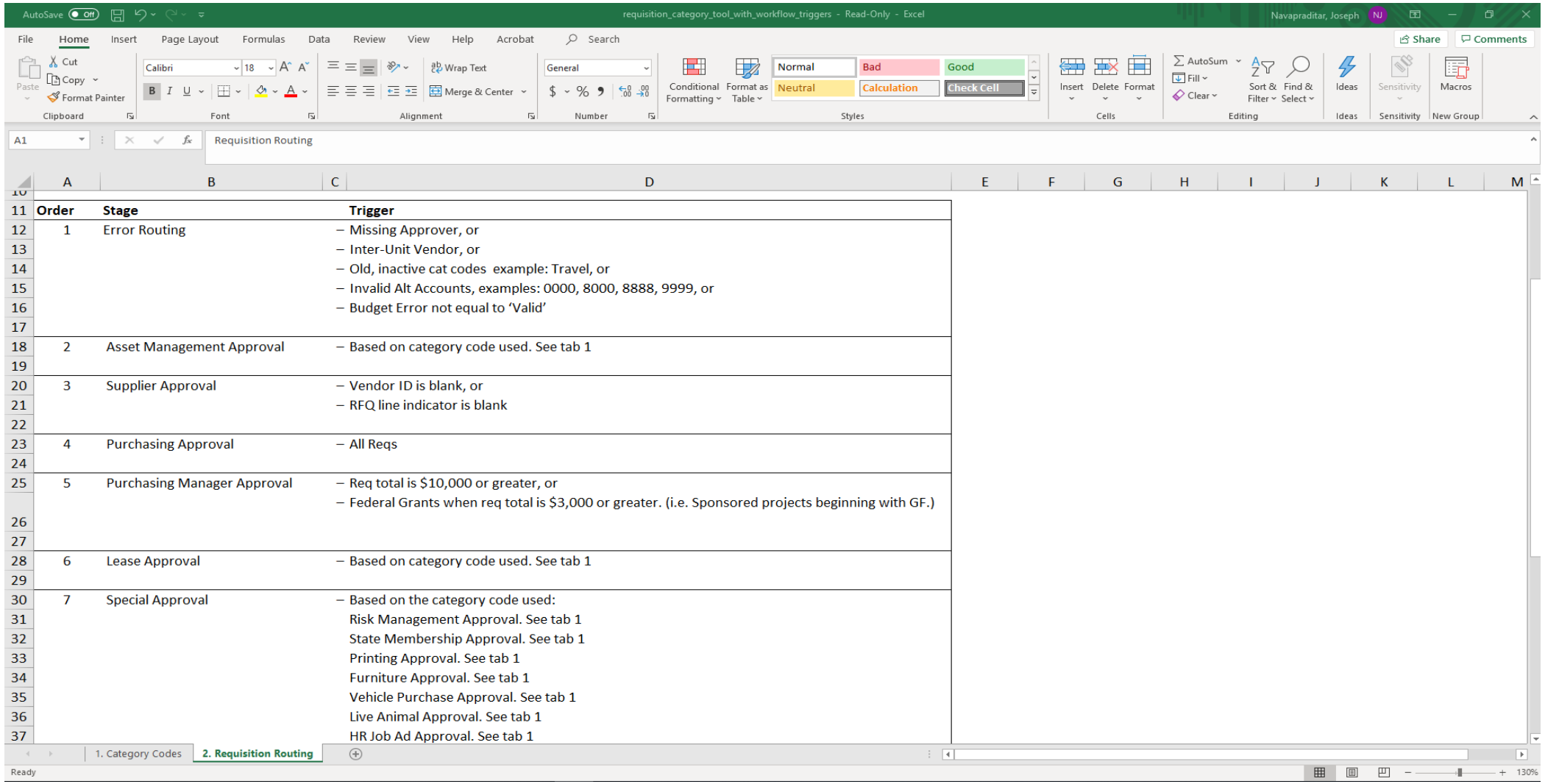
Updated 12/15/2020

ADDITIONAL ROUTING WILL APPLY AS SHOWN BELOW

Categor y Co	Cat Descript	Uses	Cat Short Desc	or Servi	C-Lev	D-Lev	Al Ac	ALT Descr	Accou nt	Acct Descr	Eff Dat	Asset Mgmt	Leas	Risk Mgm	State Membershi	Furniture Service	Furniture (Facilities	Vehicle (Facilities	Anima	HR A	Tax Accounti	OGC
040-31	Animals live greater $5000 Each	Any individual live Animal greater than $5000 Each are Capital	Equip Capl	G	C5701	D5701	7386	PP-Animals-Cptlzd	57505	Animals-Capital	8/30/2020	Yes							Yes			
050-40	Supply - Instruction Art	Supplies with a shelf life of less than 1 year that are used in class or for instructional purposes.	Supplies	G	C5070	D5301	7300	Consumables	53003	Supplies-Instructional	8/30/2020	Yes, if req line is $5,000 or greater										Yes, if paired with a sponsored project chartstring
050-41	Graduate Research Award Supplies	Departmental purchases related to the Graduate Research Award to support the costs of equipment use, research-related travel, data access fees or other expenses directly related to research (funds cannot be used to pay for salaries/wages). Purchases are related to the competitive Thesis/Dissertation Research Award program to be administered annually by the Toulouse	Graduate R	G	C5070	D5301	7300	Consumables	53003	Supplies-Instructional	8/30/2020	Yes, if req line is $5,000 or greater										Yes, if paired with a sponsored project chartstring
050-42	Athletic Equipment - Athletic Use Only	Athletic purchases related to sports equipment use.	Athletic E	G	C5070	D5301	7300	Consumables	53009	Supplies-Other	8/30/2020	Yes, if req line is $5,000 or greater										
052-00	Works of Art	Any individual Works of Art. Depreciable or non depreciable determined by Asset Management	Equip Capl	G	C5701	D5701	7369	PP-Art & Hist Treas-Cptlzd	57503	Wrks of Art and Hist Treas-Cap	8/30/2020	Yes										
060-04	Vehicle Repair or Maintenance	Services for body damage or routine engine maintenance. Services given to put the vehicle back in operating condition.	Maintance	S	C5070	D5350	7368	PP-Motor Vehicle	53517	R/M-P/P-Mot Vehcl-Expd	8/30/2020											
070-06	Vehicles, Passenger greater than $5000 Each	Any individual vehicle greater than $5000 are Capital. Includes Cars, Vans, Trucks, Buses. Does not include Rental	Equip Capl	G	C5701	D5701	7371	PP-Passenger Cars-Cptlzd	57031	Passenger Cars-Capitalized	8/30/2020	Yes						Yes				
080-65	Awards - Employee	For employee only Does not include non employee. Note Student Awards are submitted to Student Accounting. Awards are automatically routed to Tax Accountant as some may be taxable depending on item and price.	Misc	G	C5070	D5501	7211	Awards	55203	Awards Exp-Employee	8/30/2020										Yes	
080-78	Awards - Non Employee	For non-employee only Does not include employee. Note Student Awards are submitted to Student Accounting. Awards are automatically routed to Tax Accountant as some may be taxable depending on item and price.	Misc	G	C5070	D5501	7211	Awards	55205	Awards Exp-Non-Employee	8/30/2020										Yes	
115-00	Biochemical/Research Chemicals	Includes analysis, testing or purchase of non hazardous chemicals. Automatically routes for special UNT approval	Supplies	G	C5070	D5301	7310	Chemicals & Gases	53073	Supplies-Chemicals Gases	8/30/2020	Yes, if req line is $5,000 or greater		Yes								
190-00	CHEMICALS, SOLVENTS, Not Gas	Requisition automatically routes for special UNT Risk Management approval	Supplies	G	C5070	D5301	7310	Chemicals & Gases	53073	Supplies-Chemicals Gases	8/30/2020	Yes, if req line is $5,000 or greater		Yes								
190-18	Hazardous Materials	Requisition automatically routes for special HSC and UNT approval	Supplies	G	C5070	D5301	7310	Chemicals & Gases	53073	Supplies-Chemicals Gases	8/30/2020	Yes, if req line is $5,000 or greater		Yes								
193-80	Radioactive Materials,Chemical	Requisition automatically routes for special HSC and UNT approval	Supplies	G	C5070	D5301	7310	Chemicals & Gases	53073	Supplies-Chemicals Gases	8/30/2020	Yes, if req line is $5,000 or greater		Yes								
200-10	Non Uniform, T-Shirts	Clothing purchased and given to individuals, not returned. Usually promotional in nature	Equip Expn	G	C5070	D5301	7334	PP-Frnsh, Equip & Oth Expnsd	53022	Uniforms	8/30/2020	Yes, if req line is										

Category Codes | Requisition Routing

Revised Category Code Tool



Order	Stage	Trigger
1	Error Routing	– Missing Approver, or – Inter-Unit Vendor, or – Old, inactive cat codes example: Travel, or – Invalid Alt Accounts, examples: 0000, 8000, 8888, 9999, or – Budget Error not equal to 'Valid'
2	Asset Management Approval	– Based on category code used. See tab 1
3	Supplier Approval	– Vendor ID is blank, or – RFQ line indicator is blank
4	Purchasing Approval	– All Reqs
5	Purchasing Manager Approval	– Req total is $10,000 or greater, or – Federal Grants when req total is $3,000 or greater. (i.e. Sponsored projects beginning with GF.)
6	Lease Approval	– Based on category code used. See tab 1
7	Special Approval	– Based on the category code used: Risk Management Approval. See tab 1 State Membership Approval. See tab 1 Printing Approval. See tab 1 Furniture Approval. See tab 1 Vehicle Purchase Approval. See tab 1 Live Animal Approval. See tab 1 HR Job Ad Approval. See tab 1

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Asset Management:

- Off-Campus Asset Use
- Surplus Changes

Off-Campus Use

- Reminder: the following requirements must be met for off-campus use of **ALL** UNT assets (including working from home on a temporary or permanent basis):
  - A **University Property Custody Receipt** (available at AssetManagement.unt.edu) must be completed and on file with Asset Management. These forms expire annually and must be renewed as long as the asset is still located offsite.
  - The asset will need to be returned to campus each year to be physically verified for **Annual Inventory Certification**.
  - Your department's **Inventory Coordinator** must update the asset record in EIS to reflect the offsite status by checking the "This asset is offsite" box.

- We realize that the COVID response in the spring of 2020 resulted in these requirements being overlooked due to time constraints, but they must be met as soon as possible.

Please reach out to the Asset Management team at asset.management@unt.edu
or (940) 565-2392 if you have any questions.

Surplus Changes

- Campus reuse days for UNT Faculty and Staff are **Monday-Thursday from 8:00-noon**. Appointments are not needed. Items (including desks, chairs, filing cabinets, shelving, décor, computer monitors, and various office supplies) are available for campus reuse at no-charge.
  - The Surplus Warehouse is located at **925 Precision Dr. Denton, TX 76207**.
  - If you need to view reuse items outside of the viewing hours, please email us at Surplus@unt.edu or give us a call at **(940) 369-7199**.

- Please check out the **Campus Reuse guidelines** at assetmanagement.unt.edu/unt-surplus as well as other valuable information for all your Surplus questions.

- NEW AUCTION SITE COMING SOON! We are no longer utilizing Slapsale.com for our online surplus auctions. We are partnering with PublicSurplus.com and should have auctions up and running in the near future.

Announcements & Reminders

Announcements & Reminders

- **Project Chartfield Tree**
  - The project chartfield tree is a list of all project values along with:
    - Project Holder names
    - Project status: Active / Inactive
  - Updated biweekly
  - Located on the Budget website > Resources > Documents > Chartfield Values & Trees section

Questions?