UNIVERSITY OF NORTH TEXAS

Budgets Basics
<table>
<thead>
<tr>
<th>Agenda</th>
</tr>
</thead>
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<tr>
<td><strong>Objective</strong></td>
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<td><strong>Questions</strong></td>
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</tbody>
</table>
Learn the basics of the budget world including how to use ABAs, IDTs, and Chartfield Setups to manage your budgets.
Chart of Accounts (COA)
Chartstrings are mechanisms for categorizing and tracking all University money.

Chartstrings are made up of individual chartfields.

Chartstrings provide insight into:

- Who’s spending the money
- How the transaction is being funded
- Why the money is being spent
- Account provides insight into what is being purchased.
**FIELD: GL Business Unit**

<table>
<thead>
<tr>
<th>ChartField</th>
<th>GL Business Unit</th>
<th>Organization Department</th>
<th>Fund Category</th>
<th>Fund</th>
<th>Function</th>
<th>Project</th>
<th>Program</th>
<th>Purpose</th>
<th>Site</th>
</tr>
</thead>
<tbody>
<tr>
<td>Field Length</td>
<td>5</td>
<td>6</td>
<td>3</td>
<td>6</td>
<td>3</td>
<td>7</td>
<td>4</td>
<td>5</td>
<td>4</td>
</tr>
</tbody>
</table>

**Definition**: Each UNT component.

**Example Values**
- NT752 UNT Denton
- SY769 UNT System
**FIELD: Organization Department**

<table>
<thead>
<tr>
<th>ChartField</th>
<th>GL Business Unit</th>
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<td>3</td>
<td>7</td>
<td>4</td>
<td>5</td>
<td>4</td>
</tr>
</tbody>
</table>

**Definition**: Organization Department represents the academic or operating unit responsible for, or affected by, the transaction.

**Example Values**: 121100 Biological Sciences; 545000 Advancement Services-Gen; 163801 Housing-Custodial
### Definition

The Fund Category ChartField is used to track spending restrictions and categorize UNT’s net assets for external reporting.

### Fund is used to identify and track funds generated or expended in connection with each transaction. It represents the “pot of money”

### Example Values

<table>
<thead>
<tr>
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<td>7</td>
<td>4</td>
<td>5</td>
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</tr>
</tbody>
</table>

- **Example Values**
  - 105 Educational & General
  - 106 Education & General-Projects
  - 200 Designated Operating Managed
  - 202 Designated Operating General
  - 303 Restricted Expendable
  - 180000 Capital Project Fund
  - 341020 Schol/Rest-Aspiring Actuary
  - 880011 Transportation FFF
  - 830001 Designated Tuition
  - 840001 Faculty Discretionary
### Different Pots of Money

<table>
<thead>
<tr>
<th>Fund Cat</th>
<th>State</th>
<th>Tuition &amp; Fees (Local)</th>
<th>Auxiliary</th>
<th>Restricted</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>(appropriated, Education &amp; General,)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>• GRD-General Revenue Dedicated</td>
<td>• Instructional Fees</td>
<td>• Housing</td>
<td>• Gifts</td>
</tr>
<tr>
<td></td>
<td>• Higher Education Fund (HEF)</td>
<td>• Student Services Fees</td>
<td>• Dining</td>
<td>• Grants</td>
</tr>
<tr>
<td></td>
<td>• Core Research</td>
<td>• Application Fees</td>
<td>• Parking</td>
<td>• Endowments</td>
</tr>
<tr>
<td></td>
<td>• Laboratory Fees</td>
<td></td>
<td>• Union</td>
<td></td>
</tr>
</tbody>
</table>

Each pot has its own restrictions
## FIELD: Function

<table>
<thead>
<tr>
<th>ChartField</th>
<th>GL Business Unit</th>
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<td>4</td>
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<td>4</td>
</tr>
</tbody>
</table>

### Definition
Function designates the purpose of expense transactions to meet federal and other external reporting requirements related to the functional classification of expenses.

### Example Values
- 100 Instruction-General
- 200 Research-Sponsored
- 300 Public Service
- 400 Academic Support
- 500 Student Services

<p>| | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>550 General Administration</td>
<td>600 Operations and Maintenance</td>
<td>630 Scholarships &amp; Fellowships</td>
</tr>
<tr>
<td>700 Auxiliary Enterprise</td>
<td>850 Capital Projects</td>
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</tr>
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</table>
### FIELD: Project

<table>
<thead>
<tr>
<th>ChartField</th>
<th>GL Business Unit</th>
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**Definition**

The Project Chartfield will be used to account for sponsored, capital, other non-capital internal and faculty discretionary projects.

- (Additional Fields: PC Business Unit & Activity)

**Example Values**

String Theory; Res Hall Construction; Faculty discretionary funds
# FIELD: Program & Purpose

<table>
<thead>
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</table>

**Definition**
Program is used to account for **formal** institutional programs and initiatives including public service activities, and cross disciplinary centers.

Purpose provides a tracking mechanism for **informal** activities that may range from institution-wide to department-specific.

**Example Values**
- Professional Leadership Program; Center for Play Therapy
- Commencement; Athletic Recruiting
**FIELD: Site**

<table>
<thead>
<tr>
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</table>

**Definition**
Site identifies the physical location at which a transaction is occurring

**Example Values**
- Apogee Stadium
- Highland Street Garage
- Discovery Park
- Bruce Hall
- Rawlins Hall
- UNT Bookstore
**Tips**

<table>
<thead>
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**Required on all Transactions**
*Function only required on Expenses and I/C Revenues*

**Required only if it’s part of your chartstring.**
*Otherwise, you can use at your own discretion*
Helpful Information

- Creating/Inactivating Chartstrings
  - Chartstrings are “created” once they are transacted on for the first time. (Revenue, Expense, ABA, Journal Entry)
  - Chartstrings are “inactivated” once they carry a zero balance.

- Lists of all existing fields available on the FIT website.
Questions?
Budgets 101
# Budgets 101

## 3 Types of Budgets/Chartstrings

### Budgetary
- Chartstring receives a set amount of money each year.
- Budgetary Chartstrings are identified by their fund categories. Fund Cats equal 105, 120, or 200.
- May or may not roll-forward.

### Non-Budgetary (NB)
- Funds received that aren’t guaranteed to be received each year.
- Examples include Gifts, Summer Camps.
- NB Chartstrings are identified by their fund categories. Fund Cats do not equal 105, 120, or 200.
- Funds Rollforward.

### Projects
- Generally, project chartstrings are for activities with a limited life.
- Examples include Grants, Faculty Discretionary (F&A) Funds, & Construction.
- Chartstrings are identified by whether or not they have a project ID.
- Balances are reported life-to-date.

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**Departmental**

**Projects**
Budgets 101

Budgetary

- Chartstring receives a set amount of money each year.
- Budgetary Chartstrings are identified by their fund categories. Fund Cats equal 105, 120, or 200.
- May or may not roll-forward.

**Don’t rollforward.** The Fund Category / Fund combinations listed below don’t roll forward:

<table>
<thead>
<tr>
<th>Fund Cat</th>
<th>Fund</th>
</tr>
</thead>
<tbody>
<tr>
<td>105</td>
<td>any</td>
</tr>
<tr>
<td>120</td>
<td>any</td>
</tr>
<tr>
<td>200</td>
<td>830001</td>
</tr>
</tbody>
</table>

*Unused funds return to UNT
*Future spending authority is NOT decreased by amount of unused funds.

For example, if you received $50K in FY17 and only spend $40K, then the $10K unused amount will not rollforward. However, you’ll still start FY18 with $50K.

**Do rollforward** = All other 200 fund cat combinations.
Chartstring vs Account

Who’s buying it?
• Chemistry
  (121200-105-800001-100)
• Retail Dining Services
  (163710-120-810030-700)

What are you buying?
(Object of Expense)
• Salaries
• M&O
• Travel
Accounts are structured like a family tree. There are levels A-D plus the base level that is composed of all numerical digits, no alphabetical letters. Each level “rolls up” into the level above it.
Chartfield Tree Rollups

Every chartfield also has its own roll up tree as well. Each field varies in the number of levels it carries.

Org Depts have levels A-E plus base level
Budgets 101

Budgetary Chartstrings

<table>
<thead>
<tr>
<th>Account</th>
<th>Budget</th>
<th>Actual</th>
<th>PreEncumbrance</th>
<th>Encumbrance</th>
<th>Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Expense</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>D5014 - Salaries - Staff</td>
<td>$738,245.36</td>
<td>$316,807.42</td>
<td>$32,255.86</td>
<td>$340,605.84</td>
<td>$48,576.24</td>
</tr>
<tr>
<td>D5016 - Salaries - Student</td>
<td>$121,900.69</td>
<td>$76,214.29</td>
<td>$0.00</td>
<td>$38,150.37</td>
<td>$7,531.03</td>
</tr>
<tr>
<td>D5031 - Wages</td>
<td>$274,472.38</td>
<td>$55,656.54</td>
<td>$0.00</td>
<td>$5,139.10</td>
<td>$213,567.74</td>
</tr>
<tr>
<td>C5014 - Staff Salaries</td>
<td>$1,134,618.43</td>
<td>$448,678.25</td>
<td>$32,255.86</td>
<td>$383,900.31</td>
<td>$269,784.01</td>
</tr>
<tr>
<td>D5050 - Payroll Related Costs</td>
<td>$283,878.84</td>
<td>$124,887.60</td>
<td>$0.00</td>
<td>$108,747.27</td>
<td>$50,243.97</td>
</tr>
<tr>
<td>C5050 - Payroll Related Costs</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>D5101 - Professional Fees &amp; Svcs</td>
<td>$62,664.29</td>
<td>$52,819.77</td>
<td>$0.00</td>
<td>$5,119.29</td>
<td>$4,725.23</td>
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<tr>
<td>D5301 - Materials &amp; Supplies Exp</td>
<td>$448,491.29</td>
<td>$22,194.88</td>
<td>$0.00</td>
<td>$17,830.55</td>
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<tr>
<td>D5350 - Repairs and Maintenance</td>
<td>$6,481.33</td>
<td>$1,792.46</td>
<td>$0.00</td>
<td>$382.46</td>
<td>$4,588.87</td>
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<tr>
<td>D5360 - Rental Exp Non-Cap</td>
<td>$40,274.72</td>
<td>$41,260.65</td>
<td>$0.00</td>
<td>$1,985.93</td>
<td>($3,000.00)</td>
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<tr>
<td>D5365 - Oper Lease Exp - Non-Cap</td>
<td>$0.00</td>
<td>$3,000.00</td>
<td>$0.00</td>
<td>$0.00</td>
<td>$17,317.25</td>
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<tr>
<td>D5371 - Printing &amp; Reproduction</td>
<td>$35,000.00</td>
<td>$17,682.75</td>
<td>$0.00</td>
<td>$0.00</td>
<td>$17,317.25</td>
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<tr>
<td>D5501 - Other Operating Exp</td>
<td>$247,862.09</td>
<td>$22,943.81</td>
<td>$8,000.00</td>
<td>$0.00</td>
<td>$216,918.28</td>
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<tr>
<td>C5070 - Maintenance &amp; Operations</td>
<td>$840,773.72</td>
<td>$161,694.32</td>
<td>$8,000.00</td>
<td>$22,949.84</td>
<td>$648,129.56</td>
</tr>
</tbody>
</table>

Budgeting occurs at the D-Level

Individual D-account lines should carry a positive balance.

Budget checking occurs at the C-Level
Budgeting does not occur. The amount in the “Budget” column simply indicates the amount of funds that rolled forward from the prior year.

It doesn’t matter if individual account lines are negative as long as the total balance is positive.

Budget checking occurs on the chartstring total.
Budgets 101

Stages of an Expense

- **Pre-encumbrance** = Requisition, Vacant Position
- **Encumbrance** = PO, Filled Position
- **Actuals** = Invoice Paid/Goods & Services Received

![Budget Table]

- **Account**
  - **00000 - ACCT TREE ROOT NODE**: Budget $12,720.18, Actual $0.00, PreEncumbrance $0.00, Encumbrance $0.00, Balance $12,720.18
  - **ACCT TREE ROOT NODE**: Budget $12,720.18, Actual $0.00, PreEncumbrance $0.00, Encumbrance $0.00, Balance $12,720.18
  - **C5030 - Wages**: Budget $0.00, Actual $50.00, PreEncumbrance $0.00, Encumbrance $0.00, Balance ($50.00)
  - **Salaries & Wages**: Budget $0.00, Actual $50.00, PreEncumbrance $0.00, Encumbrance $0.00, Balance ($50.00)
  - **C5050 - Payroll Related Costs**: Budget $0.00, Actual $0.13, PreEncumbrance $0.00, Encumbrance $0.00, Balance ($0.13)
  - **Payroll Related Costs**: Budget $0.00, Actual $0.13, PreEncumbrance $0.00, Encumbrance $0.00, Balance ($0.13)
- **Expense Total**: Budget $12,720.18, Actual $50.13, PreEncumbrance $0.00, Encumbrance $0.00, Balance $12,670.05
- **Total**: $12,670.05
Chartfield Setup / Change Form
A Chartfield Setup/Change Form is used to create or edit an existing field, not an entire chartstring.

Prior to submission, visit the FIT website to view available fields:

- Fund
- Project
- Function
- Program
- Purpose
- Site

Setups will occur within 4 weeks
Questions?
Automated Budget Authorization (ABA) & Interdepartmental Transaction (IDT)
ABAs and IDTs

What’s the Difference?

**ABA** - An ABA is a transaction to move **funds** between two chartstrings or between accounts within the same chartstring.

**IDT** – An IDT is a transaction to move **revenues/expenses**.
ABAs and IDTs

ABAs vs. IDTs

ABA
Transfer Funds or Move Budget
- Transfer M&O to Wages
- Transfer funds from Chemistry to Biology
- Reduce budget in one Org Dept and increase in another Org Dept

Remit to the Budget Office

IDT
Transfer a Specific Expense or Service
- Move PCard expenses from one chartstring to another
- Move the cost of background checks from one Dept to another
- Share copier expense

Remit to Financial Reporting
ABAs and IDTs

**ABA Only**
Move budget/funds
Remit to Budget Office

**IDT or ABA**

IDT: To move a specific expense or a specific revenue
Remit to Financial Reporting

ABA: To move funds
Remit to Budget Office

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<table>
<thead>
<tr>
<th>Account</th>
<th>Budget</th>
<th>Actual</th>
<th>PreEncumbrance</th>
<th>Encumbrance</th>
<th>Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>Revenue</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>C4050 - Fees</td>
<td>$40,244.00</td>
<td>$58,037.73</td>
<td>$0.00</td>
<td>$0.00</td>
<td>$17,793.73</td>
</tr>
<tr>
<td>Tuition and Fees</td>
<td>$40,244.00</td>
<td>$58,037.73</td>
<td>$0.00</td>
<td>$0.00</td>
<td>$17,793.73</td>
</tr>
<tr>
<td>Revenue Total</td>
<td>$40,244.00</td>
<td>$58,037.73</td>
<td>$0.00</td>
<td>$0.00</td>
<td>$17,793.73</td>
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<td>Expense</td>
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<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>C5070 - Maintenance &amp; Operations</td>
<td>$44,024.74</td>
<td>$24,939.53</td>
<td>$0.00</td>
<td>$4,363.47</td>
<td>$14,721.74</td>
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<tr>
<td>Maintenance &amp; Operations</td>
<td>$44,024.74</td>
<td>$24,939.53</td>
<td>$0.00</td>
<td>$4,363.47</td>
<td>$14,721.74</td>
</tr>
<tr>
<td>C5251 - Travel</td>
<td>$0.00</td>
<td>$0.00</td>
<td>$0.00</td>
<td>$0.00</td>
<td>$0.00</td>
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<tr>
<td>Travel</td>
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</tbody>
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32
Common Questions

**Question:** Journalism needs to move funds from its M&O line to its travel line to cover a deficit? ABA or IDT?

**Answer:** Journalism should submit an ABA because it is moving funds, not a specific expense. It’s simply moving funding from one D-Level to another D-Level.
Question: $343 in telecom charges incorrectly posted to Parking. How should this be corrected?

Answer: Parking should submit an IDT to move the specific expense from its chartstring to the correct chartstring.
**Common Questions**

**Question:** The multicultural center is hosting an event in March. The VP of Equity & Diversity’s office is giving $800 to cover the cost of the event’s guest speaker. ABA or IDT?

**Answer:** The expense truly belongs to the Multicultural Center. The VP’s Office is simply supporting the event. The VP’s Office should submit an ABA to transfer $800 in funds from the VP’s Office to the Multicultural Center. An IDT should not be submitted to move the expense from the multicultural center to the VP’s Office.
**ABAs and IDTs**

**Common Questions**

**Question:** The Biology Department purchases $500 of test tubes. Chemistry uses $200 of those test tubes and the Biology Dept uses the remaining $300 of test tubes. Should Chemistry submit an ABA or an IDT?

**Answer:** Chemistry should submit an IDT to split the invoice and move $200 of the expense from Biology to Chemistry. This will leave Biology with $300 in test tube expenses. (An ABA would not be used because Chemistry isn’t “supporting” the Biology Dept.)
Automated Budget Authorization (ABA)
How to complete an ABA

• The signatures on the ABA must reflect the department transferring the funds, not the department receiving the funds.
• Always include a description to help prevent errors or delays.
• An Account is REQUIRED.
ABAs

Selecting an Account

Tip! If you don’t select an account, we reserve the right to return the ABA or to select an account based on our best judgment. If we select the wrong account, then you’ll have to submit another ABA to get it corrected.
## Selecting an Account

### Budgetary ↔ Budgetary*

- **Revenues**: Use 5-digit account (4XXXX or 6XXXX)
- **Expenses**: Use D-Level accounts
- FROM: 121200-200-830001-100 Account D5251
- TO: 152040-200-830001-550 Account D5301

### Non-Budgetary ↔ Non-Budgetary

- **Use 70001 on the chartstring sending the funds (FROM)**
- **Use 70003 on the chartstring receiving the funds (TO)**
- FROM: 152040-202-885000-600 Account 70001
- TO: 134310-202-885000-100 Account 70003

*Budgetary Chartstrings are those whose FC = 105, 120, & 200

*Informational Note: If balances move between two different Funds then the transfer will appear on both the D-Level and on the 7000X accounts.
## Selecting an Account

### Budgetary → Non-Budgetary

- Use **D-Level account on the Budgetary Chartstring**
  (If it’s a revenue use the 4XXXX or 6XXXX account)
- Use **70003 account on the NB chartstring**

  - FROM: 150000-200-830001-300
    Account **D5251**
  - TO: 134310-202-885000-100
    Account **70003**

### Non-Budgetary → Budgetary

- Use **70001 account on the NB chartstring**
- Use D-Level account on the Budgetary Chartstring
  (If it’s a revenue use the 4XXXX or 6XXXX account)

  - FROM: 134310-202-885000-100
    Account **70001**
  - TO: 121200-200-830001-100
    Account **D5251**
Selecting an Account

Projects

• For ABA purposes, rules for selecting an account follow the “Non-Budgetary” chartstrings. Only use 70001 & 70003.
ABAs

Other Tips

ABA Transfer Restrictions
There are some restrictions between fund categories due to differences in the sources of funding

<table>
<thead>
<tr>
<th>Transfers between FCs</th>
<th>Generally Allowed?</th>
<th>Why?</th>
</tr>
</thead>
<tbody>
<tr>
<td>105 ↔ 106</td>
<td>Yes</td>
<td>State</td>
</tr>
<tr>
<td>200 ↔ 105/106</td>
<td>No</td>
<td>Can’t mix State &amp; Local</td>
</tr>
<tr>
<td>200 ↔ All other FCs</td>
<td>Maybe</td>
<td>Non-State</td>
</tr>
</tbody>
</table>

Permanent vs. One-Time Transfers
- Applies to Budgetary chartstrings only
- Permanent – Funds are permanently transferred to a new chartstring
- One-Time – Funds are not permanently transferred
Questions?
Interdepartmental Transaction (IDT)
WHAT IS AN IDT?

- An interdepartmental transaction is a transaction that records an arm’s length business transaction between two university departments or departmental accounts.
TYPES OF TRANSACTIONS

• Interdepartmental order (IDO) is used to request the transfer of goods or services between University departments. This is a revenue and expense transactions.

• Departmental expense transfer (DET) also considered a swap “5” is used to correct the general ledger for a previously recorded transaction where a department or project needs to reimburse another department which has been charged.

• Interdepartmental revenue reallocation (IRR) is used to correct the general ledger for revenues recorded to the incorrect FOAP’s string.
• Agency transfers. Funds held for others are considered Agency Funds in which case the transactions must be coded as external transaction although the department is using our accounting system for processing.
• The IDT should not be used to move funds between departmental accounts. A budget transfer using the ABA form should be used. This form can be found at: https://budget.unt.edu/documents-forms
PURPOSE OF DISTINCTION

- To maintain the integrity of the underlying accounting data that support the financial statements.
- To ensure that interdepartmental transactions are properly eliminated for financial statement presentation as required by Generally Accepted Accounting Principles (GAAP).
DEFINITIONS

• Internal Revenue is revenue that occurs due to exchanges of goods or services between University departments.

• Internal Expense is an expense that occurs due to the exchange of goods or services between University departments.

• Service Department is an on-campus service center that has been established at the State of Texas with a TINS unique identifier.

• Swap “5” Expense is an interdepartmental expense transfer.
CHECK ON LEARNING

• What is an IDT?

• Name one type of transaction it can be used to process.

• Why do we make the distinction between internal and external transactions?
DEPARTMENTAL RESPONSIBILITY

• Make sure that all elements of the form have been completed correctly.

• Ensure that the supporting documentation substantiates the transaction which has been submitted for processing. For example: receipts should add up to the amount shown on the face of the document or items clearly marked as requested total the amount on the face of the document. Supporting documentation must be maintained in accordance with the Record Retention Schedules. http://records.unt.edu/rrs

• Obtain the approval of the Office of Grants and Contracts Administration (OGCA) for any IDT that includes a Sponsored Research project.

• Verify that their IDT transactions have been routed to the appropriate area.
ELEMENTS OF THE IDT

- Date
- Deliver To
- Charge To contact information
- Charge To journal detail line
- Pay To contact information
- Pay To journal detail line
- Justification and/or business purpose
- Itemized listing of transaction information
- Signatures
- Office of Grants and Contracts Administration Approval
COMPLETING THE IDT

• Date – make sure that the form has been dated. If not, the Controller’s Office will use the current date as default.

• Deliver to- this should be completed with the contact information for the department that is receiving the goods or services especially if it is an Interdepartmental Order.

• Charge To contact information – this should be completed with the contact information for the department that is being charged for the goods or services.

• Pay To contact information – should be completed with the contact information for the department receiving the increase in revenue or reduction of expense.
• Charge To or Pay To journal detail string – should reflect the general ledger account number along with the required FOAP’s string information.

• Account number- the account number chosen should reflect the nature of the transaction. For example: A transaction referring to an event in the justification but the itemization refers to a payment to musicians from the Music Department for playing at the event. Yes, the musicians were at an event but the payment is for the performance. Instead of using the Event account, the Guest Musician account should be used.

• Justification or business purpose – should reflect the nature of the transaction and include enough detail for the Controller’s Office to verify that the transaction has been coded appropriately. Expense transfers must include the original purchase order or voucher number associated with the transaction and dollar amount you are attempting to transfer.
• Signatures- the signature of the DEPT ID holder that will be charged must be present to authorize the transaction.

• Itemization- the items purchased or being transferred should be itemized in this section.

• Office of Grants and Contract Administration (OGCA) approval is required for Sponsored Projects.
CHECK ON LEARNING

• What is one departmental responsibility?

• Name one element of the IDT, that if missing, it must be returned to the department.

• If a sponsored project is affected what additional signature is required?
QUESTIONS
Submit any questions about IDT processing to the following email address:

FRO_Cash&CampusAcctg@untsystem.edu
Regena Rodgers
Senior Principal Accountant
Office of the Controller
regena.rodgers@untsystem.edu
940-565-3984
HRM-4s, ePARs, Salary Savings and More!
HRM-4s

• HRM-4s are used to update the information on a position.

• A HRM-4 is used for:
  ● Requesting a new position
  ● Reclassifying a vacant position
  ● Replacements (Rehire)
  ● FTE changes
  ● Salary changes
  ● Overlaps
  ● Funding changes
  ● HR Department changes
### HRM-4/Budget/Recruitment Form - UNT, UNT Dallas, UNT System Administration

**Prepared By:** 
- Salaried Staff Position
- Non-student Hourly Position

**Phone:** 
- UNIT Only

**Institution:** 
- UNIT Only

**Date:**

**Position Number:** 
- Job Code:
- Job Title:
- HR Org Dept:
- Department Name:

<table>
<thead>
<tr>
<th>Start Date</th>
<th>End Date</th>
<th>FTE</th>
<th>Pay Grade</th>
<th>Budget Months</th>
<th>Monthly Rate</th>
<th>Annual Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Payment Account Distribution:**

<table>
<thead>
<tr>
<th>Org Dept/Fund Cat/Fund/Function and Program/Program/Purpose/Site (if applicable)</th>
<th>Start Date</th>
<th>End Date</th>
<th>Distribution</th>
<th>Annual Recurring Cost</th>
<th>Net Budget Change</th>
<th>Account Source of Budget Increase</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Preferred Qualifications/Justification/Comments:**

**Posting Instructions:**

- Post Position at Entry Salary
- Post Position with Salary Commensurate with Experience
- Driving University Vehicle?
- Yes  No
- 100% Sponsored Project (UNT)
- Yes  No

**Hiring Manager:**
- Phone:
- Additional Contacts:

**Work Schedule:**
- For Hourly Position: Hourly Rate$  Hours Per Week: 9 Months 12 Months
- Hours per Week:
Helpful Info

• Once the Budget Office receives the HRM-4 we verify that the information in the system (HRPD) matches what is on the HRM-4. When completing the HRM-4, verify that the HRM-4 reflects the changes you want to make – not what the position currently is.

• Please indicate the changes you want to make in the comments section of the HRM-4.

• If a position is moving from one department to another, indicate on the HRM-4 if the funding is moving with the position.
HRM-4s

Helpful Info

Who processes HRM-4s and ePars?

- **Budget Office**: Salaried Staff Positions
- **Provost Office**: Salaried Faculty Positions
- **Career Center**: Student Hourly Employees
- **Payroll/HR**: Non-Student Hourly Employees
An ePAR is used to update the information on an employee.

An ePAR is used to:
- Hire a person
- Terminate a person
- Transfer a person to a different position

**TIP!** Verify that the amount and the funding chartstring match what was submitted on your HRM-4. If the amount is more, or the funding string is different we might ask you to submit a new HRM-4.
Salary Savings

Salary Savings are funds created by position changes.

• Accumulated for staff salaries on these Fund Category - Fund combinations:

<table>
<thead>
<tr>
<th>Fund Cat</th>
<th>Fund</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>105</td>
<td>800001</td>
<td>State</td>
</tr>
<tr>
<td>105</td>
<td>805001</td>
<td>State</td>
</tr>
<tr>
<td>200</td>
<td>830001</td>
<td>Designated Tuition</td>
</tr>
</tbody>
</table>

• Salary savings do NOT carry forward each fiscal year.
Salary Savings

Types of Salary Savings

- **Permanent**
- **Temporary**

**TIP!** The terms “Permanent” and “Temporary” do not refer to how long the savings last. Salary Savings (Permanent and Temporary) must be applied in the fiscal year earned or they will not be available for use in the future. “Permanent” and “Temporary” are used to describe the type of expense.
Permanent Salary Savings

**Obtained When**
- A position is ended
- A position is reclassed down
- A position that was encumbered above entry hires someone at a lower annual salary

**Can Be Used To**
- Fund equity increases
- Hire someone over entry
- Fund a new position
- Reclass a current position
Temporary Salary Savings

Obtained When

- A position is vacant

For example if you have $24,000 budgeted for a position that is vacant, every month $2,000 is getting swept to salary savings.

Can Be Used For

- Lump sum vacation payouts
- Comp time/over-time payouts
- Temporary employees
- Overlaps

Tip! Think of “temporary” salary savings as “one-time-use” funds. The Vacant position will eventually be filled and the salary savings will end. For this reason temporary salary savings cannot be used to fund permanent uses such as new positions, positions over entry, or equity increases.
Example

Jane has been in her position as an Administrative Coordinator I for 10 years and is now making $42,000 annually. Jane retires, the position is reset to entry, and is vacant for 3 months. Entry level for an Administrative Coordinator I is $30,000 annually.

<table>
<thead>
<tr>
<th>PERMANENT SAVINGS</th>
<th>TEMPORARY SAVINGS</th>
</tr>
</thead>
<tbody>
<tr>
<td>There will be $12,000 in permanent salary savings. $12,000 = $42,000-$30,000</td>
<td>There will be $7,500 in temporary salary savings. $7,500 = ($30,000/12) x 3</td>
</tr>
</tbody>
</table>
Question: When a position vacates, does the Budget Office automatically sweep the position salary to entry?
• **Answer:** If an employee is terminated, the system automatically resets the position to entry and the Budget Office will do a budget entry to move the funds to salary savings. If an employee transfers to another position, then we do not automatically reset the position to entry nor do we move funds to salary savings.
Payroll Encumbrances and Pre-Encumbrances

• The salary for **filled** positions are **encumbered**
  Every month 1/12\(^{th}\) of the salary disencumbers (shows as a negative in the encumbrance column) and the salary is charged as an expense (shows as a positive in the actual column).

• The salary for **vacant** positions are **pre-encumbered**
  every month 1/12\(^{th}\) of the salary is dis-pre-encumbered (shows as a negative in the pre-encumbrance column) and a salary savings journal is done which moves it from the budget into salary savings (shows as a negative in the budget column)

If there are any residual encumbrances that do not dis-encumber, or a negative encumbrance please let the Budget Office know. It could be something in the system or it could be that the department needs to process an ePar. These are handled on a case by case basis.
## Encumbrances

<table>
<thead>
<tr>
<th>Journal Description</th>
<th>Budget</th>
<th>Actual</th>
<th>PreEncumb</th>
<th>Encumb</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>October</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Salary Savings</td>
<td>(3,000)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Payroll</td>
<td></td>
<td>2,000</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Pre-Encumbrance</td>
<td></td>
<td></td>
<td>(3,000)</td>
<td></td>
</tr>
<tr>
<td>Encumbrance</td>
<td></td>
<td></td>
<td></td>
<td>(2,000)</td>
</tr>
<tr>
<td><strong>September</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Salary Savings</td>
<td>(3,000)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Payroll</td>
<td></td>
<td>2,000</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Pre-Encumbrance</td>
<td></td>
<td></td>
<td>(3,000)</td>
<td></td>
</tr>
<tr>
<td>Encumbrance</td>
<td></td>
<td></td>
<td></td>
<td>(2,000)</td>
</tr>
<tr>
<td>9/1 Payroll Encumbrance</td>
<td></td>
<td></td>
<td></td>
<td>24,000</td>
</tr>
<tr>
<td>9/1 Payroll Pre-Encumbrance*</td>
<td></td>
<td></td>
<td></td>
<td>36,000</td>
</tr>
<tr>
<td>FY17 Original Budget</td>
<td></td>
<td></td>
<td></td>
<td>60,000</td>
</tr>
</tbody>
</table>

*Assumes position termed on 9/1. Salary savings began accruing on 9/2. For purposes of this example, a full month is used for September rather than 29/30 days.
Fringe Benefits

• Fringe Benefits are payroll related costs that show up under account D5050 (C5050 in Cognos).

• Longevity Pay (50401) and BRP are also payroll related costs that are considered Fringe Benefits. These accounts show up under D5031 – Wages (C5030 in Cognos).

• Fringe Benefits are covered centrally for the following:

<table>
<thead>
<tr>
<th>Fund Cat</th>
<th>Fund</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>105</td>
<td>Any</td>
<td>State</td>
</tr>
<tr>
<td>200</td>
<td>830001</td>
<td>Designated Tuition</td>
</tr>
</tbody>
</table>

• The expenses will hit these chart strings but there will be a journal entry to cover the expenses; it just has not happened yet.
Questions?
How to Uncomingle Your Funds
1. Where does the money need to go?
   • Review the FIT Website for lists of available existing fields
   • If none applies, submit a Chartfield Setup Request
2. What balance/activity applies to the new chartstring?
3. Is the chartstring Budgetary or NonBudgetary?
4. How “accurate” do you want the new chartstring to be?
   • Is it okay to just have your balances correct as of today and going forward? (ABA)
   • Does all the activity for the year need to be moved onto the new chartstring? (ABA/IDT)
5. Move your money!
Un-comingling Funds

Examples:

From: 164000-202-885000-630
To: 164000-202-885000-630-10051

From: 164000-202-885000-630
To: 160570-202-885000-630

From: 164000-202-885000-630
To: 160570-202-885000-630-10051
Un-comingling Funds

Budgetary strings: those whose fund category and fund combinations equal 105-XXXXXX, 120-XXXXXX, or 200-830001.
Non-Budgetary (NB) strings: all other combinations. These funds rollforward.

1. FY16 cannot be changed.
2. If you want to make sure that all of FY17 is correct:
   a) Submit an ABA to transfer the FY16 net ending available balance. (NB ONLY)
   b) Submit an ABA to transfer any new budget you received for FY17.
   c) Submit an IDT to transfer all your FY17 activity (revenues/expenses) that may have posted since FY17 opened. (IDT’s should be submitted to Financial Reporting at FRO_Cash&CampusAcctg@untsystem.edu.)
3. If you just want to make sure that everything from today forward is correct, then just transfer your net available balance as of today using an ABA.
Questions?
Thank you!
<table>
<thead>
<tr>
<th>For Help With</th>
<th>Contact</th>
</tr>
</thead>
<tbody>
<tr>
<td>IDTs</td>
<td>• Financial Reporting - x5500 - FRO_Cash&amp;<a href="mailto:CampusAcctg@untsystem.edu">CampusAcctg@untsystem.edu</a></td>
</tr>
<tr>
<td>Account Questions</td>
<td>• Financial Reporting - UNT FINREP</td>
</tr>
<tr>
<td></td>
<td>• My FoaPs Account Look Up - my.unt.edu&gt;Reports tab&gt;Financial Reporting section</td>
</tr>
<tr>
<td>ePROs</td>
<td>• Procurement - x5500 - <a href="mailto:bsc@untsystem.edu">bsc@untsystem.edu</a></td>
</tr>
<tr>
<td></td>
<td>* The budget office can only assist with error messages that appear next to the budget check line. All other errors must be handled by Purchasing.</td>
</tr>
<tr>
<td>ePARs</td>
<td>• Payroll - x5500 - <a href="mailto:bsc@untsystem.edu">bsc@untsystem.edu</a></td>
</tr>
<tr>
<td>ePAR Hourly Worker Requests</td>
<td>• Career Center - x2105</td>
</tr>
<tr>
<td>ABAs</td>
<td>• Budget Office - x3231</td>
</tr>
<tr>
<td>Budget Errors</td>
<td>• Budget Office - EMAIL <a href="mailto:Budget.Office@unt.edu">Budget.Office@unt.edu</a></td>
</tr>
<tr>
<td>Chart String – General Questions</td>
<td>• Budget Office - x3231</td>
</tr>
<tr>
<td></td>
<td>• My FoaPs Department Look Up - my.unt.edu&gt;Reports tab&gt;Financial Reporting section</td>
</tr>
<tr>
<td>Chart String – Request a New Chart String</td>
<td>• Budget Office - EMAIL <a href="mailto:Budget.Office@unt.edu">Budget.Office@unt.edu</a></td>
</tr>
<tr>
<td></td>
<td>*Attach the completed 9.0 ABA form. Please do not complete the new ABA form.</td>
</tr>
<tr>
<td>Chart of Account Resources</td>
<td>• fit.untsystem.edu, Look here for function definitions.</td>
</tr>
</tbody>
</table>