Budget Basics

UNT Budget Office
budget.unt.edu
## Agenda

<table>
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<tr>
<td>Chart of Accounts</td>
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<td>Budget 101</td>
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<tr>
<td>Chartfield Setup/Change Form</td>
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<tr>
<td>ABA</td>
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<tr>
<td>IDT</td>
</tr>
<tr>
<td>Payroll</td>
</tr>
<tr>
<td>Questions</td>
</tr>
</tbody>
</table>
Objective

Learn the basics of the budget world including how to use ABAs, IDTs, and Chartfield Setups to manage your budgets.
Chart of Accounts (COA)
Overview

- 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
**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>
</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>
<th>Organization Department</th>
<th>Fund Category</th>
<th>Fund</th>
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<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**
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
### Fund Category & Fund

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

**Example Values:**
- 105 Educational & General;
- 106 Education & General-Projects;
- 200 Designated Operating Managed;
- 202 Designated Operating General;
- 303 Restricted Expendable

**Use:**
- Who?
- How?
- Why?

**Fund:**
- 180000 Capital Project Fund
- 341020 Schol/Rest-Aspiring Actuary
- 880011 Transportation FFF
- 830001 Designated Tuition
- 840001 Faculty Discretionary

**Table:**

<table>
<thead>
<tr>
<th>ChartField</th>
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<td>3</td>
<td>7</td>
<td>4</td>
<td>5</td>
<td>4</td>
</tr>
</tbody>
</table>
Different Pots of Money

Each pot has its own restrictions
**FIELD: Function**

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

<table>
<thead>
<tr>
<th>Definition</th>
<th>Example Values</th>
</tr>
</thead>
</table>
| Function designates the purpose of expense transactions to meet federal and other external reporting requirements related to the functional classification of expenses | 100 Instruction-General  
200 Research-Sponsored  
300 Public Service  
400 Academic Support  
500 Student Services |
| | 550 General Administration  
600 Operations and Maintenance  
630 Scholarships & Fellowships  
700 Auxiliary Enterprise  
850 Capital Projects |
**FIELD: Project**

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
### 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

**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>
<tr>
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<td>6</td>
<td>3</td>
<td>7</td>
<td>4</td>
<td>5</td>
<td>4</td>
</tr>
</tbody>
</table>

**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

- Lists of all existing fields available on the [FIT website](http://fit.unt.edu).
- Chartfield Tree Rollups – Every chartfield also has its own roll up tree. Each field varies in the number of levels it carries.

*Org Depts* have levels A-E plus base level
Helpful Information

• Helpful Documents available on the Budget Website
  o Valid Fund Category & Fund Combinations
  o Explanations of Commonly Used Funds
  o Function Mapping for UNT - as of 8/22/17
  o Category Tool
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.
Questions?
Budget 101
# 3 Types of Budgets/Chartstrings

<table>
<thead>
<tr>
<th>Budgetary</th>
<th>Non-Budgetary (NB)</th>
<th>Projects</th>
</tr>
</thead>
</table>
| Chartstring receives a set amount of money each year. | 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. | 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. |
| Budgetary Chartstrings are identified by their fund categories. Fund Cats equal 105, 120, or 200. |                                                       |                                                                          |
| May or may not roll-forward.   |                                                                                     |                                                                          |

![Departmental Projects](unnamed.jpg)
Budgetary

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.

TIP! Review the 2017 Budget Close Rules Matrix to determine whether your chartstring rolls forward.

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

Who’s buying it?

- Chemistry (121200-105-800001-100)
- Retail Dining Services (163710-120-810030-700)

Account

What are you buying? (Object of Expense)

- Salaries
- M&O
- Travel

Fund Category/Fund: 201 - Design Operating-Projects, 850000 - F&A Recovery Fund, VP Rsrch & Economic Dev

<table>
<thead>
<tr>
<th>Account</th>
<th>Budget</th>
<th>Actual</th>
<th>PreEn</th>
</tr>
</thead>
<tbody>
<tr>
<td>Operating Expenses</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Salaries &amp; Wages</td>
<td>C5010  - Faculty Salaries</td>
<td>$4,828.08</td>
<td>$0.00</td>
</tr>
<tr>
<td>Salaries &amp; Wages</td>
<td></td>
<td>$0.00</td>
<td>$4,167.25</td>
</tr>
<tr>
<td>Salaries &amp; Wages</td>
<td>C5050  - Payroll Related Costs</td>
<td>$0.00</td>
<td>$635.50</td>
</tr>
</tbody>
</table>

EST. 1890
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.
Budgetary Chartstrings

Budget checking occurs at the C-Level

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.
Stages of an Expense

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

<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>Expense</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>00000 - ACCT TREE ROOT NODE</td>
<td>$12,720.18</td>
<td>$0.00</td>
<td>$0.00</td>
<td>$0.00</td>
<td>$12,720.18</td>
</tr>
<tr>
<td>ACCT TREE ROOT NODE</td>
<td>$12,720.18</td>
<td>$0.00</td>
<td>$0.00</td>
<td>$0.00</td>
<td>$12,720.18</td>
</tr>
<tr>
<td>C5030 - Wages</td>
<td>$0.00</td>
<td>$50.00</td>
<td>$0.00</td>
<td>$0.00</td>
<td>($50.00)</td>
</tr>
<tr>
<td>Salaries &amp; Wages</td>
<td>$0.00</td>
<td>$50.00</td>
<td>$0.00</td>
<td>$0.00</td>
<td>($50.00)</td>
</tr>
<tr>
<td>C5050 - Payroll Related Costs</td>
<td>$0.00</td>
<td>$0.13</td>
<td>$0.00</td>
<td>$0.00</td>
<td>($0.13)</td>
</tr>
<tr>
<td>Payroll Related Costs</td>
<td>$0.00</td>
<td>$0.13</td>
<td>$0.00</td>
<td>$0.00</td>
<td>($0.13)</td>
</tr>
<tr>
<td>Expense Total</td>
<td>$12,720.18</td>
<td>$50.13</td>
<td>$0.00</td>
<td>$0.00</td>
<td>$12,670.05</td>
</tr>
<tr>
<td>Total</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>$12,670.05</td>
</tr>
</tbody>
</table>
Questions?
Chartfield
Setup
Change
Form
Overview

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
- Purpose
- Function
- Program
- Site

Setups will occur within 4 weeks
Holder Changes

• Grants – NGRCT Projects
  o Contact the Office for Grants and Contracts Administration (OGCA) (i.e. the Research Office) for assistance

• All other Holder Changes
  o Email the Budget Office.
    1. CC the current holder and the new holder
    2. Identify the Org Dept Number and Name
    3. Include the Name and Empl ID of the current holder and the new holder
    4. Indicate the Effective Date
Holder Changes – Example Email

TO: Budget.Office@unt.edu
CC: Jane.Smith@unt.edu, John.Smith@unt.edu

Please update the Org Dept Holder for 151210 Movie Department from Jane Smith (10300001) to John Smith (10400020) effective 09/01/2021.
Questions?
Automated Budget Authorization (ABA) & Interdepartmental Transaction (IDT)
What’s the Difference?

ABA
- Move funds or budgets
- Budget Office

IDT
- Move specific revenue or expense transactions
- Financial Reporting
Examples

ABA
- Transfer M&O to Wages
- Transfer funds from Enrollment to Student Affairs
- Reduce budget in one Org Dept and increase in another Org Dept

IDT
- Move PCard expenses from one chart
- Move the cost of background checks from one Dept to another
- Share copier expense
### ABAs and IDTs

<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>Revenue</strong></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><strong>Revenue Total</strong></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><strong>Expense</strong></td>
<td></td>
<td></td>
<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>
</tr>
<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>
</tr>
<tr>
<td><strong>Expense Total</strong></td>
<td>$0.00</td>
<td>$0.00</td>
<td>$0.00</td>
<td>$0.00</td>
<td>$0.00</td>
</tr>
</tbody>
</table>

**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

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

**VS**
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.
Common Questions

**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.
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.
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.
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

**FROM:**

- **Budgetary Chartstring – REVENUE**
  Enter the 4XXXX or 6XXXX account

- **Budgetary Chartstring – EXPENSE**
  Enter the D-Level Account

- **Non-Budgetary or Project Chartstrings**
  Enter 70001

**TO:**

- **Budgetary Chartstring – REVENUE**
  Enter the 4XXXX or 6XXXX account

- **Budgetary Chartstring – EXPENSE**
  Enter the D-Level Account

- **Non-Budgetary or Project Chartstrings**
  Enter 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.*
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)
Overview of the IDT

PURPOSE OF AN IDT

• To transfer revenue or expenses from one department to another
• To purchase goods or services from another department
• To correct the account where a revenue or expense was recorded

WHY IT IS NEEDED

• The IDT process is in place to ensure the accuracy of the Financial Statements
Overview of the IDT

**IDT LIMITATIONS**

Expenses arising through Payroll, Purchase Orders and Vouchers *should* be corrected using the original method of payment.

**TIMING**

IDTs can only be submitted on events that have occurred – IDTs cannot be submitted on encumbrances or pre-encumbrances.
Overview of the IDT

WHO INITIATES THE IDT?

The Pay To or Charge To Department may initiate the IDT with one exception: IDT’s that PAY service centers and/or the specific departments listed below must originate from the Pay To department:

- Athletics
- Housing
- Dining
- Union
- Facilities
- Copy Center
- Print Shop
- Rec Sports
- Mail Services
- Parking Police
- Risk Management
- Student Accounting
- North Texas Daily
- Student Health and Wellness
- International Studies
- College of Business
- Chemistry
- Biology
- Libraries
- Physics
- Machine Shop
- Surplus Sales
- CALL
- UIT

WHO SIGNS THE IDT

The “Charge To” Department must sign the IDT. Additionally, OGCA approval is needed for transactions on sponsored projects.
## Types of IDTs

<table>
<thead>
<tr>
<th>Type</th>
<th>Description</th>
<th>Accounts Used</th>
<th>Correction Details</th>
</tr>
</thead>
<tbody>
<tr>
<td>Interdepartmental Order (IDO)</td>
<td>Transfers goods/services between departments</td>
<td>Uses Internal GL Accounts: Revenue (6XXXX) and Expense (8XXXX)</td>
<td>“Swap 5s” Correction must include original voucher number, purchase order number or journal number</td>
</tr>
<tr>
<td>Interdepartmental Expense Transfer</td>
<td>Corrects expense transactions that have occurred</td>
<td>Uses Expense Accounts: (5XXXXX to 5XXXXX) or (8XXXXX to 8XXXXX)</td>
<td></td>
</tr>
<tr>
<td>Interdepartmental Revenue Reallocation (IRR)</td>
<td>Corrects revenue transactions that have occurred</td>
<td>Uses Revenue Accounts: (4XXXXX to 4XXXXX) or (6XXXXX to 6XXXXX)</td>
<td>“Swap 4s” Correction must include original voucher number, purchase order number or journal number</td>
</tr>
</tbody>
</table>
## Elements of the IDT

### INTERDEPARTMENTAL TRANSACTION

**UNIVERSITY OF NORTH TEXAS**

If funding is being transferred for a specific purpose, an IDT may be used. If funds are being transferred for a non-specific purpose, an ASA should be submitted to the Budget Office.

**DATE:**

**DELIVER TO:**

**CHARGE TO:**

- **Name of Big Department:**
- **Department or C/O:**
- **Signature:**
- **Position:**
- **Phone number:**

<table>
<thead>
<tr>
<th>BUSINESS UNIT</th>
<th>ACCOUNT</th>
<th>ORG DEPT</th>
<th>FUND CAT</th>
<th>FUND</th>
<th>FUNCTION</th>
<th>SPEED TYPE</th>
<th>PROJ COST (PCI)</th>
<th>BUS UNIT</th>
<th>PROJ GRANT</th>
<th>ACTIVITY</th>
<th>PROGRAM</th>
<th>PURPOSE</th>
<th>SITE</th>
<th>AMOUNT (DEBIT)</th>
</tr>
</thead>
<tbody>
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</tbody>
</table>

**PAY TO:**

- **Name of Recipient:**
- **Address:**
- **Phone number:**

<table>
<thead>
<tr>
<th>BUSINESS UNIT</th>
<th>ACCOUNT</th>
<th>ORG DEPT</th>
<th>FUND CAT</th>
<th>FUND</th>
<th>FUNCTION</th>
<th>SPEED TYPE</th>
<th>PROJ COST (PCI)</th>
<th>BUS UNIT</th>
<th>PROJ GRANT</th>
<th>ACTIVITY</th>
<th>PROGRAM</th>
<th>PURPOSE</th>
<th>SITE</th>
<th>AMOUNT (CREDIT)</th>
</tr>
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<tbody>
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</tbody>
</table>

**JUSTIFICATION/BUSINESS PURPOSE:**

**ITEM**

<table>
<thead>
<tr>
<th>DESCRIPTION</th>
<th>QUANTITY</th>
<th>UNIT PRICE</th>
<th>TOTAL</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td>0.00</td>
</tr>
<tr>
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<td>0.00</td>
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</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>0.00</td>
</tr>
</tbody>
</table>

**I certify that sufficient funds are on hand for the above merchandise.**

---

**Name of Business Manager:**

**Signatures of Business Manager:**

**Date:**

---

**EST. 1890**
**Elements of the IDT**

**Charge To**
- Department whose net balance will be decreased

**Account**
- Select a General Ledger Account, not a budgetary account
- See [FIT](#) Website

**Deliver To**
- Department to which the goods/services are being delivered
Elements of the IDT

- **Department** whose net balance will be increased

- **Pay To**

- **Select a General Ledger Account, not a budgetary account**
- **See FIT Website**

<table>
<thead>
<tr>
<th>BUSINESS UNIT</th>
<th>ACCOUNT</th>
<th>ORG DEPT</th>
<th>FUND CAT</th>
<th>FUND</th>
<th>FUNCTION</th>
<th>$SPEED TYPE</th>
<th>PROJ COST (PC) BUS UNIT</th>
<th>PROJ/GRANT</th>
<th>ACTIVITY</th>
<th>PROGRAM</th>
<th>PURPOSE</th>
<th>SITE</th>
<th>AMOUNT(CREDIT)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
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<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>$0.00</td>
</tr>
</tbody>
</table>
Elements of the IDT

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

Justification (cont’d)
Elements of the IDT

- The items purchased or being transferred should be itemized in this section

Itemization
Elements of the IDT

**Signatures**
- The signature of the DEPTID holder that will be charged must be included

**OGCA Approval**
- If a sponsored chartstring is listed (i.e. a grant, NGRCT project) then OGCA must approve

I certify that sufficient funds are on hand for the above merchandise.

---

Name of Org Department Manager
______________________________

Signature of Org Department Manager (Must be Original)  ______________________________

---

Data
Selecting the Account

For Expense Transfers or Revenue Reallocations

To find which account the transaction posted to, drill into the Cognos Budget Summary Report (or run the Cognos Transaction Detail Report). Refer to the “Account” column. The account will be a 5-digit number (no alpha characters).

To determine which account the transaction should move to, typically select the same account the transaction posted to. However, if the account is incorrect then refer to the Account list on the FIT website (Account KK for expenses, Account GL for revenues) or email FRO.
Selecting the Account

For Interdepartmental Orders which are the purchase of goods/services between departments (I/C transactions)

Determine the nature of the transaction. For example, paying for a musician for an event. Then review the Account GL list on the FIT website, or email FRO.
How to select which chartstring to debit or credit

IDTs are an accounting transaction, not a budget transaction. Debits and credits in Accounting are different than in Budget. When completing the IDT (not an ABA!) refer to the chart below.

- **Debit (CHARGE TO)**: Increases Expense, Decreases Revenue, Net Balance Decreases
- **Credit (PAY TO)**: Decreases Expense, Increases Revenue, Net Balance Increases
IDT Tips

- An IDT is used to move a specific transaction, not a balance

- **Backup support must be included.** For example, receipts should add up to the amount as shown on the face of the document or items clearly marked as requested total the amount on the face of the document.

- **Cognos detail is acceptable backup**

Remit questions or the completed form to:
FRO_Cash&CampusAcctg@untsystem.edu
Common Scenarios

**Scenario 1.** Department A purchases copy services from the Copy Center

Charge To: Department A, account 80151 I/C Copy Services-Exp (Debit)
Pay To: Copy Center, account 60151 I/C Copy Services-Inc (Credit)

**Scenario 2.** Department A purchases supplies for all instructional areas and they share in the cost

Charge To: Department B, account 5XXXX (Debit)
Pay To: Department A, account 5XXXX (Credit)

**Scenario 3.** Department A incorrectly records gift revenues to the Advertising Revenue account

Charge To: Department A, account 45005 Advertising Revenue (Debit)
Pay To: Department A, account 47601 Contributions-Donations (Credit)
Questions?
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
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.
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
Electronic Payroll Action Request (ePAR)

- 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.
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 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>
Common Questions

**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 $\frac{1}{12}$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 $\frac{1}{12}$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.
<table>
<thead>
<tr>
<th>Journal Description</th>
<th>Budget</th>
<th>Actual</th>
<th>PreEncumb</th>
<th>Encumb</th>
</tr>
</thead>
<tbody>
<tr>
<td>October</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>(3,000)</td>
<td></td>
<td>(2,000)</td>
</tr>
<tr>
<td>Encumbrance</td>
<td></td>
<td>(2,000)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>September</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>(3,000)</td>
<td></td>
<td>(2,000)</td>
</tr>
<tr>
<td>Encumbrance</td>
<td></td>
<td>(2,000)</td>
<td></td>
<td></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>60,000</td>
<td></td>
<td></td>
<td></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?
<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</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</td>
</tr>
<tr>
<td></td>
<td>next to the budget check line. All other errors must be handled by</td>
</tr>
<tr>
<td></td>
<td>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</td>
</tr>
<tr>
<td></td>
<td>Reporting section</td>
</tr>
<tr>
<td>Chart String – Request a New</td>
<td>• Budget Office - EMAIL <a href="mailto:Budget.Office@unt.edu">Budget.Office@unt.edu</a></td>
</tr>
<tr>
<td>Chart String</td>
<td>*Attach the completed 9.0 ABA form. Please do not complete the new ABA</td>
</tr>
<tr>
<td></td>
<td>form.</td>
</tr>
<tr>
<td>Chart of Account Resources</td>
<td>• fit.untsystem.edu, Look here for function definitions.</td>
</tr>
</tbody>
</table>
Thank You.