First Fridays
with the
University Budget Office

Dec, 2021
Agenda

• Sponsorships & Transfer Accounts
• Cognos Refresher
• Controller’s Office Accounting Teams
• Announcements & Reminders
Sponsorships & Transfer Accounts
Sponsorships

• Use an ABA – if no exchange will be made.
• Occurs when one department supports another department.
  • Example: Faculty & Staff Appreciation

• There are two sets of transfer accounts that can be used on an ABA:

  70001 Trans to Other Funds (Exp)
  70003 Trans from Other Funds (Rev)
  70005 Trans to Sponsor Funds (Exp)
  70007 Trans to Sponsor Funds (Rev)

The Sponsorship accounts are optional for those departments that want to distinguish their sponsorship transfers from regular transfers.
Sponsorships

• Tips for ABA Sponsorships:
  • For the sponsorship to post to the 70005/70007 sponsorship accounts, the accounts must be used in the From/To section of the ABA:

<table>
<thead>
<tr>
<th>From Source</th>
<th>To Destination</th>
</tr>
</thead>
<tbody>
<tr>
<td>*From Account 70005 🕒 Trans to Sponsor Funds</td>
<td>*To Account 70007 🕒 Trans from Sponsor Funds</td>
</tr>
</tbody>
</table>

• Sponsorship codes should not be entered in the Justification section of the ABA. Otherwise, the ABA system will automatically default to 70001/70003.
Sponsorship – IDTs

• If an exchange is made in return for your sponsorship, an **IDT would need to be submitted using 6XXXX and 8XXXX accounts**, 
  • **Ex.** A sponsor will receive a table and tickets for their donation.
  • **Ex.** A booth will be provided for donors at a certain threshold.
  • **Ex.** Ticket purchases are not considered sponsorships and should be made on an IDT using 6XXXX and 8XXXX accounts.
Sponsorships

- **Cognos View**
  - Both sets of transfer accounts roll up to D-7001 Transfer Expense

- Drill through on Actuals to view the transfer accounts
Cognos Refresher
Cognos Refresher

• Reminder: Budgetary funds now budget-checking at the B-Level:
  • You can use **FIN030** – Budget Overview with Associated Revenue
    o And **FIN032** - Transaction Detail with Associated Revenue
  • Reports are updated versions of FIN001 and FIN003 with B-Level totals

<table>
<thead>
<tr>
<th>Account</th>
<th>Function</th>
<th>Program</th>
<th>Purpose</th>
<th>Site</th>
<th>Associated Revenue</th>
<th>Current Budget</th>
<th>Actuals</th>
<th>Encumbrance</th>
<th>Pre-Encumbrance</th>
<th>Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>Revenue</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>40007 - Lab Fees</td>
<td>100 - Instruction-General</td>
<td></td>
<td></td>
<td></td>
<td>0.00</td>
<td>9,638.00</td>
<td>6,633.58</td>
<td>0.00</td>
<td>0.00</td>
<td>(3,404.42)</td>
</tr>
<tr>
<td>70003 - Trans from Other Funds</td>
<td>100 - Instruction-General</td>
<td>1286 - Frisco Campus</td>
<td></td>
<td></td>
<td>0.00</td>
<td>1,600.00</td>
<td>1,600.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>70005 - Trans T/F Other Funds</td>
<td>100 - Instruction-General</td>
<td></td>
<td></td>
<td></td>
<td>0.00</td>
<td>1,600.00</td>
<td>1,600.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>Revenue - Total</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>0.00</td>
<td>11,338.00</td>
<td>7,633.58</td>
<td>0.00</td>
<td>0.00</td>
<td>(3,404.42)</td>
</tr>
<tr>
<td>Expense</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>D5301 - Materials &amp; Supplies Exp</td>
<td>100 - Instruction-General</td>
<td>1286 - Frisco Campus</td>
<td></td>
<td></td>
<td>0.00</td>
<td>1,600.00</td>
<td>1,022.78</td>
<td>0.00</td>
<td>0.00</td>
<td>467.22</td>
</tr>
<tr>
<td>D5301 - Materials &amp; Supplies Exp</td>
<td>100 - Instruction-General</td>
<td></td>
<td></td>
<td></td>
<td>0.00</td>
<td>6,686.06</td>
<td>379.64</td>
<td>0.00</td>
<td>0.00</td>
<td>5,716.22</td>
</tr>
<tr>
<td>D5350 - Repairs and Maintenance</td>
<td>100 - Instruction-General</td>
<td></td>
<td></td>
<td></td>
<td>0.00</td>
<td>72.50</td>
<td>72.50</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>D5001 - Other Operating Exp</td>
<td>100 - Instruction-General</td>
<td></td>
<td></td>
<td></td>
<td>0.00</td>
<td>1,219.44</td>
<td>1,219.44</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>B6000 - Non-Personal Costs</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>0.00</td>
<td>9,489.00</td>
<td>3,354.56</td>
<td>0.00</td>
<td>0.00</td>
<td>6,134.44</td>
</tr>
<tr>
<td>D5470 - Tuition Exemptions</td>
<td>630 - Scholarships and Fellowships</td>
<td>20005 - Exempt-Adoption</td>
<td></td>
<td></td>
<td>0.00</td>
<td>20.00</td>
<td>16.40</td>
<td>0.00</td>
<td>0.00</td>
<td>11.60</td>
</tr>
<tr>
<td>D5470 - Tuition Exemptions</td>
<td>630 - Scholarships and Fellowships</td>
<td>20009 - Exempt-Deaf/Blind</td>
<td></td>
<td></td>
<td>0.00</td>
<td>20.00</td>
<td>7.26</td>
<td>0.00</td>
<td>0.00</td>
<td>12.64</td>
</tr>
<tr>
<td>D5470 - Tuition Exemptions</td>
<td>630 - Scholarships and Fellowships</td>
<td>20077 - Exempt-Hickwood</td>
<td></td>
<td></td>
<td>0.00</td>
<td>275.00</td>
<td>204.08</td>
<td>0.00</td>
<td>0.00</td>
<td>70.92</td>
</tr>
<tr>
<td>D5470 - Tuition Exemptions</td>
<td>630 - Scholarships and Fellowships</td>
<td>20025 - Exempt-Orphan</td>
<td></td>
<td></td>
<td>0.00</td>
<td>25.00</td>
<td>5.68</td>
<td>0.00</td>
<td>0.00</td>
<td>19.32</td>
</tr>
<tr>
<td>B5480 - Scholarships</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>0.00</td>
<td>150.00</td>
<td>256.52</td>
<td>0.00</td>
<td>0.00</td>
<td>114.48</td>
</tr>
<tr>
<td>D7001 - Transfer Expense</td>
<td>100 - Instruction-General</td>
<td></td>
<td></td>
<td></td>
<td>0.00</td>
<td>1,500.00</td>
<td>1,000.00</td>
<td>0.00</td>
<td>0.00</td>
<td>500.00</td>
</tr>
<tr>
<td>B7001 - Transfer Expense</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>0.00</td>
<td>1,500.00</td>
<td>1,000.00</td>
<td>0.00</td>
<td>0.00</td>
<td>500.00</td>
</tr>
<tr>
<td>Expense - Total</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>0.00</td>
<td>11,338.00</td>
<td>5,040.08</td>
<td>0.00</td>
<td>0.00</td>
<td>6,297.92</td>
</tr>
<tr>
<td>Net Total</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>0.00</td>
<td>0.00</td>
<td>2,893.50</td>
<td>0.00</td>
<td>0.00</td>
<td>2,893.50</td>
</tr>
</tbody>
</table>
Cognos Refresher (Continued)

- Determine a Permanent vs Adjusting transfer on Transaction Detail Report, under Budget Entry Column (found on the far right of the report)
  - Transfer Original = Permanent Budget entry

- Cognos Training is held monthly through UNT Bridge
UNT Controller’s Office
Cash Accounting

Staff member's

Paul Smith (Senior Principal)
Joan Donnelly (Reporting Analyst)
Shelley Hinojosa (Senior Accountant)
Nadia Permiakova (Accountant)
Michael Munywoki (Accountant)
Cash Related Areas of Responsibility:

- Operating Deposits
- ACH Payments
- Check Requests
- Petty Cash Administration
- Miscellaneous Receivables
- Prepaid Expenses
- General Unearned Revenue
- Inventory Accounting
- Stop Payments
Questions?

eMail address: CO_CashAcctg@untstystem.edu
State Accounting

**Staff member's**

Tameika Smith (Senior Principal)
Andrew Martin (Reporting Analyst)
Leydi Carter (Senior Accountant)
Maria Wells (Senior Grants Accountant)
Laura Thompson (Accountant)
Areas of Responsibility:

• UBIT
  Reporting of PY tax revenue by department

• Audit
  Review and prepare PBCs for audit interim and FY

• Endowment Chartstrings
  Update/review chartstring edits to reflect agreement

• Interest Spread
  Review accumulated interest and spread to associated chartstrings

• Donor Letters
  Collaborate with Advancement to review financials to prepare donor letters
Questions?

eMail address: CO_StateAcctg@untsystem.edu
Student Accounting

Staff member's

Ruth Rubio (Senior Principal)
Carol Lu (Reporting Analyst)
Donna Bowman (Accounting Analyst)
Deepa Pandey (Accountant)
Michael Akwei (Accountant)
Areas of Responsibility:

- **Student Accounts**
  - all transactions coming through the Student Financial Services system: Student Receivables, Tuition & Fee Revenues, Scholarships, Financial Aid, Student Loans

- **Cash Receipts**
  - all transactions that come through Cashiering including Student Payments and other Departmental receipts

- **Financial Aid Draws**

- **Review of Scholarship Accounts**
  - Review transactions with scholarship accounts and transactions that use Function 630

- **Payment of Sales Taxes**

- **Review of Intercompany Accounts**

- **Review of Transfer Accounts**

- **Review of Agency Funds**
Questions?

eMail address: CO_StudentAcctg@untsystem.edu
Announcements & Reminders
Announcements & Reminders

**Merit**
- The University Budget Office has completed funding for merit on centrally funded positions. You should see all faculty and staff positions funded in Cognos.
- Please reach out to your Budget Officer if you have any questions or concerns.

**Budget User Group**
- Your BUG is an excellent resource for questions regarding your department’s budget and other troubleshooting.
- To find your BUG, visit [budget.unt.edu/All-Budget-User-Contacts](http://budget.unt.edu/All-Budget-User-Contacts).
Questions?