



First Fridays with the Budget Office

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September 1, 2017

AGENDA



- **Resources to Avoid Payroll Overpayments**

Brandi Renton & Jessica Scott

- **Function Clean Up**

Kerry Romine

- **Announcements**

Brenda Cates

- **Recording Gifts**

Brenda Cates & Jennifer Stevenson



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Resources for Avoiding Overpayments

By Human Resources and the Provost Office

Project: Reducing Overpayments

- System (Payroll and Payroll Accounting)
- Organizational Behavior
- Academic Resources
- Human Resources
- Administrative Focus Group

Research

- Reviewed All FY 17 Overpayments
 - Looked for “causes” of all current overpayments
 - Identified key areas of concern
- Sought Input from area admins
 - Discussed Challenges/Solutions
- Looked at operational procedures
 - Identified greatest risk areas

Findings

- Communication
 - Outlining supervisor and administrative roles
- Processes
 - Clarifying processes that could cause overpayments
- Action Plan
 - Best Practice Guide

Resources

- <https://www.untssystem.edu/hr-it-business-services/human-resources/resources-avoid-overpayments-unt-only>
- Questions can be fielded by HR, Payroll, Time and Labor or The Provost Office.
- Deadlines: <https://www.untssystem.edu/hr-it-business-services/payroll/payroll-deadlines>

Function Changes



- Continued efforts to streamline the CoA
- Inactivated four values; reduced total values to 18
- Eliminated unnecessary complexity and duplication
- Go-live 9/1/17
- Issues:
 - Requisitions/Vouchers/POs
 - Hyperion Budgets
- More improvements coming for FY19

FY18 Function Changes

FUNC_LEVEL_A_DESCR	FUNC	FUNC_DESCR
Instruction	100	Instruction-General
Instruction	110	Instruction-Sponsored
Instruction	130	Practice Direct
Instruction	132	Practice Indirect
Research	200	Research-Sponsored
Research	215	Research-Univ Sponsored
Research	220	Research-Departmental
Public Service	300	Public Service
Public Service	310	Public Service-Sponsored
Academic Support	400	Academic Support
Academic Support	410	Libraries
Academic Support	420	Departmental Administration
Student Services	500	Student Services
Institutional Support	550	General Administration
Institutional Support	560	Sponsored Projects Admin
Institutional Support	570	Development & Fundraising
Operations and Maintenance	600	Operations and Maintenance
Scholarships and Fellowships	630	Scholarships and Fellowships
Depreciation & Amortization	650	Depreciation & Amortization
Auxiliary Enterprise	700	Auxiliary Enterprise
Independent Operations	800	Independent Operations
Capital Projects	850	Capital Projects

FUNC_LEVEL_A	FUNC_LEVEL_A_DESCR	FUNC	FUNC_DESCR
A10	Instruction	100	Instruction-General
A10	Instruction	110	Instruction-Sponsored
A10	Instruction	130	Practice Direct
A10	Instruction	132	Practice Indirect
A20	Research	200	Research-Sponsored
A20	Research	215	Research-Univ Sponsored
A20	Research	220	Research-Departmental
A30	Public Service	300	Public Service
A30	Public Service	310	Public Service-Sponsored
A40	Academic Support	400	Academic Support
A50	Student Services	500	Student Services
A55	Institutional Support	550	Institutional Support
A60	Operations and Maintenance	600	Operations and Maintenance
A63	Scholarships and Fellowships	630	Scholarships and Fellowships
A65	Depreciation & Amortization	650	Depreciation & Amortization
A70	Auxiliary Enterprise	700	Auxiliary Enterprise
A80	Independent Operations	800	Independent Operations
A85	Capital Projects	850	Capital Projects

FY19 Function Changes

FUNC_LEVEL_A	FUNC_LEVEL_A_DESCR	FUNC	FUNC_DESCR
A10	Instruction	100	Instruction-General
A10	Instruction	110	Instruction-Sponsored
A10	Instruction	130	Practice Direct
A10	Instruction	132	Practice Indirect
A20	Research	200	Research-Sponsored
A20	Research	215	Research-Univ Sponsored
A20	Research	220	Research-General
B00	Public Service	300	Public Service
B00	Public Service	310	Public Service-Sponsored
C00	Academic Support	400	Academic Support
C00	Student Services	500	Student Services
C00	Institutional Support	550	Institutional Support
C00	Operations and Maintenance	600	Operations and Maintenance
C00	Scholarships and Fellowships	630	Scholarships and Fellowships
C00	Depreciation & Amortization	650	Depreciation & Amortization
C00	Auxiliary Enterprise	700	Auxiliary Enterprise
C00	Independent Operations	800	Independent Operations
C00	Capital Projects	850	Capital Projects

Coming FY19

- Function 130, 132, and 215 will be inactivated.
- Chartstrings on Function 215 will be moved to Function 220.
**NOTE* If you are currently using 215 please begin to use 220. You do not have to wait until FY19.*
- Function 220 will be renamed from “Research Departmental” to “Research General.”

Year End Close Announcements

- **Deadlines**

- IDT Deadline Passed 08/24

- FY17 IDTs for 6X/8X accounts to be processed in FY18 unless requested otherwise
- FY17 IDTs for 4x/5x accounts to be returned
- Any corrections should be processed as an ABA via funds transfers

- ABA Deadline Wednesday 09/06

- Other [FY17 UNT Campus Year-End Deadlines](#)

- **Prepaid Expenses will be moved to FY18**

Year End Close Announcements

- [2017 Budget Close Rules Matrix](#) published
- **Year End Salary Reclassifications**
 - Some salaries (D5010 and/or D5014) were moved off of state-funded chartstrings (Fund Cat 105) onto locally-funded chartstrings (200-830001).
 - If your 200-830001 chartstring was affected, add back the salary amounts to determine your true available balance.

Example: Assume chartstring 151000-200-830001 is carrying a \$30K deficit as the result of \$70K in state salaries being transferred to it. Add back the \$70K to arrive at a \$40K remaining balance.

Year End Close Announcements

- **Tips for Covering Deficit Balances**

Chartstring Type	Year End Close Rules	Deficit Level to Cover*	Example
Budgetary Fund Cat = 105, 120, 200	Rolls Forward (based on Fund)	D-Level	Refer to Example 1
Budgetary Fund Cat = 105, 120, 200	Closes (based on Fund)	Total Balance	Refer to Example 2**
Non-Budgetary Fund Cat ≥ 202	Rolls Forward (All Funds)	Total Balance	Refer to Example 2

* Exceptions apply.

** Budgetary balances normally should be covered at the D-Level. Allowing deficits to be covered at the Total Balance line is only being offered due to timing with year end.

Year End Close Announcements

- Example 1 – Covering Deficits at the D-Level

Budgetary Chartstring

Chartstring rolls forward based on the fund.

Fund Category: 200 Designated Operating-Managed, Fund: 880001 Instructional FFF, Program: , Purpose: 18001 - Undergraduate, Site:

Account	Budget	Actual	PreEncumbrance	Encumbrance	Balance
Expense					
D5101 - Professional Fees & Svcs - Function 100	\$0.00	\$1,032.68		\$0.00	(\$1,032.68)
D5101 - Professional Fees & Svcs - Function 400	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
D5301 - Materials & Supplies Exp - Function 100	\$1,377.43	\$650.23	\$0.00	\$0.00	\$727.20
D5301 - Materials & Supplies Exp - Function 400	\$0.00	\$0.00	\$727.20	\$0.00	(\$727.20)
D5360 - Rental Exp-Non-Cap - Function 100	\$4,000.00	\$5,815.10	\$0.00	\$0.00	(\$815.10)
D5360 - Rental Exp-Non-Cap - Function 400	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
D5501 - Other Operating Exp - Function 100	\$1,315.00	\$1,315.00		\$0.00	\$0.00
D5501 - Other Operating Exp - Function 400	\$0.00	\$0.00		\$0.00	\$0.00
C5070 - Maintenance & Operations	\$7,492.43	\$8,612.99		\$0.00	(\$1,847.76)
D6251 - Travel - Function 100	\$21,323.77	\$12,912.26		\$0.00	\$8,411.51
D6251 - Travel - Function 400	\$0.00	\$0.00		\$0.00	\$0.00
C5251 - Travel	\$21,323.77	\$12,912.26		\$0.00	\$8,411.51
Expense Total	\$28,816.20	\$21,525.25		\$0.00	\$6,563.75
Total					\$6,563.75

D-Level deficits must be covered.

The "Total" balance is positive; however, because this is a budgetary chartstring, the D-Level deficits must be covered.

Year End Close Announcements

- Example 2 – Covering Deficits at the Total Line

Non-Budgetary Chartstring

Fund Category: 202 - Designated Operating-General, Fund: 885000 - Departmental Discretionary, Program: , Purpose: , Site:

Account	Budget	Actual	PreEncumbrance	Encumbrance	Balance
Revenue					
07001 - Transfer Expense - Function 400	\$0.00	\$42,005.94	\$0.00	\$0.00	\$42,005.94
07001 - Transfer Expense - Function 500	\$0.00	\$42,005.94	\$0.00	\$0.00	\$42,005.94
C7001 Transfer Expense	\$0.00	\$84,011.88	\$0.00	\$0.00	\$84,011.88
Revenue Total	\$0.00	\$84,011.88	\$0.00		\$84,011.88
Expense					
00000 - ACCT TREE ROOT NODE - Function 400	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
00000 - ACCT TREE ROOT NODE - Function 500	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
00000 - ACCT TREE ROOT NODE - Function None	\$42,005.94	\$0.00	\$0.00	\$0.00	\$42,005.94
00000 - ACCT TREE ROOT NODE	\$42,005.94	\$0.00	\$0.00	\$0.00	\$42,005.94
07001 - Transfer Expense - Function 400	\$0.00	\$60,854.02	\$0.00	\$0.00	(\$60,854.02)
07001 - Transfer Expense - Function None	\$0.00	\$42,005.94	\$0.00	\$0.00	(\$42,005.94)
C7001 - Transfer Expense	\$0.00	\$102,859.96	\$0.00	\$0.00	(\$102,859.96)
Expense Total	\$42,005.94	\$102,859.96	\$0.00	\$0.00	(\$60,854.02)
Total					\$23,157.86

D-Level deficits OK because the "Total" balance for the chartstring is not deficit.

"Total" balance is positive. No action is needed.

FY 2018 Announcements

- **FY 2018 Budgets Have Posted!**
- **ALL Wages paid on State Funds have been moved to Local Funds**
 - ALL “D5031 Wage” budgets carried on Fund Cat 105 or Fund Cat 106 were moved to Fund Cat 200 – Fund 830001 Designated Tuition
- **New Combination Edits**
 - Fund Cat 120/121 only valid with Function 630/700
 - Fund Cats 200/202 limited to certain Funds
 - [Valid Fund Category and Fund Combinations](#)

Other Announcements

- [Fall 2018 Trainings](#) – Dates and locations are available!



Recording Gifts

Unrestricted Gifts

- 202 Designated Operating-General
- 830035 Unrestricted Gifts (Gen)

Restricted Non-Scholarship Gifts

- 303 Restricted Expendable
- 300001 DepOp/Rest – Dept Discretionary
- Purpose: 18022 Gift A – 18047 Gift Z

Restricted Scholarship Gifts

- 303 Restricted Expendable
- 349000 Schol/Rest – Departmental
- Purpose: 18022 Gift A – 18047 Gift Z

Contact Information

For Help With	Contact
IDTs	<ul style="list-style-type: none"> Financial Reporting - x5500 - FRO_Cash&CampusAcctg@untsystem.edu
Account Questions	<ul style="list-style-type: none"> Financial Reporting - UNT FINREP
ePROs	<ul style="list-style-type: none"> Procurement - x5500 - bsc@untsystem.edu <i>* 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.</i>
ePARs	<ul style="list-style-type: none"> Payroll - x5500 - bsc@untsystem.edu
ePAR Hourly Worker Requests	<ul style="list-style-type: none"> Career Center - x2105
ABAs	<ul style="list-style-type: none"> Budget Office - x3233
Budget Errors	<ul style="list-style-type: none"> Budget Office - EMAIL Budget.Office@unt.edu
Chart String – General Questions	<ul style="list-style-type: none"> Budget Office - x3233
Chart String – Request a <u>New</u> Chart Field	<ul style="list-style-type: none"> Budget Office - Complete the Chartfield Setup/Change Form and remit it to Hurley 102.
Chart of Account Resources	<ul style="list-style-type: none"> fit.untsystem.edu, Look here for Function definitions.



**Thank
You.**

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