



# Welcome to Focus on Finance!

January 29, 2018

# Agenda

- **Departmental Revenue– Deborah Keeney**
- **Foundation Finance– Tarit Lim**
- **Departmental Billing - University Services – Terrice Watson**
- **Enterprise Car Rental– Sam Cox**
- **Audit Notes– Vicki Deaton**
- **Tips & Tricks – Salary Redistribution Form**
- **What's New? Who Knew? What's Due?**

# Departmental Revenue



**Deborah Keeney, Associate Director Budget  
Financial Planning**

# Banner Finance Account Types and Budget Pool Account Codes

Title	Account Type
Tuition and Fees	<a href="#">51</a>
State Appropriations	<a href="#">52</a>
Federal Grants and Contracts	<a href="#">53</a>
State Grants and Contracts	<a href="#">54</a>
Local Grants and Contracts	<a href="#">55</a>
Private Grants and Contracts	<a href="#">56</a>
Private Gifts	<a href="#">57</a>
Sales and Services of Edu Act	<a href="#">58</a>
Other Sources	<a href="#">59</a>
Investment Income	<a href="#">5A</a>
Loan Fund Additions	<a href="#">5B</a>
Auxiliary Rev Generating Activities	<a href="#">5C</a>
Nonoperating Grants and Contracts	<a href="#">5D</a>
Capital Grants and Gifts	<a href="#">5E</a>
Additions to Permanent Endowments	<a href="#">5F</a>
Nonoperating Gifts	<a href="#">5G</a>
Nonoperating Other Revenue Sources	<a href="#">5H</a>
Other Capital Revenues	<a href="#">5J</a>
Sales and Services of Other Act	<a href="#">5K</a>

Title	Account Type
Salaries	<a href="#">61</a>
Employee Benefits	<a href="#">62</a>
Travel	<a href="#">71</a>
Operating Expenses	<a href="#">74</a>
Departmental Revenues	<a href="#">75</a>
Capital Expenses	<a href="#">78</a>
Scholarships and Fellowships	<a href="#">79</a>
Transfers	<a href="#">81</a>

Title	Account
Budget Pool	Code
Employee Benefits Budget Pool	<a href="#">62000</a>
Travel Budget Pool	<a href="#">73000</a>
Operating Expense Budget Pool	<a href="#">74000</a>
Utility Expense Budget Pool	<a href="#">75100</a>
Allocated Charges Budget Pool	<a href="#">75300</a>
Departmental Revenue Budget Pool	<a href="#">75400</a>
Capital Expense Budget Pool	<a href="#">78000</a>
Scholarships and Fellow Budget Pool	<a href="#">79000</a>

Revenue Account Types / Account Codes  
Begin with “5”

Departmental Revenue Account Type 75  
With Account Codes Beginning with “754”



# **What is Account Type 75?**

## **Departmental Revenue Account Codes**

- **Are to be used only for services provided by a Campus Department to another Campus Department**
- **Are not to be used for a Campus Department expense (invoice, travel, reimbursement, etc.)**
- **The most misunderstood are:**
  - **75431, Conference Fees Non Taxable**  
**The correct expense Account Code 74830, Training Costs for Employees**
  - **75432, Equipment Rental Non Taxable**  
**The correct expense Account Code 74630, Rental of Equipment**
  - **75435, Parking Fees – Non Taxable**  
**The correct expense Account Code 74992, Parking Spaces / Decals**

# Where to find Listing of Account Codes

THE UNIVERSITY OF  
MEMPHIS®

**Finance**  
Program Guide

Print Version 

## FOAPALS

- search by index
- search by fund
- search by organization
- search by program
- search by activity
- search by multiple fields
- search by orgn title
- search by index title

## SIGNATURES

- signatures by org
- signatures by name
- approval queues by org
- approval queues by name

## EQUIPMENT REPS

- assign equipment reps
- view equipment reps
- fixed asset workflow help

## CODES

- account code list
- rule code list
- location code search
- program code list
- data standards manual

## Banner Finance Account Code Lists

Expand All

Collapse All

Export to Excel

+ 10000

+ 20000

+ 30000

+ 40000

+ 50000

+ 60000

+ 70000

+ 80000

+ 90000

**Narrow results displayed by entering any part of the account code number or title below.**

Search

# Account Type 75

## Departmental Revenue Account Code Listing

Account Code	Account Title	Account Pred	Account Type Code	Account Pool	Account Data Entry	Account Normal Bal	Account Cap Asset
Code	Title	AP	ATC	AP	DE	NB	CA
754	Departmental Revenues		75		N	C	
7540	Departmental Revenues Budget	754	75		N	C	
75400	Departmental Revenue Budget Pool	7540	75		B	C	
7541	Departmental Revenues	754	75		N	C	
75410	Departmental Revenues	7541	75	75400	Y	C	
75411	Dept Revenues A Non Taxable	7541	75	75400	Y	C	
75412	Dept Revenues B Non Taxable	7541	75	75400	Y	C	
75413	Dept Revenues C Non Taxable	7541	75	75400	Y	C	
75414	Dept Revenues D Non Taxable	7541	75	75400	Y	C	
75415	Dept Revenues E Non Taxable	7541	75	75400	Y	C	
75416	Dept Sales and Services A Non Tax	7541	75	75400	Y	C	
75417	Dept Sales and Services B Non Tax	7541	75	75400	Y	C	
75418	Dept Sales and Services C Non Tax	7541	75	75400	Y	C	
75419	Dept Sales and Services D Non Tax	7541	75	75400	Y	C	
75420	Dept Sales and Services E Non Tax	7541	75	75400	Y	C	

Source: Banner Finance Program Guide Account Code List (Export to EXCEL)

# Account Type 75

## Departmental Revenue Account Code Listing

Account Code	Account Title	Account Pred	Account Type Code	Account Pool	Account Data Entry	Account Normal Bal	Account Cap Asset
Code	Title	AP	ATC	AP	DE	NB	CA
75421	Departmental Local Telephone	7541	75	75400	Y	C	
75422	Departmental Long Distance	7541	75	75400	Y	C	
75423	Departmental Sales and Services	7541	75	75400	Y	C	
75424	Departmental Leases	7541	75	75400	Y	C	
75425	Departmental Cellular	7541	75	75400	Y	C	
75426	Departmental Cable Vision	7541	75	75400	Y	C	
75427	Departmental Chargeback	7541	75	75400	Y	C	
75430	Univ Facilities Rental Non Taxable	7541	75	75400	Y	C	
75431	Conference Fees Non Taxable	7541	75	75400	Y	C	
75432	Equipment Rental Non Taxable	7541	75	75400	Y	C	
75433	Vendor Fees Non Taxable	7541	75	75400	Y	C	
75434	Technical Service Fees Non Tax	7541	75	75400	Y	C	
75435	Parking Fees - Non Tax	7541	75	75400	Y	C	
75436	Departmental WCCG	7541	75	75400	Y	C	
75437	Dept Catering - Other	7541	75	75400	Y	C	

Source: Banner Finance Program Guide Account Code List (Export to EXCEL)





# Account Type 75

## Departmental Revenue Account Code Listing

Account Code	Account Title	Account Pred	Account Type Code	Account Pool	Account Data Entry	Account Normal Bal	Account Cap Asset
Code	Title	AP	ATC	AP	DE	NB	CA
75440	Rats	7541	75	75400	Y	C	
75441	Rabbits	7541	75	75400	Y	C	
75442	Mice Voles	7541	75	75400	Y	C	
75443	Hamsters	7541	75	75400	Y	C	
75444	Warm Blooded Creatures	7541	75	75400	Y	C	
75445	Pigs	7541	75	75400	Y	C	
75446	Animal Purchase	7541	75	75400	Y	C	
75450	Corel Word Perfect Revenue	7541	75	75400	Y	C	
75451	Software Licenses Revenue	7541	75	75400	Y	C	
75452	Surgical Room Rental	7541	75	75400	Y	C	
75453	Surgery Room Clean Up	7541	75	75400	Y	C	
75454	Pig Room Charges	7541	75	75400	Y	C	
75455	Veterinarian Service Fees	7541	75	75400	Y	C	
75456	Technician Service Fees	7541	75	75400	Y	C	

*Source: Banner Finance Program Guide Account Code List (Export to EXCEL)*

# Account Type 75

## Departmental Revenue Account Code Listing

Account Code	Account Title	Account Pred	Account Type Code	Account Pool	Account Data Entry	Account Normal Bal	Account Cap Asset
Code	Title	AP	ATC	AP	DE	NB	CA
75460	Dept PP Direct Charge Utilities	7541	75	75400	Y	C	
75461	Dept PP Direct Charge Maint Repair	7541	75	75400	Y	C	
75462	Dept PP Direct Charge Grounds	7541	75	75400	Y	C	
75463	Dept PP Direct Charge Custodial	7541	75	75400	Y	C	
75464	Dept PP Direct Charge Motor Fuel	7541	75	75400	Y	C	
75470	Grants Non-Sponsor Revenue	7541	75	75400	Y	C	
75490	Student Activity Fee Allocations	7541	75	75400	Y	C	

*Source: Banner Finance Program Guide Account Code List (Export to EXCEL)*

4 of 4

# Banner Finance SSB Query



THE UNIVERSITY OF  
MEMPHIS

*Driven by doing.*

Personal Information

Alumni and Friends

Employee

Finance

Search

Go

[MENU](#) [SITE MAP](#) [HELP](#) [EXIT](#)

## Budget Queries

Fiscal year:

2018 ▼

Fiscal period:

14 ▼

Comparison Fiscal year:

None ▼

Comparison Fiscal period:

None ▼

Commitment Type:

All ▼

Chart of Accounts

U

Index

Fund

110001

Activity

Organization

207000

Location

Grant

Fund Type

Account

Account Type

75

Program

2000

☐ Include Revenue Accounts

Save Query as:

☐ Shared

Submit Query

### Code lookup results

Title	Account Type
Departmental Revenues	75



THE UNIVERSITY OF  
MEMPHIS

# Banner Finance SSB Query

## Report Parameters

Organization Budget Status Report			
By Account			
Period Ending Jun 30, 2018			
As of Jan 10, 2018			
Chart of Accounts	U University of Memphis	Commitment Type	All
Fund	110001 Undesignated E and G	Program	2000 General Academic Instruction
Organization	207000 Earth Sciences	Activity	All
Account	All	Location	All
Account Type	75 Departmental Revenues		

## Query Results

Account	Account Title	FY18/PD14 Accounted Budget	FY18/PD14 Year to Date	FY18/PD14 Available Balance
75410	Departmental Revenues	0.00	5.00	( 5.00)
Report Total (of all records)		0.00	5.00	( 5.00)

## Document List

Transaction Date	Activity Date	Document Code	Vendor/Transaction Description	Amount	Rule Class Code
26-Oct-17	27-Oct-17	J0220550	Earth Non Returned Dosimeter	5.00	G01
Report Total (of all records):				\$ 5.00	

# OnBase – Document Lookup

**THE UNIVERSITY OF MEMPHIS**  
 Date: 10/26/17  
 RECEIVED  
 GENERAL ACCOUNTING  
 OCT 27 2017  
 UNIVERSITY OF MEMPHIS  
 ACCOUNTING DEPT  
 TV No. 10220550

**Transfer Voucher**  
General Online Help  
Please Completed Form to the Accounting Office, Administration Bldg., Room 275

**ACCOUNT CHARGED**

Account Title	Index	Fund	Org	Acct	Prog	Activity	Amount
Earth Sciences	210800	110001	287000	75410	200		5.00

**ACCOUNT CREDITED**

Account Title	Index	Fund	Org	Acct	Prog	Activity	Amount
EH&S	263310	110001	283300	75410	5300		5.00

Request for cost transfer must be within 90 calendar days of initial charge, and occur in current Fiscal Year.

Comments – Provide reason for cost transfer, and how costs are allowable and allocable. If cost transfer exceeds 90 days of initial charge, explain why cost was charged incorrectly.

Earth Non Returned Dosimeter

Code lookup results

Move To:

Title	Account
Supplies	74500

# Accounting TV



## Transfer Voucher

[General Online Help](#)

Submit Completed Form to the Accounting Office, Administration Bldg., Room 275

Date:

TV No.

### ACCOUNT CHARGED

Account Title	Index	Fund	Organization	Account	Program	Activity	Amount
Earth Sciences	210800	110001	207000	74500	2000		5.00
(To Correct Charge as Expense)							

### ACCOUNT CREDITED

Account Title	Index	Fund	Organization	Account	Program	Activity	Amount
Earth Sciences	210800	110001	207000	75410	2000		5.00
(To Correct Expensed Dept Revenue)							

**Request for cost transfer must be within 90 calendar days of initial charge, and occur in current Fiscal Year.**

Comments – Provide reason for cost transfer, and how costs are allowable and allocable. If cost transfer exceeds 90 days of initial charge, explain why cost was charged incorrectly.

J0220550 Earth NonReturn Dosimeter

Approver for Department Charged:

Signature \_\_\_\_\_ Date \_\_\_\_\_

Approver for Department Credited:

Signature \_\_\_\_\_ Date \_\_\_\_\_

# Banner Finance ePrint Report

## FYBR005

Program ID: FYBR005  
 Page No : 751  
 Prior FY: 17  
 Current FY: 18  
 Next FY: 19

The University of Memphis  
 Budget by Organization Current Year and Base

Date Run: 01/10/18  
 Date Run: 06:40 AM

Account	Account Title	Actual Prior FY	Adjusted Budget Current FY	Expenses and Commitments YTD Current FY	Available Balance Current FY	Base/Future Next FY
Orgn: 207000	Earth Sciences		Fund: 110001	Undesignated E and G		
Prog: 2000	General Academic Instruction		Actv Code: NONE			
75410	Departmental Revenues		.00	5.00	-5.00	.00
	Dept Revenue	.00	.00	5.00	-5.00	.00

Lookup Results Matching Index 210800: Earth Sciences				
Fund ▲ ▼	Organization ▲ ▼	Program ▲ ▼	Activity ▲ ▼	Location ▲ ▼
110001 (Undesignated E and G)	207000 (Earth Sciences)	2000 (General Academic Instruction)		

# Financial Planning Web Page

<http://www.memphis.edu/budget/>



[Lambuth Campus](#)

[myMemphis](#)

[Webmail](#)

[Faculty & Staff](#)

[Contact](#)

[Directories](#)

[Search](#)



[Academics](#)

[Admissions](#)

[Athletics](#)

[Research](#)

[Support UofM](#)

[Libraries](#)

RESOURCES FOR... >

## Financial Planning

### Presentations & Trainings

Helpful guides from Financial Planning

[Staff Directory](#)

[University Budget Information](#)

[FAQs](#)

[Links](#)

[Home](#) > [Financial Planning](#)

### Finance Program Guide

Your online resource for all things related to the Banner Finance system

### Forms

All of B&F's forms in one place

### Business & Finance

The Division of Business & Finance at the U of M





# Financial Planning Web Page

## Presentations & Trainings

[Access Budget reports via Eprint](#)

[Budget Reports Reference Guide](#)

[Self Service Banner](#)

[Revenue Tips: How to Review FYBR001](#) *from FY2009 - note principles are the same for today*

[Expense Tips: How to Review FYBR005](#) *will report Departmental Revenue*

[InterFund Transfer Examples BD04 Form](#)

[Position Budget Training I](#)

[January 2014 Faculty Senate Budget Presentation](#)

[Academic Leadership Budget Presentation \(10/16/2013\)](#)

# Financial Planning Office:

Email: [budget@Memphis.edu](mailto:budget@Memphis.edu)

Phone: 901.678.2117

Website: <http://www.memphis.edu/budget/>

[Lambuth Campus](#)[myMemphis](#)[Webmail](#)[Faculty & Staff](#)[Contact](#)[Directories](#)[Search](#)[Academics](#)[Admissions](#)[Athletics](#)[Research](#)[Support UofM](#)[Libraries](#)[RESOURCES FOR...](#)

## Financial Planning

### [Presentations & Trainings](#)

Helpful guides from Financial Planning

### [Finance Program Guide](#)

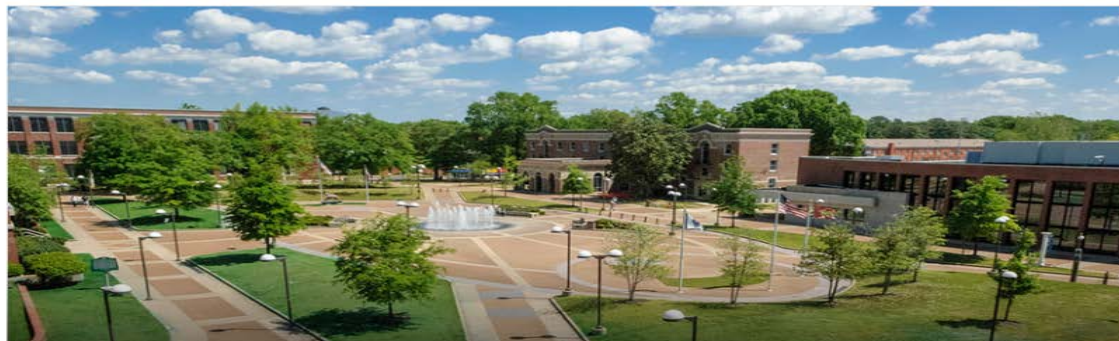
Your online resource for all things related to the Banner Finance system

### [Forms](#)

All of B&F's forms in one place

### [Business & Finance](#)

The Division of Business & Finance at the U of M

[Staff Directory](#)[University Budget Information](#)[FAQs](#)[Links](#)[Home](#) > [Financial Planning](#)

# Questions



# **U of M Foundation - Finance**

**Tarit Lim and Carolyn Stanley**  
**U of M Foundation**

# Topic

- **Endowment vs Non-endowment**
- **View Balance in BANNER**
- **Disbursement procedures**

# Endowment Fund

- Intend to be invested to grow in perpetuity.
- Budget is calculated annually, approximately 4%.
- Fund number starts with 65xxx.
  - Gifts, Investment Earning, other revenues, and spending
- Spending funds 25xxx.
  - Budget and actual disbursements.
- Unspent budget remains invested in the pool.
  - Investment Return was 13.3% in FY2017

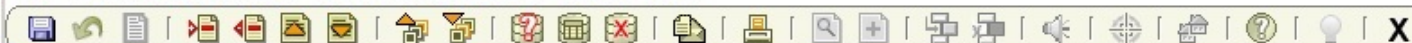
# **Non-Endowment (Current Expendable) Funds**

- **No annual budget.**
  - **May be spent up to the entire balance available in the fund.**
- **Fund number starts with 10xxx or 20xxx.**

# View Balance - Endowment

- **FGIBDSR (Executive Summary)**
  - For fiscal year activities in 65xxx
    - Chart = F; Index = 65xxx
    - Remove Activity code (if any)
  - For fiscal year budgets/spending in 25xxx
    - Chart = F; Index = 25xxx
    - Remove Activity code (if any)
    - Unchecked “Include Revenue Accounts”





**Chart:** F  
**Fiscal Year:** 17  
**Index:** 65453

**Organization:** 100 University of Memphis  
**Fund:** 65453 General Scholarship Fund  
**Program:** SF Scholarships and Fellowships  
**Account:**  
**Account Type:**  
**Activity:**  
**Location:**

☐ Query Specific Account  
☒ Include Revenue Accounts

**Commit Type:** Both

Account	Type	Title	Adjusted Budget	YTD Activity	Commitments	Available Balance
51010	R	Other Gifts - Cash	0.00	8,550.16	0.00	-8,550.16
51050	R	Dividends and Interest Inco	0.00	2,929.75	0.00	-2,929.75
51060	R	Realized Gains and Losses	0.00	-542.37	0.00	542.37
51070	R	Unrealized Gains and Losse	0.00	37,370.59	0.00	-37,370.59
51080	R	Investment Management Fe	0.00	-10.17	0.00	10.17
51085	R	Foundation Administrative F	0.00	-6,227.17	0.00	6,227.17
51090	R	Spendable Income Transfer	0.00	-15,514.64	0.00	15,514.64
<b>Net Total:</b>			0.00	26,556.15		

Chart: F

Fiscal Year: 17

Index: 25453

☐ Query Specific Account☐ Include Revenue Accounts

Commit Type: Both

Organization: 100 University of Memphis

Fund: 25453 General Scholarship Fund

Program: SF Scholarships and Fellowships

Account:

Account Type:

Activity:

Location:

Account Type		Title	Adjusted Budget	YTD Activity	Commitments	Available Balance
79000	E	Scholarships Budget Pool	10,190.00	0.00	0.00	10,190.00
79100	E	Scholarships	0.00	9,975.14	0.00	-9,975.14
Net Total:			10,190.00	9,975.14	0.00	214.86

# View Balance Endowment (Cont.)

- **FGITBAL (General Ledger Trial Balance)**
  - For View the Fund Balance
  - Fund balance equal to:
    - Claim on Cash (Acct 11000) – Liabilities (Acct 2xxxx)

Chart: F Fund: 65453 General Scholarship Fund  
 Fiscal Year: 17 Account:

Account Type:

Account	Description	Beginning Balance	Debit/Credit	*	Current Balance	Debit/Credit	*
11000	Claim on Cash	299,571.45	Debit		326,127.60	Debit	
21000	AP Vendors	0.00	Credit		0.00	Credit	
3011	Revenue Control	0.00	Credit		26,556.15	Credit	
43110	Principal	265,993.52	Credit		265,993.52	Credit	
43130	Pool Income	9,801.62	Credit		9,801.62	Credit	
43150	Pool Expense	24,553.68	Debit	*	24,553.68	Debit	*
43160	Net Capital Gains/Losses	58,051.46	Credit		58,051.46	Credit	
43170	Unrealized Gains/Losses	2,032.53	Credit		2,032.53	Credit	
43180	Disbursements	11,754.00	Debit	*	11,754.00	Debit	*

\* - denotes amount is opposite of Normal Balance

Total: ALL ACCOUNTS 0.00 0.00

# **View Balance – Current Expendable Funds**

- **FGITBAL (General Ledger Trial Balance)**
  - For view fund balance.
  - Fund balance equal to:
    - Claim on cash (Acct 11000) – Liabilities (Acct 2xxxx)



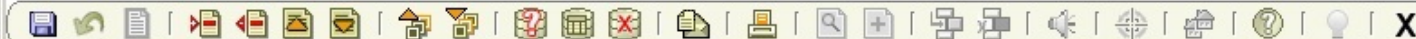


Chart:  Fund:  Travel Enrichment Fund  
 Fiscal Year:  Account:

Account Type: 

Fund balance = \$14,470.59

Account	Description	Beginning Balance	Debit/ Credit	*	Current Balance	Debit/ Credit	*
11000	Claim on Cash	43,269.86	Debit		22,263.42	Debit	
21000	AP Vendors	9,377.57	Credit		7,792.83	Credit	
21120	Accounts Payable - General	0.00	Credit		0.00	Credit	
3011	Revenue Control	0.00	Credit		1,841.43	Credit	
3021	Expenditure Control	0.00	Debit		21,588.13	Debit	
3031	Transfer Control	0.00	Debit		325.00	Credit	*
43110	Principal	230,205.25	Credit		230,205.25	Credit	
43130	Pool Income	2,201.01	Credit		2,201.01	Credit	
43140	Miscellaneous Fund Income	591.87	Debit	*	591.87	Debit	*
43150	Pool Expense	2,252.83	Debit	*	2,252.83	Debit	*
43160	Net Capital Gains/Losses	192.47	Debit	*	192.47	Debit	*
43170	Unrealized Gains/Losses	138.48	Debit	*	138.48	Debit	*
43180	Disbursements	195,338.32	Debit	*	195,338.32	Debit	*

\* - denotes amount is opposite of Normal Balance

Total: ALL ACCOUNTS 0.00 0.00

# Disbursements

- Spend according to the Donor Agreement
- Donor Agreement and fund documents can be viewed in Onbase Matrix system (Foundation – Fund Agreement)
  - Some fund may not have donor agreement
  - Checks are processed on Tuesdays and Thursdays. Checks turnaround time is 7 to 10 working days.

# Program Code

<u>Code</u>	<u>Title</u>
AL	Alumni Relations
AW	Awards for Students, Faculty, and Staff
CA	Capital Improvements
CI	Centers and Institutes
DE	Departmental Enrichment (Discretionary)
OF	Operations
PC	Professorships, Chairs, and Faculty Fellowships
SF	Student Scholarships, Fellowships, and Assistantships
SP	Special Projects



# Disbursement (Cont.)

- **Spend directly from the Foundation**
  - Submit expenditure request form with supporting documents
  - International travel must be approved by the University in advance of travel
- **Spend through University**
  - Submit a budget request form to establish budget or University index at Grant Accounting.
  - Expenses will be processed through University under University's procedures

- **Disbursements that need to spend through University.**
  - **Salaries / Compensation**
  - **Cash awards to University employees**
  - **Payments to foreigner or foreign organization**
  - **Purchase through TigerBuy**

# Miscellaneous Income

- The Foundation only receipts non-gift income
  - Income must be submitted along with a Foundation miscellaneous income transmittal form
  - All funds that have a gift element and non-gift element will be accepted by the Gift Records Department

# Foundation Forms

- <http://www.memphis.edu/foundation/foundationforms/index.php>

# Questions



# Departmental Billing – University Services



**Terrice Watson - Assistant Controller**  
**Accounting Office**

# University Services – Direct Billed

- Tiger Copy & Graphics (TC&G)
- Mail Services
- Copier Vending
- Physical Plant
- Telecommunications

**NOTE:** All direct billed services should be University business directly related to the goals and mission of the University.

# Tiger Copy & Graphics

- Submit order request that includes Index.
- TC&G will include a copy of the invoice with order. This copy is for your records.
- TC&G will include Index and Invoice Amount on month-end billing submitted to Accounting for posting.
- Review Account Number 74110 for accuracy.

[tigercopygraphics@memphis.edu](mailto:tigercopygraphics@memphis.edu) or X2838



# Mail Services

- Submit mailing request that includes Index.
- Outgoing Mail - Maintain a copy of Mail Services Form. If you send two copies, they will return one with the machine count. (1<sup>st</sup> Class - .46¢)
- FedEx - Maintain a copy of FedEx Airbill.
  - The FedEx Invoice Number is included on the MS Document Number. (i.e. 605856075)
  - Details in OnBase – Accounts Payable – Vendor # - U00005288.
  - Enter date range.
  - Scroll through documents to locate FedEx Invoice Number.
  - Once FedEx Invoice is located, review document for department transaction. Screen shot on next slide.
- Mail Services will include Index and Invoice Amount on month-end billing submitted to Accounting for posting.
- Review Account Number 74230 for accuracy.  
[mailsvcs@memphis.edu](mailto:mailsvcs@memphis.edu) or X2408

Document Retrieval

Document Types and Groups

Accounting - Accounts Payable

ACCT Accounts Payable Checks

ACCT Accounts Payable Checks - Archived

ACCT Check Register

ACCT Invoice

ACCT Supporting Documents - Archived

ACCT Travel Claim

ACCT Vendor Statement

ACCT Voucher

ACCT Voucher - Archived

Keywords and Date Range

From 1/1/2018 To 1/30/2018

Document

Check #

Vendor #

U00005288

Vendor Name

Check Date

Search Results: 1 of 23 Document(s) Selected

Icon	Name	Type	Date
	ACCT Invoice - TB172499 - A0452925 - U00005288 - FEDEX REVENUE SERVICES - 1/29/2018 -	ACCT Invoice	1/29/2018
	ACCT Invoice - I0724700 - A0452926 - U00005288 - FEDEX REVENUE SERVICES - 1/29/2018 -	ACCT Invoice	1/29/2018
	ACCT Invoice - I0724494 - A0452869 - U00005288 - FEDEX REVENUE SERVICES - 1/26/2018 -	ACCT Invoice	1/26/2018
	ACCT Invoice - I0724208 - A0452659 - U00005288 - FEDEX REVENUE SERVICES - 1/24/2018 -	ACCT Invoice	1/24/2018
	ACCT Invoice - I0724209 - A0452660 - U00005288 - FEDEX REVENUE SERVICES - 1/24/2018 -	ACCT Invoice	1/24/2018

Document Viewer

ACCT Invoice - I0724700 - A0452926 - U00005288 - FEDEX REVENUE SERVICES - 1/29/2018 -

I0724700

FedEx

Invoice Number	Invoice Date	Account Number	Page
6-058-56075	Jan 17, 2018	1938-1285-6	1 of 4

FedEx Tax ID: 71-0427007

Billing Address:

UNIV OF MEMPHIS CTR COMM HLTH  
236C ROBISON HALL  
MEMPHIS TN 38152-3420

Shipping Address:

UNIV OF MEMPHIS CTR COMM HLTH  
204 SCATES HALL  
MEMPHIS TN 38152-3400

Invoice Questions?

Contact FedEx Revenue Services

Phone: (800) 645-9424  
M-F 7-5 (CST)

Fax: (800) 548-3020

Internet: www.fedex.com/usgovt

U00005288

Invoice Summary Jan 17, 2018

FedEx Ground Services		
Transportation Charges		3.86
Other Handling Charges		0.20
Total Charges	USD	\$4.06
TOTAL THIS INVOICE	USD	\$4.06

Other discounts may apply

# Copier Vending

- Copier/Copier Code is assigned to an Index.
- Enter monthly readings via Business Hub  
<https://umwa.memphis.edu/bizhub>.  
(Information Data Entry 22<sup>nd</sup> – End of Month)
- Copier Vending sends out a notice a reminder notice on the 22<sup>nd</sup> of each month to key operators.
- Review Account Number 74130 for accuracy.  
[servicecenter@memphis.edu](mailto:servicecenter@memphis.edu) or X5234

# Physical Plant

- Request services via Work Order Request Query (WORQ) System.
- Each work order includes an Index Number. Work is billed monthly based on progress billing. (Work begins May 14<sup>th</sup> and is completed on June 4<sup>th</sup>. Dept. billed in May and June.)
- PP will include Index and Invoice Amount on month-end billing submitted to Accounting for posting.
- Review Account Number 74392 for accuracy.

[pp@memphis.edu](mailto:pp@memphis.edu) or X2699

# Telecommunications

- Department Telephone/Long Distance requests includes Index.
- Telecom will include Index and Invoice Amount on month-end billing submitted to Accounting for posting.
- Ensure that charges being posted to Grants are managed according to the Grant Expenditure Date.
- The Long Distance Code is applicable to the individual and department. If employee department changes, please submit a HelpDesk to update Index.
- View billings via [MyMemphis](#) – Employee – Telecommunications Report (Bottom Left).
- Review Account Numbers 74210, 74212, 74214, 74260, 74220, 74490 for accuracy.

[HelpDesk Request](#) or X2999

# Questions



# Enterprise/National Car Rental



**Sam Cox, Director of Business Development  
Business Services**

# Car Rental Highlights

- Both Collision Damage Waiver & Liability Insurance are included on all University business related rentals. When rental is completed through the University's Portal.  
(<http://www.memphis.edu/procurement/travel/carrental.php>)
- Traveler can direct bill University for cost of rental.
- Enterprise will match your current rental company loyalty club membership if you join the Emerald Club.
- University employees can utilize contract rates for personal travel. Insurance is not included.
- General rule of thumb: Use Enterprise for local rentals and National for airport rentals.



# Resources

- **Enterprise Contact**
  - Robert Duncanson
  - (C) 901-568-9390
  - (O) 901-380-7699
  - [Robert.A.Duncanson@ehi.com](mailto:Robert.A.Duncanson@ehi.com)
- **University Website for Car Rentals**
  - <http://www.memphis.edu/procurement/travel/carrental.php>

# Questions



# Audit Notes



**Vicki Deaton, Chief Audit Executive**

# Sponsored Agreement Compliance

- One of our areas of audit is Sponsored Agreements.
- **Sponsored Agreement Definition:** An agreement funded by federal or nonfederal agencies, such as **grants, contracts and cooperative agreements** for research, training, instruction and public service activities. Sponsored Agreements are administered by the Office of Sponsored Programs, University of Memphis Foundation, University of Memphis Research Foundation, and Grants & Contracts Accounting. Sponsored agreements are assigned to restricted funds.

# **Audit Objectives**

- 1. To determine that Sponsored Agreement charges comply with policy guidelines contained in UM1719 Charges to Sponsored Agreements, and UM1720 Cost Transfers.**
- 2. To ensure cost sharing provided by the University on the Sponsored Agreement is in compliance with Policy UM1723 Sponsored Agreement Cost Sharing.**

- 3. To ensure that Sponsored Agreement project investigators (PIs) are in compliance with the financial disclosure requirements outlined in UM1798 Disclosure of Financial Interests Related to Sponsored Research.**
- 4. To ensure that subrecipient monitoring is in compliance with procedures in Policy UM1721 Subagreements Issued to a Third Party (if the Sponsored Agreement includes subrecipients).**

**5. To ensure that Effort Certifications completed for the Sponsored Agreement are accurate, reasonably reflect the actual level of effort expended on a sponsored project, and comply with sponsor requirements, per Policy UM 1676 Certification of Effort.**

**The **deadline** to complete Effort Certification Reports for the Fall 2017 semester is **January 31, 2018**.**

# Certification of Effort

- **Federal Authority:** The University of Memphis effort certification reporting policy UM1676 complies with the requirements of OMB Uniform Guidance (2 CFR 200) - Office of Management and Budget (OMB) Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards (Dec 2014).



# Why Certify Effort?

- As a condition of receiving sponsored awards, the University must assure sponsors that the effort expended on its sponsored projects justifies the salary charged to those projects.
- The University must assure sponsors that the commitment indicated (including mandatory and voluntary committed cost sharing) in the proposal and subsequent award is met in accordance with the sponsor's terms and conditions.

# How Do We Assure Sponsors?

- Assurance is provided by requiring periodic Effort Reports for each individual whose salary is charged to one or more sponsored projects and/or cost sharing account during the effort reporting period. These Effort Reports indicate the percentages of the individual's total effort that are dedicated to the sponsored project(s) and other University activities, and require a certification that the reported effort percentages are accurate.

- All faculty and professional staff, including temporary instructors, graduate assistants, and temporary professional employees, who are paid by a sponsored program contract, grant or University cost share must certify effort as part of the Effort Certification process.
- The effort of all bi-weekly employees, including students, temporary employees, and graduate assistants paid on a bi-weekly basis, assigned/appointed to sponsored programs or assigned/appointed to positions for the purpose of fulfilling the University's obligation to sponsored program (cost-sharing), will be certified in conjunction with the time reporting system.

- **The University's Effort Reporting System generates forms for individuals whose compensation was charged to a sponsored agreement during a certain period. These electronic forms are located on the Employee tab of the University Portal.**
- **Certifiers are expected to review the payroll distribution percentages on the Effort Certification form, and determine whether those percentages reasonably correspond to the percentages of the individual's actual effort on each project or activity.**

# **If Effort Is Not Certified**

- **Failure to provide accurate effort certifications or failure to comply with the University's Effort Reporting requirements may result in financial penalties, expenditure disallowances and could negatively impact future external funding opportunities for the University.**
- **Salary costs associated with uncertified grant activity may be removed and charged to a departmental account if Effort Reports are not completed and returned in a timely manner, .**
- **Knowingly signing an inaccurate effort certification is a serious violation of University policy, as well as potentially a violation of civil and criminal fraud statutes.**

# **Auditing Certification of Effort**

- 1. Select a sponsored agreement for audit.**
- 2. Use salary transaction data to generate a list of individuals with salary charged to the grant during the audit period.**
- 3. View the required individual's Effort Reports in the University's Effort Reporting System.**
- 4. Document whether the required Effort Reports were completed by the due date, certified by the employee, and approved by the PI or other designated approver.**

# Audit Issues Identified

**While auditing grants in various departments across campus during FY2017, we found:**

- Effort Reports that were not certified,**
- Effort Reports certified after the due date,**
- And Effort Reports that were not approved by the PI or other designated approver.**

# **Audit Action Plan Developed**

**Grants and Contracts Accounting and the Provost Office agreed to complete the following steps to address Certification of Effort audit issues.**

- 1. The Provost Office will issue special notifications to Business Officers in advance of each upcoming certification period.**
- 2. The Office of Grants Accounting and the Provost Office will work together to distribute weekly status reports during the certifying period.**
- 3. Labor charges to grants that are not substantiated with an Effort Certification Report may be transferred to the employee's departmental account in accordance with Policy UM 1676.**



# Questions



# Tips & Tricks

## Salary Redistribution Form



**Linda Heide, Manager  
Grants and Contracts Accounting**

# Definition

- ❖ The reallocation of salaries from one University institutional/restricted FOAPAL to another.

# Purpose

- ❖ Redistributions are used to change or correct the labor distribution on salary and wages previously paid to an employee within the current fiscal year. Benefits tied to salary and wages will also be redistributed.

# Where do I send my redistribution request?

## Grants and Contracts Accounting

Submit request for ledger-5 accounts and cost share accounts associated with grants.

- Reference UofM Policy UM1720- Cost Transfer  
<https://umwa.memphis.edu/umpolicies/UM1720.htm>
- Salary Redistribution Form  
<http://bf.memphis.edu/forms/acct/acct12.php>

## Financial Reporting

Submit request for non-grant accounts.

- Salary Redistribution Form  
<http://bf.memphis.edu/forms/acct/acct12.php>

## **Examples of why salary redistribution is needed:**

- ❖ Typographical error made on appointment forms for employees.
- ❖ Errors when loading job FOAPAL.
- ❖ Change in grant award start or end date.
- ❖ Salary reallocation based on effort.
- ❖ Effort listed on award budget is incorrect.

## **Examples of what can be changed when completing salary redistribution:**

- ❖ FOAPAL/ account code changes
- ❖ Reallocation of effort percentage

## **Examples of what cannot be changed when completing salary redistribution:**

- ❖ Position number
- ❖ Earnings code
- ❖ Payroll ID

## **Salary Redistribution for restricted accounts must:**

- ✓ **Be completed and submitted within 90 calendar days of the initial charge, or within a shorter time frame if mandated by the sponsor.**
- ✓ **Be fully documented. Documentation includes the FOAPALs affected by the change, dollar amounts, and written explanations providing reasons for change.**
- ✓ **Have authorized approvals. Principal Investigators and Business Officers are responsible for cost transfers to sponsored projects. The Principal Investigator must sign the Salary Redistribution Request form. The Principal Investigator certifies the salary transferred is an appropriate expenditure for the sponsored agreement charged, and the expenditure complies with the terms and restrictions governing the sponsored agreement. The signature of the Chair is required on salary redistributions when the departmental recovery is reduced. The signatures of the Chair and Dean are required when a cost transfer or salary redistribution exceeds 90 calendar days of the initial charge.**

# **Salary Redistributions more than 90 days old:**

- ❖ Will be granted only under extenuating circumstances;
- ❖ Requires written explanation of why the transfer was not completed within 90 days on the Salary Redistribution Request form;
- ❖ Requires sponsor approval when applicable;
- ❖ Requires review and approval of Department Chair and Dean;

# Useful Tools to Review Salary Charges

MyMemphis – Finance – Banner INB - NHIDIST



# Useful Tools to Review Salary Charges

MyMemphis – Employee - Researcher's Dashboard



# Useful Tools to Review Salary Charges

## MyMemphis – Finance - Banner ePrint Reports

### Banner HR Repository

- NHRDIST – BW and MN Payroll Report
- NYPR001 – Labor Distribution by FOAPAL by Payroll

# Useful Tools to Review Salary Charges

MyMemphis – Finance - HR Program Guide

Earnings Codes

# Useful Tools to Review Salary Charges

<http://www.memphis.edu/payroll/schedules.php>

# Example of Salary Redistribution



## Salary Redistribution Request

[General Online Help](#)

Use this form for retroactive redistribution of salary only.  
Submit Completed Grant Form to Grants & Contracts Accounting, Administration Bldg., Room 263.  
Submit Completed Non-Grant Form to Financial Reporting, Administration Bldg., Room 275.

### EMPLOYEE INFORMATION

Full Name   
Banner ID

Date

Pay ID (select one) ☒ MN ☐ BW

Position Number

Index	Fund	Orgn	Account	Program	Activity	Percent	Amount	Pay Period *	Earnings Code **
262300	110001	511030	61610	4600		50%	500.00	12	010
534167	249897	511030	61610	2500		50%	500.00	12	010

### CURRENT

Index	Fund	Orgn	Account	Program	Activity	Percent	Amount	Pay Period *	Earnings Code **
262300	110001	511030	61610	4600		100%	1,000.00	12	010

### CHANGE TO

\* Pay Period Numbers range from 1-26 for Biweekly and 1-12 for Monthly.

Go to <http://www.memphis.edu/payroll/schedules.php> for biweekly and monthly payroll schedules.

\*\* Earnings Codes can be found at <http://bf.memphis.edu/spectrum/hn/earnings.php>.

If labor distribution reports reflect multiple account code entries for one pay period for an individual, enter each on a separate line.

Request for salary redistribution must be within 90 calendar days of initial charge, and occur in current Fiscal Year.

If redistribution affects another account you do not have signature authority on, you must obtain approval from all financial managers affected prior to submitting request.

Explain why salary was charged incorrectly. Provide reason for salary redistribution, and how costs are allowable and allocable to the project:

Adjust salary split to reflect effort change for Fall.

### Approvals:

Signature of Chair required when redistribution decreases Ledger 5 and increases Ledger 2, due to changes in recovery.

Signature of Chair and Dean required when redistribution exceeds 90 calendar days of initial charge.

Signature of Principal Investigator and Grants & Contracts Accounting required when salary redistribution request affects restricted Ledger 9 accounts.

Department Chair:

Dean:

Signature \_\_\_\_\_ Date \_\_\_\_\_  
Principal Investigator:

Signature \_\_\_\_\_ Date \_\_\_\_\_  
Grants & Contracts Accounting:

Signature \_\_\_\_\_ Date \_\_\_\_\_

Signature \_\_\_\_\_ Date \_\_\_\_\_

By signing above, the Principal Investigator certifies the cost transferred is an appropriate expenditure for the sponsored agreement charged, and the expenditure complies with the terms and restrictions governing the sponsored agreement.

# Salary Redistribution Deadlines

- ❖ Monthly are approximately the middle of the month.
- ❖ Bi-weekly Wednesday before timesheets are due.

Grants Accounting final redistribution deadline for FY2018 is July 3<sup>rd</sup>.

- ❖ Once we past the fiscal year- June 30<sup>th</sup> – there cannot be any redistributions done for that year. Salary charges will have to be moved by journal entry.



# Who Knew? / What's New? / What's Due?





# Who Knew?

<i>Activity</i>	<i>Deadline</i>
W-2 and Vendor 1099-MISC Availability/Mailing	Wednesday, January 31, 2018
Fall Effort Certification - July 2017 - December 2017	Wednesday, January 31, 2018

<i>Workshops</i>	<i>Date</i>
Budget Basics Admin Bldg. Room 178	Tuesday, January 30, 2018 9:30 - 11:00 AM
Accounting Basics Admin Bldg. Room 178	Wednesday, January 31, 2018 1:30 - 3:00 PM

# What's New?

- **Banner Finance Reference Card**
  - The reference card provides helpful information about Banner Finance. Most of this information is included on the Finance Program Guide; however, this card references the frequently used. It also provides contact information when there are questions.

# What's Due?

Activity	Deadline
UG/GR Spring Fee Payment Deadline	Friday, January 12, 2018
UG/GR Financial Aid/Scholarship Excess Aid Refund by Direct Deposit Begins	Friday, January 12, 2018
UG/GR Spring First Day of Class	Tuesday, January 16, 2018
Law School Late Registration Fee Payment Deadline to Avoid \$100 Late Payment Fee	Thursday, January 18, 2018
UG/GR Late Registration Fee Payment Deadline to Avoid \$100 Late Payment Fee	Friday, January 19, 2018
Law School Late Registration Fee Payment Deadline to Avoid Deletion of classes	Friday, January 19, 2018
UG/GR Financial Aid/Scholarship Excess Aid Refund by Check Sent to the Post Office	Friday, January 19, 2018
UG/GR Late Registration Fee Payment Deadline to Avoid Deletion of Classes	Friday, January 26, 2018
2017 1098T Tax Form Available for Students Beginning	Wednesday, January 31, 2018
For additional information go to <a href="http://www.memphis.edu/bursar/info/1098.php">http://www.memphis.edu/bursar/info/1098.php</a>	

# **Next Focus on Finance**

**February 15, 2018**

**1:30-3:00 PM**

**UC Memphis Room 340**

- **Comments or suggestions?**

**Email: [bffin@memphis.edu](mailto:bffin@memphis.edu)**

- **Focus on Finance website:**

**<http://memphis.edu/focusonfinance>**