



THE UNIVERSITY OF NEW MEXICO

YOU MAKE THE CALL!

**Laura Putz, HSC Unrestricted Accounting
Associate Controller**

March 22, 2017

Lunch Education And Review Network LEARN

- Brown bag initiative
- Began in 2008
- Over 50 sessions presented
- More than 5,000 in attendance

LEARN

- Presentations designed to educate staff on some aspect of UNM business and finance
- Given every other month (or more)
- Topics chosen from staff suggestions and needs identified by the Core offices
- A Listserv (LLEARN-L@unm.edu) sends announcements of these meetings to interested staff

Listserv management

- Log in to the listserv and manage your subscribed lists at: <http://list.unm.edu/>
- Add yourself to listserv LLEARN-L@unm.edu to be kept informed of upcoming LEARN sessions



UNM

HEALTH SCIENCES CENTER

Unrestricted Accounting



SARM

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Useful Information

Unrestricted Accounting

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LEARN

The following are LEARN presentations put on by the staff of HSC Unrestricted Accounting and other associated departments/organizations. These presentations are designed to provide you with essential information on our business practices that will assist in making the unrestricted accounting process as painless as possible. LEARN presentations are scheduled at various times throughout the year, and you may attend them without advance registration. However, the items below are the presentations and handouts for LEARN presentations that have been conducted previously. Feel free to peruse them and become familiar with the material -- many of the answers you are looking for are likely contained within them.

TO VIEW UPCOMING LEARN COURSES, CLICK THE BANNER BELOW:

LEARN SCHEDULE

<http://hsc.unm.edu/financialservices/accounting/>

LEARN Topics

- Accounting for State Appropriations
- Chrome River
- Account Codes
- Understanding UNM Chart of Accounts
- PCard/PCard Workflow
- Understanding Endowed and Non Endowed Spending
- Uniform Guidance Updates
- Sub-Award Process and Workflow
- Cash Management and Money Lists

LEARN – Useful Strategies

- Incorporate in New Hire Training
- Assign attendance responsibilities
- Incorporate into departmental staff meeting
- Share topics and information

Other Learning Opportunities



Research



[Intramural Funding Opportunities](#)

[HSC Research Compliance and Support](#)

[Centers, Institutes, & Networks](#)

[Signature Programs](#)

[Research Education](#)

[Research Integrity](#)

[Grant Management \(For Award\)](#)

[UNM](#) » [HSC](#) » [Office of Research](#) »

Research Administration Forum and Training (RAFT)

Research Administration Forum and Training (RAFT) was initially established in 2006 as the education arm of the Fiscal Research Services Working Group (FRSWG). The name was changed in 2014 to reflect a broader scope of support and training specifically geared toward the UNM Health Sciences Center research community. RAFT Sessions include updates and training in the areas of grants administration, research compliance, research billing, human resources and other topics of relevance to research administration.

[RAFT Presentations](#)

[FRSWG Presentations \(2013 and Prior\)](#)

To Suggest a RAFT Topic email cmisenaar@salud.unm.edu

<http://hsc.unm.edu/research/raft.html>

LEARN – You Make the call...

- LEARN presentations and other documentation located on the website.
- Next LEARN Session
 - Chrome River Reports
 - March 23rd – 10:30 – 11:30
 - BMSB 303
- The following LEARN presentation was given in 2014.

An employee reimbursement should be deposited using what account code on the money list?

- A. 07Z0 – Other Sales and Services Revenue
- B. 07ZZ – Reimbursement Holding
- C. 08Z0 – Miscellaneous Gen
- D. The expense account code being reimbursed
- E. 0510 – Merchandise Sales Revenue Gen

Account code 07ZZ should be used on a money list to deposit employee reimbursements.

- A. 07Z0 is for typical miscellaneous revenue not identified in a separate account code.
- B. 07ZZ is used for employee reimbursements or other monies received from outside entities with the intention to reimburse an expense; A journal Voucher is also created to move the amount from 07ZZ to the expense account code being reimbursed.
- C. 08Z0 is used for other operating revenue and is typically used for a specific purpose
- D. An expense account code should not be used for deposits
- E. 0510 – is used for revenue generated by the sale of goods like from the Bookstore

Operating Account Code definitions can be found at:

<https://ua.unm.edu/resources/oplegacctdef-10-12-15.pdf>

All donated money, regardless of amount, should go through:

- A. Unrestricted Accounting Office
- B. UNM Cashier's Office
- C. UNM Foundation
- D. A separate non-UNM bank account
- E. Both UNM Foundation & Cashier's Office

All donated money, regardless of amount, should go through UNM Foundation

- A. Unrestricted Accounting offices should not be given money intended for donation
- B. The Cashier's office deposits all department funds received EXCEPT donations
- C. The UNM Foundation sends thank you letters to donors, sets up new indices for gifts when needed, and tracks all gifts to UNM; (the Foundation has a separate WF account and most checks are scanned electronically to them)
- D. *Policy 7200: Cash Management, section 1.4. Bank Accounts* states that "All funds must be deposited in a University account; no bank accounts may be set up except those established by the UNM Controller's Office with the approval of the Executive Vice President for Administration"
- E. See C.

Even small amounts must go through Foundation, who may just do a JV to a Department's index instead of set up fund

Refer to Policy 7200: Cash Management

Contact UNM Foundation with questions:

Jodie Wilson, Records & Gift Processing Manager 277-5871

Jodie.wilson@unmfund.org

or Monica Peck, Financial Analyst 277-5686 Monica.Peck@unmfund.org

Only one of the following is true about money lists.

- A. A department does not need to keep copies of checks
- B. Money received under \$50 may be accumulated up to one week before depositing
- C. A supervisor does not have to take the Cash Management course if she/he does not touch the money
- D. Only one person is required to open the mail as long as a check log is used.
- E. Nobody looks at the comment section, so you do not have to fill it out

Only one of the following is true about money lists.

- A. Departments should keep copies of all Money Lists with check copies and other documents received. These are not kept anywhere else.
- B. All funds received are required by policy to be deposited at least weekly. When less than fifty dollars (\$50) is involved, monies may be accumulated up to a week. *Policy 7200-Cash Management, Section 2*
- C. *Policy 7200 Section 1.1* states that "Individuals responsible for handling cash and their direct supervisor must take the online "Cash Management" training course..."; we recommend ALL persons involved in money list process take the course
- D. Unrestricted Accounting recommends a definitive segregation of duties by having a witness assist the opening of mail as part of good internal control.
- E. Like any business transaction document, the comment section should be filled out so a Reviewer knows the purpose of the deposit(s).

Refer to Policy 7200: Cash Management

A payment to a current student for services performed should be treated as:

- A. A business expense, and paid via a Chrome River Student Expense Report
- B. A scholarship, and processed as a Departmental Award through Financial Aid
- C. A business expense, if primarily for the benefit of the student's education
- D.** Employment compensation, and payment should be processed through Payroll
- E. A scholarship, if it pertains to UNM business

A payment to a current student for services performed should be treated as Employment compensation.

- If no services are performed, and the student is requesting an expense reimbursement that pertains to UNM business, then payment should be via a Chrome River Student Expense Report (Accts Payable).
- If no services are performed, and there is no expense reimbursement, the payment should be via a Dept. Scholarship award (Financial Aid).
- If no services are performed, and the student is requesting an expense reimbursement that benefits the student's education, the payment should be via a Dept. Scholarship award. Be sure to explain how it benefits the student's education.
- If services are performed, provide detailed description of services or work performed.

Use the link below that has flowchart for determining the proper treatment for student payments:

<http://ua.unm.edu/resources/student-payment-flowchart-cr.pdf>

Which is true about Chrome River?

- A. Chrome River is UNM's new accounting system, replacing Banner
- B. Chrome River is UNM's new reporting system, replacing MyReports
- C. Chrome River is UNM's new reimbursement system, replacing DPIs and PCard reconciliation logs
- D. Chrome River is Marketing's new tool to help reimagine how people define, view, and experience UNM
- E. Chrome River was built in-house to supplement the accounting system

Which is true about Chrome River?

- A. Banner is UNM's accounting system
- B. MyReports is UNM's primary reporting system for the financial area
- C. Chrome River was implemented to simplify and increase payment efficiencies in the reimbursement process. PCard transactions are allocated and reconciled at the same time.
- D. Marketing's current Brand Strategy Initiative is unrelated to Chrome River
- E. We purchased Chrome River from Chrome River Technologies, Inc. It is integrated with Banner

Only one of the following is true about employee travel:

- A. UNM will always reimburse for the cost of a taxi to go eat dinner at a restaurant
- B. UNM does not reimburse for per diem meals unless the trip is greater than 50 miles from the UNM place of business**
- C. Frequent flyer miles are reimbursable
- D. Out of state travel must be done by air as travel by personal car is not reasonable
- E. UNM will pay to purchase as much insurance as possible from the rental car company when an employee rents a vehicle

Only one of the following is true about travel:

- A. *Travel Policy 4030, section 9.5* states that "Taxi fares may be reimbursed for travel to and from a business destination such as airport, hotel, conference site, or other location necessitated by the business trip. Taxi fares for travel to restaurants for personal meals or other locations of personal interest are not allowed."
- B. *Travel Policy 4030, section 3.1* states that "To be eligible for travel expense reimbursement other than mileage, travelers must be on official University business at least fifty (50) miles away from their assigned work location."
- C. Frequent flyer miles are not actual out-of-pocket expenses that have been incurred by travelers. And the method and routing of travel cannot be arranged solely to take advantage of this and other incentives. *Section 8.2.2*
- D. A traveler can use personal automobile in lieu of air travel when traveling out of state; travel may not exceed the cost the traveler would have otherwise incurred if the traveler had flown. Comparison documentation should be attached to expense reports, or UA will calculate. *Section 9.4.2*
- E. No additional insurance should be purchased from the rental car vendor. For insurance purposes, the State of NM Risk Mgmt Division treats rental cars rented by University travelers for official University business as if they were UNM vehicles. *Section 9.2*

Only one of the following is true about travel:

- A. A traveler can always add a GPS device to a car rental contract if he/she drives at least 50 miles
- B. If an employee uses personal car, he/she can get reimbursed for gas receipts and up to \$0.535/mile for mileage
- C. An employee can bring spouse on a UNM business trip
- D. Including conference agendas with reimbursement backup is optional
- E. Any business purpose will suffice as long as you use the word "because" in the text

Only one of the following is true about employee travel:

- A. A GPS device is not considered an “ordinary and necessary expense” and payment for this feature with University funds is not normally authorized; however if reason is valid, Dean, Dir., D.H. may grant approval. *Travel Policy 4030, Section 9.3*
- B. An employee can only be reimbursed for gas receipts, or for mileage. The best practice is to reimburse up to allowable mileage rate. Practice and allowable rate is up to the department.
- C. Yes, you can bring your spouse, family or friends on a business trip. *Section 13* covers how costs attributable to the University traveler for business purposes must be clearly separated from any personal travel costs of the traveler and the travel costs of the traveler's family.
- D. Conference agenda is required documentation that is used to verify any meals provided and the dates necessary for travel *Section 3.2*
- E. Travelers should thoroughly explain their travel claims in the business purpose text. *Section 3.2*

If you have not read the Travel Policy in a while, we recommend it; it has changed with the implementation of Chrome River.

Which of these statements is true regarding conference fees?

- A. Must be paid by the employee up front
- B. Can be reimbursed before the conference occurs if paid by employee
- C. Can be paid using a PCard
- D. If paid using a PCard, you must include the expense on the Chrome River travel reimbursement report
- E. Fee never includes \$\$ toward meals provided

Conference fees tips:

- Employee do not have to pay for conference fees up front.
- Conference fees should be paid using a Pcard.
- If an employee does pay for a conference fee, he/she cannot get reimbursed until after the conference.
- Conference fees paid by a Pcard should be included on the Chrome River reconciliation report but never on the travel reimbursement report.
- Many conferences include meals that are provided, and the meals cost is included in the conference fee
 - a. The agenda needs to be checked and any meals provided need to be subtracted from the per diem. If not, the meal(s) could have been paid twice.
 - b. Unrestricted Accounting personnel will check the agenda to verify per diem is correct.
 - c. Typically, a continental breakfast or a reception do not qualify as a meal provided

Which one is true regarding moving expenses?

- A. Can start reimbursing the new employee as soon as she/he has signed the Letter of Offer.
- B. Portions of the moving expenses may be deemed taxable wages per IRS guidelines
- C. The \$15,000 maximum allowance applies only to the moving company bill
- D. House-hunting expenses are not considered part of moving expenses and do not need to be included with moving expense(38L0) expenses
- E. Moving expense reimbursement per the Accountable Plan 60 calendar days starts at new hire's first day of house hunting

Moving expense reviews and approvals are done to comply with IRS rules as is UNM's Accountable Plan.

- A. New employees can be reimbursed for out of pocket expenses related to moving and per any "appointment letter" can be reimbursed after the employee's employment start date.
- B. Portions of the moving expenses may be deemed taxable wages per IRS Publication 521 – Moving Expenses.
- C. There is a moving expense allowance up to \$15,000, unless a lesser amount is established in the new hire's "appointment letter" Any amount above \$15,000 must have prior written approval by the cognizant vice president or the President. The \$15,000 does not apply to only the moving bill.
- D. House-hunting expenses are considered part of moving expenses and should be included with moving expenses along with other actual out of pocket allowable expenses incurred during the move.
- E. The Accountable Plan's "60 calendar days" starts as of the new hire's employment start date.

Visit the links below for UNM Policy 4020-Moving Expenses and for guidelines on Moving Expenses and UNM's Accountable Plan

<http://policy.unm.edu/university-policies/4000/4020.html>

<http://ua.unm.edu/accountable-plan-requirements-cr.html>

Which one of these statements concerning PCards is true?

- A. Generally, purchasing a computer or server outside of the LoboMart eProcurement system is prohibited.
- B. You can wait until the end of the month to reallocate PCard expenses in Chrome River.
- C. You can share your PCard with fellow co-workers only when approved by Dept Head
- D. Your PCard can be used for a personal expense as long as you pay it back within 30 days
- E. Use whatever account codes you want because Accounting offices do not review

Which one of these statements concerning PCards is true?

- A. Per PCard Policies & Procedures, “Computers and servers may only be purchased through LoboMart using our Dell or Apple punch-out sites, never from another source such as a retail store”. If your department wishes to purchase a non-Dell computer or server, you must submit a Purchase Exception Request for Non-UNM-Standard Computer form signed by the department head to the PCard Administrator and submit a PCard Special Exception Request form. Requests must be approved prior to the purchase.
- B. Transactions must be allocated via a CR PCard Reconciliation report within 10 days of posting in Chrome River
- C. Your PCard and PCard number should never be shared
- D. Your PCard should never be used for a personal expense
- E. HSC Unrestricted Accounting does conduct random PCard Reviews to examine a Department’s understanding of and compliance with UNM Policies and Procedures, published guidelines, the presence of internal departmental controls, and accuracy of accounting treatment of PCard transactions.

All of the above answers can be found at the PCard website link below:
<http://pcard.unm.edu/>

I was told one of these is true about Pcards:

- A. Nobody watches PCard transactions, so I do not have to allocate them
- B. If I ignore my PCard items, someone else will allocate them
- C. PCard workflow has gone away
- D. If I move to a different Department, I no longer have to allocate my current items
- E. There are no resources out there to help me with PCard allocations

PCard monitoring is an on-going process.

- A. PCard transactions are closely monitored by the PCard department.
- B. PCard holders are responsible for properly allocating their purchases.
- C. PCard workflow went away 12/1/17
- D. PCard holders are responsible for allocating their items within 10 days, regardless of where within UNM they work
- E. There are resources available on the PCard website and the UNM Chrome River website

<http://chromeriver.unm.edu/>

Only one of these statements is correct about a small grant submission:

- A. A small grant can go directly through Unrestricted Accounting and bypass Sponsored Project Office (SPO)
- B. Sponsored Project Office can be skipped if it is a non-federally funded small grant
- C. All grant submissions, small or large, must go through Sponsored Project Office**
- D. Small awards can go through Unrestricted and bypass Sponsored Project Office as long as Sponsored Project Office does not know about it
- E. All invoices to be paid by federal funds can only be billed through Contract & Grants

All grant submissions, small or large, federal or non-federal, must go through Sponsored Project Office

Even if it is not a grant, contract or agreement:

1. If requesting a customer ID to be billed through Unrestricted Accounting, the vendor should not be paying with federal funds, or federal pass-through funds.
2. If the vendor is paying with federal funds, then the request must go through Pre-Award.
3. Sponsored Projects Office will determine whether the billing can be done through Unrestricted Accounting (NSAR) or must go through Contract & Grant Accounting.

Only one of these statements is true about the NonStudent Accts Receivable (NSAR) system.

- A. I do not need to use NSAR to create & send an invoice for a one-time only deal
- B. Depts are responsible to mail invoices, collect payment, and calculate/create bad debt JVs
- C. ALL invoices to external customers must be done through a UNM billing system such as NSAR or Contract and Grant Accounting**
- D. HSC & Main Unrestricted Acctg does only monthly training for new NSAR users, including a nifty song and dance number
- E. I can just start billing without training

All external billings MUST be invoiced through a UNM billing system.

- Unrestricted billings are done through the NonStudent Accounts Receivable (NSAR) system.
- The Unrestricted Accounting offices mail invoices, collect payment, mail collection letters, and calculate/create bad debt JVs.
- Electronic copies of invoices are kept on file.
- Both Main and HSC Unrestricted Accounting offices contact new users for training, and access to use NSAR is not given until after training.

Which of these statements is false regarding intercompany transactions between UNM/HSC and UNM Hospital (UNMH)?

- A. UNM Internal Purchase Requisition is required when purchasing goods or services from UNMH.
- B. Billings from UNM/HSC to UNMH and billings from UNMH to UNM/HSC are processed through HSC Unrestricted Accounting.
- C. A salary agreement needs to be completed when an HSC employee does services for UNMH or vice-versa.
- D. UNMH reimburses their UH employees for their HSC/UNM expenses, then bills UNM/HSC.
- E.** To bill UNMH, UNM/HSC persons should start by sending an invoice to UH Accounts Payable.

Which of these statements is false regarding intercompany transactions between UNM/HSC and UNM Hospital (UNMH)?

- A. A UNM internal PR is needed and you can either mail original or email scan to Carol Ingram at UNMH. (caingram@salud.unm.edu)
- B. HSC Unrestricted Accounting is responsible for the accounting between UNM/HSC and UNMH, UNM Medical Group, and SRMC.
- C. Salary agreements are initiated by the company whose employee is to be reimbursed and provides the terms of the agreement.
- D. UNM/HSC should not pay UNMH employees for expenses incurred while doing business for UNM or HSC. Example, a DPEZ for travel. UNMH will pay their employee and bill UNM or HSC.
- E. If UNM or HSC needs to bill UNMH, it needs to be done through HSC Unrestricted Accounting.
Contact Aurelia Martinez: HSC Unrestricted Acctg; 272-6266 or ajmartinez1@salud.unm.edu

A good resource to learn more about doing business with UNMH, see link to LEARN PowerPoint below called "Doing Business with UH, UNMMG, and SRMC":

<http://hsc.unm.edu/financialservices/accounting/resources/learn/index.html>

Bonus Question!

FGIDOCR, pronounced "Feegee Docker":

- A. Is the name of a MyReports report
- B. Is an IT process to hook up computers
- C. Is the name of an Eprint report
- D. Is the name of a Banner form
- E. Was the name of a popular 70s psychedelic rock band

Bonus Question!

Banner form FGIDOCR:

This Banner form is used to review posted documents.

A list of frequently used Banner forms with the descriptive/use for each can be found at:

<http://fssc.unm.edu/docs/FSJA-061.pdf>

And, FGIDOCR can be used to look up rule class JEH JVs posted by UA in Xtender.

Which Banner forms can be used to look up documents in Xtender?

- A. FOIDOCH, FTMACCI, FGIDOCR
- B. VLOOKUP, HLOOKUP, IFERROR
- C. FOIAPPH, FAICKKH, FTIORGH
- D. FOROLDS, FBRBAVL, FNRLDST
- E. The orange colored ones

Banner forms that can be used to look up documents in Xtender:

- A. Xtender Docs:
 - a. FOIDOCH – Document History (DPIs & POs)
 - b. FTMACCI – Account Index Code Maintenance (Sig Auth forms, Fund Establishment forms, Dept Award Letters)
 - c. FGIDOCR – Document Retrieval Inquiry (JEH JVs posted by HSC Unrestricted Accounting)
- B. VLOOKUP, HLOOKUP, IFERROR (Excel functions)
- C. FOIAPPH, FAICKKH, FTIORGH (Other useful Banner forms)
- D. FOROLDS, FBRBAVL, FNRLDST (MyReports reports)

For frequently used Banner forms and the description, see link below:

<http://fssc.unm.edu/docs/FSJA-061.pdf>

Which of these is NOT a typical reason why journal vouchers are denied?

- A. Wrong account code or index used
- B. Insufficient doc text or purpose of JV unclear
- C. JV still in Dept's queue for +10 days
- D. Use of 1903, 16xx or 8045 applied wrong
- E. Duplicate JV or portion of JV is a duplicate

Typical reason why HSC Unrestricted Accounting journal vouchers are denied?

- A. Wrong account code or index used accounted for 11% of FY16 JVs denied.
- B. Insufficient doc text or unclear purpose JVs were 7% of the FY16 JV denials.
- C. JVs are not denied if still in Depts' queues
- D. 1 out of 4 JVs denied in FY16 were due to account codes 1903, 16xx or 8045 applied wrong; 51% of the denials occurred during the first quarter of FY16.
- E. Duplicate JV or portion of JV is a duplicate denials were 8% of the FY16 denial

Visit the link below for LEARN titled "Account Codes revisited":

<http://hsc.unm.edu/financialservices/accounting/resources/learn/index.html>

Which statement is false about Banner form FGIBDST?

- A. Can access FGIDOCR from transactions detail to look up document postings for JVs and Chrome River expense reports
- B. Can also query the form by level 3 fund
- C. Shows revenue/expense activity in the Operating Ledger
- D. Shows all activity in the General Ledger
- E. Is a good form to use for reconciling unrestricted and certain other type of fund indices

Banner form FGIBDST, Organization Budget Status Form is used to view revenue and expense activity in Operating Ledger.

- A. FGIDOCR can be accessed from FGIBDST, Option - FGITRND to look up document postings for JVs and DPIs
- B. You can query the form by level 3 fund; example, type in 15 or 14, etc. for Fiscal Year, then type 3U0023 for Fund, click Next Block
- C. It shows revenue/expense activity in Operating Ledger. It appears in the Summary format, and can access transaction detail (FGITRND) from the Options menu.
- D. Use Banner form FGITBAL for activity in the General Ledger
- E. This is a good form to use for reconciling unrestricted indices

**Thank you
for participating in
“You Make the Call”**

