

General Accounting Questions and Answers

Q1. What type of electronic payments can the university accept?

A1. The university can receive Wire Transfers, Electronic Funds Transfers (EFT) and Automated Clearing House (ACH) funds electronically, you may call or e-mail General Accounting on (702) 895-3430 or e- mailing: generalaccounting-group@unlv.edu

Q2. What do I do if I receive cash or a checks to deposit?

A2. If you received either cash or a checks for deposit, it must be deposited along with a Departmental Deposit Transmittal Form, at UNLV's Cashier's Office. Would you like me to send you a link to the form?

<http://www.unlv.edu/cashiering/forms>

Q3. How do I establish a Signature Authority on an Account?

A3. To establish signature authority for a new account or add/remove someone from an existing account, please complete the Authorized For Expenditure Form located on the Controller's web-site. Would you like me to send you a link to the form?

<http://fac-apps-server.facilities.unlv.edu/Signaturecard/>

Signature Authority cannot be granted to someone who does not have a personal signature card on file in the Controller's Office. Personal signature cards can be requested by sending an e-mail request to SignatureCards@unlv.edu or by calling General Accounting at 895-3957.

Q4. What is an IDR?

A4. An IDR is an Inter-Departmental Requisition, it is used to:

- 1) Record the sale of good or services between campus departments
- 2) Record the transfer of cash between two accounts.

There are three types of IDR:

- a) IX – for Expense Transfer
- b) TV – Transfer Voucher
- c) II – Intra-Institutional Voucher

Q5. When would I used an IX (Expense Transfer) IDR?

A5. This type of IDR is used to record the sale of goods and services by campus service centers to campus departments. Campus Service Centers Include:

- 1) Telecommunications (monthly telephone charges)
- 2) Facilities (monthly utilities allocation)
- 3) Parking Services
- 4) Reprographics
- 5) Police Services
- 6) Mail/Delivery Services
- 7) Surplus
- 8) Office of Information Technology (computer parts)
- 9) Departments that provide space rentals (ex: Student Union, UNLV Foundation, Science and Engineering Building)

Q6. When would I use a TV (Transfer Voucher) IDR?

A6. This type of IDR is used to record the transfer of cash from one campus account to another when no identifiable expense has occurred. TV's are generally used to provide funding for the receiving department. Common uses include:

- 1) Funding a renovation project for your area through Planning and Construction
- 2) Sponsorship of another department's event
- 3) Reimbursing a Dean's hosting account for hosting expenses charged

Q7. When would I use an II (Intra-Institutional Voucher) IDR?

A7. This type of IDR is infrequently used. This type of IDR acts as an invoice for the seller and a payment voucher for the buyer in an intra-institutional sale. E.g. The "Seller" is an organization entity within the institution (UNLV) instead of an outside vendor. It is used when an agency account (Fund 2776) is providing sales or services to a UNLV department or for certain Rebel Card transactions.

Q8. What is a Journal Voucher (JV)?

A8. A Journal Voucher (JV) is an accounting record that provides written authorization for a financial transaction. Common uses of a Journal Voucher are:

- 1) Reassignment of expenses/revenues
- 2) Corrections of posting errors
- 3) Posting wire disbursements/receipts from the bank
- 4) Revenue of expense distributions

Q9. When should I use a Journal Voucher (JV)?

A9. There are several transactions that should be submitted using a JV rather than an IDR:

- 1) Reversal of an IDR that has already been processed
- 2) Reassignment of expenses between accounts
E.g. Moving an expense that was charged to an operating account to a hosting account

- 3) Reassignment of revenues between accounts
- 4) Corrections of account errors
 - E.g. Reassigning a PCard expense that was charged to the wrong account
- 5) IDCR (Indirect Cost Recovery)
- 6) Any transaction that is splitting the amount of the IDR between two or more accounts to be credited. Advantage does not allow more than one account to be credited on an IDR.