The Basics: Key Terms & Definitions

• Account Number – the three components of an account number include the fund, agency, & organization.

• Example:

Account Number
2221 - 213 - 1000
fund - agcy - orgn
The Basics: Key Terms & Definitions

- Fund – the fund, denoted by the Fund Code, is the basic accounting entity used for budgeting, revenue, & expenditure control. Fund Code ranges begin as follows:

  2100   State- Appropriation
  2200   Self-Supporting Activity
  2300   Gift
  2330-2399   Grant or Sponsored Activity
  2400   Auxiliary Enterprise

Account Number

2221 - 213 - 1000
fund - agcy - orgn
The Basics: Key Terms & Definitions

• Fund – the fund, denoted by the Fund Code, is the basic accounting entity used for budgeting, revenue, & expenditure control. Fund Code ranges begin as follows:

<table>
<thead>
<tr>
<th>Account Number</th>
<th>Account Type</th>
</tr>
</thead>
<tbody>
<tr>
<td>2221 - 213 - 1000</td>
<td>fund-agcy-orgn</td>
</tr>
</tbody>
</table>

- 2500    Student Loan
- 2600    Endowment
- 2700    Agency
- 2800    Plant
The Basics: Key Terms & Definitions

• Agency – an Agency Code is used to denote organizational groupings and associated budget responsibilities. For example, different agencies exist for each of the following:

President
Vice President for Finance & Business
Controller’s Office

Account Number
2221 - 213 - 1238
fund - agcy - orgn
The Basics: Key Terms & Definitions

• Organization – frequently referred to as “org”, the Organization Code represents a sub-division within an agency.

Account Number
2221 - 213 - 1000
fund - agcy - orgn
The Basics: Key Terms & Definitions

• Appropriation Unit – normally an agency + “org” combination; it represents a separate budgetary unit.
What is an IDR?

• An IDR is an Inter-Departmental Requisition.
• When goods and services are provided from one department to another, the IDR document records the credit from selling these items and the expense of purchasing them.
• IDRs may be used to reassign operating expenses.
• An IDR may also record the transfer of money between organizations.
How many types of IDR are used?

- Three types of IDR transactions are used.

- They are:
  - The **Transfer Voucher (TV)**
  - The **Expense Transfer Voucher (IX)**
  - The **Intra-Institutional Voucher (II)**
What’s a TV?

- The **Transfer Voucher**, or **TV**, is used to make transfers of money from one account to another.

- Only certain non-state accounts can use a TV.

- Normally, there is no actual exchange of goods or services for a TV; money is merely being transferred so that another organization will have the money to pay for them.
• A TV must use “VT” for the account being credited and “VT-00” for the account being charged.

• Example:

**Acct. Credited** → 2220 - 213 - 1210 - VT

fund - agcy - orgn - rev

**Acct. Charged** → 2220 - 213 - 1213 - VT - 00

fund - agcy - orgn - obj - sub
What’s an IX?

- The **Expense Transfer Voucher**, or **IX**, is now the most commonly used IDR and is similar to the II except that it records a reduction of a selling department’s cost recovery expense.

- An IX would normally be used when goods and services from a sales service/recharge service center provider are charged to another area.
• A typical example of an IX would be the monthly charges a department receives for long distance phone calls.

• An IX will have an object and sub-object code for both the account being credited and the account being charged.

• Example:
  fund - agcy - orgn - obj - sub
  Acct. Charged → 2220 - 255 - 5227 - 30 - 86
  fund - agcy - orgn - obj - sub
• Another type of an IX transaction would be the reassignment of an operating expense.
• This is used when it is determined that an operating expense should be posted to a different account number usually using the same object and sub-object code.
• Example:
  Acct. Credited → 2221 - 213 - 1200 - 30 - 12
  fund - agcy - orgn - obj - sub
  Acct. Charged → 2101 - 213 - 1211 - 30 - 12
  fund - agcy - orgn - obj - sub
What’s an II?

- The **Intra-Institutional Voucher**, or II, is the least commonly used IDR.

- The II acts as an invoice for the seller and a payment voucher for the buyer in an intra-institutional sale.
• It is where the “seller” is an organization entity within the institution rather than a vendor.

• Typical examples of an II is where an agency (2776) account is providing sales or services to a UNLV department or for certain RebelCard transactions.
An II will continue to have a revenue and sub-revenue code for the account being credited, and an object and sub-object code for the account being charged.

Example:

Acct. Credited → 2776 - 255 - 5180 - 81 - 01  
fun - agcy - orgn - rev - sub

Acct. Charged → 2220 - 255 - 5227 - 30 - 26  
fun - agcy - orgn - obj - sub
How do we prepare an IDR?

• Departments or providers may have different versions of the IDR document.

• The IDR normally includes a date, an account number being charged or debited, an account number being credited, a description of the transaction, an amount, and an authorized signature.
How do we number an IDR?

- Each department has its own procedure for assigning numbers to an IDR, in accordance with the numbering system provided by the Controller’s Office.

- See the 3-page “Document Numbers” handout.
• The department being credited is responsible for either assigning the IDR document number or forwarding the IDR to the Controller’s Office for numbering.

• Some department sales/service providers number and enter their IDR documents into ADVANTAGE while other departments just number their documents and forward them to the Controller’s Office for further processing.
• Example: 2 6 ___ # # # # #

Institutional Code (2=UNLV) ← ← Fiscal Year (6=2006) ← Document Type (TV, IX, II) ← Document #

24TV55002 → UNLV, 2004, TV, College of Fine Arts
25IX32010 → UNLV, 2005, IX, Facilities
26II00040 → UNLV, 2006, II, Controller’s Office
**How do we fill out the form for a transfer of cash?**

<table>
<thead>
<tr>
<th>IDR. No.</th>
<th>26TV#######</th>
</tr>
</thead>
<tbody>
<tr>
<td>Choose One:</td>
<td></td>
</tr>
<tr>
<td>2x TV</td>
<td>Transfer of Cash</td>
</tr>
<tr>
<td>2x IX</td>
<td>Interdepartmental Sales/Services</td>
</tr>
<tr>
<td>2x IX</td>
<td>Reassignment of Expense</td>
</tr>
<tr>
<td>2x II</td>
<td>Limited Use - See Instructions</td>
</tr>
</tbody>
</table>

**UNIVERSITY OF NEVADA, LAS VEGAS**

**INTER-DEPARTMENTAL REQUISITION**

**From:** Controller’s Office  
**Ordering Dept. (Account Charged):**

**To:** Controller’s Office  
**Date:** 08/24/05  
**Dept. of Account Credited or Dept. Providing Sales/Services:**

**Deliver to:** Gwenn Pons  
**Person:** 2221 - 272 - 764R - VT - 00  
**Mail Route Code:** 1073  
**Building and Room:** CSB 146 - x51166  
**Phone:**

**Account Charged:**

<table>
<thead>
<tr>
<th>Fund</th>
<th>Agency</th>
<th>Org #</th>
<th>Obj Code</th>
<th>SubObject</th>
</tr>
</thead>
<tbody>
<tr>
<td>2xxx</td>
<td>xxx</td>
<td>xxxx</td>
<td>xx</td>
<td>xx</td>
</tr>
</tbody>
</table>

**Account Credited:**

<table>
<thead>
<tr>
<th>Fund</th>
<th>Agency</th>
<th>Org #</th>
<th>Obj or Rev Code</th>
<th>SubObj or SubRev</th>
</tr>
</thead>
<tbody>
<tr>
<td>2xxx</td>
<td>xxx</td>
<td>xxxx</td>
<td>xx</td>
<td>xx</td>
</tr>
</tbody>
</table>

Make Sure account # is complete, including Obj., Sub-obj., & Rev. Code.
<table>
<thead>
<tr>
<th>Quantity</th>
<th>Description of Transaction</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>To transfer funds from… to…</td>
<td>9,000.00</td>
</tr>
</tbody>
</table>

Total 9,000.00

Signed  
Gwenn Pons  
Authorized Signer on Account Charged

Approved  
(Required for Hosting Expenses) Dean or Vice President
• Remember that transactions of cash are only between certain non-state accounts.

• If transferring cash from a budgeted account verify that sufficient budget is available on the VT line. If transferring from a cash account it should be verified that sufficient cash is available.
How do we fill out the form for an IX (sales/services)?

**UNIVERSITY OF NEVADA, LAS VEGAS**

**INTER-DEPARTMENTAL REQUISITION**

<table>
<thead>
<tr>
<th>From</th>
<th>Controller’s Office</th>
</tr>
</thead>
<tbody>
<tr>
<td>To</td>
<td>Controller’s Office</td>
</tr>
</tbody>
</table>

**Deliver to**

<table>
<thead>
<tr>
<th>Gwenn Pons</th>
<th>Person</th>
<th>Mail Route Code</th>
<th>Building and Room</th>
<th>Phone</th>
</tr>
</thead>
<tbody>
<tr>
<td>2101 – 259 – 5900 – 30 – 12</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Account Charged**

<table>
<thead>
<tr>
<th>Fund</th>
<th>Agency</th>
<th>Org #</th>
<th>Obj Code</th>
<th>SubObj</th>
</tr>
</thead>
<tbody>
<tr>
<td>2xxx</td>
<td>xxx</td>
<td>xxxx</td>
<td>xx</td>
<td></td>
</tr>
</tbody>
</table>

**Account Credited**

<table>
<thead>
<tr>
<th>Fund</th>
<th>Agency</th>
<th>Org #</th>
<th>Obj or Rev Code</th>
<th>SubObj or SubRev</th>
</tr>
</thead>
<tbody>
<tr>
<td>2221</td>
<td>213</td>
<td>1210</td>
<td>39</td>
<td>01</td>
</tr>
</tbody>
</table>

Object 39 is for cost recovery, a.k.a. interdepartmental sales or services.
<table>
<thead>
<tr>
<th>Quantity</th>
<th>Description of Transaction</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>4</td>
<td>Purchase of Receipt Books for...</td>
<td>25.00</td>
</tr>
</tbody>
</table>

Total 25.00
# How do we fill out the form for an IX (reassignment of expense)?

<table>
<thead>
<tr>
<th>IDR. No.</th>
<th>26IX#######</th>
</tr>
</thead>
<tbody>
<tr>
<td>Choose One:</td>
<td>2x TV  Transfer of Cash  &lt;br&gt; 2x IX  Interdepartmental Sales/Services  &lt;br&gt; 2x IX  Reassignment of Expense  &lt;br&gt; 2x II  Limited Use - See Instructions</td>
</tr>
</tbody>
</table>

**University of Nevada, Las Vegas**

**Inter-Departmental Requisition**

**From:** Controller's Office  
**Ordering Dept. (Account Charged):**

**To:** Controller's Office  
**Dept. of Account Credited or Dept. Providing Sales/Services:**

<table>
<thead>
<tr>
<th>Deliver to</th>
<th>Gwenn Pons</th>
<th>1073</th>
<th>CSB 146</th>
<th>x51166</th>
</tr>
</thead>
<tbody>
<tr>
<td>Mail Route Code</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Building and Room</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Phone</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Account Charged**  
**Fund** 2xxx  
**Agency** xxx  
**Org #** xxxx  
**Obj Code** xx  
**SubObj** xx  

**Account Credited**  
**Fund** 2xxx  
**Agency** xxx  
**Org #** xxxx  
**Obj or Rev Code** xx  
**SubObj or SubRev** xx
<table>
<thead>
<tr>
<th>Quantity</th>
<th>Description of Transaction</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Reassign long distance phone charges for…</td>
<td>5.45</td>
</tr>
<tr>
<td></td>
<td>Ref. 26IX24001 Remember to include a reference to the PV, IDR, or JV number that the original expense was paid with.</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
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<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Total</td>
<td>5.45</td>
</tr>
</tbody>
</table>

Signed: **Gwenn Pons**  
Authorized Signer on Account Charged

Approved:  
(Required for Hosting Expenses) **Dean or Vice President**
How can we check the status of an IDR?

- After an IDR has been processed, it is only natural to want to track the document to make sure that it is correctly posted through the ADVANTAGE system.
- There are several ways of easily checking the status of your document.
- In ADVANTAGE:
  - The DOCQ application screen
  - The DHIS application screen
- In Data Warehouse:
  - Document Information Lookup
So Just How Many IDR's Do You'all (The Controller's Office) Process?

IDR Transactions Processed or Audited

<table>
<thead>
<tr>
<th>Doc Type</th>
<th>Total Number of IDR's by Fiscal Year:</th>
</tr>
</thead>
<tbody>
<tr>
<td>TV</td>
<td>25,030</td>
</tr>
<tr>
<td>IX</td>
<td>24,702</td>
</tr>
<tr>
<td>TV</td>
<td>24,604</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Year</th>
<th>TV 2007</th>
<th>IX 2005</th>
<th>TV 2006</th>
<th>IX 2006</th>
<th>TV 2005</th>
</tr>
</thead>
<tbody>
<tr>
<td>2007</td>
<td>3,142</td>
<td>21,778</td>
<td>3,335</td>
<td>21,249</td>
<td>3,093</td>
</tr>
<tr>
<td>2006</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2005</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
Questions?

GENERAL ACCOUNTING CONTROLLER’S OFFICE

Extension: 53957
• All account managers must evaluate their state appropriated account outstanding charges for sufficient funds to complete processing.

• If there will not be sufficient funds available those departments must contact the sales/service providers they have outstanding charges with and provide an alternate non-state account number for those documents.
Don’t forget the other important reminders!

- Copies of all sales/service providers II, IX, or TV transactions related to other NSHE Business Center North system institutions and their respective Due To/Due From clearing accounts should be forwarded to John or Gwenn for monthly reconciliation and billing to the other NSHE Business Center North system institutions.
• All **reversals or corrections** of sales/service providers processed **IXs or IIs** that require a debit (or charge) to an account’s revenue object/sub-object code and a credit to an account’s expense object/sub-object code should be forwarded to John or Gwenn for processing on a **JV (Journal Voucher)** since ADVANTAGE does not allow a return of an item processed on an **IX or II** that is a charge to a revenue or recharge account and a credit to an operating expense.
• Copies of all sales/service providers IIs, IXs, & TVs involving Grants and Contracts account transactions (Funds 2330-2399) and Plant fund transactions (Fund 2885) should be forwarded to John or Gwenn for review and approval.
ADVANTAGE allows for TVs only to be processed with transfer object/sub-object codes (Debit=VT 00, Credit=VT). Transactions that need to be processed as revenue to revenue (for example, charging 78-11 and crediting 78-11) should be forwarded to John or Gwenn for processing on a JV (Journal Voucher). Note, the VT object code should not be used on IXs or IIs.
UNIVERSITY OF NEVADA, LAS VEGAS

INTER-DEPARTMENTAL REQUISITION

From __________________________
   Ordering Dept. (Account Charged)

To __________________________   Date __________________________
   Dept. of Account Credited or Dept. Providing Sales/Services

Deliver to __________________________       Person       Mail Route Code       Building and Room       Phone

Account Charged __________________________
   Fund 2xxx   Agency xxx   Org # xxxx   Obj Code xx   SubObject xx

Account Credited __________________________
   Fund 2xxx   Agency xxx   Org # xxxx   Obj or Rev Code xx   SubObj or SubRev xx

IDR. No.________________________________________
Choose One: 2x TV Transfer of Cash
            2x IX Interdepartmental Sales/Services
            2x IX Reassignment of Expense
            2x II Limited Use - See Instructions
<table>
<thead>
<tr>
<th>Quantity</th>
<th>Description of Transaction</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
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</tbody>
</table>

**Total**

Signed ___________________________  Approved ___________________________

*Authorized Signer on Account Charged*  *(Required for Hosting Expenses)*  
*Dean or Vice President*