Topics

- Welcome
  - Susan Lin, Director of Financial Management and Controller

- Approving Advance Deposit (AD) and Credit Card Receipt (CCR) Documents
  - Wendall Ho, Manager of Treasury Office

- Introducing New Cash Balance Report
  - Tammy Vandevender, Director of Fiscal Services

- Reviewing Accounts Receivable in KFS
  - Karen Morimoto, Director of General Accounting and Loan Collections
Financial Management Office

Approving Advance Deposit (AD) and Credit Card Receipt (CCR) Documents

Presented by
Wendall Ho, Manager of Treasury Office
Routing of Advance Deposit (AD) and Credit Card Receipt (CCR) Documents – Reprise

WHY DO THIS?

- Strengthen internal controls
- Ensure reliability and accuracy
- Ensure timeliness of financial information in KFS
Routing of Advance Deposit (AD) and Credit Card Receipt (CCR) Documents – Reprise

WHAT’S THE IMPACT OF UNRECORDED DEPOSITS?

• Unrecorded deposits results in financial information being inaccurate and unreliable which could lead to faulty financial decision making for spending and investments.
• Delays in recording deposits makes it more difficult for business offices to reconcile their ledgers.
Routing of Advance Deposit (AD) and Credit Card Receipt (CCR) Documents

<table>
<thead>
<tr>
<th>Unrecorded Deposits at end of month for July</th>
</tr>
</thead>
<tbody>
<tr>
<td># Deposits for the month of:</td>
</tr>
<tr>
<td>Cash</td>
</tr>
<tr>
<td>Credit Card</td>
</tr>
<tr>
<td>Wire/EFT</td>
</tr>
<tr>
<td>Total</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Unrecorded Deposits at end of month for August</th>
</tr>
</thead>
<tbody>
<tr>
<td># Deposits for the month of:</td>
</tr>
<tr>
<td>Cash</td>
</tr>
<tr>
<td>Credit Card</td>
</tr>
<tr>
<td>Wire/EFT</td>
</tr>
<tr>
<td>Total</td>
</tr>
</tbody>
</table>
Routing of Advance Deposit (AD) and Credit Card Receipt (CCR) Documents – Reprise

REMINDER: Effective FY2016. All AD and CCR edocs shall:

- Be routed to the respective Fiscal Administrator or FA delegate for approval
- Include the bank deposit slip or other supporting documentation (e.g. daily point of sale summary, daily credit card settlement report, ACH advice, check stub, check listing, etc.)
Routing of Advance Deposit (AD) and Credit Card Receipt (CCR) Documents – Reprise

- ORS subfund group accounts are routed to ORS Accounting to facilitate sponsor payment posting.

- However, deposit of REX or program income to an account in the ORS designated subfund group initiated by the field or program requires ad hoc routing to another FA (not the initiator). Document will still route to ORS.
Routing of Advance Deposit (AD) and Credit Card Receipt (CCR) Documents – Reprise

• FA’s/FA delegates should review the date of deposit, account code, object code and ensure the amount on the bank deposit matches the amount on the KFS edoc.

• In anticipation of periods when the FA is out of the office, the FA may want to set up a FA delegate for specific document types (like AD and CCR) to another FA/Assistant FA for approval.
Thank you for your continued assistance
Questions?
Financial Management Office

New Cash Balance Report

Presented by
Tammy Vandevender, Director of Fiscal Services
New Cash Balance Report (GLB010)

- Report shows impact of transactions to cash balances
- Selects all accounts with balances
- Includes beginning cash balance, net revenue, net expenditure, transfers, ending cash balance
- Also provides encumbrances and pre-encumbrances with uncommitted cash balance subtotals
- Detailed description of the columns on the FMO website in the Financial Systems | Training | Reports section (http://www.fmo.hawaii.edu/financial_systems/index.html#tab10)
- Can be used to obtain a status of the cash balances at the account level
Report Generation

- Two sorts:
  - GLB010A1 – Sort by Legal Authority, Budget Plan ID, Account Number
  - GLB010A2 – Sort by Account Supervisor, Legal Authority, Budget Plan ID, Account Number
- Generated monthly in PCX KFS | GL folder
- Revisions from June 2015 – Sept 2015
Sample GLB010A1

<table>
<thead>
<tr>
<th>CHART</th>
<th>ACCOUNT</th>
<th>DESCRIPTION</th>
<th>BEGINNING</th>
<th>NET REVENUE</th>
<th>NET EXPENDITURE</th>
<th>TRANSFERS</th>
<th>ENDING</th>
<th>CASH BALANCE</th>
<th>ENCUMBRANCE</th>
<th>CASH LESS ENC</th>
<th>CASH LESS ENC</th>
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</thead>
<tbody>
<tr>
<td>MA</td>
<td>4433180</td>
<td>FIXED PRICE CONTRACT - ORS</td>
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<td>0.00</td>
<td>39,065.06</td>
<td>2,612.20</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>MA</td>
<td>4801050</td>
<td>HAWAII STATEWIDE AFTERSCHOOL</td>
<td>0.00</td>
<td>75,000.00</td>
<td>51,744.73</td>
<td>0.00</td>
<td>23,255.27</td>
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<td>3,751.36</td>
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<tr>
<td>MA</td>
<td>4801762</td>
<td>HRSA-TEACHING INTERNSHIP PROGRAM</td>
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<td>0.00</td>
<td>81,105.18</td>
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<td>-81,105.18</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>MA</td>
<td>9095001</td>
<td>P/R OVRPGMT-COLL OF ED</td>
<td>0.00</td>
<td>51.84</td>
<td>51.84</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
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</tr>
<tr>
<td>MA</td>
<td>9095801</td>
<td>HR CLEARING-COLLEGE OF EDUCATION</td>
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<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>****</td>
<td>TOTAL FOR BUDGET PLAN: 009955</td>
<td>36,452.86</td>
<td>75,051.84</td>
<td>171,966.81</td>
<td>2,612.20</td>
<td>-57,849.91</td>
<td>19,503.91</td>
<td>-77,353.82</td>
<td>0.00</td>
<td>-77,353.82</td>
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</tr>
</tbody>
</table>

**** TOTAL FOR LA: 304A-2003 HRS Trust Fund

Beginning Cash Balance: 36,452.86
Net Revenue: 75,051.84
Net Expenditure: 171,966.81
Transfers: 2,612.20
Ending Cash Balance: -57,849.91
Encumbrance: 19,503.91
Cash Less Encumbrance: -77,353.82
Pre-Encumbrance: 0.00
Cash Less Pre-Encumbrance: -77,353.82
Contact Us

Fiscal Services
Phone: 808-956-4357
Email: kfs-help@lists.hawaii.edu
Or
Submit a Trouble Ticket
Financial Management Office

Reviewing Accounts Receivable in KFS

Presented by
Karen Morimoto, Director of General Accounting and Loan Collection
Accounts Receivable

Money owed to University of Hawaii by its debtors

“Listen, I can’t pretend to understand what you’re going through. Not until your bill is caught up.”
Overview – Accounts Receivable

- **Accounts Receivable (AR) balances from UH invoices issued for goods and services provided, dishonored checks and salary overpayments are available:**
  - in the KFS-AR module
    - For unpaid invoices that were created in KFS-AR module after 7/1/2012
  - in KFS General Ledger (GL)
    - For unpaid invoices that were converted from FMIS prior to 7/1/2012
Accounts Receivables in KFS-AR Module

Accounts Receivable (KFS-AR) module is used for billing and managing

- Contracts & Grants (CG) receivables
- Receivables for
  - goods and services provided by UH to external parties
  - dishonored checks
  - salary overpayments

AR Reports Available

- KFS Online
  - Customer Aging Report
  - Customer Invoices
- Page Center Reports delivered to Fiscal Administrator Mailboxes
  - Various AR and AR Aging Reports
KFS-AR Key Data Fields for Online Reports

- Document type: CGIN and INV invoices
- Customer type: Contracts & Grants (CG) and non-CG
- Billing Chart & Billing Organization
- Processing Chart & Processing Organization
Receivable Invoices in the KFS-AR module

- **CGIN invoices** and ‘CG’ customers are used exclusively by the Office of Research Services

- **INV invoices** and ‘non-CG’ customers are used for goods and services, dishonored checks or salary overpayments
  - Typically categorized as non-student receivables, INV invoices primarily use Object Code 8361 to record receivable balances
  - INV invoices are not used for inter-departmental and inter-campus invoices/billings

For more information refer to the AR Biller & Processor and AR Biller & Processor Processing Dishonored Check Invoices training guides at the FMO website: [http://www.fmo.hawaii.edu/financial_systems/index.html#tab10](http://www.fmo.hawaii.edu/financial_systems/index.html#tab10)
Definition

- Billing Chart & Organization – the organization in KFS-AR established to allow the member to perform the billing function. A Billing organization reports to one Processing organization.

- Processing Chart & Organization – the centralized unit responsible for processing payments for invoices generated by Billing organizations in KFS-AR.
How do I view balances in KFS-AR module?

**Note:** Please note that fiscal administrators and staff with authorized access to KFS-AR can view UH invoices and balances for goods & services, dishonored checks, and salary overpayments.
How do I view balances in KFS-AR module?

Go to KFS Customer Aging Report in Main / Reports / Accounts Receivable

- Click the Customer Aging Report link
Customer Aging Report in Main / Reports / Accounts Receivable

On the Report Options line, click the radio button to change the default selection to Billing Organization or Account.
Customer Aging Report in Main / Reports / Accounts Receivable

- For Processing Organization reports, complete
  - Processing/Billing Chart Code & Processing/Billing Organization Code with your AR Processing organization codes, and click the search button

- For Billing Organization reports, complete
  - Processing/Billing Chart Code & Processing/Billing Organization Code with your AR Billing organization codes, and click the search button

- For Account reports, complete
  - Account Chart Code & Account Number, and click the search button
Customer Aging Report in Main / Reports / Accounts Receivable

Sample Customer Aging Report for Billing Chart-Billing Organization HO-DCTR
Customer Aging Report in Main / Reports / Accounts Receivable

- Click on the underlined **Customer Number** or # of days column **amount** to view information for a listed customer. Example – Customer #3227 Open Items
Customer Invoices in Main / Custom Document Searches / Accounts Receivable
Customer Invoices in Main / Custom Document Searches / Accounts Receivable
Customer Invoices in Main / Custom Document Searches / Accounts Receivable

- KFS prefills Type as **INV** in the **Document Lookup** screen
  - Complete any of the fields and click **search** to view a list of invoice documents matching the search criteria.
  - Commonly used INV search fields include:
    - KFS-AR invoice#, customer# or name
    - KFS-AR Processing Chart & Organization
    - KFS-AR Billing Chart & Organization
    - Organization Reference Document Number:
      - **DMnnnnn** - the UH Treasury Office assigned dishonored check number, or
      - **SAAnnnnn** - the UH Payroll Office assigned Salary Overpayment Worksheet number
Customer Invoices in Main / Custom Document Searches / Accounts Receivable
Customer Invoices in Main / Custom Document Searches / Accounts Receivable

Click on the Invoice# to view the invoice eDoc. The Open Amount field in the upper right displays the current outstanding balance.
KFS-AR Page Center Reports in Fiscal Administrator (FA) Mailboxes

- The reports provide aging and details for the outstanding INV invoices in the current fiscal year (monthly) and INV invoices closed in prior fiscal years (annually)
  - **ARB065A1** - Accounts Receivable Aging Report By FO Code & Billing Org
    - Summary by Customer#, Invoice#, Account, AR Object Code, Object Code
  - **ART065F1** - Accounts Receivable Report By FO Code and Fund Group
    - Transaction level details for invoices summarized & aged in Report ARB065A
  - **ARB066A2** - Accounts Receivable Aging Report By FO Code & Billing Org Closed In FY201x
  - **ART066F2** - Accounts Receivable Report By FO Code and Fund Group Closed In FY 201x
    - KFS-AR INV invoices paid/cleared during the fiscal year; Non-cumulative between fiscal years
How do I view balances NOT in KFS-AR module?

- Invoices dated prior to July 1, 2012 were not converted from FMIS to KFS GL in detail at the time of the conversion (7/1/2012). The balances were brought over in the KFS General Ledger (GL) and placed in object code 8361 (A/R Sys. Accts, Rec. Others)

- Subsequent to the conversion, we have made some changes in order to provide easy access to the invoice information. Please refer to the following slide.
Sequence of Events – for outstanding invoices dated prior to 7/1/2012

1. For payments received for invoices dated prior to 7/1/2010, the application has to be done in KFS General Ledger to object code 8366.
2. If the invoices are determined to be uncollectible, please submit the write-off request by filling the Attachment C to GALC (per APM A8.651)
Write-Off Process per APM A8.651 – Accounts Receivable

- Uncollectible account is an account where (1) the debtor is no longer within the jurisdiction of the State of Hawaii, (2) the debtor cannot be located, (3) the debtor is unknown or cannot be located or cannot be identified, (4) the debtor has filed bankruptcy and has listed the University of Hawaii as a creditor, or (5) the account is deemed to be uneconomical or impractical to collect.

- Write off is the process to delete an uncollectible account from the accounts receivable records and to enter it into a special record, provided the account has been delinquent for at least two (2) consecutive years and approved for write-off by the University General Counsel.

- Fill out Attachment C (download from the General Accounting website) and have it signed by the fiscal administrator.
# Receivable invoices not in KFS-AR — GL Object Code 8366, FY2016

![General Ledger Balance Lookup](image.png)

One item retrieved:

<table>
<thead>
<tr>
<th>Fiscal Year</th>
<th>Chart Code</th>
<th>Account Number</th>
<th>Sub-Account Number</th>
<th>Object Code</th>
<th>Sub-Object Code</th>
<th>Balance Type Code</th>
<th>Object Type Code</th>
<th>Beginning Balance Line Amount</th>
<th>Contracts Grants Balance Amor</th>
</tr>
</thead>
<tbody>
<tr>
<td>2016</td>
<td>HQ</td>
<td>2239162</td>
<td>-----</td>
<td>8366</td>
<td>---</td>
<td>AC</td>
<td>AC</td>
<td>200.00</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Month</th>
<th>July</th>
<th>October</th>
<th>January</th>
<th>April</th>
<th>May</th>
<th>June</th>
<th>Year End</th>
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<td></td>
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<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
</tbody>
</table>

Note: The image shows a screenshot of the General Ledger Balance Lookup tool with fiscal year 2016 and chart code HQ. The account number is 2239162, and the object code is 8366. The beginning balance line amount is 200.00. The table indicates the balance for each month from July to June, with a Year End balance of 0.00.

- Any payments received for these old receivables must be recorded with the KFS Advance Deposit (AD) eDoc. Payment details consisting of the invoice#, customer name, and invoice date must be included in the Org Ref ID and/or Line Description fields for tracking purposes.
Questions?
Financial Management Office

Thank You for attending the Fiscal Administrator Meeting

Susan Lin’s Contact Information:
Email: slin@hawaii.edu
Phone: 808-956-5445