

Welcome

To

Deferred Revenue in Research Accounting





UNM Confidentiality and Sensitive Information Policy

Due to the integrated nature of the various Finance modules in Banner and the reporting information in the Operational Data Store (ODS) you may have access to information beyond what you need to perform your assigned duties. Your access to Banner has been granted based on business need and it is your responsibility to ensure the information you access is used appropriately. Here are some reminders of good data stewardship to help you carry out your responsibility:

- Do not share, disclose or store your passwords in an unsecured manner.
- Do not share confidential and sensitive information with anyone, including colleagues, unless there is a business reason.
- Do not leave your workstation unattended while logged on to administrative information systems. You are responsible for any activity that occurs using your password.
- Do not attempt to access accounts, files, or information belonging to others without knowledge or consent.
- Do not use your computer account to engage in any form of illegal software copying or other copyright infringement.
- Do not use your account to harass other computer users.
- Retrieve printed reports quickly and do not leave the reports lying around in plain view.
- Secure reports containing confidential and sensitive information.
- Shred reports containing confidential or sensitive information in a timely manner.
- Your responsibilities regarding the protection and security of administrative information are outlined in the University of New Mexico Policies and Procedures Manual:
 - Acceptable Computer Use Policy No. 2500
 - Computer Use Guidelines Policy No. 2510
 - Computer Security Controls and Guidelines Policy No. 2520
- Use of University computing services in violation of applicable laws or University policy may result in sanctions, including withdrawal of use privilege; disciplinary action, up to and including, expulsion from the University or discharge from a position; and legal prosecution under applicable federal and/or state law.



Presentation Topics

- Research Accounting Forms
- Deferred Grant Process FRRGRNT
 - Record F&A
 - Record revenue and unbilled receivable
- Billing Process FRRBILL
- Deferred Revenue Calculation
- Job aid for determining balances



Research Accounting Forms

- Grant Maintenance Form (FRAGRNT)
- Grant Event Inquiry Form (FRIEVNG)
- General Event Action Form (FRAEVNG)
- Trial Balance Summary Form (FGITBSR)

Deferred Grant Process

Document Retrieval Inquiry Form FGIDOCR 5.3 (BANP)

Document: Sub Num: Type:

Header Information

Trans Date: FY: Period: Items: Commit Type:
Text Exists:

Detail Information

Item	Seq	JType	Description	Amount	Sign	Currency	DocRef			
0	867	GRRV	Grant - Accrued Revenue	14458.27	+		DEFGRAN			
COA	Index	Fund	Orgn	Acct	Prog	Actv	Locn	Ovr	Bank	Acr
U		318W0	160B65	0420	P16R	GNACTV		N		
Item	Seq	JType	Description	Amount	Sign	Currency	DocRef			
0	868	GRIC	Grant - Indirect Cost Char	918.42	+		DEFGRAN			
COA	Index	Fund	Orgn	Acct	Prog	Actv	Locn	Ovr	Bank	Acr
U		318W0	160B65	89Z0	P16R	GNACTV		N		

Deferred Grant Process

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Item	Seq	JType	Description	Amount	Sign	Currency	DocRef			
0	868	GRIC	Grant - Indirect Cost Char	918.42	+		DEFGAN			
COA	Index	Fund	Orgn	Acct	Prog	Actv	Locn	Ovr	Bank	Acr
U		318W0	160B65	89Z0	P16R	GNACTV		N		
Item	Seq	JType	Description	Amount	Sign	Currency	DocRef			
0	869	GRAR	Accrued Accounts Receiv:	14458.27	+		DEFGAN			
COA	Index	Fund	Orgn	Acct	Prog	Actv	Locn	Ovr	Bank	Acr
U		318W0	160B65	A242	P16R	GNACTV		N		

Grant Billing Information FRAGRNT 6.1.0.2 (BANP)

Grant: 3R18W Environmental Health Data Linkage
Agency: 100000876 New Mexico Department of Health

PMS Code: [] []
Billing Exclusion Code: [] []
Budget Limit Indicator: Total Budget []
Payment Fund Code: 318W0 HR - Environmental Health Data-Yr2
Undistributed Cash Receipt Acct: A249 Unapplied Payments
Refund Clearing Account: L308 Refunds Grants
Billing Address Type: GR [] Sequence Number: 24 []
Last Invoice Number: 6 1034 BFRM Extension: []
Bill If Budget Line Exceeded?: [] Bill If Minimum Not Reached?: Y
Bill If Budget Total Exceeded?: N Budget Check Source: Maximum Billin... []
Billing Start Date: 01-OCT-2005 Billing End Date: 30-JUN-2006
Billing Limits: Minimum .00 Cumulative 172,520.00 Maximum 207,770.00
Deferred Account Code: L3G0 Deferred Revenue

Banner Internet Native

File Edit Options Block Item Record Query Tools Help Window



Event Assignment Window FRAEVGA 5.4 (BANP)

Grant	Description
3R18W	Environmental Health Data Linkage

Event Code: BILL Grant Bill

Alternate Desc: # Of Days Reminder:

of Days: Date From: 31-DEC-2005 Date To: 30-SEP-2006

Begin Date: (None) Frequency: Monthly

Payment Method Type Ind: Fixed Period To: 31-DEC-2005

Bill Format: 1034 Public Vouchers for Purchases Default Proxy User ID:

Default Resp User ID: Default Fixed Schedule:

Seg	Responsible User ID	Name	Due Date	Text	Status
1	JMAY	May, Jamie Andrea	30-SEP-2004	N	S
2	JMAY	May, Jamie Andrea	31-MAR-2005	N	S
3	JMAY	May, Jamie Andrea	30-JUN-2005	N	S

Banner Internet Native

File Edit Options Block Item Record Query Tools Help Window



Event Assignment Window FRAEVGA 5.4 (BANP)

Grant	Description
3R18W	Environmental Health Data Linkage

Event Code: Grant Bill

Alternate Desc: # Of Days Reminder:

of Days: Date From: Date To:

Begin Date: Frequency:

Fixed Schedule Window FRAEVGA 5.4 (BANP)

Seq #	Coas	Fund	Amount
6	U	318W0	39,750.00

Grant Billing Process

Document Retrieval Inquiry Form FGIDOCR 5.3 (BANP)

Document: Sub Num: Type:

Header Information

Trans Date: FY: Period: Items: Commit Type:
Text Exists:

Detail Information

Item	Seq	JType	Description	Amount	Sign	Currency	DocRef			
0	1	GRBL	Grant Charge	39750.00	D					
COA	Index	Fund	Orgn	Acct	Prog	Actv	Locn	Ovr	Bank	Acr
U		318W0		A245						N

Item	Seq	JType	Description	Amount	Sign	Currency	DocRef			
0	2	GRBL	Grant Charge	14458.27	C					
COA	Index	Fund	Orgn	Acct	Prog	Actv	Locn	Ovr	Bank	Acr
U		318W0		A242						N

Grant Billing Process

Document Retrieval Inquiry Form FGIDOCR 5.3 (BANP)

Document: Sub Num: Type:

Header Information

Trans Date: FY: Period: Items: Commit Type:
Text Exists:

Detail Information

Item	Seq	JType	Description	Amount	Sign	Currency	DocRef			
0	2	GRBL	Grant Charge	14458.27	C					
COA	Index	Fund	Orgn	Acct	Prog	Actv	Locn	Ovr	Bank	Acr
U		318W0		A242						N

Item	Seq	JType	Description	Amount	Sign	Currency	DocRef			
0	3	GRDF	Grant Charge	25291.73	C					
COA	Index	Fund	Orgn	Acct	Prog	Actv	Locn	Ovr	Bank	Acr
U		318W0		L3G0						N

Chart: U Fund: 318W0 HR - Environmental Health Data-Yr2
 Fiscal Year: 06 Account Type:
 Account Code:

Acct	Description	Beginning		Current	
		Balance	DC *	Balance	DC *
A0CC	Claim On Cash	24,712.96	C *	35,218.63	C *
A242	Unbilled AR Non LOC	8,592.76	D	0.00	D
A245	Billed AR Non LOC	8,800.00	D	39,750.00	D
A249	Unapplied Payments	0.00	D	0.00	D
L101	Accounts Payable System	0.00	C	0.00	C
L3G0	Deferred Revenue	7,320.20	D *	4,609.66	C
XBEXP	Budgeted Expenditure Control	0.00	C	104,737.04	C
XREV	Revenue Control	0.00	C	64,877.38	C
XBNA	Budgeted Change To Net Assets	0.00	D	75,000.00	D

* - denotes amount is opposite of Normal Balance

Total: ALL ACCOUNTS 0.00 0.00

Chart: Period: Fiscal Year:  Index:
 Fund: Account: 

Account	Trans Date	Type	Document	Description	Amount	D/C
L3G0	08-FEB-2006	GRDF	G0006859	Grant Charge	25291.73	C
L3G0	11-JAN-2006	GRDF	G0006560	Grant Charge	23451.43	D
L3G0	13-OCT-2005	GRDF	G0005445	Grant Charge	10089.56	C
L3G0	01-JUL-2005	YEOB	BG050004	BEGINNING BALANCE	7320.20	D

Total:

T- Balance







T- Analysis - Example of Typical Fixed Price Scenario after in Production

- Expenses < Billed, No Outstanding AR

		Debit		Credit		04**	
		Expense		Revenue			
#				#	#		#
	Expenses = \$14,458.27						
	Billed = \$39,750						
1		14,458.27				14,458.27	2
Tran #	Description	A242 A243		A245 A246			
		Debit	Credit	Debit	Credit		
#		Unbilled AR		#	#	Billed AR	
1.	Enter Expenses						
2.	Run FRRGRNT (F&A then Rev)	14,458.27	14,458.27	3	3	39,750.00	
3	Run FRRBILL - billing process						
					5		4
		L3G0					
		Debit	Credit	Debit	Credit		
#		Deferred Revenue		#	#	I/F Cash	
							14,458.27
			25,291.73	3			

NOTE: F&A is calculated first during the deferred grant process(FRRGRNT) and then revenue and receivable

Determining Fund and Grant Balance

1. In the Direct Access field, type **FRIGITD** and press **Enter** to access the Grant Inception to Date Form to view revenue and expense summary information.
 2. Enter the **Grant Code** if known (If Grant Code is known skip to step #7).
OR 
Click on **Search**.
 10. Double-click on **List of Grant Codes (FRIGRNT)**.
 13. Enter any known information in the appropriate fields or use the wildcards (% , **OR** _) to narrow your search.
 17. Click on **Execute Query**  (or press F8).
 19. Scroll to find desired grant and double-click on it.
 22. Select **Fund Summary** by clicking on the box.
 25. Click on **Next Block**  (or press Ctrl + PgDn).
 28. View desired information. Scroll down if needed to see all information.
1. In the Direct Access field, type **FGITBSR** and press **Enter** to access the Trial Balance Summary Form to view assets and liabilities summary information.
 3. Enter the **Fund Code** and Fiscal Year. Grant Code can also be entered to retrieve summary information. (If Fund Code is known skip to step #15).
 5. Go to FTMACCI and enter query mode, type in the Grant Index Code, execute query
 7. Click on **Execute Query**  (or press F8) and the Fund Code for this Index is displayed.
 9. Return to form FGITBSR and enter the Fund Code and enter the Fiscal Year.
 11. Click on **Next Block**  (or press Ctrl + PgDn).
 13. View desired information. Scroll down if needed to see all information.
 15. Click on **Exit**  (or press Ctrl + Q) to return to the Main Menu.



Summary

- You now have a better understanding of:
The deferred revenue process in Banner



Conclusion

- **Optional:**

- To learn more about Research Accounting, complete the Contract & Grant Fundamentals (Web Course) offered through Learning Central

- **Help Options:**

- Reference Job Aids and Standard Operating Procedures
 - <http://link.unm.edu/Training/JAandSOP.htm>
- Search FastInfo for Answers or Ask A Question
 - <http://fastinfo.unm.edu>
- Call LINK Service Center
 - 277-8220