



### All Aboard!



Recently, we had occasion to audit a Purchase Form for the proper signature authority. We were hoping that the Financial Manager of the organization had signed the purchase form, or at least delegated that signature authority to one of her Budget Authorities. Here is what we discovered:

The Financial Manager was no longer at the University. In fact, we distinctly remembered reading about her going away party (in the *FAST*) about six months ago.

The **first** Budget Authority left that department a while ago. The **second** Budget Authority was also no longer at the University. We do not remember hearing about his going away party but we are sure it was a good one!

So, essentially, we had a missing Financial Manager, two absent Budget Authorities and a “Runaway Fund” just like a railroad engine. We had a fund with no operating engineer to direct it and both conductors had jumped off the train many miles back.

Of course, the fund itself was safe. No improper charges were made to the fund. No yummy food was purchased by this fund. Without a signature authority, how could it? But the point is, were it not for the Purchase Form, Accounting Services never would have discovered the missing Financial Manager, and her two long lost Budget Authorities, or her “Runaway Fund.”

So what can we do to prevent this? The best thing to do is when a Financial Manager gives his or her notice, and tells everybody that he or she is moving on to greener pastures, somebody in the department should consider whether this Financial Manager submitted a Financial Manager Maintenance form. As a rule, it usually is **not** submitted until the new Financial Manager assumes the position. The new Financial Manager, or their Budget Authority, should process a Financial Manager Maintenance form in order to maintain the continuity of the fund. Then the new Financial Manager may wish to appoint a few Budget Authorities for when he or she is out of the office, or even to serve as a rainy day, “lunch bunch.”

So the next time you are gathering around an official “Welcome to Western” buffet for the new Financial Manager, and sampling the yummy cake, **out of the blue** why not ask if a Financial Manager Maintenance form was submitted? We guarantee you the rest of the group will give you **very strange** looks. A few of them may even laugh at you. However, the new Financial Manager just might look at you and say, “Well, Darlene, that is a very interesting comment. I had not thought about it. Why not further pursue this issue and report back to me with your findings?” See? You’ll be “In like Flint!” with the new boss!! On the other hand, the new boss just might gag on a mouthful of cake, choke a few times and then exclaim “*Say what?!*” But in our humble opinion, it is worth the gamble. So don’t be bashful, **try it!** Just don’t tell anybody where you got this stupid idea... and you had better start practicing the Heimlich Maneuver... ☺

### NEW DIRECT PAY PROCEDURES

Travel-related purchases, for example, Purchase Orders to Bellingham Travel, Best Western, or the Hampton Inn, will now be handled differently at the Travel Desk. To increase speed and processing simplification, those types of purchases will be handled as Direct Pays.

Direct pays are handled a little differently than regular Purchase Orders. Usually, a Purchase Order request arrives in Purchasing, where it is keyed into Banner as a Departmental Order. In fact, if you looked up the order in FOIDOC, you would see the Purchase Order beginning with the letter “D” for Departmental.

Direct Pays are the same as Check Requests in that they are “directly” keyed into Banner upon receipt of an invoice. As part of their keying, the direct pays are immediately scheduled for payment. The advantage to a Direct Pay is that it removes one layer of paper handling (another Department) and, consequently, the check payment is scheduled that much sooner. (To find your Direct Pay in FOIDOC, you can refer to the online *Finance Footnotes*, Q&A #2 for August 2003).

If you have any questions on these new accounts payable procedures, please call Donna Foley at X/6815.

### Can you read this?

You would be amazed if I showed you some of the handwriting samples that our Fiscal Techs have to decipher. The typestyle above is actually much too clear to serve as an example of the illegible forms we receive. Sometimes, on the Services Reimbursement form, it is virtually impossible to read the Payee’s name. So as a favor to those poor folks who have to process the form, please print clearly or, if your handwriting is like mine, then use a typewriter (or maybe try printing with your other hand ☺). We certainly would appreciate it!

#### Topics This Issue

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## Questions and Answers

### The ANSWER to the Age Old Question IS: “LOOK TO THE COOKIE!”

*Why isn't my ending June 30, 2005  
Uncommitted Fund Balance the same  
amount as my beginning July 1, 2005  
Uncommitted Fund Balance ?*

**Question:** I think the Travel Reimbursement for one of our staff is \$15 short. The Travel Desk may have forgotten to include our staff member's lunch when she drove to Bellevue the other day.

**Answer:** I conferred with the Travel Desk and here is what they told me. Meal costs may be reimbursed if the traveler is in travel status for three hours beyond their normal workday. This is often referred to as the “**three-hour rule**.” The three hours may consist of hours occurring before, after, or a combination of both before and after the traveler's regular workday. In this case, the employee left at 8:30 am to drive to Bellevue, and she returned at 5:30 pm to Bellingham, so she was in travel status for **nine hours**, which falls below the three-hour threshold required by State Travel Regulations. Therefore, she cannot claim her \$15 meal reimbursement.

**Question:** My Banner password has expired. What should I do?

**Answer:** You are required to change your Banner password every 120 days for security reasons. If it expires, go to <http://www.wvu.edu/depts/admcs/> and click on Admin Applications. Under Passwords, select Hydra/Banner WWIS Web Password Change. You should be able to reset your password. If you have problems, call the ADMCS Help Desk at X/4444.

**Question:** My list of Account Codes in from 1998 and the report is WACCTSEL. How do I run this?

**Answer:** Actually, WACCTSEL predates Job Submission. The new report is FWRCLST, and you need to select Report A on line A0. If you need more information, go to our Business Services web, click on Help Desk, and under References & Resources select **#12: How to Print COA Reports**.

### **A Request from Accounts Payable**

When requesting reimbursement for purchases using the Services/Reimbursement form, it would be extremely helpful if you could forward your adding machine tapes to A/P along with the receipts. Try to keep the receipts in the same order as the tape. Accounts Payable must match the total amount for which you are requesting reimbursement against the receipts you provide. When there are many receipts attached to the form, and especially when some of them are not for the full amount shown on the receipt (partial payment), it is very difficult to arrive at the same total you did! But if you attach your adding machine tape, keep the receipts in the same order, and highlight, on the receipts, the items for which you want reimbursement, we should be able to tie to your total. We won't have to call you for clarification and your payment will be processed that much faster. Thank You!

That question is asked every year about this time. When you think of it, the question makes perfect sense. Why would a fund balance change from an ending balance on June 30<sup>th</sup> to a beginning balance on July 1<sup>st</sup>? It should be the same, right?

The answer is in the **Accrual Period**. During the first accrual period (which has just ended) transactions were made which affected the ending June 30<sup>th</sup> balance. Some of these transactions were actually posted during the first two weeks of July, and related back, in other words, DATED EFFECTIVE AS OF June 30<sup>th</sup>. In addition, June 30<sup>th</sup> month end balances were “rolled” to a new year (July 1) beginning balance before the end of the first accrual period. So the June 30<sup>th</sup> ending balance — the balance that every department received in their last month's June closing reports — is actually subject to later revisions during the accrual period.

If no transactions are made to your fund(s) in the accrual period, then your ending June 30<sup>th</sup> will stand the same as your beginning balance on July 1<sup>st</sup>. No problem. In fact, the departments with the same fund balance for the two periods never call to ask us the “Age Old Question.”

On the other hand, the departments, which do make the phone call and ask the “Age Old Question” are always looking at two different balances, one dollar figure for June 30<sup>th</sup> and another figure for July 1<sup>st</sup>. Therefore, those departments, which see a difference between the two numbers, must first examine all of their end of year, accrual transactions for the explanation of this difference.

To paraphrase Jerry Seinfeld, “If people would only look to the **Accrual Period** all of our problems would be solved.” Thanks for the good advice, Jerry. ☺

Do you have any questions that you would like answered in the next *Finance Footnotes*? If so, please forward them to George Edward at the Help Desk X5890, Fax X7724, [george.edward@wvu.edu](mailto:george.edward@wvu.edu) or MS 1420.



“This speech stammer got me a home in Beverly Hills, and I'm not about to screw with it now.”  
— Bob Newhart