Collections Are a Team Effort

Campus User Guide
Accounts Receivable Report

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Revision History

Version	Date	Name	Description
1.0	5/26/2017	Pauline Librenjak	Initial Release

Introduction/Background

Welcome to the Agency Billing System's (ABS) Accounts Receivable Report. The report provides transparency to the entire campus on activities related to Contracts and Grants invoicing, payment receipt and application, and aging of unpaid invoices. The report provides users with the ability to see a list of all outstanding invoices issued on extramurally sponsored contracts and grants funds by PI and/or department, view an aging of the receivables, and drill into invoice details. This information will assist departments with the tracking of potential issues.

As background, the Accounting Office's Extramural Funds (EMF) unit is responsible for many post award financial activities related to extramurally sponsored project activities. One of EMF's responsibilities includes ensuring contract and grant sponsors are billed according to the award terms and conditions. For cost reimbursement payment terms, EMF will bill the sponsor based on expenditures posted to the general ledger. As sponsors are billed/invoiced, receivables are established in the general ledger. When the sponsoring agency pays the invoice, the payment is recorded and the receivable is reduced. Although EMF is the office responsible for the collection of outstanding invoices, it is important for departments to monitor outstanding receivables in order to make informed decisions about award activities. There are a number of reasons a sponsor may delay payment, such as delinquent progress reports, questionable costs, financial difficulties, etc. It is important to note that the campus does not have a reserve for bad debt on unpaid contracts and grants; therefore, when an invoice is deemed uncollectible, the award budget will be reduced and the department is responsible for identifying an appropriate funding source to transfer the unpaid expenditures.

The Accounts Receivable Report contains various criteria that can be used to generate the report:

- Prime PI's NetID;
- Prime PI's department;
- Sponsor Agency; and/or
- Fund Grouping
  - Detail
  - Summary

Departments also have the ability to view invoices in detail. A log of payments, internal comments, and routing comments appear at the bottom of every invoice.

Access to the Agency Billing System

Agency Billing System (ABS) roles are assigned via the Enterprise Access Control System (EACS). The department "Inquirer" role can be granted by a department's SAA (see http://eacs.ucr.edu/eacs/EACS_SEARCH.SAA_list for a list of department SAAs). Please note, users granted the ABS Inquirer role will have the ability to view all outstanding receivable activity; access is not restricted to a particular Accountability Structure. Once system access has been granted, the ABS will be added the respective user's *Authorized Applications* in R'Space.

Click on the ABS application.
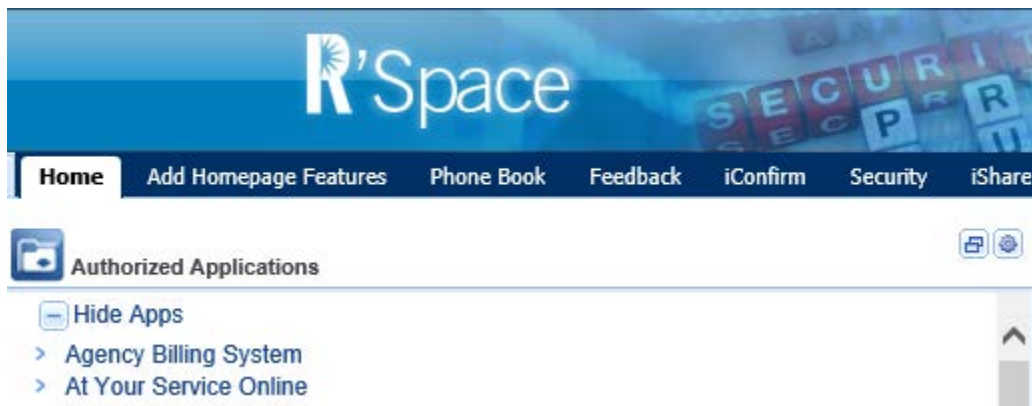
Upon accessing the ABS, the inquirer will have the option to generate an *Accounts Receivable Report*, *Review Billed Invoices*, or review *Help/FAQs/Glossary*.

Accounts Receivable Report

Report Criteria

To run an *Accounts Receivable Report* (also known as the "AR Aging") , select the report from the Department Inquiry menu option. The report can be generated using various criteria; it is recommended the Prime PI department be used at a minimum to focus on transactions relevant to your areas of responsibility.

1. **As of Fiscal Year** and **Period** are required fields: There are two options for "As of Fiscal Year" and "Period": Last Reconciled and Interim Balance. Last Reconciled means the last accounting period that has been reconciled to the GL by the EMF unit; Interim Balance means the most current accounting period that has not been reconciled. Both options work in sync with each other.
   a. If "Last Reconciled" is selected for fiscal year, "Last Reconciled" must be selected as period.
   b. If "Interim Balance" is selected for fiscal year, "Interim Balance" must be selected as period.
   c. If the selection is out of sync, ABS will automatically sync with the selection made for **As of Fiscal Year**.
2. **Prime PI Net ID** (Optional): For **Prime PI NetID**, click on the drop down arrow for a full list of PI NetIDs. To see the outstanding AR balances for a particular PI, make your selection here. "ALL" is an option as well and is the default.
3. **Prime PI Department** (Optional, but recommended): For **Prime PI Department**, click on the drop down arrow for a list of departments. To see the outstanding AR balances for a particular department, make your selection here. Although "ALL" is an option for this report, it is recommended that a department be selected to focus the output on information relevant to your area of responsibility; particularly if a PI has not been selected.
4. **Agency** (Optional): For **Agency**, click on the drop down arrow for a list of agencies. To see the outstanding AR balance for a particular agency, make your selection here. "ALL" is an option and is the default.
5. **Fund Grouping** (Optional): There are five options in this category – All, State, Local Government, Federal, or Private. To see the outstanding AR balance for a particular fund grouping, make your selection here. "ALL" is an option and is the default.

6. **Report Type** (Required): There are two options, Detail and Summary, for this category. Making a selection is required. The "Detail" report will provide <u>an aging</u> of the outstanding balance for each fund number listed. The "Summary" report will provide the outstanding balance for each fund number listed.

When a "Detail" report type is selected, the aged invoice(s) will appear in the appropriate aging columns:

- 0-30 Days
- 31-60 Days
- 61-90 Days
- 91-120 Days
- 121-150 Days
- 151-180 Days
- Greater than 180 Days
- Withholding amount, if applicable

Most of UCR's agreement terms require payment within 30 days. To ensure agency terms are met and for cash flow purposes, the EMF follows up on all invoices over 30 days old. Outstanding invoices greater than 90 days should be rare and may indicate there is an issue with progress reports, deliverables, unallowable costs and/or the sponsor's ability to adhere to the terms of the agreement. A sponsor that consistently pays on time is an indicator of a reliable partner.

Report Features

1. The report can be sorted by a particular column when clicking on a header column.
2. There is a drilldown into the invoice details when clicking on an amount appearing in an aging or withholding column (see screenshot below).
3. The report can be exported to Excel.

4. By clicking on the amount in the aged column, the user has the abilty to view an invoice.

Accounts Receivable Aging Report

As of Fiscal Year	2017 - Interim Balance
Period	04 (October) - Last Reconciled
Prime PI NetID	All
Prime PI Department	All
Agency	All
Fund Grouping	All
Report Type	Detail

Though the Extramural Funds team makes every effort to apply payments daily, the Aging report will not show: unapplied payments, unbilled amounts, and encumbrances. For the total amount invoiced, please "Search Billed Invoices".

Search Main Menu

SEARCH RESULTS

260 record(s) found

Fund	Agency Name	Fund Start Date	Fund Exp Date	Prime PI Dept	Prime PI Name	0-30	31-60	61-90	91-120	121-150	151-180	> 180 days	Withholding	Balance
Federal														
22504	USAF	06/01/2012	05/31/2017	D01005	Kisailus, David	$10,734.99								$10,734.
22505	USAF	07/01/2013	09/29/2016	D01005	Wheeldon, Ian Richard		$0.16		$10,813.70					$10,813.
22506	USAF	10/01/2013	08/17/2017	D01003	Shelton, Christian	$12,406.59								$12,406.

Overview of ABS Invoices

The type of invoice generated by EMF Accounting is based upon the terms and conditions of the award. The Cost Reimbursement invoice type below provides information about the billing including invoice period, the current and inception-to-date expenditures, a payment log, and internal and routing comments (the log and comments are for internal use only). Other sponsor terms outline an installment payment structure; the installment type invoices do not include a breakdown of current and inception-to-date expenditures. Please note some sponsors require UCR to use their specific invoice format; in this situation, an invoice is generated through ABS in order to record the receivable in the general ledger (i.e. UCRFS): the ABS invoice is never forwarded to the sponsor, only the manual invoice created in the sponsor's format (the amounts in ABS and the manual invoice reconcile).

Cost Reimbursement Invoice Type

The cost reimbursement type of invoice defines the invoice period and provides a breakdown of expenditures billed by agency category by current period activity and inception-to-date. An internal payment log along with internal and routing comments are for UCR's use only. Although department ABS users will have access to invoice details, all requests for invoice copies must be referred to EMF for action.

Invoice Information

AGENCY NAME:	Ca Dept of Food and Agriculture	FEDERAL TAX ID:	956006142
ATTN:	Joanne Shimada	INVOICE NO:	80013-001
AGENCY ADDRESS:	1220 N Street, Room 315 Sacramento, CA 95814	INVOICE DATE:	05/17/2016

REMIT PAYMENT TO: UC REGENTS
UCR CASHIER'S OFFICE
RIVERSIDE, CA 92521

ACCOUNTING INFO: 111200-A01392-80013-ZZ (Receivable FAU)

AGREEMENT NO:	15-0551-SF
PROJECT TITLE:	Pink Hibiscus Mealybug Research
PI NAME:	Perring,Thomas
PI DEPARTMENT:	Entomology

INVOICE PERIOD: 11/01/2015 TO 04/30/2016   BILLING TYPE: Partial

	CURRENT PERIOD	EXPENDED TO DATE
Supplies & Expense (Accounts: 720410,730120)	$372.36	$372.36
Travel (Accounts: 710130)	$100.44	$100.44
Facilities & Administration at 10% TDC (Accounts: 860130)	$47.28	$47.28
TOTAL EXPENDITURES		$520.08
CURRENT DUE		**$520.08**

CERTIFICATION: I certify to the best of my knowledge and belief that this invoice is true in all respects and that all disbursements have been made for the purpose and conditions of the award.

DIRECT QUESTIONS TO: Kimberly Gala
(951) 827-1953
kimpad@ucr.edu

APPROVED BY:
Fredie Devera
Fund Manager
UCR NetID: FREDDEV
Approval Date: 05/17/2016 04:47:39 PM

SPECIAL BILLING INSTRUCTIONS:
Please return a copy of this invoice with your payment.

INTERNAL COMMENTS & NOTES:

STATUS: PAID COMPLETE

TOTAL WITHHOLDING AMOUNT:

UNPAID INV. BAL: $0.00

Payment Log

Entry Date	Payment Date	Reference Nbr	Journal Id	Jrnl Line Nbr	Payment Amount	Entered By
06/15/2016 02:24:43 PM	06/14/2016	1606143562	FDR0071620	259	520.08	MONTRICE

Internal Comments Log

Entry Date	Entered By	Comments
05/06/2016 03:58:46 PM	SYSTEM	DATE INVOICE GENERATED: 05/06/2016.
05/06/2016 03:58:46 PM	SYSTEM	WET SIGNATURE EMAIL JOANNE.SHIMIDA@CDFA.CA.GOV FINAL INVOICE DUE 60 DAYS POST EXP - 8/31/18

Routing Comments Log

Entry Date	Entered By	Comments
05/17/2016 02:02:08 PM	KIMPAD	REVIEWED AND SUBMITTED TO MANAGER FOR APPROVAL.
05/17/2016 04:47:39 PM	FREDDEV	APPROVED BY MANAGER. READY TO MAIL.
05/19/2016 04:10:05 PM	KIMPAD	BILLED.

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Installment Invoice Type

The installment type of invoice below will show the installment amount billed. The payment log and internal and routing comments will appear at the bottom. The log and comments are for internal use only. This type of invoice will not include current and inception-to-date expenditures. Although department ABS users will have access to invoice details, all requests for invoice copies must be referred to EMF for action.

Invoice Information

AGENCY NAME:	Luna Innovations, Inc.	FEDERAL TAX ID:	956006142
ATTN:	Contracts	INVOICE NO:	86591-007
AGENCY ADDRESS:	521 Bridge Street	INVOICE DATE:	10/19/2016
	Danville, VA 24541		

REMIT PAYMENT TO: UC REGENTS
UCR CASHIER'S OFFICE
RIVERSIDE, CA 92521

ACCOUNTING INFO: 112672-A01392-86591-ZZ (Receivable FAU)

AGREEMENT NO: 3260-ARM-2S/UCR
PROJECT TITLE: A NANOeSPRi-based IVD Assay for Multiple Organ Injury

PI NAME: Cheng,Quan
PI DEPARTMENT: Chemistry

BILLING TYPE: Partial

Amount due Per Agreement - $20,000.00
Bimonthly Report 7 - 11/14/2016.

CERTIFICATION: I certify to the best of my knowledge and belief that this invoice is true in all respects and that all disbursements have been made for the purpose and conditions of the award.

DIRECT QUESTIONS TO:
Montrice James
(951) 827-1899
montrice@ucr.edu

APPROVED BY:
Fredie Devera
Fund Manager
UCR NetID: FREDDEV
Approval Date: 10/19/2016 11:56:50 AM

SPECIAL BILLING INSTRUCTIONS:
Please return a copy of this invoice with your payment.

INTERNAL COMMENTS & NOTES:

STATUS: PAID COMPLETE

TOTAL WITHHOLDING AMOUNT:

UNPAID INV. BAL: $0.00

Payment Log

Entry Date	Payment Date	Reference Nbr	Journal Id	Jrnl Line Nbr	Payment Amount	Entered By
12/12/2016 10:27:42 AM	12/08/2016	1612082173	FDR0073643	168	20,000.00	MONTRICE

Internal Comments Log

Entry Date	Entered By	Comments
10/17/2016 09:28:01 PM	SYSTEM	DATE INVOICE GENERATED: 10/17/2016.
10/17/2016 09:28:01 PM	SYSTEM	INVOICE PER SCHEDULE IN CONTRACT. BIMONTHLY W/REPORT. EMAIL TO SUBS307@LUNAINC.COM.FIXED PRICE

Routing Comments Log

Entry Date	Entered By	Comments
10/18/2016 09:51:37 AM	MONTRICE	REVIEWED AND SUBMITTED TO MANAGER FOR APPROVAL.
10/19/2016 11:56:50 AM	FREDDEV	APPROVED BY MANAGER. READY TO MAIL.
10/21/2016 01:36:47 PM	MONTRICE	BILLED.

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Review Billed Invoices

Using *Reviewed Billed Invoices* under the Department Inquiry Option on the main menu, the department inquirer has the option to review all invoices generated for a particular Fund, Prime PI, or the Prime PI Department. The selection can be refined to a specific fiscal year and period <u>or</u> over all fiscal years and periods.

Search Billed Invoices Criteria

As noted in the screenshot below, a Fund number, Prime PI NetID <u>or</u> a Prime PI Department must be selected to conduct an invoice search. After inserting a fund number, now click on "Search All Invoices".

Search Billed Invoices Features

Upon performing a search of billed invoices, a list of invoices issued on the fund are returned. Each column header highlights specific information about an invoice. When clicking on a number in the "Invoice" column, the invoice details for that invoice number will be returned for viewing. Please note that invoicing on a specific contract and grant fund will be in sequential order starting with the number one. The ability to drill into invoice details is provided as a convenience for the departments and is for internal use only. All requests from sponsors or other (e.g. auditors) for invoice copies must be routed through the Accounting Office Extramural Funds unit.

Search Billed Invoices

FISCAL YEAR	All
PERIOD	All
AGENCY	All
FUND	80013 🔍
PRIME PI NETID	--
PRIME PI DEPARTMENT	--

Note: Fund, Prime PI NetId or Prime PI Department must be selected to conduct a search.

[Search ALL Invoices]   [Main Menu]

INVOICE SEARCH RESULTS

6 record(s) found

Invoice	Status	Agency	Fund	FY	Acctg Period	Invoice Date	Amt Billed	Amt Paid	Amt Withheld	Balance	Oprid	Comments
1	PAID COMPLETE	CaDFA	80013	2016	10-April	05/06/2016	$520.08	$520.08	$0.00	$0.00	KIMPAD	View
2	PAID COMPLETE	CaDFA	80013	2016	11-May	06/06/2016	$1,450.33	$1,450.33	$0.00	$0.00	KIMPAD	View
3	PAID COMPLETE	CaDFA	80013	2016	12-June	07/11/2016	$18,554.73	$18,554.73	$0.00	$0.00	KIMPAD	View
4	PAID COMPLETE	CaDFA	80013	2017	01-July	08/15/2016	$20,195.82	$20,195.82	$0.00	$0.00	KIMPAD	View
5	PAID COMPLETE	CaDFA	80013	2017	02-August	09/08/2016	$43,088.44	$43,088.44	$0.00	$0.00	KIMPAD	View
6	BILLED	CaDFA	80013	2017	03-September	10/09/2016	$47,109.40	$0.00	$0.00	$47,109.40	KIMPAD	View

[Export to Excel]

Conclusion

The goal of this user guide is to provide instructions on using and interpreting the ABS's Accounts Receivable report. The report is an exceptional tool that provides an overview of outstanding invoices for a particular department, PI, fund group, or fund. With this added transparency, it is expected that collections will remain a team effort enabling an open dialog for all critical issues.

Contacts

For general questions when reviewing the ABS Accounts Receivable Report, or when searching for an invoice, please e-mail emf@ucr.edu. For information on a specific fund or its invoice, contact the EMF accountant displayed on the specific invoice.