**General Responsibilities**

Accounting Services departments are responsible for preparing, reviewing, approving, or reconciling most of the day-to-day accounting transactions for all departments at the University of Houston and the University of Houston System Administration, as well as certain activities that cross campuses.

General responsibilities by department are:

| **Department** | **Responsibility** |
| --- | --- |
| Accounting Services | Annual Accounts Receivable and write-off reporting  |
| Accounting Services | Bi-annual identification of assets purchased with or that could be used by federal sponsored projects |
| Accounting Services | Year end calculations and entries for waivers/exemptions, capital expenditures, investment and debt AFR notes, debt adjustments and accruals, tuition discount, capital asset notes, accounts receivable, deferred revenue, workers compensation accruals, unemployment accruals, pledged receivables,  |
| Accounting Services | Year end reconciliations and review of intercampus and interfund receivables and payables, bond balances, student loan accounts, capital assets, investment balances. |
| Accounting Services | Quarterly and year end equity deficit reporting |
| Accounting Services | Reconciliations and calculations of student tuition and fee revenue by term, career, program, and tuition group |
| Accounting Services | Annual calculation of bad debt allocation rates |
| Accounting Services | Policy and procedure updates |
| Bank Reconciliations | Reconcile all operating, payroll, bond, commercial paper, and investment banks |
| Bank Reconciliations | Record all non-endowed investment activities and year end adjustments system-wide |
| Bank Reconciliations | Record all endowed investment activities and year end adjustments system-wide |
| Bank Reconciliations | Unclaimed Property |
| Bank Reconciliations | Retain all bank statements and transaction reports |
| Bank Reconciliations | Record credit card and other bank transaction journals |
| General Accounting | Prepare journals for confirmations, corrections, ACH, and other transactions |
| General Accounting | Review and approve SC Vouchers |
| General Accounting | Review and approve journals |
| General Accounting | Prepare, review, and approve intercampus journals |
| General Accounting | Prepare and record sales and hotel occupancy taxes |
| General Accounting | Reconcile interfund transfers |
| General Accounting | Reconcile foundation support for the university |
| General Accounting | Prepare and deliver training on cash, credit cards, and journal entry |
| General Accounting | Payroll reallocations |
| General Accounting | Payroll reconciliations |
| General Accounting | Record certain Payroll liability payments |
| General Accounting | Month close processing |
| General Accounting | Maintain confirmation log |
| General Accounting | Review general ledger for errors, unallowable transactions, and suspense |
| Plant Accounting | Record and confirm overhead tap for construction projects |
| Plant Accounting | Fund construction projects; identification of risks |
| Plant Accounting | Disaster recovery documentation, audit support, and reconciliation |
| Plant Accounting | Review construction related accounting and prepare corrections |
| Plant Accounting | Review construction related cost centers and request corrections |
| Plant Accounting | Record all debt service activities system-wide |
| Plant Accounting | Request cash for construction projects funded by debt |
| Plant Accounting | Record long term transfers for repayment or funding of construction projects |
| Plant Accounting | Review construction related projects for close out |
| Plant Accounting | Record insurance distributions to campus departments |
| Plant Accounting | Identification of construction in progress and in-service projects |
| Property Management | Ensure all capital/controlled assets are tagged |
| Property Management | Review general ledger for capital/controlled asset accounting and prepare corrections as needed |
| Property Management | Obtain all required property forms for custodians and off-campus equipment |
| Property Management | Review all purchase documentation for identification of capital/controlled asset purchases |
| Property Management | Obtain gift documentation for capitalization of assets |
| Property Management | Oversee annual inventory |
| Property Management | Record all construction in progress and in-service real property activities in the Asset Management system and the General Ledger |
| Property Management | Record all capital and controlled asset transactions in the Asset Management system (purchases, gifts, transfers, disposals, depreciation) and the General Ledger |
| Property Management | Provide training on annual inventory, property management, and property accounting |
| Property Management | Manage departmental transfers to surplus warehouse |
| Property Management | Manage disposals of departmental items and items in the surplus warehouse, including reconciliations of items disposed |
| Property Management | Reconciliation between the General Ledger and Asset Management systems |
| Property Management | Annual inventory certification |
| Property Management | Annual missing/stolen asset reporting |
| Research Accounting | Review sponsored project and federal financial aid cost centers and request corrections |
| Research Accounting | Request cash and record receipt of all federal letter of credit sponsored projects and federal financial aid, system-wide |
| Research Accounting | Reconcile federal cash draws and prepare quarterly reports |
| Research Accounting | Reconcile inter-campus and inter-fund payables, receivables, and transfers system-wide |
| Research Accounting | Record and reconcile activities for loan programs (Perkins, NDSL) |
| Research Accounting | Run revenue and letter of credit processes |
| Research Accounting | Record non-federal letter of credit payments received for sponsored projects |
| Research Accounting | Prepare the Schedule of Expenditures of Federal Awards for the AFR |
| Student Accounting | Accounting set up for student system transactions |
| Student Accounting | Monitor daily feed of student system transactions to General Ledger |
| Student Accounting | Reconciliations between student system and General Ledger |
| Student Accounting | Reconciliations within the student system for academic plans and certain exemptions |
| Student Accounting | Annual write-off of student bad debt |
| Student Accounting | Research and record collections from state warrant hold program |
| Student Accounting | Prepare the IFRS report of tuition and fee related information |
| Student Accounting | Prepare the Revenue Survey report of tuition information |
| Student Accounting | Calculation and recording of statutorily required set asides |
| Student Accounting | Calculation and recording of cash transfers of statutory tuition |
| Student Accounting | Monitor student system activities for errors and request or prepare corrections |
| Student Accounting | Annual tuition and fee set up and testing for new fiscal year |
| Student Accounting | Monitor daily student refund process feed to the General Ledger |
| Student Accounting | Maintain student system item type tree for University of Houston |

**Procedural Information**

Each department has policies, procedures, and task lists for all recurring and required tasks. The purpose of this training is general familiarity with departmental responsibilities and accounting information.