CONTROLLER’S FINANCIAL ADMINISTRATION MEETING

WELCOME – SHARON BELL

GENERAL ACCOUNTING – TRISH CASEY
~ New Travel Agency ~ TAR – Research (non-URI) ~ 1099 ~ Fund 401 Scholarship/Award –Account Code ~

PAYROLL & OTHER – JIM CACCIOLA
~ USP-2 new draft ~ Invoice Voucher (non US vendor) ~ Expired USP-2 ~ Online PeopleSoft Reports ~

GRADUATE ASSISTANTSHIP COMMITTEE – AYN PLANT
~ Graduate Assistantship Appointment Letters ~

GRANTS & CONTRACT ACCOUNTING – TOM PITASSI
~ Purchases – Pcard for Grants - Unallowable/Documentation ~ Admin/Clerical costs on grants ~ Space Study ~

OPEN DISCUSSION FOR OTHER ISSUES AND QUESTIONS & ANSWERS
New Travel Agency

- Short’s Travel
- www.shortstravel.com/uri
- Sign up for portal if you travel frequently
- 1-866-498-7436
- Agents will request Approved TAR # and 4 digit department code when confirming flights
- No one should be making reservations without approved TAR
Travel Changes

- Rental Cars and Hotels will no longer be paid using URI “ghost” credit card
- Traveler’s personal credit card, or P-Card can be used to pay
- If traveler requires cash advance, travel department must get request at least 10 days prior to trip
- Cash advance only for hotel and rental car
- Foundation (fund 401) and Travel Expense Voucher
- For more information
  [http://www.uri.edu/controller/travel.html](http://www.uri.edu/controller/travel.html)
Travel – Research

- If travel is on research funding, traveler is not required to go through Short’s unless international travel
- International travel requires Fly America Act rules
- Funding for research – 500 and 110
- No advance provided to travelers not using Short’s unless it is for foreign hotels
1099 – IRS Audit

- W-9 required for all vendors paid through URI Accounts Payable
- Honorariums, stipends, awards, grants all subject to 1099 reporting
- No such thing as “non-taxable” stipends or food allowances
- Only non-taxable stipend would be scholarship that meets the requires of IRS regulations. www.irs.gov
ACH Direct Deposit

- Automated Clearing House – ACH
- Direct Deposit to your checking or savings account
- Reduces timing of travel and other reimbursements
- Form found on Controller’s website in Accounts Payable - forms
Wish List

- Purchasing violations need memo with explanation sent to Controller, Sharon Bell with all paperwork documentation
- Clear budget errors quickly
- Send in receiving reports as soon as item is received
- Purchase Card, documentation of some purchases needs to be clearer
DISCUSSION ITEMS

STATE PAYROLL
- New USP-2 draft
- Expired USP-2
- Invoice Voucher (non U.S. vendor)

PEOPLESOFT PAYROLL
- On-Line Reports
New USP-2 Draft
Realigning fields
Employee Information (employee ID #)
Job Data
Personal Data
Faculty Data
Salary Distribution (chart field strings)
Chart Field String
Expired USP-2s

- Significant number of employees have expired distributions
  - Require extensions to process payroll
  - Produces unauthorized charges to research accounts
  - Results in erroneous letter of credit draw-downs and billings
  - Need to resume discussions on use of college/departmental clearing accounts
Invoice Voucher (non U.S. vendors)

- Personal service payments to non U.S. vendors are taxable at 30%
  - Invoice Voucher must identify payments to non U.S. vendors in upper right section
  - Identify on the IV if services are to be totally performed outside of the U.S. (non reportable, non taxable)
- Payroll Office (Tracy Cardillo) should be notified immediately if non U.S. vendor is scheduled to receive a personal service contract
**INVOICE VOUCHER**

**UNIVERSITY OF RHODE ISLAND**

**OFFICE OF THE CONTROLLER**

**TO ACCOUNTING:**

**ACCOUNTING USE ONLY**

<table>
<thead>
<tr>
<th>Voucher No</th>
<th>Voucher Date</th>
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1099 Recoverable: **YES / NO**

**SIGNED FOR UNIVERSITY:**

**NAME, ADDRESS OF VENDOR AND 8-VENDOR ID**

**PS Vendor ID**

<table>
<thead>
<tr>
<th>Name</th>
<th>Address</th>
<th>8-Vendor ID</th>
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**UN/DEPT**

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**NUMBER OF UNITS | DESCRIPTION OF ITEMS | PRICE PER UNIT | TOTAL PRICE**

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<thead>
<tr>
<th>UNITS</th>
<th>Item Description</th>
<th>Price Per Unit</th>
<th>Total Price</th>
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**PEOPLESOF CRANEFIELD DISTRIBUTION:**

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<tr>
<th>ACCT</th>
<th>FUND</th>
<th>DEPT</th>
<th>PROG</th>
<th>PROJ</th>
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<tr>
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<td></td>
<td></td>
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**AUTHORIZED SIGNATURE**

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**PREAUDAUD CHECK NO. DATE PAID**

<table>
<thead>
<tr>
<th>PreAudit</th>
<th>Check No</th>
<th>Date Paid</th>
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**TOTAL:** $0.00

**GRANTS & CONTRACT**

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<th>Grants &amp; Contract</th>
<th>Date</th>
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**PAYROLL (for foreign honorarium only)**

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<tr>
<th>Payroll</th>
<th>Date</th>
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**HUMAN RESOURCES**

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<th>Human Resources</th>
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Invoice Voucher (non U.S. vendors)

- Taxable services
  - Treaty exemption available?
    - Documentation required
  - If not, withhold tax at 30%
  - Gross-up amount to provide specific $ to vendor (vendor has the ability to recoup taxes at calendar year-end)
- If discovered after payments are made, gross up will occur and departments will be charged for taxes
Invoice Voucher (non U.S. vendors)

GROSS UP EXAMPLE:

$1,000. payment – grossed up to $1,428.57

Vendor receives $1,000
URI owes IRS $428.57

$428.57 cannot charge research chartfield string
NEW Online PeopleSoft Reports

- HR Reports
  - Paula Murray
PAYROLL

QUESTIONS???
Graduate Assistant Letters

Ayn Plant

http://www.uri.edu/ecampus/hr/gradletters.html
Grant & Contract Accounting

- P-Card Review of July Purchases
- Administrative and Clerical Costs
- Space Survey for Upcoming F&A Proposal
- Signature Authorization Fund 500
  Moved from Budget to G&CA
- Final invoices on Federal Sub-Contracts
Purchasing Card Review

- Problems Encountered
  - Documentation doesn’t always describe purchase
  - Chartfield not always clear on documentation
  - Express Shipping
  - Memberships
  - General Type Software
    - Google Calendar
    - End Note software
    - Easy Invoice Software
Purchasing Card Review contd.

- Problems Encountered continued
  - Stamps
  - Leadership Books
  - Portable Air Conditioner
  - Express Mail
  - Sponsorships
  - $250 coffee pot and coffee supply
Administrative/Clerical Costs

- Latest Audit at Duke University revealed serious problems. About $1.8 mil. disallowed
- URI Policy on Direct/Indirect Costs
  - Budgeted in the proposal
  - Explained in the narrative of the proposal
  - Justified why it’s a “Major Project”
  - Approved by the Agency
- Even if agency approves, University is still responsible !!!!!!!!!!!
Space Survey

- Space survey is a key component of the F&A proposal due on 12-31-2009
  - Deans have appointed college representatives
    - Kick off meeting on April 6, 2009
  - All University building will have to be surveyed
  - G&CA and Internal Audit will review the survey
  - Department Chairs will review and sign final copy
## Space Survey-Important Rate components

<table>
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<tr>
<th>Cost Pools</th>
<th>Allocation Method</th>
<th>Points</th>
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<tbody>
<tr>
<td>Depreciation Buildings</td>
<td>Square Footage</td>
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</tr>
<tr>
<td>Depreciation Equipment</td>
<td>Square Footage</td>
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<tr>
<td>Operation &amp; Maint.</td>
<td>Square Footage</td>
<td>16.8</td>
</tr>
<tr>
<td>Interest Expense</td>
<td>Square Footage</td>
<td>1.4</td>
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<tr>
<td>Library Expense (FTE)</td>
<td>Faculty, Staff, Students, Others</td>
<td>1.4</td>
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<tr>
<td>Administration</td>
<td>MDC</td>
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<tr>
<td><strong>Total</strong></td>
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<td><strong>49.0</strong></td>
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</table>
Final Invoices- Federal Sub-Contracts

- Final expenses should be booked no later than 30 days after the end of subcontract
  - G&CA must submit final invoice before 60 days
  - Department will be responsible for any unpaid expenses
Questions?