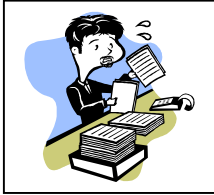


A Publication of Accounting Services, Business and Financial Affairs

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A Request from Accounts Payable

Please fill in the Employee's ID# on all Travel Expense Vouchers (TEVs), as well as the Social Security # box for all Personal Services or Honoraria on the Services/Reimbursement Form. In the case of the Services/Reimbursement Form, it cannot be processed without that information. In the case of the TEV, if no Employee's ID# is provided, the AP technician must look up each employee (in Banner) and sometimes there are dozens of persons with the same first name and last name (we know this is hard to believe).

Check Distribution List: Change in Return Address

Please send the signed check distribution lists to Accounting Services, MS 1420. They should no longer be sent to Payroll Services.

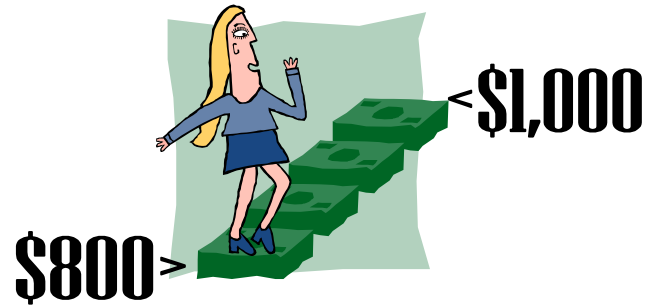
Travel Training!

We will offer a 2 hour Travel Training Class on May 23rd! The class will be held in the Conference Room at the Administrative Services Center (32nd Street) from 10 am to Noon. If you would like to attend this class, please email Amber.Ray@wvu.edu. Amber will hold a Travel class on the last Wednesday of every other month. So if you cannot attend this class, the next class is July 25th.

On the subject of training please note that Accounting Services offers one-on-one Banner Finance and/or one-on-one Hydra Reports training. This training is offered in Old Main on Mon, Wed and Thurs mornings. If you are interested and you want to make an appointment, please call George (X/5890) or George.Edward@wvu.edu.

Mother's Day

REVISED CAMPUS SPENDING LIMIT



As reported in the *FAST*, the campus spending limit on purchased goods and services has been increased from **\$800** to **\$1000** per order. Departments may now place departmental orders or utilize check requests for non-restricted items up to \$1000 per order as long as they have the approval of their financial manager or designated budget authority. A list of restricted items is shown on the back of the Purchase Form.

This revision is the result of a comprehensive review of historical transactions. Dale Monroe, Director of Purchasing, Contracts and Support Services noted that almost 90% of the orders being processed were within the previous \$800 limit. "By and large, the campus acts very responsibly in assuring the best pricing and value on these low dollar purchases," Dale reported. "Based on this record, we feel confident that raising the limit to \$1000 will improve efficiency for the requesting departments, and at the same time allow Purchasing to concentrate on the high dollar value orders."

The new limits do not apply to computers, technology and software purchases, or for any type of personal services such as consulting. Please contact Hal Verrell (X/3127) if you have questions about the revised limits.

Topics This Issue

1. *A Request from Accounts Payable*
1. *Travel, Banner & Hydra Training*
1. *Campus Spending Limit Revised*
2. *Questions and Answers*
3. *Business Services Website*
3. *A Message from Payroll*
4. *Local Hotel Scam*
4. *Important Dates*



Questions and Answers

Question: What's the difference between an expense reimbursement and revenue?

Answer: To clarify the differences between revenue, recharges, and reimbursement of expenditures, the following guidelines are being printed. Questions may be referred to Sharon Hurt, Principal Accountant, X/3491.

Revenue is money earned by the sale of goods and/or services (including rentals) to outside entities. "Outside entities" include Western Foundation, Alumni, Agency Funds (funds 8xxxx) and any off-campus entity which is NOT an official part of Western Washington University. Revenue is represented by a deposit to an account code beginning with "G", for example, G337, ticket sales revenue. Most revenue received from outside entities is taxable. Revenue must be deposited with the Cashier daily.

Recharges (transfer of charge – Intra-Agency) are monies earned by the sale of goods and/or services (including rentals) to internal segments of Western Washington University. (All funds or organizations except Foundation, Alumni, and Agency Funds (funds 8xxxx)).

Recharges are processed using a Journal Voucher debiting the department which received the goods/services, and crediting the department which provided the goods/services. Recharge accounts begin with an "H", for example, H113, postage recharge. Recharges are not subject to sales tax, as they are a redistribution of resources within an agency.

The Journal Voucher should be prepared by the department providing the service (the department receiving the credit).

Reimbursements of Expense are monies received by a department which are a direct repayment of an expenditure previously made against an expenditure account. The reimbursement is deposited with the Cashier on the same day received. A reimbursement is **always** made to an "E" code, for example, E173, Xerox copies expense. A transaction of this nature would reimburse the department for the cost of Xeroxing materials which were later reimbursed by faculty, staff or student.

Reimbursements should be for specific business expenses. **Items of a personal nature (phone calls, copying, postage etc.) are not to be charged to a departmental fund regardless of whether they will be reimbursed at a later date.** Reimbursements of expense are of special concern to the auditors.

Transfer Codes: College and University accounting stipulates that transfers of funds should only be used in specified circumstances. Any transfer made between funds of different groups must be shown as a separate line item on the University's financial statements. There are two classifications of these transfers; mandatory and non-mandatory. There are specific instances in which such transfers are to be used. Mandatory transfers are used for the payment of debt. Non-mandatory transfers are used for the support of capital projects, or for additions to the loan funds. These transfers are generally made at the discretion of the governing board.

Using "K" transfer codes to transfer monies between one fund and another is generally not correct. Most situations are really transfers of expenditures. These should be done by moving the specific "E" expenditures from one fund to another.

Transfers between one fund and another are allowed in the following circumstances:

- One fund is being closed and the fund balance needs to be transferred to another fund.
- Administrative fees collected by one fund need to be distributed to other funds/organizations.
- A reserve fund is transferring dollars to support another fund.

(Note: Funds **must** be of the same fund type.) Use code K206/K207.

Transfer codes **may not** be used to:

- Transfer salary dollars. This is a transfer of expenditure. The specific salary and fringe benefit account codes should be used to move the expenses. Contact Payroll Services for additional information.
- Transfer of specific expenditures (or revenue) which are readily identifiable to the original charge. This is a transfer of expenditure. The original "E" account code should be used to move the expense. (For example, transferring the cost of supplies, advertisements, etc. from one budget to another.)



"The closest to perfection a person ever comes is when he or she fills out a Job Application." — Stanley J. Randall

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 X/5890, Fax X/7724, George.Edward@wwu.edu or MS 1420.



Yes, although it sounds incredible, it's true! Business Services' new website is up and running! Simply select **Business Services** from the WWU Index or type www.acadweb.wvu.edu/BFA/BusinessServices.

The website was "soft launched" about the middle of April and has been extensively revised since then. (Our web is best viewed using Microsoft Internet Explorer with the display set to 800 x 600 pixels). Most departments in Business Services now have their own homepage, where you can find staff contacts, email addresses, phones and fax numbers. Some departments have posted "Most Frequently Asked Questions" or other useful information. Here are some website highlights:

- Selecting Forms from our Homepage links you to commonly used forms. We eventually hope to have the Travel Form, Purchase Form, Travel Expense Voucher and Services/Reimbursement Form.
- Purchasing also has a "Buyer Commodity List" and a list of "Common State Contracts." Check out the Most Frequently Asked Questions.
- The past issues of *Finance Footnotes* appear under the Help Desk, as well as other reference materials.
- The Travel Desk includes information on the next Travel Training Class as well as the Travel Manual.
- The General Accounting homepage includes a link to [Fiscal Year 2001 Closing Procedures](#).
- New homepages appear for Mail Services, Equipment Inventory and Transport Services. New links appear for the Student Accounts, Cashier, Central Stores and Contract Administration websites.
- Suggestions or comments can be sent to George X/5890 or George.Edward@wvu.edu.

A Message from Payroll: On-Campus Employment for International Students

Students on F-1 and J-1 visas may work on campus up to 19 hours per week while school is in session, as long as they are full-time students, in status, and are making normal progress towards a degree (12 credits for undergraduates and 8 credits for graduates). Students may work up to full time during vacation periods if they intend to register the following quarter. Students are exempt from Social Security taxes, except for summer quarter, unless enrolled in course work during the summer quarter. Some international students are exempt from all taxes.

To work on campus, students must do the following:

1. Make an appointment with the International Programs Advisor. You will receive a **Confirmation Memo** which confirms that you are a full-time student and in status.
2. Apply for a **Social Security Number**. Take the Confirmation Memo, your I-20 or IAP-66, and your passport with visa to the Social Security Administration Office, located in Room 109, Federal Building (corner of Cornwall and Magnolia Streets) in downtown Bellingham. The application process is brief and simple. Ask for a "Note of Verification" at the Social Security Administration Office, which shows that you have applied for a social security number. It usually takes 2 weeks to receive your Social Security Card.
3. With your proof of full-time status (Confirmation Memo) and proof of social security number (Note of Verification), you can now look for a job.
4. After you find a job, you will receive a **Student On-Campus Employment Form** from your employer. Take this form and meet with the International Programs Advisor. The International Programs Advisor will help you complete these additional employment forms: I-9, W-4, Payroll Information Form.

(Continued)

- Take the W-4, the Student Employment Form and your Social Security Number (Note of Verification) to the Center for Student Work Experience in Old Main 285. Take the Payroll Information Form to the Payroll Office in Old Main 300. The I-9 Form will remain with the International Programs Office.

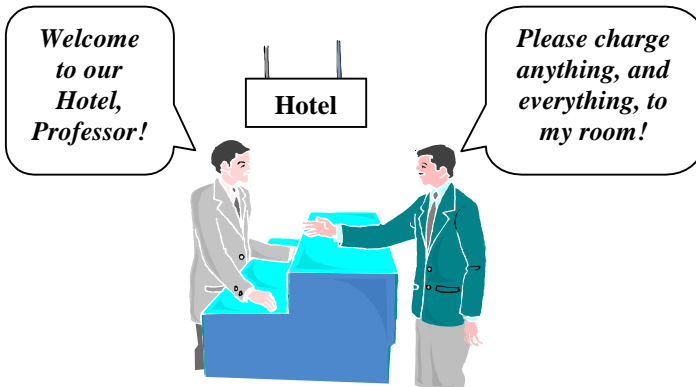
All of these steps must be completed before the first pay date of the job.



How do I close a commitment?

Accounting Services needs a request in writing that the department wants a commitment closed, and we need a departmental signature on the request. This is especially important for field orders because purchasing has to approve the closure. The easiest way to put the request in writing is to take a copy of the Commitment Register (FBEN02), write "Please Close" next to the commitment you want closed, sign the sheet somewhere and forward it to Diane Fuller, MS 1420. If you have any questions, please call Diane at X/3675.

*** Hotel Scam ***



Recently, the Hotel Bellwether and the Best Western were scammed by con artists posing as Western professors, namely, a Dr. Mitchell Cummings and a Dr. William Brown. In each case, a caller made a reservation with the Hotel, and promised a Purchase Order would be forthcoming. Then a man arrived at the Hotel "professing" to be a Professor and again promised to fax the necessary paperwork. The man stayed a few nights and then checked out. When the Hotels contacted Western for the Purchase Orders, they were informed there were no Professors by that name. So effective immediately, these Hotels require Purchase Orders before check-in. If a copy of the PO is not received, payment must be made in full by University Travel Card or cash.

FISCAL YEAR 2001 CALENDAR OF IMPORTANT DATES

- | | |
|-------------------|---|
| Now | ◇ Submit requisitions over \$39,099 to Purchasing |
| May 11 | ◇ Submit requisitions less than \$39,100 but greater than \$3,000 to Purchasing |
| June 8 | ◇ Last day to submit payroll redistribution requests for pay periods prior to May 1 |
| June 15 | ◇ Computer Purchases on Contract |
| June 18 | ◇ Last day to submit June adjustment vouchers to Accounting Services and Budget |
| June 22 | ◇ Last date to submit orders to Stores for delivery by June 26 |
| | ◇ Purchases w. Total Value \$800-\$2,999 |
| June 25 | ◇ Last day for "will call" orders to Central Stores |
| June 26 | ◇ Purchase Orders under \$800 |
| June 26-29 | ◇ Central Stores closed for inventory |
| June 28 | ◇ Departmental Orders/Check Requests under \$800 (if delivery can be made by June 30 th) |
| June 29 | ◇ Goods and services must be received to be included in FY 2001 |
| | ◇ All cash received must be deposited to be included in FY 2001 |
| | ◇ Inventory counts must be completed |
| | ◇ Petty cash and imprest funds to be reimbursed |
| | ◇ Petty cash and changes funds ready for audit |
| July 6 | ◇ Last day to submit Payroll Redistributions for May and June |
| July 6 | ◇ Travel Expense Reports due for travel completed prior to July 1 |
| July 9 | ◇ Distribution of June accounting reports |
| July 9 | ◇ Last day to submit Closing Period Payroll Redistribution requests to Accounting Services |
| July 9 | ◇ Last day to submit old year invoices/receiving reports to Accounts Payable |
| July 9 | ◇ Year-end inventory counts due to Accounting Services |
| July 9 | ◇ Last day to submit bills/invoices to General Accounts Receivable for 2001 FY amounts owed WWU by others |
| July 16 | ◇ Last day to submit Closing Period adjustment vouchers to Accounting Services. If you become aware you cannot meet this deadline, please call Elaine Hughes at X/3562 to discuss possible options including death. ☺ |