

FISCALLY FIT...NEWS FROM THE CONTROLLER

Oklahoma State University – January 2007



Export Control Issues Related to University Travel:

Travel to most countries does not usually constitute an export control problem. In most cases, items such as a personal laptop computer and other “tools of the trade” do not require a license. A license would be required if you are taking an item found on the Department of State’s U.S. Munitions List (USML). Travel to certain embargoed or sanctioned terrorist countries would require a license from the Office of Foreign Asset Controls (OFAC), or could, in fact, be denied. In addition to OFAC’s license requirements, the Bureau of Industry and Security (BIS) would require a license to take any items found on the BIS Commerce Control List (CCL). For example, a license would be required to take any laptop computer if you were traveling to a sanctioned or embargoed country. There are also regulations about securing licensed items and returning them to the U.S.

The Department of State, OFAC, and BIX have various lists of persons and entities that we are prohibited from doing business with; in other words, we should not be providing them with a defense service (includes training), giving money to these people or organizations, or providing them with controlled (on the CCL) proprietary technology. We can be fined by the government agencies if we do business with any person or entity found on these lists.

Links to the Department of State, BIS, OFAC, denied entities/persons lists, and the “Countries of Concern” can be found at the following link: <http://www.research.okstate.edu/export.htm>

Contact Kay Ellis, Director, University Research Programs, if you have export control related questions about travel outside the U.S. She can be reached at 744-9995, via e-mail at kay.ellis@okstate.edu, or stop by 212 Cordell North. More information regarding export controls can be found at: <http://www.research.okstate.edu>.

Payroll News

It’s W-2 Time:

We’ve made it through another year and it’s time for the W-2s. The W-2s were printed over the weekend of January 20, and went to University Mailing Monday morning, January 22, for distribution.

A program was run January 17 to determine where a particular W-2 should be sent. If an employee had an active assignment in HRS as of January 31, 2007, the W-2 was sent to the employee’s home department. If an employee did not have an active assignment on January 31, the W-2 was mailed to the employee’s home address as recorded in HRS.

To determine where the employee’s W-2 was sent, departments can view the W2/1099 field on the HRS 012 Screen. This field is under

Flag Status near the bottom right-hand corner of the screen.

Requests for reprints of the W-2 will **not** be taken until **February 7, 2007**. Employees will have to wait until that date to request a reprint. This will allow sufficient time for the W-2 to reach its destination before incurring the expense of printing and mailing out another W-2. W-2 reprints will be run daily starting February 7.

Forms for employees who receive both a W-2 and a 1042S will be combined in one envelope for the convenience of the employee. Therefore, some employees may not receive their W-2 at the same time as other employees. Payroll Services will mail forms to these employees as soon as the two forms are combined.

Any questions regarding the W-2 should be directed to Payroll Services at 744-6372.

Accounting News

Direct Purchase of Commercial Airfare on Pcard:

Commercial airfare can now be purchased on the procurement card program. See procedure details under *Purchasing News*.

Reminder:

Advance Payment of Registration Fees

There are two conditions in which conference registration fees can be paid in advance. The first is if a discounted fee is offered for payment in advance. The second is for instances where the fee is required to be paid prior to the activity being held and the sponsor does not accept a purchase order. Additionally, to qualify for payment in advance, the registration fee must also allow for the substitution of a participant and provide for a full refund should the event be cancelled. Documentation from the sponsor describing these facts must accompany the invoice that is submitted for payment. Please check with University Accounting if clarification is needed prior to processing.

Bursar News

The first bursar billing statement for the Spring semester will be generated **February 1, 2007**.

In efforts to assist our students in meeting financial obligations, Oklahoma State University offers an in-house administered payment option plan (POP) as an alternative to the traditional lump-sum payment method. This plan provides an opportunity for families and students to pay University-billed expenses in regular monthly payments either by the semester or annually. No finance charges are associated with the payment option plan or enrollment holds if payments are made as promised.

Visit our website link for the POP application: <http://bursar.okstate.edu/forms/osupop.pdf>

Also available online is the handbook describing bursar information. Check it out: <http://bursar.okstate.edu/forms/BursarCatalog.pdf>

1098-T and 1098-E statements will be mailed by **January 31, 2007**.

Collection efforts will begin for non-student bursar accounts after drop/add, which is the last week in January.

The Financial Information Management office purged B/R Transactions from the SIS system. All transactions paid and applied, billed, and fed to accounting through December 31, 2006 were purged from SIS. By purging now, removal of a large number of records eliminates issues with running reports and displaying data on the screens. The purged records cannot be accessed via SIS but are available to view/download to excel via the Administrative Information Report System (AIRS) at: <http://airs.okstate.edu>.

Access to purged records within AIRS can be requested by emailing fim@okstate.edu and will be granted based on current SIS B/R access levels.

Purchasing News

New Staff: We would like to welcome two new staff members to the Purchasing Department. They joined us on January 3.

Florian Giza is the Assistant Director of Purchasing. He is responsible for purchasing technology, software, office equipment, and printing.

Leigh James is a senior buyer. Her purchasing responsibilities include athletic equipment and supplies, furniture and carpet, building materials and construction, food equipment and service, and feed/grain.

P/card:

Small Dollar Purchase Limit: On December 15, 2006, the small dollar purchase limit was increased from \$2,500 to \$5,000.

▶ The p/card may be used to make purchases up to \$5,000.

▶ To increase the p/card single purchase limit up to \$5,000, or to increase the p/card monthly limit to \$50,000, the department must submit to the Purchasing Department a **Commercial Card Cardholder Account Form** signed by the department head. This form can be found at the following link:

<http://www.purchasing.okstate.edu/Pcard.htm>

Airfare Purchases: Airfare may be purchased with the p/card by completing the following steps.

▶ The cardholder and the cardholder's approver must attend p/card airfare purchase training.

▶ Existing cardholders may request authority to purchase airfare by using the updated **Commercial Card Cardholder Account Form** posted on the Purchasing website. Check the "Airfare required" box and specify who the approver will be.

▶ Submit the **Commercial Card Cardholder Account Form** form, signed by the department head, to the Purchasing Department.

▶ New cardholders may fill in this information on their application form if this authority is required for their position.

▶ After attending training and receiving approval, the cardholder and approver will be notified that they may begin purchasing airfare with a p/card.

▶ All policies and procedures covered in the airfare purchase training must be followed. The above procedures can also be found in detail at:

<http://vpaf.okstate.edu/UA/CommercialAirfareDirectPurchase.htm>

Airfare Purchase Training: Airfare training will be conducted by Accounting staff during the last half hour of each p/card training session.

▶ If you have already had p/card training, you are only required to attend the last half hour. You will not be required to attend p/card training again.

▶ There will be a separate sign up sheet for airfare purchase training.

▶ You must have attended both p/card training and airfare purchase training in order to be authorized to purchase airfare.

Important Dates:

Board Dates: Requisitions requiring Board of Regents approval (greater than \$150,000) are due in Purchasing: **February 7, 2007, for the March 2, 2007, Board Meeting.**

P/card Training: **February 20, 2007, 2:00 p.m.**, 408 Student Union. You may register for this session by calling Human Resources at 744-5374, on the Human Resources web site at http://fp.okstate.edu/hrosu/training_enroll.htm or by Email: osu-trng@okstate.edu.

February airfare purchase training will begin at approximately 3:30 p.m.

Purchasing Policies and Procedures

Seminar: **February 15, 2007, 9:00 a.m.**, 408 Student Union. You may register for this session by calling Human Resources at 744-5374, on the Human Resources web site at: http://fp.okstate.edu/hrosu/training_enroll.htm or by Email: osu-trng@okstate.edu.

The Purchasing Department is available to conduct purchasing training on an as needed basis to departments and colleges. Please contact Purchasing at 744-5984 to schedule a date.

Purchasing can be contacted at:
Phone: 405-744-5984
Fax: 405-744-5187
Email: purchase@okstate.edu
Website: www.purchasing.okstate.edu

Grants & Contracts

Foreign Travel on Federal Grants:

The "Fly America Act" refers to Public Law 93-624 (January 3, 1975) and requires federal employees and their dependents, consultants, contractors, grantees, and others performing United States Government financed foreign air travel to travel by U.S. flag air carrier. Thus, a grant or contract sponsored, in whole or part, by any federal agency requiring foreign air travel requires all parties traveling to the foreign destination to travel by an airline holding a certificate under Section 401 of the Federal Aviation Act of 1958 (49 USC App. 1371). Foreign air carriers operating under permits are excluded. In certain situations this requirement may be waived. Typically, a waiver will only be granted if arrival to the foreign destination cannot be made by a US Flag Air Carrier. However, any waiver must be made in writing by the granting agency.

Administrative/Clerical Salaries on Grants:

Cost Accounting Standards (CAS) do not allow for the charging of administrative or clerical staff directly to a grant or contract. However, there are times when an exception for special purposes may be granted. OSU Policy 4-0135 (Costing Practices for Sponsored Research and Service Projects) addresses the three-step process for allowing the direct charge of administrative and clerical salaries:

a. The costs are incurred to meet the special purpose or circumstances of the sponsored agreement:

(1) A special purpose or circumstance of the project exists and meets criteria of section 3.02 of the policy;

(2) It must be a realistic reflection, through appropriate documentation, of planned or actual effort; and

(3) It must be identified in the sponsored agreement budget, fully justified, and approved by the granting agency.

b. Institution can "specifically identify" the administrative/clerical individual with the project or activity.

c. The direct charge is "explicitly budgeted"—as proposed sponsored agreement budgets are developed, the percentage of effort, salaries, and fringe benefits of administrative and clerical positions must be specifically included and reasonably explained in the budgets. Agency approval is also required. This approval is assumed if the salary is budgeted and not specifically denied either in negotiations between the principal investigator and the sponsor or in the notice of grant award. Rebudgeting authority may not be used to charge administrative or clerical salaries not included in the approved budget.

Transportation Services

OSU Transportation Services is expecting to have an ADA compliant 15-passenger bus available for lease by April, 2007. This bus will be equipped with options of two wheelchair positions and 10 seat positions or the standard 15-passenger seating. Driver hand controls will be available on the bus. The OSU Wheelchair Basketball team is planning to use this bus for the majority of their travel needs.

Environmental Health & Safety

Quarterly Safety Training:



Required only four times a year, Quarterly Safety Training can literally be worth its weight in gold. Devised by the State Legislature as a way of reducing Workers' Compensation costs, safety training not only helps the employee on the job, but at home as well.

Classes are probably the most effective and preferred way to conduct the training, but information handouts, safety/wellness newsletters and online training can also be used. Topics can range from work-specific safety such as proper lifting, eye protection, and fire evacuation procedures, to general topics such as winter driving, electrical safety, and storm safety. It goes without saying—we do better work when we're not hurting.

A good general topic for January and February is how to walk safely on snow and ice. And don't forget that March is the beginning of tornado season. More suggestions are available on the EHS website at:

<http://www.pp.okstate.edu/ehs/training/Quarter.htm>

No matter how you choose to conduct the training, it must be documented. A simple memo and sign-up roster is all that is needed. If you prefer, EHS will conduct the training. To set up a class, just call us at 744-7241. Best of all the training programs are free!