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News from the Controller

November 2010

INSIDE THIS ISSUE

- 1 **Holiday Decorations On Campus**
- 2 **Important Dates**
Direct Costs to Sponsored Programs
Holiday Deadline Memo
Hotel Bills – Express Check-Out
- 3 **Bursar News**
Reporting Fraudulent Activity
New Pcard Contract Update
A Benefit of the New Pcard Program
Pcard Guidelines Reminder
Administrative Information Resource System

- Don't interconnect extension cords and power cords to reach a distant outlet, and don't use one power strip to power another.
- Don't overload a cord by plugging in appliances that draw a total of more watts than the rating of the cord.
- Do make sure cords don't dangle where they can be tripped over or catch on anything.
- Check the plug and body of the cord while it is in use. If the cord feels too hot, that is a warning that the cord is failing. It should be disconnected and discarded.
- Never run a cord through a doorway. Don't cover it with a rug or other objects. Don't place the cord where it could be damaged by foot traffic or heavy furniture.



RISK & PROPERTY MANAGEMENT

HOLIDAY DECORATIONS ON CAMPUS

If your office is planning to have a party or put up decorations for the upcoming holidays, here are some things to keep in mind:

- Candles or open flames are strictly forbidden.
- Hot plates and crockpots are permitted, but make sure they sit on a dry, stable surface. Keep them safely away from combustible materials like napkins, centerpieces, curtains, and any kind of flammable liquid. Unplug them when they are not in use.
- Sterno is permitted only when used by University Catering.

Electrical outlets never seem to be where you need them, especially during the holidays when decorations and buffets are set up for special events. For temporary situations such as these, extension cords and power strips can come in handy, but remember these *Do's & Don'ts*:

Any department wishing to set up a live Christmas tree or garland in a campus building must first check with the University Fire Marshal, who will determine whether a live tree can be used and where it will be located. Live trees will be inspected on a regular basis by EHS and will be removed if there is evidence of excessive needle loss. All live trees and garlands shall be removed from the building before the holiday break.

Decorative lights shall be in good condition and have a UL label. If they will be plugged into an extension cord, remember the *Do's & Don'ts* listed above. All decorative lights (whether or not they are on a tree) shall be turned off before leaving for the night.

For more information on holiday safety, go to the Environmental Health & Safety website at

<http://ehs.okstate.edu/links/holiday.htm>

Associate Vice President & Controller - 207 Whitehurst, Stillwater, Oklahoma 74078 - (405) 744-4188

PURCHASING

Important Dates

Board Dates:

- Requisitions requiring Board of Regents approval (greater than \$150,000) were due in Purchasing November 10, 2010, 5:00 p.m., for the December 3, 2010, Board Meeting.
- Requisitions requiring Board of Regents approval (greater than \$150,000) are due in Purchasing December 22, 2010, 5:00 p.m., for the January 21, 2010, Board Meeting.

Purchasing Policies and Procedures Seminar:

- February 16, 2010, 9:00-11:00 a.m., location TBA

You may register 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 X5984 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 FINANCIAL INFORMATION MANAGEMENT

Direct Costs to Sponsored Programs

From time to time the question is asked, "May office supplies or computer supplies be charged to a grant or contract?"

Always ask four questions:

Are the Costs

1. Reasonable;
2. Allocable to the **specific** project;
3. Treated consistently in like circumstances; and
4. Conforming to any limitations of the cost principles or the sponsored agreement?

While the costs may be reasonable, office supplies, lab supplies, computer hardware, and computer supplies are difficult to specifically allocate to a particular grant or contract. For example, most computers are used for any number of job-related tasks such as email, report generation, student assessment, or committee work along with work associated with the grant or contract. The computer is a shared expense and should not be charged directly to the grant. Thus, these costs are included in the University's facilities and administrative (F&A) rate. The cost of paper, pencils, toner, printers, and lap-top computers should not be charged directly to a grant.

A Cost Accounting Standard (CAS) exception may be warranted for some office, lab, or computer/computer supplies on rare occasions; however, typically these costs do not meet what some describe as the "extraordinary and unique" test. For those costs normally considered "F&A" or "indirect costs" to be directly charged to the grant or contract as "unique and extraordinary," the expenses must serve a scientific or technical purpose specific to the project.

UNIVERSITY ACCOUNTING

Holiday Deadline Memo

A memo was distributed on October 14, 2010 that provided information in order for departments to coordinate processing of transactions prior to the holidays. All travel vouchers, small order invoices, and receiving reports must be received in University Accounting by 5:00 p.m. on December 14, 2010 to ensure that payments will be processed prior to the holidays. Online requisitions and travel vouchers must have all departmental approvals and be pending University Accounting approval in AIRS by December 14, 2010, at 5:00 p.m. Campus vendor invoices on the AIRS system must have all departmental approvals and be pending Accounting approval by noon on December 20, 2010 to ensure processing prior to the holidays.

Hotel Bills – Express Check-Out

When completing a travel voucher, one of the items of documentation that must be attached is a hotel bill that shows a zero balance. Many travelers now receive an express check-out hotel bill if they have a credit card on file with the hotel which makes it more convenient for the traveler. The express check-out hotel bill can be used as documentation for lodging reimbursement as long as it shows that the balance will be settled to a specific credit card and shows that the effective balance will be zero after the charge is placed. The express check-out hotel bill must still provide an itemization of the charges.

BURSAR

Cancellation of spring enrollment will occur December 17 for accounts that have not made payment arrangements and still show a past-due bursar balance.

✓✓ **Check enrollment holds via SIS**
<http://prodosu.okstate.edu>

Fall bad debt assessment calculations and entries are prepared in November.

Departmental deposits are needed by noon December 23, 2010 for inclusion in December activity. Please contact Cindy Buford at 744-7790 if you have questions.

FISCAL & ADMINISTRATIVE COMPLIANCE

FRAUD DETERRENCE AND COMPLIANCE PROGRAM

Reporting Fraudulent Activity

ALL fraudulent financial activity or suspicion of fraudulent financial activity is to be reported directly to the Fiscal and Administrative Compliance section of the Office of the Associate Vice President & Controller or confidentially through EthicsPoint. A report can be filed through the EthicsPoint website or by calling toll-free 866-294-8692.

PCARD ADMINISTRATION AND COMPLIANCE

New Pcard Contract Update

Most of the University has been migrated to the new pcard system. We are currently working with the third (and final) group, and plan to go live with their cards on or around November 22.

The contract with JPMorgan Chase will end on December 31. All University cardholders must be migrated to Bank of America cards, and all JPMorgan Chase cards must be cancelled before that date. JPMorgan Chase has told us we will have access to PVSnet for 60 days past the end of the contract. Please make sure you have any information you need downloaded before that time.

A Benefit of the New Pcard Program

Since cardholders receive an email notification whenever they have transactions to approve, they will know immediately if their card has been compromised.

Pcard Guidelines Reminder

Any award or incentive given to an employee must be processed on a requisition per University Policy and Procedures statement 3-0256 (Employee Incentive Awards). These expenses are prohibited purchases on a Pcard.

FINANCIAL INFORMATION MANAGEMENT

Administrative Information Resource System

In May of 2010, the AIRS URL address was changed to airs.okstate.edu. As of December 1, 2010, the old AIRS address (<https://vpaf.okstate.edu/DW/FRSLogon/Login.aspx>) will no longer redirect to the current address. If you haven't done so already, please change your bookmarks to <https://airs.okstate.edu>.

Office of the Bursar

Oklahoma State University
113 Student Union
Stillwater, OK 74078

Phone: 405.744.5993

Fax: 405.744.8098

Website: <http://bursar.okstate.edu/>

Email: bursar@okstate.edu

Financial Information Management

Oklahoma State University
334 & 335 Student Union
Stillwater, OK 74078

Phone: 405.744.7457

Fax: 405.744.7872

Website: www.fim.okstate.edu

Email: fim@okstate.edu

Fiscal & Administrative Compliance

Oklahoma State University
306 Whitehurst
Stillwater, OK 74078

Phone: 405.744.2296 (Fraud Deterrence)

405-744-8408 (PCard Administration)

Fax: 405.744.6404

Email: fraud.deterrence@okstate.edu

Website: <http://faac.okstate.edu/>

Grants & Contracts

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401 Whitehurst
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Phone: 405.744.8239
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Payroll Services

Oklahoma State University
409 Whitehurst
Stillwater, OK 74078

Phone: 405.744.6372
Fax: 405.744.4149

Website: <http://vpaf.okstate.edu/payrollservices/index.htm>

Email: payroll.services@okstate.edu

Purchasing

Oklahoma State University
1224 North Boomer Road
Stillwater, OK 74078

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Risk & Property Management

Oklahoma State University
618 North Monroe
Stillwater, OK 74078

Phone: 405.744.7337
Fax: 405.744.7888

Website: <http://vpaf.okstate.edu/rpm/index.htm>

University Accounting

Oklahoma State University
304 Whitehurst
Stillwater, OK 74078

Phone: 405.744.5865
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Website: <http://www.vpaf.okstate.edu/ua/>