

2009 RAI Financial Issues

- ◆ Ken McMillan, ACES Accountant

Points of Contact

- ◆ Programming/Budget Modification:
 - ECDI (Mike Easterwood)
 - (334) 844-5333
 - easterm@auburn.edu
- ◆ Invoicing/Reimbursement:
 - ACES Admin SVS (Ken McMillan)
 - (334) 844-5528
 - mcmilke@aces.edu

Reimbursement vs. Payment

- ◆ Non-ACES/AU Grant Recipients:
 - ALL are Cost Reimbursable
 - ◆ Incur (pay for) product/service first
 - ◆ File for reimbursement from AU
- ◆ ACES/AU Grant Recipients:
 - Expenditures can be either
 - ◆ Cost Reimbursable
 - Travel Expense Report
 - ◆ Payment
 - Purchasing Card, Internal Transaction Voucher, Vendor Voucher

Payment/Reimbursement Flow

- ◆ **PI & ACES POC:** Sign all payment/reimbursement paperwork (keep copies of everything).
- ◆ **PI:** Mail **ALL Initial** Payment/Reimbursement paperwork & Budget Mod to ACES Admin.
- ◆ ACES Admin: Forward Budget Mod to ECDI.
- ◆ ACES Admin: Budget balance & evidence.
- ◆ **PI:** Send **follow-on** papers to requester.
- ◆ AU/OSP: IAW Sub-agreement & encumbrance.
- ◆ AU/PPS: Review/approval... payment occurs.

Deadlines

- ◆ Invoices: **[1]**
 - Minimum of Quarterly (12/31/08, 3/31/09, 6/30/09, & 9/30/09)
 - Maximum of Monthly
 - Send Project Update Form **[2]** (even w/o activity)
- ◆ Close-out:
 - NLT 10/31/09
 - "Final" Invoice, Final Project Report, "Success Story" & AU/OSP Close-out Requirements checklist (non-AU/ACES). **[3]**

Non-AU/ACES GRANTEES

Non-ACES/AU Reimbursement Method

- ◆ AU Subrecipient Invoice
 - Handout
 - Sample **[4]**
 - FAQs: Link
<http://www.auburn.edu/research/vpr/contracts/invoice05.xls>

Supporting documents: AU Subrecipient Invoice

- ◆ Original Itemized Vendor Invoice
- ◆ Expenditure Summary (Line Item) **[5 & 6]**
- ◆ Business Purpose
- ◆ Cost
- ◆ Payee
- ◆ RAI Grant Number (09-RAI-00XX)

Additional Evidence for Line Item Expenditures

- ◆ **Salary/Wages:**
 - Who received Salary/Wages
 - How calculated
 - Period of Performance
 - Evidence of payment **[7]**
 - ◆ Copy of Check
 - ◆ Payroll Report
 - ◆ Cancelled Check

Additional Evidence for Line Item Expenditures

- ◆ **EE Benefits:**
 - Who received EE Benefits
 - How calculated
 - Period of Performance
 - Evidence of payment
 - ◆ Copy of Check
 - ◆ Payroll Report
 - ◆ Cancelled Check

Additional Evidence for Line Item Expenditures

- ◆ **Equipment:** Original itemized receipt(s).
- ◆ **Facilities:** Original itemized receipt(s). **[8 & 9]**
- ◆ **Materials/Supplies:** Original itemized receipt(s).
- ◆ **Postage:** Original itemized receipt(s).

Additional Evidence for Line Item Expenditures

- ◆ **Meals: [10 - 15; 16 - 29]**
 - Original Itemized Receipt(s); No Alcohol
 - Recipient's names
 - Meeting Agenda
 - Explain paying for > Participant list (A/R)
- ◆ **Honorariums: [30]**
 - Who received (Name, Title, address, etc.)
 - Period of Performance
 - Agenda
 - Participant list

Additional Evidence for Line Item Expenditures

- ◆ **Consulting:**
 - Who received
 - Period of Performance
 - Agenda
 - Participant list
 - Evidence of Payment

TRAVEL

- ◆ Rate: \$0.585/mile (effective 7/1/08)
- ◆ "Shortest distance" route on mapquest.com [**31 - 37**]
- ◆ To/From; No roundtrip (X2)
- ◆ Actual expenses (w/ itemized receipts)
 - Fill up before & after
 - Mileage usually beneficial to traveler

Computer Purchases

- ◆ **CANNOT** purchase through ACES CTU

AU Vendor Voucher

- ◆ Use
- ◆ Preparer
- ◆ Sample [**38**]
- ◆ Journey
 - ACES Admin Services
 - AU/OSP
 - AU/PPS
- ◆ Audit Exception(s)

Budget Modifications

- ◆ When required:
 - ANY Scope Change
 - Line Item Change > 10% Gross Award
 - ◆ EX: Awarded \$20,000
 - ◆ Approved Facilities Budget: \$7,000
 - ◆ Actual Facilities Needed: \$9,500
- ◆ Rec: Talk to ECDI (Mike) first
- ◆ Send Signed Budget Mod Request to ACES Admin [39 & 40]
- ◆ Must receive written ECDI approval

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Budget Report

- ◆ Target: E-mail after EOM
- ◆ Sample [41 - 42]
- ◆ Review for accuracy
- ◆ Communicate discrepancies

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Interstate vs. Parking Lot

- ◆ Preference?
- ◆ Sample [43]
- ◆ Each Driver Contributes to the Flow

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AU/ACES GRANTEES

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ACES/AU Payment/Reimbursement Methods

- ◆ Purchasing Card
- ◆ Vendor Voucher
- ◆ Internal Transaction Voucher
- ◆ Travel Expense Report

Local County Checking Account

- ◆ Use is **PROHIBITED** for 2009 RAI expenditures.

Purchasing Card

- ◆ POC: Dana Barber (334) 844-8690 or barbedm@auburn.edu
- ◆ Application/Training [44]
 - Debbie Griggs (AU Program Administrator)
- ◆ AU/PPS Guidelines:
 - http://www.auburn.edu/administration/business_office/policy_manual/purchasing.html
 - All AU Policies still apply to RAI expenditures.

Supporting documents: Purchasing Card

- ◆ Original Itemized Vendor Receipts & Support docs to Reconciler; copies to ACES Admin. [45]
- ◆ Business Purpose
- ◆ Cost
- ◆ Payee
- ◆ FOAP
- ◆ RAI Grant Number (09-RAI-00XX)

Vendor Voucher

- ◆ Complete all Details
 - Fund: 104001
 - Org: 404006
 - Acct: As Required (Handout) **[46 - 51]**
 - Prog: 3010
- ◆ PI **must** sign Vendor Voucher
- ◆ Sample **[52 - 58]**

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Supporting documents: Vendor Voucher

- ◆ Original Itemized Vendor Invoice
- ◆ Business Purpose
- ◆ Cost
- ◆ Payee
- ◆ FOAP
- ◆ RAI Grant Number (09-RAI-00XX)

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Internal Transaction Voucher

- ◆ Request in writing: ACES Admin process ITV (ex: IEDTC Registration fee)
- ◆ Transaction details to ACES Admin:
 - Grant #
 - Participant's name
 - Amount
 - Agenda
 - Evidence of registration

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ITV (Cont'd)

- ◆ ACES Admin: Complete ITV **[59]**
 - Assign DR FOAP
 - Assign CR FOAP
 - Update Budget Balance
- ◆ AU Business Office:
 - Review/approval & transfer funds.

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Travel Expense Report

- ◆ Traveler completes & signs TER (must register as an AU Vendor).
- ◆ Agenda
- ◆ Mapquest.com (shortest distance)
 - Explain variance
- ◆ PI signs TER. [60 - 61]
- ◆ AU/PPS Guidelines:
 - http://www.auburn.edu/administration/business_office/policy_manual/travel.html

Supporting documents: Travel Expense Report

- ◆ Agenda
- ◆ Business Purpose
- ◆ Itemized receipts
 - Out-of-State & Meals > \$34/day, etc.
- ◆ RAI Grant Number (09-RAI-00XX)
- ◆ Flying:
 - Itinerary
 - Proof of purchase hitting Credit Card

Non-AU/ACES employee Travel

- ◆ **TER**
 - Traveler register as AU Vendor
 - Reimbursed actual POV expenses w/ original itemized receipts OR Mileage X IRS rate.
 - **No** per diem
 - Expenditures must be "reasonable"

Additional Evidence for Line Item Expenditures

- ◆ Salary/Wages:
 - Who received Salary/Wages
 - How calculated
 - Period of Performance
 - Evidence of payment
 - ◆ Payroll Report
 - ◆ TES Direct Charge Form

Additional Evidence for Line Item Expenditures

- ◆ **EE Benefits:**
 - Who received EE Benefits
 - How calculated
 - Period of Performance
 - Evidence of payment
 - ◆ Payroll Report

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Additional Evidence for Line Item Expenditures

- ◆ **Equipment:** Original itemized receipt(s); Purchase Requisition/Purchase Order (Item >\$2,500)
- ◆ **Facilities:** Original itemized receipt(s); PSC if Contract utilized.
- ◆ **Materials/Supplies:** Original itemized receipt(s)
- ◆ **Postage:** Original itemized receipt(s)

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Additional Evidence for Line Item Expenditures

- ◆ **Meals:**
 - Original Itemized Receipt(s)
 - Recipient's names
 - Meeting Agenda
 - Explain paying for > Participant list (A/R)
- ◆ **Honorariums:**
 - Who received (Name, Title, address, etc.)
 - Period of Performance
 - Agenda
 - Participant list

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Additional Evidence for Line Item Expenditures

- ◆ **Consulting & Catering:**
 - Fully-executed Professional Services Contract (PSC) & IC 99-01 before event starts
 - Who will receive payment
 - Period of Performance
 - Agenda
 - Participant list

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Professional Services Contracts

- ◆ **Authority to Enter:**
 - AU/PPS
- ◆ **PSC Form is at: [62 - 68]**
 - http://www.auburn.edu/administration/business_office/pdf/bo5520.pdf
- ◆ **If Individual or Sole Proprietor:**
 - Form IC 99-01
 - http://www.auburn.edu/administration/business_office/pdf/ic9901.pdf

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Computer Purchases

- ◆ **Contact Bertha Gibbs, ACES CTU**
 - (334) 844-3509
 - gibbsbt@auburn.edu
- ◆ **AU Contracts**
 - Dell
 - Howard
 - Apple

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Honorarium vs. Speaker Fee

- ◆ **Honorarium:** Payment not legally or traditionally required.
 - Guest speaker & AU official guests
 - Cannot be used for professional services
- ◆ **Speaker Fee:** Required or agreed upon.

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Honorarium

- ◆ **Non-AU employee**
- ◆ **Pay through:**
 - Travel Expense Report
 - County's AU Account
- ◆ **CANNOT** use Local County Checking Account to pay the Honorarium
- ◆ **Documentation (FAQs & Handout)**

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Speaker Fee

- Payment: Required or agreed upon.**
- Requires a PSC and/or IC 99-01 (\$600 threshold)
 - Pay w/ Travel Expense Report

QUESTIONS/COMMENTS?