



# F & A UPDATE

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## **Message from the Controller**

Year-end is rapidly approaching. Now is a great time to review your records to make sure you are ready!

Departmental Ledgers (DLs) should be thoroughly reviewed. Do you have adequate budget to last through June 30<sup>th</sup>? Do you need to transfer amounts between budget categories? Are there any outstanding encumbrances that should be liquidated? Do you need to encumber more funds? Are expenditures correct?

Limited Purchase Orders (LPOs) are encumbered for \$250 each, unless Purchasing is advised otherwise. Do you have any outstanding LPOs? If so, please let us know so that we can correct the encumbered amount. This will more accurately reflect your financial position on the DL and on-line Report of Budget Position. Also, outstanding LPOs at year-end will not be certified forward, unless F&A is notified of its use and is provided the vendor and purchase amount.

Do you have blanket encumbrances outstanding? Will the encumbrance(s) balance(s) be adequate to last through 6/30? Are the amounts too much (funds can be made available for expenditure by lowering the amount when appropriate)?

A little extra effort now can save a lot of extra effort later.

## **WHAT'S YOUR EXCUSE?**

### **PROPERTY & INVENTORY CONTROL**

With a little less than two months left in this fiscal year, we still have approximately 2400 items unscanned. Unfortunately, response from the departments about these remaining items has been



very slow. If your account still has unscanned items for this fiscal year, I urge you to contact Property & Inventory Control to assist in reconciling these items. 100% verification of all decaled inventory items is required annually by Florida Statute. Items which you can not locate and you believe are lost or stolen should be reported as such through the on-line CICS Property System.

Training sessions are conducted periodically. Please watch for the Human Resources Training Schedule. Individual training is also available upon request, contact Jim Bray at X5418 or e-mail [jbray@mail.ucf.edu](mailto:jbray@mail.ucf.edu).



### ***DID YOU KNOW?***

So far for Spring Semester, the Loans & Collections office has overseen the processing of over 38 million dollars of Financial Aid. This includes coordinating the distribution of aid checks, recording/forwarding stop payment requests, performing Perkins Loan Pre-Loan Counseling, and answering student inquiries about their aid.

### ***SUMMER 1999 REGISTRATION***

Regular Registration for summer classes is scheduled for May 10-12. If you plan to use an employee waiver for your classes, the dates you may register are listed below.

#### **Registration Time**

##### **Summer A/C/D**

**Monday, May 10 @ 3:00 p.m.**

##### **Summer B**

**Tuesday, June 22 @ 3:00 p.m.**

Registration is on a "space-available basis." It is the responsibility of the employee to register at the required time. Registering early will invalidate the waiver and cause the employee to be fee liable. Remember that waivers may not be used for classes that include repeat course fees. In addition, the

tuition fee waiver cannot be used for courses which require increased costs, including but not limited to, courses offered through the Center for Continuing Education, independent study, supervised research, supervised teaching labs, thesis hours, dissertation, internships, co-ops, practicums, web-based courses, or applied individualized instruction in music, art or dance, etc.

If you plan to use an employee waiver during the Fall semester, you may register as follows:

### ***Fall 1999***

**Wednesday, August 18 @ 1:00 p.m.**

Summer A/C/D classes begin on May 11 and Summer B classes begin on June 23. Fall classes begin August 19.

Fee payment deadline for Summer registration is May 14. Summer B fee payment deadline is June 25. The Summer B deadline applies only to courses registered for during the Summer B registration period of June 22-25.

### ***NEW REQUIREMENT FOR 1998 (1098-T)***

Due to the enactment of the Hope Scholarship and Lifetime Learning tax credits available in 1998, we were required to mail 1098-T forms to students who paid tuition during 1998. On or about February 1, we mailed 43,500 of these reports to students.

### ***STUDENT ACCOUNTS ...WE'RE SHIP-SHAPE***

The Office of Student Accounts has been completely renovated. If you have not seen the remodeled office, stop by and take a look. The staff is settling in and is very pleased to be working in such a pleasant and efficient environment. The students have been giving very positive comments about the new office as well.

## ***INTERDEPARTMENTAL INVOICES***

When submitting an interdepartmental invoice (IDI or TR51) to reimburse (benefit) an account for an expense, be careful to include the correct object code. This can be found on your departmental ledger where the charges originally appeared. If you use an incorrect code, it may cause your account to have a negative amount in that object code. Also, please include the original voucher number from the benefiting account's departmental ledger, so that the original document can be traced, if needed, for audit purposes.

## ***TRAVEL INFORMATION***

### ***Class C Meals***

Reimbursement requests for Class C meals must be submitted on the form "Class C Meal Allowances – Nonrecurring Compensation Requisition" (Form DBF-BP-34). A reimbursement voucher must also be submitted

whether or not the traveler incurred other expenses. The Class C meal is deducted from the Summary Total on the reimbursement voucher. This form is prepared only for employees that are on the UCF payroll.

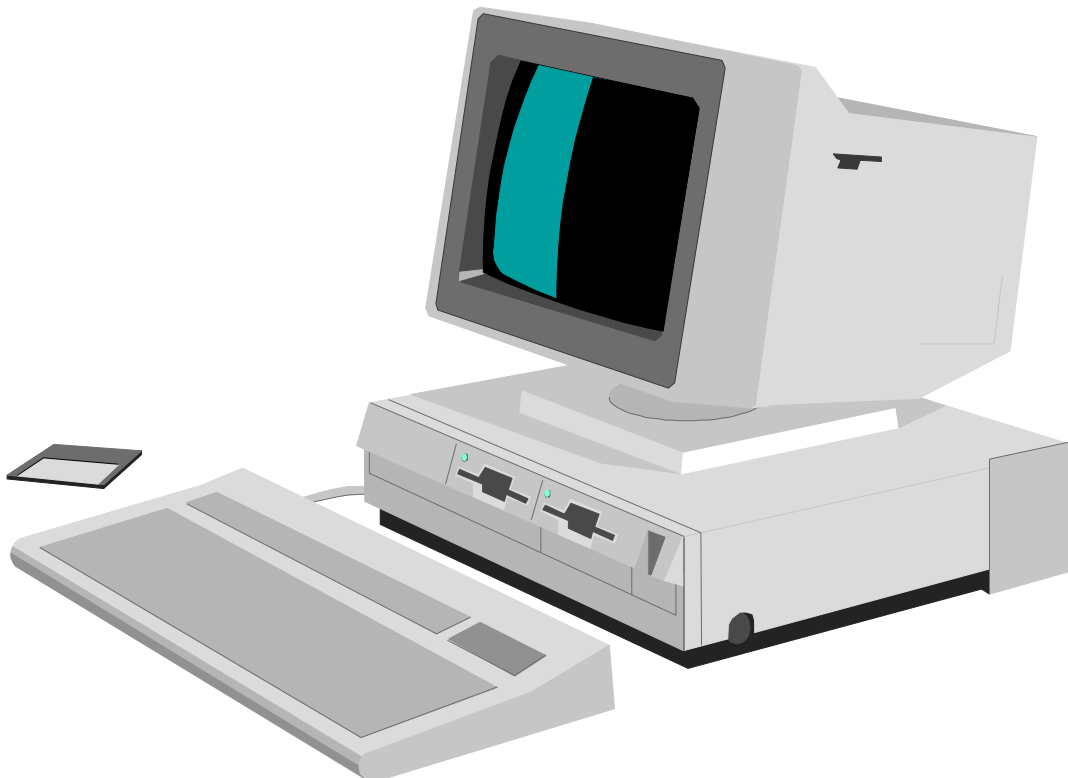
Employees are eligible to receive the Class C meal allowance only if on official travel at least eight (8) miles away from their official headquarters, building, or residence, whichever is less.

### ***Important Travel Web Sites:***

The following addresses are taken from the Voucher Processing Handbook, Bureau of Auditing. Please see chapter 3 for more travel information:

The State Comptroller's Home Page:

<http://www.dbf.state.fl.us/index.html>



Department of Transportation (DOT) Map Mileage:

<http://www.dot.state.fl.us/SurveyingAndMapping/Mileage.asp>

Maximum Travel Per Diem Allowances for Foreign Areas:

<http://www.state.gov/www/perdiems/>

The Universal Currency Converter:

<http://www.xe.net/currency/>

The Currency Site:

<http://www.oanda.com/>

Finance & Accounting Home Page:

<http://pegasus.cc.ucf.edu/~cfufanda/>

On F&A's website you will find the entire travel manual which you may download or you can read it on-line. There are several travel forms that you may complete on-line which have built in edits to help prevent certain errors. Once complete you can print the forms and send them to F&A for processing. There are two very useful checklists to aid travelers and those completing travel reimbursement forms. In addition to those sites listed above, we have a link to the travel portion of Florida Statutes.

Give these tools a try and you will find that they can make your travel tasks easier and faster.

If you have suggestions or comments about our web site, call Hector Santos at 384-2000.



### ***IT'S YOUR MONEY***

Your department's money is encumbered as soon as the Purchasing Office writes a Purchase Order or as soon as you receive a TAR number from Travel. You should regularly review the encumbrances on the CICS Report of Budget Position screen to verify that the vendors and amounts are correct. Travel reimbursements must be submitted to F&A within five days after completion of the travel. If the trip is cancelled, or if no further reimbursement will be requested, you should notify F&A by memo or e-mail to close the TAR and unencumber the funds. When F&A reduces or removes an encumbrance, your department's available balance will reflect these additional funds the following day. Every dollar that you can free up will be available for you to use in other ways by June 30<sup>th</sup>. Don't forget - **IT'S YOUR MONEY.**

## **HOTELS**

If you are going to a conference within the State of Florida, keep in mind that our Comptroller requires justification for hotel rooms costing more than \$100 per night (before tax). If you are going to an out-of-state conference, a justification is necessary for hotel rooms costing more than \$150 per night (before tax). When the conference the traveler is attending is held at a hotel that costs more than these amounts, indicate this fact on the Travel Reimbursement Voucher. The Comptroller has agreed to accept this explanation as adequate for reimbursements.

Some hotels charge a higher rate if two guests stay in a room. Your bill should indicate whether you are being charged the “single” or “double” room rate. If this is not clear on your final bill, ask the hotel to provide a bill that indicates the single room rate. This will help your reimbursement go through the process faster.

## **TARS-ON-LINE**

To make it easier to obtain a TAR number, try the Travel Authorization Request on-line System. A TAR number is assigned as soon as the traveler’s supervisor approves it.

You must have a CICS userid, CICS access, and a completed DAL update form on file with F&A authorizing you for update access. F&A will provide formal training for you either in class or on an individual basis upon request. Other departmental staff who currently use the system can sometimes answer simple questions. Call Travel at 384-2000 to obtain the names of current users or to obtain training information.

First time traveler’s name, SSN and address should be forwarded to Mary Andersen, at 384-2025 or e-mail [mandersn@mail.ucf.edu](mailto:mandersn@mail.ucf.edu), one business day prior to your entering their TAR into CICS. The CICS system updates overnight, therefore, information can be entered the following day.

## **RENTAL CARS**

The State of Florida has a contract with Avis-Rent-A-Car for business travel. The contract rate includes primary insurance coverage for the following amounts: \$100,000/\$300,000 bodily injury and \$50,000 property damage. Avis assumes all fire, accident, and collision losses. Therefore, the



traveler does need not to buy Collision Damage Waiver (CDW) and Loss Damage Waiver (LDW). The State will not reimburse travelers for CDW or LDW purchased by the traveler when Avis is used. If a traveler purchases Personal Accident Insurance (PAI), the State Comptroller considers this a personal expense and will not allow reimbursement.

However, if the traveler is in a location where there is no Avis Rent-A-Car available and they have to rent from another car rental company, the traveler may pay for the collision damage waiver (CDW) and Loss Damage Waiver (LDW) and the State Comptroller will reimburse them. However, the State still will not pay for Personal Accident Insurance (PAI), so the traveler must rely upon his or her own insurance for other liability or loss. We recommend that if a traveler anticipates such occurrences, they should review their own policies or talk to their insurance agent.

## **PREPAYING HOTELS**

The Purchasing Office has obtained agreements with five local hotels to allow UCF travelers to stay at a reduced rate. A list of the local hotels can be obtained from the Purchasing Office. Florida Statutes and the Florida Administrative Code allow direct payment to the hotel when it is an emergency, or if the vendor provides a reduced rate. If your department brings travelers into the area (such as candidates), who will stay at one of the five local hotels, make arrangements directly with the hotel, and prepare an LPO to pay the hotel bill.

If a traveler will be staying in the area at another hotel that also provides a reduced rate and you wish to make direct payment to the hotel, document these details and request written approval from Mr. William Merck, II, VP Admin & Finance. Removal of Florida State Sales Tax is not acceptable as a price reduction.

Requests for direct payment to a hotel, which does not include a reduced rate, requires written approval by the State Comptroller. You should submit a memo to F&A explaining the circumstances. F&A will then request Comptroller's approval.

## **QUESTIONS & ANSWERS**

**Question:** What are the rules governing sales taxes on purchases by the University or state agencies?

**Answer:** Section 212.08(6) of the Florida Statutes states that state agencies are not liable for the payment of State of Florida sales tax. A copy of our Tax Exemption Certificate may be obtained in F&A if a vendor requires one. When purchases are paid by university or state employees on behalf of the University and include sales tax, the employee can be reimbursed for the full amount of the purchase. A request for reimbursement should be prepared using the form, "Reimbursement for Expenses Other Than Travel (ROTT Form C-676B)." State

agencies are liable for sales taxes on purchases made outside of the state of Florida.

**Question:** What is a Journal Transfer?

**Answer:** Journal Transfers (JTs/IDIs/TR51s) are transactions that allow state agencies to make payments to other state agencies in lieu of issuing a state warrant. All payments to other state agencies must be made via journal transfers. When paying for an advance registration to another state agency, make sure to ask for that agency's 21-digit SAMAS account description code. Make sure you allow sufficient time to process the payment.

Another use of JTs is to reimburse other departments within the University or to correct disbursements or transactions made in error.

If you have any questions about JTs, contact Nahid Shahnam at 275-4374 or e-mail [nshahnam@mail.ucf.edu](mailto:nshahnam@mail.ucf.edu).

## **SALES TAX**

Did you know that if the University provides items to students, faculty, staff or others for their personal use as a part of tuition, fees or as a direct sale, that these items are subject to a 6% state sales tax? Examples include: the sale of publications, booklets, student-produced items; food and handouts for non-credit courses, etc.

If you sell items within your department that are for the personal use of individuals or non-exempt



business entities, contact Katerina Tsaknaki at 384-2013 or e-mail [ktsaknak@mail.ucf.edu](mailto:ktsaknak@mail.ucf.edu) for more information. It is very important to protect the University should a Department of Revenue tax audit occur.