

By the Numbers

News to use and amuse from Accounting and Business Support (ABS)

Deadlines & dates

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Note that [blue text](#) is a hyperlink

Date	Day	Time ¹	Deadline Description
Feb 1	Fri		Budget Journal Entry cutoff for January. Arts & Science units should submit all budget change requests to A&S Budget Office by A&S deadline.
Feb 4	Mon		As month end nears, check for any unposted journals that you need to correct, approve, or that need additional info for SPA or gift approval.
Feb 4	Mon	6:00	Finance System campus close for January. Do not create, validate, approve or post Jan. journals after 6PM—they do not post and are deleted.
Feb 5	Tue	4:00	System or Data Control will delete all unposted January journals that are not copied & assigned a future date or saved in incomplete status.
Feb 7	Thu	6:00	Gift fund expense calc to CUF for next Monday wire transfer.
Feb 14	Thu	5:00	Time collection for February 9 biweekly payroll. ²
Feb 14	Thu	6:00	Gift fund expense calc to CUF for next Tuesday wire transfer.
Feb 19	Tue	5:00	Time collection for February end of month payroll. ²
Feb 20	W-F	3 days	20 th -23 rd HR Production down for monthly payroll processing ²
Feb 21	Thu	4:00	Lynda Reisinger to receive allocation changes and creates for current month business. Send to Lynda.Reisinger@colorado.edu or call 2-8646.
Feb 21	Thu	6:00	Gift fund expense calc to CUF for next Monday wire transfer.
Feb 26	Tue	4:00	Data Control to receive INs for current month business. Send INs to Lynda Reisinger, Data Control, 579 UCB.
Feb 26	Tue	4:00	Creation, validation, and approval to post cost transfers and PETs for fund 30 projects and fund 34 gift journals for current month. ³
Feb 27	Wed	6:00	Gift fund expense calc to CUF for end of month transfer.
Feb 28	Thu	5:00	Time collection for February 23 biweekly payroll. ²
Mar 3	Mon		Budget Journal Entry cutoff for February. Arts & Science units should submit all budget change requests to A&S Budget Office by A&S deadline.
Mar 4	Tue		As month end nears, check for any unposted journals that you need to correct, approve, or that need additional info for SPA or gift approval.
Mar 4	Tue	6:00	Finance System campus close for February. Do not create, validate, approve or post Feb. journals after 6PM—they do not post and are deleted.
Mar 5	Wed	4:00	System or Data Control will delete all unposted February journals that are not copied & assigned a future date or saved in incomplete status.

¹ **Times** are p.m. unless otherwise noted. No time means either the sooner the better or all day.
² **Observe payroll** deadlines so funding distribution corrections from payroll suspense and/or changes are in place before the next payroll run. The [PBS web](#) has the most current & complete payroll calendar.
³ **Tips:** 1) Don't mix fund 30/31 or 34 JEs with other funds or with each other in the same JE. This slows approval and delays non 30/31/34 lines from posting. 2) Plan for HRMS downtimes to meet PET deadlines. 3) Contact [Hua Xu](#), 2-1679 for project cost transfers & [David Sayers](#), 2-2396 for gift JE approvals. 4) Routinely check for unposted journals to correct, validate or approve, or that need info for Hua or Dave.

FEBRUARY 2008						
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3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	

Phase 3 Expenditure Control Funds 20, 28 & 29

Special thanks to contributors Erika Smith and Kristin Epley

BEFORE TIME BEGAN...there was deficit spending. The mighty hero, Expenditure Control, rose up against the Great Deficit in an epic five-year battle. The first year, Phase 1 tossed aside the cowardly Funds 26, 72, 78 & 80. The second year saw Phase 2 vanquish two worthy challengers, Funds 10 & 34. Now, midway through the struggle comes a formidable triumvirate: auxiliary and self-funded Funds 20, 28, & 29. Although the next phase of Expenditure Control (EC) does not take effect until October 2008, it is time to prepare now. You can brush up on all the terminology at the [campus EC website](#).

Attribute selection

As in previous EC phases, we must assign EC attributes to existing FOPPS and upload this information into the Finance System before Phase 3 begins in October 2008. There are two EC attributes: the **Expenditure Control Rule** (the level at which expenses are aggregated [org or program] and whether it is by all expense or budget pool) and the **Available Resource Basis** (net assets or expense budget). The Phase 3 upload schedule follows, however the Budget Office may beat these deadlines:

- Fund 28 February 1, 2008
- Fund 20 March 1, 2008
- Fund 29 April 1, 2008

Attribute selection is important because we have to live with them for a year; they cannot be changed until the next fiscal year. In addition to stopping deficits, **the paramount goal is to choose attributes that promote uninterrupted operations and retain the ability to fix unforeseen problems.** The Budget Office (PBA) analyzed Funds 20, 28, and 29 to compare available resource balances based on DAB (aggregated at the org level using budget) vs. DAN (org level using net assets). PBA found that a favorable available resource balance resulted more often when calculated using DAB rather than DAN. This was especially true with Funds 20 and 28.

Based on the data and analysis, the Boulder campus defaults for Funds 20, 28, and 29 will be an Expenditure

Control Rule of **DAB** (org, all expenses) and an Available Resource Basis of **BL** (budget). However, units will be able to use PA or DAN rather than the DAB default if deemed more appropriate for the particular operation.

What's next?

Starting in late January and into February, the Budget Office, VC offices, and ABS will meet with finance managers to go over each unit's analysis of performance under both DAB and DAN and issues related to EC. Units do not have to initiate action to get codings for this next phase of EC uploaded into the system. That is, there will be no emailed form for you to fill out. Sit back and relax.

Look forward to rewritten Auxiliary Budget instructions to include establishing an annual rolling forward of the budgets similar to the General Fund, at least for Funds 28 and 29—however, this *may* be optional. ISC Rate Sheets will be made available as usual to assist with budgeting in Fund 28s. ABS and PBA are partnering together so the ISC rate sheet calculation and budgets are done in tandem to ease unit work effort. More on this to come. Once these decisions are finalized, we will let you know and will post the latest updates and details on the [Budget Office](#) and [ABS](#) websites.

Need help with EC attribute decisions?

ucb.budget@colorado.edu

NEED TO UPDATE EC ATTRIBUTES FOR PHASE 1 & 2 FUNDS (10, 26, 34, 72, 78, & 80)?

Changes to Expenditure Control attributes for Funds already subject to EC can only be made at the beginning of the next fiscal year. This year the deadline to enter changes into the Finance System is June 2, 2008. On the Boulder campus, the ability to make a change in the Finance System is restricted to ABS. If you believe that a change to the EC attributes currently in effect for one or more of your FOPPS will improve your business operation, contact your VC office for approval and then send the approved request to accounting@colorado.edu by **May 27, 2008** to allow time to enter changes into the system.




New PV reimbursement restrictions

A revised *Payment Voucher Authorization and Use* PPS becomes effective February 1, 2008. The January 22 issue of the PSC *Communicator* discussed the major changes to this PPS. The biggest change is that individuals will no longer be reimbursed for personal purchases of commodities covered by university price agreements. Enforcement of this new reimbursement restriction begins May 1, 2008. Note that this *only* changes whether or not a person can be reimbursed for personal purchases of certain goods. It does *not* change your department's use of INs, Procurement Cards, Purchase Orders, or Requisitions.

What is a University Price Agreement (UPA)?

The *University of Colorado Procurement Rules* (page 16) states in part:

The purpose of such agreements is to promote efficiency and savings that can result from leveraging the University's buying power. UPA pricing is based on the University's overall anticipated volume of purchases during the agreement period. In order to assure the University of the least total cost of Goods or Services, all University departments are required to order needed Goods or Services from UPAs where applicable.

The PSC identifies **office supplies, furniture, and computers** as restricted from reimbursement. However, these three restricted commodities are not specifically identified in the PPS. Instead, in the PPS's Table of PV Allowable Goods and Services, entry #21 *Reimbursements* directs you to the *Who Buys What* link which leads to the list of purchasing agents and what they buy (example below). That list now sports a  symbol next to commodities that individuals cannot be reimbursed for if purchased with their own funds. Here you will find the  symbol next to the aforementioned office supplies, furniture, and computers. The three commodities marked with  means do not buy it with personal funds and expect to be reimbursed by the university starting May 1, 2008. Look for more coverage on this Payment Voucher reimbursement topic from the PSC.

Commodity	Purchasing Agent	Phone Number
Computer Equipment, Supplies, Service 	Kerry Boyle	303.315.2812

Study Subject Payments and Participant Stipends are not the same thing

One other notable change with the new Payment Voucher PPS deals with Participant Stipends, which was added to the Table of PV Allowable Goods and Services. Participant Stipends was combined with Study Subject payments as item #16 in the table, but don't confuse these two things. They are different and are not interchangeable, even though they appear together in the table and the documentation requirements may be the same when a PV is used.

Participants are the recipients of service or training provided at a workshop, conference, seminar, symposia, or other short-term instructional or information sharing activity and the participant is not required to provide any deliverable to the university. *Study subjects*, in contrast, are persons about whom an investigator conducting research obtains (1) Data through intervention or interaction with the individual or, (2) Identifiable private information. In short, volunteer participants in a research study. Use account code 495102 for Study Subjects, and the appropriate account from 495300-495309 for Participants Stipends.

SHORT TAKES

FY2008 continuing budget change cutoff April 15

The FY 2008 General Fund continuing budget change cutoff for the campus is April 15. After the cutoff, General Fund continuing budget may only be moved within the same General Budget Account and Campus Division. If you have a continuing budget change past the deadline, you are advised to do a temporary budget change in FY 2008 and a continuing budget change effective dated July 1, 2008 (i.e. FY 2009). The FY 2009 budget ledgers are open in the finance system. If you have any questions regarding this cutoff please contact Jan Baker at 492-8926, Janet.Baker@colorado.edu

BJEs & Expenditure Control

The way Expenditure Control processes Budget Journal Entries has changed slightly. In the past, approved BJE that failed the final resource check would post and automatically create a BJE reversal. Now, if there are not enough resources (budget), the BJE will simply fail. It will no longer post and reverse.

Incompatible access

Incompatible access exists when one individual has complete control over a fiscal transaction. This violates the normal segregation of duties that good internal controls require. Incompatible access can exist for journal entries as well as procurement roles. On the Boulder campus, incompatible access for JEs is now restricted to a very few central offices, but is more widespread on the procurement side. Those with incompatible access will soon receive an email from the System office with instructions on how to certify the continued need for incompatible access. The preferred solution is to restructure your department workflow for normal segregation of duties, but if that is not possible, you must certify that compensating controls are in place. See the new *Internal Controls and Compensating Controls* FPS.

Experience is one thing you can't get for nothing. *Oscar Wilde*

QUESTION & ANSWER

Q: Our department holds occasional official functions for our students. Is it okay if a representative from an area theater is present and offers free tickets to a particular showing that might be of interest to some of our students?

A: This is allowable. There is nothing in university policy that prevents this activity, although it may seem that one or more policies pertain. Let us examine each of these policies in turn. *Gift in Kind APS* and *FPS* – This policy requires that the university receive the gift from the donor, which does not apply here. In this case, the tickets are offered directly to the attendees by the vendor. *Recognition and Training PPS* – The Participation Award category in this PPS does not apply because the attendees do not automatically receive a ticket just for participating in the official function. They must obtain one from the vendor. In addition, since it is the vendor and not the university offering the tickets, the participation award element is removed. Finally, while a ticket may meet cash-like criteria, its value is less than \$100 and therefore would not require the Recognition Reporting form even if it did qualify as a participation award. *Complimentary Tickets PPS* – This policy involves tickets to university events. Therefore, it does not apply.

This sort of activity is similar to other university events where vendors may be present and give away tokens such as pens, water bottles, coupons or bus passes. However, please consider the following. You must guard against appearing to offer any kind of vendor endorsement or promotion because that is inappropriate university support. In addition, take care not to form some sort of exclusive arrangement with a particular vendor. For example, if another theater wanted to make the same offer, you could not exclude one over the other. The goal is to support the students, not to give a business advantage to an outside vendor.

Upcoming trainings

ABS offers training and education to the campus using formally scheduled group classes and individual instruction by request. Register early by email to ABSTraining@colorado.edu or call **Diana Vidal** at 492-8648 for more info.

To learn about all of our training opportunities and to get complete class descriptions, the latest information and any requirements, visit our [training webpage](#). Trainings marked below with ● are special limited offerings and details appear on the [ABS homepage](#) under Current Announcements.

DATE	DAY	TRAINING	LOCATION
Feb 12	Tue	Finance System Day 1 includes finance and budget	RL6, room W179 3215 Marine Map
Feb 15	Fri	Finance System—Procurement Day 2 of Finance System training by PSC	RL6, room W179 3215 Marine Map
Feb 21	Thu	Financial Statement Reading How to access & read your statements	ARC 248 3100 Marine Map
● Feb 28	Thu	Contracting & Subcontracting (by OCG) RSVP to Chandra Tjandrasa , 492-6224	ARC 620 3100 Marine Map
Feb 28	Thu	Accounting 101 1 st in series of 4 Thursday sessions. More info.	UMC 245 floor map Euclid/Brdwy Map

MORE SHORT TAKES

Data update project

The new Expense System will require accurate data in the Finance System and HRMS. Therefore, in the coming weeks, ABS will coordinate the task of contacting departments to verify and/or update pertinent information. This includes existing information and a few new items.

Policy scoreboard

New and/or updated since January 1, 2008

Administrative Policy Statements (APS)

No new or revised policies, but some await President's signature. See Draft Policies below.

PSC Procedural Statements (PPS)

Payment Voucher – update effective 2/1/08
Sensitive Expenses – update effective 1/1/08
Travel Authorization & Expense – update effective 1/1/08

Finance Procedural Statements (FPS)

Fiscal Certification – coming
Fundraising Events – now posted
Internal Controls & Compensating Controls – new January 2008
Officer Disclosure of Interests – coming
System Administration Parking – new 1/1/08

Draft Policies & Procedures (DRAFT)

Cash Control APS & FPS
Sponsored Project Revenues – awaiting President's signature
University Email as Official Correspondence – awaiting President's signature

Accounting 101

ABS is offering a beginning class targeted to departmental staff and administrators who have accounting responsibilities but who have had little or no formal accounting or book-keeping training. [More information.](#)



Accounting 101
Bring the numbers into focus

Accounting 101 is a beginning class targeted to departmental administrators and staff who have accounting responsibilities but who have had little or no formal accounting or bookkeeping training. Plan to attend all four sessions.

This class covers these broad areas:

- Basic concepts
- Accounting for a small business: bicycle shop
- How it all ties together and applies to your department

ABS INNERVIEW

Pat Dodson



Pat Dodson

**How long have you worked for SPA and what do you do?**

As of March 23rd I'll be with SPA for 4 years. For the past 2 years I've been the internal compliance coordinator and my area is directly responsible for ensuring we comply with federal and contractual terms regarding cost share commitments, effort reporting, and cost transfers.

What did you do before coming to the university?

Where do I begin? I've had a lot of variety in my work life. I started my second career (in Accounting) when I moved to Colorado in 1992 and ended up in a small Longmont company that had secured various state and federal contracts. From there, I joined the university. Prior to Colorado, I lived in western Maryland where I taught various Geography classes at Frostburg State University for several years. What most people don't know is I went to Swaziland right after finishing graduate school where I taught Geography at the local university there for 2 years. That was during the era of South African apartheid so I was able to experience first hand how that policy affected the entire region. Even though that created a police state and a very tense environment, I'm glad I was able to experience a piece of history.

What are the most problematic compliance issues that come across your desk?

The most problematic issue deals with timing, that is, getting people to do things within the required time period(s). This applies across the board—to effort reports being done on time, for cost transfers being done within 90 days after the initial occurrence, for cost share expenses being completed within the project period of performance, for getting people to respond to requests from SPA for corrections or adjustments in the financials, etc. It seems like we spend a lot of time following up on our initial (or subsequent) request. And what departments and PIs often forget is that time requirements have been set by our sponsors, and SPA is just trying to ensure we follow their terms. We want to continue receiving funded awards so we don't want to irritate sponsors with unnecessary delays.

Is our campus unique in these sorts of problems?

Not at all. Most institutions share the same kind of problems and challenges when trying to get PIs and departments to comply with federal and sponsor regs.

How well is the new ePER system working?

The technical functionality of the system keeps improving with time so that's helping to streamline the process. It definitely provides for faster certification. For example, more than 50% of the Fall 2007 ePERs were certified within the first 2 weeks they were available and it would have taken us that long just to distribute the old paper copies. Now that people are more familiar with the electronic process, I think most like the electronic better. Certainly, more people are beginning to see how an electronic system provides more functionality and data than a paper system, and SPA can identify inconsistencies and errors much more quickly and easily.

Are there any misconceptions about cost sharing out there?

We get comments that PIs think they have an advantage in receiving awards if they offer cost sharing on a proposal but that is definitely not true. We also still get comments that committed cost sharing is only a target and not a real commitment but that is tending to diminish so I guess our training has been effective.

Do you see any trends or upcoming themes on the compliance horizon?

Effort reporting will continue to be scrutinized by federal auditors since most of the funding dollars provided by federal awards are spent on salary and related fringe

InnerView continued on next page

WHAT ABOUT PAT

Grew up where? Northeast Ohio about 25 miles east of Cleveland.

Where do you live now? Lafayette

Brothers or sisters? Two older sisters – one lives in Myrtle Beach SC and the other one lives 30 miles north of Orlando

Married? John & I have been married 8 years

Kids? My 15 year old stepdaughter, Chelsea, has been living with us full time for over 4 years

Pets? Chelsea brought her pet cat, Silver, with her and she has taken over the house in 4 short years

Movie you saw recently? The Good German

Book recently opened? *Take Big Bites* by Linda Ellerbee

A TV show you like? House

Favorite comfort food? Carbs, especially spaghetti or french fries

Favorite place to shop? I'm not much of a shopper so I guess I don't have a favorite.

Favorite cartoon character? Bullwinkle

Favorite season? Autumn. I love September and October

Place you'd like to live? I love the climate here but if it wasn't so urban or so expensive I think I'd like San Diego.

Dream job? I really like what I'm doing now but I guess my dream job would be a meteorologist doing severe weather tracking, like in tornado alley in TX, OK, KS.

INNERVIEW CONTINUED

expenses. For FY2008 the feds will be focusing on how institutions monitor sub-recipients and their related invoices so SPA has been formalizing procedures to more consistently review and manage all our subs. The Boulder campus has also begun a systematic assessment of how to institute a policy and its related procedures regarding export control. This compliance issue affects many areas of university business, not just sponsored research, so it is likely to become a familiar topic to a lot of the university community over the next few years.

What do you hear from the faculty?

Pls seem to have the same frustrations as their staff and even the rest of us dealing with university financial issues. It's just as difficult for them to deal with all the changes being instituted by the university and they don't appreciate not being included in decision-making processes that will directly affect them once they become operational. They also feel overworked and overwhelmed (as we do) by the increased volume of required paperwork and the closer scrutiny we all have to do for federal grants. So on a higher plane, I think we share the common feeling of being at the mercy of those making decisions for us.

Do you feel more like a cop or a teacher?

We try to emphasize service in our office and we do a lot of training so I'd like to think I'm more of a teacher. We know it usually isn't very easy to navigate through the labyrinth of federal and contractual terms so we want to be a resource to the rest of the campus. However, I think some people on campus would disagree and think we're more like police. In fairness to them, SPA has to maintain a delicate balance between servicing people within the university while protecting the university from any potential financial losses or from damage to the institution's reputation. The money we receive from sponsors does come with some conditions so SPA sometimes has to be the enforcer to people working the awards to ensure we meet those conditions.

Tell me a little about the friendly intra-office Avs/Wings ice hockey rivalry.

While Scottie Bowman was the coach for Detroit and Patrick Roy was Denver's goaltender there was a lot of tension between the 2 teams whenever they had a matchup. Detroit thought one of the Avs took a cheap shot at a Red Wing player during the playoffs and in the following season, one game got pretty bloody with all the fights that occurred and neither city has forgotten that history. But it's a different day, with different players and coaches and the rivalry today really is just a friendly way for us to give ice hockey the recognition it deserves. It doesn't get a lot of play during the local news so we have to do *something* to let others know what a great sport it is! Seriously, it is my favorite sport and I love to watch a team really play as one out on the ice. Plus you've got to love those Slovaks out there.

What do you like to do in your time away from work?

I'm on a couple of Boards so I have committee work to do each month. I also like bike riding in warmer weather and cooking, especially during the colder months. I've gotten into jigsaw puzzles lately and I try to do a crossword puzzle a week to keep my mind alert. One of these days I'd like to get back to doing embroidery.

Pat, thanks for your time.

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Staffnotes

[Click here](#) for the latest on who's who, who's where, and who to call at ABS.