

By the Numbers

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

March deadlines & dates

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SUNDAY MARCH 8



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

MARCH 2009						
S	M	T	W	T	F	S
1	2	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	30	31	1	2	3	4

Date	Day	Time ¹	Deadline Description
Mar 2	Mon		Budget Journal Entry cutoff for February. A&S units: submit all budget change requests to the A&S Budget Office by the A&S deadline.
Mar 2	Mon		As month end close nears, check for unposted journals that you need to correct, approve, or delete. ⁴
Mar 3	Tue	6:00	➔ Finance System campus close for February. DO NOT create, validate, approve or post February journals after 6PM—they do not post & are deleted. Note: the cutoff for fund 30/31 & 34 journals was February 24, 4PM. ³
Mar 4	Wed	4:00	All unposted February journals that are not copied & assigned a future date or saved in incomplete status will be deleted.
Mar 5	Thu	6:00	Gift expense calc to CUF for next Monday wire transfer.
Mar 12	Thu	5:00	Time collection for March 7 biweekly pay period. ²
Mar 12	Thu	6:00	Gift expense calc to CUF for next Monday wire transfer.
Mar 17	Tue	5:00	Time collection for March monthly pay period. ²
Mar 18-20	3 days		Wed-Fri HR Production down for payroll processing. ²
Mar 19	Thu	6:00	Gift expense calc to CUF for next Monday wire transfer.
Mar 20	Fri	4:00	Allocation changes and creates for current month business. Send to Lynda.Reisinger@colorado.edu or call 2-8646.
Mar 25	Wed		Reminder to submit any required documentation needed for SPA or gift JE approval ahead of tomorrow's SPA/Gift journal deadline. ^{3,4}
Mar 25	Wed	4:00	Data Control to receive INs for current month's business. Send INs to Lynda Reisinger, Data Control, 579 UCB.
Mar 25	Wed	5:00	Time collection for March 21 biweekly pay period. ²
Mar 26	Thu	4:00	Creation, validation, & approval to post cost transfers/PETs for fund 30/31 projects & fund 34 gift journals for current month. No exceptions. ^{3,4}
Mar 27	Fri	6:00	Gift expense calc to CUF for March 31 month end transfer.
Apr 1	Wed		Budget Journal Entry cutoff for February. A&S units: submit all budget change requests to the A&S Budget Office by the A&S deadline.
Apr 1	Wed		As month end close nears, check for unposted journals that you need to correct, approve, or delete. ⁴
Apr 2	Thu	6:00	➔ Finance System campus close for March. DO NOT create, validate, approve or post March journals after 6PM—they do not post & are deleted. Note: the cutoff for fund 30/31 & 34 journals was March 26, 4PM. ³
Apr 3	Fri	4:00	All unposted March journals that are not copied & assigned a future date or saved in incomplete status will be deleted.

Footnotes

¹ Times are p.m. unless otherwise noted. No time means the sooner the better.

² Observe payroll deadlines so funding distribution corrections from payroll suspense and/or changes are in place before the next payroll run. PBS 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 & [Carrie Howard](#), 2-1071 for gift JEs.

⁴ Routinely check for unposted journals to correct, validate, approve, or that need info for Hua or Carrie.

SHORT TAKES

FY2010 GAIR rate lowered

GAIR stands for General Administrative and Infrastructure Recharge. It's like a tax that the university levies on those fund groups that benefit from university services and support but would otherwise not pay for them. The table below shows the current FY09 and upcoming FY10 components GAR & GIR and the combined GAIR rates. The last column shows the change from the prior year.

FY	GAR	GIR	GAIR	+/-
2009	5.46%	0.44%	5.90%	-0.03%
2010	5.42%	0.43	5.85%	-0.05%

FY09 GF budget cutoff

The FY 2009 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 2009 and a continuing budget change effective dated July 1, 2009 (i.e. FY 2010). We will notify you when the FY 2010 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

PO & SPO Req reminder

During the last full week of each month SPA focuses on PET and JE approvals & holds off PO/SPO Req approvals. If you have a Fund 30/31 Req that needs fast action during that time, let SPA know.

SPOT AWARDS

Congratulations to CU-Boulder's February Spot Award recipients:

Carmen Donohoe, Housing
Dana Takeuchi, PBA

[Click to find out more about the award and how you can recommend someone.](#)

DID THE RIGHT THING

Sponsored projects: Spend with care



Sponsored Projects Accounting (SPA) is responsible for providing final approval on journal entries (JE) that transfer costs to Fund 30 or 31 projects. This builds in an additional level of compliance review which is especially important on cost transfers because they are prime audit targets. Although the university's General Fund budget is getting squeezed, it is never allowable to move any costs to sponsored projects that do not belong there. Sponsored project funds may only be used to advance the work under the sponsored agreement in support of the project's objectives.

SPA's Compliance Area is charged with JE review. They continue to see JEs that cannot be approved for a variety of reasons. Here are some of the top issues that come up.

Overdrafts (deficits): The project has overspent its budget.

Insufficient funds: Not enough budget remains to cover the expense.

Past end date: Spending must take place before the project end date, i.e. within the period of performance.

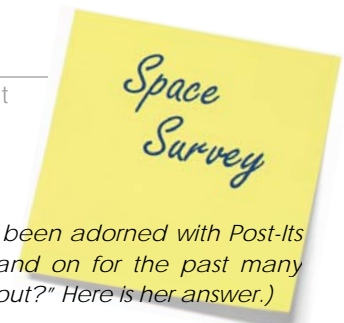
Unallowable costs: Costs must conform to any limitations or exclusions set forth in OMB Circular A-21 or the sponsored agreement. Recently released [audit findings](#) of Duke University found that Duke charged unallowable clerical salary and other administrative costs directly to projects (these are normally F&A). Although these unallowable costs totaled only **\$28,486** over the period, because they represented a statistical sampling, after extrapolating to include all of Duke's grants, contracts, and other agreements with HHS components, Duke must pay the government **nearly \$1.7 million** in unallowable charges. **Small individual errors can put the entire university at risk in a big way.**

Accelerated spending: In multi-year projects, spending ahead of the budget timeline leads to deficits in the current year.

Spending based on anticipated funds: Projects in deficit that anticipate continued funding that has not yet been received must work with the Office of Contracts and Grants to file an [OPAS form](#) (Organizational Prior Approval System) for grants or an [At-Risk form](#) for contracts.

Expert Corner Deedee Joeris, Cost Accountant

Space and Library Surveys



(Right next to my office, Deedee Joeris' door has been adorned with Post-Its advising "Space Survey" or "Library Survey" off and on for the past many months. They beg the question, "What's that all about?" Here is her answer.)

The space and library surveys are part of the F&A rate proposal. They are conducted in accordance with OMB Circular A-21, Cost Principles for Educational Institutions, Section E, Criteria for Distribution of F&A Costs. A-21 requires that a number of conditions be met, i.e. the study must be statistically sound, distribute costs according to benefits derived, be performed at the institution and be reviewed periodically.

The **space study** is used to allocate all structural related costs including building and equipment depreciation and all of the costs of maintaining the structures including custodial, maintenance, utilities, security and **Surveys continued on next page**

Surveys – continued from previous page

environmental health and safety. A room by room database of all campus buildings is maintained by Facilities Management in the Office of Capital Assets and Space Planning. The database contains information on room numbers, the department occupying the space, room types like office or laboratory and the F&A cost center of each room. UCB space is very dynamic so the database is updated on an annual basis. The updates are conducted by interview with each department's space coordinator. The results of the space survey are used to allocate all of the structural costs to the F&A cost pools. The applicable allocations eventually become part of the Research, LASP or Instruction F&A rates. The costs allocated to Other Institutional Activities do not become part of any F&A rate.

The **library survey** is conducted in the "base year" or the same year that will constitute the next F&A proposal used to negotiate F&A rates. One of the allowable allocation criteria in A21 for cost surveys is population. For the library survey the population consists of everyone who enters the libraries during the 2-hour survey periods. Norlin Library and its branches, i.e. Math/Physics, Earth Science, Engineering and Business, are surveyed periodically for the entire base year. The survey periods cover most of the times that the libraries are open including nights and weekends. The survey forms include every type of transaction that a library user could perform while in the libraries. The forms ask the survey taker what services they are using, how many items are involved and for what F&A purpose, i.e. Instruction, Sponsored Research or Other Uses. If they specify Sponsored Research the survey also requests some specific information on what grant is involved. This is requested by the federal government to make sure the survey taker understands the survey questions. During the Norlin surveys, an electronic survey of all persons using remote access to library databases is also performed. The data is used to allocate all of the library costs (on an internal library department basis) to the F&A direct cost bases of Research, Instruction or Other Institutional Activities. The tabulation of the statistical results is conducted by an outside consultant whose methodology has been accepted by the federal government. However, the paper surveys are performed in-house using student employees. The electronic surveys are managed by library employees.

Upcoming trainings & events

ABS offers training using formally scheduled group classes and individual instruction by request. Visit our [training webpage](#) to learn more. Trainings below marked with ● are special limited offerings with details on the [ABS homepage](#) under Current Announcements. Registration required by email to ABStraining@colorado.edu or call **Diana Vidal** at 492-8648 for more info.

DATE	DAY	TRAINING	LOCATION
Mar 5 8:30-11:30	Thu	Contracting and Subcontracting Training Module II by OCG. Details & RSVP.	UMC, room 247 1669 Euclid Map
Mar 10 8:30-4:30	Tue	Finance System – General Ledger Day 1 includes finance and budget	RL6, room W179 3215 Marine Map
Mar 13 8:30-4:30	Fri	Finance System – Procurement Day 2 of Finance System training by PSC	RL6, room W179 3215 Marine Map
Mar 16 9:00-12:00	Mon	PSC Open House (<i>details in PSC newsletter</i>) Please RSVP online .	UMC, room 235 1669 Euclid Map
Mar 19 8:30-11:00	Thu	Property & Travel (for sponsored projects) Training Module III by OCG. Pre-register.	ARC, room 620 3100 Marine Map
Mar 19 9:00-12:00	Thu	Financial Statement Reading How to access & read your statements	ARC, room 446 3100 Marine Map

SHORT TAKES

OCG/SPA BBL SRO (huh?)

The Office of Contracts and Grants and Sponsored Projects Accounting Brown Bag Lunch held February 12 was Standing Room Only. Randy Draper's table top dancing was a hit but so was all the information. If you missed it, a few [highlights are online](#). The next BBL (April 23) is in a larger room (UMC 425).

PSC Open House March 16

The PSC Open House is on Monday, March 16, 9–12 in UMC 235. Details in the [PSC newsletter](#). Please [RSVP online](#).

POLICY SCOREBOARD

New or revised since the last newsletter

After-the-Fact Purchases PPS (Updated 2/10/09) Updates the CU System Contact name.

CU Foundation Transfers APS (Rev. 1/1/09) Reflects updates in university policy and changes in Regent law, but nothing dramatically new. This was on the draft policy website and has now been signed by the President and posted. Mates to the new CU Foundation Transfer Requests FPS.

Facilities Use by Non-University Groups Insurance Requirements APS (Rev. 1/1/09) Updates the 1987 APS with current APS formatting and now includes a University Risk Management Procedure. Signed by the President and posted.

Sensitive Expenses PPS (Revised effective 3/1/09) A new item was added: **#23 Uniforms and Work Clothes** which sets forth the conditions under which uniforms are *not* reported as wages, to wit: 1) uniforms not suitable for everyday wear **and** required to conduct official university business. (Note, however, that uniforms resembling everyday wear will not be reported as wages if valued at less than \$75 or if the department prohibits wearing them for personal use.)

Travel Authorization and expense PPS (Revised 2/1/09) **#2 Account CharField** removes 3 discontinued non-employee account codes and adds Participant Costs. **#18 Export Issues** is new. **#23 Laptops and PDAs** is new (and relates to Export Issues). **#28d Courtesy Car Mileage** updated (18¢).

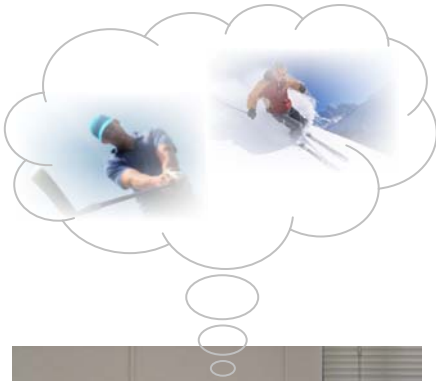
The first class starts April 9

Accounting 101

Making it all add up

4 lively meetings designed for the busy administrator who wants to get up to speed on accounting essentials. All are welcome.

[Click for class & registration info](#)



WHAT ABOUT DAVE

Grew up where? Pine Bluffs, Wyoming (40 miles east of Cheyenne) in a small rural community

Where do you live now? Superior, CO

Brothers or sisters? I have one sister who lives in Sheridan, Wyoming with her husband and 2 daughters

Married? Yes, 12 years to Lesa

Kids? A daughter Sydney who is 10 and will be going into middle school next year and Lucas who will be 3 in a few weeks

Pets? We have an English Springer Spaniel puppy that is about a year old now

TV shows you like? Lost & Bronco football games

Favorite movie genre? Action

Favorite comfort food? Ice cream

Favorite place to shop? Try to avoid it at all costs

Favorite cartoon character? Mickey Mouse

Favorite season? Spring

Place you'd like to live? Close to the beach in San Diego

Dream job? Retirement

ABS INNERVIEW

Dave Sayers

Dave, how long have you been at ABS and what is it you do?

I have been at ABS for eight years. I am the Assistant Director of General Accounting and PeopleSoft Finance System access coordinator. I am also responsible the Boulder campus bond fund activity recording and monitoring and working with the auditors on the annual financial audit. The great staff I oversee perform duties such as: customer support/area accountant functions; technical support – chartfield maintenance, training coordination, cash fund auditing; data control feeds and allocation processing; plant fund management and capital construction accounting; student loan fund accounting; property accounting; and BRS/cash management.

You have a lot on your plate. How do you keep it all under control?

Having a very hard working and knowledgeable staff is the key to the success of the accounting department.

What stands out as particularly enjoyable at work?

Working with all the fine people at Boulder and the other campuses is a wonderful experience and very rewarding.

Your area has been fully staffed since last October. Have things settled down and gotten caught up?

Yes it is great to be fully staffed and things are quieting down for the most part. The new employees have been great to work with and have hit the ground running to get up to speed in their areas.

You and your wife made several trips to Central American a few years ago. What was that all about?

Yes, my wife Lesa and I were very fortunate to be able to adopt a wonderful little boy from Guatemala in August 2006. We traveled to Guatemala to meet him when he was 3 months old and actually got to care for him over a weekend. It was such joy to meet his foster mom and know he was in such good care until we could bring him to the US at 6 months of age.

How do you like to spend your time away from work?

I mainly spend time with the family and all the activities that go along with having younger children. Golfing and skiing have been put on hold until there is more time to thoroughly enjoy those two sports.

Dave, thanks for your time.

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ABS website: <http://abs.colorado.edu/>

Staffnotes

Charlotte Whyte spent a little over two weeks visiting in Hawaii on Kauai (her fave) and Maui, and she actually returned to work.

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