

## Budget Managers' Meeting Notes

February 20, 2014 (blue type indicates comments added during meeting)

3:00 pm, Aycock Hall, 2<sup>nd</sup> Floor Conference Room

### 1. EXCEL Review (standard item) – *Robert Carswell*

Review the Budget to Actuals template used by the Division of Business and Finance for self-support budgets. Asked if any departments would be interested in something similar for their self-support areas to let Robert know.

### 2. Introductions (standard item)

Please welcome Jennifer Hamblin as the new Budget Analyst Intermediate in the Office of Budget Services. Her areas of responsibility will include:

- College of Art & Humanities (COAH)
- Financial Aid
- Honors College
- Richards College of Business (RCOB)
- Serve on SAFBA Committee
- Student Affairs and Enrollment Management (SAEM)
- Student Activities (fund 13000)

She will be taking over these areas in the next few months as her training transitions.

### 3. Report from the Controller's Office – *Randy Miller*

#### a. Travel Reimbursements after 60 Days

Randy Miller provided two handouts to review how the accounting and payroll offices will handle travel reimbursements submitted over 60 days from the end of the trip. The first was section 7.2 from the State Auditors' Office for reporting travel as taxable income. The second was the email that the A/P accounting section will send to the travel notifying them of the travel submitted 60 days past the end of the travel. The handouts are attached.

We also discussed the employer tax implications for the reimbursements. The employer has to pay the FICA amount on any taxable income. Liz Baker stated that we'll need to discuss further regarding who will be responsible to cover the employer's portion of FICA when the traveler delays submitting reimbursement.

Study Abroad is exempt from the 60 day rule taxable income rule.

### 4. Report from Human Resources/Payroll - *Rodney Byrd*

- a. PeopleAdmin Update – the upgrade has been placed on hold until the fall to ensure adequate training material has been developed.
- b. TAP Benefit Taxes – Given the discussion above regarding travel reimbursement becoming taxable income, Rodney mentioned that he needs to look at the potential of TAP benefits becoming taxable income if an employee uses more than the \$5200 allowable annual benefit. Who should be responsible for the employer FICA charges?

## 5. Electronic PAR Update

We are moving forward with purchasing electronic form software from CSSI for pilot testing.

- Hope to have a tentative form ready in late spring for testing early summer.
- Looking at starting with facilities for the initial test.

## 6. FY2014 Year End Project Requests

*On February 7, 2014, Amy Hollingsworth sent the following email with an update sent by Carlos Ruiz on February 14.*

Year End 2014 is at our doorstep. At AEC we are very excited for the opportunity this brings to help the campus community improve functionally, aesthetically and programmatically. With this in mind, attached you will find the 2014 Year End process and deadlines for project requests. These dates and procedures are outlined in the attached memorandum. Please review the timelines and scope descriptions at your earliest convenience to make sure we can give all projects the attention they require. Should you have any questions or need additional information, please do not hesitate to contact us at AEC Project Services.

The attachment to the **revised** email contained the following information.

- Requests for projects to be completed over the summer, with an expected construction cost under \$50,000, must be received by AEC by 5:00 PM Friday, **February 21**.
- Requests for projects the requesting unit will not be able to fund, regardless of expected construction costs, must be received by 5:00 PM Friday, **February 21**.
- Requests for projects the requesting unit will be able to fully fund, and expected construction cost over \$50,000 must be received by 5:00 PM Friday, **March 7**.
- Requests for projects the requesting unit will be able to fully fund, and are anticipated to have a construction cost of under \$50,000 must be received by 5:00 PM Friday, **March 14**.

***Projects submitted after these dates are unlikely to be completed using Fiscal Year 2014 funds due to time constraints for project scope development, design, bidding, and contract preparation.***

For the purpose of this process, a Project is defined as any activity that physically changes any facility (inside or outside), regardless of the cost of the change. This definition includes renovations; interior remodeling (paint and carpet); installation of new equipment or furnishings requiring power, data, or utilities; major repair & maintenance (MRR); and any proposed reassignment of space. If you are simply ordering replacement furniture or equipment (such as furniture or a printer) that does not require any changes to outlet or data locations or other infrastructure improvements, it is not a project for our purposes.

We are developing a new Project Request Form that will replace our current Project Initiation Form. The new form and instructions for completing it will be issued within the next few days. Included on this form will be an area to indicate whether the requesting unit has full, partial, or no funding for the project, and in the case of full or partial funding, the amount of funds available. If you know you don't have enough funds to completely pay for the project yourself but do have some funding available please be sure to include that amount under the "partially funded" option. Contributions by the requesting units will be one of the factors considered when the Provost's office and the Vice Presidents of the respective divisions prioritize the unfunded and partially funded projects.

If the requesting unit indicates it has funding for the project, that means the funds are immediately available. Please do not include funding sources you are not sure will be available for use to encumber the project's costs. The time tables above are based on anticipated construction costs, but please remember, this is not necessarily the total project cost. Other associated costs may include (but are not limited to) design services, IT equipment, furniture, locksets, and systems (i.e. security) provided by other third-party vendors. If you are unsure which cost category your proposed project will fall into, or if you'd like some assistance in identifying related project costs, please contact us and we will do our best to provide some guidelines based on your specific situation.

Please note that due to Board of Regents requirements for Public Works contracts, individual departments are not authorized to directly hire design professionals or contractors or to solicit quotes from the same. All contracts and requests for quotes/proposals for Public Works projects must come through AEC Project Services.

## **7. FY 2015 Budget Development**

Kristin reviewed the budget development calendar and reminded everyone to please check Budget Services website for due dates at: [http://www.westga.edu/budget/index\\_16486.php](http://www.westga.edu/budget/index_16486.php)

Meetings with the Budget Managers to review their base FY2015 worksheets and funding amounts started today and will continue through the week of March 3.

## **8. Encumbrances – Latest Update**

New encumbrance projections were posted to PeopleSoft on Tuesday after the 1<sup>st</sup> Biweekly in February and the January monthly payrolls.

## **9. Department Request/Change Forms**

We appreciate your comments and suggestions we've received during the past few months. In an effort to speed up the processing of setting up, inactivating, or changing departments, the routing of the form has changed. Please submit all completed forms with the appropriate signatures to the Office of Budget Services. We will ensure it is routed to the correct areas as needed.

## **10. Engage West Strategic Plan Open Forums**

If you have not attended one of the strategic plan open forums, please plan to do so. The remaining dates and times are:

- Monday, February 24, 3pm-4pm, Ballroom
- Thursday, February 27, 10am-11am, Ballroom

## **11. Roundtable**

- The Payroll Accountant position is open.
- Car Rentals/Fleet Vehicles will be a topic on our agenda next month
- Two Departmental Assistant positions are open in Nursing
- Don't forget the All Staff Council meeting March 3 at 2:00 pm in the Campus Center
- Departmental Assistant position is open in the new Fusion Center
- Lucretia is a new grandmother
- Wellness Activities – please pay attention to all staff emails for notice of events. Holding Lunch

& Learns every two weeks.

### **Academic Affairs – Agenda Items**

1. Summer School Faculty Contracts – Juanita Hicks and Alicia Hargraves

Reviewed the draft summer faculty contract which will be used by all academic affairs departments.

Suggestions provided:

- Change name to Summer “Employment” Contract
- Remove the 917\_\_\_\_\_ line
- Need to add a place for administrative salary in addition to teaching salary
- Combine Course and Section into one data field
- Add fields for Fund Source and Total

# UNIVERSITY of West Georgia

## REPORTING OF TRAVEL REIMBURSEMENTS AS TAXABLE INCOME- PAYROLL SAO

### Travel Section 7.2

IRS regulations state the traveler must adequately account to the employer and submit travel expense reimbursement requests within 60 days of the end of the trip. Such expenses, if reimbursed after 60 days, become taxable income to the traveler.

When it has been determined that an employee has a travel expense reimbursement that exceeds the 60 day limit and is therefore taxable income, the following procedure will be followed:

- Notification will be sent by the Assistant Controller of Operations to the employee, payroll, and controller's office detailing employee's name, ADP number, expense report #, and the reimbursed travel amount that will be counted as taxable income.
- Upon receiving this notice in Payroll, the reimbursed amount will be added to the employee's next pay check as taxable income.
  - PLEASE NOTE: SINCE THE PHYSICAL TRAVEL REIMBURSEMENT HAS ALREADY BEEN RECEIVED BY THE EMPLOYEE, NO ADDITIONAL MONEY WILL BE ADDED TO THE EMPLOYEE'S PAY. HOWEVER, APPLICABLE TAXES WILL BE DEDUCTED.
- The reimbursed, taxable amount will appear on the employee's check with an earnings code of TXT. It will not add to gross, but will record the earnings as taxable.
  - Applicable FICA (social security and Medicare) taxes will be assessed to employee. Employer portion of FICA will apply.
- W-2 will reflect reimbursement as taxable income along with taxes that were paid as a result.

Hello Mr Doe,

Please accept this message as notification of reimbursement of travel expenses submitted beyond 60 calendar days after completion of a trip or event. According to State Accounting Office travel policy as noted below, your reimbursement amount must be included on your IRS Form W-2 as taxable income for the current year.

Employee Name: John Doe  
ADP# 0123456  
Expense Report # 987654  
Reimbursed \$Amount: \$750.00

SAO Travel Section 7.2

IRS regulations state the traveler must adequately account to the employer and submit travel expense reimbursement requests within 60 days of the end of trip. Such expenses, if reimbursed after 60 days, become taxable income to the traveler.

The Human Resources Department of the University of West Georgia will process the above increase to taxable income on your next payroll cycle. If you should have any questions related to Travel, please contact Randy Miller at 678-839- 5329. For Payroll questions, please contact Rodney Byrd at 678-839-6403.

Sincerely,  
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