

# **BUSINESS OFFICE WORKSHOP 2015 – 2**

## **May 5 & 7, 2015**

### **Tips & Tricks**

- Susan Brown, Associate Controller
  - Welcome
  - Introductions
  
- Susan Brown, Associate Controller
  - Due Dates/Monthly Schedule
  - Journal Entry Process
  - Corrections on Documents
  - Year End Process
  - New Process for Cell Phone Reimbursements
  
- Kellie Emigh, Payroll Coordinator
  - Student Web Timesheets
  - Changes in Federal and State Work Study
  - Students Position Codes
  
- Abby Biddiscombe, Accounts Payable Coordinator
  - Interdepartmental Billings
  - Cell Phone Reimbursements
  - Use Tax Charges
  - Foreign Travel
  - Vendor Addresses
  - Rush (Emergency) Checks
  
- Kathy Yeager, Data Manager
  - JPMorgan Chase Mastercard Due Dates
  - Business Office Website
  
- Additional Questions?

**BUSINESS OFFICE TIPS & TRICKS**  
**Susan Brown, Associate Controller**  
**May 5 & 7, 2015**

**DUE DATES:**

To standardize the monthly process and have all accounting information processed in a timely manner, due dates for various documents have been established.

**JOURNAL ENTRY PROCESS:**

As a result of the external review and recommendations by the auditors, all journal entries are now being reviewed by the Business Office prior to input. Please route them to the Associate Controller, Susan Brown. Please ensure there is sufficient supporting documentation – copies of substantiating e-mails, schedules, etc. If a correction from one GL account to another is being made, attach a printout of what is being corrected. This can be done with AHST, GLTB or GLBA.

**CORRECTIONS ON DOCUMENTS:**

Here is a little-known fact: using white-out or correcting tape on documents is an audit issue! If you make an error that needs corrected, simply cross it out, correct, and initial.

**YEAR END PROCESS:**

The next workshop will be in mid to late June and cover the year end process. Be on the watch now for expenses that are for the next fiscal year (after June 30<sup>th</sup>) and being paid early. If you have those types of expenses, please contact the Associate Controller to discuss how to pay them. There have been some really good questions in this area so keep them coming!

**NEW PROCESS FOR CELL PHONE REIMBURSEMENTS:**

Beginning this month, cell phone reimbursements will no longer require a vendor payment. We are now set up to process these automatically through payroll each month. To initiate this new process, please e-mail a list of the staff in your department that are eligible for the reimbursement to Kellie Emigh, Payroll Coordinator at [emighkl@whitman.edu](mailto:emighkl@whitman.edu). We will then contact the supervisors for confirmation that all the listed positions require a cell phone. Their response will serve as documentation for IRS purposes.

**OBJECT CODES:**

Certain object codes are used to track information the College is required to report. One of these is legal expenses, Object Code 5296, and another is foreign travel, 5720. While entering a voucher for legal services as 5200 (services) is not incorrect, it doesn't allow us to track required reporting information so it will be changed accordingly. For example, if a voucher is entered in services (5200) but it is for legal services (5296), the code will be changed and you will be notified. If an object code isn't available, please contact the Business Office and it will be added.

## BUSINESS OFFICE DUE DATES

- **GOAL: All data is to be entered into the General Ledger by the 20<sup>th</sup> of the following month.**
- Student Payroll – Pay period is 9<sup>th</sup> through the 8<sup>th</sup> of the month.
- Web timesheets must be submitted by students 1½ work days after the 8<sup>th</sup> of the month (if no weekends or holidays by noon on the 10<sup>th</sup> of the month).
- Web timesheets must be approved by supervisors 1½ work days after the 8<sup>th</sup> of the month (if no weekends or holidays by noon on the 10<sup>th</sup> of the month).
- Payday is 20<sup>th</sup> of month.
  
- Hourly Staff Payroll – Pay period is the 21<sup>st</sup> thru the 20<sup>th</sup> of the month
- Completed timesheets signed by both employee and supervisor are due to the Payroll Coordinator by noon of the first work day after the 20<sup>th</sup> month (if no weekends or holidays by noon on the 21<sup>st</sup> of the month).
- Payday is last working day of the month.
  
- Salary Staff Payroll – Pay period is the 1<sup>st</sup> thru the last day of the month
- Completed timesheets signed by both employee and supervisor are due to the Payroll Coordinator on the fifth work day after the end of the month (if no weekends or holidays on the 5<sup>th</sup> of the month).
- Payday is last working day of the month.
  
- Payroll deductions are due to the Payroll Coordinator by the 15<sup>th</sup> of each month.
  
- Interdepartmental billings are due electronically to [payables@whitman.edu](mailto:payables@whitman.edu) by the 10<sup>th</sup> of the following month.
  
- \*\*\*Reconciled JPMorgan statements are due to the Business Office by the 5<sup>th</sup> of the following month. (According to the “Whitman College Purchasing and Travel Card Program Policies and Procedures”, the statements are due 15 days after the statement end date, which is the 20<sup>th</sup> of the month.)
  
- Journal entries are due to the Business Office by the 10<sup>th</sup> of the following month.

## **WHITMAN COLLEGE**

### **CELL PHONE REIMBURSEMENTS**

- Some positions on campus require use of a cell phone. If necessary, the College provides a college-owned cell phone or a monthly reimbursement to cover the business use of a personal phone. Requests for a cell phone or reimbursements must be submitted to Financial Analyst, Justin Rodegerdts. The following guidelines apply to cell phone reimbursements.
- Cell phone reimbursements will be processed through payroll and included in employee's monthly pay. This benefit is not taxable.
- Supervisors must attest that a cell phone is necessary for the employee's position.
- The reimbursement cannot be more than what is justified for the employee's position, i.e. is a basic voice plan justified or is a data plan necessary, etc.
- Standard reimbursement is \$50 per month for those individuals requiring a voice and data plan.
- After approval by Justin Rodegerdts, Financial Analyst, to initiate a cell phone reimbursement for an employee, e-mail Payroll Coordinator Kellie Emigh at [emighkl@whitman.edu](mailto:emighkl@whitman.edu) the following information:
  - Name of employee,
  - Name of the individual (supervisor, Budget Officer, etc.) who is authorizing the payment, and
  - General ledger account to charge the payment.
- This information must be received by the 15<sup>th</sup> of the month to be included on the current month's payroll.
- After receiving that information, an e-mail will be sent to the authorizing individual requesting they respond with an e-mail for documentation.
- No further documentation is necessary; copies of cell phone bills are not required to be submitted to the Business Office.
- To allow this to continue to be a nontaxable benefit, the IRS requires a review each year to substantiate the employee's position justifies the need for a cell phone. The Business Office will contact all authorizing individuals with a list of the cell phone reimbursements they have authorized for their review and approval.

**STUDENT PAYROLL TIPS & TRICKS**  
**Kellie Emigh, Payroll Coordinator**  
**May 5 & 7, 2015**

**DUE DATES:**

Students use web timesheets through mywhitman.edu to submit hours worked for payroll.

Web timesheets must be submitted by students 1½ work days after the 8<sup>th</sup> of the month (if no weekends or holidays by noon on the 10<sup>th</sup> of the month).

Web timesheets must be approved by supervisors 1½ work days after the 8<sup>th</sup> of the month (if no weekends or holidays by noon on the 10<sup>th</sup> of the month),

**ALTERNATE SUPERVISORS:** If you are going to be away from the office or unable to approve your web timesheets for any reason, please contact Kellie Emigh, Payroll Coordinator, at [emighkl@whitman.edu](mailto:emighkl@whitman.edu) or [payroll@whitman.edu](mailto:payroll@whitman.edu) to make arrangements for an alternate supervisor to approve your timesheets.

**PAY RATES:** The pay rates for students are listed on the summary screen. Please check those pay rates when you initially hire a student and review them again when you are approving payroll. Approving the timesheet indicates approval of not only the hours worked but that the pay rate is correct.

**FEDERAL AND STATE WORK STUDY CHANGES:**

The process for federal and state work study will be changing in July. Currently, students are coded in ZR codes when hired by Human Resources, and then moved to a ZF or ZW code when payroll is processed. This process involves end dating old positions and opening new positions, and deleting and moving hours to the new code. The new process will be all earn type driven, meaning there will only be ZR codes now. Currently the new pay period web timesheets are available as soon as the approval period has closed for the previous period. This will change; it will take about two business days for the timesheets to be opened for the new pay period after the approval period has passed.

**POSITION CODES:**

The position codes for students which are needed when submitting hiring information to Human Resources are listed on the Business Office website. You can find them by clicking on:

- Whitman.edu
  - Offices & Services
  - Business Office
  - Staff and Faculty Resources
  - Student Payroll

There are also many helpful resources for student payroll available on the website.

Please review the list of positions and if there are any one the list you are no longer using, please contact Kellie Emigh, Payroll Coordinator, at [emighkl@whitman.edu](mailto:emighkl@whitman.edu) so they can be removed.

**REPORTS:**

Details of payroll are not listed in the general ledger. We can provide reports that will list the detail (names, etc.) if you need them. Please contact Kellie Emigh, Payroll Coordinator, at [emighkl@whitman.edu](mailto:emighkl@whitman.edu) or [payroll@whitman.edu](mailto:payroll@whitman.edu) or Ext. 5985.

**ACCOUNTS PAYABLE TIPS & TRICKS**  
**Abby Biddiscombe, Accounts Payable Coordinator**  
**May 5 & 7, 2015**

**INTERDEPARTMENTAL BILLINGS:**

- Please send all monthly billing and questions to [payables@whitman.edu](mailto:payables@whitman.edu)
- All interdepartmental billings are due by the 10<sup>th</sup> of the following month.

**CELL PHONE REIMBURSEMENTS:**

- Starting in May, 2015 cell phone reimbursements will be issued through payroll and no longer through accounts payable.
- If you have anyone who is not current on their cell phone reimbursements, please submit all months prior to May through the accounts payable process using a vendor payment.

**USE TAX:**

- If you have an invoice/voucher that needs use tax added to only part of it, the voucher must be split in the second (VOIL) screen. If this isn't done, the voucher must be voided and completely re-entered. Contact Accounts Payable Coordinator, Abby Biddiscombe at [biddisaj@whitman.edu](mailto:biddisaj@whitman.edu) or Ext. 5593 if you have questions.

VOIL (second screen). Enter on this screen with two lines, one with the "Tax" field marked yes and one with the "Tax" field left blank.

The screenshot displays the 'VOIL - Voucher Item List' screen in the Ellucian Colleague UI. At the top, there are navigation tabs for 'File', 'Options', and 'Help'. Below this, the voucher details are shown: Voucher ID: V0305546, Status Date, Status, Debit: 50.00, Credit: 0.00, and Net: 50.00. The Vendor is listed as Katherine Rose Yeager. There are fields for PO Number, Rcr Voucher, and Invoice Total (50.00). A 'Taxes' section shows 'UT State Use Tax' with an Invoice Amount and Calculated Amount of 0.00. The main 'VOIL' table has columns for Description, Quantity Extended, Price, Invoice Number, and Tax. Two lines are entered: Line 1 for 'testing-add use tax' with a quantity of 1.000, price of 25.00, invoice number 'TEST', and 'Yes' in the Tax field. Line 2 for 'testing-no use tax' with a quantity of 1.000, price of 25.00, invoice number 'TEST', and an empty Tax field. The 'Item Total' is 50.00. The bottom of the screen shows 'Controller Line Items' and 'Adding Value 3'.

VOUD (third screen) with use tax added.

The screenshot shows the 'VOUD - Voucher Item Maintenance' window. At the top, the menu bar includes 'File', 'Options', and 'Help'. Below the menu, there are buttons for 'Save', 'Save All', 'Cancel', and 'Cancel All'. The window title is 'VOUD - Voucher Item Maintenance'. The main area is divided into several sections:

- Header:** Voucher ID : V0305547, Voucher Date : 05/11/15, Status : . On the right, it shows Debit : 25.00, Credit : 0.00, and Net : 25.00.
- Vendor:** Vendor 1: Katherine Rose Yeager. PO Number, Rcr Voucher, and Qty Accepted fields are empty.
- Item Description:** Desc 1: testing-add use tax. Price: 25.0000, Quantity: 1.000. Unit of Issue is empty.
- Tax Codes:** Tax Codes 1: UT State Use Tax.
- GL Account No:** A table with columns 'GL Account No', 'Percent', and 'Quantity'. Row 1: 1-00-00-00000-2100, 100.000, 1.000. Below this, 'GL Amt' is 25.00 and 'Proj ID' is empty.
- Right Side:** Fixed Asset (dropdown), Vendor Part, Form/Box/Loc, Invoice No: TEST, Invoice Date: 05/11/15, and Comments 1.

VOUD (third screen) without use tax added.

The screenshot shows the 'VOUD - Voucher Item Maintenance' window. At the top, the menu bar includes 'File', 'Options', and 'Help'. Below the menu, there are buttons for 'Save', 'Save All', 'Cancel', and 'Cancel All'. The window title is 'VOUD - Voucher Item Maintenance'. The main area is divided into several sections:

- Header:** Voucher ID : V0305547, Voucher Date : 05/11/15, Status : . On the right, it shows Debit : 50.00, Credit : 0.00, and Net : 50.00.
- Vendor:** Vendor 1: Katherine Rose Yeager. PO Number, Rcr Voucher, and Qty Accepted fields are empty.
- Item Description:** Desc 1: test-no use tax. Price: 25.0000, Quantity: 1.000. Unit of Issue is empty.
- Tax Codes:** Tax Codes 1: (empty).
- GL Account No:** A table with columns 'GL Account No', 'Percent', and 'Quantity'. Row 1: 1-00-00-00000-2100, 100.000, 1.000. Below this, 'GL Amt' is 25.00 and 'Proj ID' is empty.
- Right Side:** Fixed Asset (dropdown), Vendor Part, Form/Box/Loc, Invoice No: TEST, Invoice Date: 05/11/15, and Comments 1.

**FOREIGN TRAVEL:**

- Use object code 5720 when travel is to a foreign country.
- In the description include the country and the dates of travel.

**VENDOR ADDRESS:**

- Please verify the remit to address on the invoice/bill and make sure that is the address showing on the VOUM screen.

**RUSH (EMERGENCY) CHECKS:**

- If you need a check rushed, contact the Accounts Payable Coordinator, Abby Biddiscombe at [biddisaj@whitman.edu](mailto:biddisaj@whitman.edu) or Ext. 5593 or put a note on the paperwork and it will be processed ASAP.

**TIPS & TRICKS FOR JPMORGAN CARDS & BUSINESS OFFICE WEBSITE**

**Kathy Yeager, Data Manager**

**May 5<sup>th</sup> & 7<sup>th</sup>, 2015**

**DUE DATES FOR PURCHASING CARD RECONCILIATIONS:**

The due date for statements to be reconciled and submitted to the Business Office is the 5<sup>th</sup> of every month. The “Whitman College Purchasing and Travel Card Program Policies and Procedures” state “The paper statement fully authorized by Department Head and/or Budget Officer should be sent to the Business Office Data Manager with all necessary backup no later than 15 days after the statement cut-off.”. This has never been enforced and the due date has varied from month to month. In an effort to standardize due dates and get information into the general ledger in a timely manner, the goal is to meeting this deadline.

**BUSINESS OFFICE WEBSITE:**

Location – Click on:

- Whitman.edu
- Offices & Services
- Business Office

Contact the Business Office Data Manager, Kathy Yeager [yeager@whitman.edu](mailto:yeager@whitman.edu) or Ext. 5130 if there is additional information you would like to see posted.