• Bringing Foreign Nationals to Wake Forest  
  Presenter: Anne Davenport, Director, Tax

• Human Resources Update  
  Presenter: Gary Willis, Director, HR Solutions

• CFAR Buddy System  
  Presenter: Tiffany White, Program Assistant, Sustainability

• What are Direct Pays? Which Forms Do I Use?  
  Presenters: Angie Downing, Sr. Accounts Payable Representative  
              Allison Belton, Director, Accounts Payable

• Update on Policies and Procedures  
  Presenter: Sharon Anderson, Director, Strategic Initiatives

• Upcoming Finance Training  
  Presenter: Jennifer Rogers, Training & Communications Specialist
Financial & Accounting Services

Bringing Foreign Nationals (Non-Resident Aliens) to Wake Forest

March 21, 2013
3 Essentials

- Invitation to come to WFU (best if it describes any payments planned).
- Legal visa/passport entry into the U.S.
- Verification of eligibility to receive payment or benefit (lodging, honorarium; B vs. H-1B).
Rules of Engagement

- Every person from every country is going to be different.
- As soon as you know someone is coming, call or e-mail the Tax Office.
- We need to know the country, the Visa status, what the visitors are going to do here and how long they’ll stay.
- Figure out the payment process early and keep your visitors informed.
Paying an Honorarium documents that Services were provided to WFU.

Services provided allows the tax-free reimbursement of expenses that directly relate to WFU.

An honorarium is compensation and cannot be shifted to another person/org, but can be refused.
A bona fide volunteer is someone who performs valuable, professional, academic services, but is not paid an honorarium/fee.

A volunteer must agree to be a volunteer.
- Invitation letter
- Participation website
- Call for papers and presenters

Only service providers can be given tax-free travel, lodging, meals or other benefits.
Travel & Other Expenses

- Foreign Nationals (FNs) usually do not have a U.S. "business," making them able to receive tax-free reimbursements if they perform services for WFU.

- Travel expenses should be paid directly when possible. Reimbursements can be made with receipts or other documentation.

- Travel expenses are tax-free only if they directly relate to WFU and are receipted.
F-1 students from other schools cannot be paid honoraria unless they are on OPT (Optional Practical Training).

J-1 visitors from other schools must have a permission letter from their International Program Office to come to Wake Forest (SEVP rules).

H-1 visitors from other schools cannot be paid honoraria, but can volunteer and have their travel expenses paid.

Visa waiver, tourist and business visa holders may provide services for up to nine (9) days.
All payments (cash or in-kind) to foreign nationals (NRAs) are subject to 30% federal tax withholding, unless an exception applies.

Service payments to foreign nationals (NRs) are subject to 4% North Carolina withholding, unless an exception applies.
Tax Treaty Benefits

- Eliminates U.S. and NC withholding taxes.
- Income information shared by U.S. with home country.
- Eliminates the requirement to file a North Carolina tax return (possibly Federal as well).
- Can be used anywhere in the U.S. up to 5 times per each 6 months.
Tax Treaty Benefits (cont.)

- Non-Resident Aliens from Tax Treaty Countries can claim treaty benefits on IRS Form 8233. The completed form must be signed by the Tax Office.

- A person must have a U.S. issued Tax ID Number (SSN or ITIN) to claim a Treaty Benefit.

- W-8BEN can provide treaty benefits only for non-compensation payments (royalties, scholarships).
Information must be entered into the Foreign National software, Windstar, for analysis.

Documents required:

- Wake Forest Foreign National Information Form (FNIF), completed and signed.
- Copies of the Visa or ESTA waiver and Passport should accompany the FNIF.
# Income Tax Treaties Relating to Honoraria/Contractor Fees

<table>
<thead>
<tr>
<th>Country</th>
<th>Maximum Presence</th>
<th>Maximum $ Amount</th>
<th>Artist/ Athlete $ Amount</th>
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<tbody>
<tr>
<td>Australia</td>
<td>183 days</td>
<td>No Limit</td>
<td>$10,000</td>
</tr>
<tr>
<td>Austria</td>
<td>No Limit</td>
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<td>$20,000</td>
</tr>
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<td>Bangladesh</td>
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<td>$ 4,000</td>
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<td>No Limit</td>
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</tr>
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<td>Egypt</td>
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<td>$400/ day</td>
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<td>$20,000</td>
</tr>
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<td>Greece (1)</td>
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<tr>
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<td>No Limit</td>
</tr>
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<td>$20,000</td>
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<td>India</td>
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<td>Italy</td>
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<td>Jamaica (1)</td>
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<td>Japan</td>
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<tr>
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<td>$3,000</td>
</tr>
<tr>
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<td>$ 5,000</td>
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<tr>
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<td>No Limit</td>
<td>$10,000</td>
</tr>
<tr>
<td>New Zealand</td>
<td>183 days</td>
<td>No Limit</td>
<td>$10,000</td>
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<tr>
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<td>182 days</td>
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<td>$10,000</td>
</tr>
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<td>No Limit</td>
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<td>Portugal</td>
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<td>$10,000</td>
</tr>
<tr>
<td>Romania</td>
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<tr>
<td>Russia</td>
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<tr>
<td>Slovak Republic</td>
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<td>No Limit</td>
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<tr>
<td>Slovenia</td>
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<td>No Limit</td>
<td>$15,000</td>
</tr>
<tr>
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<td>Spain</td>
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</tr>
<tr>
<td>Sri Lanka</td>
<td>183 days</td>
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<td>$6,000</td>
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<tr>
<td>Sweden</td>
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<td>No Limit</td>
<td>$6,000</td>
</tr>
<tr>
<td>Switzerland</td>
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<td>No Limit</td>
<td>$10,000</td>
</tr>
<tr>
<td>Thailand (2)</td>
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<td>$ 10,000</td>
<td>$ 3,000</td>
</tr>
<tr>
<td>Trinidad and Tobago(1)</td>
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<td>$ 3,000</td>
<td>$ 3,000</td>
</tr>
<tr>
<td>Tunisia (2)</td>
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<td>$ 7,500</td>
<td>$7,500</td>
</tr>
<tr>
<td>Turkey</td>
<td>183 days</td>
<td>No Limit</td>
<td>$3,000</td>
</tr>
<tr>
<td>Ukraine</td>
<td>No Limit</td>
<td>No Limit</td>
<td>No Limit</td>
</tr>
<tr>
<td>United Kingdom</td>
<td>183 days</td>
<td>No Limit</td>
<td>$20,000</td>
</tr>
<tr>
<td>Comwlth of Ind States(4)</td>
<td>183 days</td>
<td>No Limit</td>
<td>No Limit</td>
</tr>
<tr>
<td>Venezuela</td>
<td>No Limit</td>
<td>No Limit</td>
<td>$6,000</td>
</tr>
</tbody>
</table>
Contractor Honoraria Caveats

(1) The exemption is not available at all if the dollar limit is exceeded.

(2) Maximum Presence limit and dollar limit computations operate separately. Total compensation can be exempt even if the presence limit is exceeded.

(3) Treaty applies only if the services are performed for a resident of Pakistan.

(4) Treaty with the Commonwealth of Independent States (former USSR) covers Armenia, Azerbaijan, Belarus, Georgia, Kyrgyzstan, Moldova, Tajikistan, Turkmenistan, and Uzbekistan.

(5) Many countries have $ per day limitations as well as annual limitations.

Note: Even though some treaties have “no limit” for the maximum presence, a lecturer or researcher or other Honorarium recipient (other than J-1) will become a Resident Alien after being in the U.S. more than 183 days.

Resident Aliens may not use a treaty for independent personal services.
Questions & Answers

Anne Davenport  x 3760
davenpae@wfu.edu

Chris Jessie x 3309
jessiejc@wfu.edu
Human Resources Update

Gary Willis, Director, HR Solutions
CFAR Buddy System

Tiffany White, Program Assistant, Sustainability

Wake Forest University
What are Direct Pays? Which Forms Do I Use?

Angie Downing, Sr. AP Representative
Allison Belton, Director, AP
Direct Pays—What are they?
• **Direct Pays**
  - Invoices for items that are listed exclusions in the Procurement Policy
  - Honorariums and stipends
  - Performance or speaker fees

• **Submitting Direct Pays to Accounts Payable**
  - **Invoice:**
    - Document business purpose
    - Obtain approvals
    - Write budget code information on the invoice
    - Send interoffice mail to AP at the UCC building
  - **Without an Invoice**
    - Determine which form to complete
    - Complete the form in its entirety
    - Attach original receipts / supporting documentation
    - Complete the steps as outlined above for invoices
Which Form Should I Complete?
• Expenditure Voucher Form:
  • Non-travel business related expenses purchased with personal funds, such as:
    • Supplies
    • Books
    • Subscriptions
  • Request for payment to an outside entity when there is no invoice available, such as:
    • Speaker fees
    • Honorariums
    • Athletic Officials

• Items paid with the University Procurement Card should NOT be submitted with this form
Determined Which Form

• **Travel and Entertainment Form:**
  • **Travel and Entertainment expenses**
    • Local Meals and meals while traveling
    • Conference registration
    • Airfare
    • Transportation
    • Lodging
    • Mileage
  • **This form can be used for employees or independent contractors**

• *Items paid with the University Procurement Card should NOT be submitted with this form*
How Do I Complete the Form(s)?
Completing the Form(s)

- Expenditure Voucher Form

![Image of Expenditure Voucher Form]

Wake Forest University
Financial and Accounting Services

**Expenditure Voucher**

**Make Payable To:**
- John Demon Deacon

**Home/Local Address:**
- 121 South Basketball Street
  - Winston Salem, NC 27105

**Delivery Method:**
- US Mail

**Campus/Phone #**
- 336-XXX-XXXX

**Please Include the Following:**

<table>
<thead>
<tr>
<th>Account Number</th>
<th>Signature of Payee</th>
<th>Detailed explanation of charge(s)</th>
<th>Itemized/Detailed Receipt of Purchase(s)</th>
<th>Added Correctly</th>
<th>Specific detailed business purpose</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>Business Purpose</th>
<th>Fund</th>
<th>Dept</th>
<th>Acct</th>
<th>Activity/ Location</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Pizza for Wingate Residence Hall students</td>
<td>111111</td>
<td>129XXX</td>
<td>54018</td>
<td></td>
<td>125.46</td>
</tr>
<tr>
<td>welcome back from winter break 01/11/2013</td>
<td>111111</td>
<td>129XXX</td>
<td>54018</td>
<td></td>
<td>125.46</td>
</tr>
<tr>
<td>Book “How to be a Great Resident Advisor” to assist with new advisor role for Residence Hall</td>
<td>111111</td>
<td>129XXX</td>
<td>56510</td>
<td></td>
<td>35.25</td>
</tr>
</tbody>
</table>

**Total**
- 160.71

“I certify that the above charges are true, just, and were incurred for school related business, and no part of these expenditures have been or will be reimbursed by a third party, external organization, or individual” (By signing below, you agree to this statement.)

**Payee Signature:**
- 
  - Date:

**Approval Signature:**
- 
  - Date:

PLEASE STAPLE ALL RECEIPTS & PROPER DOCUMENTATION
• Travel and Entertainment Form (page 1):

**Wake Forest University**

**Travel & Entertainment Voucher**

*See back for travel guidelines*

Detail of entertainment expenses, including but not limited to meals and mileage, must be explained on the back or with supporting documentation.

- **Name (Print/Type):** Sally Deacon
- **Date:** 3/19/2013
- **Destination city/state:** Philadelphia, PA
- **Trip Dates:** March 4-7, 2013
- **Purpose of Trip:** Advancement Technology Conference
  - cultivation visits with W. Forest (70) & Joe Donor (85)

<table>
<thead>
<tr>
<th>Day</th>
<th>Date</th>
<th>Meals &amp; Entertainment (see back)</th>
<th>Airfare</th>
<th>Registration Fees</th>
<th>Hotel (including food/beer)</th>
<th>Telephone</th>
<th>Taxi, Parking, Tolls</th>
<th>Auto Rental</th>
<th>Mileage</th>
<th>Other (detail on 2nd tab)</th>
<th>Totals by Date</th>
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<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>MON</td>
<td>3/4/2013</td>
<td>12.30</td>
<td>75.50</td>
<td>324.50</td>
<td>350.00</td>
<td>101.60</td>
<td>12.00</td>
<td>18.55</td>
<td>34.50</td>
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<tr>
<td>TUE</td>
<td>3/5/2013</td>
<td>35.80</td>
<td>25.50</td>
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<td></td>
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<td></td>
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<tr>
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<td>3/6/2013</td>
<td></td>
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<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>THUR</td>
<td>3/7/2013</td>
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<td>85.50</td>
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<th>ACCOUNT</th>
<th>ACTIVITY/LOCATION</th>
<th>AMOUNT</th>
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<td>5010</td>
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<td>5010</td>
<td>U01834</td>
<td></td>
<td>150.00</td>
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<tr>
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<td>112301</td>
<td>5101</td>
<td></td>
<td>11111</td>
</tr>
</tbody>
</table>

- **Total Amount:** 1,595.98

**I certify that the above charges are true, just and were incurred for University related business. No part of these expenditures have been or will be reimbursed by a third party, external organization or individual.**

By signing below you agree to the above statement:

Sally Deacon, Executive Dir. Alumni & Donor Services

**Employee Printed Name & Title:**

William Supervisor

**Employee Signature:**

[Signature]

**Approval Signature:**

[Signature]

**Date:** 3/19/2013

**Due University (Line 2):** 1,595.98

**Due Employees (Line 1 - Line 2):** 1,595.98
• Travel and Entertainment Form (page 2):

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<thead>
<tr>
<th>Explanation</th>
<th>SUN</th>
<th>MON</th>
<th>TUE</th>
<th>WED</th>
<th>THUR</th>
<th>FRI</th>
<th>SAT</th>
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</thead>
<tbody>
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<td></td>
<td></td>
<td>33</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>drove from GSO airport home</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>33</td>
<td></td>
</tr>
</tbody>
</table>

Auto Mileage Total

<table>
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<tr>
<th>No.</th>
<th>Date</th>
<th>Place</th>
<th>Name of Individual(s) and Relationship (occupation, title)</th>
<th>Business Purpose</th>
<th>Amount</th>
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</thead>
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<tr>
<td>1</td>
<td>3/4/2013</td>
<td>Flowers R US</td>
<td>for Mr. &amp; Mrs. W. Forest (70)</td>
<td>hostess gift for Mrs. Forest for inviting me to their home</td>
<td>$24.50</td>
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<tr>
<td>2</td>
<td>3/5/2013</td>
<td>Kinko's</td>
<td></td>
<td>copies of materials regarding scholarship fund given to Joe Donor (’85) during cultivation visit</td>
<td>$3.50</td>
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<tr>
<td>3</td>
<td>3/4/2013</td>
<td>Lonestar Steak House</td>
<td>Mr. &amp; Mrs W. Forest (’70)</td>
<td>dinner with donors - cultivation</td>
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<tr>
<td>4</td>
<td>3/5/2013</td>
<td>Kathy’s Café</td>
<td>Joe Donor (’85)</td>
<td>lunch with potential donor for cultivation</td>
<td>$35.60</td>
</tr>
<tr>
<td>5</td>
<td>3/7/2013</td>
<td>Hilton Hotel</td>
<td></td>
<td>tip to porter at hotel upon checkout</td>
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</tr>
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</table>
How Can You Help Expedite Payments?
• 10 tips to ensure prompt payment:

  1. Business Purpose—a good business purpose answers:
     • Who—relationship of the people involved is required
     • What
     • Where
     • When
     • How / Why

• Example 1:
  • Professor Sally Deacon (who), Chemistry Professor (relationship), traveled to Chicago, IL (where) to attend the Biochemistry Technology Symposium (what) to learn about the newest technology in Biochemistry (why) held March 2 – 5, 2013 (when)

• Example 2:
  • Purchased a computer (what) for Professor Sally Deacon (who) to use in the department (where for use) for job related duties. A University laptop was not assigned to her (why). (note: the date & location should be evidenced by the receipt)
10 tips to ensure prompt payment:

2. **Proof of Payment**—verification that an expense was paid and the method of payment
   - If not evident on the receipt or invoice submitted for reimbursement that the good or service was paid then you should provide one of the following:
     - a credit card statement,
     - a copy of cancelled check
     - a copy of bank statement, or
     - a signed statement showing cash was received by the company or individual

3. **Original Detailed Receipts**—are required for purchases regardless of whether you are submitting a reimbursement or submitting an invoice for payment
   - Exception: Receipts are not required for travel related expenses while in travel status (overnight stay required) if $50 or less
Things You Can Do to Help

• 10 tips to ensure prompt payment:

4. Missing Receipts
   • If a receipt cannot be obtained then the Missing Receipt Affidavit should be completed or the equivalent information provided on the documentation submitted to AP (including the signature level required on the MRA)
   • Lodging, auto rental, and airfare receipts must be provided and are obtainable from the supplier—please contact the supplier prior to sending documentation to AP

5. Approvals
   • Make sure proper approval(s) are provided on the documentation sent to AP for all budget codes used
   • One-up approval is required for:
     • Cell phones
     • Travel
     • Meals—one-up approval for highest level person in attendance
     • Conference Registration
     • Memberships to professional organizations
• 10 tips to ensure prompt payment:

6. International Travel Form
   • This form must be completed and submitted to Center for International Studies prior to incurring any expenses for an international trip
   • Information on the ITF can be found at http://cis.wfu.edu/international-travel-forms/

7. Missing W-9 / W8BEN for new suppliers
   • Before a payment can be processed a supplier must be:
     • vetted to ensure we can do business with the supplier
     • setup correctly with legal name and TIN to avoid any potential penalties for incorrect filing of 1099 forms, and
     • prevent duplication of payments because of duplicate supplier setup

8. 60 / 30 day rule— to keep reimbursements tax free for employees and students documentation should be submitted to AP within 60 days from the purchase date or 30 days from return of trip, whichever is later
• **10 tips to ensure prompt payment:**

  9. **Reimbursement for services paid to a 3rd party**
     • Payments to a service provider should be paid directly by WFU
     • Information needed regardless of the form of payment:
       • Form W-9 / W8BEN,
       • Copy of contract and invoice

  10. **Non-allowable Expenses**—requests for items listed in our policies as non-allowable should not be submitted for reimbursement or payment.
     • Please refer to the Non-Allowable Expense Schedules in the Travel, Meals and Entertainment Policy and the Business Expense Policy
     • **Examples**
       • Laundry services for travel less than 7 days
       • Items purchased for birthday and wedding celebrations
       • Animal sitting / boarding services
       • Toiletries
       • Insurance for domestic travel
       • Mini-bar charges, unless in lieu of a meal
       • Upgrades for airfare, hotel or rental car
Update on Policies & Procedures

Sharon Anderson, Director, Strategic Initiatives
- Tax Treatment and Reporting of Complimentary University Event Tickets

- Gifts, Prizes, Donations, and Awards from University Funding Sources

- Fraud Prevention, Awareness, and Importance of Internal Controls

- Charitable Contributions Made by the University

- Petty Cash and Change Funds (Domestic)

- Unallowable Costs Policy

- Departmental Deposit Administrative Policy and Procedures
- Capital Projects Planning and Approval
- Student Disbursements Policy and Procedure
- Business Purpose Policy
- Tax-exempt Debt Post-issuance Compliance Policy
- Raffle Winnings
- Agency Fund
Finance Training Updates

Jennifer Rogers, Training & Communication Specialist
### University Credit Card Training

<table>
<thead>
<tr>
<th>Date</th>
<th>Event</th>
<th>Time</th>
</tr>
</thead>
<tbody>
<tr>
<td>Tuesday, March 26th</td>
<td>University Credit Card Training</td>
<td>9:00 am</td>
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</tbody>
</table>

### NOVAtime

<table>
<thead>
<tr>
<th>Date</th>
<th>Group</th>
<th>Time</th>
</tr>
</thead>
<tbody>
<tr>
<td>Tuesday, March 26th</td>
<td>Non-Exempt Staff &amp; Students</td>
<td>2:00 pm</td>
</tr>
<tr>
<td>Tuesday, March 26th</td>
<td>Supervisors</td>
<td>3:00 pm</td>
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</table>

### Deacon Depot

<table>
<thead>
<tr>
<th>Date</th>
<th>Event</th>
<th>Time</th>
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</thead>
<tbody>
<tr>
<td>Wednesday, March 27th</td>
<td>New Release Lunch &amp; Learn</td>
<td>11:30 am</td>
</tr>
<tr>
<td>Wednesday, April 3rd</td>
<td>New Release Lunch &amp; Learn</td>
<td>12:00 pm</td>
</tr>
</tbody>
</table>
But wait! There’s more!

- **Evolution of a Journal Entry**
  - Elements of a journal entry
  - Proper preparation
  - Supporting documentation
  - Reporting deadlines
  - Approval process

- **Grants Training**
  - Coming in mid-April

- **Cognos Training Enhancements**
  - Survey to Cognos users
  - Beneficial topics
  - Delivery methods