

# ACCOUNTING MANUAL

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## MASTER LIST - EXPENDITURE OBJECT CODES

| <u>DESCRIPTION</u>                             | <u>OBJECT CODES</u> |
|--|---------------------|
| <b><u>Salaries:</u></b>                        |                     |
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| Supplies - Transfers Out                       | 0330                |
| Supplies - Other                               | 0350                |
| <b><u>Information &amp; Communication:</u></b> |                     |
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| Professional Licenses & Fees                   | 0422                |
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|   |      |
|---|------|
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| Lexis/Westlaw Services                  |      |
| Freight                                 | 0440 |
| Express Delivery                        | 0441 |
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| Telephone                               | 0470 |
| Reimbursable Phone Expense/Mobile Phone | 0472 |
| Legislative Subscriber System           | 0475 |
| Pager Charges                           | 0476 |
| Printing                                | 0480 |
| Photocopy                               | 0481 |
| Binding                                 | 0485 |
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|-------------------------------------|------|
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| Out-of-State Travel Expenses        | 0512 |
| Travel - O of C Attorneys Conf.     |      |
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| Bldg Maint/Repair - Brookhill     | 0604 |
| Grounds Maint - Main Office       | 0610 |
| Grounds Maint - #7 Pinehurst      | 0611 |
| Grounds Maint - #9 Pinehurst      | 0612 |
| Grounds Maint - #11 Pinehurst     | 0613 |

|   |      |
|---|------|
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| Utilities, Gas - #7 Pinehurst           | 0651 |
| Utilities, Gas - #9 Pinehurst           | 0652 |
| Utilities, Gas - #11 Pinehurst          | 0653 |
| Utilities, Gas - Brookhill              | 0654 |
| Utilities, Gas - Montgomery Office      | 0655 |
| Utilities, Electric - Main Office       | 0660 |
| Utilities, Electric - #7 Pinehurst      | 0661 |
| Utilities, Electric - #9 Pinehurst      | 0662 |
| Utilities, Electric - #11 Pinehurst     | 0663 |
| Utilities, Electric - Brookhill         | 0664 |
| Utilities, Water/Sew/Garb-Main Office   | 0670 |
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|  |      |
|--|------|
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|                              |      |
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|                                 |      |
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|                                   |      |
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| Proration Adjustment              | 0990 |
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## **REQUESTS FOR NEW ACCOUNTS**

Requests for new accounts should be directed in writing to: Linda Flaherty-Goldsmith, Vice Chancellor for Financial Affairs, 401 Queen City Avenue, Tuscaloosa, Alabama 35401. Each request should include:

- The name of the person who will be responsible for the account
- The name of the person to whom the monthly account statements should be mailed
- The department with which this account will be affiliated
- An estimate of how long this account will be needed

- Any other information which further explains the purpose of the account and justifies the need for a new account
- Identification of all restrictions on the use of this account
- An explanation of the sources of all expected revenues

## **GUIDELINES FOR EXPENDITURES**

### **GENERAL**

These guidelines were developed to assist The University of Alabama System Office (UAS Office) employees in determining proper expenditures for accounts. As a public institution, The University of Alabama System (System) is responsible for the proper use of public funds, and as such all accounting records are reviewed annually by the State Examiners of Public Accounts.

Public monies cannot be expended for the personal benefit of an individual. Examples of purchases of a "personal" nature include: gifts, flowers, plaques, Christmas cards, and commemorative items.

Items purchased or reimbursed by the UAS Office are the property of the System. This includes equipment, supplies, books, office decor, etc.

Employees performing consulting or other individual services for which the System does not directly receive the income or benefit should not process travel forms or other requisitions associated with these services.

"Business luncheons" attended by System personnel only cannot be reimbursed by the UAS Office through University accounts. "System personnel" are defined as individuals employed by UA, UAB, UAH, and the UAS Office. The UAS Office may pay for meals and refreshments served during business meetings related to System purposes when those meals and refreshments are incidental to the meetings. When meals and refreshments are incidental to a meeting, it is expected that the group members will continue through the meeting's agenda with little interruption.

Purchases of alcoholic beverages cannot be reimbursed or paid for with State funds.

Individuals requesting reimbursement for items purchased for the UAS Office with personal funds should submit as documentation the register receipt or vendor invoice marked "Paid."

All UAS Office expenditure requests shall be signed by the person who is the official Responsible Person (or his/her designee) for that account.

**RESPONSIBLE PERSON OR (DESIGNEE[S]) (EFFECTIVE 6/1/97)**

| <u>Name</u>   | <u>Accounts</u>                       |
|---|---------------------------------------|
| Dr. Thomas C. Meredith<br>(Ms. Reneé Shollenberger)   | Chancellor's Office                   |
| Dr. Charles Nash<br>(Dr. O'Neal Smitherman)           | Academic Affairs                      |
| Mr. John B. Hicks<br>(Ms. Linda L. Beasley)           | Board of Trustees                     |
| Ms. Linda Flaherty-Goldsmith<br>(Ms. Sandra W. Horne) | Financial Affairs                     |
| Mr. John B. Hicks                                     | Exec. Asst. to the Chancellor         |
| Dr. Warren Spruill                                    | General Auditor                       |
| Mr. Newt Hamner                                       | Audit, UA                             |
| Mr. Kent Kay  | Audit, UAB                            |
| Dr. Warren Spruill<br>(Ms. Mary Beth Walker)          | Audit, UAH                            |
| Vacant  | External Affairs                      |
| Ms. Kellee Reinhart                                   | University Relations                  |
| Mr. James Sumner<br>(Ms. Deborah Brown)               | Montgomery Office                     |
| Ms. Reneé Shollenberger                               | Chancellor's Residence & Warner House |
| Ms. Reneé Shollenberger                               | Brookhill Condo                       |

|  |                               |
|--|-------------------------------|
| Ms. Linda Flaherty-Goldsmith<br>(Ms. Sandra W. Horne)              | General Office Administration |
| Mr. Glenn Powell<br>(Ms. Eloise Williams)                          | General Counsel               |
| Mr. Paul Skidmore<br>(Mr. George B. Gordon)                        | Counsel, UA                   |
| Ms. Ina Leonard<br>(Mr. Robert Woodrow, III)                       | Counsel, UAB                  |
| Mr. Robert Rieder<br>(Mr. Michael Spearing)<br>(Ms. Doris Freeman) | Counsel, UAH                  |
| Dr. Charles Nash<br>(Dr. O'Neal Smitherman)                        | IITS                          |

## **DOCUMENTATION**

In order to justify proper use of UAS Office funds, it is important to have sufficient information on file about each expenditure. This information is known as "documentation." Documentation should include the original invoice, a full description of the goods or services, the business purpose of the expenditure, proper authorization, and any receipts/invoices to support the request for payment.

## **DUES AND MEMBERSHIPS**

Requests for payment of dues and membership fees (individual and institutional) must be approved by the person responsible for the account. Justification of such expenditures is based on the fact that the organization for which the membership dues are paid provides service related to the duties and responsibilities of the UAS Office employee. Personal memberships cannot be paid from UAS Office funds. For further clarification regarding whether specific memberships can appropriately be paid from UAS Office funds, call the Office of Financial Affairs.

## **ENTERTAINMENT**



Documentation for entertainment expenses should include the original proof of payment and the following information:

- Date, time, and place of entertainment
- Name, title, and occupation of person(s) being entertained
- Number of persons in attendance
- The principal purpose of the entertainment occasion (it should be expected that the University will receive direct benefit as a result of these entertainment expenses)

Receipts for entertainment are normally required by the UAS Office. In addition to UAS Office requirements, the IRS requires documentation of reimbursed expenditures of \$25 or more. Expenditures should be reasonable in amount considering the number of persons present and the place of entertainment.

Alcoholic beverage purchases cannot be paid by the UAS Office.

Board of Trustees' Travel Guidelines state that gratuities for waiters/waitresses, taxi drivers, and/or room maids may be reimbursed, when deemed reasonable and necessary.

Costs associated with an employee's family/friends are not normally legitimate entertainment costs. However, if the guest's family members/friends are present during the entertainment occasion, the cost for an employee's family/friends is a legitimate entertainment expense, and no additional documentation is needed.

## **FACULTY/STAFF RETREATS**

Transportation, lodging, meals, and other travel costs associated with faculty/staff retreats are considered employee travel expenses. Therefore, if they are held within the State of Alabama, they are subject to the State per diem regulations.

For retreats held within the State of Alabama, all lodging and meal reimbursement requests should be submitted together for review.

Class materials and the fee for a conference room in which to hold classes would not be subject to the per diem limits.

Travel costs associated with retreats held outside the State of Alabama are considered to be employee travel expenses, subject to UAS Office travel policies for out-of-state travel.

A complete listing of all participants and guests attending the retreat should be provided as documentation for group expenditures.

## **INDIVIDUAL SERVICES**

An individual is defined as an independent contractor if you, the employer, have the right to control or direct only the result of the work and not the means and methods of accomplishing the result. The following traits, while not all-inclusive, are indicators of independent contractor status:

- Sets own order and sequence of work
- Sets own hours
- Works for other employers
- Receives compensation by the job rather than by the hour, day, week, etc.
- Offers services to the general public
- Has opportunity for profit or loss
- Furnishes own tools
- Has substantial investment in facilities
- Operates under contract agreement between company and individual

Requests for payment for an independent contractor (1099 services) should be submitted after the service has been provided. Requisitions should preferably be supported by an original invoice/bill for services rendered.

A social security number and valid home address are required for all payments to individuals, regardless of the type of payment.

## **SUBSCRIPTIONS**

Subscriptions to journals and periodicals can be paid from UAS Office funds if the contents of the publication are closely related to the duties and responsibilities of the employee, if information derived from reading the publication will enhance the employee's job-related abilities, and if the cost to subscribe to the publication is reasonable. Requests for payments of subscriptions must be approved by the person responsible for the account.

## MONTHLY ACCOUNT STATEMENTS

Two monthly reports are routinely produced for distribution to users of the accounting system:

- General Ledger Detail Report
- Revenue & Expenses vs. Budget

### **GENERAL LEDGER DETAIL REPORT**

This report prints a listing of all dollar transactions entered against the account for the current reporting month and also provides year-to-date balances for each object code. The following numbers correspond to the numbers on the sample report, which appears on page 15.

1. General Ledger Detail Report  
The name of the report.
2. Account No. and Name  
The four-digit account number and name for this account.
3. Detail Postings for Period Ending MM/DD/YY  
The most current period for which transactions are posted to this account.
4. Account No.  
The nine-digit account number for this account which includes object code, department account number, and fund number (e.g., 0110-1140-1).
5. Date  
The date of each transaction.
6. Journal  
This entry identifies which journal was used to post to the general ledger.
7. Posting Remarks  
The description of the transaction (for example, a journal, vendor, or employee's name).
8. Beginning Balance  
The total dollar amount of year-to-date transactions for each object code before current month's transactions are recorded.
9. Debit  
The dollar amount of debit transactions for the month.

10. Credit  
The dollar amount of credit transactions for the month.
11. Net Change  
The net amount of debits and credits for the object code.
12. Ending Balance  
The total dollar amount of year-to-date transactions for each object code, including those for the current month.

### **REVENUE & EXPENSES VS. BUDGET**

This report provides the status of an account as of the end of the current reporting month. It displays actual dollars, budget dollars, and budget balance for each object code. The following numbers correspond to the numbers on the sample report, which appears on page 17.

1. Revenue & Expense vs. Budget - 1140  
The name of the report and the four-digit account number for this account.
2. Name  
The name for this account.
3. For the Periods Ended MM/DD/YY  
The most current period for which transactions are posted to this account.
4. Revenue/Expenses  
The revenue/expense object code, the account number, the fund number, and the object code description.
5. Period-to-Date Actual  
The cumulative effect of transactions for the current month.
6. Year-to-Date  
The cumulative effect of transactions for the current fiscal year.
  - a. Actual  
The total dollar amount of year-to-date transactions for each object code.
  - b. Annual Budget  
The original budget for each object code and the account in total.

- c. Calculate 1  
The percentage of budget used as of the reporting date for each object code and for the account in total.
- d. Annual Budget Variance  
The budget balance available for each object code and for the account in total.

## **TRAVEL**

### **GENERAL**

Travel vouchers submitted should be timely, accurate, reasonable, and cover only expenses actually incurred by the traveler in the interest of the System.

All documentation required for travel expenditures should be original. If original documentation is not available, a written explanation must be provided. In addition to UAS Office requirements, the IRS requires documentation of most reimbursed travel expenditures of \$25 or more (excluding per diem allowances).

The traveler must sign the "Signature of Traveler" line of the travel voucher, certifying the conditions and terms of reimbursement. Therefore, an individual must sign his/her own name.

The UAS Office is prohibited by State law from making travel advances to individuals.

A traveler should never be reimbursed by the System and another organization for the same travel expenditure.

In general, the expenses of an employee's spouse and family are not reimbursable.

Signed travel vouchers should be forwarded to Ms. Marlene Brown, Office of Financial Affairs, for payment.

### **IN-STATE TRAVEL**

Reimbursement for official UAS travel within the State of Alabama is governed by both State and Board of Trustees' regulations, authorizing a per diem allowance for meals and lodging. The per diem allowance is determined by the Governor of the State and is subject to change.

Employees will be classified as in-state travelers when they travel outside the base area (the base area is defined as the metropolitan area in which the employee's office is located) and will be entitled to the authorized per diem allowance.

For in-state travel, no travel allowance shall be paid for a trip of less than six hours. For a trip of six hours and up to twelve hours, the traveler is entitled to a meal allowance of \$11.25. If the trip exceeds twelve hours but does not involve an overnight stay, the traveler is entitled to an allowance of \$30.00.

For in-state travel where an overnight stay is required, a per diem allowance for each full day or fraction thereof shall be paid for meals and lodging. The maximum per diem per day is currently \$75.00.

### **MISCELLANEOUS**

Only business phone calls can be paid for by the UAS Office. For example, personal calls made from out-of-town to home are not normally reimbursable; however, the UAS Office will reimburse travelers for one call home upon arrival at their destinations. Personal calls included on the hotel bill should not be included on the travel reimbursement request.

The UAS Office may reimburse the traveler for conference registration fees when the receipt is submitted with the travel voucher.

Board of Trustees' Travel Guidelines state that gratuities for waiters/waitresses, taxi drivers, and/or room maids may be reimbursed, when deemed reasonable and necessary.

Reasonable expense for baggage handling services is allowable for delivery to or from a common carrier and delivery to or from a lodging accommodation.

The UAS Office is prohibited from making direct advance payments to hotels for expenses of employees.

### **NON-EMPLOYEE TRAVEL**

Actual normal and reasonable travel costs may be reimbursed for a prospective staff member and for his/her spouse to visit the System for recruiting purposes. They are not subject to in-state per diem. Expenses for sons, daughters, or other relatives or associates of these prospective employees will not be reimbursed.

The Internal Revenue Service and the Alabama Department of Revenue require that UAS Office employee moving expenses be reported by the UAS Office as taxable income to the employee in the year paid. Such moving expenses will be reported to the governmental entities as taxable income on a separate W-2.

### **OUT-OF-STATE TRAVEL**

For out-of-state travel, reimbursement for the traveler's hotel room and meals is authorized, but it is expected that reasonably priced accommodations and reasonably priced meals will be used. For out-of-state travel, itemized lodging receipts are required.

If a traveler occupies a double hotel room with family/friends, the UAS Office will reimburse the single room rate.

When an employee's meal is included in the conference/seminar registration fee, no additional expenses for that meal are allowable. Any additional cost incurred for the traveler's meal at an official banquet is allowable when attendance is required.

### **TRANSPORTATION**

All travel shall be by the most economical route practical. Any person traveling by another route, without adequate justification, shall assume additional expenses incurred.

The mode of transportation used should be the most economical one obtainable under the circumstances of the travel involved and should also be the most practical and in the best interest of the System.

Where, for the traveler's personal convenience, there is interruption of travel or deviation from the direct route, the travel allowance will not exceed that which would have been incurred for uninterrupted travel.

The time of arrival and departure from a place will be considered as the hour at which the traveler actually left or arrived at his/her regular destination.

The official travel station of an employee is the office to which an employee is normally assigned. Employees are entitled to a mileage reimbursement from their official travel station to their destination and return, or for miles actually traveled to their destination and return, whichever is less. Transportation costs between an individual's residence and official station shall not be allowed.

Travel by private automobile will be authorized only when it is advantageous to the System. The use of a private automobile might be justified when more than one person for whom the System is responsible is transported or when there is no other reasonable way to meet the timetable required. Private automobile mileage reimbursement is currently authorized on the basis of twenty-five cents (\$.25) per mile. (The automobile mileage rate is set by the Governor and is subject to change.) This reimbursement may not exceed the coach air fare to the destination plus airport transportation cost.

Employees may be reimbursed for local transportation expenses at the authorized rate per mile when on official System business within the base area. The base area is defined as the metropolitan area in which the employee's office is located.

When employees use UAS Office automobiles for business trips, the UAS Office gasoline credit card may be used to purchase fuel. When using the UAS Office's gasoline credit cards, the tag identification number should be noted on the form signed by the purchaser. The UAS Office's gasoline credit cards may not be used to purchase fuel for privately-owned automobiles.

Actual parking and toll charges incurred during authorized travel by private automobile may be reimbursed. (However, traffic violations or other fines cannot be reimbursed.)

Use of taxis by employees on official business is authorized, but reimbursement requires itemization (original receipt should be attached as supporting documentation).

Travel on official System business requires the use of tourist accommodations when traveling by air; however, first class may be used if tourist space is not available.

Documentation of expenditures for railroad and airline transportation is required even if transportation has been prepaid by the UAS Office.

## **OUT-OF-STATE TRAVEL EXPENSE REPORT**

The Out-of-State Travel Expense Report should be used after a trip by UAS Office employees traveling on UAS business outside the State of Alabama. The following numbers correspond to the numbers on the sample form, which appears on page 25.

1. Name



- Enter the full name of the traveler.
2. Title  
Enter traveler's job title.
  3. Vendor No.  
For Financial Affairs' use only.
  4. Street  
Enter the traveler's home address.
  5. Dept.  
Indicate the department with which the traveler is affiliated.
  6. Date  
Enter the date that the form was initiated.
  7. Purpose of Trip  
Explain the System business purpose of the trip.
  8. Date  
List each date of the trip for which reimbursement is requested.
  9. Points of Travel  
Indicate the city of departure (from), city of arrival (to), and mode of travel for each leg of the trip.
  10. Fare  
Enter the cost of transportation.
  11. Method of Travel  
Indicate whether traveling by personal automobile, airplane, or train.
  12. Meals and Lodging  
For each day of trip, enter the cost of the actual meal and lodging expenditures (including prepaid items). Then total the meals and lodging column and enter that total on the "Total Meals and Lodging" line.
  13. Miscellaneous  
Itemize miscellaneous expenses and total in the "Amount" column.
  14. Total Amount of Reimbursement Check  
Calculate the total amount due the traveler less any prepaid travel expense.
  15. Account No.

Enter the nine-digit account number(s) to be charged and the amount to be charged to each account number.

16. Signature of Traveler  
The traveler must personally sign the voucher.
17. Departmental Approval  
To be signed by departmental authority.
18. Accounting Review  
For Financial Affairs' use only.
19. Approved for Payment By  
For Financial Affairs' use only.
20. VN  
For Financial Affairs' use only.

### **IN-STATE TRAVEL EXPENSE REPORT**

The In-State Travel Expense Report should be used after a trip by UAS Office employees traveling on System business within the State of Alabama to document travel and request reimbursement. The following numbers correspond to the numbers on the sample form, which appears on page 28.

1. Name  
Enter the full name of the traveler.
2. Title  
Enter traveler's job title.
3. Vendor No.  
For Financial Affairs' use only.
4. Street  
Enter the traveler's home address.
5. Dept.  
Indicate the department with which the traveler is affiliated.
6. Date  
Enter the date that the form was initiated.
7. Purpose of Trip

- Explain the System business purpose of the trip.
8. Date  
List each date of the trip for which reimbursement is requested.
  9. Points of Travel  
Indicate the city of departure(from) and city of arrival (to).
  10. Private Car Miles  
Indicate the number of miles driven each day in traveler's personal automobile.
  11. @ \$.25 Per Mile  
Enter the total sum of personal car miles multiplied by mileage rate and record in the “@ \$.25 Per Mile” column.
  12. Hour of Departure, Hour of Return to Base, and Amount Per Diem Claimed  
For each day of the trip, enter the time of departure and return and the applicable per diem amounts claimed. Then total the “Amount Per Diem Claimed” column, and enter the total as applicable.
  13. Miscellaneous  
Itemize miscellaneous expenses and total in the “Amount” column.
  14. Total This Expense Account  
Calculate the total amount due to the traveler.
  15. Account Number  
Enter the nine-digit account number(s) to which the travel expenses should be charged and the amount to be charged to each account. In some cases, more than one account number will be charged.
  16. Signature of Traveler  
The traveler must personally sign the voucher, certifying to the statements shown in the block and to the accuracy of the information provided.
  17. Departmental Approval  
To be signed by department head.
  18. Accounting Review  
For Financial Affairs’ use only.
  19. Approved for Payment By  
For Financial Affairs’ use only.
  20. VN

For Financial Affairs' use only.