



CALS Business Services Rates & Review Team

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A message from the CALS Rates and Review Team:

Fiscal Year 2017 is upon us and with it comes new opportunities to learn and grow as business officers for the College of Agriculture and Life Sciences. As part of the Rates & Review Team's mission to determine best practice recommendations for leverage across the College, ensure compliance, identify need gaps and provide training, and recommend operational, business, and efficiency improvements to units, we're excited to launch our inaugural Rates & Review Newsletter. The newsletter is designed to help business officers succeed in a dynamic environment and will be published quarterly. We hope you find this newsletter to be helpful and welcome your feedback and suggestions for future content. Please share this with your colleagues.



Tracking Movable Assets

What do I need to know about movable assets?

It is equipment that could be reasonably expected to be used away from university premises, and it must be tracked by your department.

Some examples are:

- computers, laptops and tablets
- smart-phones
- external hard drives
- audio visual equipment



Why do we have to track this equipment?

- To ensure that all university property is collected from employees leaving your unit.
- In the case of loss or theft, you will have the information needed to fill out an insurance claim or loss report.

Here is a tip for easy tracking of these items using UAccess Financials and Analytics:

1. Complete the Accounting Lines on the e-doc: add the word **“Property”**, followed by the name of the recipient of the item, then any description you choose:

Accounting Lines ?				
	* Chart	* Account Number	Sub-Account	* Object
1	UA University of Arizona-Management	1258050 AG ADMIN ACAD SUPT		5760 Noncapitalized Equipment - EDP
Line Description				
Property: Tod Gregoire - CPU Backup Pwr				

2. Add the **serial and model number** of the item in the **"Notes and Attachments"** section of the E-doc.
3. Use the **Transactions dashboard** from UAccess Analytics under General - Financial Management. As you can see, the information you used for the Line Description is showing in the **“Entry” field**:

e-Doc Link	Organization Document Number	Organization Reference ID	Project Code	Entry	Document Description	Vendor Name	Current Budget Amount	Current Month Actuals
View Document	-	-	-	Property: Tod Gregoire - CPU Backup Pwr	Procurement Card - 7091 / SERVICES, CALS A / 2247465374001 / AMAZON.COM / \$61.98	-	0.00	61.98

4. Download your transactions to Excel and filter the “Entry” field for the word “Property” (use the 'begins with' option); only the entries containing the word “Property” will show. This should give you a nice, manageable set of data to work with.

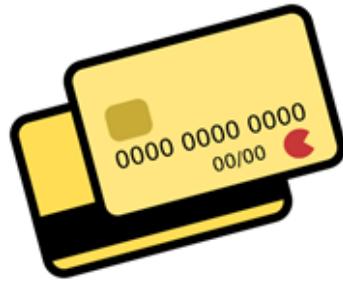
Another option would be to create **Project Codes** for tracking this equipment. Of course you have many other options, but these tips will allow for you to let UAccess do the work, as opposed to having to do additional data entry into an external database or shadow bookkeeping program.



Follow these easy steps and you will have a successful tracking program!

PCard Updates and Reminders

- ❖ The University has rolled out a **PCard-Hotel Pilot Program** to allow some units to pay for hotel expenses for employees and students traveling on behalf of the University. The program will be implemented campus-wide upon successful completion of the pilot program.
- ❖ PCard Administration offers **on-site refresher policy for Cardholders, Reconcilers and Liaisons**. Call 520-626-9091 to schedule a site visit.



- ❖ For **emergency purchases** the PCard office offers One-Time PCard Exceptions for Contracted/Sole Source Vendors allowing for a timelier purchase on pre-approved transactions that exceed \$5,000.
- ❖ **You can now use your PCard at Costco!** Just be sure to bring the UA Membership Number with you. To obtain the UA Membership information go to UAccess Financials > Main Menu Tab > Lookup and Maintenance > Vendor > Vendor Name: Costco* > Click on any of the Vendor Name in results > look for Address tab - Address 2 contains UA Membership info (print out to Costco & give # at check out).

Helpful PCard Tools:

Keep the [PCard Quick Tips](#) handy! This tri-fold document provides helpful hints for looking up PCard information and running PCard reports.



- ✓ Object Codes exempt from use tax are: 3820, 3870, 5520, 5540, 5560, 5810, 5830, 5850, 7810, 7820, 7830, 9175.
- ✓ Review the [AZ Transaction Privilege Tax and Use Tax presentation](#) on The FSO Tax Services website. The presentation provides helpful information and procedures for handling use tax and reversing incorrect assessments.

Use your resources! Use the [PCard Compliance FAQs](#) for updates on compliance information and documentation requirements for PCard purchases. There you'll also find this helpful table:

Type of Purchase:	Documents Required:	Notes:
Airline Ticket	<ul style="list-style-type: none"> Original Itemized receipt with the name of the traveler and itinerary listed on the invoice. The Travel Authorization number Citizenship of the traveler and their affiliation to the UA If an alternate route or dates were selected, please provide a comparison of charges (Direct vs. alternate route) to justify the expenditure. UA funds may be used for the most economic route. Any additional charge due to alternate route / date is considered to be a personal purchase and is not allowed. 	<ul style="list-style-type: none"> Airline tickets are not allowed to be purchased for foreign visitors Travel upgrades are not allowed unless there is justification on the Travel Authorization form
Conferences	<ul style="list-style-type: none"> Original itemized receipt with the name of the attendee Conference flyer Citizenship of the attendee 	<ul style="list-style-type: none"> If the attendee is a student, please explain the UA's benefit from their attendance
Food items and/or Restaurant	<ul style="list-style-type: none"> Original Itemized receipt that includes tips and the total transaction amount matching UAccess Financials Agenda List of attendees and their affiliation with the UA A detailed business purpose 	<ul style="list-style-type: none"> Tips should not be greater than 20% of the total amount A PCard Purchase Authorization form may be used to document the business purpose, list of attendees and their affiliation to the UA.
Gas	<ul style="list-style-type: none"> Original Itemized receipt for gas purchase For UA vehicle - UA Vehicle Tag # and VIN or License Plate # For rental vehicle – eDOC # associated with purchase of rental vehicle 	<ul style="list-style-type: none"> Not allowed for use in personal vehicle
Rental Vehicle	<ul style="list-style-type: none"> Original Itemized receipt with the driver's name listed on the receipt. The Travel Authorization number Driver's affiliation to UA 	<ul style="list-style-type: none"> Rental Cars purchase is not allowed for Non- UA personnel

Cardholders, reconcilers and approvers should periodically review restrictions on PCard purchases. A Restrictions/Requirements/ Limitations table is available in the PCard policy [8.0 Transaction for Goods/ Services](#).

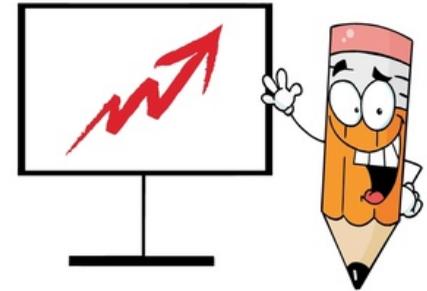


Sales and Service Revenue

❖ Do you have a unit that engages in sales and service activities? Do you have external customers?

External customers are parties outside of the UA that pay for goods/services by check, credit card or cash. Your unit must ensure that agreements and/or invoices are used when engaging in sales activities with external customers. **Why is this important?** Because it protects us! The agreements ensure all parties understand their legal rights and responsibilities, and should be appropriately signed before work is initiated.

- ❖ **Keeping up with accounts receivables.** Services can potentially be discontinued due to unpaid invoices. To mitigate losses, business officers should **review and pursue collections monthly at minimum.**
- ❖ **Sales and Service Agreements.** We want to remind units that **any type of agreement or contract for services provided to outside parties will need to be submitted to the Contract & Research Support Program (CRSP) for review.** Depending on the scope of work, CRSP will then route the contract/agreement to the appropriate unit (Sponsored Projects, FSO, Etc.) for additional review/approval. CRSP and FSO are currently working on a policy that covers the review requirements and the specifics for the routing process.
- ❖ *Different Types of Sales/Service agreements, and when to use them:*



Simple Sales Activity Example:

- Service Center has a set price and menu of service offerings that customers can choose from
- Each activity is standard industrywide
- No intellectual property is expected to be generated from performing these standard menu offerings
- A standard and set fee for the service is charged
- Services and prices are listed on a website or price list
- DO NOT USE AGREEMENTS – use an invoice that includes terms of payment, unless customer requires a contract

Professional Sales and Service Agreements:

- For routine, regularly performed standardized work offered to multiple external clients on a recurring basis
- Product or service is a by-product of the operation of a sponsored or instructional program
- It is non-competing/must not charge less than total cost.
- Contact the [Contract & Research Support Program](#) for assistance with these agreements.
- For additional information go to Professional and Service Agreements

Testing & Facility Use Agreement (Arizona Experiment Stations):

- Using AES land, facilities, and/or labor
- Purpose is for company to do its own testing, field trials & analysis
- UA executing a standard protocol
- Activities are standard/not novel
- UA employee(s) may be engaged in data collection but NOT analysis
- [TFUA Template](#)
- Review the [AES Agreements Power Point](#) for more information
- Contact the [Contract & Research Support Program](#) for assistance with these agreements.
- Agreement Flow Chart

Research Agreement (intellectual partners):

- Intellectual property (IP) required to design experiments and analyze results
- Purpose is to collaborate with the UA (use UA expertise) to learn something new
- UA employee(s) are collaborating in research
- UA employee(s) are involved in data analysis
- The product or service is customized.
- Contact the [Contract & Research Support Program](#) for assistance with these agreements.

Visit the [Research Gateway](#) to learn about other Types of Agreement.

❖ **Unrelated Business Income Tax (UBIT).** Nobody likes an unexpected tax bill! But **some units generating revenue from product sales and/or services could be subject to paying Unrelated Business Income Tax and not be aware of it.** Revenue generating activities may be subject to UBIT if they are not substantially related to the University’s exempt purposes, are conducted for the primary purpose of earning a profit, and are regularly carried on and compete with commercial businesses that provide similar services to the public ([FSM Policy 250.10 Unrelated Business Income Tax](#)). We urge you to Contact FSO Tax Services at taxservices@fso.arizona.edu or 520-621-1957, for guidance and assistance with determinations. FSO may require you to complete a [UBIT Questionnaire](#) to help them assess potential risk of UBIT liabilities. For additional information please visit the FSO Tax Services website: [Unrelated Business Income Tax \(UBIT\)](#).

Personal Vehicle Use Form

Did you know that **all travelers driving a privately owned vehicle on university business are required to complete a Departmental Authorization for Use of Personal Vehicle form**? Policy requires that only properly qualified and authorized persons may drive on university business. Drivers must meet Risk Management Fleet Safety requirements, this includes maintaining current vehicle insurance and a valid driver's license, and the completion of the [Online Driver Registration](#) prior to driving on university business.

The Departmental Authorization for Use of Personal Vehicle on University of Arizona Business is located on the Risk [Management Forms](#) section. Departments are responsible for maintaining documentation of authorization for drivers to use personal vehicles on university business. For additional information on travelers driving a privately owned vehicle on university business please refer to the Fleet Safety Policy [6.0 Use of Personal Owned Vehicles on University Business](#).



CBS Website Changes

Changes to the [CBS website](#) were made in September with Data Solutions.

- Menu rearranged to push team-specific pages towards the end
- Business Officer Resources slimmed-down
 - "All Funds" collapsed into "Finance, Accounting & All Funds"
 - Subsections now categorize items and documents
- Tip of the Month modified to hide when no current items
- "ERE" collapsed into "Human Resources & ERE"
- "Commitment Claims" now within "Finance, Accounting & All Funds"
- "Reports" section reorganized

We want to know if there are any other changes to the CBS website that you would like.

Please feel free to contact us and let us know your suggestions!

*Brian Berrellez
Analyst, Data Solutions*

Property Loss Claims

Lost or damaged university property? Contact UA Risk Management Services (RMS) to submit a [property loss claim](#). Losses with an expected value of greater than **\$10,000** must be reported to RMS within **24 hours** of discovery. All other losses should be reported within **10 days** of discovery.

Save a tree by making the move to electronic records!

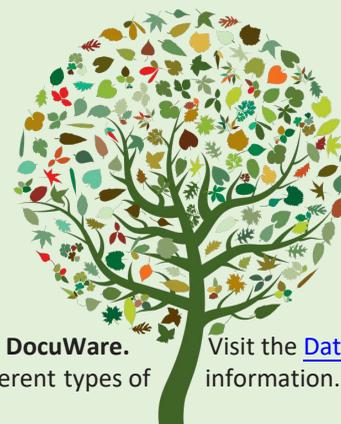
Take advantage of the tools that the University offers to electronically manage, store and share files and documents!

Moving from paper to electronic records has many benefits:

- ✓ The environment will thank you!
- ✓ Save money: less paper + less ink = savings \$\$\$
- ✓ Free up physical space that has been used for the storage of documents
- ✓ Increase efficiency and improve record organization

Some of the tools/services that can be used for sharing files electronically: **Box @ UA, Dropbox, DocuWare**. [Classification and Handling Standards](#) link to determine the appropriate File Sharing tool for different types of

Visit the [Data](#) information.



The Rates and Review team is using **Box @ UA**, which we find very easy and convenient to use. Thanks to Box we are able to **easily store, access and share files anytime, anywhere from any device!**

Helpful Contact Information from FSO Units

Many FSO units prefer that you use their listservs for inquiries. This allows for others to respond if an individual is out of the office:

- **Accounts Payable Customer Service:** accts_pay@fso.arizona.edu; 520-621-9097
- **Submit Vendor E-Invoices:** invoices@fso.arizona.edu; 520-621-9097
- **UAccess Financials Vendor Updates:** vendormaintenance@fso.arizona.edu; 520-621-9097
- **Property Management:** propertymanagement@fso.arizona.edu; 520-621-3220
- **PCard compliance:** compliance@fso.arizona.edu; 520-621-9097
- **Financial Management (accounting support):** fin-mgmt@fso.arizona.edu; 520-621-3220
- **Payroll:** payroll@fso.arizona.edu; 520-621-9097
- **Tax Services:** taxservices@fso.arizona.edu; 520-621-1957
- **Travel Services:** fso_travel_pay@fso.arizona.edu; 520-621-9097
- **Rate Studies and Service Centers:** ratestudies@fso.arizona.edu; 520-621-3220
- **Bursar's Office - Banking Services:** merchants@fso.arizona.edu; 520-621-1711



You can find who your Fund Accountant is by going to:

fso.arizona.edu

↓
Financial Management
Accounting Support

↓
Fund Accountant Listing

Or simply click here: <http://www.fso.arizona.edu/financial-management/fund-accountants>

Welcome Aboard!



Mary Carroll has joined the CALS Business Service team as the new Administrative Associate.

She has previous U of A experience with the Graduate College, where she has served as a Student Academic Specialist supporting graduate students for several years. She is a graduate of SNRE and is currently working on her master's degree in Geographic Information Sciences. Please stop by and introduce yourself!

Join the CALS Staff Council:



Become a Staff Council member! Your time and talents are assets that you can easily share, and think of what a difference you can make on behalf of your fellow staff members. Please consider actively supporting a good cause! Please visit the web page at <http://cals.arizona.edu/staff> and click on the 'membership application' tab to apply.

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