The Ledger

A Newsletter of the University Controller's Organization
Website: **http://www.co.vt.edu**

Vol. E, No. 14 September 21, 2000

Employing Foreign Nationals

Can an international student complete a W-4 tax form the same as a US citizen? The answer is a definite SOMETIMES (but generally not). Since the IRS has one set of rules for taxing US citizens and a different set of rules for taxing payments to foreign nationals, the Payroll Office has developed a new class, Employing Foreign Nationals. The training will explain the types of international visas and whom we can and cannot hire. Emphasis will be placed on the proper completion of the Employment Eligibility Verification Form I-9. The special documents for foreign nationals needed by the Payroll Office will be shown. Tips on how to properly complete these documents will be given.

This one-hour class will be offered on the second Wednesday of each month. The first class will be October 11th from 10 to 11 am. To register, please contact Vicki Trump at 231-7448 or vtrump@vt.edu.

If you have student managers or other personnel who need to attend this class, but have a schedule conflict, contact Martha Laster Mullen, our Foreign National Tax Specialist, at 231-3754 or e-mail mlaster@vt.edu to schedule a class for them.

For additional information regarding this and other training programs offered by the Controller's Office, please visit the following web site:
http://training.vt.edu/displaydept.phtml?sponsor=3

Banner Users Group Inaugural Program

The Banner Users' Group has been convened by Information Systems and Computing. The first program of the Group will be held September 27, from 10:30 am to noon, in the Donaldson Brown Hotel and Conference Center Auditorium. The Banner Users' Group is designed to promote information sharing among users of the Banner administrative information systems, and to facilitate conversations among departmental and decentralized users, central office users, and implementation teams. Programs are open to all interested parties associated with Virginia Tech.

This program focuses on best practices in Banner Finance and Human Resources, and in general usage of the system. Presentations will be made by both departmental users of Banner as well as by central office staff. The topics are "Nifty Tricks" that users of the system have uncovered and are willing to share! These include:

--What paper documents do I need to keep in this electronic world? Selected personnel actions
--Answering the vendor's question, "Where is my check?"
--Queries in Banner Finance
--Using sub-departmental organization codes: an example from Residential and Dining Programs
--Tips for navigating in Banner

--Sharing queries from the Finance data warehouse: examples from Arts & Sciences
--Using personal menus to customize your system

RSVP to srb144@vt.edu, or call 231-1715.

Brio Report Changes

Changes to the "Snapshot by Org: Fiscal Year" Brio report were put into production earlier this month. The changes are results of requests from Departmental Users.

The changes are as follows:

1. There is an option on the report now to include expenditures only, include revenues only, or include both expenditures & revenues.

2. The heading for Senior Management, Management, and Department codes was taken off the Certification page because when the report was run for multiple codes, only one code printed on the Certification page. We replaced the heading with a "Department(s) Reviewed ______________________" line on the report. This will require that departments write in the department or organization number on the certification page for the codes that they have reconciled. Also, if multiple copies of this form is needed, the copies can be made and distributed within the department and the "Department(s) Reviewed" section can be completed.

If you have any questions about these changes, please contact Doug Irvin at 231-3381 or irvinda@vt.edu.

Gifts

Departments should be aware that if they use foundation funds to buy going away gifts for departing employees, that money is considered additional income by the Internal Revenue Service. Therefore, Payroll will have to add this money to their year-to-date earnings and deduct taxes from their last check or bill them for the taxes if no checks remain to be paid.

If the money is collected from employees who knew and worked with the departing employee and is simply run thru the foundation as a collection and dissemination agency, this is not considered taxable by the IRS. However, this information needs to be provided to the foundation staff so that they will not think these funds were donated to the University and will not send Payroll information to collect taxes from the employee. Wayne Bishop, Payroll Manager, can answer any questions you may have. His phone number is 231-7586 or e-mail cwbishop@vt.edu.

UPS Contract

UPS recently mailed account holders a letter a letter announcing a 1.25% surcharge to their express delivery rates.   The effective date was August 7th. This increase is not allowed by our contract with UPS. Please review all invoices from UPS to ensure this surcharge has not been applied in error to your bill.

American Express Changes Announced

When the American Express Card (AMEX) program was introduced in 1994, the department fiscal officers were asked to summarize the monthly entries on their "Payment Receipt and Distribution Forms." While this summary reduced the number of transactions the Controller's Office had to key, it created additional work for the departments when they had to summarize their charges. It also limited the AMEX information available in the Banner system. As the program has grown, many of you have requested that we provide more AMEX charge detail on the monthly reports. Beginning with the August 2000 charges, you will see the detail of each of your American Express charges on your Banner on-line forms and monthly reports. The description will be "AMX – vendor name." Some charges will be posted to two or more funds if the department requested split coding for the transaction.

What changes are necessary on the departments' monthly charge distribution forms?
You must still reconcile your statement to your records as in the past. After you reconcile the charges and credits, you will now use the actual American Express bill to distribute the charges. Each American Express bill has a listing for each charge that includes the vendor's name, amount of the charge, and other miscellaneous information. Rather than copying all of this information onto another form, you may now write the expense fund and account on the AMEX bill. (See example on following page) You may use up to four different funds and/or account codes for a single charge. For now, until a new "Payment Receipt and Distribution Form" can be created, we ask you to enter on the front of the form the statement "*All charges are correct and should be posted per the attached sheets.*" The total amount of the bill to be charged should be listed on the front of the form and both the receiving and approval signatures must be completed. Should a department want all the charges to go to their default fund, simply write "*All charges are correct and to be applied to the default fund*" and also write down the total amount of the bill. The default account for these charges is 13090.

Departments must submit their distribution form to the Controller's office by the 5th of the following month so charges can be posted promptly. If cardholders do not send their distribution form in on time, their charges will be posted to the default fund assigned to their card. Any charge submitted to an invalid fund and/or account will be charged to the default fund and/or account. The cardholder will then be responsible for preparing a journal entry to move the charges to any other funds and/or accounts. Additionally, the department must still submit the "Payment Receipt and Distribution Form" to be used as an internal control and certification of the business use of the goods/services.

Due to the retirement of Margaret Muncy, the Controller's Office contact person has changed. If you have questions about this new process or the August transactions posted to your funds, please contact Bradley Scott, Coordinator of Disbursements and Problem Resolution, at 231-3623 (bsscott@vt.edu).

Attachment E

AMEX Payment Receipt and Distribution Form

Department Name:	AMEX Card Number: 12345678941125	Statement Closing Date: 08/20/2000

I here do certify that this payment is for goods and services received in accordance with State regulations Cardholder Signature: Signature needed Date:	Payment is authorized: Department Head or Employee with Signature Authority: Signature needed Date:

Instructions: Code <u>ONE</u> line per charge <u>OR</u> credit. The summary page of the AMEX statement must be attached to this report.

ACCOUNTS TO BE CHARGED			Controller Use	Total Amount	Controller Use	ACCOUNTS TO BE CREDITED		
Dept #	Acct #	Object Code	Description		Ref. No. 2	Dept #	Acct #	Object Code
			All charges are correct and should be posted per the attached sheets	1002.02				

For Controller's use only:

Batch type:

Approval:__________________ Date:

ITEM 1 $379.00
ACADEMIC PRESS INC 800-338-3186 FL

[redacted] 08/10/00 00122313 17

ACADEMIC PRESS INC 800-338-3186 FL

Example of Split funds

BOOKS/SUPPLIES/GIFTS

427913 13410 $200.00
431338 13123 179.00

ROC NUMBER 0001133333

S/E # 4086707385

$379.00

ITEM 2 $63.11
ALLTECH ASSOCIATES IDEERFIELD IL

[redacted] 07/28/00 020800031 86

ALLTECH ASSOCIATES IDEERFIELD IL

DIRECT MARKETING

427913 13410

ROC NUMBER 20800031

S/E # 3120701408

$63.11

ITEM 3 $115.20
BIO-RAD LABORATORIESHERCULES CA

[redacted] 08/08/00 C8028139 56

BIO-RAD LABORATORIESHERCULES CA

[redacted] 24061
LIFE SCIENCE PRODUCTS

431338

This charge will go to this fund and will be put to the default account "13090".

$115.20

ITEM 4 $21.60
BIO-RAD LABORATORIESHERCULES CA

[redacted] 08/08/00 C8028138 53

BIO-RAD LABORATORIESHERCULES CA

[redacted] 24061
LIFE SCIENCE PRODUCTS

427913 13410

S/E # 5040723132

$21.60

ITEM 5 $51.97
FISHER SCI ATLANTA PACIFIC DR ATLANTAGA

[redacted] 07/27/00 008198710 57

FISHER SCI ATLANTA PACIFIC DR ATLANTAGA

[redacted] 24061
857-25/AE/[redacted]/VA.TECH
000000000001 EA 02591100 BEAKER GRIP
000000000001 EA 0866255 FISHERBRAND

431338 13410

S/E # 4100708882

$51.97

ITEM 6 $113.00
FISHER SCI ATLANTA PACIFIC DR ATLANTAGA

[redacted] 07/28/00 008251360 14

FISHER SCI ATLANTA PACIFIC DR ATLANTAGA

[redacted] 24061
MPT-25/AE/[redacted]/VA.TECH
000000000001 EA PR8801 NOC I 18500
CONTAINER ICE CHARGE

427913 13410

S/E #

$113.00

ITEM 7 $54.19
FISHER SCI ATLANTA PACIFIC DR ATLANTAGA

[redacted] 08/01/00 008277338 53

FISHER SCI ATLANTA PACIFIC DR ATLANTAGA

[redacted] 24061
AE/[redacted]/07/28/00
000000000001 EA BP221250 GUANIDINE T

427913 13410

S/E # 4100708882

$54.19

ITEM 8 $203.95
FISHER SCI ATLANTA PACIFIC DR ATLANTAGA

[redacted] 08/03/00 008334012 72

FISHER SCI ATLANTA PACIFIC DR ATLANTAGA

[redacted] 24061
AE/[redacted]/07/28/00
000000000001 EA PR8B051 ECO RV 1X20
000000000002 EA PRM1801 TH DNA LIGA
000000000001 EA PR8B051 SAL I 1X200

431338 13410

S/E #

$203.95