August 14, 2019

Business Forum

Baker University Center 242
Business Forum Agenda

• Budget Partner Group Representation
• Accounting and Reporting Partner Group Presentation
• Key Announcements - Finance
Budget Partner Group Agenda

- Budget Partner Group Charge
- Budget Partner Group Representation
- FY19 Goals
- FY19 Outcomes
- FY20 Budget Update
- FY21 Budget Planning
- Discussion
Budget Partner Group Charge

Co-chairs: Mike Finney & Katie Hensel

To facilitate productive communications between the planning units and the Office of Budget Planning and Analysis to enhance the tools, training, and resources that make the annual budgeting process efficient, meaningful and accurate.
Budget Partner Group Representation

The Budget Partner Group is co-chaired by the Director of Budget Planning & Analysis and a member of the RC Strategy Group, as selected by the RC Strategy Chair. The RC Strategy Group Co-chair will serve a 2 Year term.

RC-Strategy Co-Chair:
Mike Finney, CFAO of the Voinovich School
All campus planning units have at-least one member on the committee.
FY19 Budget Partner Group Goals

• Enhance existing tools and develop new tools that facilitate efficient budgeting
• Train members on how to effectively budget and estimate revenues and expenses
• Facilitate dialogue among members to encourage the sharing of ideas and techniques used across the University for effective budgeting
• Communicate best practices in budgeting to other planning units
• Better communicate the status of the University’s strategic priorities and budget process
FY19 BPG Templates and Tools workgroup met monthly to identify updates to the annual process for FY20 and FY21 that included:

1. Development of UG eLearning Template to highlight trends in future year enrollment planning that will impact other planning unit budget projections
2. New multi-year compensation budget planning tools that will replace the Salary Crosswalk
3. New Budget Packet design to complement the new compensation planning tool to enhance the efficiency of the BP Reconciliation process

Future Analysis: Planning Unit FY19 Budget – Forecast – Actuals will inform additional budget enhancement tools for development in FY20
FY20 Budget: Reserve Forecast

Academic Reserves (In millions)

<table>
<thead>
<tr>
<th></th>
<th>FY17</th>
<th>FY18</th>
<th>FY19</th>
<th>FY20</th>
<th>FY21</th>
<th>FY22</th>
<th>FY23</th>
<th>FY24</th>
<th>FY25</th>
</tr>
</thead>
<tbody>
<tr>
<td>Academic Reserves</td>
<td>$104.1</td>
<td>$114.6</td>
<td>$110.5</td>
<td>$80.3</td>
<td>$62.7</td>
<td>$50.5</td>
<td>$48.8</td>
<td>$56.9</td>
<td>$75.5</td>
</tr>
</tbody>
</table>

-$65.8 M

+$26.7 M
# Update: FY20-21 State Operating Budget

<table>
<thead>
<tr>
<th>State Line Item/Budget Provision</th>
<th>BOT Approved</th>
<th>H.B. 166 Operating Budget</th>
<th>Comments: FY20-21 State Operating Budget</th>
</tr>
</thead>
</table>
| State Share of Instruction (SSI)         | 1.0%         | 2.0%                      | Ohio University Budget: 1% in SOR as Multi-Year OTO  
SSI Workforce Study: ODHE, IUC & OACC Initiative |
| Undergraduate Tuition - Fee Cap          | 2.0% Continuing 1.5% New Cohort | 2.0% Continuing 1.5% New Cohort | UG Tuition Caps: Consistent with FY20 BOT Approved Rates  
Effective FY21: CPI Cap for Guarantee transitions from: 60-month average to 36-month average |
| Student Financial Aid - OCOG            | Max Award: $2,000 |                           | FY19 Maximum (Public) OCOG Award: $1,500  
FY20 OCOG Awards: Significant Investment  
FY21 Maximum (Public) OCOG Awards: $2,500 |
FY20 SSI: 2% Statewide Increase

OU SSI & Shares
In millions

<table>
<thead>
<tr>
<th></th>
<th>FY16 Actuals</th>
<th>FY17 Actuals</th>
<th>FY18 Actuals</th>
<th>FY19 Budget</th>
<th>FY19 Forecast</th>
<th>FY20 Budget</th>
<th>FY21 Forecast</th>
<th>FY22 Forecast</th>
<th>FY23 Forecast</th>
<th>FY24 Forecast</th>
<th>FY25 Forecast</th>
</tr>
</thead>
<tbody>
<tr>
<td>OU SSI</td>
<td>$153.6</td>
<td>$155.4</td>
<td>$160.9</td>
<td>$162.6</td>
<td>$166.8</td>
<td>$170.5</td>
<td>$166.7</td>
<td>$162.0</td>
<td>$160.4</td>
<td>$161.2</td>
<td>$161.2</td>
</tr>
<tr>
<td>HCOM - SSI</td>
<td>13.7</td>
<td>15.4</td>
<td>17.1</td>
<td>18.7</td>
<td>19.4</td>
<td>21.2</td>
<td>22.2</td>
<td>22.2</td>
<td>22.1</td>
<td>21.8</td>
<td>21.7</td>
</tr>
</tbody>
</table>

OU SSI, Excluding HCOM: $139.9, $140.0, $143.8, $143.8, $147.4, $149.3, $144.5, $139.8, $138.4, $139.4, $139.5

FY20-21: 1% Base Increase
SSI Declines = Enrollment +1.7M

Note: OU's FY21-25 SSI forecast is based on SEEC enrollment projections with no assumed change in other public university enrollment shares.
FY20-25 Enrollment Projections

Proportional share of institutional enrollments, excluding HCOM

<table>
<thead>
<tr>
<th></th>
<th>FY16</th>
<th>FY17</th>
<th>FY18</th>
<th>FY19 Forecast</th>
<th>FY20 Budget</th>
<th>FY21 Forecast</th>
<th>FY22 Forecast</th>
<th>FY23 Forecast</th>
<th>FY24 Forecast</th>
<th>FY25 Forecast</th>
</tr>
</thead>
<tbody>
<tr>
<td>Graduate FTEs</td>
<td>7,837</td>
<td>8,000</td>
<td>8,119</td>
<td>8,126</td>
<td>8,880</td>
<td>9,540</td>
<td>10,183</td>
<td>10,409</td>
<td>10,702</td>
<td>11,109</td>
</tr>
<tr>
<td>Regional FTEs</td>
<td>12,696</td>
<td>12,144</td>
<td>11,513</td>
<td>10,927</td>
<td>10,381</td>
<td>10,069</td>
<td>10,069</td>
<td>10,069</td>
<td>10,069</td>
<td>10,069</td>
</tr>
<tr>
<td>eCampus FTEs</td>
<td>7,734</td>
<td>7,736</td>
<td>7,487</td>
<td>7,317</td>
<td>7,416</td>
<td>7,480</td>
<td>7,674</td>
<td>8,117</td>
<td>8,597</td>
<td>9,317</td>
</tr>
<tr>
<td>Athens UG FTEs</td>
<td>37,245</td>
<td>37,291</td>
<td>36,346</td>
<td>34,871</td>
<td>33,485</td>
<td>33,550</td>
<td>34,130</td>
<td>35,342</td>
<td>36,464</td>
<td></td>
</tr>
</tbody>
</table>

- Graduate FTEs
- Regional FTEs
- eCampus FTEs
- Athens UG FTEs

FY20 Budget Book Section 3.2 & Section 5
FY20 Athens UG Gross Tuition

FY20 UG Athens’ UG Tuition Forecast (in millions): 4.0% decline in Gross Tuition
FY21 Budget Planning Timeline

Fall Budget Planning Process

Aug-Sept 2019
- FY21 Budget Model Development
- FY21-26 Enrollment Planning Discussions
- Multi-year Central Planning Assumptions
- Development of Planning Unit metrics, KPI's, and Dashboards

October 2019
- BoT Report:
  - Fall 2019 Enrollments
  - FY19 Financial Update
  - Budget Update
  - One OHIO Update
  - Due: Planning Unit FY20 Forecasts & FY21 Budgets

Nov– Dec 2019
- Fall Budget Review Meetings
- Update Planning Unit metrics, KPI's, and Dashboards
- Development of Fall 2020 UG Rate Increases

January 2020
- BoT Report:
  - FY20 Forecast
  - FY21 Budget Update
  - Rate Increases
  - Presentation of Planning Unit KPI's and Dashboards
  - One OHIO Update
What is new to FY21 Budget Planning?

• FY21 New Budget Model
• Development of Key Performance Indicator’s (KPI’s) and budget metrics for each planning unit
• Enhanced budget materials will be used based on the work of the Templates & Tools Workgroup
Questions?

Contact:
Mike Finney- finney@ohio.edu
Katie Hensel - hensel@ohio.edu

Feedback is always welcome…
Accounting and Reporting Partner Group Agenda

- Charge
- Representation
- Accomplishments
- In-progress items
Accounting & Reporting Partner Group

• Co-chairs:
  – Kris Sano, Director General Accounting & Financial Reporting
  – Kari Saunier, CFAO Fine Arts
Accounting & Reporting Partner Group Charge

• Review processes, tools, documentation/training
• Work collaboratively to improve the efficiency and quality of our accounting practices and controls.
• The initial scope of this Partner Group will also develop specifications for improved financial reporting from the General Ledger, Grants, Payroll, Receivables and Cash Management.
## Accounting & Reporting Partner Group

The table below describes what is and what is not included in the scope of this group:

<table>
<thead>
<tr>
<th>Included</th>
<th>Not Included</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Ledger/Budget</td>
<td>General HR (i.e., Demographic), Position Management, Compensation, Other Payroll reporting (i.e., ICD, Absences)</td>
</tr>
<tr>
<td>Grants Module</td>
<td>AP and Purchasing</td>
</tr>
<tr>
<td>Payroll (Costing data)</td>
<td>PeopleSoft/Student Data</td>
</tr>
<tr>
<td>Receivables and Cash Management</td>
<td>OGA</td>
</tr>
<tr>
<td></td>
<td>Institutional Research Data</td>
</tr>
</tbody>
</table>
Accounting & Reporting Partner Group Representation

- Arts & Sciences – Carrie Horvath
- Business – Jessica Creamer
- Communications – Bob Kissel
- Education – Beth Lydic
- Engineering – Becky Maccombs
- Foundation – Bo Richardson
- Health Sciences – Tia Barrett
- Voinovich School – Gina Johntony
- HCOM – Kelly Coates
- Regional Campuses – Kim Hayden
- Student Affairs – Tim Epley
- VPF&A Business Service Center – Moriah Hudspeth/Marjorie Mora
Accomplishments

- Journal Entry Tool (JET)
  - Subset of group reviewed tool and training materials
  - Discussed role out timing, communication, and training
  - Created an audit risk summary table that was shared with CFAOs
  - Recommended modifications to OBI Transaction Export to add additional prompts to search by JE Header name; more conducive to finding journal entries by preparer name
You could search the OBI Transaction Export, “JE Source Name” of “JET” and in the “JE Header Name contains any” box you could type a preparers OHIO ID. This would allow you to see all of the journal entries that person has prepared.
• The Grants Expenditure Inquiry Dashboard will have similar prompts to view this information for PTAs.
<table>
<thead>
<tr>
<th>JOURNAL ENTRIES</th>
<th>Current Process</th>
<th>New Process with JET</th>
<th>Campus Change Impact</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Pre-Audit</td>
<td>Post-Audit</td>
<td>Pre-Audit</td>
</tr>
<tr>
<td>All Entries</td>
<td>GAFR ran Account Validation Tool to identify invalid/bad account combinations.</td>
<td></td>
<td>JET identifies invalid account strings as Errors to be corrected prior to upload.</td>
</tr>
<tr>
<td></td>
<td>GAFR checked to make sure paired object codes were used correctly (48XXX/78XXXX, 6XXX/5XXXX, 8XXXXX/8XXXX)</td>
<td>GAFR runs a daily query to check for mismatched transfer object codes that might have been missed and reversed the entry and notified the department of the reversal.</td>
<td>Processor should make sure paired object codes were used correctly (48XXX/78XXX, 6XXX/6XXX, 8XXXXX/8XXXX)</td>
</tr>
<tr>
<td>General Accounting</td>
<td>GAFR reviews and approves all balance sheet accounts</td>
<td>GAFR will sample balance sheet accounts on a monthly basis and rely on the monthly/quarterly reconciliation process for accuracy of balance sheet accounts.</td>
<td>Evaluating journals to ensure that a 60 day exception is needed and ensure that an exception reason is provided in the journal line description. GAFR will continue to sample exception reasons on a post audit basis.</td>
</tr>
<tr>
<td>JOURNAL ENTRIES</td>
<td>Current Process</td>
<td>New Process with JET</td>
<td>Campus Change Impact</td>
</tr>
<tr>
<td>-----------------</td>
<td>-----------------</td>
<td>----------------------</td>
<td>----------------------</td>
</tr>
<tr>
<td></td>
<td>Pre-Audit</td>
<td>Post-Audit</td>
<td>Pre-Audit</td>
</tr>
<tr>
<td>Grant Accounting</td>
<td>Grants verified that the good/service was within the valid period (start-end date) of the PTA; Grants also verified that the expenditure type/object code was valid on the allowed cost schedule; PTA has valid statuses.</td>
<td>If Grants finds something after it has posted, the department that submitted the journal is contacted by Grants and notified of how they need to submit a correcting journal entry.</td>
<td>JET identifies invalid charge strings as Errors to be corrected prior to upload (includes: PTA is end-dated; expenditure type/object code was valid on the allowed cost schedule; PTA has valid statuses.</td>
</tr>
<tr>
<td></td>
<td>60 day exception form is completed and sent with the journal to Grants for approval prior to posting.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>JOURNAL ENTRIES</td>
<td>Current Process</td>
<td>New Process with JET</td>
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</tr>
<tr>
<td>-----------------</td>
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</tr>
<tr>
<td></td>
<td>Pre-Audit</td>
<td>Post-Audit</td>
<td>Pre-Audit</td>
</tr>
<tr>
<td><strong>Foundation</strong></td>
<td>makes sense; is the expense allowable in accordance with the account guidelines; Journal is not checked for overspent accounts; Validate object codes; Call to verify the purpose of the journal for compliance related to allowable; Backup documentation is required; Currently Foundation Accounting is reviewing everything before it is posted.</td>
<td>Processor needs to ensure that expense is allowable in accordance with the account guidelines; that account is not overspent; validate object codes; provide a sufficient purpose for the journal transaction. No backup is required.</td>
<td>Foundation Accounting may request supporting documentation after review of journal during the post audit process; Foundation periodically reviews for overspent accounts and reaches out to the department to put through a correcting journal.</td>
</tr>
<tr>
<td><strong>Payroll codes</strong></td>
<td>Department simply submits a PEDS correction form to Payroll or Grants accounting</td>
<td>Payroll corrections cannot be posted through JET - the Processor is responsible for ensuring that all payroll corrections are posted on a PEDS correction form only; Payroll codes will be blocked in JET Phase II (under development)</td>
<td>No Change</td>
</tr>
<tr>
<td>JOURNAL ENTRIES</td>
<td>Current Process</td>
<td>New Process with JET</td>
<td>Campus Change Impact</td>
</tr>
<tr>
<td>-----------------</td>
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</tr>
<tr>
<td></td>
<td>Pre-Audit</td>
<td>Post-Audit</td>
<td></td>
</tr>
<tr>
<td><strong>Internal Awards</strong></td>
<td>GAIR verified that the good/service was within the valid period (start-end date) of the PTA; GAIR also verified that the expenditure type/object code was valid on the allowed cost schedule; PTA has valid statuses.</td>
<td>If GAIR finds something after it has posted, the department that submitted the journal is contacted by GAIR and notified of how they need to submit a correcting journal entry.</td>
<td>GAIR samples journal entries after post audit assessment. Grants will notify necessary parties if there is an issue so that it can be corrected. Whatever department that submitted the JET entry will be responsible for correcting the erroneous entry.</td>
</tr>
<tr>
<td></td>
<td>60 day exception form is completed and sent with the journal to GAIR for approval prior to posting.</td>
<td></td>
<td>Minimal change</td>
</tr>
<tr>
<td></td>
<td>Post-Audit</td>
<td>Pre-Audit</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>New Process with JET</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>Post-Audit</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>Campus Change Impact</td>
<td></td>
</tr>
</tbody>
</table>

Only office to really experience a change will be the Foundation Office - all review will be done as post-audit.
Accomplishments

• Fund balance roll-forward process
  • Discussed change this year that rolled FY19 Beginning Balances into FY20 Beginning Balances for a short period of time
  • Recommended note be added to OBI to explain
Accomplishments
Accomplishments

• Discussed internal PTA date changes
  • Planning units will be the only ones to make changes, not Finance
  • Finance has worked through a revision to payroll processes to assist
  • Planning unit accountability for journal entry clean-up if necessary
On-going items

• Considering budget only object codes
• Looking at adding object codes for curricular development
• Intending to start a time-intensive sub-group to review payroll reports
• Continuing to partner with Finance for OBI improvements
Discussion Questions

• Please share Accounting or Reporting feedback to your partner group representative or email a co-chair
Questions?

• Kris Sano, sanok@ohio.edu
• Kari Saunier, saunierk@ohio.edu
August 14, 2019

Business Forum
Key Announcements
Finance Agenda

• Distributed Journal Entry
• FY2019 Balance Roll Forward
• New Purchasing Policy
• E-Verify
• Institutional Base Salary
• Form Requirements for International Payees
• Travel Update
August 14, 2019

Distributed Journal Entry Tool (JET) Status Update
Distributed Journal Entry

• New distributed journal entry process allows campus users to upload journal entries into Oracle Ebiz via the Journal Entry Tool (JET).

• Utilizes a new Excel Journal Entry Template (currently available on the Finance Forms page)

√ JET validations include identifying invalid account strings as errors to be corrected prior to upload (similar to AVT)
Distributed Journal Entry

• 2 online training classes will be available:
  • Preparer – Completes Excel Journal Entry Template (anyone can be a preparer);
  • Processor – Reviews entry & Uploads via JET;
• **CFAO’s** determine who will have Processor access in their units.
• Units can have multiple Processors and the same person can be Preparer and Processor on the same JE.
• **Rollout will be complete by 9/15/19** after which the Finance@Ohio.edu mailbox will stop accepting JE’s.
August 14, 2019

Balance Rollforward Process
FY 2019
Balance Rollforward Update

• Plan was to automate for FY2019
  • Unable to do this due to an Oracle bug
• Therefore, FY2019 Balance Roll Forward will be a manual process
• Process will be in line with the automated process that will occur in FY2020, provided the Oracle issue is resolved (otherwise, it will be a manual process)
Balance Rollforward Update

• Please contact BPA for questions on Unrestricted and Designated balance rollforward, budgetplanning@ohio.edu;

• Please contact Candice Casto for questions on OUF balance rollforward, castoc@ohio.edu;

• Please contact Kris Sano for questions on Internal Awards, Student Orgn, or Restricted balance rollforward, sanok@ohio.edu.
Questions?

• Contact Kris Sano, sanok@ohio.edu
August 14, 2019

New Purchasing Policy 55.030
Policy 55.030 - Purchasing

• Rolled together the following policies
  • Policy 55.003, "Purchasing Authority: Vendor Selection, Personal Purchases, Land and Building Acquisition, Conflict-of-Interest"
  • Policy 55.012, "Purchasing - Direct Payment"
  • Policy 55.040, "Purchasing - Receipt of Items: Notifications, Damages, Shortages, Returns"
  • Policy 55.060, "Purchasing - Blanket Purchase Orders"
• All of the policies listed above will be end dated/sunset with the new policy
Policy 55.030 – Purchasing – con’t

• Impact to Campus Customers
  • The policy addresses the requirement to purchase from preferred suppliers. Although the rollout of Affordability and Efficiency has been in place since August of 2018, the addition of this language was necessary to bring the policy into compliance with the A&E Mandate requirements as enacted by Ohio University.
  • Compliance language was added to address Uniform Guidance requirements.
  • Institutional Signature Authority requirements, implemented and communicated in 2014, is now referenced in the purchasing policy.

• Policy being circulated for final signatures – should be available on www.ohio.edu/policy website no later than week of August 19th
• Questions? Contact Finance Customer Care at 740-597-6446 or financecustomercare@ohio.edu
Purchasing - Training Update

• Preferred Supplier Purchasing
  • Covers the who, what, where, and how to buy from our preferred suppliers
  • Provides definitions and highlights the tools used and where to find them on the finance website.

Next up – BobcatBUY Advanced and Buying and Contracting
Questions?

- Contact Finance Customer Care, financecustomercare@ohio.edu
August 14, 2019

E-Verify
E-Verify Requirement for Grants

- E-Verify Federal Contractor Rule only affects Federal contractors who were awarded a new contract on or after the effective date of the rule, September 8, 2009 with the following clause:
  - Federal Acquisition Regulation (FAR) E-Verify clause (found at 48 C.F.R., Subpart 22.18)
- Rule reinforces Federal government policy that government only does business with organizations that have a legal workforce
E-Verify Notification

• The Office of Research and Sponsored Programs (ORSP) identifies federal contracts where the E-Verify requirement is applicable

• ORSP notifies the following:
  • Grants Accounting identifies account as E-Verify in the Oracle Grants Accounting Module
  • The Principal Investigator or Project Director (PI/PD) will receive the notification of the E-Verify requirement from ORSP on the LEO award letter
    • LEO Award letter is issued by email to PI/PD
E-Verify Responsibility

• The PI/PD is responsible for communicating this requirement to new hires and existing employees working on accounts where E-Verify is required
  • Refer to the E-Verify form that provides instructions on the process: Notice to Employee and Student Employee E-Verify Procedure

• Human Resources (HR) will document E-Verify on the employee record once the form has been completed by the employee and processed by HR

• Failure to comply will result in the employee’s ineligibility to continue working on this federal award
  • Payroll will not be charged to the federal award
E-Verify Prompt Payroll Dashboard

• Employees required to meet the E-Verify requirement can be queried in the Payroll Detail dashboard

• Select Yes on the “E-Verify Awards Only?” prompt
August 14, 2019

INSTITUTIONAL BASE SALARY (IBS)
Institutional Base Salary (IBS)

- **Institutional Base Salary Policy 41.005** establishes the definition of “Institutional Base Salary” (IBS) for the purposes of sponsored projects.

- Federal government requires that organizations that receive federal funding establish an institutional policy that documents the basis for all budgeting and expensing of salaries on sponsored projects and requires that all such costs be treated consistently regardless of the source of funds.
How Do We Use IBS?

- IBS should be used during all phases of the grant or contract life cycle including:
  - Preparing a proposal
  - Charging a grant
  - Reporting to a sponsor
  - Effort Certification
    - An after the fact federally mandated method of certifying to the granting agencies that the effort charged or cost shared to each award has actually been completed
    - Different pay elements may appear in Effort Reports in addition to the IBS pay elements
      - Summer Research – has to be certified when charged to grants
      - Additional hourly elements (i.e. vacation, sick, personal) will appear along with regular salary elements for but add to institutional base salary
IBS Quick Reference Guide (QRG)

- **IBS QRG** provides additional details:
  - Includes: IBS is established by Ohio University at hire and during the annual reappointment period
    - Regular salary for teaching, research, and service and includes compensation for any secondary appointments including, but not limited to, department chairs and directors.
  - Excludes: IBS does not include compensation for irregular, short term, and voluntary assignments ("Extra Service Pay" as per Uniform Guidance terminology)
    - Additional pay, non-instructional overload, instructional overload, and part-time contract pay “for services above and beyond IBS.”
  - References additional compensation elements, as defined by the **Additional Compensation policy 41.002**, and provides further detail.
Several tools are available to help you determine an employee’s IBS:

- **IBS Dashboard** – Use this OBI dashboard to easily look up an employee’s IBS for the current fiscal year. (Hourly-paid student employees are excluded) – deployed to OBI on Tuesday, August 14, 2019

- **New IBS Prompts on Existing HR Dashboards** – Prompts have been added to the following OBI dashboards that allow you to limit the results to include only IBS pay elements when desired. Select Yes in the “Include Only IBS?” prompt on any of these dashboards if you need to calculate an employee’s IBS for a previous fiscal year:
  - Payroll Detail Dashboard
  - Appointment Information and Costing Dashboard
  - Payroll Forecasting Dashboard (includes salaried employees only)

- **Workforce** – If you need to calculate an hourly-paid student employee’s IBS, locate their hourly rate in Workforce and convert it to an annualized salary.
IBS Dashboard

The new IBS dashboard page can be found on the Human Resources dashboard in OBI.

This report contains the projected IBS for the **current fiscal year** based upon the compensation elements already entered and approved in EBIZ for all employees, except hourly-paid students.
OBI - IBS Dashboard Quick Reference Guide

• Navigation of IBS Dashboard
• Definition of IBS Dashboard Prompts and Columns
• Describes differences in how to use the various payroll dashboards to lookup IBS and what each one represents
Questions?

• Contact Grants Accounting, finance.grants@ohio.edu
August 14, 2019

Form Requirements for International Payees
Form Requirements for Intnl Payees

• W-8BEN – used when payment is being made to a foreign individual or an individual claiming a tax treaty

• W-8BEN(E) – used when payment is being made to an international business

• Foreign Source Affidavit – used when a non-U.S. Citizen or permanent resident aliens of the U.S. are performing services outside the United States (considered foreign source income)
Form Requirements for Intnl Payees

• Honorarium or Travel Reimbursement Affidavit
  • Visitor is receiving a travel reimbursement (in accordance with University Accountable Plan - Policy 41.121) ONLY complete the Travel Reimbursement Affidavit
  • Visitor receives an Honorarium Payment complete both the W-8BEN AND the Honorarium and Travel Reimbursement Affidavit
  • If visitor is claiming or wants to claim a tax treaty they MUST complete a record in Glacier BEFORE payment is made.
Form Requirements for Intnl Payees

• See the July 8, 2019 Business Matters article for more details and specific examples
  • https://www.ohio.edu/finance/forms-international-payees
Questions?

• Contact Robert Payne, Tax Manager, at payner1@ohio.edu or 740-597-1721
Travel Update – General Items

• Tax Exemption on Travel
  • See Business Forum Presentation from June 2019
  • See Business Matters Article from May 24, 2019

• Grant Travel
  • Principal Investigator is responsible for making sure travel costs are allowable on a grant.
  • Finance or CBT is not responsible for pre-approval of travel on grants.
  • If you are unsure about travel allowability on a grant, check with your department or contact Grants Accounting.
  • If you place travel costs that are unallowable on a grant – they must be moved off to an unrestricted account!
  • Pay Close Attention to rate/fare cancellation policies and whether airfare/hotel rates are changeable
  • Remember: At the request of Customers, we enabled very restrictive rates/fares in Concur so BUYER BEWARE

Search criteria
• If you can’t find what you are looking for you can call CBT for help

• Travel Training
  • https://www.ohio.edu/finance/purchasing/travel/travel-training

• Travel Website – www.ohio.edu/travel
**Travel - Airfare**

- Additional Airlines Added to Concur
  - RyanAir
  - Easy Jet
  - Norwegian Airlines

- Basic Economy Reminder

- Paying for Travel – Payment Grid
  - [https://www.ohio.edu/finance/purchasing/travel/paying-travel](https://www.ohio.edu/finance/purchasing/travel/paying-travel)

- Must **Confirm Booking** to Finalize your ticket purchase

- Fly vs. Drive Rule

- Fly America Act – required for ALL Federal Awards
  - [https://www.ohio.edu/finance/accounting/sponsor-travel-guidance](https://www.ohio.edu/finance/accounting/sponsor-travel-guidance)
Travel - Rental Cars

- Tolls
  - Charges are often delayed – can take up to 1 week before toll charge appears in Concur – the University has no control over the timing of the charges being posted
  - Driving through tolls

- Provide the billing # when booking for rental car outside of CBT or Concur so it is properly direct billed – Enterprise/National is only company we have setup for direct bill
- All other rental companies require the purchase of insurance and presentation of a credit card
Travel Update - Lodging

• Reminder about Government Rates
  • Based on availability
  • Federal Government Rates do not apply
  • Bring your ID as proof of eligibility – decision to apply gov’t rate up to hotel
    • Check with the hotel to make sure the hotel will honor the rate
• Conference hotels don’t need exception to book directly – allowable under policy
• Local Hotel RFP– comes down in September
Travel – Group Travel

• Provide as much info as you can – it will help ensure the travel agent understands what you need/want

• Last minute group arrangements
  • Be flexible – may not be able to secure your preferred hotel, etc. at the last minute
    • Insurance
    • Availability with arrangements and dates you want

• Routing the receipts for group travel can take longer, vendors sometimes take longer to process group charges

• Group Travel Form

• Group Travel training will be released in August 2019
Questions?

• Contact Finance Customer Care, financecustomercare@ohio.edu
Next Business Forum

October 8, 2019
HRTC 141-145
2:30 PM – 4:30 PM