# *Department of African American and African Studies*

# *Fiscal and HR Guidelines, Practices, and Procedures Manual*

# Policy General

All AAAS employees who make purchases, travel, supervise, or process fiscal transactions should be familiar and understand the below listed policies. All of these policies can be found at www.policies.osu.edu.

- **Alcohol –** This policy provides philosophical basis and legal requirements regarding use of alcohol on campus and at university-sponsored events; outlines procedures for providing alcohol at social events and selling it at licensed venues; lists sanctions for violations of the policy as well as community resources and health risks of using alcohol and other drugs.
- **Deposits –** This policy explains the process for depositing cash and checks by university departments.
- **Expenditure Policy –** This policy helps ensure expenditure decisions are consistent with the university's mission, applicable law, and ethical practice.
- **Paid Leave –** This policy sets parameters for paid vacation, sick, parental, jury duty/court appearance, and organ donation leave, as well as vacation donation.
- **PCard -** This policy is established to ensure that all purchases made with a PCard are authorized, documented, and in compliance with all associated university policies, applicable laws, and ethical practices.
- **Performance Management –** This policy outlines the performance management process and performance review guidelines.
- **Purchasing –** This policy helps to ensure that all university funded purchases are authorized and in compliance with the Ohio Revised Code, Ohio Administrative Code, and resolutions of The Ohio State University Board of Trustees.
- **Scheduling Work and Overtime Compensation –** This policy sets parameters for overtime compensation, reduction of exempt staff pay, work schedule options, and nonexempt staff schedules.
- **Timekeeping –** The timekeeping job aid can be found at https://it.osu.edu/assist/HumanResources/TimekeepingOutline.html
- **Travel –** This policy helps to ensure efficiency and fiscal accountability for university business travel.

# Alcohol

Any time alcohol will be served at any AAAS function other than purchased during a business meal the following procedures must be followed:

## Process for University Events that Involve Alcohol

1. Departments and support units seeking to serve alcohol on OSU property **must** request approval through the College of Arts & Sciences designated approval authority and the Univerisity's Office of Business and Finance.
2. Students over the legal drinking age seeking to serve alcohol at an event must request approval through the Office of Student Life.
3. **At least three weeks before the event, apply for university approval if the university event involves serving alcohol outside of a licensed premise**. Proof of Liability Insurance may be required of the sponsor of the event.
4. At least **eight weeks** before the event, submit a request for a permit from the Department of Liquor Control if planning an event that involves serving alcohol where there will be charges for anything, such as for a reception, conference registration, food, etc.
5. At least **three weeks** prior to the event, the University Police Special Events Coordinator must be contacted and the sponsoring party must ensure adequate security, provide a safe and secure environment, and follow reasonable risk management procedures as defined by University Police.
6. **If you have not received prior approval for serving alcohol, do not serve alcohol at the event.**
   The request to serve alcohol authorization form can be found at
   https://www.osu.edu/search.html?query=request+to+serve+alcohol

# Deposits

All deposits for the Department and the CEC must be processed through the main office. All checks and cash received must be logged on the electronic check/deposit log. The check/deposit log for AAAS, main campus, is located in the shared drive. The check log for the AAAS-CEC is located in the shared drive in the CEC folder. The check/deposit log should not be moved from this location without the approval of the AAAS Department Manager.

### Key tips:

- Deposits of $1,000 or more in cash/checks must be deposited within 1 business day.
- Deposits of $1,000 or less in cash/checks must be deposited within 3 days.

- **AAAS would prefer that all cash deposits be made within 24 hours.**
- **AAAS would prefer that all check deposits above $250 be deposited within 48 hours.**
- Before the deposit is taken to the deposit center please make a copy of all checks, deposit tickets, and journal entries.
- All deposits will be reconciled in conjunction with information obtained from the deposit and check logs.

## Deposit Procedures

1. Each department must restrictively endorse all checks upon receipt. Departments accepting checks must have an endorsement "for deposit only" stamp. This prohibits the negotiation of the check if it is stolen.
2. Every check or money order must be reviewed for completeness.
3. The authority for accepting checks or charge cards shall be limited to designated employees.
4. When a check or cash is received, one person receives the check or cash and logs it into the check log. Cash can be logged in the check log as well, in the check number column please type "CASH". CEC - Whomever receives the check completes the following sections of the check log: initiator, date, received from, check number, payee, amount, purpose, chartfield (org, fund, account, program, project, and user defined).
5. Another individual completes the journal entry and/or prepares the deposit. CEC – The business manager will process the deposit.
6. Before sealing the bag, please be sure all checks have been stamped on the back and make a copy of each check and the deposit slip.
7. Please be sure all information is completed on the check/deposit log.

## eRequest

All purchases must comply with the OSU purchasing and expenditure policies. All purchases must go through the eRequest system for approval. Otherwise, purchases are being made at your own risk and reimbursement is subject to review and approval before a reimbursement can be processed. For greater efficiency and promptness AAAS is now recommending that all AAAS employees initiate their own eRequests.

### Key Tips

- Be sure if you are requesting a purchase order there is a quote attached to the e-Request.

- When using the PCard, it must be transferred to the person using the PCard by the PCard Manager via the PCard log. When the PCard is not in use, the PCard is to be stored in a locked location. The PCard number is not to be written down for any use. All PCard documentation should accompany the PCard when it is returned to the PCard Manager.
- The university is Ohio **sales tax exempt**. If tax is paid, it is **your responsibility** to have the tax removed or reimburse the university the amount of tax paid.
- The university is also sales tax exempt in other states, as well. Below, please find a chart that shows states where the university is tax exempt. When making purchases with university funds from any of these locations, please request a tax exempt form in advance of your trip.

| TAX EXEMPT STATES | NON-TAX EXEMPT STATES |
|---|---|
| Colorado | Alabama |
| District of Columbia | Arizona |
| Florida | Arkansas |
| Idaho | California |
| Indiana | Connecticut |
| Illinois | Georgia |
| Kansas | Iowa |
| Kentucky | Louisiana |
| Maine | Maryland |
| Michigan | Massachusetts |
| Minnesota | Nebraska |
| Mississippi | Nevada |
| Missouri | New Mexico |
| New Jersey | New York |
| North Dakota | North Carolina |
| Ohio | Oklahoma |
| Rhode Island | Pennsylvania |
| South Dakota | South Carolina |
| Tennessee | Utah |
| Texas | Virginia |
| Vermont | Washington |

[West Virginia](#)     [Wyoming](#)
[Wisconsin](#)

**STATES WITH NO
SALES TAX**

Alaska

Delaware

Montana

New Hampshire

Oregon

Hawaii

- **If you have not received an approval, please do not use university funds to make the purchase.**

## eRequest Procedure

1. When someone has decided to make a purchase, an eRequest must be entered.
2. The eRequest workflows to the Department Manager for first line approval. The Department Manager will review the eRequest for

compliance with AAAS procedures, university policies, and accuracy of the chartfield. Please be sure all required documentation is attached to the eRequest (ie. quote, alcohol approval, etc).

3. The eRequest will then workflow to the Chair or Director of the CEC (if applicable) for final approval.
4. Please note, no one can approve his/her own eRequest.
5. After final approval, if the purchase is being made with a PCard the person can check out the PCard from the PCard Manager. If the purchase is being made by any other means, the eRequest will workflow to the ASC Business Services Center for processing.
6. Job aid for entering an eRequest: https://it.osu.edu/assist/sites/default/files/assiste-Request/pdf/Entering%20an%20e-Request%20Job%20Aid.pdf
7. Job aid for entering an eStores eRequest: https://it.osu.edu/assist/sites/default/files/assiste-Request/pdf/Entering%20an%20e-Request%20for%20Stores%20Job%20Aid.pdf
8. P-Card Policy can be found here: http://busfin.osu.edu/FileStore/PDFs/223_PurchasingCard.pdf


*Business Meals:*

- To qualify as a business meal under university policy, the attendees must include at least one non-university employee whose presence is necessary to the business discussion. Meetings attended solely by university employees and gatherings that are primarily social in nature do not qualify for payment or reimbursement as business meals.
- Provision of food to gatherings of university employees on a daily, weekly, monthly or similar recurring basis, or payment for meals associated with one-on-one meetings of university employees are not considered to be an appropriate use of university funds.
- Business meals should not exceed four attendees including the guest.
- The university will not pay or reimburse business meal expenses that lack documentation or a clear business purpose.
- Business meal receipts must include a credit card receipt and an itemized food receipt.
- If you plan to purchase alcohol, preapproval by the Dean or his/her designee must be received. Alcohol purchases should not exceed $20 per person.

- **Coke products are the only beverage products** allowed to be purchased with a PCard, unless you are **dining in** at a restaurant that only serves Pepsi products. Pepsi products are not permitted to be delivered to the university even if the restaurant only sells Pepsi products.
- Tips should not exceed more than 20% of the total bill.
- AAAS has set a business meal allowance of a maximum of $50 per person, including alcohol.
- For staff or faculty events only, the maximum meal amount per person is $30. If alcohol is requested it is at the employee's expense.
- IRS rules on substantiation of business expenses require the following documentation:
  - a. Original, itemized receipt
  - b. Time, date, place of meal
  - c. Business purpose
  - d. List of attendees
- Documentation requirements apply to all on-campus or off-campus business meals, regardless of payment method. Accordingly, all on-campus dining facilities (including the Faculty Club) require this documentation for all meals charged to departmental funds.
- Any deviation from this policy requires documented pre-approval by the dean or vice president.

# Travel

**Authorized Business Travel:** University-funded trips must have a business purpose (a who, what, why justification). OSU will pay/reimburse only expenses incurred at locations/times specific to the business purpose. Any additional expenses or exceptions incurred as a result of not following university policy may be at the traveler's own expense.

*In General*:

- AAAS recommends that all airline tickets be purchased through a university approved agency. For AAAS employees that agency is Corporate Travel Planners. You should work with a Corporate Travel Planner agent, or use Concur. This is pretty much a fool-proof way of insuring compliance with university rules. **Any additional expenses or**

**exception incurred from not using the university's approved travel agency or Concur will be at the traveler's expense.**

- The university will not prepay or reimburse first class tickets. Transportation connected with university business travel should be purchased at the lowest reasonable coach/economy fare that meets business needs. The following will not be reimbursed: Economy plus, seating upgrades, pre-boarding options, etc.
- Because the university and AAAS value efficiency, purchase tickets as early as possible, usually outside of fourteen days from the date of travel.
- Business class is only permissible with international flight times in excess of five consecutive flight hours, excluding layovers.
- Any frequent flyer miles earned from university business travel must be redeemed for university business travel only, and it is the traveler's responsibility to track accrual/usage for auditing purposes.
- Travelers incurring additional costs by taking vacation in conjunction with business travel must pay for the costs of travel and other expenses with personal funds and request reimbursement for the business travel costs after the completion of the trip.
- Policy exceptions are to be occasional and non-recurring. Multiple infractions may prompt loss of partial or full reimbursement.
- Lodging costs that are more than the conference rate must be justified and may not be approved.

*Before the business trip:*

- AAAS is recommending that all AAAS employees initiate their own travel requests in the eTravel system.
- All travel expenses paid with university funds must comply with the University's Expenditures, PCard, Internal Controls, Purchasing, and Human Resources policies.
- Permission to travel must be pre-approved by the Department Chair. No individual may approve his/her own travel.
- Travelers need to make sure their trip details are in compliance with policy *before making travel arrangements.* A good way to do so is to check with the AAAS Department Manager in advance.
- Obtain a T# prior to the trips departure. This is the number assigned by eTravel for each approved trip. To obtain a T# please complete the pre-trip worksheet and initiate a eTravel request. Please attach a copy of the pre-trip worksheet to the eTravel request. Once the request has been initiated, email the Department Manager for approval. The Department Manager will review and approve the request for funds availability and compliance with university policies. The request will then workflow to the Department Chair for final approval. **Any travel without a T# will not be reimbursed.**

*After the business trip:*

- Reimbursement of travel expenses must be supported by original, itemized receipts where required.
- Travelers have 45 days of the return date to submit a request for reimbursement.
- Reimbursements that exceed the travel estimate by **20% or more must be reapproved by the Chair.**

*Rental Cars/Personal Vehicles:*

- University travelers should incur the lowest reasonable rental car expenses that meet the business needs.
- Order of preferred rental source: 1) Transportation & Parking Motor Pool; 2) Contracted rental car agency (Enterprise Rent-A-Car and National Car Rental); 3) Non-contract rental car agency (*only if contracted agency is not available and if used, traveler must comply with the required insurance coverage).*
- When a rental car is used as the principal mode of transportation, justification is required to demonstrate that the automobile is more economical than any other type of transportation.
- Reimbursement for use of a personal vehicle is based on the mileage reimbursement rate. If you choose to drive, a flight comparison must be given with the pre-trip worksheet. You will be reimbursed the lesser of the two amounts.

*Lodging:*

- The university will permit payment of lodging expenses at reasonable, single occupancy, or standard business room rates.
- Payment must not exceed either the conference rate at the conference site or twice the federal lodging rate for the business travel location.

*Cash Advance:*

- When requesting a cash advance for international travel please be sure to use university funds for all prepayments (e.g., airfare, lodging, registration, etc.).

## eTravel Procedures

1) Please complete a pre-trip worksheet, initiate an eTravel request, and notify the Department Manager.
2) Once the travel request is approved by the Department Manager, it will then workflow to the Chair for final approval.
3) Once all approvals have been obtained a travel number will be issued and sent to the traveler. At that point travel purchases can be made.

4) Job aid to enter a travel request:
   https://it.osu.edu/assist/assistTravel/eTravelCreateNewRequest.html

## AAAS Time and Timekeeping Policies

*Staff:*

- Bi-weekly staff must submit timesheets on a weekly basis.  Failure to do so could result in lack of payment.
- Supervisors of bi-weekly staff are responsible to ensure timesheets are submitted, verified, and approved accurately by the payroll deadline. The payroll deadline is the Tuesday following the end of the pay period at 10:00 a.m.
- Job aid for entering a timesheet:
  https://it.osu.edu/assist/assisttime/Submit%20timesheet.html
- Job aid for approving a timesheet:
  - Approval checklist:
    https://it.osu.edu/assist/assisttime/Approval%20checklist.html
  - Approving a timesheet:
    https://it.osu.edu/assist/assisttime/Approve%20Timesheets.html

## Electronic Departmental Calendar

Both AAAS main campus and AAAS-CEC events (university related and CEC community events) should be placed on the main AAAS electronic outlook calendar. All room rentals and pricing (if applicable) should be shown on this calendar. If the CEC charges fees for room or facilities rentals, the fees must be in line with the posted fee schedule. Any discounts must be explained and approved by the department Chair.

### Directions to use the calendar in Outlook (the program)

1. Click on the calendar tab
2. Right click on Shared Calendars
3. Choose Add Calendar
4. Choose open Shared Calendar
5. In the box that pops up enter  '+ASC AAAS Events'
6. It should then be added to your calendars
7. You just have to click on that calendar when you want to add events

### Directions to use the calendar in Outlook (through webmail)

1. Go to https://email.osu.edu/
2. Choose University Email Service
3. Log in
4. Click on the Calendar in the lower right hand side
5. Right click on Other Calendars
6. In the box that pops up enter  '+ASC AAAS Events'
7. It should then be added to your calendars
8. You just have to click on that calendar when you want to add events

*There are a few things we need to adhere to:*

- Please do not delete or alter an event unless it is yours.
- Also in the body of the event please indicate who the event is organized by and any links to more information about the event.