Welcome to the Finance and Administration Update Meeting for May

The meeting will begin at 10:00 AM
Zoom Only
Finance and Administration Update Meeting

- Time: last working Friday of every month at 10:00 AM
- Delivery method: view/listen only on Zoom
- Slides and other resources will be available after the meeting at:
  - Finance and Administration Updates Google Drive
  - Controller’s Office website: https://controller.appstate.edu/
- Contacts: Yifan Zhou (zhouya@appstate.edu), McKenzie Harris (Google Group and Google Drive) (harrismk@appstate.edu)
Meeting Agenda

- Budget Office Reminders
- Banner Basics for Beginners Announcement
- Delegated Signature Authority
- Meals and Entertainment for Employees
- Clothing and Uniforms
- Third Party Lodging
Budget Office Reminders

- **6/3** Requests for Budget Revisions due to the Budget Office (General Fund)
- **6/18** Last day for online transfers (all funds)
- Transfers will be disabled at 4:00 PM on 6/18 and will remain disabled until we receive our FY23 certified budget from OSBM
- Review WebFocus Encumbrances report (0060)
- Make sure items have been received in Banner and encumbrances have been cleared from funds
Banner Basics for Beginners

- Time: 3rd Thursday of each month at 9:00 AM (except June and July in order to allow for year end close out)
- Delivery Method: In-person
- Location: 215 Edwin Duncan (location subject to change)
- Training will resume in August
- Registration will be available in June at workshops.appstate.edu
- Contact the Jennifer Geouque (geouquejm@appstate.edu) if you need training before August
Delegated Authority for Contracts

BE CAREFUL WHAT DOCUMENTS YOU SIGN

If there are "terms and conditions" that must be signed for a purchase, it is considered a contract, which should be reviewed by the legal office staff and can only be signed by those with signature authority.
Meals and Entertainment for Employees

Occasional Meals and Entertainment for Employees (IRS Publication 15-B)

The University may provide occasional meals if the cost is of so little value that accounting for it would be unreasonable or administratively impractical. Meals and entertainment cannot be provided on a regular basis. The exclusion applies, for example, to the following items:

- Coffee, doughnuts, pastries, snacks, and drinks provided at monthly, semester, or annual staff meetings.
- Occasional events and meals for employees and their guests like holiday parties or picnics.

Expenses related to these types of events or similar cannot be provided by or reimbursed by the General Fund or Institutional Trust funds. They can only be paid from unrestricted discretionary funds and should be approved in advance by the appropriate Vice Chancellor or their designee.
Meals and Entertainment for Employees
Meals and Entertainment for Employees

Also look at:

- Business Meals and Entertainment
- Internal and External Conferences
- Management Retreats
# Clothing and Uniforms

## Working Condition Fringe Exclusion

**IRS Criteria**

1. Clothing is required or essential to the individual’s employment
2. Clothing is not suitable for general or personal wear
3. Clothing is not so worn

## De Minimus Fringe Exclusion

Benefits in which the value is so small in relation to the frequency provided, that accounting for it is unreasonable or administratively impractical
Clothing and Uniforms

Working Condition Fringe Exclusion

Examples:
- Uniforms - police, health care workers, facilities, dining and kitchen staff, coaching staff
- Protective clothing - safety glasses and shoes, work gloves, and other protective clothing required by regulation
- Uniforms and closing rented and or returned to the University

De Minimus Fringe Exclusion

For Appalachian’s purposes, clothing items of nominal value ($100 or less) provided infrequently (no more than two times per year) may be excluded from taxation as a de minimis fringe benefit. Items covered under this exclusion cannot be purchased using State General funds unless they are determined to be promotional items or part of a required uniform. They must be provided through the use of discretionary funds or in accordance with an Institutional Trust Fund’s authority.
Clothing and Uniforms

Monitoring & Tracking

- Departments are responsible for obtaining confirmation of receipt and monitoring and tracking the items provided to employees.
- Controller’s Office created a reporting tool to assist with tracking and monitoring rather than having departments track on spreadsheets and submit for review.

- Does not apply to items that qualify for the working condition fringe benefit exclusion.
- Should be tracking items greater than $25 given more than 2 times per year.
- Items will be taxable if the $100.00 threshold is met.
- The total value of items will be considered taxable.
Third Party Lodging

Policy History

- Conflict of Interest
- Mission
- Savings
- Justification
Third Party Lodging

Delegated authority to create a local policy
Third Party Lodging

Where are we today?

What’s the plan?
Third Party Lodging

Old Guidance

- AirBnB and similar arrangements (Note: the University cannot pay an AirBnB or similar establishment directly. The individual traveler must be the party to the agreement.)
- Bed & Breakfasts
- Apartments
- Condominiums
- Rental Houses
- Campgrounds
- Youth or other hostels
- Retreat Centers or (Assembly Grounds)
- Camps (Camp Cabins)
- Other establishments that are not typically run in the same manner as a Hotel or Motel

New Guidance

- Online rentals for houses or rooms such as AirBnb, VRBO and similar arrangements. (Note: The University cannot pay an AirBnB or similar establishment directly. The individual traveler must be the party to the agreement.)
- Apartment Units
- Condominium Units (Note: does not include the New York Loft owned by the University).
- Private residences and/or rooms in private residences (includes rental properties and individual rooms in rental properties, rental houses, Rental Cabins, etc.)
- Other accommodations privately held by individuals that are not regularly offered as lodging to the public.
Third Party Lodging

IMPORTANT

The ownership and type of property is important in making a determination as to what qualifies as third party lodging. It is imperative that travelers contact General Accounting (828-262-2110) in the Controller’s Office before lodging is booked if there is any question as to the status of an accommodation that may be considered third party lodging.
Questions?
We hope to see you at the next meeting in June!