Welcome to the Finance and Administration Update Meeting for January

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/](https://controller.appstate.edu/)
- Contacts: Yifan Zhou (zhouya@appstate.edu), McKenzie Harris (Google Group and Google Drive) (harrismk@appstate.edu)
Meeting Agenda

- Green Purchasing Guidelines
- Gifts, Prizes, and Awards (Update)
- Foreign Purchases on P-Cards (Reminder)
- Employees Working Outside of NC (Updates and Reminder)
- Moving/Relocation Expenses (Updates & DocuSign form)
- Payments to Students (Overview and Reminders)
- Conference Registration Payments (Reminder), Travel & Expense Best Practice
- Foundation Supported Funds (Overview and Reminder)
- Gift Card Purchases and Research Incentives (Reminder)
- Questions?
Green Purchasing Guidelines

Office of Sustainability and Materials Management working together to introduce Green Purchasing Guidelines Training- stay tuned for more info in the future!

Jennifer Maxwell, Sustainability Program Director

https://sustain.appstate.edu/initiatives/greensuite/purchasing/
Gifts Prizes and Awards

1. Gifts, Prizes and Awards Accounting Manual:
https://docs.google.com/document/d/1ELfTCb87E60DsE9dsFIlWIEER6jxpBbPZpeEoCAaJxs/edit#heading=h.2250f4o
https://controller.appstate.edu/forms/tax-compliance

2. Gifts, Prizes and Award Purchase Request:
https://docs.google.com/forms/d/1dTgSpydVtqzlm-i50DwvLLTTjWD_FRXafAmzxCbZB38/edit

3. Gifts, Prizes and Awards Reporting Threshold:
https://controller.appstate.edu/forms/tax-compliance

4a. Gifts, Prizes and Award Recipient Log:
https://controller.appstate.edu/forms/tax-compliance

4b. Taxable Reimbursements and Benefits Reporting Form:
https://controller.appstate.edu/forms/tax-compliance

4c. Non-Employee Gifts, Prizes and Awards Reporting Form:
https://docs.google.com/forms/d/1kM-5q6Tk3ZMIPiMFIp5qT0ZysKEQ481uljvzxLYm47w/edit
## Gifts Prizes and Awards

<table>
<thead>
<tr>
<th>Type of Gift, Award, or Prize</th>
<th>Threshold for Reportable Per Person Amount</th>
<th>University Tax Reporting Requirements</th>
</tr>
</thead>
</table>
| **Employee Cash Awards and Gifts**
  - includes gift cards and gift certificates                                                 | $0                                        | Include on W-2                       |
| **Employee Non-Cash Awards and Gifts**                                                     |                                           |                                      |
  - Length of Service                                                                      | $400                                      | A                                    |
  - Retirement                                                                             | $400                                      | A                                    |
  - Safety Achievement                                                                     | $400                                      | A                                    |
  - Sympathy Gifts (limited to floral arrangements and gift baskets)                         | $200                                      | B                                    |
  - Prizes, Incentives, and Other Gifts and Awards                                          | $100                                      | B                                    |
| **Non-employee Awards and Gifts (Cash and Non-Cash):**                                     |                                           |                                      |
  - Donor Gifts                                                                            | See Accounting manual                     | N/A                                  |
  - Volunteer Gifts                                                                        | See Accounting manual                     | N/A                                  |
| **Other Non-employee Awards and Gifts**                                                    | $100                                      | B                                    |

All awards and gifts made to nonresident alien (NRA) recipients including employee and non-
employee, regardless of the amount, are taxable and must be reported to Tax Compliance
following Payments to/on Behalf of Foreign Individuals Procedures.
Foreign Payment on P-Cards

- Submit the *Foreign Purchases on P-Card Request* **one week before** you pay foreign vendor(s) for pre-approval
  - View the *Foreign Purchases on P-Card Request form* and the *Tax Compliance Foreign Purchases on P-Cards Blanket Approval* on the [Controller’s Office website](#) under Forms & Procedures
- Tax Compliance will notify you:
  - Tax withholding rate
  - Tax form(s) required
  - Other approvals required (courtesy check)
- Collect the required form(s) and obtain additional approvals
- If applicable, notify Tax Compliance how the tax will be paid (direct withholding or gross up)
- Make the payment and send the P-Card charges to Tax Compliance (McKenzie Harris)
- If applicable, Tax Compliance charges the taxes to the Department’s fund
Employees Working Outside of NC

- Definition of Out of State Employee: An Appalachian State University employee who primarily resides and works outside the state of NC and who never or rarely travels to Campus to perform work for a given period of time.
- The Notice of Employees Working Outside of NC DocuSign Form must be completed for employees working outside the state of NC and for employees that are returning to work within the state of NC.
- View the Procedures and DocuSign form on the Controller’s Office website under Forms & Procedures.
Moving/Relocation Allowance and Reimbursements

- Presented by: Yifan Zhou
- Contacts:
  - Tax Compliance - McKenzie Harris
  - Human Resources - Cindy Harper
  - Academic Affairs - Sandi Jones
  - Student Affairs - Molly Kadyk
Moving/Relocation Allowance and Reimbursements

- **Policy 602.35**
  - Must be specifically included in the employee's written offer of employment or faculty contract
  - *Employee Relocation Compensation Schedule, Limitations, and Delegated Authorities*
  - Allowance v.s. Reimbursement
    - Can’t do both
    - Allowance can only be on 227 funds
    - Reimbursement has to follow *Accounting Manual/Moving Expenses*
- **Bids from Moving Co when Self Moving** - At least one for cost comparison
- **Moving Expense Authorization** - now in Docusign PowerForm
- **Moving Expense Log** - Updated with New Mileage Rate
- **Taxable Reimbursements and Benefits Reporting Form** (Docusign Form)
# Moving/Relocation Allowance and Reimbursements

**Employee Relocation Compensation Schedule, Limitations, and Delegated Authorities**  
Supplement to Appalachian State University Policy 602.35, Employee Relocation Compensation  
Updated July, 2021

<table>
<thead>
<tr>
<th>Faculty</th>
<th>Limits Up to:</th>
<th>Delegated Authority</th>
</tr>
</thead>
<tbody>
<tr>
<td>Lecturer</td>
<td>$2,000.00</td>
<td>^</td>
</tr>
<tr>
<td>Assistant or Associate Professor</td>
<td>$4,000.00</td>
<td>^</td>
</tr>
<tr>
<td>Full Professor</td>
<td>$6,000.00</td>
<td>^</td>
</tr>
<tr>
<td>Departmental Chairs</td>
<td>$8,000.00</td>
<td>^</td>
</tr>
<tr>
<td>Associate Deans</td>
<td>$10,000.00</td>
<td>Dean</td>
</tr>
<tr>
<td>Deans/ Vice Provosts</td>
<td>$12,000.00</td>
<td>Provost</td>
</tr>
<tr>
<td>Exceptions</td>
<td>Approved by Provost</td>
<td>Provost (Chancellor if above $12,000)</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Staff</th>
<th>Limits Up to:</th>
<th>Delegated Authority</th>
</tr>
</thead>
<tbody>
<tr>
<td>Staff Below Dept. Director Level</td>
<td>$4,000.00</td>
<td>^</td>
</tr>
<tr>
<td>Department Heads</td>
<td>$6,000.00</td>
<td>Associate Vice Chancellor</td>
</tr>
<tr>
<td>Associate Vice Chancellors</td>
<td>$12,000.00</td>
<td>Vice Chancellor</td>
</tr>
<tr>
<td>Athletics Coaches</td>
<td>10% of base salary</td>
<td>Athletics Director</td>
</tr>
<tr>
<td>Exceptions</td>
<td>Human Resources Director</td>
<td>Human Resources Director (Chancellor, if above $12,000)</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Chancellor’s Approval Required</th>
<th>Limits Up to:</th>
<th>Delegated Authority</th>
</tr>
</thead>
<tbody>
<tr>
<td>Provost</td>
<td>Chancellor Determines based on OSBM Guidelines</td>
<td>Chancellor</td>
</tr>
<tr>
<td>Vice Chancellors</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Chancellor’s Cabinet</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
Payments to Students

Key Points to Consider
- Relationship
- Purpose of Payment
  - Scholarships and Fellowships
  - Compensation
  - Reimbursements
  - Refunds
- Other Considerations
Conference Payments/Registrations

- The best option for the payment of Conference Registration fees, virtual or in person, is the departmental PCard. If this option is not available, then reimbursements will be made after the dates of the conference.

Travel & Expense, Chrome River

- To help ensure that items are not overlooked or comments are not missed, we ask that the following best practices be followed.
  - Comments that pertain to a specific expense, please comment on that line item expense instead of using the header or description field.
  - Attach the receipt for the requested reimbursement at the expense line item.
Foundation Supported Funds

For audit and compliance purposes it is important that gifts and other support be properly documented and recorded by the correct legal entity. Foundations and other component units support the University and are separate legal entities.

If the University transfers funds to a component unit it could be viewed as a diversion or miss-appropriation of State funds (including trust funds). Additionally, the transfer of University funds to the ASU Foundation are not inline with the mission and purpose of the Foundation, which was organized to support the University through donor contributions and other activities defined by the Foundation’s exempt purpose.

Appalachian is a constituent institution of the UNC System and is therefore a component of the State of North Carolina. Simply put, the University a public agency that is primarily supported by taxpayer dollars in addition to tuition, fees, gifts, grants, and auxiliary sales and services. Regardless of source all University funds are budgeted and accounted for in accordance with State law (NCGS 116-36.1)

Once funds are transferred to the University they are no longer allowed (with very limited exceptions) to be transferred to an associated entity because the University is not authorized to transfer funds to a related non profit entity.
Foundation Supported Funds

General Fund
- Appropriations
- Tuition
- State Capital Aid
- Funds not included in ITF legislation

ITF
- Student Fees
- Auxiliary Revenue
- Certain Gifts
- Grants
- Student Financial Aid
- Bond Proceeds
- Sales to Faculty Staff
- Students
- Other Fees approved by BOG
- Athletics and Agency

Foundation Funds
- Contributions
- Endowments
- Earnings
- Other as allowed

Appalachian State University
Gift Card Purchases as Research Incentives

- Approvals for the Purchase Gift Cards for Human Subject payments must be requested in Advance.

- The link for the request is on the Controller’s Website https://controller.appstate.edu/forms/special-funds-accounting

- Gift cards should only be purchased when it is time for the cards to be dispersed, they should not be purchased in advance with reasonable assurance they can be distributed as intended.
Questions?
We hope to see you at the next meeting in February!