

The Bottom Line

NOVEMBER 14, 2002

Welcome Ralph Orr to the Business Office!

We are pleased to announce that Ralph Orr has joined the Extension Business Office as an Accountant 2, filling the position formerly held by Frank Clover. Ralph has been with OSU for eight years, most recently in the Office of Student Financial Aids. He is also an OSU alumnus, with a B.S. in History. Ralph will be working with the Northwest and Southwest districts and counties. Please stop by and meet Ralph when you're in the Business Office.



Following is a list of Business Office representatives, their customers and contact information

Lisa Murphy	Murphy.533@osu.edu	614-292-4191
Karen Oberrath	Oberrath.2@osu.edu	614-292-5351
Ralph Orr	Orr.22@osu.edu	614-292-6338

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East and Northeast Districts

State Units and South District

Northwest and Southwest Districts

Travel Updates!

Pcards for Travel

The Pcard can now be used for allowable travel expenses, including lodging, airfare, car rental, registrations, etc. **Please note that in order to use the PCard for travel purposes, a travel number (T#) must be in place, regardless of whether the travel occurs in state or out of state.** To expedite staff obtaining the T#, the Business Office will fax the travel request

with the T# written in the upper right hand corner. Travel reimbursement forms will continue to be sent via county mail.

There are three types of PCards available to all OSU departments, as listed below:

(1) Standard card--this is the card currently in use by most employees.

It allows the purchase of any allowable items, with the exception of airfare. The standard card permits charges for hotels and rental cars as long as the traveler has an approved travel request on file with the Extension business office.

(2) Airfare Card --allows purchase of airfare and items from travel agencies for the cardholder as well

Pcards for Travel Continued

as for others in their unit. No other items can be purchased using this card.

(3) Plus Card -- combines the standard card and the airfare card, however, airfare may be purchased for the cardholder only.

And a fourth type is available for OSU Extension field and administrative offices—Extension Plus Card.

Because the Plus Card permits the holder to purchase only their individual airfare, and the Airfare Card permits only airfare, we requested that Extension be permitted to pilot a combination airfare/plus card. This card permits the holder to purchase airfare for themselves and other staff in the office, as well as supplies and other items. The Director of Purchasing and Internal Audit have agreed to permit Extension to pilot the use of such a card. We are referring to this as the Extension Plus Card. The Extension Plus card should reduce the number of individual Pcards that might be required in a particular office. Only a limited number of Extension Plus Cards will be issued. These cards are available only for

county, district and Extension administrative offices.

There are restrictions on the use of the Extension Plus Card: (1) an authorized travel request must be on file with the business office and the travel order number must be used for all travel expenses (note: this restriction applies to all PCards); (2) only Extension chart fields may be used for the purchases, i.e., 55xxx or 57xxx orgs; (none of the Pcards can be used research projects 7xxxxx.); (3) the holder of an Extension Plus Card cannot be a reconciler of Pcard charges (this applies only to state and district offices, as counties do not have access to reconcile the Pcard in the PeopleSoft system).

If you are interested in obtaining an Extension Plus card for a staff member in your office and that staff member currently has a Pcard, please send a request (email is fine) to **C i n d y C r a w f o r d** Crawford.55@osu.edu with the employee's name and current Pcard number. To obtain an Extension Plus card for an employee who does not currently have a Pcard, a Plus card application (available at <http://www.osupcard.com/>) must be completed. Applications should be

signed by the chair/unit coordinator and forwarded to Cindy Crawford in the Extension Business Office. If your office doesn't have a PCard, ask your chair if it's a possibility. Pcard is a great way to facilitate small dollar purchases.

In order to use the Pcard for travel purposes, a travel number (T#) must be in place, regardless of whether the travel occurs in state or out of state

Extension Plus cards are available only for county, district and Extension administrative offices

Change in In-State Lodging Maximum

OSU Travel Office has revised the policy on maximum lodging cost within the State of Ohio to be "actual and reasonable", not the \$75 maximum that previously applied.

Completing Travel Expense Reimbursement Forms when using PCard

When an employee uses a Pcard for allowable travel expenses, it is necessary to submit receipts with a Pcard receipt form to the reconciler. It is also necessary to submit copies of the travel receipts with the travel reimbursement form. Cardholders should submit receipts to the reconciler as soon as possible (no later than 10 days after the expenses are incurred or by 25th of the month whichever is sooner), including the Pcard receipt form. When using the

Pcard for travel, the travel order number must be indicated on the Pcard receipt form. When the travel reimbursement form is submitted, copies of all Pcard receipts associated with the travel should also be attached to the travel reimbursement form.

If you have questions about using the Pcard for travel, please contact **C i n d y C r a w f o r d** at Crawford.55@osu.edu or 614-292-6979.

Frequent Flyer Miles and other Rewards Points earned while on OSU Business

Please note that any rewards earned for traveling on OSU Business must be used for OSU Business, not personal use. This includes frequent flyer miles, as well as hotel and rental car rewards. This is a ruling issued by the Ohio Ethics Commission (<http://www.busops.ohio-state>).

Lodging Options

The Big 10 has a discount with Red Roof Inns. To use this discount, reference the Red Roof Inn #CP154137 when making reservations. Red Roof Inns also offer a "Redi" card, which offers a free night's stay with 10 nights purchased. The Red Roof discount may be used for personal travel as well as business travel.

Cross Country Inn (CCI) vouchers may be purchased from the Extension business office for \$27/night. Travelers who spend the night before at the CCI Columbus airport location may receive five days free parking. Additional days parking may be purchased for \$5/

To use the Red Roof Inn discount reference #CP154137 when making reservations.

day by contacting the front desk at CCI. Cross Country Inn vouchers are only good for business travel, no personal travel is permitted using the vouchers.

Depositing Checks to OSU Funds

Checks to be deposited into OSU funds should be attached to a check transmittal form, with complete chart field information included. Please note that deposits processed as expense credits (as opposed to revenue) should reference the original expense. Checks from county checking accounts are deposited as revenue (account 41225), not expense credits.

Grants and contracts should generally have a separate OSU fund in order to track revenue and expenditures more accurately and to

provide necessary billing information. If you have a grant or contract and do not have a separate OSU fund established to handle it, please work with Cindy Crawford (crawford.55@osu.edu) to be sure it is being handled appropriately.

OSU financial reports are the "official" accounting reports, so it is important that we be able to report the use of revenues to sponsors. As Extension receives more grants and contracts, it is critical that we provide accountability for the use of these monies.

Charges for County Agents

County agent costs are charged to county funds (account 67101) on a quarterly basis—March, June, September, and December. The program field 13315 was discontinued with September 2003 charges, so that only one accounting report is generated. This should help with your reconciliation. Questions regarding agent costs or details of payroll charges should be directed to Laura Butts at 614-292-8873

If you have a grant or contract and do not have a separate OSU fund established to handle it, please work with Cindy Crawford (crawford.55@osu.edu) to be sure it is being handled appropriately.

Checks to be deposited into OSU Development funds can be sent directly to OSU Development, 709 Fawcett, 2400 Olentangy River Road, Columbus, OH 43210. Complete deposit instructions should be included. Please remember that donor's checks should be made payable to OSU and sent directly to OSU Development, not deposited into a local checking account.

New Home Page Design and Address

Look for the new Business Office homepage coming in January 2003. The homepage will have a new look and design, we hope you find it user friendly. Updated policies and procedures, as well as links to OSU policies, will be included. And as many of you requested, a search engine will be included. New address: <http://OSUEbusiness.ag.ohio-state.edu>

Please remember that donor's checks should be made payable to OSU and sent directly to OSU Development, not deposited into a local checking account.

Equipment Inventory

Capital equipment includes all moveable items that have a probable useful life of one or more years, have original cost or value of \$3,000 (as of July 1, 1999) or more and are neither permanently attached to a building or its utility systems nor incorporated into the building at the time of initial construction or during later modifications. Equipment meeting these criteria must be reported to Equipment Inventory as capitalized equipment. (http://www.ctlr.ohio-state.edu/webhelp/Financial_Policies.htm)

Extension field offices are allowed to offer OSU equipment that is no

longer being used in one of two ways: (1) at commissioner auction or (2) through a newspaper advertisement to the highest bidder. For more specifics refer to the Extension Business Office Procedures Handbook Section 12. OSU equipment cannot be sold to employees or their families. If OSU equipment is surplused, the appropriate paperwork must be completed and sent to the Extension Business Office. The forms can be found at <http://www.ctlr.ohio-state.edu/equipment/equip.htm>.

Cellular Phones

Cell phone service generally involves a contract. OSU should sign those contracts, and a purchase order should be issued to cover the estimated annual cost of the cell phone charges. All cell phone charges should be expensed to account 62010. We prefer to pay the cellular phone bills directly from OSU rather than paying with a local check and submitting for reimbursement. This requires only one check to be written (instead of two and an OSU Request for Payment). The Extension Business Office processes utilities twice weekly as they are received, so prompt payment should not be a problem if the invoice is sent to the business office in a timely manner.

OSU Extension does business with many cellular companies. When paying bills, we see that many times the full amount of package minutes are not used. Please be sure to review your cell phone statements to see if full utilization of the minutes is being made, or whether other plans may be more advantageous. We understand that some offices have negotiated a "pool" of minutes that can be used among several cellular phones in the office.

UNITS has negotiated package plans with Sprint and Cingular. Please visit their website at <http://www.units.ohio-state.edu/wireless/index.html> for information on their package plans.

Insurance Coverage for Equipment

As of July 1, 2002, OSU insurance deductibles for computer equipment increased to \$10,000 per occurrence, based on depreciated value. This essentially means no insurance recovery on loss or theft of computer equipment.

Capital equipment includes all moveable items that have a probable useful life of one or more years, have original cost or value of \$3,000.

OSU policy requires that any personal use of a university-paid cellular phone be reimbursed to OSU (http://www.ctlr.ohio-state.edu/webhelp/Financial_Policies.htm). Employees reimbursing for personal usage of cell phones should write a check to OSU for the personal usage. To calculate the per minute cost of a package plan, we suggest dividing the total cost of the package plan by the "any time" minutes to arrive at a per minute cost for reimbursement.

Employees whose personal use exceeds business usage should pay for their cell phone personally and submit for reimbursement of business calls.

To calculate per minute cost of a package plan, we suggest dividing the total cost of the package plan by the "any time" minutes to arrive at a per minute cost for reimbursement..

OSU Extension Business Office

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Phone: 614-688-4704
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[http://OSUEbusiness.
ag.ohio-state.edu](http://OSUEbusiness.ag.ohio-state.edu)

Coming January 1,
2003!



**The Ohio State
University Extension
Business Office**

Let Extension Business Office Do the Work!!

We have noted that county offices write many checks on their local checking accounts, then submit them for reimbursement from an OSU fund. The local checks may include utilities, office supplies, and other miscellaneous purchases that are paid by funds on deposit at OSU. At least four transactions are required when local checks are written for items that will be reimbursed from an OSU fund: (1) writing the local check; (2) recording the check in the ledger for submitting to OSU for reimbursement; (3) preparing an OSU Request for Payment; (4) recording the check received from OSU in the ledger; and (5) depositing the check into the local bank account.

There are at least three alternative techniques that can be used to have OSU pay these expenditures directly with only one check written: (1) OSU Pcard, when appropriate; (2) blanket purchase order to a vendor that is used regularly; or (3) sending utility bills (such as telephone bills—cell and local; water; electricity, etc.) directly to the Extension Business Office. We have worked with several county offices to streamline payment processes, and the staff have been pleased with the results. If your office is writing a lot of checks locally and submitting for reimbursement, please contact your Business Office representative and talk about how the process might be streamlined.

Our goal is to issue the Bottom Line at least twice per year. Please let us know what topics you would like addressed in the next issue, approximately April 2003. Please send your suggestions to Maggie Medley at medley.34@osu.edu