


MICHIGAN STATE UNIVERSITY

PLEASE CIRCULATE

November 13, 2000

TO: Deans, Directors, Chairpersons and Executive Managers
FROM: David B. Brower, Controller 
SUBJECT: SUMMARY OF CHANGES TO THE MSU MANUAL OF BUSINESS PROCEDURES

This memo provides a summary of significant policy and procedure changes that have taken place since November 5, 1999.

Volume I and Volume II of the **Manual of Business Procedures** are available on the World Wide Web from the Controller's Office home page www.ctrl.msu.edu. A full word search feature on the home page helps support policy/procedure inquiries.

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OFFICE OF THE
CONTROLLER

Michigan State University
305 Administration Building
East Lansing, MI
48824-1046
517/355-5020
FAX: 517/432-5269

VOLUME I

SECTION 1: ACCOUNTING FOR DEPARTMENTAL TRANSACTIONS

Web addresses revised in Item III.

SECTION 15: CASH HANDLING

Due to the increasing volume of electronic fund transfers, we are requesting that departments direct customers to use a different bank account number (see Item XI. Wire Transfers). The account, 1935-218139, is exclusively for electronic fund transfer activity. As always, please instruct the customer to include sufficient identifying data. Also, it is strongly recommended that the department contact the Cashier's Office when incoming electronic funds are expected. These two actions significantly improve our ability to direct the incoming funds to the proper department in a timely manner.

SECTION 17: CREDIT CARD ACCEPTANCE **** NEW SECTION ****

Procedures on departmental acceptance of credit cards, including information on a web-based application.

SECTION 20: EXPENDITURE CODES

Effective with the July 14, 2000 labor payroll, object code 013 will be assigned to the amounts relating to payroll expenses of temporary, on-call, and on-call Minor employees paid on the biweekly labor payroll. Please refer to Section 20, II.

SECTION 23: FELLOWSHIP AND TRAINEESHIP APPOINTMENTS

The Office of Fees and Scholarships' name is now Student Accounts Office – Fees, Sponsored Aid and Fellowships. Office location: Room 140 Administration Building.

SECTION 45: EXPENDITURE POLICIES AND GUIDELINES FOR FOOD, LODGING AND BEVERAGES

Effective February 23, 2000, the reimbursement from University funds for retirements, stepping down from administrative positions and new administrative appointment functions has been increased to \$12.00 per person plus gratuity. Please refer to Section 45, V. for additional guidelines concerning these functions.

SECTION 55: PAYROLL

Item III concerning FICA withholding information has been revised and states when FICA/Medicare tax will be assessed on Graduate Assistant and Student employee earnings.

SECTION 70: TRAVEL REGULATIONS

Effective January 1, 2000, the University's mileage allowance was increased to 32 cents per mile.

Effective July 1, 2000, many of the University's meal per diem rates were increased to bring them in line with the revised Federal Continental U.S. per diem rates. Please refer to Section 70, VI, Exhibit 70-A and Exhibit 70-B.

Conference registration fees must be paid in advance using the MSU MasterCard Purchasing Card wherever possible. If the MSU Purchasing Card cannot be used because the conference registrar will not accept it, or because the registration amount exceeds the MSU Purchasing Card transaction dollar limitation, a Direct Payment Voucher may be used. This direct payment voucher must detail the attendee, date, and location of the conference. Travel vouchers submitted for conference-related travel **must** include copies of the conference agenda/materials (documenting specific items, such as meals, lodging and shuttle included in conference fee). Indicate "no meals included" if applicable.

Effective November 1, 2000, the GE Capital Financial MasterCard replaced the MSU American Express Corporate Card (AMEX). The change in corporate travel cards comes as a result of extensive input from MSU faculty and staff travelers who utilize the travel corporate card and a formal Request for Proposal (RFP) evaluation process. As with AMEX, there will be no annual fee and the individual cardholders will be liable for all charges. **The GE MasterCard may only be used for MSU business travel expenses and will have a credit limit of \$5,000 which can be adjusted based on the traveler's needs.** Information on the enhanced benefits of the GE MasterCard and applications are available from the MSU Travel Office web page at www.ctlr.msu.edu/travel. Please fax completed applications to the MSU Travel Office at 517-432-4656.

SECTION 75: VOUCHERS

Effective July 1, 2000, all conference registration fees and subscriptions funded by the University must be paid using the MSU MasterCard Purchasing Card wherever possible. Utilizing the Purchasing Card for these expenditures allows for more timely payment and reduced processing of accompanying paperwork. We realize that not all conferences and subscription services accept credit cards and some of these costs exceed the \$1,000 limit on the Purchasing Card. The use of the MSU MasterCard Purchasing Card will not be required in these cases. Please refer to Section 75, I.

Please sign vouchers using blue ink to help distinguish originals from copies. Information has been added to the section on the availability of downloadable forms.

If prepaying conference fees, the Direct Payment Voucher must detail the attendee, date, and location of the conference. **Copies of the original conference materials (documenting specific items, such as meals included in the conference fee) must accompany any related travel reimbursement voucher.**

SECTION 76: INDEPENDENT CONTRACTORS

Revision to Nonresident Alien Independent Contractors withholding (item V.C). Unless exempted by a current tax treaty with an individual independent contractor's country of citizenship, payments for services rendered by the independent contractor are subject to federal income tax withholding of 30% and state income tax withholding of 4.2%. Nonresident alien partnerships or corporations may be exempt if payments to them are attributable to their engaging in a trade or business in the United States. Tax treaty information can be obtained from the Accounts Payable Department, 355-0331.

VOLUME II

SECTION 200: FACILITIES PLANNING AND SPACE MANAGEMENT *NEW SECTION*****

The Office of Planning and Budgets has added the Facilities Planning and Space Management policies and operating procedures to the *Manual of Business Procedures*.

SECTION 201: ALTERATIONS AND IMPROVEMENTS OF FACILITIES

This section has been renumbered. Previously Section 200.

SECTION 202: INTERIOR DESIGN SERVICES

This section has been renumbered. Previously Section 223: INTERIOR DESIGN.

SECTION 210: ADMINISTRATIVE INFORMATION SERVICES DEPARTMENT

Departments can obtain the Request for Application Support (RAS) form by calling AIS at 353-4420, ext. 311 or by going to the website <http://www.ais.msu.edu/D5211/progreq.htm>.

SECTION 222: MSU SURPLUS STORE

This section is in the process of being revised. However, please note that the MSU Surplus Store has just introduced a new on-line form to make it less cumbersome to have materials picked up. The form can be used as a replacement for the Equipment Transfer Notice (ETN) if the following circumstances apply: 1) the material being released is not inventoried; 2) the releasing department does not wish to receive a credit for sale of the materials. The link to this form will be added to Section 222. Until then, please visit the MSU Surplus Store home page <http://www.surplus.msu.edu>.

SECTION 230: UNIVERSITY LABORATORY ANIMAL RESOURCES

To order animals, fax Form ULAR 108 to 432-2766. Note several additions to item X. on Training.

SECTION 250: MICHIGAN STATE UNIVERSITY PRESS

Section revised and reformatted.

SECTION 265: INSTRUCTIONAL MEDIA CENTER

Extensive updates have been made to this section.

SECTION 270: PURCHASING DEPARTMENT

Purchase Requisition has been revised to include the use of the electronic requisition/form. Please refer to Section 270, II.

SECTION 290: DIVISION OF UNIVERSITY RELATIONS

The Division of University Relations has undergone some major changes with Broadcast/Photo and Publication/Design merging together to form one unit called Marketing and Creative Services. Marketing and Creative Services now offers video production, photography, web design, production and consultation, graphic design, publication production and project management. In addition, the unit offers marketing advice. University Relations has a new web site at <http://www.ur.msu.edu/>, and it produces a print/web publication called *MSU Today*, found at <http://www.msutoday.msu.edu/>.

SECTION 300: EQUIPMENT TRANSFER NOTICE

Departments that wish to transfer or sell equipment to an off-campus entity must obtain approval from the MSU Surplus Store or the Inventory Department. Before an item can be transferred or sold to an off-campus entity, an attempt must be made to determine if there is a department on-campus that has a need for the item. Call MSU Surplus Store (5-0364) or Inventory (5-0357).

SECTION 335: RECORD RETENTION

Section 335: Retention of Fiscal Records and Section 340: Retention of Nonfiscal Records have been combined into one section - Section 335: Record Retention.

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From: Marge Toomey <Toomey@ctrl.msu.edu>
To: <CTLMBP@LIST.MSU.EDU>
Date: 11/15/00 8:51AM
Subject: Summary of changes to the MSU Manual of Business Procedures

The following information was included in a memo (dated November 13, 2000) that was mailed to Deans, Directors, Chairpersons and Executive Managers from David B. Brower, Controller.

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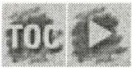
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Margaret Toomey
Senior Assistant Manager
Office of the Controller
Michigan State University
Phone: 517-355-5020
Fax: 517-432-5269
toomey@ctrl.msu.edu



SECTION 1: ACCOUNTING FOR DEPARTMENTAL TRANSACTIONS

- I. OVERVIEW
- II. DAILY ACCOUNTING ACTIVITY
- III. RESOURCES AVAILABLE FOR ANALYSIS AND SUPPORT
- IV. MONTHLY RECONCILIATION

SECTION 1: ACCOUNTING FOR DEPARTMENTAL TRANSACTIONS

I. OVERVIEW

The Controller's Office urges each department to keep a bookkeeping record on each account for which it is responsible. This would enable the department to verify that the balance shown on the ledger statement (received each month from the Accounting Department) is correct. Any errors that might arise in posting would be discovered and could be corrected. Such records would allow the department to know the balance in its accounts at all times and provide information to meet any reporting requirements.

Depending on what types of accounts you are responsible for and the complexity of the activity, there are many methods available to track the financial information. In some cases, something as simple as a manual multi-column accounting work paper is sufficient to track the activity. Predominantly, however, computerized methods are utilized by departments. These range from using spreadsheets to purchasing PC-based accounting systems that track activity and produce subsequent reports.

Additionally, various departments on campus have collaborated to write a customized PC-based accounting system (named DEPACT) that addresses the specific needs of departments. It is distributed free of charge and software support is provided by AIS. DEPACT has many useful budgeting and accounting features specific to departments and incorporates many of the forms necessary to conduct business on campus. Because of its many MSU specific features, we endorse the use of this program. Departments interested in installing and using DEPACT should contact AIS Help and Support at 353-4420 ext. 311 for details.

II. DAILY ACCOUNTING ACTIVITY

Regardless of the method you select for maintaining the accounting records in your department, there are a number of forms used on campus to execute various types of transactions. Although all of the forms mentioned are available through University Stores, some have been re-created electronically for ease of use (this will be discussed later in this section). For purposes of this discussion, the forms will be presented by accounting function. This listing does not address all forms used on campus but includes the forms most commonly used by campus accounting personnel.

Function	Form to Use	Section Reference
Incoming Cash	Cash Receipt Form <i>and Expense Abatement Form</i>	15
Outgoing Cash	Purchase Requisition	74, 270
	Voucher Check Forms	75
Inter-Departmental Transactions	IDT Forms	46, 205, 206, 223, 265
	Budget Reallocation Form	12
	Journal Voucher Form	40
Encumbrances	Purchase Order Encumbrance	18, 260, 270, 280

	Physical Plant Encumbrance	18, 260, 270, 280
	Telephone Encumbrance	18, 260, 270, 280
Payroll Actions	Time Report, Appointment Form, Additional Pay Form	55

Each of the above forms is discussed in detail in the respective sections noted above.

The monthly cut-off policy that is applied by the Accounting Department in processing transactions is that any non-check transaction that arrives in Accounting by 5:00 p.m. on the last business day of the month shall be processed and included on that month's fund ledger statement. The only exception to this is when the transaction is lacking proper authorization and/or sufficient supporting documentation. It is important to note that when initiating any transaction that affects the accounting records of another department you must provide that department with sufficient documentation as to the nature of the transaction (e.g. copy of Journal Voucher Form, invoice, monthly statement, etc.)

III. RESOURCES AVAILABLE FOR ANALYSIS AND SUPPORT

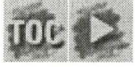
In addition to maintaining the daily accounting activity, each department has many other reporting requirements (both internal and external) that your accounting data is used to satisfy. As a helpful resource, we have accumulated a battery of electronic information to assist you in reconciling and analyzing your accounting data. Although we are always working on more effective ways to distribute accounting information, the following is our current list of resources available.

Resource Name	Description	Contact for Access
A-17 On-line Inquiry	Mainframe access to current month account balances and activity.	Accounting @ 355-5000
Monthly ASCII Downloads	Download 2 files - account balances and transactions.	Accounting @ 355-5000
Weekly Check Summaries	Listing of Voucher and Invoice Checks written in current month.	Accounting @ 355-5000
Infopac	Mainframe feature to view reports produced on the mainframe in AIS. <i>ctrlr.msu.edu/mbpl</i>	AIS Help and Support @ 353-4420 ext. 311
Manual of Business Procedures - Volume I	Electronic version maintained on Controller's Office Web site at (http://www.msu.edu/unit/ctrlr/controller.html).	Accounting @ 355-5000
Electronic Versions of Controller's Office Forms.	Various Controller's Office forms created in PC based software - available on GOPHER and DEFACT. <i>on Controller's Office web site at (http://ctrlr.msu.edu/download/)</i>	Accounting @ 355-5000
Money Books	Reflects salary commitments on General Fund that affect budget.	OPB @ 355-9274
Graduate - Department Reports	Graduate / undergraduate department report - shows appointment detail.	OPB @ 355-9273
Faculty - Department Reports	Faculty appointment detail - by department.	OPB @ 355-9274
Graduate Assistant Appointment System (e03)	Electronic graduate assistant appointment system.	OPB @ 355-9273
Budget Master	General Fund Budget Detail.	OPB @ 355-9274
Electronic Budget Reallocation Form	Provide option to reallocate General Fund monies via electronic form.	OPB @ 355-9271
Labor Distribution Report	Detail of labor charges by account #	Payroll @ 355-5010

IV. MONTHLY RECONCILIATION

The University accounting system is the official financial record for Michigan State University. Therefore, it is important that departments reconcile their records to the University accounting system at least monthly.

Each month the Accounting Department forwards a ledger sheet for each account to the department responsible. There will be entries on the ledger sheet which do not appear on the departmental bookkeeping record and the departmental bookkeeping record will have entries which are not yet on the ledger sheet. This will most likely be due to either a timing difference in the posting of the transactions or an error that has occurred on one of the systems that needs to be corrected. To ensure the timely resolution of any mistakes, it is necessary to reconcile the two systems. In the event that any question arises or assistance is needed, call the Accounting Department, telephone number: 355-5000. The preparation of a reconciliation statement each month provides for a check on the University's accounting system and can assist the Accounting Department in locating errors.



Section 15

October 2000

XI. WIRE TRANSFERS

The University accepts wire transfers of funds as payment of outstanding student and departmental debt. Wire transfers should be sent to the University's bank, Michigan National Bank, marked "for the account of the Board of Trustees, Michigan State University." The indicated ABA routing number should be 0720-0080-5, our account number should be listed as 1933-20986-6. The sending party must provide detailed information to enable MSU Cashier's Office to accurately deposit funds. If the wire is for an MSU department, the sending party should provide the name of an MSU contact person, name of department and the MSU account number to credit. If the wire is for a student account, the sending party should provide the student's name and PID (student number). To facilitate identification of wires and their deposit to the appropriate MSU account, please also contact the Office Supervisor in the Cashier's Office and provide these same identifying attributes (amount, payor, etc.) if a wire is expected. Transfers coming from outside the United States may take as long as 10-15 business days to be credited to the University's bank account. For further information, contact the Office Supervisor of the Cashier's Office, 110 Administration Building, 355-5023 extension 147.

Change to

1935-218139

From: Mary Nelson
To: Marge Toomey
Date: 10/6/00 11:33AM
Subject: MBP - NSF update

MBP 16

done

Troy caught a good one - the returned check fee in Section 16, item F. is incorrect. It still reads \$18 when it should be \$20. Thanks Troy!

* * * * *

Mary H. Nelson, CPA
Manager, Cashier's Office
110 Administration Building
East Lansing, MI 48824-1046
ph: (517) 355-5023, ext 150
fx: (517) 353-9640

* * * * *

CC: Troy Robertson

Troy is
reviewing



New Section

SECTION 17: CREDIT CARD ACCEPTANCE

- I. OVERVIEW
 - II. SET-UP
 - III. DEPOSITS
 - IV. ASSOCIATED FEES
 - V. HOW TO PROCESS CREDIT CARDS
 - VI. LOANER MACHINES
 - VII. WEB-BASED APPLICATION
-

SECTION 17: CREDIT CARD ACCEPTANCE

I. OVERVIEW

The University does not accept credit cards for payment of tuition and housing costs. However, there are many other business applications and functions where accepting credit card payment is administratively justified. It can also be an important customer service benefit. The decision of whether or not to accept credit cards resides with each department. The Cashier's Office Manager can answer questions to help determine the cost-benefit of this decision.

The University has a centrally negotiated contract with a credit card processing company. This allows MSU to have a standardized rate structure, which simplifies budgeting and cost allocation. The Cashier's Office acts as a liaison between the departments, the processing company and occasionally, the credit card companies. MSU presently has contracts with VISA, MasterCard, American Express and Discover. The standard set-up includes only V/MC. A special request must be made for American Express or Discover.

II. SET-UP

- A. Once the decision to accept credit cards is made, supply the following information to the Cashier's Office Manager via mail: 110 Administration Building, email: nelsonm@ctrlr.msu.edu or fax: 353-9640.
 - 1. Brief description of business/sales that will be processed using credit cards.
 - 2. Contact person's name, mailing address, phone number and email address.
 - 3. MSU account number that will be charged for all applicable fees (see item IV)
 - 4. A "best guess" as to whether the majority of the sales will have the credit card present or not (i.e., mail or phone orders).
 - 5. If desired, special request for American Express and/or Discover.

- B. Once this information is relayed to the processing company, the department/activity will be assigned a merchant number. The hardware and instruction manuals will be sent directly to the requesting department, usually within two weeks. The department must contact the processing company at 1-800-848-3213 to activate the new merchant number.

III. DEPOSITS

To properly record charge card deposits, two separate deposit actions are required – one at the bank and one at MSU.

- A. The department must "settle" and transmit a Batch Summary Report each day. This sales revenue is credited (deposited) directly into MSU's general operating bank account. **Follow the Merchant's Operating Guide instructions.**
- B. To ensure that the sales revenue is allocated to the appropriate MSU ledger account, the department must submit a copy of the Batch Summary Report with a Departmental Deposit form (see MBP, Vol. I, Section 15, exhibit 15-A) to the Cashier's Office.

Negative revenue:

- In the event that a particular Batch Summary Report has a net credit (negative revenue), it should be submitted on the Departmental Deposit form with other positive revenue sources to offset it. The net revenue posted to any single account number on the top portion of the Departmental Deposit form must be a positive amount.
- If this is not possible, the net credit Batch Summary Report (without a Departmental Deposit form) should be sent directly to the Cashier's Office Supervisor at 110 Administration Building. A Cash Paid-Out (CPO) entry will be created and a copy sent back to you.

IV. ASSOCIATED FEES

In addition to the one-time only set-up fees, MSU is charged a discount fee by the credit card processor and the bank to process credit card transactions. These fees are passed along to the department (merchant) accepting credit card payments. The Cashier's Office Supervisor generates a monthly journal voucher entry to charge each merchant for their share of the prior month's fees. Please contact the Cashier's Office manager or supervisor for the current rates of all applicable fees.

- A. Start up fees
1. Hardware –about \$600
 2. Software – optional, about \$500
 3. Programming – about \$25
- B. On-going fees
1. Discount fees – vary by card-type and method of acceptance, but average 2.2% of gross sales.
 2. Authorization fees – vary by card-type, but range from \$.15-\$.40 per authorization request
 3. Transaction fees – Discover card only has a \$.20 per transaction fee.

C. Supplies

1. Should be ordered directly from Michigan National Bankard by calling their help line, 1-800-848-3213.
2. Will be included as a charge to the departmental account on the following month's JVE

V. HOW TO PROCESS CREDIT CARDS

Credit cards or the appropriate credit card information may be accepted in person, over the phone, through the mail, or through a secure web site. Processing requirements differ depending on whether the physical card is available. (Also, cardholders can enter their own information using a web-based application called CyberCashtm. See section VII below.)

An operating manual will be sent to each merchant. IT IS IMPORTANT THAT YOU READ THE MERCHANT'S OPERATING MANUAL. Some of the more pertinent procedures are:

- *Card does not swipe* : If the credit card terminal cannot read the card, you must imprint the card on a carbonized paper sales draft using a manual card imprinter.
- *Mail/phone transactions* : These are considered "high risk" because you cannot prove the user is the true cardholder, even if you receive a valid approval code. Follow the procedures carefully.
- *Deposits* : Balance and transmit sales information daily (referred to as "settling the batch".)
- *Refunds* : Must be processed as a credit to the cardholder's account, rather than cash or a check.
- *Access/Security* : Cardholders numbers are confidential and should be handled accordingly. Access to the machine or software must be limited to authorized personnel.

Specific processing questions should be directed to the credit card processor help and support team at 1-800-848-3213.

VI. LOANER MACHINES

There are occasions when a department has a limited need for accepting credit cards; for example, registration for a one-time only or once-a-year conference. In these cases, the Cashier's Office has two loaner machines available on a first-come, first-serve basis. There is \$20 per month charge for use of the machine, and the department is responsible for the discount fees. The monthly charge will be prorated for partial month usage. These fees will be included on the monthly JVE. Contact the Cashier's Office Supervisor regarding availability and the sign-out process.

VII. WEB-BASED APPLICATION

A. Overview

MSU merchants who would like to offer goods and services for sale via a web site can use a software product called CyberCashtm to accept credit card payments in a secure environment. Use of CyberCashtm ensures that a cardholder's number

cannot be captured by anyone other than the intended merchant. Likewise, the merchant is assured that the purchase is authorized and will be honored by the issuing bank.

B. Set-up

A CyberCashtm set-up requires three-way cooperation between the requesting department, the Cashier's Office Manager and Administrative Information Services.

1. In addition to the list in item II above, the Cashier's Office needs to know a Merchant ID name – up to 25 characters, including spaces, that will identify you in the CyberCashtm system. The time period for a CyberCashtm set-up is about three weeks.
2. AIS offers several options to help a department set up a CyberCashtm application. For more detail, please contact the AIS Help and Support Center at 353-4420 extension 311 or email to ais311@msu.edu.

C. Costs

There is no hardware cost. However, CyberCashtm and the bank charge a \$130 set-up fee and a \$25 per month maintenance fee. The discount fees are the same as for the standard non-web application. These fees are charged to your department via the monthly JVE mentioned above.



NOTE - CODES 001-010, 013 COVER ALL SALARIES AND WAGES.
CODES 011, 012, 014-017 FOR USE BY PERSONNEL AND CONTROLLER'S
OFFICES ONLY.



Bob - 028

SECTION 20: EXPENDITURE CODES

- I. GENERAL
 - II. EXPENDITURE CLASSIFICATION CODES
-

SECTION 20: EXPENDITURE CODES

I. GENERAL

Proper classification of all expenditures aids in budget planning and control. The object classification becomes a basis for the preparation of reports and expense studies. To insure accuracy of reports, it is important that all expenditures be properly classified by the user departments.

II. EXPENDITURE CLASSIFICATION CODES

- 001 Ranked Faculty Salary
- 002 Unranked Faculty Salary
- 003 Graduate Assistant Salary
- 004 Administrative-Professional
- 005 Clerical-Technical Salary
- 006 Other Salaries
- 007 Regular Labor Payroll
- 008 Student Labor Payroll
- 009 Resident Assistant
- 010 Personal Services
- 011 Retirement
- 012 Social Security
- 013 Temp Labor
- 014 Hospitalization Insurance
- 015 Fringe Benefits
- 016 Unemployment Compensation
- 017 Workers Compensation

X **NOTE - CODES 001-010 COVER ALL SALARIES AND WAGES.**

X **CODES 011-017 FOR USE BY PERSONNEL AND CONTROLLER'S OFFICES ONLY.**

020 Travel - In State -- This classification includes:

(a) Transportation - cost of rail, air or bus tickets or mileage allowance **if granted** when traveling by private conveyance or rented car.

(b) Subsistence while on authorized travel - meals and lodging.

(c) Incidental travel expenses to be paid by the University - telephone, telegraph, taxi fares.

021 Travel - Home Community -- Mileage allowance only when authorized by the Dean.

022 Travel - Out of State -- Covers same items as 020 for travel outside the state of Michigan.

023 Travel - Motor Pool Services -- Charges for services rendered by the MSU Motor Pool.

024 Travel - Interview for Positions.

025 Travel - Non-University Employee.

026 Travel - Overseas -- Includes only those expenses authorized by the University.

027 Team Travel - Includes athletic teams, debating teams, agricultural judging teams, etc.

028 Conference fees - Includes fees paid for registrations, workshops, meetings, etc.

030 Freight - Includes freight charges which are paid directly by the University rather than by the vendor.

040 Telephone, Data and Telegraph - All telephone, data, and telegraph services, switchboard service charges, and telephone installation costs.

041 Postage - Purchase of postage stamps, stamped envelopes and metered postage.

051 Utilities - Electricity, gas, water and steam purchased from a public utility or municipality.

052 Rentals & Leases - Payment for the right of possession and use of land, structures, facilities and equipment owned by OTHERS, **the possession of which is to be relinquished at a future date.**

NOTE - This classification does not cover payments on lease/purchase agreements.

061 Printing and Related Expenses - Includes the cost of all contractual services for the printing of books, pamphlets, University catalogs, student publications, engravings, zinc etchings, programs (athletic and other), etc.

062 Bookbinding & Miscellaneous Small Printing Not for Publication.

063 Printing - On Campus -- The cost of printing performed by the University Printing Services.

070 Physical Plant Departmental Services - Physical Plant job charges.

071 Contractual Services - This classification includes:

- (a) Repairs and maintenance to equipment, including maintenance contracts
- (b) Photographing, developing, engraving and blueprinting
- (c) Entertainers or entertainment by contract
- (d) Entrance fees, membership dues, press news service
- (e) Ambulance and taxi service: hospitalization and any work performed by a business establishment
- (f) Commissions, fees, etc., for special and miscellaneous services rendered by others
- (g) Guarantees
- (h) State News delivery
- (i) Registration of animals
- (j) Any contractual service not otherwise classified.

072 Contractual Services - This classification includes:

- (a) Alterations, repairs and maintenance to buildings which are not capital improvements
- (b) Professional services and physical examinations
- (c) Honoraria
- (d) Consultant services
- (e) Insurance and surety bonds
- (f) Laundry and dry cleaning
- (g) Payment of insurance premiums carried on retired University employees.

073 Contractual Overhead - For Office of Contract and Grant Administration use only.

074 Advertising - For position vacancies coordinated through Human Resources Services, Employment Division; for seminars and conferences; for soliciting bids on construction contracts; and for promoting University services and facilities.

082 Supplies and Materials - Cost of commodities which are ordinarily consumed or expended within a comparatively short length of time or converted into the process, construction and manufacture of equipment or form a minor part of it, including offices supplies, chemicals, fuels, forage and stable supplies, carpeting, drapes, small tools, etc.

083 Procurement Card

090 Equipment - New or used items costing \$5,000 or more with a useful life of more than one year. Examples include vehicles, livestock not purchased for slaughter, museum and art collections, scientific apparatus, etc.

NOTE - THE ABOVE ITEMS COSTING LESS THAN \$5,000 MUST BE CLASSIFIED AS SUPPLIES AND MATERIALS (082).

091 Equipment Leases - To be used for periodic payments under an authorized lease-purchase agreement (see Volume II, Section 320).

092 Equipment Fabrication Components - For Office of Contract and Grant Administration use only.

093 Freight on 090 Equipment.

099 Equipment Not Owned by MSU - For Office of Contract and Grant Administration use only.

101 Purchase of Land

102 Land Improvements - Examples include drainage, grading, filling and reservoirs for water storage.

103 Building - Capital Improvements -- Includes the purchase, all costs during construction, repairs and alterations except for dormitories and Union (see Classification 890). This classification also includes fixtures and equipment which become permanently attached to or forms a part of buildings or structures; such as elevators, plumbing, power-plant boilers, fire-alarm systems, lighting and heating systems, generators, air-conditioning and refrigerating systems.

104 Site Improvements - Includes landscaping, fences, sewers, wells, sidewalks, roadways, tunnels and utility distribution system.

110 Grants, Contributions and Intangibles - Includes contributions to permanent University retirement fund, taxes, royalties, funeral remembrances, payments for the right to reprint articles and extracts and

payment for per diem.

111 Business Entertainment - Includes all charges for food, beverages, and related services and room fees, tickets to shows, sporting events and related charges. Does not include meal per diem for employees while in overnight travel status.

115 Subcontract Payment - Subcontract in excess of \$25,000. Includes payment of any amount on subcontracts of \$25,000 or more where the University has a prime grant or contract under which part of the work is subcontracted to another organization (excluding the purchase of commercially available supplies, materials, equipment or general support services). Questions regarding the use of this code should be directed to the Office of Contract and Grant Administration, Telephone No. 355-5040.

120 Scholarships and Fellowships

125 Stipends

130 Refunds - All or part of the amounts previously received by the University. For example, tuition, fees and residence hall, military and physical education deposits.

140 Depreciation - For Controller's use only.

150 Debt Retirement - Redemption of bonds and notes and the payment of the related interest.

160 Investments and Loans - Includes:

(a) Student loans.

(b) Travel Advances.

(c) Investments in securities including amounts paid for interest accrued on such securities at the time of purchase as well as any premium paid on such securities.

(d) Advances to revolving and other funds and increases thereof, where such funds are to remain intact, either in the form of cash, receivables, inventory or other assets, until the enterprise is liquidated, transferred or sold.

170 Food for Dormitories - Food purchased by the Food Stores, dormitories, cafeterias, grills and cooperative houses.

180 Books and Magazine Subscriptions - All books and magazine subscriptions purchased by the University except those for resale.

190-210 Resale Items - Items purchased for resale by General Stores, Food Stores, Concessions, etc.

810 Insurance

811 Tuition - Tuition paid to East Lansing schools

812 Maintenance and Repairs - Equipment and building

813 Trustee Fees

814 Laundry - Laundry and cleaning

815 Institutional Support - For use by V.P. for Finance and Operations and Treasurer only.

880 Distribution of Expenditures for Dormitories and Union Building

881 Housing Program Expense

MICHIGAN STATE
UNIVERSITY

June 29, 2000

TO: Deans, Directors, Chairpersons and Executive Managers

FROM: David Brower, Controller 

SUBJECT: **NEW OBJECT CODE FOR TEMPORARY LABOR**

Effective with the July 14, 2000 labor payroll, a new expenditure object code will be assigned to the amounts relating to payroll expenses of temporary, on-call, and on-call minor employees paid on the biweekly labor payroll. This change has been made in response to requests from departments that need to separately identify the expenditures for this segment of the workforce. Temporary and on-call employees are defined to the payroll system as employees in the following job titles:

Clerical Aide	On-Call Service/Maintenance
Coaching Aide	Professional Aide
Consultant	Simulated Patient
Events Worker	Simulated Patient Trainer
Extension Program Worker	Stage Hand
Golf Course Attendant	Technical Aide
Labor Aide	Temporary Kellogg Center/Server
Model	Temporary Kellogg Center Worker
On-Call Minor	Trades Aide



OFFICE OF THE
CONTROLLER

Michigan State University
305 Administration Building
East Lansing, MI
48824-1046
517/355-5020
FAX: 517/432-5269

For additional information on these classifications, refer to the Human Resources Web page: <http://www.hr.msu.edu/Depts/comp/temptitles.htm>.

The new object code is "013" and will appear on your fund ledger object code recap with the description of "TEMP LABOR". This will have no impact on the expense classification for other job titles. The *Manual of Business Procedures* will be updated to reflect this new object code.

This new object code will provide information for departments to utilize in monitoring and managing their temporary, on-call, and on-call minor labor expenditures.

From: Greg Sober
To: Toomey, Marge
Date: 7/18/00 10:27AM
Subject: 028 and GE Card

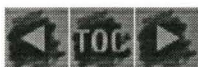
Expense
Codes

Bob and I discussed these two issues and determined:

We'll keep the 028 object code available for conference registration fee expenses, rather than subsume it under 020, 022, etc. This will give units a place to account for the fees without distorting a true travel/transportation expense. If the fee is paid via the P-card, it will be under 083, but if it's transferred off a central departmental account, they could use 028 - their choice.

On the GE card examples, Bob is going to modify those to eliminate reference to paying a conference fee. (This info isn't readily available to units yet, so your eagle eye helped to discover a point that might have confused units had it not been noted.)

CC: Patterson, Bob



SECTION 23: FELLOWSHIP AND TRAINEESHIP APPOINTMENTS

- I. GENERAL
 - II. FORMS
 - III. AWARD REQUIREMENTS AND RESTRICTIONS
 - IV. AWARD PAYMENTS
 - V. AMENDMENT OR TERMINATION
 - VI. OATH CARDS
 - VII. EXHIBITS
-

SECTION 23: FELLOWSHIP AND TRAINEESHIP APPOINTMENTS

I. GENERAL

A. A Graduate Fellowship/Traineeship Appointment/Amendment Form (exhibit 23-A) must be prepared for each student receiving a fellowship or a traineeship grant.

B. Fellowships or traineeships to be paid from funds awarded to Michigan State University by a federal government agency may require submission of separate appointment forms to the agency. If more information is required, contact the ~~Office of Fees and Scholarships~~, telephone 355-5050.

Student Accounts - Fees, Sponsored Aid & Fellowships

II. FORMS

To obtain appointment forms for graduate students, contact the Office of Fees and Scholarships, telephone 355-5050.

or go to <http://ctrlr.msu.edu/> & click on form

III. AWARD REQUIREMENTS AND RESTRICTIONS

The University Graduate Recruiting Fellowships and the University Graduate Fellowships may be given to graduate students who are U.S. citizens or permanent residents. Exceptions for awards to foreign graduate students require prior approval of the College and the Graduate School. Graduate Out-of-State Tuition Fellowships may regularly be given to foreign as well as domestic graduate students.

Any award providing for tuition will pay only for graduate course or research credits; undergraduate and visitor credits will not be paid. Colleges are to monitor compliance with this stipulation. Any forfeiture of fees resulting from dropping credits will be charged to the student.

The University requires that recipients of these awards sign an agreement to repay any amount received of tuition awarded in the event the student leaves the University during the period of

appointment or otherwise fails to meet the requirements of the award. Payback agreements are to be held in the college dean's office.

Students should be provided full information regarding the requirements and/or restrictions of the award being granted.

Colleges are required to file an annual report on fellowship expenditures with The Graduate School.

IV. AWARD PAYMENTS

A. Authorization for payment of awards or stipends is provided by the approved fellowship appointment form. To maintain proper accounting control over the accounts, no payments can be made until the appointment form is properly completed, signed, and received by the Fellowship Section of the Office of Fees and Scholarships. *the Student Accounts Office - Fees, Sponsored Aid & Fellowships Division.*

B. The Graduate Fellowship/Traineeship Appointment/Amendment Form (see exhibit 23-A) is used to disburse awards to students. The AWARD section of the form allows for disbursement of funds in coordination with the Disbursement Module in the Student Information System. There are two methods to disburse funds to students in the Student Information System. These methods are called Fixed Dollar Amount and Percent of Charges to Pay. The Fixed Dollar Amount option will credit the student's account with the amount as indicated on the fellowship form.

The options of Percent of Tuition Charges to Pay and Percent of Fees to Pay are called Charge Based Awards. These awards pay a percent (whole percentages only) of tuition and fee charges that are on a student's account based upon the percent indicated on the fellowship form.

Excess fellowship and scholarship funds are distributed to students just prior to the start of classes. Students must be registered for the semester in order to be eligible for the excess funds. The excess funds are processed either in the form of a refund check that is mailed to the student, or can be directly deposited into the student's checking or savings account. If the student has not signed up for the direct deposit program, a refund check will be mailed. Students can sign up for the direct deposit program by contacting the Office of Fees & Scholarships, 146 Administration Bldg. *The Student Accounts Office - Fees, Sponsored Aid & Fellowships, 140 Administration Bldg, 355-5050.*

EXAMPLE:

A Department would like to pay 100 percent of tuition and related fees for an out-of-state student. The amount approximating the in-state portion of tuition and related fees should be charged to one account. The amount approximating the out-of-state portion of tuition should be charged to a second account.

The department would review the costs for the student to enroll as an in-state student verses an out-of-state student.

For example:

(Rates are examples only and do not reflect current tuition rates.)

Graduate rates, 9 credits, in-state tuition	\$1,413.00
Graduate rates, 9 credits, out-of-state tuition	\$2,862.00
Tuition related fees	\$ 175.50
In-State student's tuition	\$1,413.00 = 49%(Rounded to whole %)
Out-of-state student's tuition	\$2,862.00

The department would then indicate on the fellowship form that for this student with out-of-state residency it would pay 49 percent of tuition and 100 percent of fees from Account A and the remainder of the student's charges would be paid from Account B.

Account A would be charged \$1,577.50 ($\$2,862.00 \times .49 = \$1,402.00$; $\$1,402.00 + \$175.50 = \$1,577.50$) and Account B would be charged \$1,460.00 ($\$2,862.00 - \$1,402.00 = \$1,460.00$).

C. Awards are disbursed as a credit and are applied against the student's tuition, fee and/or housing charges for the semester. The student will receive this credit at the time of his/her registration billing. Departments should select this option at all times unless there are funding restrictions. Monthly stipend payments will be made to students receiving fellowships or traineeships only if these payments are required by an outside agency. Payments to students will be processed either as a stipend check, or directly deposited into the student's checking or savings account. If a student does not sign up for direct deposit (contact the office of Fees & Scholarships for a direct deposit application), a stipend check will be produced. Checks are picked up by the Campus Mail Service for delivery to departments on the 15th day of the month. These payments are processed through the Office of Fees and Scholarships, ~~not~~ the Payroll Office. Recipients of Post Doctoral Fellowship Awards will be paid through the Office of Fees and Scholarships. *aid of fellow ship* *student Accounts* *Sponsored* *(Same as above)*

D. To the extent that these award payments to enrolled students exceed tuition, fees and other direct educational expenses, such payments are gross income subject to taxation. The University does not provide personal tax advice or consultation. Individual tax questions should be directed to a personal tax advisor or the IRS. A statement of tuition paid and awards received is available in Room 146, Administration Building, after February 1, each year for activity in the previous year. *140*

1. U.S. Citizens and Resident Aliens

MSU is not required to withhold tax for U.S. citizens and resident aliens. Post Doctoral Fellowship recipients other than nonresident aliens will receive IRS Form 1099 MISC for tax reporting purposes. Post Doctoral Fellowship Award payments should be treated by the recipients as gross income subject to taxation. Generally, such payments do not constitute income from a trade or business and are not subject to the Self-Employment Tax (FICA for self-employed individuals).

2. Nonresident Aliens

MSU is required to withhold income tax on fellowships awarded to nonresident aliens. Students will be asked to provide the following documents to the Office of Fees and Scholarships: (1) copy of social security card; (2) completed W-4 form; (3) Tax Certification form, where applicable; and (4) Treaty form, where applicable. *student Accounts office - Fees, Sponsored Ad r Fellowships*

IRS Form 1042S, Foreign Person's U.S. Source Income Subject to Withholding, is issued annually to each nonresident alien fellowship recipient (including Post Doctoral Fellowship awards), whether or not the individual has taxes withheld. Form 1042S,

which is issued by the Payroll Department no later than March 15, reports all award payments made during the previous calendar year. Questions concerning information reported on Form 1042S should be addressed to the Office of Fees and Scholarships, 355-5050.

Student Accounts Office - Fees, Sponsored Aid & Fellowships

V. AMENDMENT OR TERMINATION

Fellowship or traineeship appointments may be amended or terminated by preparing a new appointment form. A space is provided to indicate the reason for the amendment or termination.

VI. OATH CARDS

Persons appointed to a fellowship or traineeship are **not** required to sign oath cards.

VII. EXHIBITS

Exhibit 23-A. Graduate Fellowship/Traineeship Appointment/Amendment Form



February 23, 1999

TO: Pat Brown

RE: Changes to the Manual

1. In Section 45, V., D., (change \$10.00 to \$12.00)
... The cost of these functions will be allowed up to \$12.00 per person plus gratuity.
2. Changes Year-to-Date
Need to start a bullet for "2000"

We usually have just the subject line at this point

Subject: Summary of Changes to the MSU Manual of Business Procedures

This memo provides a summary of significant policy and procedure changes that have taken place since November 5, 1999.

SECTION 45: EXPENDITURE POLICIES AND GUIDELINES FOR FOOD, LODGING AND BEVERAGES

Effective February 23, 2000, the reimbursement from University funds for retirements, stepping down from administrative positions and new administrative appointment functions has been increased to \$12.00 per person plus gratuity. Please refer to Section 45, V. for additional guidelines concerning these functions.

allow up to

MICHIGAN STATE UNIVERSITY
Controller's Office

CTRLR HOME

DOWNLOAD

SEARCH

STAFF

MSU MANUAL OF BUSINESS
PROCEDURES

In order to view the Exhibits referenced in the Manual of Business Procedures, you'll need the Adobe Acrobat Reader. If you need Adobe Acrobat Reader, you can download it from Adobe. **Many of the Exhibits/Forms are interactive. To use this feature, you must have Adobe Acrobat Reader 4.0 installed .**

Recent News:

- [Flower Purchase Guidelines - 9/98](#)
- [Volume 1: Table of Contents](#)
- [Volume 2: Table of Contents](#)
- [Manual of Business Procedures Listserv for email updates](#)
- [General Information about the Manual](#)

Changes to the Manual by year:

add

- 2000
- 1999
- 1998
- 1997
- 1996

— see attached

Last Reviewed: February 01, 2000
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SECTION 45: EXPENDITURE POLICIES AND GUIDELINES FOR FOOD, LODGING AND BEVERAGES

- I. GENERAL
 - II. BUSINESS FUNCTIONS
 - III. RECRUITING MEALS
 - IV. RETREATS, WORKSHOPS, COMMITTEE AND FACULTY/STAFF MEETINGS
 - V. RETIREMENTS, STEPPING DOWN FROM ADMINISTRATIVE POSITIONS AND NEW ADMINISTRATIVE APPOINTMENT FUNCTIONS
 - VI. COLLEGE/ADMINISTRATIVE MAU AND STUDENT RECEPTIONS
 - VII. HOLIDAY AND OTHER FUNCTIONS/EXPENDITURES
 - VIII. HOME ENTERTAINMENT
 - IX. BULK PURCHASES
 - X. ALCOHOLIC BEVERAGES
-

SECTION 45: EXPENDITURE POLICIES AND GUIDELINES FOR FOOD, LODGING AND BEVERAGES

I. GENERAL

The University has limited resources to carry out its missions and is held accountable by the people of the State of Michigan for wise and effective use of its resources. With this understanding, the following policies and general guidelines have been developed. While responsible discretion and judgment should always be used for expending University funds, particular caution should be exercised for these types of expenditures.

Under unusual circumstances, exceptions to these policies and guidelines should be obtained in **advance** from the Provost or appropriate Vice President.

To carry out its academic and other missions, the University constructed food service, lodging and conference facilities. Therefore, use of University facilities and services should be considered. While encouraged, the use of University services is not required for on-campus catered events.

Kellogg Center shall be utilized for lodging whenever possible.

II. BUSINESS FUNCTIONS

A. Staff participation should be limited to those persons required to conduct the business. Expenses should be reasonable.

B. University business functions should be held in campus facilities whenever possible. While business functions may take place off campus, use of campus facilities is strongly encouraged. Appropriate and customary tips up to 20% of the bill are allowed.

C. Business functions may be held in other cities if it is more appropriate for business and economic reasons. These reasons must be documented on the voucher.

D. University funds may be used for meals to meet with University personnel if the meal is necessary to conduct University business.

1. It is not general practice for persons within the same organizational unit to use University funds for meal(s).
2. When a meal is a holiday function or has the appearance of a holiday function by the personnel in attendance, the cost may not be charged to the University.
3. While in travel status per diem policies are in effect. Consequently a meal involving only employees traveling together may not be claimed as a business meal (actual cost) but will be reimbursed at the per diem rates subject to travel policies.

E. Names of guests, affiliation(s) and the purpose of the meeting must be on the voucher or supporting documents.

F. In meetings with non-University faculty and staff, cost of alcoholic beverages can be reimbursed under the University policy relating to alcoholic beverages (see item X).

III. RECRUITING MEALS

A. Campus facilities should be used whenever possible. Guests shall be lodged at Kellogg Center when available. While off-campus facilities may be utilized for meals, use of campus facilities is strongly encouraged.

B. Alcoholic beverages may be reimbursed under the University policy covering alcoholic beverages (see item X).

C. Reimbursement for meals should include only the principal people involved in the decision-making process. Generally, reimbursement will not be made for entire departments or large numbers of staff.

D. Meals for spouses or partners/guests of the principal staff responsible for the recruiting will be reimbursed when the spouse/partner of the candidate is present.

IV. RETREATS, WORKSHOPS, COMMITTEE AND FACULTY/STAFF MEETINGS

A. Retreats

1. Retreats may be held for academic or University business purposes with prior approval of the Provost, vice president, dean or equivalent separately reporting positions, as well as associate/assistant provosts, vice presidents, deans or equivalent separately reporting positions.

2. Campus facilities should generally be used. The Kellogg Biological Station

Conference Center, the Troy Management Center and other University-owned facilities are also acceptable. For campus-based retreats, guests shall be lodged at Kellogg Center when available if overnight lodging is required..

3. Alcoholic beverages will not be reimbursed.

B. Workshops, Committee and Faculty/Staff Meetings

Campus facilities should be used whenever possible. Reimbursement shall generally be limited to rolls or other low-cost food items and non-alcoholic beverages.

V. RETIREMENTS, STEPPING DOWN FROM ADMINISTRATIVE POSITIONS AND NEW ADMINISTRATIVE APPOINTMENT FUNCTIONS

A. A University-wide annual retirement function is held for all employees who qualify. In addition, a function may be held for any employee who retires or terminates from the University providing that the employee has 15 years or more of service with the University.

B. Functions may be held for directors, chairpersons or higher who are stepping down from their administrative positions and are either remaining with or leaving the University; they must have held the position for five years or more.

C. Functions may also be held for persons appointed as directors, chairpersons or to higher administrative positions.

D. Spouses or partners/guests may attend these functions. The reimbursement from University funds shall not include alcoholic beverages. The cost of these functions will be allowed up to **\$10.00** per person plus gratuity. Functions expected to exceed the allowed limit of the per person charge may be paid for by participants or other individuals from non-University funds.

E. Documentation of adherence to the above rules shall be noted on all retirement related charges (i.e. name of retiree, number of years of service and estimated number of people in attendance at retirement function).

VI. COLLEGE/ADMINISTRATIVE MAU AND STUDENT RECEPTIONS

A. A college or administrative MAU may hold a reception once per year for the purpose of meeting new faculty and staff members. In the interest of avoiding negative public perceptions, such events shall not be held between Thanksgiving and New Year's Day.

B. Academic units may have receptions for faculty, staff and students/families when the predominant number of those in attendance are students. Academic units may have receptions to present or to acknowledge awards to faculty, staff, students, and alumni for outstanding accomplishments.

C. Spouses or partners/guests may attend these receptions. The reimbursement from University funds shall not include alcoholic beverages. The use of campus facilities is strongly encouraged.

VII. HOLIDAY AND OTHER FUNCTIONS/EXPENDITURES

A. Holiday functions, including receptions, luncheons, etc., functions for secretaries' week, birthday parties and other social events are not reimbursable from University funds. Personal gifts, cards and holiday decorations are also not reimbursable from University funds except those noted below in item B.

B. Holiday decorations may not be paid for with University funds for offices and public areas. Exceptions are allowed for public areas of operations which are supported by revenues from the **general public**. Holiday decorations may also be provided in the Student Housing and Food Services areas with University funds. Holiday cards for contributors and benefactors are also reimbursable from University funds when part of an overall development strategy.

VIII. HOME ENTERTAINMENT

Home entertainment is generally limited to major administrative unit (MAU) heads and other approved exceptions. All expenditures must have the signature of the Provost, vice president, dean or equivalent separately reporting positions, as well as associate/assistant provosts, vice presidents, deans or equivalent separately reporting positions. Such entertainment events are reimbursable pursuant to other sections of these policies and guidelines. Home entertainment may be provided through bulk purchases (see item IX below) or catering. Also, see section X.B.1., relating to the purchase and serving of alcoholic beverages.

IX. BULK PURCHASES

A. Bulk purchases of food and related items are limited to perishable food and disposable service ware directly related to the event.

B. All bulk purchases of food and beverages must be purchased from a vendor that provides itemized receipts. A register which automatically provides the items by name will suffice.

C. Bulk purchases may be reimbursed for events pursuant to other sections of these policies and guidelines.

X. ALCOHOLIC BEVERAGES

A. Alcoholic beverages may be charged to conference accounts when consumed by conference attendees and when reimbursement is made by participants or sponsors of the conference.

B. Reimbursement for alcoholic beverages is limited to business functions involving non-employees of the University (see item II) and to recruiting (see item III).

1. Alcoholic beverages must be purchased and served through licensed establishments except for home entertainment where bulk purchases are permitted.

2. All vouchers which include alcoholic beverages must have the signature of the Provost, vice president, dean or equivalent separately reporting positions, as well as associate/assistant provosts, vice presidents, deans or equivalent separately reporting positions.

3. All bills which include alcoholic beverages must be charged to a discretionary gift account.

a. A bill, such as a restaurant check, which includes alcoholic beverages should be charged to the gift account in its entirety. Departments desiring to charge alcoholic beverages portion only to gift accounts should obtain separate billings.

b. All other bills or portions of a voucher that do not contain alcoholic beverages may be charged to an appropriate fund and account.



From: Dave Brower
To: Poston, Fred L
Subject: Retirement Reception Limit

You recently forwarded me a note on a Retirement Reception for Norbert B. Enzer and asked when we last raised the per person limit for retirement receptions.

In checking, the limit was last raised from \$7 to \$10 (not including gratuity) effective 3/31/95. Assuming a 3% compounded rate of inflation for the past 5 years, the adjusted rate would be \$11.60. Increasing the rate to \$12 would be appropriate at this time. Do you want the limit increased to \$12 or some other amount, such as \$15?

Departments have been creative and found ways to work within the per person limit. This includes "gaming" the policy by inflating the number of people attending to drive down the per person cost.

In the way of background information, the cost per person amount was not intended to provide for sit-down dinners. But rather, was designed to provide for a reception. Over the years, the VP has made occasional exceptions. Exceptions have been granted where the retiree wanted a small group dinner, in lieu of a University wide reception. In these cases, the cost was probably less than if a University wide reception was held.

In other cases, a dinner was held, but attendees paid the incremental cost over the University limit. Finally, there have been only a hand full of cases where a dinner has been held, at University expense.

In the Enzer case, the cost per person comes to \$22.35. From the letter from Abbett, it sounds like a reception for 150 people, not a dinner. This is obviously a higher-end reception, but probably not unreasonable.

Call me if you would like to discuss this matter further. Also, please advise me as to you decision regarding Dr. Abbett's request for an exception. Finally, do you want the per person limit increased to \$12 or some other amount?

I have copied in Simon and Banks so that they are aware of this matter and have the option to provide feedback to you as they desire.

CC: Banks, Robert; Kathy Lindahl; Simon, Lou Anna K

Handwritten notes:
Increase the limit
#2
2.21.00

MICHIGAN STATE UNIVERSITY

RECEIVED

FEB 02 2000

OFFICE OF THE PROVOST

February 2, 2000

MEMORANDUM

TO: Lou Anna K. Simon
Provost

FROM: William S. Abbett
Dean

SUBJECT: Retirement Reception for Norbert B. Enzer, M.D.

As you know, the College of Human Medicine is planning a retirement reception and special recognition honoring Dr. Norbert Enzer, Associate Dean for Community Programs. As you are well aware, Dr. Enzer has been a long-term faculty in the College, having served as Chair of the Department of Psychiatry on two separate occasions and as Associate Dean of the College, also twice. Dr. Enzer is highly regarded physician and educator both at the University and national level. We are inviting community leaders as well as donors to the Enzer Lectureship which we have established in Norbert's honor.



COLLEGE OF HUMAN MEDICINE

Office of the Dean

East Fee Hall
East Lansing, Michigan
48824-1316

517/353-1730
FAX: 517/355-0342

In attempting to put together an appropriate reception for Dr. Enzer, I have been made aware of the cost per person limit and that our projected cost at the University Club will exceed the limit. The purpose of this memorandum is to request a waiver of the cost per person limit for this reception. The estimated cost, based on 150 guests, is \$3,352.85, which does not include any beverages.

I appreciate your consideration of this request.

WSA:kas

*Done
Brauer?
When did
we last
raise the
limit?
#Hosler*

2-11-00

From: Fred Poston <poston@CGA.MSU.EDU>
To: 'Dave Brower' <Brower@ctrl.msu.edu>
Date: 2/22/00 10:28AM
Subject: RE: Retirement Reception Limit

Dave: i think adjusting it every five years is OK. flp

-----Original Message-----

From: Dave Brower [mailto:Brower@ctrl.msu.edu]
Sent: Tuesday, February 22, 2000 10:31 AM
To: poston@CGA.MSU.EDU
Subject: RE: Retirement Reception Limit

Thanks. I will proceed with this immediately.

If you get to the point where you want a change in approach with regard to the retirement policy, let me know.

David Brower, Controller
Michigan State University
Phone - 517/355-5020
Fax - 517/432-5269
E-Mail - brower@pilot.msu.edu

>>> Fred Poston <piston@CGA.MSU.EDU> 02/21/00 03:18PM >>>
Dave: Let's raise it to \$12. flp

-----Original Message-----

From: Dave Brower [mailto:Brower@ctrl.msu.edu]
Sent: Sunday, February 20, 2000 12:31 PM
To: poston@pilot.msu.edu
Cc: lindahl@cga.msu.edu; laksimon@pilot.msu.edu; rfbanks@pilot.msu.edu
Subject: Retirement Reception Limit

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Retirement
Receptions

Increase \$10 to ⁹12
=

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I have copied in Simon and Banks so that they are aware of this matter and have the option to provide feedback to you as they desire.

David Brower, Controller
Michigan State University
Phone - 517/355-5020
Fax - 517/432-5269
E-Mail - brower@pilot.msu.edu

From: Marge Toomey <Toomey@ctrl.msu.edu>
To: <CTLMBP@LIST.MSU.EDU>
Date: 2/23/00 3:56PM
Subject: Update to Section 45 - Manual of Business Procedures

SECTION 45: EXPENDITURE POLICIES AND GUIDELINES FOR FOOD, LODGING AND BEVERAGES

Effective immediately, the expenditure limit for receptions marking retirements, stepping down from administrative positions and new administrative appointments functions has been increased to allow up to \$12.00 per person plus gratuity.

Please refer to Section 45, V. for additional guidelines concerning these functions.

Margaret Toomey
Senior Assistant Manager
Office of the Controller
Michigan State University
Phone: 517-355-5020
Fax: 517-432-5269
toomey@ctrl.msu.edu



SECTION 55: PAYROLL DEPARTMENT

- I. DETERMINING EMPLOYMENT STATUS - EMPLOYEE VERSUS INDEPENDENT CONTRACTOR
 - A. Employee
 - B. Independent Contractors
 - II. UNIVERSITY PAYROLLS
 - A. Pay and Pay Dates
 - B. Information Required for Payroll Processing
 - C. Optional Forms
 - D. Appointment and Hiring
 - E. Forms Required for Payroll Processing
 - F. Rate of Pay
 - G. Deadline for Submitting Payroll Information and Changes
 - H. Distribution of Checks
 - I. Checks Not Distributed with Regular Payroll
 - J. Checks Not Prepared with Regular Payroll
 - K. Payroll Petty Cash Checks (Hand-Drawn Checks)
 - L. Final Payments to Terminated Employees
 - M. Record of Hours Worked
 - N. Retention of Records
 - III. FICA WITHHOLDING INFORMATION
 - IV. CHANGES IN NAME AND/OR ADDRESS AND CORRECTION OF SOCIAL SECURITY NUMBER ERRORS
 - A. Change of Name
 - B. Change of Payroll Address
 - C. Correcting Errors in Social Security Number
 - V. COMPENSATION FOR NONREGULAR ASSIGNMENTS OR DUTIES
 - A. Overtime
 - B. Compensation for Services Apart from Regular Work Assignments
 - C. Military Pay
 - D. Jury Duty
 - E. Court Witness Fees
 - VI. SPECIAL HANDLING
 - VII. EXHIBITS
-

SECTION 55: PAYROLL DEPARTMENT

I. DETERMINING EMPLOYMENT STATUS - EMPLOYEE VERSUS INDEPENDENT CONTRACTOR

A. Employee

1. Every individual performing services for the University and compensated by the University is presumed to be an employee unless she/he can meet the criteria of independent contractor status (discussed in item I.B.). Generally, every individual who performs services that are subject to the will and control of the University, as to both

what must be done and **how** it must be done, is an employee. It does not matter that the University allows the employee considerable discretion and freedom of action, as long as the University has the **legal right** to control both the method and the result of the services.

2. University policy requires that the following workers be compensated as employees:

- a. Anyone teaching a course for credit.
- b. Generally, anyone teaching a noncredit course (see Section 76 for guidelines on determining if independent contractor status is appropriate).
- c. Anyone currently employed by the University who performs additional services outside his/her regular job description.
- d. Anyone currently enrolled as a University student.

3. The status of any worker not falling into one of the above categories must be evaluated based on the Internal Revenue Service common law rules for distinguishing between employees and independent contractors.

B. Independent Contractors

1. The general rule of thumb is that an individual is an independent contractor if the University has the **legal right** to control or direct **only** the result of the work and not the means and methods of accomplishing the result. Generally, independent contractors hold themselves out in their own names as self-employed and make their services available to the public.

2. Examples of individuals who might meet the criteria for independent contractor status include:

- a. Guest performers or artists who otherwise are not affiliated with the University.
- b. Guest speakers or guest lecturers brought to the University for very short durations because of their expertise.
- c. Individuals providing professional services, such as attorneys, accountants and other consultants.

3. See Section 76 for instructions for processing independent contractors.

4. When the status of a worker cannot be determined from the above guidelines, contact the Payroll Department (355-5010) or Accounts Payable (355-0331) for guidance **prior** to the services being performed.

II. UNIVERSITY PAYROLLS

A. Pay and Pay Dates

1. Academic and salaried support staff - Employees under these classifications are paid on a monthly payroll ending the last day of the month. Paychecks are distributed on the last working day of the month.

2. Graduate Assistants - Graduate assistants are paid on a monthly payroll ending on the 15th of the month. Paychecks are distributed on the 15th of the month or on the last working day before the 15th.
3. Hourly employees - Regular hourly employees and clerical-technical employees are paid on a biweekly payroll.
4. Student employees - Student employees are paid in the same manner as hourly employees except that the student payroll date falls on alternate weeks.

B. Information Required for Payroll Processing

1. Form W-4 (Federal), Employee's Withholding Allowance Certificate and Form MI-W4 (State of Michigan), Employee's Michigan Withholding Allowance Certificate.
 - a. Form W-4 (Federal) and Form MI-W4 (State of Michigan) must be filed by every employee (see exhibit 55-A and exhibit 55-B). Federal and state laws require that the **employee** complete the form in its entirety. If an employee does not complete both Form W-4 and Form MI-W4, withholdings will be taken from the employee's earnings at the highest withholding rate (i.e., single marital status, zero exemptions).
 - b. The employee must file a new Form W-4 and/or Form MI-W4 each time the employee wishes to increase or decrease the number of exemptions claimed or to have additional amounts withheld per pay period. Note: Form W-4 is used for federal tax withholding purposes and Form MI-W4 is used for State of Michigan tax withholding purposes.
 - c. Employees requesting tax withholding for Michigan city income tax may file Form CW-4, Withholding Certificate for City Income Tax (see exhibit 55-C).

2. Verification of Social Security Card Information

All University employees must present a valid social security card at the time they are processed for employment in order to be paid. The University is required by federal law to pay its employees under the exact name and number that appear on the social security card. Because of this requirement, the Payroll Department will not release an employee's paycheck until the information on the social security card has been verified.

3. Nonresident Alien Employees

- a. Nonresident alien employees should present their visas in the Payroll Department to determine if they may be eligible for exemption from federal, state and/or FICA withholding taxes.
- b. Changes in residency status should be reported to the employing department and processed through the appropriate personnel office. The employee also should bring the appropriate documentation of change in residency status to the Payroll Department to change his/her tax withholding status.

C. Optional Forms

1. Direct Deposit Authorization

Employees may have their paychecks directly deposited into personal checking or savings accounts by completing the Direct Deposit Authorization card (see exhibit 55-D). Employees who desire this service should also contact the financial institution and advise them that their paychecks are to be direct deposited.

2. Employees wishing to participate in employee benefit programs such as retirement, health, accident and life insurance, etc., should contact the Benefits Office.

D. Appointment and Hiring

1. Academic Appointments

All academic appointments are processed through the Office of Planning and Budgets. Each academic employee is required to complete Forms W-4 and MI-W4, and present a valid social security card for verification of name and social security number. If Forms W-4, MI-W4 and social security number verification are not submitted by the department, the employee must complete this information in the Payroll Department, 350 Administration Building. Departments are requested to notify new staff members of this requirement.

2. Salaried Support Staff and Hourly Employees

All employees under these classifications are processed by the Office of Human Resource Services, where the required forms are completed and forwarded to the Payroll Department.

3. Graduate Assistant Appointments

All graduate assistants must be registered in order to hold an assistantship and be paid on the graduate assistant payroll. If Forms W-4 and MI-W4 and social security number verification are not submitted by the department, the employee must complete this information in the Payroll Department, 350 Administration Building. Departments are requested to notify new graduate assistants of this requirement.

4. Student Employees

a. All University students compensated for services rendered must be paid through the Payroll Department. Direct Payment Vouchers or other payment mechanisms should not be used.

b. Departments are responsible for obtaining the completed Forms W-4, MI-W4 and for verifying social security information. Departments must submit the information to the Student Employment Office, together with the Student Employment Application (Stores stock order #140-25780). For further details on hiring student employees, see the Student Employment Manual prepared by the Student Employment Office.

c. University student employees retain their student status between semesters until the degree sought is obtained.

E. Forms Required for Payroll Processing

1. Academic, Graduate Assistants, Salaried Support Staff, and Clerical-Technical

- a. Payrolls are prepared automatically from appointment and personnel forms/reports.
- b. Departments are responsible for reconciling all employees' time. Any factors that would alter an employee's compensation, such as termination, leave without pay or days lost without pay, should be reported to the appropriate personnel office **immediately**. Pay adjustments due to overtime should be processed as outlined in item V. of this section.

2. Hourly Employees (excluding Clerical-Technical)

- a. Preprinted blue "Payroll Time Report" for Biweekly Labor Payroll (see exhibit 55-E).

Employees who have been authorized by the Office of Human Resource Services, and have received a paycheck in the last four months, will appear on a preprinted Payroll time report. Enter an X in the first column next to the name of each employee who is to be paid. Enter the number of hours worked for the pay period. Fractional hours are to be rounded up to the nearest tenth of an hour. For example, 3 hours and 24 minutes should be recorded as 3.4 hours.

Review the other information printed for each employee. If a one-time change is required, cross out incorrect data and write correct data above. Initial all changes. Permanent changes require filing a Personnel Action Notice (PAN) form with the Office of Human Resource Services. Items that can be changed include: earnings type, rate of pay, account number, and department number. Draw a thick line through the information for each employee who is **not** to be paid for the pay period.

Add the total number of hours, the total rates, and the number of employees to be paid. Enter these totals in the appropriate boxes.

The time report must have the handwritten signature of the Unit Administrator or someone authorized to sign on all accounts listed on the time report.

- b. Blank blue "Labor Payroll Time Report" (see exhibit 55-F).

A blank Labor Payroll Time Report may be used to pay employees who do not appear on the preprinted time reports and to pay unusual payments, e.g., late, overtime, and retroactive pay. To complete the blank Labor Payroll Time Report, enter the name and social security number of the employee, as well as other information per the instructions printed on the form. The name must be the same as it appears on the employee's social security card.

Add the total number of hours, the total rates, and the number of employees to be paid. Enter these totals in the appropriate boxes.

The time report must have the handwritten signature of the Unit Administrator or someone authorized to sign on all accounts listed on the time report.

3. Student Employees

- a. Preprinted green "Payroll Time Report" for Biweekly Student Payroll (see exhibit 55-G).

Students who have been authorized by the Student Employment Office, and have been paid in the last four months, will appear on a preprinted Payroll Time Report. Enter an "X" in the first column next to the name of each student who is to be paid. Enter the number of hours worked for the pay period. Fractional hours are to be rounded up to the nearest tenth of an hour. For example, 3 hours and 24 minutes should be recorded as 3.4 hours.

Review the other information printed for each student. Make changes where necessary and initial each change. Items that can be changed include: earnings type, rate of pay, account number, and department number. Draw a thick line through the information for each student who is **not** to be paid for the pay period.

- b. Blank green "Student Payroll Time Report" (see exhibit 55-H).

This form may be used to pay student employees who do not appear on the preprinted time reports and to pay unusual payments, e.g., late and retroactive pay. To complete the blank Student Payroll Time Report, enter the name and social security number of the student (these **must be** the same as they appear on the student's social security card), as well as all other information per the instructions printed on the form. If a student employee is new to the payroll, his/her student number should be entered in the last column of the time report.

Add the total number of hours, the total rates, and the number of students to be paid. Enter these totals in the appropriate boxes.

The time report must have the handwritten signature of the unit administrator or someone authorized to sign on **all** accounts listed on the time report.

University student employees must be enrolled and attending classes to be eligible for payment. To ensure that students are enrolled, the time reports are compared to the Registrar's current enrollment records. Students who have gained employment by assuring the department they will enroll must enroll promptly or be terminated.

F. Rate of Pay

1. Academic

- a. Rate of pay is determined from the appointment form.
- b. Rate changes are made on the basis of new appointment forms or "Change of

Status Recommendation" forms and must be approved by the Provost and Board of Trustees.

c. The forms are available in Room 64 Administration Building.

2. Graduate Assistants

a. Rate of pay is determined from the appointment form.

b. Rate changes are made on the basis of an amended or new appointment form.

c. The forms are available in Room 64 Administration Building and online with approved access.

3. Salaried Support Staff - Rate of pay is approved and provided to the Payroll Department by the Office of Human Resource Services.

4. Hourly Employees - Rate changes for hourly employees are approved by Human Resource Services and provided to the Payroll Department. Time reports will not reflect a new rate until approved and processed by Human Resource Services.

5. Student Employees - Job classification and grade level must be reported to the Student Employment Office using the "Student Employee Change of Status" form (see "Student Employment Manual" prepared by the Student Employment Office).

G. Deadline for Submitting Payroll Information and Changes

1. Time Reports

a. Biweekly pay periods for hourly and student employees end on Sunday at midnight. Payroll time reports for hourly employees, excluding clerical-technical, must be delivered to the Payroll Department by 10:00 a.m. the following Wednesday morning. When a short week occurs, specific instructions will be issued by the Payroll Department regarding the deadline.

b. Time reports received after 10:00 a.m. on Wednesday will be held and processed with the next biweekly payroll.

2. Employment data information for salaried employees must be received in the appropriate personnel office on or before the 15th of the month in which the employee is to be paid in order for the Payroll Department to process the employee's check with the current payroll.

3. Employment data information for graduate assistants must be received in the Office of Planning and Budgets on or before the 1st of the month in which the employee is to be paid in order for the Payroll Department to process the employee's check with the current payroll.

4. Except for direct deposit authorizations, all changes in exemptions and payroll deductions must be processed according to the above dates to be effective with the current payroll.

H. Distribution of Checks

1. Direct Deposit

- a. Employees may have their checks directly deposited into their personal checking or savings account by completing a "Direct Deposit Authorization" form (see exhibit 55-D). This form may be completed at the Payroll Department, or at the MSU Federal Credit Union for direct deposits at that institution. Completed direct deposit cards received in Payroll ten (10) days prior to the payday will become effective for the current month payday. Cards received after this time will be effective for the following payroll.
- b. Checks for these employees will be deposited into their bank accounts on the morning of payday. The employee will receive a "Direct Deposit Notification" showing gross pay, itemized deductions and net pay deposited.
- c. Direct deposit may be discontinued if the Payroll Department has received the notice for salaried employees ten (10) days prior to the payday.
- d. The time frames discussed above remain in effect when changing your direct deposit to a different bank. To avoid confusion, please contact the Payroll Department at 355-5010 with any questions.

2. Distribution to Departments

- a. Checks are picked up by the Campus Mail Service for delivery to the departments.
- b. Checks or Direct Deposit Notifications should be handed directly to the payee or placed in sealed envelopes for delivery by a designated employee.
- c. Payroll checks that must be canceled and rewritten due to any of the following reasons should be delivered immediately to the Payroll Department, 350 Administration Building:
 - 1) Late termination.
 - 2) Leave of absence without pay.
 - 3) Too many hours submitted for a Student or Hourly employee.
- d. Payroll checks not delivered to employees within **ten** days should be returned to the Payroll Department with a memo indicating the reason why the employee did not receive the check. The Payroll Department will attempt to locate the employee and deliver the check.

I. Checks Not Distributed with Regular Payroll

1. Checks will be held in the Payroll Department and not distributed on payday for the following reasons:
 - a. The Payroll Department has not received verification of the employee's social security number.

b. The various personnel offices may have employees' checks held for the following:

- 1) The employee is not authorized to be paid on the submitted account number.
- 2) INS Form I-9 information has not been completed.
- 3) A student employee (including graduate assistants) is not currently enrolled. Note that student employees who were enrolled during Spring semester and expect to be enrolled during Fall semester may work Summer semester without being enrolled.

2. When a paycheck is held, a "Hold Notice" is sent in lieu of the paycheck. The Hold Notice explains why the check was held and how the employee may obtain its release.

J. Checks Not Prepared with Regular Payroll

1. A check may not be prepared due to the following reasons:

- a. Employment data for non-hourly employees was received in the appropriate personnel office after the processing deadline.
- b. Hourly or student employee time reports received after the processing deadline.
- c. Student employee was not registered for the current semester or student authorization was not properly completed.
- d. Graduate assistant was not registered for the current semester.

2. Once the required information and processing are completed, a petty cash check may be obtained per the guidelines below.

K. Payroll Petty Cash Checks (Hand-Drawn Checks)

Petty Cash Checks - Employees failing to receive a check on the expected pay date may obtain a petty cash check for wages earned. An appointment form, approved personnel information, or authorized time report must be on file in the Payroll Department before a petty cash check can be issued. Departments will be charged a \$25.00 processing fee for all petty cash checks. Because of required processing time, a petty cash check generally is available to an employee 24 hours after the request is received by the Payroll Department.

L. Final Payments to Terminated Employees

1. Academic Employees

When an employee terminates employment prior to the ending date of his/her appointment, the employing department must process the required documents for termination through the Office of Planning and Budgets. The Payroll Department is notified of terminations for academic employees by the Office of Planning and Budgets. To avoid an overpayment to the employee, the termination notification

should be submitted in sufficient time to allow processing by the Office of Planning and Budgets and the Payroll Department.

2. Support Staff

a. The employing department must submit a Personnel Action Notice (PAN) form to the Office of Human Resource Services when an employee terminates employment. Information to be submitted with the PAN form includes the last day worked, number of hours worked on the last day, effective date of termination, vacation balance, and any absences not reported on the most recent attendance report. The Payroll Department is notified of terminations by the Office of Human Resource Services. To avoid overpayment to the terminating employee, it is important that the PAN form be submitted in sufficient time to allow processing by the Office of Human Resource Services and the Payroll Department.

b. The Office of Human Resource Services should be notified by the employing department when a terminating employee requests a final paycheck prior to the scheduled pay date. The Office of Human Resource Services will then notify the Payroll Department that a final paycheck has been requested. Any final paychecks released prior to the scheduled pay date should be picked up in the Payroll Department by a representative from the terminated employee's department.

M. Record of Hours Worked

The Fair Labor Standards Act requires that a record of hours worked be maintained for all nonexempt employees. Faculty, specialists, executive managers, and administrative professionals are exempt under the law. Records of hours worked should also be kept for employees entitled to overtime based on contractual provisions (administrative professionals in levels 8 - 11).

The "Time Record" (see exhibit 55-I) is an appropriate record for all hourly employees including students. Other departmental records are acceptable, as long as they record hours worked on a daily basis.

N. Retention of Records

To meet the requirements of the Fair Labor Standards Act, departments must retain time records of hours worked per day and retain these records for a period of four years. For employees paid on federal work-study accounts or federal contract and grant accounts, time records must be retained for 6 years after fiscal year end.

III. FICA WITHHOLDING INFORMATION

A. Graduate ^{Assistantship} ~~stipends~~ ^{and} ~~are not subject to FICA taxes.~~

~~B.~~ ^{C.} Student employees will be assessed FICA/Medicare tax if they are:

1. Undergraduate students enrolled for less than 6 credits.
2. Master's level students enrolled for less than 5 credits.
3. Doctoral level students enrolled for less than 3 credits.

B.

C. Services performed by nonresident aliens temporarily in the United States under F, J or M visas may be exempt from social security withholding. Individuals who feel they qualify for this treatment should come to the Payroll Department to discuss qualifications for exemption.

IV. CHANGES IN NAME AND/OR ADDRESS AND CORRECTION OF SOCIAL SECURITY NUMBER ERRORS

A. Change of Name

1. Support Staff

a. The name of an employee on the payroll records must be the same as the name indicated on the employee's social security card.

b. Name changes must be processed through the Office of Human Resource Services by the employee's department on the Personnel Action Notice (PAN). Name changes cannot be made on payroll records (including changes of name on preprinted time reports) until a copy of the changed social security card has been submitted to the Office of Human Resource Services to change the employee's records.

2. Academic - Academic personnel must communicate changes in name by an Address Information Notice (AIN) to the Academic Personnel Records Office. The AIN should be accompanied by three copies of the employee's social security card. The Academic Personnel Records Office will forward one copy of the social security card to the Payroll Department and one copy to the Office of Planning and Budgets to change the employee's name in these areas.

3. Students - Students must make name changes at the Registrar's Office, 150 Administration Building. In addition, a copy of the social security card with the corrected name **must** be sent to the Payroll Department.

4. Graduate Assistants - Graduate assistants must make name changes at the Registrar's Office, 150 Administration Building. In addition, a copy of the social security card with the corrected name **must** be sent to the Payroll Department.

B. Change of Payroll Address

1. Current Employees - Faculty and support staff addresses are entered into the payroll system from the faculty/support staff address system. The change should be made through the employee's department. The Personnel Action Notice (PAN) for support employees or the Address Information Notice (AIN) for academic employees should be used. Graduate assistant and student address changes should be made at the Registrar's Office, as they are entered into the payroll system from the Registrar's address system.

2. Terminated Employees - Terminated employees who wish to have their Form W-2 sent to an address other than the one on file at the time of termination should contact the Payroll Department to change the address to which the Form W-2 is to be sent.

C. Correcting Errors in Social Security Number

If an error in a social security number is found on any earnings information from the University, the employee should take or send a copy of the social security card to the appropriate personnel office to have the number corrected. The employee also should send a copy to the Payroll Department so correction of the employee's earnings records can be made with the Social Security Administration.

V. COMPENSATION FOR NONREGULAR ASSIGNMENTS OR DUTIES

A. Overtime

(NOTE: The information below summarizes significant pay requirements but is superseded by collective bargaining agreements. See appropriate contracts for details.)

1. Definition

a. The Fair Labor Standards Act stipulates that nonexempt employees must be appropriately compensated for overtime hours worked. "Nonexempt employees" are all employees except faculty, specialists, executive management, administrative professional, and supervisory staff. In addition, administrative professionals in levels 8 - 11 are provided overtime pay per their collective bargaining agreements.

Overtime is earned when an employee works in excess of 40 hours in a standard work week or, in certain 7-day-per-week operations, over 8 hours per day and 80 hours in a two-week period. The standard work week is a 168-hour period which, for the University, generally starts at 12 midnight on Sunday and ends at 12 midnight on the following Sunday.

b. Hours worked in excess of a standard work day or week by a nonexempt employee should be approved in advance of the work being performed by completing Approval for Overtime Hours for Non-exempt Employees (see exhibit 55-J).

2. Compensation

a. Time Off for Overtime Hours

Compensation for overtime hours worked should be handled within the purview of the relevant labor union contract.

b. Payment for Overtime Hours

1) For hourly, clerical-technical, and nonexempt salaried employees, overtime must be submitted on a **blue** labor payroll time report. (See exhibit 55-F for sample of Labor Payroll Time Report.) Hours reported on the Labor Payroll Time Reports must be actual hours worked and must be rounded to the nearest tenth of an hour. Do **not** increase by 50% the overtime hours worked by employees; the system automatically calculates a time-and-one-half payment.

For student employees, overtime must be submitted on a **green** Student

Payroll Time Report (see exhibit 55-H) using the STO earnings type and actual hours worked.

2) All Labor Payroll Time Reports and Student Payroll Time Reports should be submitted per the schedule outlined in item II., G., Deadline for Submitting Payroll Information and Changes.

3) All blue and green Payroll Time Reports should be submitted to the Payroll Department on Wednesday of student pay week.

c. Rate of Payment

1) Hourly employees should be paid their regular rate.

2) Overtime Compensation - Under the Fair Labor Standards Act, employers are required to pay "non-exempt" employees overtime compensation at a rate of at least one and one-half times their "regular rate" worked in excess of 40 hours during a given work week. For purposes of calculating overtime, an employee's regular rate of pay must include a factor for non-discretionary payments. Examples of non-discretionary payments include the longevity payment, shift-differential pay and higher-rated job pay. The Payroll Department will incorporate the longevity payment with respect to overtime paid and payment will be made to employees on an annual basis. Departments are responsible for including the shift-differential pay and higher rated job pay in their overtime pay on an on-going basis. Questions regarding the overtime calculation and processing procedures should be directed to the Payroll Department at 5-5010.

3) Approval of Human Resource Services is necessary when overtime is submitted for administrative professional employees in levels 12 or above; overtime approval must be submitted on a Special Payment Authorization Form (see exhibit 55-L).

B. Compensation for Services Apart from Regular Work Assignments

1. Academic Employees - Every department paying individuals appointed in the academic personnel system for part-time work involving teaching or service activities in excess of load needs prior approval of the dean of the college. Deans should forward a yellow "Additional Payments" form (see exhibit 55-K) to pay overload to the Office of Planning and Budgets for processing. This type of pay is subject to the Board policy found under Overload Pay in the Faculty Handbook.

2. Support Staff

a. Michigan State University employees performing services apart from their regular work assignments are considered University employees in such capacity. They may not be processed as independent contractors.

b. To pay the employee for these services, a white "Special Payment Authorization" form (see exhibit 55-L) must be submitted to Human Resources for approval.

c. If approved by Human Resources, services apart from regular work assignments and outside the classification may be compensated at a rate different from the

employee's regular rate. However, nonexempt employees must be appropriately compensated when total hours worked are in excess of 40 hours in a standard work week.

C. Military Pay

1. Regular, full-time employees who are ordered to temporary active duty for military training will be allowed fifteen (15) days leave of absence. The University will pay the difference between regular pay and military pay when the military pay is less. The military pay, which will be supplemented by the University, is the base pay. The employee must present a copy of the pay voucher from the government to document the amount of military pay received.
2. Military pay will be deducted from regular pay as follows:
 - a. Faculty - a copy of the military pay voucher should be forwarded to the Payroll Department. Payroll will determine the amount to be deducted. The military pay will be deducted from the next paycheck.
 - b. AP and CT - a copy of the military pay voucher should be submitted to the Office of Human Resource Services; they will determine the amount to be deducted and will report the amount to the Payroll Department. The military pay will be deducted from the next paycheck.
 - c. Hourly - a copy of the military pay voucher should be forwarded to the Payroll Department along with a blue Labor Payroll Time Report showing the military pay and using the earnings type, "MIL." The system will automatically deduct the amount of military pay from the employee's gross pay.

D. Jury Duty

1. The University will pay the difference between the jury duty compensation and the regular University compensation.
2. The procedures for processing documented evidence of jury duty compensation are the same as for military pay.

E. Court Witness Fees

Court witness fees paid to University employees must be deposited into the account number 11-0739. A duplicate receipt is to be sent by the employing department to the Payroll Department where the duplicate receipt will be placed in the employee's file.

VI. SPECIAL HANDLING

A special handling fee of \$25.00 will be charged to departments when notices of personnel action result in the need for a hand-drawn check to pay employees on a timely basis. Notices of personnel action, for purposes of this policy, which could result in the special handling fee if received too late to meet payroll processing deadlines are defined as follows:

- A. Academic or support staff appointment forms.
- B. Time reports for student and labor payrolls.

VII. EXHIBITS

Exhibit 55-A. Employee's Federal Withholding allowance Certificate

Exhibit 55-B. Employee's Michigan Withholding Certificate

Exhibit 55-C. Employee's Withholding Certificate For City Income Tax

Exhibit 55-D. MSU Direct Deposit Authorization Form

Exhibit 55-E. MSU Preprinted Labor Payroll Time Report (Blue Sheet)

Exhibit 55-F. MSU Labor Payroll Time Report (Blue Sheet)

Exhibit 55-G. MSU Preprinted Student Payroll Time Report (Green Sheet)

Exhibit 55-H. MSU Student Payroll Time Report - (Green Sheet)

Exhibit 55-I. MSU Time Record

Exhibit 55-J. MSU Approval for Overtime Hours for Non-Exempt Employees

Exhibit 55-K. MSU Additional Payments Form

Exhibit 55-L. MSU Special Payment Authorization Form



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REGISTRATION/CONFERENCE FEES:

Conference registration fees should be paid in advance using the MSU Purchasing Card. If the MSU Purchasing Card cannot be used because the conference registrar will not accept it, or because the registration amount exceeds the MSU Purchasing Card transaction dollar limitation, a Direct Payment voucher must be used. This direct payment voucher must detail the attendee, date, and location of the conference. Travel vouchers submitted for conference-related travel must include copies of the conference agenda/materials (documentation specific items, such as meals, lodging and shuttle included in conference fee). Indicate "no meals included" if applicable.

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Federal Per Diem / Foreign Exchange Rates

- Federal Key Cities Meal Per Diem Rates
- Foreign Per Diem Rates
- Foreign Exchange Rates
- Registration and Conference Fees
- Mileage Chart

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Last Reviewed: June 20, 2000
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MSU Purchasing Card (MasterCard)

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REGISTRATION/CONFERENCE FEES:

Registration, conference, workshop, meeting fees, etc. should be paid in advance on a DIRECT PAYMENT VOUCHER or by using a Procurement Card. The Direct Payment Voucher must detail the attendee, date, and location of the conference. Travel Vouchers submitted for conference-related travel MUST include copies of the conference agenda/materials (documenting specific items, such as meals, lodging and shuttle included in conference fee). Indicate "no meals included" if applicable. The object code for these fees is 028.

*use same verbiage
as 70.I.C.11*

*Replace with
70.I.C.11*

where?


Last Reviewed: October 22, 1999
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*Bob - 028 will have small \$
do we throw into
022/020/?*

MICHIGAN STATE
UNIVERSITY

December 15, 1999

TO: Deans, Directors, Chairpersons and Executive Managers

FROM: David Brower, Controller 

SUBJECT: **INCREASE IN MILEAGE ALLOWANCE**
INCREASE IN NORTHWEST AIRLINES DISCOUNT

Increase in mileage allowance:

Effective January 1, 2000, the University's mileage allowance will be **increased from 31 cents per mile to 32 cents per mile**. This new rate will be effective for mileage incurred on or after January 1, 2000.

The increase is consistent with the University's past practice of making full cent adjustments to its mileage reimbursement rate based upon announced adjustments in the Internal Revenue Service's standard business mileage allowance.

References to the mileage allowance in the *Manual of Business Procedures*, Volume I, Section 70, will be revised. You can access the Manual via the Controller's Office home page on the Web site: <http://www.ctrlr.msu.edu>.

Increase in Northwest Airlines Discount:

Effective December 18, 1999, the discount rate for MSU-funded business travel on Northwest/KLM Airlines will increase from 10% to 13% on most classes of domestic and international flights. The discounts will further reduce the best available fares and are effective for travel between January 1, 2000 and January 31, 2001. The discount rate for MSU-funded business travel on United Airlines remains at 13% for all domestic and international flights. These discounts are only available through MSU's approved cluster travel agencies: Spartan Travel, Anderson Travel and Council Travel.

Please share this information with your faculty and staff.



OFFICE OF THE
CONTROLLER

Michigan State University
305 Administration Building
East Lansing, MI
48824-1046
517/355-5020
FAX: 517/432-5269

From: Carolyn Snow <Snowc@ctrl.msu.edu>
To: <UNIVTVL@LIST.MSU.EDU>
Date: 6/23/00 12:43PM
Subject: Travel Update

DOMESTIC PER DIEM INCREASES EFFECTIVE July 1, 2000:

The Controller has sent a Memorandum, dated June 20, 2000 to Deans, Directors, Chairpersons and Executive Managers. Effective July 1, 2000, the University meal per diems will be increased to bring them in line with the revised Federal continental United States per diem rates. The daily per diem for meals will be \$34.00 as a standard rate, \$38 for key named cities, and \$46 for special large North American cities. The breakdown follows:

	Standard Cities	Key Cities	SPECIAL Cities
Breakfast	\$6	\$7	\$9
Lunch	\$9	\$10	\$12
Dinner	\$19	\$21	\$25

The listing of SPECIAL Cities is available on the FEDERAL KEY CITIES chart on the Travel Office Home Page www.ctrl.msu.edu

EFFECTIVE July 1, 2000 -

All Conference registration fees and subscriptions funded by MSU must be paid using the MSU MasterCard Purchasing Card (ProCard), wherever possible. We realize that not all conferences and subscription services accept credit cards and that some of these costs exceed the \$1000 limit on the Purchasing Card. The use of the ProCard will not be required in these cases. For these cases, use the Direct Payment Voucher and document on the front of the voucher that a credit card is not accepted. There will also be international registrations in foreign currencies which need to be wired. We will continue to handle these in the current manner as well. Utilizing the Purchasing Card for these expenditures allows for more timely payment and reduced processing of accompanying paperwork. This will eliminate the need for a "walk-through" since the ProCard will accomplish the same objective and save your department budget the walk-through fee.

MICHIGAN STATE
UNIVERSITY

June 20, 2000

To: Deans, Directors, Chairpersons and Executive Managers

From: Dr. Robert Banks, Assistant Provost and Assistant Vice President for Academic Human Resources 

Dave Brower, Controller 

Subject: INCREASED MEAL PER DIEMS FOR CONTINENTAL UNITED STATES

Effective July 1, 2000, the University meal per diems will be increased to bring them in line with the revised Federal continental United States per diem rates released earlier this year. The last increase for the per diems occurred August 1, 1997. **The daily per diem for meals will be \$34.00 as a standard rate, \$38 for key named cities, and \$46.00 for special large North American cities (updated list attached). Please note that ten U.S. cities have been added to the \$46.00 Special City category.** The per diem rate breakdown by meals is as follows:

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305 Administration Building
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48824-1046
517/355-5020
FAX: 517/432-5269

	Standard Cities	Key Cities	U.S.A. Special Cities
Breakfast	\$ 6.00	\$ 7.00	\$ 9.00
Lunch	\$ 9.00	\$10.00	\$12.00
Dinner	\$19.00	\$21.00	\$25.00
	-----	-----	-----
New Per Diem Rates	\$34.00	\$38.00	\$46.00
Previous Per Diem Rates	\$30.00	\$38.00	\$38.00

Please advise your faculty and staff regarding this change.

These changes have been incorporated into the *Manual of Business Procedures*, which can be found on the Controller's Office web site at <http://ctrl.msu.edu>.

Attachment

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FEDERAL KEY CITIES I MEAL PER DIEM RATES

[U.S. CITIES](#) | [FOREIGN CITIES](#) | [SPECIAL CITIES](#)

U.S. CITIES

\$38.00 PER DAY (Breakfast \$7.00; Lunch \$10.00; Dinner \$21.00)

ALABAMA	Birmingham Huntsville Mobile
ALASKA	All Locations
ARIZONA	Phoenix/Scottsdale
CALIFORNIA	Bridgeport Death Valley Fresno Gualala/Point Arena Modesto Monterey Napa Oakland Ontario/ Victorville/Barstow Palm Springs Palo Alto/San Jose Redding Redwood City/ San Mateo Sacramento San Jose San Luis Obispo Santa Barbara Santa Cruz Santa Rosa South Lake Tahoe Tahoe City Yosemite National Pk. (Anaheim, Los Angeles, San Diego and San Francisco are "Special Cities")
COLORADO	Aspen Boulder Denver Durango Keystone/Silverthorne Telluride Vail
CONNECTICUT	Bridgeport/Danbury Salisbury
DELAWARE	Wilmington
DISTRICT OF COLUMBIA	(Washington, D.C. is a "special City")

FLORIDA	Fort Myers Key West Miami Miami Beach Naples Tampa/St. Petersburg West Palm Beach
GEORGIA	Atlanta
HAWAII	All Locations
IDAHO	Ketchum/Sun Valley
ILLINOIS	Rockford (Chicago is a "Special City")
INDIANA	Indianapolis Carmel
KANSAS	Kansas City
KENTUCKY	Covington Louisville
LOUISIANA	New Orleans
MAINE	Portland
MARYLAND	Annapolis Baltimore Columbia Frederick Ocean City
MASSACHUSETTS	Andover Cambridge/Lowell Hyannis Martha's Vineyard/ Nantucket Quincy (Boston is a "Special City")
MICHIGAN	Mackinac Island Port Huron Troy/Pontiac (Detroit is a "Special City")
MINNESOTA	Duluth Minneapolis/St. Paul

MISSISSIPPI	Ridgeland
MISSOURI	Kansas City St. Louis
NEVADA	Incline Village Las Vegas Stateline
NEW HAMPSHIRE	Lebanon/Hanover
NEW JERSEY	Atlantic City Camden Edison Moorestown Newark Parsippany/Dover Princeton/Trenton
NEW MEXICO	Albuquerque Santa Fe
NEW YORK	Albany Buffalo Glens Falls Rochester Saratoga Springs Schenectady White Plains (New York City is a "Special City")
NORTH CAROLINA	Charlotte Raleigh/Durham/ Chapel Hill
OHIO	Akron Cleveland Columbus
OREGON	Ashland/Medford Lincoln City/Newport Portland
PENNSYLVANIA	Allentown Chester/Radnor Fort Washington Harrisburg King of Prussia Philadelphia Pittsburgh Valley Forge
RHODE ISLAND	Newport

SOUTH CAROLINA	Greenville Hilton Head
TENNESSEE	Nashville
TEXAS	Austin Dallas/Fort Worth Galveston Houston
UTAH	Park City Salt Lake City
VIRGINIA	Alexandria Charlottesville Chesapeake Fairfax Falls Church Hampton Newport News Norfolk Portsmouth Richmond Virginia Beach Williamsburg Wintergreen (Arlington is a "Special City")
WASHINGTON	Seattle Spokane Vancouver
WISCONSIN	Brookfield Wisconsin Dells
WYOMING	Jackson
FOREIGN CITIES \$38.00 PER DAY (Breakfast \$7.00; Lunch \$10.00; Dinner \$21.00)	
CANADA, GUAM, PUERTO RICO, U.S. VIRGIN ISLANDS	All Locations
SPECIAL CITIES \$46.00 PER DAY (Breakfast \$9.00; Lunch \$12.00; Dinner \$25.00)	
UNITED STATES	Boston Chicago Detroit Los Angeles/Anaheim New York City San Diego San Francisco Washington, D.C./Arlington
CANADA	Edmonton Ottawa Quebec

	Toronto
	Vancouver
	Montreal
MEXICO	Cancun
	Mexico City

Last Reviewed: June 20, 2000
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REIMBURSEMENT CHART
Effective 7/1/2000

TYPE OF EXPENDITURE	REIMBURSEMENT RATE			ORIGINAL RECEIPTS REQUIRED
Lodging				
Room	At actual cost (single rate)			Itemized receipt from hotel or motel (single occupancy)
Suite or conference Room	At actual cost			Itemized receipt and statement of its use
Tips	Once each occupancy not to exceed \$2.00			None
Meals-not included in conference fees. Includes tips				
	Standard	Federal Key Cities (7)	USA Special Cities	
Full Day	\$34.00 maximum	\$38.00 maximum	\$46.00 maximum	None
Breakfast	6.00 maximum	7.00 maximum	9.00 maximum	None
Lunch	9.00 maximum	10.00 maximum	12.00 maximum	None
Dinner	19.00 maximum	21.00 maximum	25.00 maximum	None
Guest (1,2)	Full Reimbursement	Full Reimbursement		Specific business purpose, name of guest(s) and his/her affiliation. Receipts required
Transportation				
Personal car-miles (3)	32 cents per mile			None
Mileage-vicinity travel	32 cents per mile			Itemized separate from enroute miles
Bridge and toll road	Full Reimbursement			None
Driving extra car	Split of single car reimbursement			None
Lansing airport (4)	32 cents per mile			None
Commercial Carrier				
Plane, train, bus, ship	Lowest round trip fare			Commercial carrier's original receipt (ticket stubs for airfares)
Taxi/Limousine	Actual Cost			Receipt required if \$75 and over
Taxi/Limo Tips	up to 20% of actual fare			None
University vehicle	Gas, repairs and towing (no mileage)			Receipt for payment made
Rental vehicle (5)	Mid-size class rate			Itemized receipt from rental agency
Private plane	Lowest of round trip airfare or car mileage			None
Parking - private or MSU car	\$25 and under			Itemize, no receipt required
	over \$25			Itemized with receipt

Other		
Conference expenses (6)	Full reimbursement	Receipts & conference fee detail required
Telephone and telegram	Actual Cost	Date of call, name, business affiliation and location of person contacted
Travelers checks	Actual cost/Intl only	Receipt required
Miscellaneous	\$25 and under	Itemize, no receipt required
	Over \$25	Itemize with receipt
Limited Reimbursement	Determined prior for an amount less than anticipated expense	Same as listed above

(1) MSU staff members who entertain guests may also receive reimbursement in excess of the maximum allowance if (a) entertainment of guests is a part of the approved purpose of the trip, (b) on-campus facilities are used if possible, (c) reimbursement excludes alcoholic beverages, (d) receipts, names and business affiliations of guests are provided, and (e) tips are limited to 20%.

(2) In cases involving grants and contracts, the Office of Contract and Grant Administration should be consulted in order to determine whether this expense is reimbursable.

(3) Personal car mileage is taken from the McNally Standard Highway Mileage Guide which assumes that travel is to the center of the city to which you are going. If your destination is not located at the center of the city, be sure to report the destination and the mileage difference as vicinity travel on a separate line of your Travel Voucher. Since the University does not reimburse mileage for commuting, mileage must be computed to and from the point of employment.

(4) Reimbursement for two round trips to and from the Lansing airport. Reasonable taxi fare is allowed to/from the Lansing airport not to exceed \$25.00 each way.

(5) CDW/LDW and Liability Waiver costs are not reimbursable for domestic car rentals.

(6) Conference registration fees should be paid in advance via MSU purchasing card or on a Direct Payment Voucher.

(7) Reimbursement at Federal Key City per diem rates is provided when the lodging purchased is located within the city limits of the key city. For all locations in Canada and Mexico, use \$38.00 per diem rate except for select cities where special \$46.00 per diem rate applies (see Federal Key Cities listing in this section).

point of employment.

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(6) Conference registration fees must be paid in advance via MSU Purchasing Card (or Direct Payment Voucher only if card not accepted).

(7) Reimbursement at Federal Key City per diem rates is provided when the lodging purchased is located within the city limits of the key city. For all locations in Canada and Mexico, use \$38.00 per diem rate except for select cities where special \$46.00 per diem rate applies (see Federal Key Cities listing in this section).

REIMBURSEMENT CHART **Effective 7/1/2000**

TYPE OF EXPENDITURE	REIMBURSEMENT RATE			ORIGINAL RECEIPTS REQUIRED
Lodging				
Room	At actual cost (single rate)			Itemized receipt from hotel or motel (single occupancy)
Suite or conference Room	At actual cost			Itemized receipt and statement of its use
Tips	Once each occupancy not to exceed \$2.00			None
Meals-not included in conference fees. Includes tips				
	Standard	Federal Key Cities (7)	USA Special Cities	
Full Day	\$34.00 maximum	\$38.00 maximum	\$46.00 maximum	None
Breakfast	6.00 maximum	7.00 maximum	9.00 maximum	None
Lunch	9.00 maximum	10.00 maximum	12.00 maximum	None
Dinner	19.00 maximum	21.00 maximum	25.00 maximum	None
Guest (1,2)	Full Reimbursement	Full Reimbursement		Specific business purpose, name of guest(s) and his/her affiliation. Receipts required
Transportation				
Personal car-miles (3)	32 cents per mile			None
Mileage-vicinity travel	32 cents per mile			Itemized separate from enroute miles
Bridge and toll road	Full Reimbursement			None
Driving extra car	Split of single car reimbursement			None
Lansing airport (4)	32 cents per mile			None
Commercial Carrier				
Plane, train, bus, ship	Lowest round trip fare			Commercial carrier's original receipt (ticket stubs for airfares)
Taxi/Limousine	Actual Cost			Receipt required if \$75 and over
Taxi/Limo Tips	up to 20% of actual fare			None
University vehicle	Gas, repairs and towing (no mileage)			Receipt for payment made
Rental vehicle (5)	Mid-size class rate			Itemized receipt from rental agency
Private plane	Lowest of round trip airfare or car mileage			None
Parking - private or MSU car	\$25 and under			Itemize, no receipt required
	over \$25			Itemized with receipt
Other				
Conference expenses (6)	Full reimbursement			Receipts & conference fee detail required
Telephone and telegram	Actual Cost			Date of call, name, business affiliation and location of person contacted
Travelers checks	Actual cost/Intl only			Receipt required
Miscellaneous	\$25 and under			Itemize, no receipt required
	Over \$25			Itemize with receipt
Limited Reimbursement	Determined prior for an amount less than anticipated expense			Same as listed above

(1) MSU staff members who entertain guests may also receive reimbursement in excess of the maximum allowance if (a) entertainment of guests is a part of the approved purpose of the trip, (b) on-campus facilities are used if possible, (c) reimbursement excludes alcoholic beverages, (d) receipts, names and business affiliations of guests are provided, and (e) tips are limited to 20%.

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(3) Personal car mileage is taken from the McNally Standard Highway Mileage Guide which assumes that travel is to the center of the city to which you are going. If your destination is not located at the center of the city, be sure to report the destination and the mileage difference as vicinity travel on a separate line of your Travel Voucher. Since the University does not reimburse mileage for commuting, mileage must be computed to and from the

REIMBURSEMENT CHART

Effective 7/1/2000

TYPE OF EXPENDITURE	REIMBURSEMENT RATE			ORIGINAL RECEIPTS REQUIRED
Lodging				
Room	At actual cost (single rate)			Itemized receipt from hotel or motel (single occupancy)
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Lunch	9.00 maximum	10.00 maximum	12.00 maximum	None
Dinner	19.00 maximum	21.00 maximum	25.00 maximum	None
Guest (1,2)	Full Reimbursement	Full Reimbursement		Specific business purpose, name of guest(s) and his/her affiliation. Receipts required
Transportation				
Personal car-miles (3)	32 cents per mile			None
Mileage-vicinity travel	32 cents per mile			Itemized separate from enroute miles
Bridge and toll road	Full Reimbursement			None
Driving extra car	Split of single car reimbursement			None
Lansing airport (4)	32 cents per mile			None
Commercial Carrier				
Plane, train, bus, ship	Lowest round trip fare			Commercial carrier's original receipt (ticket stubs for airfares)
Taxi/Limousine	Actual Cost			Receipt required if \$75 and over
Taxi/Limo Tips	up to 20% of actual fare			None
University vehicle	Gas, repairs and towing (no mileage)			Receipt for payment made
Rental vehicle (5)	Mid-size class rate			Itemized receipt from rental agency
Private plane	Lowest of round trip airfare or car mileage			None
Parking - private or MSU car	\$25 and under			Itemize, no receipt required
	over \$25			Itemized with receipt
Other				
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Travelers checks	Actual cost/Intl only			Receipt required
Miscellaneous	\$25 and under			Itemize, no receipt required
	Over \$25			Itemize with receipt
Limited Reimbursement	Determined prior for an amount less than anticipated expense			Same as listed above

(1) MSU staff members who entertain guests may also receive reimbursement in excess of the maximum allowance if (a) entertainment of guests is a part of the approved purpose of the trip, (b) on-campus facilities are used if possible, (c) reimbursement excludes alcoholic beverages, (d) receipts, names and business affiliations of guests are provided, and (e) tips are limited to 20%.

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(4) Reimbursement for two round trips to and from the Lansing airport. Reasonable taxi fare is allowed to/from the Lansing airport not to exceed \$25.00 each way.

(5) CDW/LDW and Liability Waiver costs are not reimbursable for domestic car rentals.

X (6) Conference registration fees ^{must} be paid in advance via MSU purchasing card or on a Direct Payment Voucher. *only if card not accepted).*

(7) Reimbursement at Federal Key City per diem rates is provided when the lodging purchased is located within the city limits of the key city. For all locations in Canada and Mexico, use \$38.00 per diem rate except for select cities where special \$46.00 per diem rate applies (see Federal Key Cities listing in this section).

70. II A. 4.

4. Conference registration fees ^{must} should be paid in advance using the MSU Purchasing Card. If the MSU Purchasing Card cannot be used because the conference registrar will not accept it, or because the registration amount exceeds the MSU Purchasing Card transaction dollar limitation, a Direct Payment voucher ^{must} must be used. This direct payment voucher must detail the attendee, date, and location of the conference. Travel vouchers submitted for conference-related travel **must** include copies of the conference agenda/materials (documentation specific items, such as meals, lodging and shuttle included in conference fee). Indicate "no meals included" if applicable

may

70 IC. 11

using the MSU Purchasing Card

11. Conference registration fees should be paid in advance ~~on a Direct Payment Voucher, or with the MSU Procurement Card.~~ This direct payment voucher must detail the attendee, date, and location of the conference. Travel Vouchers submitted for conference-related travel **must** include copies of the conference agenda/materials (documenting specific items, such as meals, lodging and shuttle included in conference fee). Indicate "no meals included" if applicable

If the MSU Purchasing Card cannot be used because the conference registrar will not accept it, or because the registration amount exceeds the ^{max} Purchasing Card transaction dollar limit, a Direct Payment Voucher may be used.

70. 11. A. 4.

4. Conference registration fees should be paid in advance on a Direct Payment Voucher or with the MSU Procurement Card. The Direct Payment voucher must detail the attendee, date, and location of the conference. Travel Vouchers submitted for conference-related travel **must** include copies of the conference agenda/materials (documenting specific items, such as meals, lodging and shuttle included in conference fee). Indicate "no meals included" if applicable.

B. Eligibility

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5. Conference registration fees ^{must} should be paid in advance using the MSU Purchasing Card. If the MSU Purchasing Card cannot be used because the conference registrar will not accept it, or because the registration amount exceeds the MSU Purchasing Card transaction dollar limitation, a Direct Payment voucher must be used. This direct payment voucher must detail the attendee, date, and location of the conference. Travel vouchers submitted for conference-related travel **must** include copies of the conference agenda/materials (documentation specific items, such as meals, lodging and shuttle included in conference fee). Indicate "no meals included" if applicable

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A. 5.

5. Conference registration fees should be paid in advance on a Direct Payment Voucher or with the MSU Procurement Card. This voucher must detail the attendee, date, and location of the conference. Travel Vouchers submitted for conference-related travel **must** include copies of the conference agenda/materials (documenting specific items, such as meals, lodging and shuttle included in conference fee). Indicate "no meals" if applicable.

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July 2000

SECTION 75: VOUCHERS

- I. DIRECT PAYMENT VOUCHER
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 - B. Form
 - C. Preparation
 - D. Restrictions
 - E. Routing
- II. MULTIPLE CHECK VOUCHER
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- VI. SPECIAL HANDLING
- VII. NONRESIDENT ALIEN PAYEES
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SECTION 75: VOUCHERS

I. DIRECT PAYMENT VOUCHER

A. Purpose

1. This voucher was designed to simplify payment when a requisition and purchase order are not required because of the nature of the payment. If permissible under university policy, the MSU Purchasing Card should be used whenever possible.

2. Permissible payments without dollar limitation would include:

a. Training seminars provided either on campus or off campus by outside vendors unless the training was included as a part of the negotiated purchase of equipment or software, etc. (See conference registrations below.)

b. Lecturers, speakers or independent contractors (for further discussion of these payments see Section 76).

c. Entertainers.

d. Purchase of **reprinted** articles when the vendor does not require a University purchase order.

e. Magazine subscriptions only when the publisher does not accept payment by the MSU Purchasing Card (Master Card). Otherwise, the MSU Purchasing Card must be used. See #3 below

f. Conference registration fees only when the MSU ^{Purchasing} ~~Procurement~~ Card is not accepted. Otherwise, the MSU Purchasing Card must be used. See #3 below.

g. Payment of conference costs (facility, food service, etc.) where the University is the conference sponsor. This does not include conference expenses for faculty and staff who attend the conference.

h. Payment to a supplier for food purchased off campus while not in travel status consistent with the provisions of Section 45 of this Manual.

i. Memberships in professional organizations and associations in accordance with University policies outlined in Section 47.

j. Refunds. (NOTE: Refunds of \$2.00 or less will not be issued.)

k. Utility payments for University installations (telephone, gas, electricity).

l. Consultants (exclusive of engineers and architects). See Section 76 "Independent Contractors".

m. Honoraria. See Section 76 "Independent Contractors".

n. Prepayment of airfare for non-University travelers (see Section 70).

o. Repairs to machinery and equipment not under a purchase order contract or serviceable through Stores Open Orders (section 220, item VI).

p. Payment of off-campus lodging expenses for University guests.

3. Utilizing the MSU Purchasing Card to pay for magazine subscription and conference registration allows for more timely payment and reduced processing of accompanying paperwork. Not all conferences and subscription services accept credit cards and some of these costs exceed the \$1000 limit on the Purchasing Card. The use of the MSU ~~MasterCard~~ Purchasing Card will not be required in these cases.

4. This voucher does not replace the normal purchasing procedure and must not be used after a purchase order has been issued.

B. Form

Direct Payment Voucher forms (see exhibit 75-A) may be obtained from Stores, stock order #140-24780. When departments are using electronic forms, be sure to mark your copies using either a red rubber stamp or red marker with the word "COPY" in the lower right corner of the form.

C. Preparation

1. The voucher must be typed by the initiating department, giving the complete name and

address of the payee, the department name, account number(s), object code(s) and amount(s) to be charged. Payee tax identification is required for reportable payments (see below).

2. Special preparation is required if the payment is reportable to the Internal Revenue Service.

a. If the payment represents rents, royalties, prizes or awards, advertising or compensation for services rendered by a nonemployee (including payment for related parts or materials) or reimbursement of undocumented travel expenses of a nonemployee (individual, sole proprietorship or partnership) the payment must be reported to the Internal Revenue Service on IRS Form 1099 MISC. (See the following paragraph for special case of payments for medical services and legal services.) In these instances, the payee's home or personal business address and social security number or federal employer identification number (FEIN) must be shown on the Direct Payment Voucher.

b. For a sole proprietor or individual, the name of the individual (owner) and their social security number or federal employer identification number (FEIN) **must** be given. For reportable payments to partnerships, the FEIN is the appropriate tax identification number. For all payees, the business entity classification must also be clearly stated on the voucher (individual, sole proprietor, partnership or corporation). The University generally does not have to report these payments made to corporations.

c. Payment for medical services and legal services must be reported on IRS Form 1099 MISC for all payees including corporations. For these payments, the payee's FEIN must be provided.

d. If the payee is a nonprofit organization, none of the above-listed payments must be reported. If the payee is a nonprofit organization, this disclosure must be made on the Direct Payment Voucher. Documentation of this status can be obtained by having the payee complete an IRS Form W-9, Request for Taxpayer Identification Number and Certification to be submitted with the Direct Payment Voucher. An example of this form is provided in exhibit 75-B which may be copied for departmental use.

3. A Direct Payment Voucher of \$25,000 or more must be cosigned by someone administratively higher unless the voucher is signed by a dean or an officer of the University. For personal service payments, see section 76 for further signature authorization requirements.

4. Only one person or company can be paid on a single voucher unless the check is to be made jointly payable.

5. The purpose for payment must be indicated in detail in the body of the voucher and should include dates, where applicable, such as in the case of performers or memberships.

6. All check mailing instructions and wire transfer instructions need to be highlighted in the body of the voucher. For Special Handling of voucher or check, see section VI.

7. Sales tax should not be included in the total payment as the University is sales tax exempt. The exception to this would be when proceeds have been collected from participants or a taxable agency account is being used (non-MSU funds), in which case

Sales Tax should be included.

8. Any detail, including invoices or contracts explaining the reason for the payment, should be stapled to the original or white copy.

9. If prepaying conference fees, the voucher must detail the attendee, date, and location of the conference. **Copies of the original conference materials (documenting specific items, such as meals included in the conference fee) must accompany any related travel reimbursement voucher.**

10. Material to accompany the check, if any, should be attached to the 2nd or blue copy.

11. The voucher must be signed by an authorized signer for the account(s) being charged.

D. Restrictions

1. Direct Payment Vouchers cannot be used to pay compensation or honoraria unless the payee meets the criteria of an independent contractor (see Section 76).

2. Direct Payment Vouchers cannot be used to pay enrolled students for services of any kind. Payment must be processed through Payroll.

3. Direct Payment Vouchers cannot be used to award scholarships or grants to currently-enrolled students. These payments must be channeled through the scholarship authorization process in the Office of Financial Aid. Questions concerning this process should be directed to the Office of Financial Aid at 353-5991.

4. Additional payments which are **prohibited** include:

a. Physical plant supplies including paint, plumbing, electrical, heating, ventilating and air conditioning or other building supplies where federal, state, local or University building codes apply.

b. Purchase of hazardous materials including cleaning solvents, controlled substances, radioactive materials, weapons and ammunition.

c. Recurring payments, such as equipment rentals or leases and standing open orders.

d. Reimbursements to University employees, including reimbursement of local meals at off-campus facilities. Reimbursement Vouchers should be used in such instances.

e. Maintenance and repairs to machinery and equipment under a Purchase Order contract or serviceable through Stores Open Orders (see section 220).

f. Prepayment of airfare for University employees.

5. Questions concerning the propriety of using Direct Payment Vouchers should be addressed to Accounts Payable, 360 Administration Building, telephone 355-0331.

E. Routing

1. Departments should retain a copy (pink) and forward the other copies to Accounts Payable for verification and approval.
2. A Direct Payment Voucher charged to a research grant account (account numbers in the range 61-0000 through 61-9999) **must** be forwarded to the Office of Contract and Grant Administration, 301 Administration Building, for approval. Contract and Grant Administration will forward the voucher to Accounts Payable.
3. After audit, Accounts Payable will forward the voucher to Accounting for payment.
4. Accounting compares the signature on the Direct Payment Voucher to the signature on authorized signature forms.
5. Accounting will assign a voucher check number and prepare the check.
6. The check is mailed directly to the payee with the blue copy.
7. The paid voucher is distributed as follows:

Original (white) - Accounting Department
First Copy (green) - Internal Revenue Service tax reporting file
Second Copy (blue) - Payee

II. MULTIPLE CHECK VOUCHER

A. Purpose

This voucher facilitates payments of a common nature to more than one payee (e.g. fee refunds, payments to conference participants, etc.) and eliminates the need to prepare separate vouchers for each payee. (Note: Refunds of \$2.00 or less will not be issued.)

B. Form

Multiple Check Voucher forms (see exhibit 75-C) may be obtained from Stores, stock order #140-25700. When departments are using electronic forms, be sure to mark your copies using either a red rubber stamp or red marker with the word "COPY" in the lower right corner of the form.

C. Preparation

1. The form must be typed by the initiating department giving the complete name and address of each payee, the department name, account number and object code to be charged. If the payee is on campus, the address must conform to requirements established by the Campus Mail Service. If the payments represent compensation to individuals for services performed as independent contractors, the social security number and home address of each payee must be included on the form in order to comply with IRS regulations. See Section 76 for the criteria for independent contractor status.
2. If more than one page is necessary, separate Multiple Check Vouchers must be prepared with the total indicated on each multiple check voucher submitted.

3. Multiple Check Vouchers may only be charged to one account and one object code.
4. Receipts, where applicable (conference receipts, etc.), should be stapled to the top white copy.
5. The Multiple Check Voucher must be signed by an authorized signer.

D. Routing

1. The original (white) and the 1st copy (blue) should be forwarded to Accounts Payable (see item D.2 below for Contract and Grant accounts). The initiating department should retain a copy (pink) for their files.
2. Multiple Check Vouchers with charges to research grant accounts (account numbers in the range 61-0000 through 61-9999) **must** be forwarded to the Office of Contract and Grant Administration, 301 Administration Building, for approval. Contract and Grant Administration will forward the voucher to Accounts Payable.
3. After approval, Accounts Payable will forward the voucher to Accounting for payment.
4. Accounting compares the signature on the multiple check voucher to the signature on authorized signature forms.
5. Accounting will assign voucher check numbers and prepare a check for each payee listed.
6. The checks are mailed directly to the payees.
7. The paid voucher is retained in the Accounting Department.

III. REIMBURSEMENT VOUCHER

A. Purposes

1. To reimburse a petty cash fund.
2. To reimburse individuals who use their own funds for legitimate University business purposes.
3. Use of this voucher does not replace the normal purchasing procedure and therefore cannot be used in situations which require a requisition and purchase order. This voucher must not be used for a transaction after a purchase order has been issued - a duplicate payment to the vendor may result.
4. Use of the MSU Purchasing card is recommended when permitted by MSU Policy and where accepted by suppliers.
5. Magazine subscriptions may only be reimbursed if the publisher will not accept payment by MSU Purchasing Card. See I.A.2 and I.A.3. earlier in this section

6. Purchases made by individuals from their own funds have a limited reimbursement of \$500 for any one item, receipt or invoice.
7. Reimbursement is limited to material or services obtained directly by the individual making the purchase (such as material picked up from a vendor in the local area).
8. Under no circumstances are purchases made by individuals to be delivered to or through the University's Receiving Department. Purchases delivered in this manner (without a purchase order number) are not readily identifiable and cause severe delivery problems.
9. Items which individuals cannot purchase directly and then seek reimbursement for include:
 - a. Physical plant supplies including paint, plumbing, electrical, heating, ventilating and air conditioning or other building supplies where federal, state, local or University building codes apply.
 - b. Purchase of hazardous materials including cleaning solvents, controlled substances, radioactive materials, weapons and ammunition.

B. Form

The three-part Reimbursement Voucher forms (see exhibit 75-D) may be obtained from Stores, stock order #140-26460. When departments are using electronic forms, be sure to mark your copies using either a red rubber stamp or red marker with the word "COPY" in the lower right corner of the form.

C. Preparation

1. The form must be typed by the initiating department giving the complete name and address of the payee, the department name, account number(s) and object code(s) to be charged.

If the payee is on campus, the address must conform to requirements established by the Campus Mail Service. THE PURPOSE OF THE EXPENDITURE MUST BE NOTED ON THE VOUCHER.

2. Several purchases may be listed on one voucher. A Reimbursement Voucher will not be prepared until the total to be reimbursed exceeds \$2.00.
3. An original receipt showing date of purchase and amount of payment should be attached to the voucher for each purchase. If no receipt is available and the amount is less than \$25.00, the purchaser's signature is required in the signature column. If no receipt is available for an expenditure greater than \$25.00, a memo explaining the purchase and the reason why a receipt is not available must accompany the voucher. This memo must be signed by the purchaser and approved by the chairperson or director of the department.
4. The voucher requires the signature of the person to be reimbursed and the signature of someone administratively senior to the payee who is also an authorized signer for the account(s) charged. It is generally not appropriate for the payee to also authorize their own reimbursement. However, deans and vice presidents may authorize their own

reimbursement.

5. MSU employees traveling overseas on University business must provide receipts for all currency exchange transactions. If receipts are unavailable, the employee must certify in writing that all funds exchanged have been accounted for and business expense receipts presented must equal the amount received in local currency.

D. Routing

1. Departments should retain a copy (pink) and forward the other copies to Accounts Payable, 360 Administration Building, for verification and approval.
2. A Reimbursement Voucher with charges to research grant accounts (account numbers in the range 61-0000 through 61-9999) **must** be forwarded to the Office of Contract and Grant Administration, 301 Administration Building, for approval. Contract and Grant Administration will forward the voucher to Accounts Payable.
3. After approval, Accounts Payable will forward the voucher to Accounting for payment.
4. Accounting compares the signature on the reimbursement voucher to the signature on authorized signature forms.
5. Accounting will assign a voucher check number and prepare the check.
6. Checks are mailed directly to the persons to be reimbursed.
7. The paid voucher is distributed as follows:

Original (white) - Accounting Department First Copy (blue) - Payee

IV. TRAVEL VOUCHER (SEE SECTION 70)

Travel regulations in general are written in Section 70. These regulations include procedures for use and preparation of Travel Vouchers.

V. WEEKLY VOUCHER CHECK SUMMARY

Each week the Accounting Department issues a report via Infopac which summarizes, by account number, all checks written for that week. For each check, the summary report indicates the payee name, check number, pay date, type of voucher, account number and object code charged and the amount.

VI. SPECIAL HANDLING

Departments requesting special handling of their voucher checks are assessed a processing fee of \$10 per voucher and must contact Accounts Payable directly. (Multiple check vouchers are charged \$10 for the first check and \$2 for each additional check.) Special handling situations subject to the fee include checks requiring expedited handling (e.g. "in-by-ten, out-by-four"), "call when ready" and pick up.

VII. NONRESIDENT ALIEN PAYEES

Payments to nonresident alien payees of rents, royalties, prizes, awards, allowances, compensation and reimbursement of undocumented travel expenses are subject to special Internal Revenue Service rules. See section 76, concerning payments to Independent Contractors; for other payments, contact Accounts Payable (355-0331).

VIII. EXHIBITS

Exhibit 75-A. MSU Direct Payment Voucher

Exhibit 75-B. Request For Taxpayer Identification Number And Certification

Exhibit 75-C. MSU Multiple Check Voucher

Exhibit 75-D. MSU Reimbursement Voucher



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SECTION 75: VOUCHERS

- I. DIRECT PAYMENT VOUCHER
 - A. Purpose
 - B. Form
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- III. REIMBURSEMENT VOUCHER
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- IV. TRAVEL VOUCHER (SEE SECTION 70)
- V. WEEKLY VOUCHER CHECK SUMMARY
- VI. SPECIAL HANDLING
- VII. NONRESIDENT ALIEN PAYEES
- VIII. EXHIBITS

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SECTION 75: VOUCHERS

I. DIRECT PAYMENT VOUCHER

A. Purpose

1. This voucher was designed to simplify payment when a requisition and purchase order are not required because of the nature of the payment. If permissible under university policy, the MSU Purchasing Card should be used whenever possible.

2. Permissible payments without dollar limitation would include:

a. Training seminars provided either on campus or off campus by outside vendors unless the training was included as a part of the negotiated purchase of equipment or software, etc. (See conference registrations below.)

b. Lecturers, speakers or independent contractors (for further discussion of these payments see Section 76).

c. Entertainers.

d. Purchase of **reprinted** articles when the vendor does not require a University purchase order.

e. Magazine subscriptions only when the publisher does not accept payment by the MSU Purchasing Card (Master Card). Otherwise, the MSU Purchasing Card must be used. See #3 below

f. Conference registration fees only when the MSU Purchasing Card is not accepted. Otherwise, the MSU Purchasing Card must be used See #3 below.

- g. Payment of conference costs (facility, food service, etc.) where the University is the conference sponsor. This does not include conference expenses for faculty and staff who attend the conference.
- h. Payment to a supplier for food purchased off campus while not in travel status consistent with the provisions of Section 45 of this Manual.
- i. Memberships in professional organizations and associations in accordance with University policies outlined in Section 47.
- j. Refunds. (NOTE: Refunds of \$2.00 or less will not be issued.)
- k. Utility payments for University installations (telephone, gas, electricity).
- l. Consultants (exclusive of engineers and architects). See Section 76.
- m. Honoraria. See Section 76.
- n. Prepayment of airfare for non-University travelers (see Section 70). *Units are encouraged to utilize the Direct Billing option since available through the University Travel Office. See Section 70.*
- o. Repairs to machinery and equipment not under a purchase order contract or serviceable through Stores Open Orders (section 220, item VI).
- p. Payment of off-campus lodging expenses for University guests.

- 3. Utilizing the MSU Purchasing Card to pay for magazine subscription and conference registration allows for more timely payment and reduced processing of accompanying paperwork. Not all conferences and subscription services accept credit cards and some of these costs exceed the Individual transaction limit on the Purchasing Card. The use of the MSU Purchasing Card will not be required in these cases.
- 4. This voucher does not replace the normal purchasing procedure and must not be used after a purchase order has been issued.

B. Form

Downloadable forms are available from the Controller's Office web site at ~~www~~ <http://ctr.msu.edu/download>

Direct Payment Voucher forms (see exhibit 75-A) may be obtained from Stores, stock order #140-24780. When departments are using ~~electronic~~ forms, be sure to mark your copies using either a red rubber stamp or red marker with the word "COPY" in the lower right corner of the form.

C. Preparation

- 1. The voucher must be typed by the initiating department, giving the complete name and address of the payee, the department name, account number(s), object code(s) and amount(s) to be charged. Payee tax identification is required for reportable payments (see below).
- 2. Special preparation is required if the payment is reportable to the Internal Revenue Service.
 - a. If the payment represents rents, royalties, prizes or awards, advertising or compensation for services rendered by a nonemployee (including payment for related parts or materials) or reimbursement of undocumented travel expenses of a nonemployee (individual, sole proprietorship or partnership) the payment must be reported to the Internal Revenue Service on IRS Form 1099 MISC. (See the following paragraph for special case of payments for medical services and legal services.) In these instances, the payee's home or personal business address and social security number or federal employer identification number (FEIN) must be shown on the Direct Payment Voucher.
 - b. For a sole proprietor or individual, the name of the individual (owner) and their social security

number or federal employer identification number (FEIN) **must** be given. For reportable payments to partnerships, the FEIN is the appropriate tax identification number. For all payees, the business entity classification must also be clearly stated on the voucher (individual, sole proprietor, partnership or corporation). The University generally does not have to report these payments made to corporations.

c. Payment for medical services and legal services must be reported on IRS Form 1099 MISC for all payees including corporations. For these payments, the payee's FEIN must be provided.

update form →
d. If the payee is a nonprofit organization, none of the above-listed payments must be reported. If the payee is a nonprofit organization, this disclosure must be made on the Direct Payment Voucher. Documentation of this status can be obtained by having the payee complete an IRS Form W-9, Request for Taxpayer Identification Number and Certification to be submitted with the Direct Payment Voucher. An example of this form is provided in exhibit 75-B which may be copied for departmental use.

none → 3. A Direct Payment Voucher of \$25,000 or more must be cosigned by someone administratively higher unless the voucher is signed by a dean or an officer of the University. For personal service payments, see section 76 for further signature authorization requirements.

4. Only one person or company can be paid on a single voucher unless the check is to be made jointly payable.

5. The purpose for payment must be indicated in detail in the body of the voucher and should include dates, where applicable, such as in the case of performers or memberships.

6. All check mailing instructions and wire transfer instructions need to be highlighted in the body of the voucher. For Special Handling of voucher or check, see section VI.

7. Sales tax should not be included in the total payment as the University is sales tax exempt. The exception to this would be when proceeds have been collected from participants or a taxable agency account is being used (non-MSU funds), in which case Sales Tax should be included.

8. Any detail, including invoices or contracts explaining the reason for the payment, should be stapled to the original or white copy.

9. If prepaying conference fees, the voucher must detail the attendee, date, and location of the conference. **Copies of the original conference materials (documenting specific items, such as meals included in the conference fee) must accompany any related travel reimbursement voucher.**

10. Material to accompany the check, if any, should be attached to the 2nd or blue copy.

please sign this voucher using blue ink to help distinguish the original from copies.
11. The voucher must be signed by an authorized signer for the account(s) being charged.

D. Restrictions

1. Direct Payment Vouchers cannot be used to pay compensation or honoraria unless the payee meets the criteria of an independent contractor (see Section 76).

2. Direct Payment Vouchers cannot be used to pay enrolled students for services of any kind. Payment must be processed through Payroll.

3. Direct Payment Vouchers cannot be used to award scholarships or grants to currently-enrolled students. These payments must be channeled through the scholarship authorization process in the Office of Financial Aid. Questions concerning this process should be directed to the Office of Financial Aid at 353-5991.

4. Additional payments which are **prohibited** include:

- a. Physical plant supplies including paint, plumbing, electrical, heating, ventilating and air conditioning or other building supplies where federal, state, local or University building codes apply.
- b. Purchase of hazardous materials including cleaning solvents, controlled substances, radioactive materials, weapons and ammunition.
- c. Recurring payments, such as equipment rentals or leases and standing open orders.
- d. Reimbursements to University employees, including reimbursement of local meals at off-campus facilities. Reimbursement Vouchers should be used in such instances.
- e. Maintenance and repairs to machinery and equipment under a Purchase Order contract or serviceable through Stores Open Orders (see section 220).
- f. Prepayment of airfare for University employees.

5. Questions concerning the propriety of using Direct Payment Vouchers should be addressed to Accounts Payable, 360 Administration Building, telephone ~~355-0331~~.

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E. Routing

1. Departments should retain a copy (pink) and forward the other copies to Accounts Payable for verification and approval.
2. A Direct Payment Voucher charged to a research grant account (account numbers in the range 61-0000 through 61-9999) **must** be forwarded to the Office of Contract and Grant Administration, 301 Administration Building, for approval. Contract and Grant Administration will forward the voucher to Accounts Payable.
3. After audit, Accounts Payable will forward the voucher to Accounting for payment.
4. Accounting compares the signature on the Direct Payment Voucher to the signature on authorized signature forms.
5. Accounting will assign a voucher check number and prepare the check.
6. The check is mailed directly to the payee with the blue copy.
7. The paid voucher is distributed as follows:

Original (white) - Accounting Department
First Copy (green) - Internal Revenue Service tax reporting file
Second Copy (blue) - Payee

II. MULTIPLE CHECK VOUCHER

A. Purpose

This voucher facilitates payments of a common nature to more than one payee (e.g. fee refunds, payments to conference participants, etc.) and eliminates the need to prepare separate vouchers for each payee. (Note: Refunds of \$2.00 or less will not be issued.)

B. Form

Multiple Check Voucher forms (see exhibit 75-C) may be obtained from Stores, stock order #140-25700. When departments are using ~~electronic~~ forms, be sure to mark your copies using either a red *downloaded* or *downloadable*.

rubber stamp or red marker with the word "COPY" in the lower right corner of the form.

C. Preparation

1. The form must be typed by the initiating department giving the complete name and address of each payee, the department name, account number and object code to be charged. If the payee is on campus, the address must conform to requirements established by the Campus Mail Service. If the payments represent compensation to individuals for services performed as independent contractors, the social security number and home address of each payee must be included on the form in order to comply with IRS regulations. See Section 76 for the criteria for independent contractor status.
2. If more than one page is necessary, separate Multiple Check Vouchers must be prepared with the total indicated on each multiple check voucher submitted.
3. Multiple Check Vouchers may only be charged to one account and one object code.
4. Receipts, where applicable (conference receipts, etc.), should be stapled to the top white copy.
5. The Multiple Check Voucher must be signed by an authorized signer.
Please sign this voucher using blue ink to help distinguish the original from copies.

D. Routing

1. The original (white) and the 1st copy (blue) should be forwarded to Accounts Payable (see item D.2 below for Contract and Grant accounts). The initiating department should retain a copy (pink) for their files.
2. Multiple Check Vouchers with charges to research grant accounts (account numbers in the range 61-0000 through 61-9999) **must** be forwarded to the Office of Contract and Grant Administration, 301 Administration Building, for approval. Contract and Grant Administration will forward the voucher to Accounts Payable.
3. After approval, Accounts Payable will forward the voucher to Accounting for payment.
4. Accounting compares the signature on the multiple check voucher to the signature on authorized signature forms. *m c v*
5. Accounting will assign voucher check numbers and prepare a check for each payee listed.
6. The checks are mailed directly to the payees.
7. The paid voucher is retained in the Accounting Department.

III. REIMBURSEMENT VOUCHER

A. Purposes

1. To reimburse a petty cash fund.
2. To reimburse individuals who use their own funds for legitimate University business purposes.
3. Use of this voucher does not replace the normal purchasing procedure and therefore cannot be used in situations which require a requisition and purchase order. This voucher must not be used for a transaction after a purchase order has been issued - a duplicate payment to the vendor may result.
4. Use of the MSU Purchasing card is recommended when permitted by MSU Policy and where accepted by suppliers.
5. Magazine subscriptions may only be reimbursed if the publisher will not accept payment by MSU

Purchasing Card. See I.A.2.e and I.A.3. earlier in this section

6. Purchases made by individuals from their own funds have a limited reimbursement of \$500 for any one item, receipt or invoice.

7. Reimbursement is limited to material or services obtained directly by the individual making the purchase (such as material picked up from a vendor in the local area).

8. Under no circumstances are purchases made by individuals to be delivered to or through the University's Receiving Department. Purchases delivered in this manner (without a purchase order number) are not readily identifiable and cause severe delivery problems.

9. Items ~~which~~ ^{that} individuals cannot purchase directly and then seek reimbursement for include:

a. Physical plant supplies including paint, plumbing, electrical, heating, ventilating and air conditioning or other building supplies where federal, state, local or University building codes apply.

b. Purchase of hazardous materials including cleaning solvents, controlled substances, radioactive materials, weapons and ammunition.

B. Form

The three-part Reimbursement Voucher forms (see exhibit 75-D) may be obtained from Stores, stock order #140-26460. When departments are using ~~electronic~~ ^{downloadable} forms, be sure to mark your copies using either a red rubber stamp or red marker with the word "COPY" in the lower right corner of the form.

C. Preparation

1. The form must be typed by the initiating department giving the complete name and address of the payee, the department name, account number(s) and object code(s) to be charged.

If the payee is on campus, the address must conform to requirements established by the Campus Mail Service. THE PURPOSE OF THE EXPENDITURE MUST BE NOTED ON THE VOUCHER.

2. Several purchases may be listed on one voucher. A Reimbursement Voucher will not be prepared until the total to be reimbursed exceeds \$2.00.

3. An original ^{paid} receipt showing date of purchase and amount of payment should be attached to the voucher for each purchase. If no receipt is available and the amount is less than \$25.00, the purchaser's signature is required in the signature column. If no receipt is available for an expenditure greater than \$25.00, a memo explaining the purchase and the reason why a receipt is not available must accompany the voucher. This memo must be signed by the purchaser and approved by the chairperson or director of the department.

4. The voucher requires the signature ^{using} of the person to be reimbursed and the signature of someone administratively senior to the payee who is also an authorized signer for the account(s) charged. It is generally not appropriate for the payee to also authorize their own reimbursement. However, deans and vice presidents may authorize their own reimbursement. → *Please sign the voucher with blue ink to help distinguish the original from copies.*

5. MSU employees traveling overseas on University business must provide receipts for all currency exchange transactions. If receipts are unavailable, the employee must certify in writing that all funds exchanged have been accounted for and business expense receipts presented must equal the amount received in local currency.

D. Routing

1. Departments should retain a copy (pink) and forward the other copies to Accounts Payable, 360 Administration Building, for verification and approval.

2. A Reimbursement Voucher with charges to research grant accounts (account numbers in the range 61-0000 through 61-9999) **must** be forwarded to the Office of Contract and Grant Administration, 301 Administration Building, for approval. Contract and Grant Administration will forward the voucher to Accounts Payable.
3. After approval, Accounts Payable will forward the voucher to Accounting for payment.
4. Accounting compares the signature on the reimbursement voucher to the signature on authorized signature forms.
5. Accounting will assign a voucher check number and prepare the check.
6. Checks are mailed directly to the persons to be reimbursed.
7. The paid voucher is distributed as follows:

Original (white) - Accounting Department First Copy (blue) - Payee

IV. TRAVEL VOUCHER (SEE SECTION 70)

Travel regulations in general are written in Section 70. These regulations include procedures for use and preparation of Travel Vouchers.

V. WEEKLY VOUCHER CHECK SUMMARY

Each week the Accounting Department issues a report via Infopac which summarizes, by account number, all checks written for that week. For each check, the summary report indicates the payee name, check number, pay date, type of voucher, account number and object code charged and the amount.

VI. SPECIAL HANDLING

Departments requesting special handling of their voucher checks are assessed a processing fee of \$10 per voucher and must contact Accounts Payable directly. (Multiple check vouchers are charged \$10 for the first check and \$2 for each additional check.) Special handling situations subject to the fee include checks requiring expedited handling (e.g. "in-by-ten, out-by-four"), "call when ready" and pick up.

VII. NONRESIDENT ALIEN PAYEES

Payments to nonresident alien payees of rents, royalties, prizes, awards, allowances, compensation and reimbursement of undocumented travel expenses are subject to special Internal Revenue Service rules. See section 76, concerning payments to Independent Contractors; for other payments, contact Accounts Payable (355-0331).

VIII. EXHIBITS

Exhibit 75-A. MSU Direct Payment Voucher

Exhibit 75-B. Request For Taxpayer Identification Number And Certification

Exhibit 75-C. MSU Multiple Check Voucher

Exhibit 75-D. MSU Reimbursement Voucher



Request for Taxpayer Identification Number and Certification

Give form to the
requester. Do NOT
send to the IRS.

Please print or type

Name (If a joint account or you changed your name, see **Specific Instructions** on page 2.)

Business name, if different from above. (See **Specific Instructions** on page 2.)

Check appropriate box: ☐ Individual/Sole proprietor ☐ Corporation ☐ Partnership ☐ Other ▶

Address (number, street, and apt. or suite no.)

Requester's name and address (optional)

City, state, and ZIP code

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. For individuals, this is your social security number (SSN). However, if you are a resident alien OR a sole proprietor, see the instructions on page 2. For other entities, it is your employer identification number (EIN). If you do not have a number, see **How to get a TIN** on page 2.

Note: If the account is in more than one name, see the chart on page 2 for guidelines on whose number to enter.

Social security number

--	--	--	--	--	--	--	--	--	--

OR

Employer identification number

--	--	--	--	--	--	--	--	--	--

List account number(s) here (optional)

Part II For Payees Exempt From Backup Withholding (See the instructions on page 2.)

Part III Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me), **and**
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the Certification, but you must provide your correct TIN. (See the instructions on page 2.)

Sign
Here

Signature ▶

Date ▶

Purpose of form. A person who is required to file an information return with the IRS must get your correct taxpayer identification number (TIN) to report, for example, income paid to you, real estate transactions, mortgage interest you paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA.

Use Form W-9, if you are a U.S. person (including a resident alien), to give your correct TIN to the person requesting it (the requester) and, when applicable, to:

1. Certify the TIN you are giving is correct (or you are waiting for a number to be issued),
2. Certify you are not subject to backup withholding, or
3. Claim exemption from backup withholding if you are an exempt payee.

If you are a foreign person, IRS **prefers** you use a Form W-8 (certificate of foreign status). After December 31, 2000, foreign persons **must** use an appropriate Form W-8.

Note: If a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

What is backup withholding? Persons making certain payments to you must withhold and pay to the IRS 31% of such payments under certain conditions. This is called "backup withholding." Payments that may be subject to backup withholding include interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

If you give the requester your correct TIN, make the proper certifications, and report all your taxable interest and dividends on your tax return, payments you receive will not be subject to backup withholding. Payments you receive **will** be subject to backup withholding if:

1. You do not furnish your TIN to the requester, or
2. You do not certify your TIN when required (see the Part III instructions on page 2 for details), or
3. The IRS tells the requester that you furnished an incorrect TIN, or
4. The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends on your tax return (for reportable interest and dividends only), or

5. You do not certify to the requester that you are not subject to backup withholding under 3 above (for reportable interest and dividend accounts opened after 1983 only).

Certain payees and payments are exempt from backup withholding. See the Part II instructions and the separate **Instructions for the Requester of Form W-9**.

Penalties

Failure to furnish TIN. If you fail to furnish your correct TIN to a requester, you are subject to a penalty of \$50 for each such failure unless your failure is due to reasonable cause and not to willful neglect.

Civil penalty for false information with respect to withholding. If you make a false statement with no reasonable basis that results in no backup withholding, you are subject to a \$500 penalty.

Criminal penalty for falsifying information. Willfully falsifying certifications or affirmations may subject you to criminal penalties including fines and/or imprisonment.

Misuse of TINs. If the requester discloses or uses TINs in violation of Federal law, the requester may be subject to civil and criminal penalties.

Specific Instructions

Name. If you are an individual, you must generally enter the name shown on your social security card. However, if you have changed your last name, for instance, due to marriage, without informing the Social Security Administration of the name change, enter your first name, the last name shown on your social security card, and your new last name.

If the account is in joint names, list first and then circle the name of the person or entity whose number you enter in Part I of the form.

Sole proprietor. You must enter your **individual** name as shown on your social security card. You may enter your business, trade, or "doing business as" name on the **business name** line.

Other entities. Enter your business name as shown on required Federal tax documents. This name should match the name shown on the charter or other legal document creating the entity. You may enter any business, trade, or "doing business as" name on the business name line.

Part I—Taxpayer Identification Number (TIN)

You must enter your TIN in the appropriate box. If you are a resident alien and you do not have and are not eligible to get an SSN, your TIN is your IRS individual taxpayer identification number (ITIN). Enter it in the social security number box. If you do not have an ITIN, see **How to get a TIN** below.

If you are a sole proprietor and you have an EIN, you may enter either your SSN or EIN. However, using your EIN may result in unnecessary notices to the requester.

Note: See the chart on this page for further clarification of name and TIN combinations.

How to get a TIN. If you do not have a TIN, apply for one immediately. To apply for an SSN, get **Form SS-5**, Application for a Social Security Card, from your local Social Security Administration office. Get **Form W-7**, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN or **Form SS-4**, Application for Employer Identification Number, to apply for an EIN. You can get Forms W-7 and SS-4 from the IRS by calling 1-800-TAX-FORM (1-800-829-3676) or from the IRS's Internet Web Site at www.irs.gov.

If you do not have a TIN, write "Applied For" in the space for the TIN, sign and date the form, and give it to the requester. For interest and dividend payments, and certain payments made with respect to readily tradable instruments, generally you will have 60 days to get a TIN and give it to the requester. Other payments are subject to backup withholding.

Note: Writing "Applied For" means that you have already applied for a TIN **OR** that you intend to apply for one soon.

Part II—For Payees Exempt From Backup Withholding

Individuals (including sole proprietors) are **not** exempt from backup withholding. Corporations are exempt from backup withholding for certain payments, such as interest and dividends. For more information on exempt payees, see the separate Instructions for the Requester of Form W-9.

If you are exempt from backup withholding, you should still complete this form to avoid possible erroneous backup withholding. Enter your correct TIN in Part I, write "Exempt" in Part II, and sign and date the form.

If you are a nonresident alien or a foreign entity not subject to backup withholding, give the requester a completed Form W-8 (certification of foreign status).

Part III—Certification

For a joint account, only the person whose TIN is shown in Part I should sign (when required).

1. Interest, dividend, and barter exchange accounts opened before 1984 and broker accounts considered active during 1983. You must give your correct TIN, but you do not have to sign the certification.

2. Interest, dividend, broker, and barter exchange accounts opened after 1983 and broker accounts considered inactive during 1983. You must sign the certification or backup withholding will apply. If you are subject to backup withholding and you are merely providing your correct TIN to the requester, you must cross out item 2 in the certification before signing the form.

3. Real estate transactions. You must sign the certification. You may cross out item 2 of the certification.

4. Other payments. You must give your correct TIN, but you do not have to sign the certification unless you have been notified that you have previously given an incorrect TIN. "Other payments" include payments made in the course of the requester's trade or business for rents, royalties, goods (other than bills for merchandise), medical and health care services (including payments to corporations), payments to a nonemployee for services, payments to certain fishing boat crew members and fishermen, and gross proceeds paid to attorneys (including payments to corporations).

5. Mortgage interest paid by you, acquisition or abandonment of secured property, cancellation of debt, qualified state tuition program payments, IRA or MSA contributions or distributions, and pension distributions. You must give your correct TIN, but you do not have to sign the certification.

Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to give your correct TIN to

persons who must file information returns with the IRS to report interest, dividends, and certain other income paid to you, mortgage interest you paid, the acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA or MSA. The IRS uses the numbers for identification purposes and to help verify the accuracy of your tax return. The IRS may also provide this information to the Department of Justice for civil and criminal litigation, and to cities, states, and the District of Columbia to carry out their tax laws.

You must provide your TIN whether or not you are required to file a tax return. Payers must generally withhold 31% of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to a payer. Certain penalties may also apply.

What Name and Number To Give the Requester

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account)	The actual owner of the account or, if combined funds, the first individual on the account ¹
3. Custodian account of a minor (Uniform Gift to Minors Act)	The minor ²
4. a. The usual revocable savings trust (grantor is also trustee)	The grantor-trustee ¹
b. So-called trust account that is not a legal or valid trust under state law	The actual owner ¹
5. Sole proprietorship	The owner ³
For this type of account:	Give name and EIN of:
6. Sole proprietorship	The owner ³
7. A valid trust, estate, or pension trust	Legal entity ⁴
8. Corporation	The corporation
9. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
10. Partnership	The partnership
11. A broker or registered nominee	The broker or nominee
12. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments	The public entity

¹ List first and circle the name of the person whose number you furnish. If only one person on a joint account has an SSN, that person's number must be furnished.

² Circle the minor's name and furnish the minor's SSN.

³ You must show your individual name, but you may also enter your business or "doing business as" name. You may use either your SSN or EIN (if you have one).

⁴ List first and circle the name of the legal trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.)

Note: If no name is circled when more than one name is listed, the number will be considered to be that of the first name listed.



From: Greg Sober
To: Toomey, Marge
Date: 4/17/00 2:59PM
Subject: MBP Change

Marge, could you modify Section 76.V.C. to state that state income tax withholding is 4.2% as noted below:

C. Unless exempted by a current tax treaty with an individual IC's country of citizenship, payments for services rendered by the IC are subject to federal income tax withholding of 30% and state income tax withholding of 4.4 4.2%. Nonresident alien partnerships or corporations may be exempt if payments to them are attributable to their engaging in a trade or business in the United States. Tax treaty information can be obtained from the Accounts Payable Department, 355-0331.



MSU Office of the Controller
305 Administration Building
East Lansing, MI 48824-1046
Phone: 517-355-5020

nw

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Links to Volume 2 sections will be added as they become available for the Web. Last updated 09/17/98.

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MSU Surplus Store

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[Return to the MSU Manual of Business Procedures Main Menu](#)

From: Richard Jacobson <richard.jacobson@opb.msu.edu>
To: 'Marge Toomey' <Toomey@ctrl.msu.edu>
Date: 11/6/00 11:23AM
Subject: RE: Manual

200
new
section

Marge-

Yes--he finished last friday. Following are the titles that we are using and the associated URL's.

FPSM Policies & Procedures Resource Guide (Section 200 of Manual of Business Procedures) <http://opbweb.msu.edu/docs/fpsm/sect200.html>

Alterations and Improvements of Facilities (Section 201 of Manual of Business Procedures)
<http://opbweb.msu.edu/docs/fpsm/sect201.html>

Interior Design Services (Section 202 of Manual of Business Procedures)
<http://opbweb.msu.edu/docs/fpsm/sect202.html>

I asked Bill Latta to review the pages and let me know if he would like any more revisions--I have not heard from him so I believe that they are acceptable to him. If you would now incorporate them into the MBP and also take a look at them and let me know if you have any concerns.

Thank you,
RAJ

-----Original Message-----

From: Marge Toomey [mailto:Toomey@ctrl.msu.edu]
Sent: Monday, November 06, 2000 10:23 AM
To: richard.jacobson@opb.msu.edu
Subject: Manual

Richard, we have not heard from you yet on your Facilities Planning section that Bill wants added to the Manual.

Has your student completed the modifications we talked about last week??

Margaret Toomey
Senior Assistant Manager
Office of the Controller
Michigan State University
Phone: 517-355-5020
Fax: 517-432-5269
toomey@ctrl.msu.edu

CC: Bill Latta <Bill.Latta@opb.msu.edu>

From: "Burnett, Phil" <burnettp@ais.msu.edu>
To: "toomey@ctrl.msu.edu" <toomey@ctrl.msu.edu>
Date: 10/23/00 2:36PM
Subject: AIS review of Manual of Business Procedures 210

AIS 210

Per your request, we have completed our review of our sections 210 and 240 and found no significant changes. In section 240, Paragraph II "Request for Services", we are going to make the RAS forms available from us (rather than Stores) and will be making this change.

On another note, we have had at least one inquiry in the past asking if there is any "official" policy that prohibits a department from soliciting credit card numbers for payment over an unencrypted web page. We referred them to the Manual of Business Procedures, Section 15, Paragraph VIII which talks about funds being concealed from the general public. We would expect keeping the credit card number concealed to be of equal importance and therefore encrypt any credit card transactions we process. Reason for passing this on, is we wondered if the Controller's Office might consider including something on the use and acceptance of credit cards.

- Email
Fwd to
Mary
for action
17

CC: "AIS.PLANNING" <Planning@ais.msu.edu>

Request for Application Support (RAS)

222

New On-line Form the PURFect Solution to Department Needs

The MSU Surplus Store has just introduced a new on-line form to make it less cumbersome to have some materials picked up. The form can be used as a replacement for the Equipment Transfer Notice (ETN) if the following circumstances apply:

- 1) The material being released is not inventoried.
- 2) The releasing department does not wish to receive a credit for sale of the materials.

If these circumstances apply to your materials, point your browser to the new Pick Up Request Form, the PURFect solution to your needs.



Update Made

SECTION 230: UNIVERSITY LABORATORY ANIMAL RESOURCES

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- IX. STATEMENTS
- X. TRAINING
- XI. EXHIBITS

Done
10/25/00
HB

SECTION 230: UNIVERSITY LABORATORY ANIMAL RESOURCES**I. GENERAL**

- A. University Laboratory Animal Resources (ULAR) located at C-100 Clinical Center, telephone number 353-5064, provides campus-wide services for:
 - 1. Laboratory animal medicine and care.
 - 2. Procurement of animals for authorized research and teaching.
- B. The department office should be called prior to the time services are needed (except for clinical emergencies).
- C. The "Policies, Responsibilities and Procedures for Animal Use and Care at Michigan State University" document is available from the Office of the Vice President for Research and Graduate Studies.

II. TECHNICAL SERVICES

University Laboratory Animal Resources offers, on a charge basis, the following services:

- A. Care of animals (specimens or colonies) on a per diem basis. This includes feed, bedding, equipment, cage washing, trucking, etc.
- B. Surgical and anesthetic services.
- C. Technical services, injections, blood sampling, etc.

III. PROFESSIONAL SERVICES

University Laboratory Animal Resources offers, free of charge, the following services:

- A. Consultation on facilities, experimental design, and utilization of species.
- B. Consultation and/or veterinary inspection regarding disease prevention, diagnosis, and treatment of laboratory species.
- C. Consultation on procurement and distribution of animals and animal supplies.

IV. SURGERY FACILITIES

For a nominal fee, the use of University Laboratory Animal Resources ~~operated~~ surgical suites may be scheduled by calling the department office. These suites are located in the Clinical Center, Life Sciences and Giltner Hall Buildings.

V. SPACE ASSIGNMENT

- A. Assignment of space by the University Laboratory Animal Resources (ULAR) will be based on first come, first served. In the case of conflicting needs for space assigned to ULAR, if the issue cannot be resolved by the department chairperson(s) involved, the matter will be referred to the Dean's Advisory Group. In the case of space assigned to other units, those units have first priority on the space, and will be responsible for resolving conflicting needs within the unit.
- B. Compatible experiments utilizing identical or different species will sometimes be housed in the same room with notification and concurrence of the investigators involved.

VI. ANIMALS

- A. ULAR maintains an inventory of random source dogs and cats ~~and commercial bred New Zealand rabbits.~~

To order these animals, Form ULAR 108 (Exhibit A), should be completed and ~~submitted~~ to the University Laboratory Animal Resources office. This form can be obtained by calling 353-5063. If ordered by 9:00 a.m., animals from the ULAR inventory of animals can usually be delivered the following day. Signed paperwork should follow.

ULAR purchases animals from commercial vendors at the request of the researcher. To order these animals, Form ULAR 108 (Exhibit A), should be completed and ~~submitted~~ to the University Laboratory Animal Resources office. This form can be obtained by calling 353-5063. Phone in all orders before noon on Thursday, for shipment the following week, or a late charge will be added. Signed paperwork should follow.

- B. Delivery of standard research animals requires up to one week after receipt of the order, while delivery of conditioned, exotic or non-standard species may need from four to eight weeks. Call University Laboratory Animal Resources for specific information concerning standard and non-standard animals.
- C. The pink copy of Form ULAR 108 should be retained by the ordering department and the remaining copies should be sent to the University Laboratory Animal Resources office. The

Science and Technology Sub-Committee of the University Research Council

white original will be returned to the department when charges are processed.

- D. Claims for shortages, unusable animals, damaged shipping containers, etc., should be directed to University Laboratory Animal Resources by calling 353-5063.

VII. WASTE PICKUP

Upon receipt of a request by a department or investigator to pickup waste, University Laboratory Animal Resources will instruct ULAR personnel to complete the pickup, and the department will be billed during the monthly billing cycle

VIII. BUDGET RESPONSIBILITY

It is the responsibility of each department to request only such materials, services or animals as can be paid out of available fund balances. Departments will provide University Laboratory Animal Resources current account numbers to ensure proper billing.

IX. STATEMENTS

- A. The 20th day of the month has been established as the cut-off date to facilitate posting of departmental charges. Charges for materials, services or animals delivered between this date and the last day of the month will be charged in the following month.
- B. In reconciling ledger sheets, departments should advise University Laboratory Animal Resources of any discrepancies between the charges to their account and items detailed on the ULAR invoice, Animal Purchase, Per Diem and Supplies and Services Charges (Exhibit B). *items*

X. TRAINING

University Laboratory Animal Resources maintains an extensive library consisting of:

1. books
2. ~~periodicals~~ *scientific journals*
3. videotapes
4. slide tape programs
5. pamphlets and news clippings

These can be used for self study on all aspects of animal welfare, experimentation, humane care and ethical issues. This material is also available to high school students and others to use in preparation for term papers and debates. University Laboratory Animal Resources also distributes information to researchers who use animals.

The training coordinator for University Laboratory Animal Resources is responsible for educational programs for those who work with research animals. These programs provide information on:

1. ~~Pertinent policies and regulations.~~ federal, state, and institutional
2. Laboratory animal care and disease monitoring.
3. Clinical techniques utilized in research animals.

9. 4. The continuing debate surrounding the use of animals in research.

XI. EXHIBITS

- A. Animal Purchase Request (ULAR.108)
- B. ULAR Invoice for Animal Purchase, Per-Diem and Supplies & service Charges

4. System for reporting deficiencies in animal care and use
5. Methods that limit the use of animals or minimize animal distress
6. Basic needs of project animal
7. Visual physical exam of animal
8. Zoonotic disease and animal-inflicted injury prevention (occupational health and safety)

zoonotic
sl
zoonotic

EXHIBIT I

[illegible]

CALL THE ULAR OFFICE AT 3-5063 TO PLACE YOUR ANIMAL ORDER. FORWARD THE TOP TWO COPIES OF THIS REQUEST TO: MICHIGAN STATE UNIVERSITY, UNIVERSITY LABORATORY ANIMAL RESOURCES, C109 CLINICAL CENTER, EAST LANSING, MICHIGAN 48824. THE WHITE COPY WILL BE RETURNED WITH YOUR MONTHLY BILLING.

WHITE COPY: ULAR COPY
GREEN COPY: ULAR COPY
PINK COPY: DEPARTMENT COPY

ULAR.108 (R 02/97)

Exhibit 230-B

UNIVERSITY LABORATORY ANIMAL RESOURCES
Animal Purchase, Per-Diem and Supplies & Service Charges
August 21, 1998 through September 20, 1998

Total Invoice:
Total Supplies:
Total Services:

Department:
Investigator:
Account #:
AUF #:

ANIMAL PURCHASES

Release Number	Order Date	Delivery Date	USDA Code C D E	Species	Weight/Age	Purchase Amount	Invoice #
-------------------	---------------	------------------	--------------------	---------	------------	--------------------	--------------

Purchase:
Freight Charges:
Handling Charges:
Late Charges:
Total Purchase Charges:

ANIMAL PER-DIEMS

Building	Room	Species	Care Days (units)	Rate	Total
----------	------	---------	----------------------	------	-------

Total Per-Diems: 0.00

MISCELLANEOUS SUPPLIES OR SERVICES

Date	Description	Units	Cost Per Unit	Total
------	-------------	-------	---------------	-------

Total Miscellaneous Supplies/Services: 0.00

250

Virtual Hosting

SECTION 250: MICHIGAN STATE UNIVERSITY PRESS

I. GENERAL

Michigan State University Press in Suite 25 of the Manly Miles Building. The complete address is:

Michigan State University Press
1405 South Harrison Road, Suite 25 Manly Miles
East Lansing, MI 48823-5202
Telephone: 517/355-9543
Fax: 517/432-2611
E-mail: msupress@msu.edu
World Wide Web: <http://www.msu.edu/unit/msupress>

Jesse Howard
5-9543

Office hours are 8:00 a.m. to noon, and 1:00 to 5:00 p.m. Monday through Friday, on days when the University is in operation.

II. SERVICES OFFERED

Michigan State University Press, a member of the Association of American University Presses, serves as the scholarly publishing arm of the University. Consonant with MSU's Land-Grant mission, and in accordance with its stature as a member of the Association of American Universities, MSU Press publishes the results of research and intellectual inquiry that make significant contributions to scholarship in the arts, humanities, sciences, and social sciences.

The Press publishes 35 to 40 new print and electronic titles annually and publishes seven print and electronic scholarly journals: *CR: New Centennial Review*; *Rhetoric and Public Affairs*; *African Rural and Urban Studies*; *Real Analysis Exchange*; *The Historian*; *Northeast African Studies*; and *Fourth Genre*.

Michigan State University Press maintains seven scholarly book series: *The MSU Press Native American Series*, *The Canadian Series*, *Colleagues Books*, *The Schoolcraft Series*, *Rhetoric And Public Affairs Series*, *Red Cedar Classics*, and *The Association for Canadian Studies in the United States Papers*.

Authors wishing to submit book-length manuscripts for possible publication should address queries to the Press's Acquisitions Department. After an initial evaluation by the Press's editors, works submitted for possible publication are subjected to peer review by competent scholars in the manuscript's subject area. In addition, these works undergo evaluation by the MSU press Editorial Advisory Board, after which the Press makes determinations about their suitability for publication. Authors wishing to submit journal articles for possible publication in one of the Press's journals should consult the appropriate journal page on the Press's web site for instructions.

Michigan State University Press markets, sells, and otherwise makes its books, and electronic products available to scholars, libraries, and to members of the informed reading public through a variety of distribution channels throughout the world. These include domestic sales through bookstores, electronic sales through its own web site, sales through other World Wide Web vendors, distribution and sales agreements with Gazelle Book Services of Lancaster, UK; Transdex International of Singapore; Footprint Books, NSW, Australia; and Raincoast Books of Vancouver, BC, Canada. Many MSU Press titles also are available electronically through the e-book vendors NetLibrary and Questia. A catalog of the Press's current, published works is available without charge upon request; additional information about the Press and its procedures and products is available on the World Wide Web at: <http://www.msu.edu/unit/msupress>.

action revised

manual of Business Procedures (Present)

11-15-00.doc

From: Jesse Howard <howard10@pilot.msu.edu>
To: <brownpa@msu.edu>
Date: 10/17/00 4:37PM
Subject: MSU Press & Manual of Bus. Procedures

Hi -

The webpage is at http://www.msu.edu/unit/msupress/bus_proced.html

--

Jesse Howard

Michigan State University Press
howard10@msu.edu
www.msu.edu/unit/msupress

Done
10-18-00
TB

From: Marge Toomey
To: georgep@msu.edu; bonofigl@pilot.msu.edu
Date: 1/25/00 10:55AM
Subject: Manual of Business Procedures

Have you considered updating the Purchasing Section in the Manual of Business Procedures (Section 270, Volume II) to include a link to your web requisitioning site so that web requisitioning is listed as a procurement option? There could be other enhancements needed, but this one came to my mind as I was referring to the Purchasing section.

Currently Section 270 gives instruction for paper requisitioning and also talks about the pro card. Having a link to your web requisitioning site and procedures would be beneficial to the campus community.

If you do update the section, please let me know when it is done.

Thanks.

Margaret Toomey
Senior Assistant Manager
Office of the Controller
Michigan State University
Phone: 517-355-5020
Fax: 517-432-5269
toomey@ctrlr.msu.edu

CC: Dave Brower; Greg Sober

From: "Pam George" <Pam.George@usdwp.msu.edu>
To: <Toomey@ctrl.msu.edu>
Date: 2/1/00 2:49PM
Subject: Re: Manual of Business Procedures

270

Marge

Glenn DeYoung and Mike Bonofiglio started working on this about three weeks ago. Glenn has been doing the Web Req training and it is a frequently asked question. I hope to get the MBP updated by the end of February so it at least recognizes the electronic req.

Thanks for the suggestions; they are good ones!

Pam

Pamela George
Director of Purchasing
Phone: 517-355-0357 ext 107
Fax: 517-353-2024

Pamela George
Director of Purchasing
Phone: 517-355-0357 ext 107
Fax: 517-353-2024

>>> "Marge Toomey" <Toomey@ctrl.msu.edu> 01/25 10:55 AM >>>

Have you considered updating the Purchasing Section in the Manual of Business Procedures (Section 270, Volume II) to include a link to your web requisitioning site so that web requisitioning is listed as a procurement option? There could be other enhancements needed, but this one came to my mind as I was referring to the Purchasing section.

Currently Section 270 gives instruction for paper requisitioning and also talks about the pro card. Having a link to your web requisitioning site and procedures would be beneficial to the campus community.

If you do update the section, please let me know when it is done.

Thanks.

Margaret Toomey
Senior Assistant Manager
Office of the Controller
Michigan State University
Phone: 517-355-5020
Fax: 517-432-5269
toomey@ctrl.msu.edu

CC: <Brower.controller_po.controller_domain@ctrl.msu.edu>,
<Sober.controller_po.controller_domain@ctrl.msu.edu>, <Glenn.DeYoung@usdwp.msu.edu>,
<Mike.Bonofiglio@usdwp.msu.edu>

From: "Bob Felt" <Bob.Felt@usdwp.msu.edu>
To: <toomey@msu.edu>
Date: 6/28/00 4:41PM
Subject: Manual of Business Procedures

Hi Marge,

We have made a change to the Manual of Business Procedures under Purchasing. To be specific, Section 270, II. Purchase Requisition has been revised to include the use of the electronic requestion/form.

Thanks.

Please let me know if you need more information from our office.

=====
Bob Felt, Information Officer
University Services
Michigan State University
88 Service Road
E.Lansing, MI 48824-1232
"Enhancing Service Through
Effective Communication"
(517) 355-0354, ext. 244
FAX: (517) 353-9732
bobfelt@msu.edu
<http://usdinfo.msu.edu>
=====

CC: "Beverley Garrison" <Beverley#032#Garrison@usdwp.msu.edu>, "Boyd Shumaker" <Boyd#032#Shumaker@usdwp.msu.edu>

From: "Debbie Powell" <powelld1@msu.edu>
To: <toomey@ctrl.msu.edu>
Date: 10/19/00 2:02PM
Subject: FW: Manual of Business Procedures

Marge,

After review, I find that the IMC business manual section will be updated, quite extensively. If you can make reference to the fact the section is being updated in the memo, that would be appreciated. It would be difficult to identify everything being changed.

Thanks.

Debbie

-----Original Message-----

From: Debbie Powell [mailto:powelld1@msu.edu]
Sent: Thursday, October 12, 2000 2:56 PM
To: Marge Toomey
Subject: RE: Manual of Business Procedures

Marge,

We will review the information in our section, and let you know. Thanks.

-Debbie

-----Original Message-----

From: Marge Toomey [mailto:Toomey@ctrl.msu.edu]
Sent: Wednesday, October 11, 2000 2:30 PM
To: powelld1@msu.edu
Subject: Manual of Business Procedures

Hi Deb.

Each year in October, the Controller's office sends a memo to the campus community highlighting changes that have been made in policy and procedure over the past year (since 10/99).

Please let me know if there have been or will be any changes made to Section 265 that you would like included in our memo.

Please let me know by 10/20.

THanks.

Margaret Toomey
Senior Assistant Manager
Office of the Controller

IMC 265

general
statement

From: "Davin Granroth" <granroth@msu.edu>
To: <toomey@ctrl.msu.edu>
Date: 10/27/00 1:44PM
Subject: text for your mailing

*Section
290*

Section 290 highlighted changes:

The Division of University Relations has undergone some major changes with Broadcast/Photo and Publication/Design merging together to form one unit called Marketing & Creative Services. Marketing & Creative Services now offers video production, photography, web design, production and consultation, graphic design, publication production and project management. In addition, the unit offers marketing advice. University Relations has a new web site at <http://www.ur.msu.edu/>, and it produces a print/web publication called MSU Today, found at <http://www.msutoday.msu.edu/>.

Hi Marge,

above is the text we'd like you to put in your mailing.

If this isn't what you were looking for, please let me know.

Thanks.

-drg

--

Davin Granroth
Web Coordinator
Marketing & Creative Services
Division of University Relations
Michigan State University
phone: 517/432-0912
fax: 517/353-3029
e-mail: granroth@msu.edu

--

Proverbs 22:29

Do you see a man skilled in his work? He will serve before kings; he will not serve before obscure men.

From: "Davin Granroth" <granroth@msu.edu>
To: Marge Toomey <Toomey@ctrl.msu.edu>
Date: 10/27/00 2:10PM
Subject: Re: text for your mailing

Thanks Marge. We don't have the fully revised version done yet. I will make sure to let you know when it is. I expect it to be done late next week.

-drg

--

Davin Granroth
Web Coordinator
Marketing & Creative Services
Division of University Relations
Michigan State University
phone: 517/432-0912
fax: 517/353-3029
e-mail: granroth@msu.edu

--

Proverbs 22:29

Do you see a man skilled in his work? He will serve before kings; he will not serve before obscure men.

>From: "Marge Toomey" <Toomey@ctrl.msu.edu>
>To: <granroth@msu.edu>
>Subject: Re: text for your mailing
>Date: Fri, Oct 27, 2000, 1:56 PM
>

> Davin, this is good. Can you provide me with the URL/Web address for the new policy/procedure document so we can point to it from our Table of Contents? If the document is still under revision, let me know when you can give us the new web address.

>

> Note: Somewhere in your new policy/procedure document (header is fine), make sure you reference "Manual of Business Procedures: Section 290" and when the section was last updated (i.e. October 2000).

>

> Thanks for your help.

>

>

>

> Margaret Toomey
> Senior Assistant Manager
> Office of the Controller
> Michigan State University
> Phone: 517-355-5020
> Fax: 517-432-5269
> toomey@ctrl.msu.edu

>

>>>> "Davin Granroth" <granroth@msu.edu> 10/27/00 01:44PM >>>

> Section 290 highlighted changes:

>

> The Division of University Relations has undergone some major changes with
> Broadcast/Photo and Publication/Design merging together to form one unit
> called Marketing & Creative Services. Marketing & Creative Services now
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> new web site at <http://www.ur.msu.edu/>, and it produces a print/web
> publication called MSU Today, found at <http://www.msutoday.msu.edu/>.

>

>

>

> -----

>

> Hi Marge,

>

> above is the text we'd like you to put in your mailing.

>

> If this isn't what you were looking for, please let me know.

>

> Thanks.

>

> -drg

> --

> Davin Granroth

> Web Coordinator

> Marketing & Creative Services

> Division of University Relations

> Michigan State University

> phone: 517/432-0912

> fax: 517/353-3029

> e-mail: granroth@msu.edu

> --

> Proverbs 22:29

> Do you see a man skilled in his work? He will serve before kings; he will

> not serve before obscure men.

>

SECTION 290: DIVISION OF UNIVERSITY RELATIONS

Mission Statement

As advocates and messengers of Michigan State University's land-grant mission and policies, the Division of University Relations is designated to provide and coordinate public relations consultation, expertise, and products that communicate with the University's internal and external publics.

DEPARTMENT OF PUBLIC RELATIONS

BROADCAST/PHOTO

The Broadcast/Photo office provides electronic media and photo support for the advancement of MSU. This includes broadcast-quality video and audio production and post-production services, along with professional still photography services.

- A. Offices are located in 302 Olds Hall. Hours are Monday-Friday, 8 a.m. to 5 p.m. Evening and weekend services available by appointment. Telephone number is 355-7505, FAX line is 3553-3029. Unit manager e-mail address isbrownd@pilot.msu.edu
- B. PHOTO SERVICES: Complete professional photography services, including location photography and studio portrait photography by appointment.

Broadcast/Photo maintains a comprehensive archival collection of color transparencies and black and white photographs of University people, buildings, grounds, events, and facilities. Reprints, enlargement and duplicate transparencies are available for framing, displays, or publication. Call 355-7505 for an appointment.

A set of 20 color slides of campus events and landmarks is available for loan to campus departments. Call 355-7505 for more information.

- C. Electronic scanning for computer disk and limited photo CD-ROM services is available.
- D. VIDEO SERVICES: Complete broadcast-quality video production services include TV news feature production, location video recording, press conference site selection and set-up, and electronic media placement.

Demographically-targeted video programs are produced for MSU departments in support of teaching, research, service outreach, government and alumni relations, recruiting, orientation, and fund raising.

Visit the Broadcast/Photo World Wide Web video home page at:

<http://www.msu.edu/videos>

- E. AUDIO SERVICES: Broadcast/Photo produces radio news features and audio programming

packages for Michigan radio stations and national media outlets. Ready-to-air "spot" radio announcements are prepared that promote MSU events and activities. The MSU News Hotline, 1-800-321-NEWS, operates 24 hours a day, seven days a week.

Public service announcements can be produced for broadcast on Michigan radio stations. Call the office for information.

Assistance can be provided for departments who wish to establish an "MSU on Hold" service with custom or University messages for telephone systems. Callers can receive current MSU information when placed on "hold". Call 355-7505.

- F. B/P COSTS AND PROCEDURES: Charges for services are based on rate cards. Total project costs are determined during initial client consultation.

MSU SPEAKERS BUREAU

Places MSU experts to speak with public service groups, business organizations, schools and other organizations. Call 355-7505 for more information. E-mail address reesew@pilot.msu.edu

Visit the MSU Speakers Bureau World Wide Web page site at:

<http://pilot.msu.edu/dept/univrel/speaker.htm>

MEDIA COMMUNICATIONS

The Media Communications office is the primary liaison between the University and the news media: newspapers, radio and TV stations, magazines, specialty publications, and wire services. Staff initiates and enhances news coverage of the University to local, state, national and international media. The office is located in 403 Olds Hall. Telephone number is 355-2281, FAX line is 353-5368.

- A. Media Communications writers, editors, and support staff make regular contact with University departments and units who may contact the office at any time with ideas, tips, or requests for assistance. Those who have not worked with a specific writer or editor in the past should contact the director at 355-2281.
- B. Staff offers media training to University faculty and administrators, works with Broadcast/Photo in reacting to news events and contacting potential broadcast outlets, and writes speeches or other public comments for administrators on request.
- C. The MSU News Bulletin is published bi-weekly throughout the school year. It frequently serves as a distribution vehicle for inserts prepared by University departments that have a particular message for the MSU News Bulletin readership. Campus units may also purchase advertising the News Bulletin. The office is in 304 Olds Hall. Telephone number is 355-2285, FAX line is 432-1325.

PUBLICATIONS AVAILABLE:

1. The Campus Guide, a six-color 18" X 24" map of the campus that includes a series of color photographs and a description of points of interest to visitors.
2. MSU Facts in Brief, an overview of Michigan State University.
3. Guiding Principles posters.

Publications can be purchased from the Media Communications office, 403 Olds Hall. Telephone number is 355-3407.

Visit the Media Communications page site on World Wide Web at MSU home page under University Relations.

✠PUBLICATIONS AND DESIGN

The office of Publications and Design produces student recruitment, institutional advancement, promotional and scholarly publications, as well as graphic identity materials for academic and administrative departments. Editors and graphic designers create, plan, and supervise production of publications consistent with the goals of both the campus units and the University. The office is in 304 Olds Hall. Telephone number is 355-3290, FAX line is 432-1325.

The cost of a publication can be estimated after the initial publication planning meeting. Publications and Design coordinates production through delivery of finished product. To arrange a production planning meeting, call the office at 355-3290.

✠SPORTS INFORMATION

The Sports Information office serves as the liaison between the Department of Athletics and the local and national news media: newspapers, radio and television stations, magazines, specialty publications, and wire services. The staff initiates and assists news coverage for varsity sports through weekly press releases and information sent to athletes' home town media. Sports Information coordinates, with the Athletic Department, weekly press conferences for revenue-producing sports. All MSU athletic events are staffed by Sports Information personnel, who compile statistics and send information to media following each game.

- A. The Sports Information office is located in 401 Olds Hall. Telephone number is 355-2271. A "Spartan Hotline" offers scheduled coaches' remarks and sports updates. The number is 353-7990.
- B. Publications include annual media guides for each sport, game programs for their events, brochures, flyers, and printed material for the Department of Athletics.
- C. Sports Information obtains photos and slides through the Broadcast/Photo unit for use in their publications, also arranges for public service videos and MSU features produced by the office of Public Relations to air during football and basketball games throughout the year.

❖STUDENTS FOR STATE

Students for State is a student ambassador program whose volunteer members are chosen for their leadership qualities, interests, and dependability. SFS members represent the Michigan State University student population. They assist by speaking on behalf of the student body on campus and around the state, by serving as escorts for distinguished guests, and by discussing student life with prospective MSU students and their families.

Since its founding in 1993, SFS members have served as ambassadors for more than 9,000 visitors to MSU, including the U.S. president, the governor, alumni, donors, civic organizations, faculty and staff, and prospective students and parents.

Call the Public Relations office at 353-7958 for scheduling information.

I. TRANSFERS OF EQUIPMENT TO AN OFF-CAMPUS PURCHASER (University Services approval required)

Departments that wish to transfer or sell equipment to an off-campus entity must obtain approval from MSU Surplus Store and the Inventory Department. Before an item can be transferred or sold to an off-campus entity, an attempt must be made to determine if there is a department on-campus that has a need for the item. Call MSU Surplus Store (5-0364) or Inventory (5-0357) for assistance with off-campus sales. MSU Surplus Store will approve the equipment transfer notice and then forward it to the Inventory Department to process the status change of the equipment.

III



Misc
Sec 300 - III

(MSU Surplus Store and Inventory
Department approval required)

From: "Bob Felt" <Bob.Felt@usdwp.msu.edu>
To: <toomey@msu.edu>
Date: 10/4/00 4:53PM
Subject: latest change to MBP 300-III

Hi Marge,

The latest changes to the MBP Section 300-III have been made on the web.

<http://usdinfo.msu.edu/Mbp/Sect300.htm>

Let me know if you need more information.

Thanks!

=====

Robert O. Felt, IV
Marketing and Communications Consultant
University Services
Michigan State University
88 Service Road
E.Lansing, MI 48824-1232
(517) 355-0354, ext. 244
FAX: (517) 353-9732
bobfelt@msu.edu
<http://usdinfo.msu.edu>

=====

CC: "Pam George" <Pam#032#George@usdwp.msu.edu>

From: "Pam George" <Pam.George@usdwp.msu.edu>
To: <Toomey@ctrl.msu.edu>, <brower@pilot.msu.edu>
Date: 9/21/00 5:01PM
Subject: ETN

Dave & Marge,

Wendy Redinger, Ruth Daoust and I recently met to review the Equipment Transfer Notice (ETN) as it is time to order new forms. The form requires either my signature or Wendy's signature for "Off Campus Sale Approval". I spoke to John Lewis about delegating the signature requirement from myself to Ruth. Ruth's operation can better determine the fair market value of an asset; Wendy and I have access to the purchase price of equipment but not the residual value of the equipment.

John agrees with my recommendation and supports it since there is now a manager at the Surplus Store (Ruth) who can be responsible for this process.

I can make a change in the Purchasing Manual to include the MSU Surplus Store Manager as an authorized signer for the ETN form. I have read the Manual of Business Procedures Section 300 and I believe only two small changes are required. See Below *****

TRANSFERS OF EQUIPMENT TO AN OFF-CAMPUS PURCHASER

****DELETE (Purchasing Dept approval required)*****

Departments that wish to transfer or sell equipment to an off-campus entity must obtain approval from the Inventory Department and the MSU Surplus Store. Before an item can be transferred or sold to an off-campus entity, an attempt must be made to determine if there is a department on-campus that has a need for the item. Please call Purchasing*** (Change Purchasing to Inventory)**** (5-0357) and the MSU Surplus Store (5-0364) for assistance with off-campus sales.

Would there be any other area of the MBP that would need to be changed? I would like to make this change effective October 1st. Can I get any comments back from you by September 28th?

Thank you in advance for your assistance,
Pam

Pamela D. George
Purchasing Director
102 Angell Building
East Lansing MI 48824-1234
Phone: 517-355-0357
Fax: 517-353-2024

CC: "John Lewis" <John#032#Lewis@usdwp.msu.edu>, "Ruth Daoust"
<Ruth#032#Daoust@usdwp.msu.edu>, "Wendy Redinger" <Wendy#032#Redinger@usdwp.msu.edu>

From: Whitney Miller <millerwh@msu.edu>
To: "Marge Toomey" <Toomey@ctrl.msu.edu>
Date: 10/12/00 8:56AM
Subject: Re: Manual of Business Procedures

Marge,

Thanks for asking about the web page updates.

Could you have both sections link to the following address instead:

http://www.msu.edu/~msuarhc/retention_general.htm

Thanks.

At 02:10 PM 10/11/2000 -0400, you wrote:

>Hi Whitney.

>

>Once each year, the Controller's Office sends a memo to the campus community highlighting significant changes to policy/procedures in the Manual.

>

>While I know the University Archive sections of the manual (Sections 335 & 340) are very well maintained and kept up-to-date by you, I wanted to ask you if there have been any "significant" changes (since 10/99) made that you would like brought to the attention of the campus community.

>

>Let me know.

>

>Thanks.

>

>Margaret Toomey

>Senior Assistant Manager

>Office of the Controller

>Michigan State University

>Phone: 517-355-5020

>Fax: 517-432-5269

>toomey@ctrl.msu.edu

>

>Whitney Miller, CA

University Records Archivist

Univ. Archives & Historical Collections

Michigan State University

101 Conrad Hall

East Lansing, MI 48824-1327

(517) 355-2330

millerwh@msu.edu

Sections
335 + 340
Combined

Section 335:
Record Retention

SECTION 330: PUBLICATIONS JOINTLY FUNDED BY THE GENERAL FUND AND A REVOLVING ACCOUNT

Publications to be jointly funded by the General Fund and a revolving account must have prior written approval of the Dean/MAU Head. All applicable publication expenditures should be charged to the revolving account with a subsequent transfer of expenditures to the other supporting accounts.

When there is General Fund support for a publication funded jointly, any revenues received in excess of costs charged to the revolving account plus estimated revision costs, if applicable, should revert to the General Fund until the General fund portion has been refunded. Then all remaining revenue thereafter becomes the property of the revolving account which will be subject to the conditions of the account request form.

Exceptions to the policy must have prior written approval of the Provost.

MICHIGAN STATE
UNIVERSITY

FAX: 2-5269

MBP

Cena Antez

October 18, 1999

To: Marge Toomey
Controller's OfficeFrom: Bev Garrison *Bev*
University Services Division

Re: Manual of Business Procedures - Sections 221 & 222

Effective January 1, 1999, the Office of Recycling and Waste Reduction, which included MSU Salvage, was reorganized. The Recycling staff now reports to the Physical Plant and MSU Salvage remained with University Services Division under the new name MSU Surplus Store.

Manual of Business Procedure - Section 221 will transfer to the Physical Plant as Recycling and Waste Management with the link of www.pp.msu.edu/osect221.htm

Manual of Business Procedure - Section 222 will be added for the MSU Surplus Store with the link of USDinfo.msu.edu/mbp/sect222.htm



UNIVERSITY
SERVICES
DIVISION

Michigan State University
88 Service Road
East Lansing, Michigan
48824-1232
517/355-0354
FAX: 517/353-9732

OK

From: Marge Toomey <Toomey@ctrl.msu.edu>
To: <CTLMBP@LIST.MSU.EDU>
Date: 11/9/99 1:17PM
Subject: Summary of Changes to the MSU Manual of Business Procedures

A memo, dated November 5, 1999 was sent to Deans, Directors and Chairpersons summarizing significant policy and procedure changes that have taken place since October 1998.

You can access this memo via the Controller's Office home page www.ctrl.msu.edu or go directly to the memo at <http://www.ctrl.msu.edu/mbp/ytdchg99.htm>

Volume I and Volume II of the Manual of Business Procedures are available on the World Wide Web from the Controller's Office home page. A full word search feature has been added to the Controller's Office home page to support policy/procedure inquiries.

Please refer to the memo for additional information.

Margaret Toomey
Senior Assistant Manager
Office of the Controller
Michigan State University
Phone: 517-355-5020
Fax: 517-432-5269
toomey@ctrl.msu.edu

From: Julianna Douches
To: Marge Toomey
Date: 8/30/99 4:26PM
Subject: Manual of Bus. Procedures

I have reviewed the changes to the payroll section of the manual of business procedures. Everything checks out o.k.

The following is for the summary:

Section 55: Payroll Department

1. Direct deposit is a service available to all employees. The university can electronically deposit employee's payroll at any financial institution in the U.S. Direct Deposit authorization forms can be obtained via the Controller's Office home page or by calling the Payroll Division at 5-5010.

2. The deadline for submitting time sheets for the biweekly labor/CT and student payrolls is the Wednesday following the end of the payroll period.

Marge, will there be something mentioned to let people know that the Controller's Office home page has revised their electronic forms and that many are now interactive forms?

I put the "changes" back in your office to return back to Pat.

Thanks.

-

Julianna Lee Douches
Payroll Division Manager, Michigan State University
350 Administration Bldg
East Lansing, MI 48824-1046
Ph: 517-355-5010; Fax: 517-353-1706
Email: Douchesj@ctrl.msu.edu

done ✓

June 1999 Changes to MBP Section 35:

General Revisions : Renamed Sections to facilitate reference to specific types of insurance coverage; added access information for electronic forms; deleted references related to responsibilities of other offices/departments.

- I. Overview (Previously Administration and Function): Revised to be more concise.
- II. Liability: Renamed and revised to eliminate redundancy and outdated reporting information.
- III. Automotive: Revised for clarity.

From: Keven Lewis
To: Whitney Miller
Date: 5/5/99 5:11PM
Subject: New retention policy OK'd

Whitney:

Dave Brower stopped by and ok'd the new Retention Policy. He has signed off on my recommendations; the file detailing the change is attached, and I'll send you a copy of his signed approval.

The memo simplifies the original retention policy by taking out the distinction between departments and the controller's office. This will allow Tom Kohlman to have the same 4 year retention period for his repaid student loans, the same as a department storing records without Federal Contract & Grants.

Please feel free to contact me if you have any questions, and let me know if I need to do anything further to get this revised policy posted on the web (The Manual of Business Procedures, Volume II, section 335 points to your web page).

Thanks again for your assistance and my apologies for not fully considering all controller's office operations when drafting the original retention policy.

Keven

=====
Keven Lewis, Senior Financial Analyst
394 Hannah Administration Building
Michigan State University
East Lansing, Michigan 48823-1046

phone: (517) 355-5029 ext. 5 fax: (517) 353-1706
Email: at lewiskev@ctrl.msu.edu
MSU Controller's Office Web Page: <http://pilot.msu.edu/unit/ctrl/controller.html>

CC: Marge Toomey; Tom Kohlmann

CHANGES YEAR-TO-DATE (since October 26, 1998)

VOLUME I

SECTION 16: CHECK CASHING

Check cashing limits raised effective 12/98:

- MSU checks can be cashed up to \$1,000, an increase from \$300.
- Personal checks can be cashed up to \$250, an increase from \$100.
- Two-party checks, from student's parent or legal guardian, or a payroll or company check from a recognizable, local business can be cashed up to \$250, an increase from \$100.

SECTION 45: EXPENDITURE POLICIES AND GUIDELINES FOR FOOD LODGING AND BEVERAGES

Required signature approval revised in this section in three areas (IV,A,1), (VIII), (X,B,2). The revisions state, prior approval or signature of "Provost, vice president, dean or equivalent separately reporting positions, as well as associate/assistant provosts, vice presidents, deans or equivalent separately reporting positions."

SECTION 70: TRAVEL REGULATIONS

Effective January 1, 1999, the University's mileage allowance will be **decreased to 31 cents per mile**. This change is consistent with the IRS's recently announced revision in the standard mileage allowance for 1999. The new rate will be effective for mileage incurred on or after January 1, 1999.

to make updates

- Netscape Navigator (Composer) Icon takes to Intranet page
- CTL Home page
- MBP Buttons
- MBP Vol I
- Section
- File
 - edit page
 - make changes
- File /save as (be sure points to web/mbp/— .htm

CHANGES YEAR-TO-DATE (since October 26, 1998)

VOLUME I

SECTION 16: CHECK CASHING

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- Two-party checks, from student's parent or legal guardian, or a payroll or company check from a recognizable, local business can be cashed up to \$250, an increase from \$100.

SECTION 35: OFFICE OF RISK MANAGEMENT & INSURANCE

General Revisions: Renamed Sections to facilitate reference to specific types of insurance coverage; added access information for electronic forms; deleted references related to responsibilities of other offices/departments.

- Overview (Previously Administration and Function): Revised to be more concise.
- Liability: Renamed and revised to eliminate redundancy and outdated reporting information.
- Automotive; Revised for clarity.

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From: Marge Toomey
To: All Mgrs
Date: 5/3/99 1:52PM
Subject: Reimbursement Voucher

FYI.

Pat Brown has added the Reimbursement Voucher, as an interactive form, to our list of available electronic forms.

The Reimbursement Voucher had not been in any electronic format (that we were aware of) before this.

Please forward this information to those on your staff who would be interested.

Thanks Pat!

CC: Pat Brown

From: "David Hartman" <Hartman7@ctrl.msu.edu>
To: "Dave Brower" <Brower@ctrl.msu.edu>, <toomey@pilot.msu.edu>
Date: 4/7/99 3:15PM
Subject: Re: Manual Business Proc

We are getting there. Shawn Richardson and Pat Brown have been actively working at rebuilding the Controller's Office web presence (internet and intranet) on our own Web server. Our current site exists on the Computer Labs AFS space and it is not possible for the documents found there to be fully searchable. When we are up and live on our new site, every page will be fully searchable.

If you want to try this now, we have the site up on an experimental basis at <http://www.ctrl.msu.edu> Go to the page, on the right side is a search function. Enter "expenditure code" without the quotes and press enter. The search engine displays all of the pages containing these words.

Note: This site is not currently for public use as it is not fully functional, but you will get an idea of where we are headed on this issue. Shawn indicates that we will be ready to go by the end of May. At that time, Marge can make a public announcement via the listserv that the new page is available. At that time we will also be redirecting traffic from our old site to this new one.

David Hartman
Manager, System Development
Controller's Office
Michigan State University
140 Admin Bldg
East Lansing, MI 48824

PH: 517-353-4443 x1
FAX: 517-353-9640
EMAIL: hartman7@ctrl.msu.edu

>>> "Dave Brower" <Brower@ctrl.msu.edu> 4/7/99 2:39:58 PM >>>

This would be desirable. Can it be done? Please review and advise. If current technology or effort is a show stopper, let me know. Please also let Jean Brown and Jeanne Parrish know the results of your review. Thanks.

David Brower, Controller
Michigan State University
Phone - 517/355-5020
Fax - 517/432-5269
E-Mail - brower@pilot.msu.edu

>>> "Jean.Brown" <AUD08@admin.msu.edu> 04/07/99 09:23AM >>>

As part of our audit procedures we ask the departments about suggestions for improvements/changes to the Manual. Ms. Jeanne Parrish, Family and Child Ecology, suggested adding an option to search the Manual for a key word. This would save time by not having to scan the Table of Contents. I thought it was a good idea and told her I would pass it along.

CC: <AUD08@admin.msu.edu>, "Shawn Richardson"

<Richar51.controller_po.controller_domain@ctrl.msu.edu>, <parrish@pilot.msu.edu>,
<walters8@pilot.msu.edu>

From: Marge Toomey
To: Becky Hicks
Date: 4/12/99 9:34AM
Subject: Re: The black hole-Not a problem

Your question is timely.

It is time to eliminate duplication across sections of the Manual. The Systems group is working to get key word searches set up as well.

What makes sense is to have the "owner" of the information have the detail in their section of the manual and then, instead of repeating the information in another section, make a reference/cross reference and link the reader to the information in the "primary" section.

You can work toward that in your current update. You can let me know where information is repeated and we can work in the section(s) to create a link.

We will begin a process of slowly eliminating duplication of information.

Thanks for asking.

>>> Becky Hicks 04/07/99 09:55AM >>>

Hi Marge - I hope you are enjoying great vacation. Don't worry about any of the books - right now I don't have time to read anything but my textbooks.

I do have a question about the Manual of Business Procedures. Instead of one section repeating text that is part of another section in the manual - would you prefer just referring people to the section of the manual that actually deals with the program/process? For example, Travel's part of the manual has a section on "Insurance" - I can see the need for them to talk about reimbursement - but they get into coverage descriptions which is already in our section of the manual. And, in turn, we refer to reimbursement/non-reimbursement for purchasing coverage which is part of Travel's section. What do you think? The reason I ask is that our office has been working on an extensive revision of our section of the manual. Any thoughts you have would be appreciated. Thanks.

Becky A. Hicks - Administrative Asst.
Risk Management & Insurance
Michigan State University
372 Administration Building
East Lansing, MI 48824-1046
Phone: 517-355-5022
FAX: 517-432-3854
E-mail: hicksr@CTLR.msu.edu

CC: David Hartman; Pat Brown; Shawn Richardson

From: "Cena M. Antes" <Cmantes@pplant.msu.edu>
To: <toomey@msu.edu>
Date: 10/28/99 3:57PM
Subject: Manual Bus Procedures Sect 221

The updates of Section 221 of the Manual of Business Procedures to reflect the re-organization of Recycling and Waste Management and Salvage operations has been completed on the Physical Plant web site (www.pp.msu.edu).

CC: <amcarey@pplant.msu.edu>, <dddohm@pplant.msu.edu>, <ppasterz@pplant.msu.edu>, <rlellerh@pplant.msu.edu>

Effective October, 1999, the tip reimbursement for taxi/limos was increased from 10% to 20% of actual fare. This change can be found in the Reimbursement Chart.

From: "Dave Brower" <Brower@ctrl.msu.edu>
To: <UNIVTVL@LIST.MSU.EDU>
Date: 10/28/99 10:19AM
Subject: Re: Travel News Update

I suggest that the wording be revised to read "...up to 20%.....". Please change manual and future correspondence to reflect this wording change.
Thanks.

David Brower, Controller
Michigan State University
Phone - 517/355-5020
Fax - 517/432-5269
E-Mail - brower@pilot.msu.edu

>>> Carolyn Snow <Snowc@ctrl.msu.edu> 10/27/99 02:31PM >>>
POLICY CHANGE:

Currently, MSU reimburses business travelers 10% of actual fare for taxi/limo tips.

EFFECTIVE IMMEDIATELY: MSU business travelers may claim reimbursement for 20% of actual fare for taxi/limo tips.

REMINDER: IF THE SERVICE DOES NOT MERIT A TIP UP TO 20%, the MSU TRAVELER IS ENCOURAGED TO TIP ACCORDING TO THE LEVEL OF SERVICE.

This policy change was prompted by some local limo companies requiring 15-20% tip included with their reservations. LANSING LIMO is the primary supplier of limo services for MSU business travelers. The Cluster Travel Agencies need a secondary supplier when Lansing Limo does not have availability.

The recommended secondary supplier is EMERALD LIMO SERVICE 371-3960. When making a reservation, tell Emerald that you are a MSU reimbursed traveler.

If neither of these companies have availability, the MSU Travel Cluster Agencies may need to make reservations with other local limo companies who have "required 15-20% tips" built into their booking requirement.

CC: <patter35@pilot.msu.edu>, <toomey@pilot.msu.edu>

From: "Dave Brower" <brower@ctrl.msu.edu>
To: "Carolyn Snow" <Snowc@ctrl.msu.edu>
Date: 10/26/99 10:42PM
Subject: Re: LIMO TIPS - PROBLEM

As we discussed, I am OK with increasing the allowed limo tip to "up to 20%". Please work with Marge to have Manual updated. Thanks.

David Brower, Controller
Michigan State University
Phone - 517/355-5020
Fax - 517/432-5269
E-Mail - brower@pilot.msu.edu

>>> "Carolyn Snow" <Snowc@ctrl.msu.edu> 10/25/99 02:40PM >>>

CC: <patter35@pilot.msu.edu>, <toomey@pilot.msu.edu>

From: "Dave Brower" <brower@ctrl.msu.edu>
To: "Carolyn Snow" <Snowc@ctrl.msu.edu>
Date: 10/26/99 10:42PM
Subject: Re: LIMO TIPS - PROBLEM

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David Brower, Controller
Michigan State University
Phone - 517/355-5020
Fax - 517/432-5269
E-Mail - brower@pilot.msu.edu

>>> "Carolyn Snow" <Snowc@ctrl.msu.edu> 10/25/99 02:40PM >>>

CC: <patter35@pilot.msu.edu>, <toomey@pilot.msu.edu>

From: Carolyn Snow <Snowc@ctrl.msu.edu>
To: <UNIVTVL@LIST.MSU.EDU>
Date: 10/27/99 2:33PM
Subject: Travel News Update

POLICY CHANGE:

Currently, MSU reimburses business travelers 10% of actual fare for taxi/limo tips.

EFFECTIVE IMMEDIATELY: MSU business travelers may claim reimbursement for 20% of actual fare for taxi/limo tips.

REMINDER: IF THE SERVICE DOES NOT MERIT A TIP UP TO 20%, the MSU TRAVELER IS ENCOURAGED TO TIP ACCORDING TO THE LEVEL OF SERVICE.

This policy change was prompted by some local limo companies requiring 15-20% tip included with their reservations. LANSING LIMO is the primary supplier of limo services for MSU business travelers. The Cluster Travel Agencies need a secondary supplier when Lansing Limo does not have availability.

The recommended secondary supplier is EMERALD LIMO SERVICE 371-3960. When making a reservation, tell Emerald that you are a MSU reimbursed traveler.

If neither of these companies have availability, the MSU Travel Cluster Agencies may need to make reservations with other local limo companies who have "required 15-20% tips" built into their booking requirement.

CHANGES YEAR-TO-DATE (since October 26, 1998)

Interactive PDF Forms - Download links on the home page and on each of our departmental pages will take you to expanded listings of electronic documents in Word, Excel or interactive PDF format. Most of the Controller's Office forms published as part of the *Manual of Business Procedures* are now in an interactive PDF format. These can be completed electronically and printed from any computer which has Adobe Acrobat Reader 4.0 or higher installed. This is available as a free download

VOLUME I

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Required signature approval revised in this section in three areas (IV,A,1), (VIII), (X,B,2). The revisions state, prior approval or signature of "Provost, vice president, dean or equivalent separately reporting positions, as well as associate/assistant provosts, vice presidents, deans or equivalent separately reporting positions."

SECTION 55: PAYROLL DEPARTMENT

- Direct deposit is a service available to all employees. The university can electronically deposit employee's payroll at any financial institution in the U.S. Direct Deposit authorization forms can be obtained via the Controller's Office home page or by calling the Payroll Division at 5-5010.
- The deadline for submitting time sheets for the biweekly labor/CT and student payrolls is the Wednesday following the end of the payroll period.

SECTION 70: TRAVEL REGULATIONS

- Effective April 1, 1999, the University's mileage allowance **decreased to 31 cents per mile**. This is consistent with the IRS's standard mileage allowance for 1999.
- Effective July 1, 1999 all University funded business air travel purchases must be made through one of the University's contracted agencies (Spartan, Anderson, Council). Only air

travel booked through the contracted agencies will be reimbursed. Choice of airline, itinerary, and route will continue to be at the discretion of the MSU traveler. Direct billing of airfare to the traveler's MSU account number is available.

- Effective October 1999, the tip reimbursement for taxi/limo has been **increased from 10% to 20%** of actual fare. This change can be found on the reimbursement chart.

VOLUME II

Effective January 1, 1999 the Office of Recycling and Waste Reduction, which included MSU Salvage, was reorganized. The Recycling staff now reports to the Physical Plant and MSU Salvage remained with University Services Division under the new name MSU Surplus Store.

SECTION 221: RECYCLING AND WASTE MANAGEMENT

SECTION 222: MSU SURPLUS STORE