

University of California
HASTINGS COLLEGE OF THE LAW
Office of Fiscal Services

Faculty Professional Development Account Procedures

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PROCEDURES FOR FACULTY PROFESSIONAL DEVELOPMENT ACCOUNTS

The purpose of Professional Development Accounts (PDAs) is to promote law-related faculty research, scholarship and instructional activities. The College's Financial Operations Policy and Procedures Manual is the policy document supporting the use of PDAs.

Faculty is encouraged to review the manual and should consult the Academic Dean if there are questions about the appropriateness of a planned transaction.

General

- Funds shall only be expended for purposes that are in the best interest of and related to the mission of the College.
- Fiscal Services will maintain signature specimen cards on each account.
- At the end of each fiscal year (June 30) unused funds will be returned to the College's general fund; they will not be carried forward to subsequent fiscal years.
- Generally, visiting faculty can only use their allocation for research assistant expenditures.
- The College's Financial Policy and Procedure Manual can be found on Fiscal's intranet page at http://intranet.uchastings.edu/fiscal/policy_manuals.htm.

Budget

- Allocations are authorized annually by the Academic Dean in consultation with the Chancellor and Dean and the Chief Financial Officer (CFO) and are subject to approval of the Board of Directors.
- Faculty may request funding increases. These requests will be reviewed by the Academic Dean and CFO as part of the mid-year budget process.
- Budgets are generally comprised of two components: 1) an allocation earmarked for student research assistants and 2) an allocation for other professional development expenditures, the later of which is referred to as the "discretionary" allocation. Fiscal Services monitors total budgets but line item budgeting is not required.
- Each faculty member is encouraged to establish line item budgets at the beginning of each Fiscal year and maintain them throughout the year.
- Expenditures cannot exceed the authorized annual budget allocation.
- The allocation for student research assistants can be redirected to other line items such as books and travel but cannot be used to purchase computers, computer-related items and furniture.
- Transfers from the discretionary allocation can be made to augment the student research assistant allocation.
- Financial activity, including budget transactions, are available on-line. Faculty members, the Faculty Support Supervisor, and the Manager of Faculty Support can access these reports at the [Fiscal Information Reporting](#) website. Financial activity should be reviewed at least monthly for accuracy and discrepancies reported to the Director of Fiscal Services.

- The Academic Dean may authorize budget reallocations between faculty members.

Expenditures

- When possible, expenditures should be made through the Purchasing department to achieve educational pricing discounts.
- Payments to individuals for consulting or other services must be made by the College and not the faculty member as the College is often required to issue a 1099-MISC income form. Invoices for such services should be forwarded to Accounts Payable for payment.
- Purchases of goods and services, exceeding \$300 require a purchase order unless otherwise stated. This also applies to items purchased through the College's Bookstore.
- Expenditures are charged to the fiscal year in which the goods/services are received/rendered.
- All supplies and equipment purchased remain the property of the College.
- The Director of Information Technology must approve expenditures for all computer equipment and related peripherals.
- Computer, computer-related equipment, and furniture expenditures cannot exceed \$2,500 in per fiscal year.
- Reimbursements of \$20.00 or less can be made through petty cash in Fiscal Services.
- The Academic Dean must approve personal reimbursements.
- Prepayment of invoices is discouraged. Most organizations will grant the College credit privileges. Fiscal Services will complete vendor credit applications for direct billing requests.
- Original invoices and receiving documents are required for the payment of invoices. Invoices will be paid subsequent to the confirmation that the goods/services ordered were received in satisfactory condition.
- Invoices and/or check requests must be signed by the faculty member to indicate that the transaction has been authorized.
- Generally, invoices/check requests submitted to Fiscal Services/Accounts Payable for payment by 5pm on Friday will be paid the following Friday.
- Check requests submitted for personal reimbursements must contain original receipts and be signed by the Academic Dean.
- Expenditures for food are not allowed except as authorized under the College's travel policy.
- Expenditures for alcoholic beverages are prohibited. Funds allocated to the faculty development accounts cannot be used for the purpose of entertainment.
- Expenditures for donations to other organizations are prohibited.
- Payment of membership fees is permissible to the extent that a benefit inures to the College and its academic program from participation. Reimbursement of State bar dues is not permitted unless bar membership is a requirement of employment. Fees are charged to the fiscal year that corresponds with the membership period.
- Personal use of the funds is prohibited.

Travel

- Reimbursement for travel expenditures will be made in compliance with College policies.
- Travel reimbursement is charged to the fiscal year in which the travel expense was incurred.
- Travel reimbursement requests must be submitted on the College's travel reimbursement form and must be signed by the Academic Dean. The travel reimbursement form can be found on the Fiscal intranet page at <http://intranet.uchastings.edu/Fiscal/travel2.htm>.
- Original receipts are required for reimbursement.
- Air travel expenses may be charged directly to the College when arrangements are made with the College's preferred travel agent.
- Up to the cost of early registration for conference fees can be charged.
- Reimbursement for food and beverages shall be limited pursuant to State and College policies governing travel per diem and other reimbursements.
- Reimbursement for alcoholic beverages is prohibited.

Student Employment

- **Human Resources must authorize the employment of student employees before they begin working.**
- General procedures relating to student employment can be found in [A Guide to Student Employment](#) published annually by Financial Aid, Personnel and Fiscal Services on the Fiscal webpage at <http://www.uchastings.edu/?pid=1989>.
- Student appointments cannot cross fiscal years. Faculty must reappoint students to work at the beginning of each fiscal year. This can be done in Human Resources. Students must have an active research assistant appointment in order to be paid.
- During school periods, students are limited to working a total of 20 hours per week.
- First year students are prohibited from working unless approved by the Associate Academic Dean.
- Hours worked must be recorded and authorized by the supervising Faculty member on a College timesheet. [Timesheets](#) are available in Fiscal Services or on the Fiscal webpage, at <http://www.uchastings.edu/?pid=1989>.
- Payment for hours worked will be processed based upon the student employee's time sheet.
- Time sheets must be submitted monthly to Fiscal Services by the established deadlines. Students should be discouraged from holding time sheets and submitting them all at once for payment.
- Students with work-study funding must not work beyond their authorized earnings limit as established by the Financial Aid office. 100% of payment for hours worked beyond the limit will be charged to the faculty member's account.

Fiscal Year End – June 30th

- As the fiscal year-end approaches, a closing calendar will be circulated to advise budget managers and faculty of various issues and deadlines.
- At the end of each fiscal year, unused funds will be returned to the College.

Other

- Vendor rebates on items purchased with College funds shall be made payable to the College and deposited with Fiscal Services. These rebates will be credited to the account where the expenditure was initially charged.

For questions and/or comments on this document, please contact the Academic Dean or the Director of Fiscal Services.

COMMONLY ASKED QUESTIONS

Budget Administration

- ☞ How is my budget allocated?
 - \$2,500 is allocated and earmarked for research assistant wages and an additional \$2,500 is allocated for discretionary use. If a faculty member is less than full-time the allocations are prorated accordingly. Visiting faculty generally only receive an allocation for research assistant wages.
 - The discretionary allocation can be redirected to augment the research assistant allocation and the research assistant allocation can be used for other items such as books and travel but not furniture, computers and computer-related items.
 - In the event that a line-item budget allocation is not received, by default, the \$2,500.00 discretionary budget will be allocated to travel. This amount can be used at your discretion on other expenditures such as books, supplies, equipment etc., without the necessity of a line item budget transfer.

- ☞ When is my budget allocated?
 - At the budget hearings at the beginning of each fiscal year. The hearings generally are scheduled in June. Allocations are also reviewed at the mid-year budget hearings, which generally are scheduled in January.

- ☞ Can I modify my allocation? If so, how?
 - Yes. You may notify the Manager of Faculty Support who will communicate the information to the Budget Analyst, Carol Cole or you may contact the Budget Analyst directly at ext., 4824. When reallocating budgeted funds, please include the amount you wish to reallocate and to what line item. You should also include a description as to the purpose of the transfer.

- ☞ Can I spend monies in a line item that does not have a budget?
 - Yes, as long as on an overall basis your PDA has a positive budget balance available.

- ☞ How do I determine how much I have left in my account?
 - Financial and budget transactions can be viewed on-line at the Fiscal Information Reporting website. You can also view your accounts via the College's financial accounting software, Colleague.
 - To view your account status on-line, you'll need a login and password into WebAdvisor and/or Colleague.
 - To view your account transactions via Colleague, contact, the Assistant Director of IT, at ext. 4692, for a Datatel login and password if you don't already have one. Once you have logged into Colleague, at the colon prompt type: FAC.DEV.200X. (Note: this program will change with each new fiscal year; enter the beginning year of the fiscal year—2005 for 2005-06, for example).

You will then be prompted to enter your program account number (the middle five digits of your account number). Enter those five digits and hit return. The screen will display your program number, your name, the current budget, current expense, current encumbrances and the available budget balance in your program. You'll see this information for each line item that has activity and you'll also see the overall totals.

- To view your accounts transactions on-line via the internet contact Carol Cole, Budget Analyst, at ext. 4824.
- Finally, you can contact Stephen Lothrop, Faculty Support Supervisor (ext. 4782), Maria Burgos, Academic Dean's Office, Manager of Faculty Support (ext. 4682) or Carol Cole, Budget Analyst (ext. 4824) and they will be able to tell you the available budget balance in your account.

☞ How do I increase my budget allocation in the event that my needs exceed the amount budgeted?

- Contact the Academic Dean.

Procurement

☞ How do I purchase goods/commodities of \$300.00 or more?

- Confirm you have sufficient budget on an overall basis for your PDA
- Submit a completed purchase request form to Stephen Lothrop in Faculty Support (ext. 4782), where it will be forwarded to Purchasing. Purchasing will establish a purchase order and place the order with the vendor. If you do not know the vendor, Purchasing will suggest one that offers the best price.

☞ How do I purchase goods/commodities under \$300.00?

- Confirm you have sufficient budget on an overall basis for your PDA.
- Since a purchase order is not required, you may purchase such items yourself or you may contact Purchasing for assistance in receiving the best price. It is recommended that you have Purchasing place these orders and that the vendor invoice the College. If you purchase the item yourself, refer to the Accounts Payable section of this document on how to receive reimbursement.

☞ Do all goods and services require a purchase order?

- No. Items under \$300.00 do not require a purchase order.
- Other items that do not require a purchase order include: conference registration fees, travel, membership dues, subscriptions, messenger services, office supplies (less than \$50.00 that are ordered through the College's preferred vendor), and personal reimbursements. Refer to Exhibit G in the College's *Financial Policy and Procedure Manual* for a more detailed list of items that do not require a purchase order.

- 📁 How do I pay an individual for professional services?
- If the amount of the service is \$300.00 or more, establish a purchase order with Purchasing.
 - Have the individual complete a W-9 form.
 - Submit the invoice approved for payment, along with the completed W-9 form to Accounts Payable and if applicable, reference the purchase order number.
 - An Agreement is necessary to address matters as indemnification, ownership of materials developed under the agreement, income tax liabilities, and independent consultant status for tax purposes etc. Contact General Counsel to determine if an Agreement is necessary.
- 📁 How do I order computer equipment and software?
- Confirm you have sufficient budget on an overall basis for your PDA, excluding student research assistants.
 - The Director of Information Technology must approve expenditures for computer equipment, software or computer enhancements.
 - Items costing \$300.00 or more require a purchase order.
 - If you elect to use personal funds to augment the amount allocated to your account, such funds must be remitted to the College upon conveyance of the item to your possession. A College property tag identification number (available through Purchasing) is required before the reimbursement will be processed.
 1. The item remains the property of the College regardless of the amount of College funds used for the purchase.
 2. If lost or stolen, the replacement of the item is contingent upon the availability of funds.
 3. All computer equipment is to be tagged by Purchasing and carried in the College's inventory.
 4. Registration cards for software licenses are to be maintained by the Computer Services department.
 - The total amount spent on computer, computer-related equipment and furniture cannot exceed \$2,500 in a fiscal year.
- 📁 How do I order office supplies?
- (The Faculty Support department will continue to stock and distribute standard office supplies. The cost of these items is funded by Faculty Support and is not charged to individual faculty accounts).
- Confirm you have sufficient budget on an overall basis for your PDA.
 - For items held in Purchasing's inventory, ask staff from Faculty Support to complete a *Warehouse Issue* form and submit it to Purchasing. Contact Purchasing for a list of regularly stocked items.
 - Items not held in inventory must be purchased through the College's preferred office supply vendor.
 - Supply orders can be made daily and, if confirmed before noon, are generally delivered the next business day. NOTE: The College receives a 50% discount off of the catalogue price.
 - If you order an item from the catalogue over \$100.00, the vendor will require a purchase order number.

Accounts Payable/Disbursements

- ☞ How do I process invoices for payment?
 - Confirm you have sufficient budget on an overall basis for your PDA.
 - Staff from the Faculty Support will stamp the original invoice with an “Approved for Payment” stamp and complete the required information. You need to sign the invoice authorizing payment and confirming receipt of the items purchased.
 - Invoices of \$300.00 or more generally require a purchase order.
 - Upon receipt of the merchandise, save all shipping documentation and attach it to the invoice.
 - Staff from the Faculty Support will forward the approved invoices to Accounts Payable for processing.
 - Invoices received in Accounts Payable on Friday will generally be paid on the following Friday.
 - Unless you indicate otherwise, the check will be mailed to the vendor.

- ☞ How do I process personal reimbursements for items I purchase with my own funds?
 - Confirm you have sufficient budget on an overall basis for your PDA.
 - If your reimbursement is \$20.00 or less, you may be reimbursed through petty cash in the Fiscal Office, 198 McAllister Street, Room 111. See the Cashier for assistance.
 - For reimbursements greater than \$20.00, complete a Check Request form, available in Fiscal Services or from Faculty Support. If seeking reimbursement for travel expenditures, complete a Travel Reimbursement Form, also available in Fiscal Services or from Faculty Support. Both the check request and the travel reimbursement form are available on Fiscal Services intranet page. Attach all of the original receipts.
 - Have the Academic Dean approve the reimbursement and submit it to Faculty Support for submittal to Accounts Payable for processing.
 - Check requests received in Accounts Payable on Friday are generally paid by following Friday.

- ☞ How am I reimbursed for travel costs?
 - Refer to Section 10.0, Travel of the College’s *Financial Policy and Procedure Manual* for policies regarding allowable travel expenditures. The Policy Manual is available on the Fiscal intranet page at http://intranet.uchastings.edu/fiscal/policy_manuals.htm. The travel reimbursement form is available on the Fiscal intranet page at <http://intranet.uchastings.edu/Fiscal/travel2.htm>
 - Consistent with current practice all claims for travel reimbursement are to be processed through the Academic Dean’s office, Manager of Faculty Support Services prior to submittal to Accounts Payable.
 - Contact the Academic Dean’s office, Manager of Faculty Support Services for assistance.

Staff Directory

Following is a directory of employees who can assist you with various transactions that will occur within your PDAs.

Robin Crawford, General Accounting and Accounts Payable Supervisor

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| <ul style="list-style-type: none">• General Accounts Payable issues• Expense reclassification | 565-4746 | mayor |
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Leo Rico, Disbursements Supervisor

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|---|----------|-------|
| <ul style="list-style-type: none">• Policy compliance• Invoice processing• Travel Reimbursement | 565-4748 | ricol |
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Carol Cole, Budget Analyst

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| <ul style="list-style-type: none">• Available budget balances• Line item budget transfers | 565-4824 | colec |
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Patricia Finkbiner, Payroll Coordinator

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| <ul style="list-style-type: none">• All payroll related issues• Student work-study award balances• Timesheet and pay date issues | 565-4811 | finkbine |
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Maria Catig, Cashier

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| <ul style="list-style-type: none">• Petty Cash reimbursements• Telephone reimbursements | 565-4704 | catigm |
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Clement Cheung, Assistant Director of Fiscal Services

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| <ul style="list-style-type: none">• All of the above | 581-8883 | cheunge |
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Deborah L. Tran, Director of Fiscal Services

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| <ul style="list-style-type: none">• All of the above | 565-4740 | trand |
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Alex Tran, Manager

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| <ul style="list-style-type: none">• Purchasing and procurement• Purchase orders | 565-4604 | trana |
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Eric Noble, Director of IT

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|---|----------|--------|
| <ul style="list-style-type: none">• Computer hardware and printer purchases• Software purchases and registration | 565-4784 | noblee |
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