Department of African and African Diaspora Studies
Warfield Center for African and African American Studies
Institute for Urban Policy Research and Analysis

Accounting Handbook
Handbook introduction

This Accounting Handbook outlines the policies and procedures involving all accounting transactions within Black Studies, which consists of the Department of African and African Diaspora Studies (AADS), the Warfield Center for African and African American Studies (WCAAS), and the Institute for Urban Policy Research and Development (IUPRA). They apply to all funding established in University of Texas at Austin accounts and are subject to the rules set forth by the College of Liberal Arts, the University, and the State of Texas.

The main goal of the Handbook is to promote procedures to ensure that faculty and staff are in compliance with these rules and make efficient use of finance team staff time. The procedures set forth in the Handbook also allow faculty and staff to use their funds in a timely manner and within deadlines set forth by the University.

All policies are subject to change as needed to comply with policy changes issues by the University.

Contacting the Finance Team

The Finance Team can be reached via email at blackstudiesfinance@austin.utexas.edu. All Finance Team members check this email regularly.

Our mailing address is:

Department of African and African Diaspora Studies
Black Studies Finance Team
2109 San Jacinto Blvd, Stop E3400
Austin, TX 78712

Our offices are located in Bellmont Hall room 224R, located within the offices of the Institute for Urban Policy Research and Analysis. Our building is attached to DKR-Texas Memorial Stadium on the west side.

Finance Team Members

The Finance Team consists of the following staff members:

- Financial Manager for Black Studies: Antonio Araguz, araguzt@austin.utexas.edu, 512-471-5292
- Administrative Associate: Melissa Phillips, m.phillips@austin.utexas.edu, 512-471-4375
- Administrative Associate: John Fleming, jfleming86@austin.utexas.edu, 512-471-1996

Guidelines regarding Budget funds

Revised April 2013
All units are allocated funding by various sources each year including the Executive Vice President and Provost and the College of Liberal Arts. Funds are allocated within each unit at the discretion of the chair/director. Items that are budgeted annually include:

- Operational expenses towards each unit’s normal activities including office supplies, equipment rental, mailings, etc.
- Salaries for student workers
- Salaries for faculty/staff
- Program-specific expenses for regular annual projects
- Faculty research support
- Undergraduate/Graduate student support

**Allocated Research Awards**

The Finance Team administers all research support funding awarded by Black Studies and the College of Liberal Arts (if transferred into an account administered by Black Studies). This includes multi-year awards and startup research allocations. As with all funding in Black Studies, it is subject to University and State of Texas rules.

In most cases, annual research support awards must be fully utilized by August 31st, the last day of the University’s fiscal year. **No carryover to the next fiscal year is allowed unless your offer letter and/or award’s stipulations state otherwise.** Once the Finance Team confirms your award, it is your responsibility to contact us to spend your funding in a timely manner.

**Fiscal Year End processing**

Receipts for reimbursement or processing must be in our office no later than August 15th in the current fiscal year at 5pm. This ensures that the Finance Team can meet department and University administrative deadlines for the end of the fiscal year. **Receipts received after August 15th will not be processed for current year funds and will be returned. You may resubmit receipts in September as long as your funding is not expired and is within deadlines for submitting receipts (below).**

**Funding Requests and Additions to Standard Budget**

Faculty and staff may request funds towards purposes not included in a unit’s regular budget. Current requests are addressed at each unit’s regular budget meetings. The chair/director of the unit is ultimately responsible for approval decisions.

All requests for funding should be addressed to the chair/director. Requests will be addressed at the earliest possible budget meeting time, and a response will follow shortly after.
Allowable purchases

Funding within Black Studies may only be used for purchases allowed by the University and the College of Liberal Arts. Examples of purchases allowed on these funds include, but are not limited to:

- Supplies
- Books
- Computers
- Office equipment/furnishings
- HR expenses including research and office assistants
- Business travel expenses
- Visiting guest speaker travel and honorarium

For purchases not listed here, please contact the Finance Team to clarify if it is allowable under the current rules.

Purchasing procedures

All expenses within Black Suites are processed through the Finance Team. We are charged with processing the necessary paperwork for all expenses and submission to the College of Liberal Arts and University administrative offices for final approval.

The University encourages (and sometimes requires) those using University funds to have a vendor directly bill us for services performed or products received. Direct billing allows the University to pay a vendor directly with no out-of-pocket reimbursement. It also ensures that your purchase complies with applicable University policies.

The following sections outline policies and procedures for purchases to be made.

Procurement card:

Procurement Cards (Procards) are MasterCard credit cards utilized for the purchase of goods/services using Black Studies funding. The Finance Team accesses these cards for purchases on your behalf as needed.

The issue of Procards for faculty and staff are at the sole discretion of the AADS Department Chair.

If you are approved to carry a Procard to make purchases, you are solely liable for its use including all purchases made on it. Any inquiries regarding questionable purchases must be addressed in a timely manner. Personal purchases are never allowed on Procards. Violations of this policy could result in the revocation of your Procard at either the department or University level.

Revised April 2013
Each purchase made by holders and authorized users must be documented using the Black Studies Procard Charge form or the Black Studies Entertainment Expense Form (for food and official occasion expenses). All information must be included on the form you use. Print the completed form and attach any receipts or documentation to the form before submitting your paperwork to the Finance Team. If you make a purchase for which the vendor does not provide a receipt, then please type out a memorandum on department letterhead indicating the date, vendor, and amount and explaining why no receipt was provided.

Each procard is reconciled after the billing cycle concludes monthly. Cycles begin on the 4th of each month and conclude on the 3rd of the following month. Completed forms for purchases made within the current cycle should be sent to the Finance Team for processing no later than the 10th of the following month. The Finance Team will accept (and encourage) early submissions.

Purchases are subject to audit at all times by the University and College of Liberal Arts. **Procard payment documents that have undocumented purchases cannot be processed until ALL paperwork is received.** Late payment documents are subject to disciplinary action by the University Purchasing Office including revocation of your Procard.

Cardholders who allow multiple users to use their procard on a regular basis must keep a detailed log for each transaction made. Logs must be reconciled monthly with the finance team to ensure all purchases are documented correctly.

*Direct Purchasing/Billing*

Direct bill purchases where a Procard cannot be used are allowed and encouraged in most cases. The University requires that purchases of the following items/services be made via direct billing:

- Office supplies (through contract with Officemax/Today's Business Solutions)
- Computers/office equipment (through portal agreements with Dell, Apple, HP, and the Campus Computer Store)
- Computer software and peripherals
- Books purchased directly from the publisher
- Individual services performed
- Printing services (must be purchased on Procard or direct billing)

The Finance Team can assist you with direct billing purchases including those that require purchase orders. Please coordinate with us in making the purchase to ensure we are in compliance with University policies.

*Reimbursements*
Reimbursements are permitted in some cases where using a Procard or getting a direct bill is not feasible. **Coordinate with the Finance Team BEFORE you purchase anything on your personal funds that you want to get reimbursed for. You will not be reimbursed for any purchase made against University policies.** All reimbursements are due no later than 45 days from the date of purchase or they cannot be accepted.

If you are approved for a reimbursement, receipts must be prepared before turned into the Finance Team. Place receipts on one or multiple 8 ½ x 11 inch sheets of paper and apply tape to the top and bottom of each receipt. **Do not staple receipts!** Receipts must not be overlapping. If you have receipts that are 8 ½ x 11 inches or more, you may turn in those receipts without preparation.

**Services Performed by Individuals**

Individuals may be contracted for unique short-term services that cannot be completed within the realm of faculty/staff duties. These services include:

- Editing/Copyediting
- Trade services
- Production needs
- Anything that is a unique trade or craft that is beneficial to Black Studies

The University authorizes and makes payment for such short-term services through an Authorization for Individual Services (AIS) form. Short-term services are defined as any service of two weeks or shorter.

For the Finance Team to complete this form and approvals, we must have the following:

- Name and address
- SSN
- Dates of service
- The service they are performing
- The qualifications that allow the individual to perform this service

**The Finance Team must have this information PRIOR to the start of the service. The University reserves the right to deny any AIS if it is started after service completion.**

If the University classifies the individual as an independent contractor, he/she will be paid via Accounts Payable and will be issued a 1099-MISC for tax purposes at the end of the year.

If the University classifies the individual as an employee, he/she will be paid via payroll with taxes deducted subject to the rules as a Casual Employee. Individuals who are currently employed with UT or have had employment within 12 months prior to the

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service period must be paid by payroll. Current University students will also be paid via payroll for these services and must complete the appropriate payroll documents in order to be paid on time.

**HR Positions Procedures and Policies**

Hiring a research or student assistant is permitted in most cases depending on the type of funding used. All assignments for student positions are subject to federal and state law. The College of Liberal Arts and Human Resource Services must approve all HR assignments prior to the student’s first day of work.

All student workers must provide the following required information in advance of any work performed:

- Name
- EID
- Position to be filled
- Total to be paid to assistant which could include:
  - Wages
  - Insurance
  - Tuition Benefit Assistance
- If student is a first-time employee of the University (includes work for other departments)
- If student will be paid as a work-study (applies to student assistants)
- Dates the student will be employed...Fall employment that are not work study can be between September 1st and January 15th...Spring employment can be between January 16th and May 31st, Summer full employment can be between June 1st and August 31st.

**PLEASE NOTE:** You cannot be reimbursed for payments you make to any student assistant. Individuals working on your behalf must be paid directly by the University through payroll.

Student Assistants must have documentation on file PRIOR to starting work (I-9, W-4, etc). **Students cannot be paid for work done prior to documentation being on file. Please notify the Finance Team in advance of hiring the student.** The student must submit all required paperwork to the finance team for processing.

If you are hiring an international student, special documentation may be required. Additional rules and requirements may also apply.

All graduate students working in academic positions (Research Assistants and TAs) in the Fall and Spring semesters must be enrolled for 9 credit hours each semester and meet other requirements to be eligible for hiring. Requirements are listed at [http://www.utexas.edu/ogs/employment/conditions.html](http://www.utexas.edu/ogs/employment/conditions.html).
Graduate students must be enrolled for at least 3 credit hours in the summer to be eligible for hiring as a GRA. Students who are being paid a gross salary of less than $2,500 total and working for less than 80 hours total can be exempted from this requirement. Faculty who wish to hire students under these circumstances should petition the Graduate Dean for approval.

All students working in non-academic positions (Student Assistants and other clerical assignments) in the Fall and Spring semesters must be enrolled for at least 6 credit hours each semester and meet other requirements to be eligible for hiring. Requirements are listed at [http://www.utexas.edu/hr/student/student_non-acad_employment.html](http://www.utexas.edu/hr/student/student_non-acad_employment.html). Students working in the summer must be enrolled for 3 hours in ANY summer session OR have been enrolled in the previous spring for at least 6 hours.

Employees designated for monthly salary are paid on the 1st of each month.

Hourly student positions are paid twice per month for hours worked, once for the first part of the month, once for the second part of the month. They must keep track of the hours they work and submit time sheets by the appropriate deadlines to be paid on time. If you employ a student for hourly wages, you must certify their hours by signing the time sheet before turning it in to the Finance Team for processing. Time sheets are due the next business day after the close of the pay period (the 15th or the last day of the month).

**Late timesheets not processed before the Payroll Office deadline will be paid on the next available cycle.**

**Travel**

The University permits expenses related to business travel for faculty, staff, and visitors for activities that benefit the University’s mission statement. These include business meetings, conferences, recruiting activities, and functions. The Finance Team processes the paperwork required by the University and can assist with billing most travel expenses directly to University accounts.

*Faculty/staff business travel authorizations*

For all business travel by faculty and staff, a Black Studies Request for Travel Authorization must be completed and on file BEFORE any travel expenses can be authorized.

If you are teaching and your travel falls on a regularly scheduled class day, you must name another faculty member to cover your class in your absence. This includes Lecturers, Assistant Professor, Associate Professors, and Professors. **University policy prohibits Teaching Assistants and Assistant Instructors to be named for this role.**

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For faculty who will miss AFR courses (not cross listed from another department), the AADS Chair must approve your plan for class coverage before we can proceed with the authorization request.

If your travel falls within the first week of class, the last week of class, and/or final exam dates, you must request approval from your home department’s chair. **Faculty with at least a half-time assignment with AADS must make their request with the AADS Department Chair.** This request and the appropriate approval must be documented via email. Within your request must be the following:

- How your class(s) or final exam(s) is being covered.
- When your final grades will be submitted (if it involves travel during finals)
- How you will be available to students who need to reach you.

If you hold an administrative role at the University (such as Chair or Director), you must declare how your administrative duties will be handled in your absence. Administrators are permitted to perform duties electronically (email or phone) while on travel if they wish. Please declare which staff member(s) will coordinate with you for this purpose.

If you are an administrator travelling during the first week of class, last week of class, and/or final exam periods, you must make a request to the College of Liberal Arts for approval.

**Visitor business travel authorizations**

For business travel that involves invited guests where the expense is paid via department or center funding, a Black Studies Guests/Official Visitor Information Form must be completed by the guest and be on file with the Finance Team before any travel expenses can be authorized.

The following information is required of all visitors travelling to the University for which travel/honorarium expenses will be paid:

- Visitor’s full name as it appears on their photo ID
- Current mailing address
- Telephone contact number
- Social Security Number (for security reasons, this information cannot be sent via email)
- Departure and arrival dates
- Reason for travelling (what they are participating in)

The information above MUST be presented to the Finance Team TWO WEEKS in advance of the traveller’s visit to meet COLA and University deadlines.

*Airfare/rental car direct billing*
Pursuant to University policy as of May 20, 2013, ALL business-related air travel must be arranged through a University contracted travel agency. No airfare can be reimbursed by the Finance Team.

Black Studies partners with Anthony Travel to make travel arrangements for business travellers including faculty, staff, and visitors. Anthony direct bills our accounts for airfare purchased.

In order for airfare to be directly billed to our accounts for approved business travel, the appropriate forms must be completed in advance. **No air itinerary can be ticketed without prior approval.** Please ensure that you provide all information for the Request for Travel Authorization (above) in a timely manner so we can get the flights ticketed at the lowest possible price. To expedite the ticketing of your trip, please provide a detailed listing of the flights you want us to purchase in your Travel Authorization form where requested.

Because the Finance Team is addressing the financial needs of three distinct units, we often do not have the time to recommend flights available. We recommend using public travel sites (i.e. Expedia, Orbitz, or the airline’s website) to look at available flights. Once we have your itinerary, we will book the flights directly upon receipt. Black Studies books nonrefundable coach class airfare at the lowest cost available. First or Business Class airfare is prohibited on University accounts except if it is medically necessary.

Anthony can also make rental car arrangements at the current State of Texas contract rates. While Anthony is able to book the rentals, UT’s Travel Management Services is authorized to direct bill rentals under our current contracts. Please contact the Finance Team to make this arrangement.

**Pursuant to University policy as of May 20, 2013, ALL business-related car rental must be arranged through a contracted company (currently Avis, Budget, Enterprise, Hertz, and National). No reimbursement will be allowed for rentals from other rental car companies.**

Anthony will charge a small booking fee of $27.00 for all travel arrangements made with them. This fee is subject to change, nonrefundable, and added to the total cost of the ticket. There is a higher fee of $35.00 for international travel arrangements. Please account for these fees in your budget for the travel period.

**We regret that we cannot direct bill hotel or lodging expenses for any business travel.**

*Faculty and Staff Travel Reimbursements*
For faculty and staff business travel, you must submit original receipts for reimbursement upon your return. Reimbursements are NOT allowed without an approved RTA.

As a reminder, ALL business-related air travel must be arranged through a University contracted travel agency. No airfares can be reimbursed by the Finance Team.

You may be reimbursed for any of the following expenses:

- Ground transportation, including taxi, shuttle, or rental car (if it was purchased through a contract agency)
  - You may also be reimbursed for mileage in your personal vehicle between cities within Texas. **If you drive your vehicle out of state, you can only be reimbursed up to the cost of round trip airfare to your destination.**
- Mileage in your personal car round trip between your home or UT campus and ABIA (for visitor travel this can include travel to ABIA to pick up a guest of Black Studies)
- Lodging and Meals
  - An original itemized hotel folio with the room rate paid plus taxes and incidentals is required and must show that the bill was paid (must have a “zero balance”).
  - If you booked with an online travel site where you pay in advance for the room (i.e. Hotwire, Expedia, Orbitz), you may submit the email confirmation for your stay listing room rate and taxes/fees. However, **you must provide proof of stay from the hotel (i.e. Blank folio showing your name and dates of stay or a letter or email from the hotel manager confirming that you did stay there for the nights in question).**
  - The University is exempt from paying the Texas state occupancy tax of 6% for in-state lodging. We cannot reimburse you for this tax. **Hotel occupancy tax exemption forms are available from the Finance Team by request.** If a hotel refuses to honor the tax exemption, please let the Finance Team know, as we must notify Office of Accounting and the Comptroller’s Office. All other occupancy taxes including city, county, and municipality are reimbursable for all locations.
  - **We cannot reimburse for apartment or sublet rentals at any time. The rules of our funding prohibit this expense.**
  - Specifics regarding meal expenses
    - You may claim a maximum of $41.00 per day for the travel period. **No receipts are required for meals.**
    - The first and last day of your travel may be prorated based on the time you depart from and return to Austin (or your

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original point of origin). This applies to flights leaving Austin after 8:00am and flights returning to Austin before 6:00pm.

- On most reimbursements for domestic travel, federal regulations limit the total meals and lodging rate combined per day (less hotel occupancy taxes) based on the location you travel to. These limits are established by the IRS and are reviewed annually. **Please note that you may claim less than $41.00 per day in meals in order to be allowed a higher lodging rate per day up to the maximum limit listed.** The rates for all locations are listed at the US General Services Administration website [http://www.gsa.gov/portal/category/100120](http://www.gsa.gov/portal/category/100120). If you have a question about the rates for a particular location, please consult the Finance Team.

- Incidental expenses including registration fees for a conference, tolls, parking, copy charges, etc. Contact the Finance Team if you are not sure about a particular expense.

Receipts must be prepared for submission to the Finance Team. Place receipts on one or multiple 8 ½ x 11-inch sheets of paper and apply tape to the top and bottom of each receipt. **Do not staple receipts!** Receipts must not be overlapping. If you have receipts that are 8 ½ x 11 inches or more, you may turn in those receipts without preparation.

Once your reimbursement is calculated, you will be required to sign a cover sheet for your expenses before the documentation can be submitted for approval.

**Please note:** **ALL travel receipts must be turned into the finance team no later than 45 days from the date of your return. Receipts received after 45 days cannot be processed. Please make every effort to turn in receipts on time!!!**

**Visitor travel reimbursement**

While every effort is made to direct bill all visitor travel expenses to our accounts, not every foreseeable expense can be covered. Visitors who need to be reimbursed for approved travel expenses should send their receipts to the Finance Team to be reimbursed promptly.

While there is no time requirement for visitor travel receipts, **every effort should be made to turn in receipts as soon as possible. Any receipt received after 60 days may be taxable to the guest.**

**Entertainment/Official Occasion Expenses**
The Finance Team reimburses faculty and staff from funding towards entertainment/official occasion expenses. The University defines these expenses as food, beverages, flowers, greeting cards, and sometimes parking related to a reception, luncheon, dinner, or similar event sponsored or funded by the University.

Approved expenses related to entertainment/official occasions can be paid from the appropriate funding. Expenses can be direct billed, purchased with a procard, or reimbursed per Purchasing guidelines above.

The College limits entertainment expenses to $55 per person including tax and gratuity. Restaurant gratuities can only be reimbursed at a maximum of 20%. Expenses over these limits are not reimbursable under any circumstances.

You MAY NOT be reimbursed for mileage within city limits to attend entertainment events. You MAY be reimbursed for parking expenses incurred at the location.

In addition to the receipts for the event, you must complete the Black Studies Entertainment Expense Form in order to receive reimbursement. Included on this form is:

- Location of event
- Date of the event
- Purpose of the event
- Benefit to the University (can be brief)
- Name, title, and affiliation of those attending (if number of total participants is 10 or less)
- Group attending (if more than 10 attendees...please state how many attendees there were at the event)

Both the completed form and receipt(s) are due within 45 days of the event date. Submit the email confirmation page you receive upon completion of the form AND receipts to the Finance Team.

Special Concerns

Any special issues and concerns that are not covered in this Handbook should be communicated with the Finance Team at blackstudiesfinance@austin.utexas.edu.