

Bottom Line



MESSAGE FROM THE MANAGER

*Craig Carnaroli,
Vice President of Finance and Treasurer*

Dear Colleagues:

As the fiscal year draws to a close, I wanted to thank each of you for your continued hard work and dedication to the University. FY 2002 was not an ordinary year in any respect. The impact of the events on 9/11 has had and will continue to have a profound effect on the University. Neither the events, nor the impact of the events, are within our control. Yet, we must continue to manage within these forces. The events of 9/11 will continue to strain our already constrained resources. How has 9/11 increased our costs, you may ask? Increased costs of insuring our property, securing our campus, complying with new federal policies, just to name a few.

The list goes on....As many of you know, central administrative units have been required to reduce their budgets funded from allocated costs by 5% in fiscal 2003. This is just one of the ways we are responding to our constrained resource situation. Yet, I remain optimistic for the future because of the resourcefulness and entrepreneurship of Penn's people. Our level of innovation and creativity are truly inspiring. So, as we close out 2002, and embark into a challenging 2003, I commend each of you and express my gratitude and appreciation for your continued dedication and commitment to keeping Penn in the top echelons of higher education. My personal best wishes to you and your family for an enjoyable summer.

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BEN Financials: We're ~~Almost~~ There

After five months of concerted post-rollout activity by the project teams, support personnel, BEN Reps, and users, BEN Financials has reached a steady state. With the exception of a few outstanding technical issues that affect individual users or pockets of users, the system and support services are operating as planned. The first wave of users has been trained, BEN Helps and FSPs have weathered the startup phase, and plans for ongoing training and support are in place.

With steady state declared, the BEN Reps group will be disbanded at the end of this month. They've been an extremely effective two-way communications conduit between users and the project teams. Their active leadership before the rollout and their assistance in solving post-implementation problems has been invaluable. The Division of Finance, Business Services, and ISC extend to them their heartfelt thanks.

The remaining communications and support channels for users are the following:

- **Senior BAs** - Please contact your Senior BA with requests for enhancements to BEN Financials, i.e., suggestions for improvements and new features you would like to see
- **BEN Helps** - Call 6-HELP with questions and problems using BEN Financials
- **Financial Training** - Visit the web site at <http://www.finance.upenn.edu/ftd/> for registration, course descriptions, and other training information
- **BEN Information Site** - Visit <http://www.finance.upenn.edu/ben/> for documentation, FAQs, news, advisories, and other information
- **BEN Logon Site** - Log on to BEN Financials and other BEN applications at <http://benapps.isc-seo.upenn.edu/>
- **Acquisition Services Web site** - Visit <http://www.purchasing.upenn.edu/> for information about Penn Marketplace suppliers, the relation between Procard and BEN Buys, and purchasing news



BEN Buys Update

Acquisition Services notes that 47% of POs generated in the first quarter of 2002 were with Marketplace suppliers. This reflects two important facts:

- That the most important, large-volume suppliers for Schools are participating in the Marketplace, and
- That purchasers across the University are using the Marketplace rather than their Procards for Marketplace suppliers, in accordance with the new Procard usage rules.

Increased Marketplace usage translates into more complete purchasing data for the University and improves our ability to negotiate lower prices and other more favorable terms with suppliers. Acquisition Services staff members are actively working with additional suppliers, who will be added when their online catalog content has been verified. Some of the key suppliers in the pipeline are Amersham Biosciences, Applied Biosystems, ASAP Inc. (replacement for North Penn Feeds), BD Biosciences Pharmingen, BD Biosciences Immunocytometry Systems, BD Biosciences Clontech (formerly Clontech), Crystal Springs Water Co., Kendro Laboratory Products, Laser Supply Co., Perkin Elmer Life Sciences, Promega Corporation, Qiagen Inc., Roche Boehringer Mannheim, Sears and Stratagene. See http://www.purchasing.upenn.edu/eBusiness/Penn_Marketplace_supplier_recruitment.asp for complete Marketplace supplier information.

A usage note for purchasers: Some users are spending time unnecessarily, creating "free-form" requisitions for items that are in the Marketplace and can be selected from the catalog. Acquisition Services reminds those who find themselves "free-forming" to check the Penn Marketplace first.

BEN Helps Survey

In an ongoing quality improvement effort, BEN Helps Administrator Bob Lee has surveyed BEN Financials users on their experiences and satisfaction with 6-HELP and the BEN Helps service. The online survey was available through May 31. Results are currently being tabulated and will be distributed to BEN Reps.

BEN Teaches

Financial Training Department staff continue to update documentation and training materials in response to questions that arise at training and as trainers and users alike get more experience with the system. Version-dated materials are available on the web at <http://www.finance.upenn.edu/ftd/findoc.html>.

SHARE YOUR EXPERTISE?

Want to share your expertise with new employees?

Have you considered 'Proctoring' a BEN or Payroll Training session?

Proctors are an invaluable part of the financial training experience. If you would like to consider proctoring a future program, please e-mail murrayb@pobox.upenn.edu or jriley@pobox.upenn.edu.

Remember, BEN courses are now modularized, so even if you only have a half day to offer, that's enough to cover some classes entirely! The Trainer will guide you every step of the way.

It's a win/win situation for all involved.

OFFICE OF THE TREASURER

Gifts

As the fiscal year-end approaches, we would like to remind you about the need for timely transmittal of gifts made to the University of Pennsylvania. It is imperative that all gifts be sent immediately upon receipt to the following office:

Cash and in-kind gifts — Central Gifts Processing (CGP),
433 Franklin Building/6205

Securities gifts — Trust Administration, 427 Franklin Building/6205

The deadline for transmitting gifts to CGP for BEN Financials end of fiscal year processing is Tuesday, June 25th at 12:00 noon. Early transmission of gifts will guarantee June month-end and FY'02 inclusion in BEN Financials. As always, exception processing will be determined on a case-by-case basis.

Security gift inquiries, acceptance, and disposition, are the responsibility of the Office of the Treasurer, department of Trust Administration. Please direct donor and broker inquiries and all correspondence, including postmarked envelopes and/or private courier (e.g. FedEx) packages, promptly to Trust Administration (TA) at 427 Franklin Building/6205.

In the event that a gift is received for which a fund does not exist, the gift should still be forwarded to the Office of the Treasurer with instructions that it be deposited into the Gift Suspense account. It is the responsibility of the School/Center to follow up with its Business or Development Officer to ensure that, if a new fund is required, the necessary steps are taken to establish it.

All requests for adjustments and reallocations must be submitted in writing to CGP (cash) or TA (securities) and include all supporting documentation. All required accounting entries will be completed by the Office of the Treasurer.

Contact your Development Officer for information regarding the Development schedule for June 30th GIFT DATE processing which is not associated with financial postings. All June GIFT DATE requests for gifts transmitted in July must be accompanied by the postmarked envelope and any original letters pertaining to the gift. Should you receive hand-delivered checks from a donor or by messenger, please document the date of receipt and method of delivery. These gifts and subscriptions should be forwarded to CGP by way of the Gift and Subscription Transmittal (forms and instructions for completing forms may be obtained from the Treasurer's Office website at:

<http://www.finance.upenn.edu/treasurer/centralgifts/centralsub1/index.shtml#3>).

If you have any questions, please contact:

For Cash and in-kind gifts:

Reginald Battles
433 Franklin Bldg./6205
Email: penngift@pobox
Phone: 215-898-9671
Fax: 215-573-5118

For securities gifts:

Bobbie Coats or Jen Mulhern
427 Franklin Bldg./6205
Email: gifts@pobox
Phone: 215-898-7254
Fax: 215-573-5118

Thank you for your cooperation.

Trust Administration

Fund Mapping

All Submissions for fund mapping changes are due to Peg Heer by June 14, 2002. Submissions should include: old mapping, new mapping, new responsible ORG, and legacy number if any.

Changes should be sent via email to heer@pobox.upenn.edu.

Office of the Cashier

BEN Deposits

The Treasurer's Office and Information Systems & Computing are pleased to report that BEN Deposits, a new, web-based deposit system that allows schools/centers to submit and track information about cash and check deposits on-line, was successfully implemented on May 1, 2002.

All individuals that require access to BEN Deposits must submit an access form and complete training **before June 28th**. The new system and the old paper system will operate simultaneously until that date. **As of July 1, 2002 all deposits must be prepared using the new BEN Deposits system.**

For more information about BEN Deposits, please visit the BEN Deposits web site at <http://www.finance.upenn.edu/ben/bendep>. We welcome comments and/or questions regarding the transition to BEN Deposits. Please contact the Cashier's Office at either (215) 898-7258 or via e-mail at deposits@pobox.upenn.edu

FISCAL YEAR END REMINDERS FROM THE CASHIER'S OFFICE

- **For BEN Deposits:**

- All on-line deposits, including deposit summary sheet/cash/checks, must be received by 4:30 pm on June 28th in order to be credited to the current fiscal year

- **For Paper Deposit Slips:**

- All paper deposit slips, together with cash and checks, must be received by 4:30 pm on June 28th in order to be credited to the current fiscal year

- **After June 28, 2002, the Cashier's Office will no longer accept paper deposit slips. All deposits must be prepared on-line using the BEN Deposits system**

- Please note: To help relieve the year-end crunch at the Cashier's Office, please deliver your deposits as early as possible rather than waiting until the end of June

TREASURER'S OFFICE (CONTINUED)

Securities Gifts Information Sessions

To learn how to monitor securities gifts proceeds, BAs and Development Officers are invited to attend one of the Securities Gifts Information sessions listed below.

Securities Gifts Information Sessions will all be held in room 731 Franklin Building

August 7, 2002	9:30 - 10:30 a.m.	October 2, 2002	9:30 - 10:30 a.m.
September 4, 2002	9:30 - 10:30 a.m.	November 6, 2002	9:30 - 10:30 a.m.

For information, please contact Bobbie Coats 3-3360

PENN VIPs

Computers, Volunteers, and Your Support Needed!

Is your department upgrading? Would you like to donate computers to a worthy cause? Are they Pentium II's, PowerPC's or better? Are you knowledgeable with Windows or Linux? Do you know web design?



Donate your computer or time to help teach computer literacy. Come help teach young students and adults resume writing or how to use office suite software. Come help design and install computer labs in the community.

The University of Pennsylvania's Center for Community Partnerships' Penn VIPs and Digital Divide Programs, work-study students and a group of volunteers are working to provide computers to West Philadelphia schools, families, nonprofit agencies, and communities of faith.

Since the inception of Penn's computer recycling program in April 2000, more than 400 computers have been processed and distributed. They have been placed in labs as far away as Arusha, Tanzania and as close as Drew Elementary School, just a few blocks from campus. Donations are processed by our work-study students at our on-campus refurbishing center located in the basement of Sansom Place West. Computers have been distributed to organizations such as:

- Philadelphia Education Fund - encourages and guides students from the public school system to pursue college and higher education
- Southwest Community Enrichment Center, Inc. - community development organization catering to the needs of residents in and around the Kingsessing community
- Miracle Corners of the World - organization which seeks to provide computer hardware and assistance to developing nations

- West Philadelphia Partnerships - community development corporation involved with job skills training and providing internships for high school students in West Philadelphia
- Catholic Social Services
- Metropolitan Baptist Church

In addition to the many computers donated by the Penn community, donations were also received from the following corporations and organizations:

- Republican National Convention
- Creative Labs
- Institute for Scientific Information
- Aetna US Healthcare
- Allied-Spectaguard Security, University City District
- The Melior Group

To dispose of **non-functioning obsolete equipment**, contact:

Mark Szymanik
Elemental Inc.
2371 Church Street, Philadelphia, PA 19124
215-289-1474, 215-289-4914(fax)
eleminc@aol.com

For more information, please contact:

Isabel Mapp
sammapp@pobox.upenn.edu
215-898-2020
<http://www.upenn.edu/ccp/computerdonations>



Important Financial Web Pages

Vice President for Finance

<http://www.finance.upenn.edu/>

Center for Technology Transfer

<http://www.upenn.edu/ctt/>

Comptroller

(Includes Accounts Payable, Corporate Tax, General Accounting, Payroll, and Travel, along with a comprehensive "Forms" library)

<http://www.finance.upenn.edu/comptroller/>

Financial Training Department

<http://www.finance.upenn.edu/ftd/>

Research Services

<http://www.upenn.edu/researchservices/>

Risk Management

<http://www.finance.upenn.edu/riskmgmt/>

Student Financial Services

<http://www.sfs.upenn.edu/home/>

Treasurer

(Includes Cash Management, Cashiers Office, Central Gifts, Construction Finance, Trust Administration)

<http://www.finance.upenn.edu/treasurer/>

Information Systems & Computing

<http://www.upenn.edu/isc/>

Business Services

<http://www.business-services.upenn.edu/>

Acquisition Services

<http://www.purchasing.upenn.edu>

Senior Business Officers

<http://www.finance.upenn.edu/comptroller/sbo.shtml>

Business Enterprise Network

<http://www.finance.upenn.edu/ben/>

BEN Reps

<http://www.finance.upenn.edu/ben/structure/benreps.shtml>

(url to be disabled as of June 30, 2002)

Association of Business Administrators

<http://www.upenn.edu/aba>

OFFICE OF STUDENT FINANCIAL SERVICES

SUMMER HOURS

Monday, Wednesday, Thursday, Friday

9:00 a.m. - 4:45 p.m.

Tuesday

10:00 a.m. - 4:45 p.m.

OFFICE OF THE COMPTROLLER



TRAVEL ADVISORY

Travel Office, 308 FB/6284 898-3307

New Travel Web Page

The Travel Program web site will have a new look and feel shortly. We are:

- Reorganizing travel information
- Providing links to several of Penn's preferred suppliers where you will be able to "book your own travel"
- Improving the access to policies and procedures

Update on Service Fees

Effective July 1, 2002, the following transaction fees charged by American Express are rising. This increase is a result of the major US airlines eliminating commissions previously paid to travel agencies.

Type of Transaction	Cost to Traveler
Agent-assisted Amtrak ticket transaction	\$40
Agent-assisted Domestic airline ticket transaction	\$40
Agent-assisted International airline ticket transaction	\$45
Hotel/Car/International rail only reservations	\$25
Assistance with international visas	\$25

Commencing July 1, 2002, all service fees charged by travel providers are considered reimbursable expenses. Make sure you include them on the Travel and Entertainment Reimbursement (C-1) form.

To offset these fees you can:

- Book your own travel (see Travel Program Home page),
- Buy your Amtrak tickets from the Quik-Trak machine in Houston Hall, or
- Use Penn's preferred airlines through American Express (898-9439) and take advantage of our negotiated discounts *

Discount*

USAirways	Domestic	5%
	International	10%
American Airlines	Domestic	12%
	International	7%-12%
Air France	International	15%-25%

* These discounts can change without notice and may not apply to all destinations or classes of service.

Airline Central bill account at American Express

The University has a central billing account, which should only be used for the following travelers:

- students traveling on behalf of the University,
- university sponsored groups,
- visiting scholars, lecturers, non-university employees, and
- employees who travel infrequently and do not have an AX corporate credit card.

A University Travel Authorization is not intended for University employees who are eligible for a corporate American Express card. The American Express card is the preferred method of payment.

Guidelines for Travel Authorizations

- Any business office receiving a Travel Authorization must return it to American Express at 573-5635 within a 24-hour time period or the fare on the ticket cannot be guaranteed.
- Travel Authorizations must reach the Travel Office by 4:30PM each day to be considered "received" on that day.
- American Express relies on the information provided by the person making the reservation as to who is the correct business administrator. If this information is incorrect and the authorization is delayed, any higher fare remains the responsibility of the department.
- Any business office that receives a Travel Authorization in error should contact American Express immediately at 898-9439 or email American Express at amex@pobox.
- All Travel Authorizations faxed back to the Travel Office must be signed, embossed and contain a 26-digit account number.

Don't jeopardize the fare respond immediately to all Travel Authorizations.

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OFFICE OF THE COMPTROLLER



TRAVEL ADVISORY

Continued

Processing C-forms by the Travel Office

Please be advised that the current turn-around-time for processing Travel and Entertainment Expense forms is ten (10) working days.

New Advance Request (C-7) form

Coming soon . . . we will be introducing a separate Advance form (C-7 form). Now that Accounts Payable processes all Request for Payments (C-368) forms, it makes sense to design a form that better accommodates advance requests.

Once the form is announced, the Travel Office will then be processing:

- Travel and Entertainment Reimbursement forms (C-1 forms)
- Entertainment worksheets (C-1A forms)
- Advance forms (C-7 forms)
- Travel Authorization forms for the central bill account

When the form is complete you will be able to find it on the Comptroller's web site under Document/Forms Library. The Travel Office will continue to accept the Request for Payment form (C-368 form) until such time as the new form is introduced and fully integrated into the payment process.

Reminder - "Will Call" Checks

Will Call requests should be kept to a minimum. The Travel Office reserves the right to decline a will call request because the Advance Request form did not reach the Travel Office with enough time to be processed within ten (10) working days.

Processing a "Will Call" check is for emergency situations only and the privilege should not be abused.

TRAVEL AND ENTERTAINMENT POLICY CHANGES

Commencing July 1, 2002 several sections of the Travel Policy have been changed. The major modifications are listed below.

Policy No. 2358 Meals and Entertainment

Personal meals are defined as meal expenses incurred when traveling on an out-of-town business trip. Meal reimbursements will commence from the time you leave home until your return.

Travelers will be reimbursed for personal meal expenses provided they are documented and reasonable. **Meal reimbursements, as a general rule, should not exceed \$50 per day.** Meal claims must be itemized and any meal costing \$25 or more must be supported by original receipts.

Policy No. 2360 Payment Options

Travel related payments and prepayments are processed by Accounts Payable.

A "PAYMENT" is compensation to a third party for services rendered. Such payments could be to local caterers, restaurants and hotels where an expense has been incurred and an invoice has been submitted for payment. For payments to Independent Contractors, complete a C-12 form, attach a W-9 form, use 5319 object code and send to Accounts Payable for processing.

A "PREPAYMENT" is a payment to a third party for services to be rendered in the future. A typical travel-related prepayment would be a required registration or hotel prepayment.

Requesting a Payment / Prepayment

All requests for Payments or Prepayments must be done on a Request for Payment form (C-368) and sent to Accounts Payable with the appropriate documentation attached. If paying a conference registration, the preferred payment method is a Procard or credit card for timely processing and convenience. If a conference does not accept credit cards, then a check should be requested on a C-368 form along with the original registration form. A copy of the form will be mailed along with the check.

If paying a company that is not listed in the BEN Financials supplier file, a supplier site will need to be created. Make sure that the name, address and federal tax ID# of the company or organization appears on the form when requesting a supplier site to be created. Failure to provide the federal tax ID# will result in the form being returned.

Policy No. 2361 Expense Reimbursement

Telephone charges

When seeking reimbursement for telephone bills or statements, you should use a Request for Payment form C-368, attach the invoice or statement, highlight the business-related calls, use Object Code 5260 (external telecommunications), and send to Accounts Payable for processing.

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OFFICE OF THE COMPTROLLER



TRAVEL ADVISORY

Continued

If telephone calls are part of a trip and appear on a hotel statement, they should be paid through the Travel Office on a Travel & Entertainment Reimbursement (C-1) form along with the other trip-related expenses.

Spouse/Dependent Event Attendance and Travel

Under IRS regulations, the travel expenses of a spouse are non-taxable provided it can be established that his or her presence serves a bona fide business purpose. A spouse who attends a function is considered to have a business purpose if he or she has a significant role in the proceedings or makes an important contribution to the success of an event. Documentation such as invitation requesting that the spouse attend or an explanation outlining the bona fide business purpose should be provided with the expense report to show that the spouse's attendance at the function, event or dinner meets the above conditions. If a spouse has no significant role in such proceedings, then their travel or meal expenses are not reimbursable.

Reimbursing Companies for Travel-Related Expenses

If a company elects to be paid for travel-related expenses rather than the individual who traveled, they may do so.

In these cases the company must provide a detailed list of all expenses for which reimbursement is requested and attach it to an invoice or bill for services. It is not necessary for the company to provide original receipts with the invoice; however, the University reserves the right to inspect such receipts.

Business administrators should prepare a Request for Payment form (C-368) and submit the form with the attached invoice to Accounts Payable for processing. Services rendered should be charged to Object Codes 530X-531X and travel charges to the appropriate Travel Object Codes. The federal tax ID of the entity must be provided.

Policy No. 2362 Non-Reimbursable

Travelers will not be reimbursed for the following miscellaneous expenses:

- Mini-bar alcoholic refreshments

Policy No. 2363 Receipt Requirements

Receipt requirements vary depending upon the type of ticket purchased.

Paper ticket. The original passenger receipt coupon from an airline or Amtrak ticket must be attached to the Expense Report in

order to be reimbursed. Such receipts are provided to the traveler when a printed paper ticket has been purchased.

Electronic tickets. If a traveler purchased an electronic ticket (from a travel agency or on the web), they should request a "passenger receipt coupon" be issued at the time of check-in at the airport. If they neglected to do that and an original passenger receipt coupon is not available, they will need to provide:

- some proof of purchase such as a credit card receipt or itinerary/invoice, and
- boarding passes issued at the time of travel to provide the necessary documentation that the trip occurred.

Change / cancellation charges. If the traveler incurred a change or cancellation penalty, the traveler should attach supporting documentation acknowledging that additional charge.

Service fees. Service fees charged by travel agencies and travel web sites are reimbursable. Attach an itinerary/invoice or receipt showing the expense has been incurred.

Changes to Travel Object Codes

We have made some modifications to the Travel Object Codes for FY'03 in preparation for BEN Reimburses. Here are some of the highlights:

- We have combined faculty and staff into one object code for employee domestic travel and one object code for employee international travel.
- We have assigned object code 5209 for local travel and entertainment for faculty and staff and object code 5208 for local travel and entertainment for students.
- We have reassigned object code 5212 to capture International Program / Project costs that are processed through the Travel Office, but are not technically "travel and entertainment."
- Going forward professional development / training costs (formerly 5213) should be captured by program or CREF numbers and not by object codes. Travel object codes for faculty and staff should be used for such trips.

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OFFICE OF THE COMPTROLLER



TRAVEL ADVISORY

Continued

 Reimburses
Travel & Entertainment Business Object Codes

Updated: July 1, 2002

5200 Domestic travel for faculty and staff. (travel expenditures incurred on a non-local trip within the United States, its territories and Canada) Includes all trip-related expenses such as airfare, lodging, ground transportation, conference fees and meals. Business meals while traveling should be charged to 5200 or 5214 depending upon the purpose of the meal and/or consumption of alcohol and a C-1A form should be attached.

5201 Disabled effective 7/1/02. Use object code 5200.

5202 Foreign travel for faculty and staff. (travel expenditures incurred while outside the United States, its territories and Canada) Includes all trip-related expenses such as airfare, lodging, ground transportation, conference fees and meals. Business meals while traveling should be charged to 5202 or 5214 depending upon the purpose of the meal and/or consumption of alcohol and a C-1A form should be attached.

5203 Disabled effective 7/1/02. Use object code 5202.

5209 Local travel/local meals for faculty and staff. Local travel and local meals with students, colleagues, speakers, recruits, etc. over which business is conducted. Refreshments purchased for office meetings. Any meal at which alcohol is served is unallowable for indirect cost allocation purposes and must be charged to 5214.

(An Entertainment and Business Meal Worksheet (C-1A form) must be completed for local meals listing the date, place of entertainment, persons entertained, affiliation and the business purpose of the meal.)

5204 Domestic student travel. (travel expenditures incurred on a non-local trip within the United States, its territories and Canada). Includes all trip-related expenses such as airfare, lodging, ground transportation, conference fees and meals.

5205 Foreign student travel. (travel expenditures incurred while outside the United States, its territories and Canada) Includes all trip-related expenses such as airfare, lodging, ground transportation, conference fees and meals.

5208 Local student travel, meals and entertainment. Includes college house activities, floor functions, entertainment, refreshments and local student travel. (A C-1A form is not required with this object code provided a valid business purpose is provided on the Advance or Reimbursement form).

5206 Non-employee domestic travel. For persons not directly connected with the University, (e.g., student recruits, lecturers, consultants, job applicants). Includes all trip-related expenses such as airfare, lodging, ground transportation and meals.

5207 Non-employee foreign travel. For persons not directly connected with the University, (e.g., student recruits, lecturers, consultants, job applicants). Includes all trip-related expenses such as airfare, lodging, ground transportation and meals.

5210 Registration fees charged to Procards or processed on Request for Payment forms should be allocated to this object code. If reimbursed as part of a trip, conference fees will be captured under the domestic, foreign or local object codes listed above.

5211 University sponsored meetings and conferences. Informal office meetings, meals with speakers, etc. should not be charged to this object code. Should be used for expenses relating to "sponsored" meetings and conferences only. Any alcoholic beverages that are served in conjunction with conferences must be charged to 5214.

5212 International project / program costs. When requesting an advance or seeking reimbursement for an extended international project or program, this object code should be used. Examples of such costs would be labor costs, equipment costs and curriculum-related expenses such as excursions, cultural instruction, group meals and lodging. The receipts for project/program costs and the responsibility for ensuring that those monies have been spent in accordance with the guidelines of the program or project remain within the school or center.

5213 Commencing July 1, 2002, employee travel and conference registration costs for professional development/training will be charged to the travel object codes listed above. The "purpose" of any trip should be captured by Program or CREF account codes and not by object codes.

5214 Meals and/or events that are conducted for the purpose of entertainment, recruiting, development or employee health and welfare should be charged to this object code. Any meal at which alcoholic beverages are served. All alcohol purchases must be charged to 5214. Expenses incurred for business-related

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OFFICE OF THE COMPTROLLER



TRAVEL ADVISORY *Continued*

Travel & Entertainment Business Object Codes (continued)

entertaining including catering, decorations, location rentals and musical (or other groups) that have been contracted to provide entertainment. * (An Entertainment and Business Meal Worksheet (C-1A form) must be completed when using this object code listing the date, place of entertainment, all persons entertained, affiliation and the business purpose of the meal or event.)

5327 Moving / relocation costs. Moving/relocation costs should be charged to this object code. Check the moving/relocation guidelines on the Travel Office web site to insure compliance with the IRS requirements.

* Entertainers should be paid directly by the University through Accounts Payable with Object Code 5319. Entertainers should not be paid directly by any third party. Entertainers are providing a service and the University is obligated to report amounts paid to taxing authorities.

Note: Alcoholic beverages. Alcoholic beverages are unallowable for indirect cost allocation purposes. The following guidelines apply when purchasing alcohol:

- If alcohol is purchased directly from a distributor, the object code that must be used is 5214
- If alcohol is served at an entertainment function such as a holiday party, retirement party, etc., the entire event should be charged to entertainment (5214)
- If alcohol is being served at a University sponsored meeting, then the alcohol must be charged to entertainment (5214) but the meeting expenses can be charged to University sponsored meetings and conferences (5211)

Business meals. A business meal occurs when a University employee entertains business associates, professional colleagues, students and others over a meal during which a business discussion takes place. For every business meal an Entertainment and Business Meal Worksheet (C-1A form) must be completed listing the date, place of entertainment, person(s) entertained, affiliation and business purpose of the meal or event. This includes buying meals for other Penn employees.

Research Services. All international travel advances or reimbursements charged to a grant or contract (i.e. 5 ledger) and all expense reports that contain expenses that are entertainment related must be sent to Research Services for their review and approval prior to payment.

FISCAL YEAR 2002 FINANCIAL CLOSING INSTRUCTIONS

Overview

The FY 2002 year-end closing schedule will be similar to the schedule that was used last fiscal year.

The concept of a 12th month, 13th month and 14th month will remain. The 12th month will be open June 1st to June 28th. All 12th month entries will be recorded in the period JUN-02. The 13th month will run from July 1st to July 19th.

All 13th month entries will be recorded in period ADJ-02.

For Comptroller's office use only: The 14th month will begin on July 22nd and end when the annual audit is complete. As in the past, the 14th month period will be utilized solely for the purpose of recording audit adjustments and the final Comptroller's closing entries. Transactions for the 14th month period will also be entered in the period ADJ-02.

BEN Financials Availability:

BEN Financials will be available to end users during the months of June and July for the normal operating hours, Monday through Saturday, 8am to 8pm, with the following exceptions:

June 14, 6 p.m. to June 17, 8 a.m.	PILLAR load of FY 2003 Original Budget to BEN Financials
June 28, 8 p.m. to July 1, 8 a.m.	JUN-02 (12th month) closing
July 3, 8:00 p.m. to July 5, 8:00 a.m.	July 4th holiday
July 19, 8:00 p.m. to July 22, 8:00 a.m.	ADJ-02 (13th month) closing

Acquisition Services

FY 2002:

For Purchase Orders (PO's) placed in FY 2002 to be recorded as expenditures in FY 2002, the following conditions must be met:

- For a PO where receipt is not required (less than \$5,000), the goods and services must be delivered and the invoice received in Accounts Payable by 12 pm on June 14
- For a PO where receipt is required (greater than \$5,000), the goods and services must be delivered and receipted in BEN Financials by June 28

All open encumbrances at the end of JUN-02 will roll forward to JUL-02.

OFFICE OF THE COMPTROLLER

FISCAL YEAR 2002 FINANCIAL CLOSING INSTRUCTIONS (continued)

<p>Purchasing Reports:</p> <p>From "Reporting" in the PO Manager responsibility, run the Open Purchase Order by Buyer and the Matching Holds by Buyer Report. These reports can be run anytime during the month. Depending on the amount of activity for your department, you may want to run the reports once a week or once every two weeks. Review both reports and contact the appropriate staff member or supplier to confirm current status. Take the appropriate action on any holds that may exist.</p>	<p>SALINC:</p> <p>Salary increases can be processed on-line using SALINC. Refer to FY 2003 Faculty/Staff Salary Increase Program Guidelines for detailed instructions.</p> <table border="0"> <tr> <td>Monday,</td> <td>May 13</td> <td>SALINC database opens</td> </tr> <tr> <td>Wednesday,</td> <td>June 12</td> <td>SALINC database closes</td> </tr> </table>	Monday,	May 13	SALINC database opens	Wednesday,	June 12	SALINC database closes																								
Monday,	May 13	SALINC database opens																													
Wednesday,	June 12	SALINC database closes																													
<p>General Ledger Report:</p> <p>Run the 163 Open Encumbrance Report. Review this report in conjunction with the Open Purchase Order Reports. Verify that all encumbrances have been properly relieved. If you know that the goods and/or services have been received but not billed, contact the supplier to confirm invoicing status.</p>	<p>FY 2003 Payroll:</p> <p>First weekly payroll for FY 2003 will be for the week ending June 30, 2002, and payable on July 5, 2002.</p> <p>Annual increases for weekly paid personnel will be effective for the week ending July 7, 2002 and payable on July 12, 2002.</p> <p>NOTE: Please refer to the General Ledger Object Code Listing for any changes to payroll object codes for FY 2003. The list will be located on the web at: http://www.finance.upenn.edu/comptroller/accounting/gloc/index.shtml</p>																														
<p>Payroll:</p> <p>Weekly Payroll for the Period Ending June 23, 2002:</p> <table border="0"> <tr> <td>Tuesday,</td> <td>June 11, 5 p.m.</td> <td>Supporting documents for new appointments to Personnel Records</td> </tr> <tr> <td>Friday,</td> <td>June 21, 5 p.m.</td> <td>Additional pay forms to Payroll</td> </tr> <tr> <td>Monday,</td> <td>June 24, 3 p.m.</td> <td>Time reporting data entry of positive/exception employees. Payroll reallocations must be performed to be effective at FY02 EB rates</td> </tr> <tr> <td>Monday,</td> <td>June 24, 5 p.m.</td> <td>Database on-line changes to existing employees</td> </tr> </table>	Tuesday,	June 11, 5 p.m.	Supporting documents for new appointments to Personnel Records	Friday,	June 21, 5 p.m.	Additional pay forms to Payroll	Monday,	June 24, 3 p.m.	Time reporting data entry of positive/exception employees. Payroll reallocations must be performed to be effective at FY02 EB rates	Monday,	June 24, 5 p.m.	Database on-line changes to existing employees	<p>Accounts Payable (General):</p> <table border="0"> <tr> <td>Friday,</td> <td>June 7, 2:00 p.m.</td> <td>C-forms to be processed in FY 2002</td> </tr> <tr> <td>Friday,</td> <td>June 14, 12:00 p.m.</td> <td>Purchase Order invoices to be processed in FY 2002</td> </tr> <tr> <td>Friday,</td> <td>June 21, 5:00 p.m.</td> <td>Requests to correct PO receipts</td> </tr> </table>	Friday,	June 7, 2:00 p.m.	C-forms to be processed in FY 2002	Friday,	June 14, 12:00 p.m.	Purchase Order invoices to be processed in FY 2002	Friday,	June 21, 5:00 p.m.	Requests to correct PO receipts									
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<p>Monthly Payroll for the Period Ending June, 2002:</p> <table border="0"> <tr> <td>Monday,</td> <td>June 17, 12 p.m.</td> <td>Supporting documents for new appointments to Personnel Records</td> </tr> <tr> <td>Wednesday,</td> <td>June 19, 4 p.m.</td> <td>Additional pay forms to Payroll</td> </tr> <tr> <td>Thursday,</td> <td>June 20, 4 p.m.</td> <td>Time reporting data entry for late pay, reduction in pay, and late pay approval</td> </tr> <tr> <td>Friday,</td> <td>June 21, 5 p.m.</td> <td>Database on-line changes to existing employees</td> </tr> <tr> <td>Monday,</td> <td>June 24, 3 p.m.</td> <td>Payroll reallocations must be performed to be effective at FY02 EB rates</td> </tr> </table>	Monday,	June 17, 12 p.m.	Supporting documents for new appointments to Personnel Records	Wednesday,	June 19, 4 p.m.	Additional pay forms to Payroll	Thursday,	June 20, 4 p.m.	Time reporting data entry for late pay, reduction in pay, and late pay approval	Friday,	June 21, 5 p.m.	Database on-line changes to existing employees	Monday,	June 24, 3 p.m.	Payroll reallocations must be performed to be effective at FY02 EB rates	<p>ProCard:</p> <table border="0"> <tr> <td>Friday,</td> <td>June 28</td> <td>June 21 batches posted to JUN-02</td> </tr> <tr> <td>Monday,</td> <td>July 1</td> <td>Batches imported on June 28 available for review and reallocation to ADJ-02</td> </tr> <tr> <td>Monday,</td> <td>July 8</td> <td>Batches imported July 5 available for review and reallocation to ADJ-02</td> </tr> <tr> <td>Friday,</td> <td>July 12</td> <td>Batches imported June 28 and July 5 will be posted to ADJ-02</td> </tr> <tr> <td>Monday,</td> <td>July 15</td> <td>First review of FY-03 transactions</td> </tr> </table>	Friday,	June 28	June 21 batches posted to JUN-02	Monday,	July 1	Batches imported on June 28 available for review and reallocation to ADJ-02	Monday,	July 8	Batches imported July 5 available for review and reallocation to ADJ-02	Friday,	July 12	Batches imported June 28 and July 5 will be posted to ADJ-02	Monday,	July 15	First review of FY-03 transactions
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OFFICE OF THE COMPTROLLER

FISCAL YEAR 2002 FINANCIAL CLOSING INSTRUCTIONS (continued)

General Ledger:			Friday, July 19	Posting of final TIF income distribution
12th Month Activity:			Friday, July 19	Posting of Summer I tuition distribution
Friday, June 14		Requests for mapping changes for FY 2002	Friday, July 19, 8 p.m.	BEN Financials closed for ADJ-02 processing
Friday, June 14		Requests for fund balance transfers for FY 2003	Important General Ledger Note:	
Friday, June 14		Requests for mapping changes with an effective date of July 1, 2002	It is important to note that from July 1st through July 19th, two accounting periods, ADJ-02 and JUL-02, will be open simultaneously. The batch naming convention for manual journal entries for ADJ-02 only will be ADJ02.xxxx.zzz.mm/dd/yy.nn, where xxxx is the user's org, zzz is the user's initials, mm/dd/yy is the date the batch was created and nn is the user's sequential batch number for the day.	
Friday, June 14		Suspense account reconciliation and clean up	The default period that will appear in the journal entry zone will be ADJ-02. However, it is possible to select JUL-02 in error. By adding the ADJ02 prefix to the journal name, you will be able to more easily identify journals that were erroneously entered in JUL-02, i.e. querying 13th month journals should have the ADJ02 prefix in the journal name as well as have the period of ADJ-02 selected.	
Friday, June 14		Posting of Spring 02 final tuition distribution	If you are entering a journal for FY 2003, the standard naming convention applies. However, you will need to navigate to the period field and select JUL-02, since ADJ-02 will appear as the default.	
Tuesday, June 25, 12 p.m.		Gifts to CGP for processing in JUN-02	Receipt Accrual Process:	
Wednesday, June 26		Import and posting of all feeders, except Payroll, CGP, BRS	As part of the 12th month closing process, we will run the Receipt Accrual program. This program is run annually to book an accrual entry to ledger to account for merchandise or services provided to the University but not yet billed by the supplier. The program looks at each line item for all open purchase orders, then compares the quantity received (input by PO creator) to the quantity billed (input by Accounts Payable). If the quantity received exceeds the quantity billed, the difference is multiplied by the unit price on the PO and posted as an actual charge to the account identified in the PO. The journal will be reversed to ledger in JUL-02, in anticipation of the invoice being processed.	
Friday, June 28, 4:30 p.m.		Paper deposit slips and on-line deposit summary sheets to Cashier's Office for processing in JUN-02	The Comptroller's Office is in the process of reviewing accrual amounts that appear to be inappropriate and making corrections. We may be contacting you for assistance and appreciate your cooperation.	
Friday, June 28, 8 p.m.		Last day to process all JUN-02 manual journal entries		
Friday, June 28, 8 p.m.		BEN Financials closed for JUN-02 processing		
13th Month Activity:				
Friday, June 28, 12 p.m.		Gifts to CGP for FY 2002 processing		
Friday, June 28		Direct deposits received by Mellon Bank for processing in FY 02		
Monday, July 1, 8:00 a.m.		BEN Financials available for ADJ-02 and JUL-02 processing		
Thursday, July 4		System unavailable for July 4 University holiday		
Friday, July 12		Last day to transmit all feeders for FY02 activity		
Monday, July 15		Posting of final CTF income distribution		
Tuesday, July 16		Posting of final AIF income distribution		

OFFICE OF RESEARCH SERVICES

NIH ISSUES NEW GUIDANCE ON STEM CELL COST-ACCOUNTING ISSUES

The National Institutes of Health's Office of Extramural Research (OER) has issued some new guidance concerning important cost-accounting issues related to human embryonic stem cell research. The guidance was originally posted on OER's website on March 29, and then reworked somewhat last week to improve clarity. The guidance takes the form of answers to three "Frequently Asked Questions." The full text follows below. This text can also be found on OER's website at

http://grants1.nih.gov/grants/stem_cell_faqs.htm.

Question 1: I am a university research administrator and one of our NIH-funded investigators would like to use a cell line that was created after August 9th, 2001 and it is not eligible for research using Federal funds. What should I tell the investigator who wants to work with these cells in his laboratory?

Answer: Institutions need to provide clear instructions to investigators who conduct research that is "unallowable" under Federal research funding policy. In laboratories where there is both Federal and non-Federal funding, investigators and their staffs must separate allowable and unallowable activities in such a way that permits the costs incurred in the research to be allocated consistently to the appropriate funding source. In your example, for instance, the time and effort of laboratory personnel working on the stem cell line created after August 9, 2001, may not be charged to any Federal grant. Acquisition of equipment, use of cell and tissue culture supplies in the project, and travel to a conference to discuss or present this work likewise may not be Federally supported.

Question 2: I am an investigator that receives NIH funding and I am planning to derive new human embryonic stem cell lines. Can I conduct the derivations in my laboratory, or do I need to find a non-university funded laboratory to do this work?

Answer: You may do the derivation in your university supported laboratory as long as: 1) you carefully and consistently allocate all costs of doing the derivation to a non-Federal funding source; and 2) your university or research center has in place a method of separating the costs of supporting your laboratory so that any of the facilities and administrative (F&A) costs allocable to your new stem cell line work are excluded from the federal share of the organized research cost base, per the provisions of OMB Circular A-21.

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Tips & Tricks

<http://www.finance.upenn.edu/ftd/tips.html>

Can I request that a receipt be entered in BEN Financials for Subcontract purchase orders which are less than \$5000?

When creating Subcontract purchase orders less than \$5000, University policy states that electronic receipts must be entered before any payment can be processed. You now have the option to manually set the "Receipt Required" flag on any requisition line item. After finalizing your shopping cart, select Proceed to Checkout or Power Checkout.

- If you use Proceed to Checkout, on the Enter Delivery Information page, change the "Does this delivery information apply to all lines on your requisition?" option to "No, delivery information differs by item" and click on [Continue]. Check the "Receipt Required" checkbox for any line that you wish.
- If you use Power Checkout, on the Enter Requisition Information page, check the "Select" box to the left of the item that will require receipts and click on [Edit]. Scroll down to the "Delivery" section and check the "Receipt Required" checkbox for the item selected and click [Done].

Note: The "Receipt Required" functionality is designed to be used in conjunction with Subcontract purchase orders, and should not be routinely selected for other purchase orders which are less than \$5000.

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Questions of the Quarter

Q. How can I run a report set in BEN Financials?

A. The Financial Training Department has recently added the directions for creating and running report sets to the GL Reporting User Guide. For an updated version of this guide, go to the following URL:
http://www.finance.upenn.edu/ftd/documentation/glreport_manual.pdf. Information pertaining to request sets begins on page 15.

Q. How do I edit a saved shopping cart?

A. Within BEN Buys Requisitions, once you have saved a shopping cart you have several options in terms of editing that same cart. On pages 82 and 83 of the most recent Requisitioner User Guide, located under BEN Buys at <http://www.finance.upenn.edu/ftd/findoc.html>, there are directions on how to reopen a shopping cart, add items to said shopping cart, and also how to merge multiple saved shopping carts into one cart.

OFFICE OF RESEARCH SERVICES (continued)

Question 3: Can you explain what accounting principles are necessary to demonstrate that unallowable charges are not being absorbed by NIH funded research, e.g., indirect costs?

Answer: The cost principles contained in OMB Circular A-21, particularly with regard to treatment of allowable and unallowable costs, contain the necessary guidance. Federal policy is explicitly clear that no Federal funding may be used, either directly or indirectly, to support human embryonic stem cell research outside the criteria established by the President on August 9, 2001, i.e., it is unallowable. Therefore, the direct costs of such work must be charged only to non-Federal sources of funding. With respect to indirect costs, also known as facilities and administrative (F&A) costs, institutions engaged in unallowable stem cell work must be able to demonstrate that none of the costs of supporting this work have been included in the rates established and used to charge F&A costs to federally funded research.

Proposal Transmittal Forms

The Office of Research Services has recently instituted a procedure to allow for the early review of clinical trial agreements. This procedure is detailed in the Request for Early Review of Industry Sponsored Clinical Trial Agreements. This form is available on the ORS website.

Please note that a Proposal Transmittal Form, original contracts, patient consent form and protocol MUST be submitted to ORS prior to any contract being finalized. Any Request for Early Review should be followed as soon as possible by the completed proposal transmittal form (and other documentation). Failure to do so will only delay finalization of any contract or grant.

The requirement for a Proposal Transmittal Form also applies to Sponsored Research Agreements.

Procedures for Cost Sharing and Matching Requirements on Sponsored Projects

PURPOSE: To establish procedures for the funding, accounting, and reporting of cost sharing or matching requirements in conjunction with a sponsored project.

DEFINITION: Cost Sharing or matching means that specific portion of the project or program costs that is not funded by the sponsor.

Refer to Sponsored Projects Policy #2119 for detailed definitions and examples of the different forms of Cost Sharing.

Accounting Procedures

Direct Cost Expenses:

A separate fund will be set up by Research Services to account for required cost sharing related to a sponsored project. Costs such as equipment, supplies, animal care costs, etc., which require the expenditure of university funds specifically for the project must be accounted for in this fund. This will appear as a Prime/Sub relationship in the ORS award database, where the amount awarded by the sponsor will be the prime fund. The cost share fund number will have an indirect cost rate of 0%. A billing code will be created to identify cost share funds.

Indirect Cost:

Research Services will calculate the amount of indirect costs associated with the amount of direct cost share when necessary for financial reporting purposes.

In-Kind Cost Share:

In-kind cost share should be clearly stated in the proposal and tracked by the department. The Office of Research Services form for reporting matching or in-kind cost sharing must be used to provide a breakdown for reporting purposes. The form must be submitted to ORS within the adjustment period of the award to ensure that the costs are included in the financial report submitted to the sponsor.

Department Responsibilities:

1. The proposal transmittal form must indicate that cost sharing has been included in the proposal, whether required per terms of the award, or voluntarily committed to the project.
2. A separate cost share form available from the ORS web site must be attached detailing the proposed cost sharing.
3. Direct cost expenses other than "in-kind" should be budgeted based on the notice of award and charged directly to the fund established for the cost share portion.
4. Personnel costs whether required as mandatory in the award document, or voluntary committed cost sharing included in the proposal, may be budgeted and expensed from the cost sharing fund at the department's discretion, or may be documented and certified on effort report forms.
5. The source of cost sharing needs to be specified prior to account set-up.
6. The department will be responsible for funding the cost sharing by posting a revenue entry to object code #4822 in the fund established for the amount of the cost sharing at the time of account set-up.

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OFFICE OF RESEARCH SERVICES (continued)

7. The department must document non-cash cost sharing contributions, i.e., third party in-kind contributions, indirect costs, tuition match, when required by the sponsor, and provide the information to Research Services at the time that the financial report is required to be submitted to the sponsor.
8. Expenses over the cost share budget will be written off to the original cost share source unless the department specifies a separate non-grant source.
4. The separate fund established for the cost share will be linked to the award fund through the Account Attribute Grant Gift I.D. The field will be populated with the ORS Project ID number.

New Director of Post Award Financial Administration

The Office of Research Services is pleased to announce the appointment of Ms. Kerry Peluso, CPA as Director, Post Award Financial Administration. Kerry has overall responsibility for post award accounting, preparation of grant and contract financial status reports, billings and receivables, federal cash management, and audit coordination.

Prior to joining Penn she was a Senior Manager in the Division of Grants and Contract Accounting at Rutgers University where she had many of the same responsibilities. She was instrumental in several worksite innovations and website design projects that helped improve the accuracy and efficiency of post award administration.

Please join us in welcoming Kerry to Penn. Kerry can be reached at 3-6705 or pelusok@pobox.upenn.edu.

Research Services Responsibilities:

1. Research Services will issue a separate AIS for the required cost sharing commitment as a Prime/Sub relationship in the ORS Sponsored Projects database, and set up a separate fund in BEN Financials to account for the costs. In order to maintain the integrity of the Sponsored Projects data base, the AIS will include an award amount of \$1. The amount of the committed cost share will be included in the remarks section of the AIS.
2. Research Services will ensure that an effort report form is printed and distributed for those faculty members who have voluntarily committed to cost sharing their effort on a sponsored project. It is not necessary to establish a separate fund to account only for the salary costs.
3. When the financial report is due, Research Services will combine the expenditures on the prime and the cost share sub-account and report the total expenses to the sponsor.

U@Penn

Introducing U@Penn, a secure web server allowing access to your personal pay stubs, benefit and payroll/personnel information! This feature is now available, offering University Faculty and Staff the following services:

My Pay - Beginning with the November 19, 2001 pay stub, view up to 18 months worth of your pay stubs.

My Benefits - View your retirement plan and healthcare benefits information, as well as paid time off balances for non-exempt personnel.

My Profile - View your home address as listed on the University's personnel/payroll system, emergency contact information, etc.

Related Links - Links to various web sites here at Penn that might relate to employee issues.

FAQs - A warehouse of frequently asked Payroll and Human Resources questions

You can access U@Penn using your PennNet ID and password at the following web site: <https://sentry.isc.upenn.edu/uatpenn>.

ABA UPDATE

<http://www.upenn.edu/aba/>

The Association of Business Administrators (ABA) would like to announce the newly elected Steering Committee (SC) for the upcoming fiscal year. The new SC will be represented as follows for FY '03:

Janice Brown	Office of the Comptroller	janiceb@pobox
Mary DeSalvo	SOM Department of Finance	mdesalvo@mail.med
Joanne Gorman	Financial Training Department	gorman@pobox
Raynel Otero	School of Social Work	oteror@ssw
Brent Parker	Financial Training Department	bkp@pobox
Rob Perlish	Genetics Core Facilities	rperlish@mail.med
Mario Salvati	Chemistry	salvati@sas.upenn.edu

We would also like to take this opportunity to thank you for your continued participation and support throughout the past fiscal year, and to announce the details of the end of year celebration. This year the SC will be sponsoring a trip to Tony and Tina's Wedding, an audience participation play! The cost per ticket will be \$40, and tickets are in fact limited, so get them while they last! The event will take place on Friday, June 7, with a prompt start time of 8:30 p.m. If you have any questions, please contact Jim Riley at jriley@pobox.upenn.edu, or 573-8988.

Thank you,
ABA Steering Committee

Quarterly Quiz

Instructions: The following 5 questions can be answered based solely on information contained in this issue of The Bottom Line. To participate in the contest, please submit your answers to Jim Riley via email at jriley@pobox.upenn.edu no later than June 14, 2002 at 5 p.m. Please note that entries will only be accepted via email! After the contest has closed, 2 names will be drawn randomly from a list of those who responded correctly to determine the mystery prize winners.

- 1. What is the curriculum for all FTD Review - Q&A sessions based on?*
- 2. As of what date will the Cashier's Office stop accepting paper deposit slips?*
- 3. The new form being rolled out by the Travel Office in the near future will be titled what?*
- 4. By what date must C-forms reach the Accounts Payable Office to be processed in the current fiscal year?*
- 5. What FTD course is available for completion completely via the web?*

Eligibility: Members of the Financial Training Department and previous winners are prohibited from winning this contest.

COMPUTER CONNECTION

The Computer Connection has posted its annual guidelines regarding purchasing computer equipment and compliance with end-of-year fiscal policy.

* Important to note is that certain purchases can be made through the Computer Connection via direct budget journal through June 28th.

Visit <http://www.upenn.edu/computerstore/endfy> for details.



Tips & Tricks (continued)

<http://www.finance.upenn.edu/ftd/tips.html>

Journal Entry Posting Tips:

If you are working on a manual or budget journal entry, but will not complete it in one sitting, you should prevent the journal from posting by inputting a control total value of one dollar. This will generate a control total violation, and the journal will not be posted until the control total violation is removed by entering an appropriate control total.

When creating an encumbrance journal entry, you must contact the Comptroller's Office at benadmin@lists.upenn.edu with the batch name and request that the journal be posted when it has been completed.

COURSE SPOTLIGHT

BEN Deposits

The Financial Training Department is pleased to announce the first course being offered completely via the web!

Designed to show users how to enter and update cash and/or check deposits using the on-line BEN Deposits application. Included will be examples of how to query and download deposit information, and a review of University business policies related to cash management and depositing.

If you create deposits for delivery to the Cashier's Office, this course is for you. To begin the BEN Deposits training program, go to the following web site and carefully follow all instructions:

http://www.finance.upenn.edu/ftd/weblearn/BEN_Deposits/deposits_cover.asp

Note that BEN Deposits is the first course from FTD to offer a hands-on, self-paced training completed entirely via the web! This course takes approximately 45 minutes to complete.

Additional course descriptions continued on next page.

For information on how to register, please see the FTD calendar on pages 20 and 21 of *The Bottom Line*.

FINANCIAL TRAINING DEPARTMENT COURSE DESCRIPTIONS

Chart of Accounts 3 Hours	BEN Balances-GL Inquiry and Reporting 2 half-days
<p>This workshop provides participants with a detailed explanation of the University's seven segment, twenty-six digit, Chart of Accounts. Understanding the Chart of Accounts is the gateway for enabling you to initiate transactions as well as analyze & manage your accounting activity thoroughly and effectively. Also explained at this session is the foundation for Responsibility Center Management (RCM) at the University. A 'Web Expedition' is provided as a homework assignment prior to attending class.</p>	<p>Prerequisite: Chart of Accounts</p> <p>Hands-on training teaches participants the basic inquiry and reporting processes required to analyze and manage financial accounting activity at Penn. Included are reviews of:</p> <ul style="list-style-type: none"> • The University's business processes and financial policies • Functions, such as determining funds available, the various ways to perform an inquiry on account balances and transactions • How to run, print and/or export standard BEN Balances reports
BEN Buys-Requisition Only 1 half-day	BEN Balances-Manual Journal Entry 1 half-day
<p>Hands-on training required to initiate online requests for goods and services through the Penn Marketplace. Users will learn:</p> <ul style="list-style-type: none"> • How to create and forward a requisition on for further approval • Procurement/disbursement policies and procedures • How to effectively and efficiently select the desired goods and services • The navigational techniques of the application • How to process receipts 	<p>Prerequisite: BEN Balances-GL Inquiry and Reporting</p> <p>This hands-on training session teaches participants:</p> <ul style="list-style-type: none"> • Policies and procedures for the journal entry process • How to enter a manual journal entry for transferring a cost and correcting an error • Procard redistribution • Correcting suspense transactions
BEN Buys-Purchase Order Manager 5 half-days	BEN Balances-Budget Journal Entry 1 half-day
<p>Prerequisite: Chart of Accounts</p> <p>Hands-on training required to procure goods and services at the University through the Penn Marketplace, approve requisitions, and manage purchase orders. Users will learn:</p> <ul style="list-style-type: none"> • Procurement/disbursement policies and procedures • The navigational techniques of the web application • How to effectively and efficiently select the desired goods and services • How to manage purchases, from requisitioning through the purchase order approval process • The navigational techniques of the Oracle application • How to process receipts • AP/Invoice Imaging, including how to relieve PO invoice holds 	<p>Prerequisite: BEN Balances-GL Inquiry and Reporting</p> <p>This hands-on training session teaches participants:</p> <ul style="list-style-type: none"> • Policies and procedures for the budget journal entry process • The different categories of budget journals, and how to enter them • A review of the RCM model and how it pertains to budgeting
	BEN Balances-Freeze Grants 2 hours
	<p>Prerequisite: BEN Balances-GL Inquiry and Reporting</p> <p>This hands-on training session offers instruction on how to freeze and/or unfreeze grants or contracts, as well as identifying the key decision points to freezing or unfreezing.</p> <p style="text-align: right;"><i>CONTINUED ON NEXT PAGE</i></p>

FINANCIAL TRAINING DEPARTMENT COURSE DESCRIPTION (continued)

BEN Reports **2 hours**
Prerequisite: [Charts of Accounts](#)

This two-hour training session will be a demonstration of the new web-based query tool titled BEN Reports. BEN Reports allows authorized users to run predefined reports against the Data Warehouse using a web browser. The first release includes:

Financial Reports
 Budget/Actual Variance
 General Ledger Revenue/ Expense Detail
 RCM Category Comparison

Salary Management Reports
 Employee Payments by Fund
 Employee Payments by Individual

Sponsored Program Reports
 GRAM (Grants Reporting and Management) Protocol

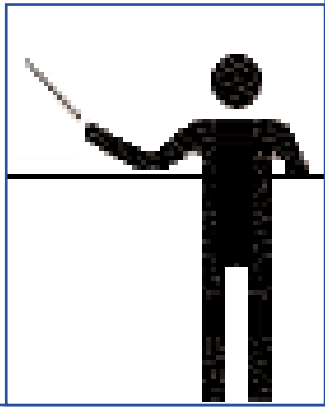
Procurement Credit Card (Procard) **1 1/2 hours**
Location: Suite 427A, 3401 Walnut

Who should attend? Individuals buying goods and services on behalf of the University using a Procard.

This one and one-half hour training session provides an overview for the University's procurement credit card program. Highlighted will be the ordering process, documentation, disputed transactions, ease of use, restricted commodities, and card misuse.

Payroll/Personnel System **5 half-days**
Prerequisite: [Chart of Accounts](#)

This combination lecture and hands-on training takes place over 5 half days, and provides participants with a basic understanding of payroll/personnel terminology and how to navigate within the on-line payroll/personnel system. Covered throughout the week is an overview of Penn's structure; how to create positions; documentation requirements for all employee types; payroll transactions to be executed based on various human resource actions; and use of the on-line system for creating and updating payroll records, time reporting, and entering salary reallocations. Also included is the use of Salary Management for obtaining reports, as well as the BEN Reports Salary Management Reports. A series of guest lecturers also participate in this session, offering subject matter expertise in their respective areas of concentration, ranging from Human Resources to Corporate Tax.



**FINANCIAL TRAINING DEPARTMENT
 REVIEW — Q & A SESSIONS**

Did you know that the Financial Training Department offers you the opportunity to design your own class?!

Our Review - Q&A sessions are currently offered as a follow-up to our PO Manager, BEN Balances, and Req Only courses. The Review - Q&A session is designed for the individual who has completed initial training, and subsequently obtained their BEN access, but who has specific questions which they would like answered. There is no set curriculum for these sessions, because you provide the material! We can sit down with you while you enter your first requisition, approve your first invoice hold, or review how to schedule and download reports! The curriculum is therefore based solely on the questions you bring us.

You can see a schedule of these review courses on the FTD calendar, pages 20 and 21 of this document, where you will also find registration information.



Financial Training Calendar June - Septmeber 2002

To register for **Procard, Sponsored Programs**
or **Review - Q & A** training go to:

http://www.hr.upenn.edu/training_coursecatalog/search_criteria.asp

To register for **all other training courses** listed below,
complete the Financial Training Registration Form found at

<http://www.finance.upenn.edu/ftd>

JUNE, 2002					JULY, 2002					
Monday	Tuesday	Wednesday	Thursday	Friday	Monday	Tuesday	Wednesday	Thursday	Friday	
3 Chart of Account 9:00 - 12:00 BEN Reports 2:00 - 4:00	4 GL Inquiry/Reporting (1 of 2) 9:00 - 1:00	5 GL Inquiry/Reporting (2 of 2) 9:00 - 1:00 Procard 9:30 - 11:00	6 GL Manual Journal Entry 9:00 - 1:00 GL Freeze Grant 2:00 - 4:00	7 GL Budget Journal Entry 9:00 - 1:00 BEN Deposits 2:00 - 4:00	1 Happy 4th of July!	8 PO Manager (1 of 5) 9:00 - 1:00	9 PO Manager (2 of 5) 9:00 - 1:00 Req Only Review - Q&A 2:00 - 3:00	10 PO Manager (3 of 5) 9:00 - 1:00	11 PO Manager (4 of 5) 9:00 - 12:30 Req Only 1:00 - 5:00 Sponsored Program Workshop (TBA) 10:00 - 12:00	12 PO Manager (5 of 5) 9:00 - 1:00
10 PO Manager (1 of 5) 9:00 - 1:00 BEN Balances Review - Q&A 2:00 - 4:00	11 PO Manager (2 of 5) 9:00 - 1:00	12 PO Manager (3 of 5) 9:00 - 12:30 Req Only 1:00 - 5:00	13 PO Manager (4 of 5) 9:00-1:00 Invoice Inquiry 2:00 - 4:00 Sponsored Program Workshop (TBA) 10:00 - 12:00	14 PO Manager (5 of 5) 9:00 - 1:00	15 Payroll/Personnel (1 of 5) 9:00 - 1:00 BEN Deposits 2:00 - 4:00	16 Payroll/Personnel (2 of 5) 9:00 - 1:00 BEN Balances Review - Q&A 2:00 - 4:00	17 Payroll/Personnel (3 of 5) 9:00 - 12:30 Req Only 1:00 - 5:00 Procard 9:30 - 11:00	18 Payroll/Personnel (4 of 5) 9:00 - 1:00 Sponsored Program Workshop (TBA) 10:00 - 12:00	19 Payroll/Personnel (5 of 5) 9:00 - 1:00	
17 Payroll/Personnel (1 of 5) 9:00 - 1:00 BEN Deposits 2:00 - 4:00	18 Payroll/Personnel (2 of 5) 9:00 - 1:00	19 Payroll/Personnel (3 of 5) 9:00 - 1:00 Procard 9:30 - 11:00	20 Payroll/Personnel (4 of 5) 9:00-1:00 Sponsored Program Workshop (TBA) 10:00 - 12:00 BEN Deposits 2:00 - 4:00	21 Payroll/Personnel (5 of 5) 9:00 - 1:00	22 Chart of Account 9:00-12:00 BEN Reports 2:00-4:00	23 GL Inquiry/Reporting (1 of 2) 9:00 - 1:00	24 GL Inquiry/Reporting (2 of 2) 9:00 - 1:00 PO Manager Review - Q&A 2:00 - 4:00	25 GL Manual Journal Entry 9:00-1:00 GL Freeze Grant 2:00 - 4:00	26 GL Budget Journal Entry 9:00-1:00	
24 Chart of Account 9:00 - 12:00 BEN Reports 2:00 - 4:00	25 GL Inquiry/Reporting (1 of 2) 9:00 - 1:00	26 GL Inquiry/Reporting (2 of 2) 9:00 - 12:30 Req Only 1:00 - 5:00	27 GL Manual Journal Entry 9:00 - 1:00 GL Freeze Grant 2:00 - 4:00	28 GL Budget Journal Entry 9:00 - 1:00						



Financial Training Calendar June - September 2002

<http://www.finance.upenn.edu/ftd/>

AUGUST, 2002				
Monday	Tuesday	Wednesday	Thursday	Friday
29 PO Manager (1 of 5) 9:00 - 1:00	30 PO Manager (2 of 5) 9:00 - 1:00	31 PO Manager (3 of 5) 9:00 - 12:30 Req Only 1:00 - 5:00 Procard 9:30 - 11:00	1 PO Manager (4 of 5) 9:00 - 1:00	2 PO Manager (5 of 5) 9:00 - 1:00
5 Payroll/Personnel (1 of 5) 9:00 - 1:00	6 Payroll/Personnel (2 of 5) 9:00 - 12:30 Req Only 1:00 - 5:00	7 Payroll/Personnel (3 of 5) 9:00 - 1:00 Req Only Review - Q&A 2:00 - 3:00	8 Payroll/Personnel (4 of 5) 9:00 - 1:00 Sponsored Program Workshop (TBA) 10:00 - 12:00	9 Payroll/Personnel (5 of 5) 9:00 - 1:00
12 Chart of Account 9:00 - 12:00 BEN Reports 2:00 - 4:00	13 GL Inquiry/Reporting (1 of 2) 9:00 - 1:00 PO Manager Review - Q&A 2:00 - 4:00	14 GL Inquiry/Reporting (2 of 2) 9:00 - 1:00	15 GL Manual Journal Entry 9:00 - 1:00 GL Freeze Grant 2:00 - 4:00 Sponsored Program Workshop (TBA) 10:00 - 12:00	16 GL Budget Journal Entry 9:00 - 1:00
19 PO Manager (1 of 5) 9:00 - 1:00	20 PO Manager (2 of 5) 9:00 - 1:00 BEN Balances Review - Q&A 2:00 - 4:00	21 PO Manager (3 of 5) 9:00 - 12:30 Procard 9:30 - 11:00	22 PO Manager (4 of 5) 9:00 - 12:30 Req Only 1:00 - 5:00	23 PO Manager (5 of 5) 9:00 - 1:00
26 Payroll/Personnel (1 of 5) 9:00 - 1:00	27 Payroll/Personnel (2 of 5) 9:00 - 1:00	28 Payroll/Personnel (3 of 5) 9:00 - 12:30 Req Only 1:00 - 5:00 Procard 9:30 - 11:00	29 Payroll/Personnel (4 of 5) 9:00 - 1:00	30 Payroll/Personnel (5 of 5) 9:00 - 1:00

SEPTEMBER, 2002				
Monday	Tuesday	Wednesday	Thursday	Friday
2 <i>Happy Labor Day!</i>	3	4	5	6
9 Chart of Account 9:00 - 12:00 BEN Reports 2:00 - 4:00	10 GL Inquiry/Reporting (1 of 2) 9:00 - 12:30 Req Only 1:00 - 5:00	11 GL Inquiry/Reporting (2 of 2) 9:00 - 1:00 Procard 9:30 - 11:00	12 GL Manual Journal Entry 9:00 - 1:00 GL Freeze Grant 2:00 - 4:00	13 GL Budget Journal Entry 9:00 - 1:00
16 PO Manager (1 of 5) 9:00 - 1:00	17 PO Manager (2 of 5) 9:00 - 1:00 Req Only Review - Q&A 2:00 - 3:00	18 PO Manager (3 of 5) 9:00 - 12:30 Req Only 1:00 - 5:00 Procard 9:30 - 11:00	19 PO Manager (4 of 5) 9:00 - 1:00 BEN Balances Review - Q&A 2:00 - 4:00 Sponsored Program Workshop (TBA) 10:00 - 12:00	20 PO Manager (5 of 5) 9:00 - 1:00
23 Payroll/Personnel (1 of 5) 9:00 - 1:00	24 Payroll/Personnel (2 of 5) 9:00 - 1:00	25 Payroll/Personnel (3 of 5) 9:00 - 1:00 PO Manager Review - Q&A 2:00 - 4:00	26 Payroll/Personnel (4 of 5) 9:00 - 1:00 Sponsored Program Workshop (TBA) 10:00-12:00	27 Payroll/Personnel (5 of 5) 9:00 - 1:00

ACCESS ADMINISTRATOR

(In alphabetical order by School/Center name)

School/Center	Name	Sch/Ctr#	Phone	E-mail Address
Annenberg Center	Darlene Sparks	19	8-6704	sparksjd@pobox
Annenberg School	Donna Burdumy	36	8-7053	dburdumy@asc
Audit & Compliance	Anna Colasante	78	8-1938	annamc@pobox
Business/Campus Services	Peggy McGee-Pasceri	93,95	8-9302	mcgeepas@pobox
Dental	Linda Kristekas	51	8-5405	linda@biochem.dental
Development	Richard Martorelli	90	8-8185	martorel@ben.dev
DRIA	Jim Mesisca	24	8-4430	mesisca@pobox
Engineering	Christopher Bristow	13	8-7916	bristow@seas
EVP	Sara Gallagher	98	3-5263	sarag@pobox
Facilities Management	Kevin Schrecengost	96, 97	8-4242	kdschrec@pobox
Finance	Greg Tausz	87	8-5422	tauszg@pobox
Finance (SFS)	Michael Merritt	87	8-9971	merritt@sfs
Grad Ed	Janet Plantan	32	8-3039	janetp@gse
GSFA	Kathy Lorenz	33	3-3679	lorenz@pobox
Human Resources	Gary Truhlar	92	8-5896	truhlar@hr
ICA	Cassandra Green	61	8-5118	cass@pobox
Int'l Programs	Julie Shuttleworth	62	8-1644	jshuttle@pobox
ISC	Marilyn Jost	91	3-8406	jost@isc
Law	Ernie Gonsalves	56	8-6430	egonsalv@law
Library	Robert Puri	50	8-7567	rpuri@pobox
Medicine	Merceda Lafferty	21,40,88	3-4064	merceda@mail.med
Morris Arboretum	Mark Zohar	60	247-5777	zohar@pobox
Museum	Alan Waldt	26	8-4052	awaldt@sas
Nursing	Dennis Matthews	06	8-6954	dmatthew@nursing
President	Janet Dwyer	81	8-0448	dwyer@pobox
Provost	Mai Friedman	04,83	8-6841	friedman@pobox
Public Safety	Anthony Whittington	79	8-6696	whitting@pobox
SAS	Sophie Luzecky	02	8-0888	sluzecky@sas
Social Work	Raynel Otero	35	8-5527	oteror@ssw
University Life	William Turner	84,85,86	8-4922	turner@pobox
Veterinary	Kelly Ardis	58	8-4597	kda@vet
Wharton	Andrea Williams	07	8-5546	awilliams@wharton