MINUTES
TO THE OCTOBER 13, 2005
QUARTERLY FISCAL AFFAIRS UPDATE MEETING

The next meeting will be in January 2005. Date and place TBA.

RICK MARTINEZ, HUMAN RESOURCES
Independent Contractor or Employee

The Health Sciences Center will treat individuals hired to teach classes during the school year as employees not independent contractors. This is the result of IRS opinions and revenue rulings. It is also consistent with Texas Tech University’s practice of hiring individuals for their continuing education program.

Human Resources recommends using the title of Temporary Worker, job code 013925, at an FTE appropriate to the amount of time spent teaching the classes, and at a wage commensurate with the nature and level of work being performed. Please contact the Wage & Salary Section to determine the best method of delivering payment.

LESLEY WILMETH, BUDGET OFFICE
TTUHSC OP PUBLICATION REMINDER

It is the responsibility of department administration to disseminate revisions in the OPs that have been updated/published online to the individuals in their respective departments. OPs are generally published online once a month. When changes to the OPs are published an announcement is placed on the announcements page. This will alert you to view newly published OPs.

WEBSITE CHANGES/NEW PAYROLL LINKS

The Budget Office has revised its website. You will still use your eraider ID to sign in and view reports. However the placement of the sign in area is a bit different. Also, when you have signed in and choose to view the reports, you will choose the “View” icon to the right of the report name.

Also reports may now be viewed in HTML, Excel, or PDF. After choosing your report you will see a drop down list of the department codes you have access to and another drop down list to choose how the report can be viewed. This should make printing the data easier.
There is now a HSC Payroll website. The Human Resources Office has placed a site with links, FAQ’s, forms and contact information for the HSC Payroll Office on their site. You can get to the site from the Finance and Administration home page at [http://www.fiscal.ttuhsc.edu/](http://www.fiscal.ttuhsc.edu/) or from the Human Resources website at [http://www.ttuhsc.edu/HR](http://www.ttuhsc.edu/HR).

The Payroll site has General Information such as monthly payroll deadlines, the biweekly payroll schedule, and HSC Payroll office contacts. It also has various payroll forms such as Direct Deposit, W-4 and W-5 forms, and biweekly (hourly) payroll forms. The Payroll Office has some Employee and Departmental FAQs. These are still being developed so if you have ideas for the Payroll FAQ please e-mail either Leticia Almaguer in the Payroll Office or Lesley Wilmeth in the Budget Office.

CHRISTY BLAKNEY, ACCOUNTING SERVICES

Funding Transfer Request Form

History

Funding transfers have previously been recorded using the Transfer Voucher (TV) forms. These forms did not provide adequate documentation to distinguish between general funding support or internal purchases of goods or services. They did not provide a mechanism to track the number of sales transactions by an internal department to determine if they qualify to be a service department. The Accounting Services and Budget Offices felt a new process was needed to provide a more consistent method for processing transactions to facilitate audits and to streamline the transfer process.

Types of Transfers

A. Internal Purchase Funding Transfer (IPFT)

These transfers record the purchases of goods or services from another HSC department. To determine if your transfer is for a good or service ask yourself this question, “Could the purchases have been made from a third party?” If you answer yes, then it qualifies as an IPFT. An IPFT will use revenue and expense code 95.

B. Budget Revision Form (BR)

Budget Revision forms record a transfer for general funding support from one department to another. A department would process a transfer of funds on a budget revision if you:

1) Cannot identify an actual purchase,
2) Cannot transfer an actual cost that was charged to the other department

The BR will process transfers through revenue code 98 and expense code 94. If processing a Budget Revision between two departments for a general support transfer please have the transferring out (giving) department sign the Budget Revision form.
C. Cost Transfer (CT)

If an expense item was coded to an incorrect account, and you can identify the actual purchase and document ID, then a Cost Transfer form may be used to move the expense item. The CT form can ONLY be used for expense items – it does not apply to revenue items. The expense will retain the same coding as the original transaction unless it is changed on the CT form.

Forms:

Internal Purchase Funding Transfer (IPFT):  http://www.fiscal.ttuhsce.edu/accounting/forms

Cost Transfer Request Form (CT):  http://www.fiscal.ttuhsce.edu/accounting/forms

Budget Revision Form (BR):
http://www.ttuhsce.edu/Budget/hsc/Documents/Budget+Forms/default.aspx

All documents using the above forms will be coded in TFIM with a sequential DOCID # based upon data entry with the identifier TV 75 ACTH6XXXXXX.