The Campus Business Officers Group met on Thursday, April 12, 2012, at 8:30 a.m. in the President’s Conference Room, second floor Sikes Hall. Present: Steve Crump, presiding; Michelle Bright, Advancement; Katherine Dobrenen & Amanda Powell, CCIT; Tony Dickerson, Student Affairs; Christina Bedenbaugh & Barbara Bass, Engineering & Science; Jimmy Barnes, Business & Behavioral Science; Stanley Richardson & Kathy Gibson, Research; Jane Gilbert & Chris Wood, Academic Affairs; Tammy Crane, Cooper Library; Cathy Tillett, Director Internal Audit; Leigh Dodson, Agriculture, Forestry & Life Sciences; Takoma Peppers for Jacqui Stephens, Architecture, Arts & Humanities; Todd Barnett, Facilities; Regina Carroll, Health, Education & Human Development; Katie Hill & Sharon Littlejohn, Athletics; Melissa Kelley, Public Service Activities; and Cindy Long, Finance, President, & Board.

Others present: Virginia Baumann, Budget Director, Scott Pigeon, Procurement; Roberta Elrod, Director, Grants & Contracts Administration; Beverly Leeper, Comptroller’s Office; Ian Czarnecki, Budget Analyst; Stephanie Wald, Cash & Treasury; Lisa Knox, REPI; Kathy Dively, CFO’s Office; and Ami Hood, Payroll Director.

I. Welcome & Introductions (Steve Crump)
Steve Crump called the meeting to order and welcomed business officers. Steve recognized Isaac Wallace, Director of Records Management, and wished him well on his upcoming retirement at the end of May.

II. Electronic Records Management (Isaac Wallace)
Isaac reminded business officers that if departments are considering imaging records they need to inform Records Management. He will be available until May 31 and after that date Dennis Taylor can be reached at 656-4751. The State requires that when records are being migrated from paper to electronic format that a form be completed. Additional information can be found on the Records Management website. Areas on campus that have already begun migrating to electronic records include Human Resources, Graduate School, and the Admissions Office. Isaac stated that Departments must come up with policies and procedures related to records that have been migrated to electronic form. Beverly Leeper questioned how emails should be handled. Emails that dictate policies, procedures, and other university business should be disposed of following University Records and Retention schedules.

III. Budget Update (Virginia Baumann)
State Budget: The Senate Finance Committee should start deliberations on the state budget soon. The House has approved a version that has no State Appropriation cuts for Clemson E&G or PSA, one-time funding for deferred maintenance and University initiatives.
2013 Budget Development: Business officers should have received packets last week for 2013 Budget Development. The deadline for completion is April 30. The Budget Office will load budgets starting on May 21st. Virginia stressed that if any questions or issues come up business officers should let the Budget Office know.
IV. Billing Rates for FY13 (Beverly Leeper)
Beverly reported that all Billing Rates for FY13 have been approved by the Comptroller’s Office and the Administrative Council and have been posted to the Comptroller’s website.

V. General & Administrative [G&A] Rates (Beverly Leeper)
G&A entries were posted with the March 31 date.

VI. FY12 Deadlines and Closing Schedule (Steve Crump)
Steve referred to the draft copy of the FY 11-12 Fiscal Year Closing Schedule which was sent to business officers this morning (Attachment 1). There are several items to note. Procurement deadlines are fast approaching. The last day to enter journal entries and final approval of corrections and transactions is Friday, July 13, 2012. Noon on Monday, July 16th will be the deadline for clearing errors. Everything will be closed by the 25th. A link to the 2012 Fiscal Year End Payroll Procedures will be added in the next couple of days. Steve requested that business officers review the Schedule and raise any questions or comments they may have. The Deadlines and Closing Schedule will be posted on the Comptroller’s webpage and the CUBS Financial page next week.

Ami Hood expanded on the content of the Payroll Year End Procedures. There is a 60/40 split this year. The split will be done in Finance. Tony will send, via email to business officers, a 40% spreadsheet for the new fiscal year. There is a one-to-one relationship for this review. In other words you cannot add additional chart fields. If you need more that one chart field, please contact Ami. Guidelines on summer school pay, hires, grants ending/staring dates, terminations/retirements, and reorgs will be included in the Payroll Year End Procedures document.

VII. Procurement Update (Scott Pigeon)
The Business Officer’s Procurement Services Update (Attachment 2) is posted on the Procurement website under Announcements. April’s Update includes old information as follows: 1) Surplus warehouse space, 2) Vehicle Maintenance and Walk-in Hardware Store Contracts, 3) Payment Inquiry for vendors, 4) Year End Schedule Key Date Guidelines, 5) P-Card Audit Findings & Reminders, 6) Software Purchases (visit CCIT site prior to purchasing), 7) Heaters, Fans, and Dehumidifiers must be approved by FMO, 8) Sales Tax Exemptions.
New Information includes: 1) Hold for Pickup Checks available on Thursdays 1-4 and Fridays 9-12. If check is not picked up by noon on Friday, it will be mailed Friday afternoon. 2) Credit Memos will only be accepted from e-Invoice suppliers. More information on all these topics can be found in the attachment or on the Procurement website.

VIII. Other Matters
A. Research Fund Policy/Procedures (Stephanie Wald)
Stephanie distributed a proposed policy and procedures on Research Funds which can be found in Attachment 3. These Research funds are used to compensate individuals participating in research studies. To obtain these funds researchers submit a Research Fund Request Form and a copy of the approval letter by the Institutional Review Board. The researcher must substantiate all funds within 15 days of the completion of the study. If any recipient has received payment of $600 or more in a calendar year, a 1099 Form
will need to be completed and reported to the IRS. Business officers stated concerns about requiring the social security number to assist in the tracking of the funds earned by students. The Office of Cash and Treasury will further investigate the concerns voiced for an alternate solution and report back to the business officers.

B. **Internal Audit (Cathy Tillett)**
   Cathy informed the group that over the last six months there have been some personnel changes in Internal Audit. Richard Cowden and Larry Crawford retired. Larry is now working part-time in a temporary position. Recently, Lynn Cole was named the Assistant Director for Internal Audit.

C. **Human Resources (Ami Hood)**
   Renovations will begin mid May and are expected to be completed in November. All HR personnel will be relocating to other buildings. Checks will continue to be printed in ASB and picked up there.

There being no further business, the meeting was declared adjourned at 9:07 AM.

**Approved:** Steve Crump, Associate Comptroller
2011-2012 Fiscal Year Closing Schedule

Clemson University’s business organization extends across a network of personnel from colleges and administrative divisions to the institutional financial area. The Fiscal Year Closing schedule is established to communicate and assist in planning processes for current fiscal year-end closing. The objective of the year-end closing process is to record all receipts/revenues and disbursements/expenditures in the proper fiscal year. An accurate fiscal year end cutoff is important for all funds, not merely state appropriated funds. Various audits, reports and financial statements require that even Sponsored Projects, Capital Projects, and the University’s related organizations accurately report their transactions as of the University’s June 30th fiscal year end. Unless specifically noted, this Fiscal Year Closing Schedule applies to, not only Clemson University, but also to the Clemson University Foundation and the Clemson University Research Foundation.

- Closing Calendar
- Procurement Services
- Receipts/Revenues
- Disbursements/Expenditures
  - Corrections
  - Fiscal Year End Payroll
- Year-End Accounting Guidelines
  - Leave
  - Departmental Assistance

2011-2012 Fiscal Year Closing Calendar

<table>
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<td>Last day to submit purchase requisitions for IT for bids over $50,000.</td>
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<tr>
<td>May 7</td>
<td>Last day to submit purchase requisitions for bids over $10,000.</td>
</tr>
<tr>
<td>June 29</td>
<td>Last day to deposit Foundation program revenues for Fiscal Year 2011-2012.</td>
</tr>
<tr>
<td>June 30</td>
<td>Last day to receive goods or services for payment to be made against the Fiscal Year 2011-2012 budget.</td>
</tr>
<tr>
<td>Date</td>
<td>Item</td>
</tr>
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</tr>
<tr>
<td>July 2</td>
<td>Noon. Last day for deposit of University gifts and revenues received during Fiscal Year 2011-2012.</td>
</tr>
<tr>
<td>July 10</td>
<td>Last day to enter and approve annual and sick leave taken through June 30, 2012.</td>
</tr>
<tr>
<td>July 10</td>
<td>Last day to enter invoices for goods and services provided by University departments no later than June 30, 2012.</td>
</tr>
<tr>
<td>July 12</td>
<td>Last day to enter account numbers and approvals for departmental credit card purchases made by June 30, 2012.</td>
</tr>
<tr>
<td>July 13</td>
<td>Last day (prior to 4:30 pm) to enter and approve all vouchers for goods and services received by June 30, 2012.</td>
</tr>
<tr>
<td>July 13</td>
<td>Last day (prior to 4:30 pm) to enter journal entries and final approval of corrections for transactions in Fiscal Year 2011-2012.</td>
</tr>
<tr>
<td>July 13</td>
<td>Post “Old Year” Lag P/R transactions for 7/20/12 pay date.</td>
</tr>
<tr>
<td>July 16</td>
<td>Noon. All June errors must be cleared. Facilities and Administrative costs posted for June.</td>
</tr>
<tr>
<td>July 17 thru July 25</td>
<td>Central accounting staff prepares final University-level fiscal year end entries and closes FY 12. Journal entry panels available in “View” mode.</td>
</tr>
</tbody>
</table>

**PROCUREMENT SERVICES**

Purchase requisitions must meet the following deadlines to be charged against the Fiscal Year 2011-2012 budget.

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Purchase requisitions received after May 7, 2012 may be charged against the Fiscal Year 2012-2013 budget if delivery does not occur prior to June 30, 2012. Departments should coordinate with Procurement Services after these deadlines for requisitions that should be charged against fiscal year 2011-2012.

Departments ordering goods or services before the close of the fiscal year and expecting payments to be made from the Fiscal Year 2011-2012 budget must ensure the goods or
services will be received by June 30, 2012. Meeting the established purchase requisition deadlines does not guarantee the delivery of goods or services before June 30, 2012.

**RECEIPTS/REVENUES**

All cash receipts for Clemson University gifts and revenues to be posted in Fiscal Year 2011-2012 must be received and receipted in the Bursar's Office by Noon, July 2, 2012. Receipts received after the deadline will be posted to Fiscal Year 2012-2013.

All cash receipts for Clemson University Foundation program revenues must be received in the Foundation Office at 155 Old Greenville Hwy by 4:30 pm on Friday, June 29th.

All cash receipts for Clemson University Research Foundation non sponsored research revenues must be received at P.O. Box 946, Clemson, SC, 29634, by 4:30 pm on Friday, June 29th.

All invoices for goods and services provided by University departments prior to June 30, 2012 must be entered no later than July 10th. All invoices entered from July 1 thru July 10 will be posted to Fiscal Year 2011-2012.

Please hold all "new year" invoices until after July 10th. After July 10th, all invoices will be posted to Fiscal Year 2012-2013.

**DISBURSEMENTS/EXPENDITURES**

Departments are encouraged to process all disbursement documents promptly in accordance with the closing guidelines. All disbursement items which are to be charged to the Fiscal Year 2011-2012 budget must receive final approval and budget check by 4:30 pm on Friday, July 13th. These disbursements must be for goods or services received through June 30, 2012.

**Vouchers**

Invoices for goods and services received through June 30, 2012 must be charged to Fiscal Year 2011-2012.

All vouchers for Fiscal Year 2011-2012, including purchase orders, direct purchase and travel vouchers must be entered and receive final approval by 4:30 pm on Friday, July 13, 2011.
VISA Departmental Purchasing Card

All June procurement card transactions must be classified and approved as of 4:30 pm on Thursday, July 12th for overnight posting to the general ledger. Any corrections or budget amendments necessary to correct procurement card posting errors must be approved by 4:30 pm on Friday, July 13th. Budget check errors resulting from corrections must be cleared by noon on Monday, July 16th.

No new fiscal year (July) procurement card transactions will be available for classification and approval until Wednesday, July 18th.

JOURNAL ENTRIES AND CORRECTIONS

All journal entries and correction transactions for Fiscal Year 2011-2012 must be entered by 4:30 pm on Friday July 13, 2012. Budget check errors resulting from corrections must be cleared by noon on Monday, July 16th.

FISCAL YEAR END PAYROLL

Human Resources will provide detailed instructions involving fiscal year end payroll processing.

YEAR-END ACCOUNTING GUIDELINES

The following accounting guidelines should be followed during the fiscal year-end process.

Deferred Revenues

Receipts deposited prior to the end of the fiscal year that are advance payments for delivery of goods and performance of services in the next fiscal year are reported as deferred revenues in the current fiscal year.

Examples: orientation fees, continuing education fees, 4-H camp fees and football season tickets.

Credits to deferred revenue accounts 24xx will be reversed in July and August of FY 2012-2013 by Accounting Services & Related Organizations staffs.
When revenues are collected for goods or services that straddle the fiscal year-end, revenues are recorded in the fiscal year in which the services are predominantly provided.

Example 1:

Registration fees received in May for a continuing education course to be held in July. Amounts should be deposited to deferred revenue account 2406.

Example 2:

Advance sales for football tickets received in April, May and June. Since football season occurs entirely in the “new” fiscal year, amounts received should be deposited to deferred revenue account 2426.

Prepaid Expenses

Disbursements made prior to the end of the fiscal year that are advance payment for delivery of goods and the performance of services in the next fiscal year are reported as prepaid expenses in the current fiscal year.

Examples: rent, insurance, subscriptions, airline tickets, maintenance agreements, and conference registrations.

Debits to prepaid expense accounts 13xx will be reversed in July and August of FY 2012-2013 by Accounting Services & Related Organizations staffs.

Guidelines to assist you in making a decision on whether an expense is prepaid follow:

Payment for services (contract and agreements) exceeding more than one year.

Example 1:

Payment of a five-year maintenance agreement. Annual contractual payments for services which straddle the fiscal year-end and the charge is incurred during the last two months of the fiscal year, May and June, and the total charge is greater than $25,000, the charge should be prorated between fiscal years.

An annual maintenance agreement is due May 1, 2012 for $36,000.

The charge should be prorated 2/12 maintenance agreement expense $6,000 and 10/12 prepaid expense $30,000.
Example 2:

Individual payments regardless of the amount, except annual contractual payments, for services paid in advance for the next fiscal year should be recorded as a prepaid expense.

A registration fee is paid and an airline ticket is purchased in June for a conference in July.

Exception:

A good or service which is consumed during the current fiscal year (even though it is for a program which will generate revenues in the next fiscal year), and the charge cannot be refunded, should not be considered as a prepaid expense.

Printing and postage expenses incurred in June for a continuing education meeting to be presented in July should be considered current fiscal year 2011-2012 expenses.

Leaf

Annual and sick leave taken through the period ending June 30, 2012 must be approved and posted to the leave system by Tuesday, July 10, 2012.

Departmental Assistance

<table>
<thead>
<tr>
<th>DEPARTMENT</th>
<th>CONTACT</th>
<th>PHONE</th>
</tr>
</thead>
<tbody>
<tr>
<td>Purchasing</td>
<td>Janice Wright</td>
<td>656-2066</td>
</tr>
<tr>
<td>Information Technology</td>
<td>Tammy Crooks</td>
<td>656-0641</td>
</tr>
<tr>
<td>Budget Office</td>
<td>Virginia Baumann</td>
<td>656-2422</td>
</tr>
<tr>
<td>Accounting Services</td>
<td>Steve Crump</td>
<td>656-0586</td>
</tr>
<tr>
<td>Comptroller</td>
<td>Charles Tegen</td>
<td>656-3728</td>
</tr>
<tr>
<td>VISA - Procurement Card</td>
<td>Lynn Crawford</td>
<td>656-2808</td>
</tr>
<tr>
<td>Foundation</td>
<td>Cheryl Dean</td>
<td>656-3630</td>
</tr>
<tr>
<td>Business Affairs</td>
<td>Christie Chambers</td>
<td>656-7315</td>
</tr>
<tr>
<td>Gift Management</td>
<td>Davy Hammatt</td>
<td>656-5897</td>
</tr>
<tr>
<td>Sponsored Programs Accounting</td>
<td>Roberta Elrod</td>
<td>656-4352</td>
</tr>
<tr>
<td>Payroll</td>
<td>Ami Hood</td>
<td>656-5585</td>
</tr>
<tr>
<td>Annual/Sick Leave</td>
<td>Dan Alder</td>
<td>656-4678</td>
</tr>
</tbody>
</table>
Procurement Services Information
CBOG April 12, 2012

This update is posted at: www.clemson.edu/efo/procurement under the Announcements section on left hand side of screen.

Old Information:

1. **Surplus:** Plan ahead before the Surplus warehouse runs out of space over the summer. Turn in 206 forms or contact us now to beat the summer rush.

2. **Vehicle Maintenance and Walk-in Hardware Store Contracts Awarded:** Two new campus wide contracts are in place and details can be found under the Announcements on the Procurement homepage. Please see Walk-in Hardware Store contract and Automotive Maintenance and Repair contract for details on each. Also, these summaries and more details can be found under the appropriate contracts in buyWays.

3. **Payment Inquiry / vendor portal:** New tool is out there. Direct vendors with payment questions to Vendor Payment Inquiry.

4. **Year End Schedule – Date Guidelines:** Guideline for key dates to submit requisitions to Procurement for processing in time for year-end procurements. Start planning now. Requisitions received after these dates are not guaranteed to be completed by year end.

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If you have POs in buyWays that you want to close out to relieve encumbrances, please use the Cancel/Close PO Request form in buyWays and start submitting those as soon as possible.

5. **P-Card Audit Findings / Reminders:** We recently completed an audit of P-card transactions and P-card policy/processes and there are a few notes that everyone needs to be reminded of:

   - All receipts should have “authorized” signature by those who have spending privileges.
   - Cardholder must EITHER sign each receipt OR at month end sign the Viss statement for approval of all charges.
   - Liaisons must also sign the monthly statement when they reconcile (regardless of what the default signature lines on the statement say – i.e. manager signature). This is where Liaisons should sign to document the statement was reconciled.
   - Liaisons should not order & approve charges because this does not allow for proper separation of duties.
   - Indicate the business purpose if it is not clear (i.e. student travel – indicate i: is in fact student travel and don’t just turn in a hotel receipt).

6. **Software Purchases:** Be sure to visit CCIT site (http://www.clemson.edu/ccit/software_applications/software/) before purchasing software as Clemson may already have a site license for something that will cost you nothing additional.

7. **Heaters, Fans and Dehumidifiers:** You MUST get FMO approval to purchase these items regardless of dollar value.

8. **Sales Tax Exemptions:** Ensure those responsible for processing invoices are aware of Sales Tax exemptions and apply where appropriate. A summary of some common exemptions can be found on the Procurement
New Information:

1. **Hold for Pickup Checks: Effective, April 1, 2012 – Mandated May 1,**
   - Hold-for-Pickup checks (AP Financials) are available for pickup on Thursdays 1:00 – 4:00, and Fridays from 9:00 – 12:00 only - unless holiday schedule is announced.
   - If the check that was requested for pick-up is not obtained, it will be mailed on Friday afternoon.
   - The only necessary information needed is the check number and a Tiger-One card for identification purposes.
   - The Hold-for-Pickup log will contain additional fields for the ID number and the staff member requesting the pickup. This eliminates the check pickup form.

2. **Credit Memos - Effective, April 1, 2012**
   - Credit memos will only be accepted from e-Invoice suppliers. These suppliers transmit credit memos electronically to buyWays.
   - In the occurrence of an over-payment or return of damaged goods, a refund check must be obtained from the supplier and deposited to Clemson University following Cash and Treasury procedures.
   - [http://www.clemson.edu/cfo/cash-treasury/cash-receipting/deposits.html](http://www.clemson.edu/cfo/cash-treasury/cash-receipting/deposits.html)
Cash and Treasury Services

RESEARCH FUND POLICY
Effective: 4/10/12

Related Procedure

Definition: The term "funds" as used throughout this document include all cash like instruments including but not limited to cash, check, coin, and cash cards.

Policy

Clemson University provides payment to research subjects participating in a study in the form of cash cards, however, in certain circumstances a research advance may be required. These instances should be extremely rare and limited to special circumstances. Use of the funds advanced is limited to compensating research participants in the designated study and may not be used for other purposes.

Discussion

Any researcher wishing to obtain funds to pay research participants must submit a Research Fund Request Form along with a copy of the approval letter issued by the Institutional Review Board (IRB) to the Cash and Treasury Services Department. The researcher is also required to keep a Research Participant Payment Log for participants during the calendar year due to potential 1099-MISC reporting requirements. Payments of $600 or more to research participants for the calendar year must be reported to the IRS via Form 1099-MISC. Please contact the University Disbursement Department for more information regarding 1099-MISC forms.

The researcher must substantiate all funds whether it be in the form of cash cards or an advance, within 15 days of the completion of the study or by January 15th of the subsequent calendar year if cumulative payment to any one recipient is $600 or more within the same calendar year. Funds are substantiated by the researcher and submitted to the department they are conducting the research for. If the funds are not substantiated within the given time period the Department conducting the research must inform the Cash and Treasury Services Department, at which point, the funds may become taxable income to the researcher.

Research advances must be repaid no more than 30 calendar days from the issue date. Advances are to be repaid through BuyWays by entering a voucher payable to Clemson University - Cash and Treasury Services. Cash cards not used for the purpose of reimbursing research participants will be returned to the Cash and Treasury Services Department upon the completion of the study. Unused cash, check, and coin should be deposited in TD Bank located at the Hendrix Center. Any unused funds cannot be used to pay research participants in subsequent, unrelated studies. Mishandling of research funds will be addressed in accordance with the University discipline policy and any other applicable state and federal law enforcement.

Cash and Treasury Services Department CANNOT ACCEPT CASH.

For more information, visit http://www.clemson.edu/cfo/cash-treasury/cash-receipting/index.html
Cash and Treasury Services

RESEARCH FUND PROCEDURE
Effective: 4/10/12

Related Policy

Definition: The term "funds" as used throughout this document include all cash like instruments including but not limited to cash, check, coin, and cash cards.

Obtaining a Research Fund

Researchers can provide payment to research subjects participating in a study in the form of a cash card, however, in certain circumstances a research advance may be required. These instances should be extremely rare and limited to special circumstances. Researchers can obtain the funds for the purpose of paying research subjects participating in a study by submitting to the Cash and Treasury Services Department a Research Fund Request Form signed by their Business Officer along with a copy of the approval letter issued by the Institutional Review Board.

Fund Restrictions

Clemson University has established certain restrictions as to the use of research funds.

1. Under no circumstances are the funds to be used for a purpose other than paying research subjects participating in the study outlined on the Research Fund Request Form.

2. Cash cards should be given as an incentive as opposed to other cash like instruments. Cash cards must be ordered through Cash and Treasury Services. Please allow one business day to process your cash card request. The purchase of cash cards on a purchase card is prohibited.

3. Any funds not used for the purpose of reimbursing research participants will be returned upon the completion of the study. Unused funds cannot be used to pay research participants in subsequent, unrelated studies.

Payment to Participants

Any researcher wishing to obtain funds to pay research participants must submit a Research Fund Request Form along with a copy of the approval letter issued by the Institutional Review Board (IRB) to the Cash and Treasury Services Department. The researcher is also required to keep a Research Participant Payment Log for participants during the calendar year due to potential 1099-MISC reporting requirements. Payments of $600 or more to research participants for the calendar year must be reported to the IRS via Form 1099-MISC. Please contact the University Disbursement Department for more information regarding 1099-MISC. forms.

Substantiation Process

The researcher must substantiate all funds within 15 days of the completion of the study or by January 15th of the subsequent calendar year if cumulative payment to any one recipient is $600 or more within the same calendar year. Funds are substantiated by the researcher and submitted to the department they are conducting the research for. If the funds are not substantiated within the given time period the Department conducting the research must inform the Cash and Treasury Services Department, at which point, the funds may become taxable income to the researcher. At the end of each calendar year, Cash and Treasury Services will be responsible for notifying payroll of this taxable income.

1) If providing cash cards to participants, maintain a list of participants with individual identifiers (assigned case #s, etc.) along with the cash card number and amount. If distributing in person, make sure each individual receiving an incentive initials & indicates how much was received – either in a column marked for the amount or by writing the amount beside their initials. If mailing the incentive, indicate date mailed in addition to the before mentioned required data.
2) Return receipts for expenditures and/or distribution list of participants to the department responsible for the research. If no receipt is available and the funds were not distributed to participants with a list, a memo of justification is required to explain how the funds were spent and should be submitted as backup documentation for actual expenditures. (Receipt copies and/or distribution lists are expected for documentation.)

3) Any unexpended/undistributed cash cards should be returned to the Cash and Treasury Services Department. Cash, check, and coin should be deposited in TD Bank located at the Hendrix Center. Please record the person’s name making the deposit, department name, and number on the deposit slip to ensure receipt of funds to the proper account.

4) Bottom line, a full accounting of funds received must be provided and be able to be tracked for the entire amount received.

The Cash and Treasury Services Department CANNOT ACCEPT CASH.

**Repayment of Research Advance**

Research advances must be repaid no more than 30 calendar days from the issue date. Advances are to be repaid through BuyWays by entering a voucher payable to Clemson University - Cash and Treasury Services.
Research Fund Request Form

Name ___________________________  ___________________________  ___________________________

(Last)  (First)  (M.I.)

E-Mail Address ___________________________  Phone ___________________________

Department Number ___________________________  Employee ID# ___________________________

Choose one of the options below:

☐ Cash Card(s)   # of cards ______ X amount per card ______ = ________

☐ Check   Total advance ___________________________

Do Not WRITE IN THIS SPACE

APPROVED ___________________________

CHECK # ISSUED ___________________________

DATE ISSUED ___________________________

DATE DUE ___________________________

Purpose of Funds Requested

Attach Approval Letter Issued by the Institutional Review Board (IRB)

Title of Research Study ___________________________

IRB Protocol # ___________________________

Description ___________________________

Approved By:

______________________________  ________________________________
(Signature of Business Officer)  (Printed name of Business Officer)

I acknowledge receipt of the research advance amount listed above. I recognize that payment is due within 30 calendar days from the issue date. I have read and understand the research advance policy and procedures, and I agree to maintain a Research Participant Payment Log.

Signature of Requestor  Date ___________________________

**After this form has been signed by the requestor and the business officer, please submit it to the Cash and Treasury Services Department by email or fax. CashTreasury-L@clemson.edu  Fax Number: 864-656-5600

Please allow at least one business day to process your request and issue your cash card(s) or check. You will be notified by Cash & Treasury Services when your cash card(s) or check will be ready to be picked up from the Administrative Services Building, 108 Stiles N Pearman Blvd., Clemson SC 29634.

Repaying a Research Advance

Research advances must be repaid no more than 30 calendar days from the issue date. Research advances are repaid through BuyWays by entering a voucher payable to Clemson University - Cash and Treasury Services. Any unexpended/undistributed Cash Cards should be returned to the Cash and Treasury Services Department. Cash, check, and coins should be deposited in TD Bank located at the Hendrix Center. Please record the person's name making the deposit, department name, and number on the deposit slip to ensure receipt of funds to the proper account.

Cash card(s)/check received by: ___________________________  Date: ___________________________
<table>
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<tr>
<th>Last 4 Digits Of the Gift Card</th>
<th>Please Check if</th>
<th>Clemson Student</th>
<th>Name</th>
<th>Address</th>
<th>City</th>
<th>State</th>
<th>Zip</th>
<th>Phone Number</th>
<th>Social Security Number</th>
<th>Signature</th>
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<tbody>
<tr>
<td>Number</td>
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