

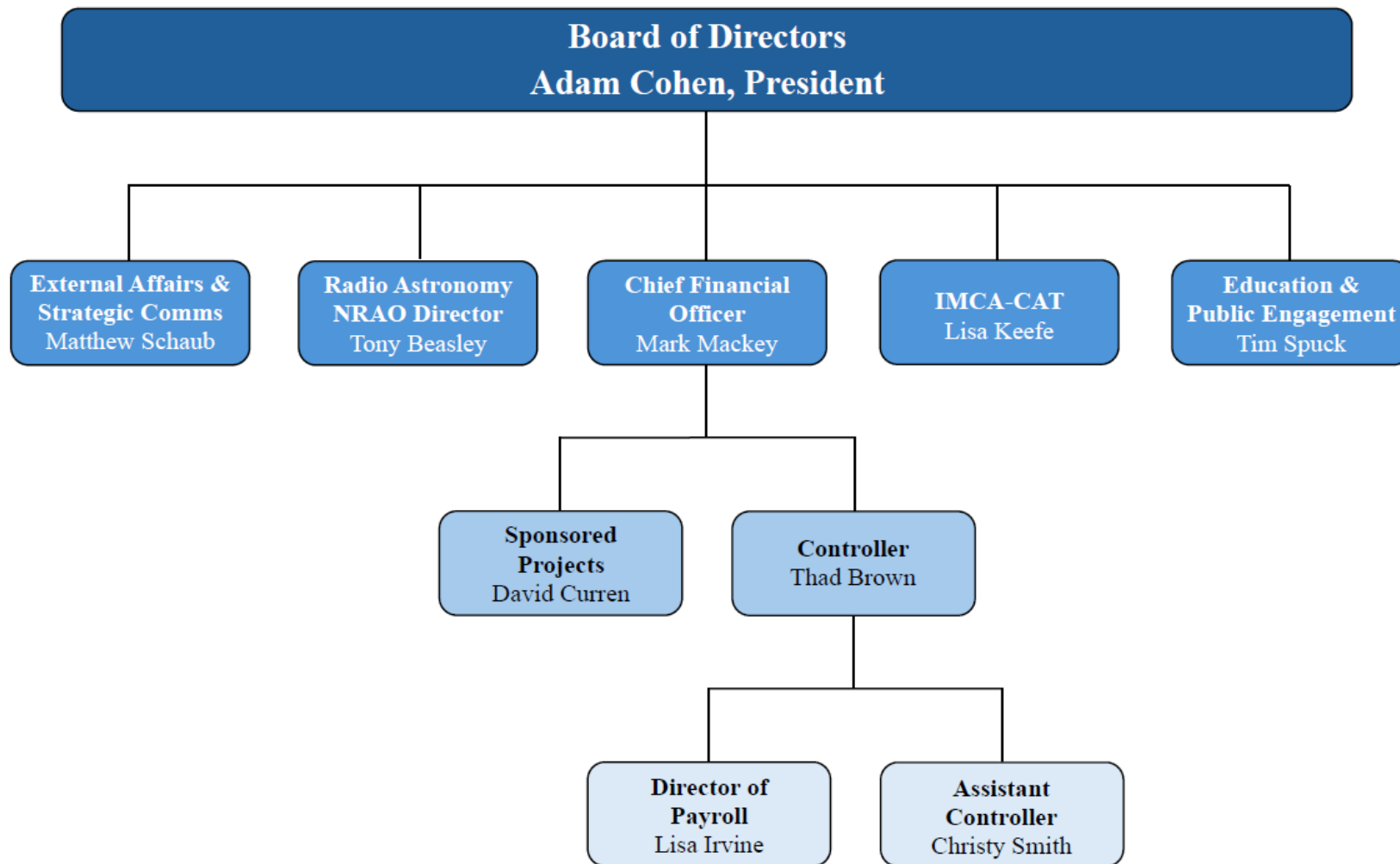


# Fiscal - Manager Orientation

Thad Brown



# Organizational Chart



# AUI Funding

- AUI receives 98% of their funding from the National Science Foundation (NSF).
  - We are not federal employees.
- In addition to GAAP and other standards, AUI is required to follow federal standards.
  - The Office of Management and Budget's (OMB) Uniform Administrative Requirements
  - Cost Accounting Standards (CAS)
  - Cost Principles and Audit Requirements for Federal Award (commonly called Uniform Guidance).
  - General Services Administration (GSA)
- Unallowable funding is received through NSF negotiated management fee, work for other awards profit and **AUI reserves**.

# Our ERP System: Costpoint

- Costpoint is the Enterprise Resource Planning (ERP) system currently used by NRAO and GBO
- Implementation throughout FY24 with go-live October 1, 2024
- Resources: [ERP/HRIS Information Homepage](#)
- Reach out to:
  - Budget for ad hoc reports, questions about charge activity, assistance resolving issues with charges to projects, etc.
  - MIS for recurring, standardized reports, etc.
  - CAP for contract questions, help with adjusting a PO or requisition, etc.
- Managers and budget owners have access to reporting. AUI encourages input for reporting requests / enhancements.
- As Managers, careful review of items / actions to approve is extremely important (e.g. project verification, accounts assigned, thresholds, etc..).

# Travel Reimbursement

**Travel Policy** : [https://info.nrao.edu/oas/manuals\\_policies/travel/copy2\\_of\\_TravelPolicySupplement10.01.2025r2.pdf](https://info.nrao.edu/oas/manuals_policies/travel/copy2_of_TravelPolicySupplement10.01.2025r2.pdf)

- Employees **with Costpoint (CP) access** must use the **CP expense module**.
- Travelers **without CP access (non-employees)** must use **paper travel forms**.

**Expense Authorizations (EA)**: must complete prior to travel (day trips requesting reimbursement or any overnight travel).

- Travelers may request a **travel advance**; generally paid **one week prior to travel** to cover upfront costs (see Travel Policy Section 4.1), earlier payment may be granted by exception.

Expense Report (ER): submit **within 5 business days** after returning from travel.

- Reimbursements are **automatically set up for direct deposit**

New employees are **not covered under AUI insurance** until a **signed offer letter** is in place.

# Departmental Credit Card Process

**Departmental Credit Card Policy:** [https://info.nrao.edu/oas/manuals\\_policies/fiscal/policies/CreditCardPolicy.pdf](https://info.nrao.edu/oas/manuals_policies/fiscal/policies/CreditCardPolicy.pdf)

Fiscal applies for the departmental credit card at the request of a department.

- Used for miscellaneous off-the-shelf purchases within the continental United States up to \$2,499, which do not require technical inspection or custom specifications.
- Statement reconciliation is due to Fiscal by the 28th of each month.
- As managers, it is your responsibility to ensure reconciliation is completed.
- See policy violations and practices to avoid any misuse of credit cards.

# Accounts Payable

Accounts Payable Email – [accountspayable@au.edu](mailto:accountspayable@au.edu)

- Payments for invoices on purchase orders must be approved through the receiving process and entered for payment by the receiving department after a signed receiving form is submitted by the authorized requestor.
- Payments for invoices not on purchase orders must have proper signature authority (see Budget Authority List), active project and account number.
  - <https://info.nrao.edu/oas/cap/budget-authority-list-and-requisition-approval-processes>
  - <https://info.nrao.edu/erp-hris-project/erp-hris-project-homepage>
- Costpoint Project and Organization numbers.
  - [https://info.nrao.edu/erp-hris-project/JDEBULookuptoCPProjectOrg\\_20241118.pdf](https://info.nrao.edu/erp-hris-project/JDEBULookuptoCPProjectOrg_20241118.pdf)
- Vendors and Employees are encouraged to submit a direct deposit form for reimbursement, <https://info.nrao.edu/hr/internal-documents/directdeposit.pdf>
- Employees must submit miscellaneous reimbursements through the Costpoint expense module.

# Monthly Close Process

- Fiscal prepares a monthly close schedule.
- Final monthly journal entries/adjustments are posted the 3<sup>rd</sup> working day of the month.
- Fringe pools are posted the 4<sup>th</sup> working day of the month.
- Internal Common Cost (ICC –NRAO/GBO Overhead), Indirect Cost (IDC – AUI G&A) and Management Fee is posted the 5<sup>th</sup> working day of the month.
- Revenue is posted prior to the final close, approximately the 10<sup>th</sup> working business day of the month.
- Expect to see budget reports on the 12<sup>th</sup> of each month.

# Year-End Closing Schedule

Fiscal Year: October 1 – September 30

- Fiscal starts sending year-end closing information mid-August with important dates for:
  - Final Request for Proposal (RFP) requisitions
  - Final Routine Requisitions
  - Final Receiving
  - Invoice Due Dates
  - Travel Voucher Due Dates
  - Credit Card Reconciliations
  - Final Adjustments/Journal Entries
- Preliminary close is approximately October 10<sup>th</sup>.
- Final close is approximately October 20<sup>th</sup>.
- Fiscal year adjustments could post through December but should be minimal cost.

# Timekeeping

## **DID YOU KNOW? Employee salaries and benefits are our largest cost category!**

### Recording time:

- Employees should record time worked daily. Submission by noon timecard ending date.
- After employee submission (Non-Exempt = weekly; Exempt = bi-weekly), supervisors review and approve timecards by COB timecard ending date.
- If a correction is needed BEFORE payroll closes timecards for processing, the manager should notify the employee a change is required. After the necessary adjustments are complete, the timecard can be resubmitted for approval.
- If a correction is needed AFTER payroll closes timecards for processing, the employee should return to the processed timecard, make an adjustments, and resubmit for manager approval. However, the employee will first need to initiate a request to Payroll to “Correct Timesheet”. Once approved, the employee can go into the timecard and make corrections. After the employee re-submits, the corrected timecard can be reviewed and approved.

### Improper timekeeping can cause:

- Revenue recognition errors – timecards are one of the primary basis for revenue.
- Incorrect Customer Billing - timecards are one of the primary basis for billing / drawing funds.
  - U.S. taxpayers funding foreign/WFO projects
- Difficulty in controlling budgets and reporting.

### Common misconceptions:

- Employees cannot charge to an account not in their base-labor distribution or “pre-loaded” into timecards. Employees should record actual work time to the project(s) benefiting.
- All money comes from the same source, NSF. Money also comes from other agencies, foundations, and private companies.
- Correcting a timecard is complicated and time consuming.

**THE TAKEAWAY: Charge where you work!**

# Accounting Structures: A Crash Course

## Expense Account: “What did I buy?”

- **DIRECT** expenses
  - Support observatory activities under one of the primary WBS functions
  - Are charged to projects beginning with a number
  - Use accounts in the series 50-xx-xx
  - Are paid for directly by the customer
- **OVERHEAD** expenses
  - Support observatory-wide operations (HR, Budget, Facilities, etc.)
  - Are charged to projects beginning with the letter A (Admin) or F (Facilities)
  - Use accounts in the series 7x-xx-xx
  - Are ultimately charged to direct projects through NSF Negotiated Indirect Rate Agreement (NICRA) process
- **UNALLOWABLE** expenses
  - Cannot be paid for in any way by the CSAs / WFOs.
  - Are charged to projects beginning with the letter U
  - Use accounts in the series 9x-xx-xx
  - **Contact your budget manager with questions for help with classifying unallowable expenses**
  - **REMEMBER: IF IT’S FUN OR TASTES GOOD, IT’S PROBABLY UNALLOWABLE!**

## Project: “Why did I buy this or where will I use this?”

- Used to separate different types of work by project, deliverable, etc.
- Structure includes six levels (segments):
  - L1: Funding Source
  - L2: Award Year
  - L3: Task
  - L4: Subtask (WBS)
  - L5: Suffix
  - L6: Line Detail
- Each subsequent award year, the value of the level 2 segment increases by one. For example:
  - **CSAs** – the award year is one fiscal year; projects with a L2 segment of ‘26’ should be used when charging FY26 expenses
  - **Grants/WFO** – the award year is set per contract and managed by CAP. The first year of an award will have a L2 segment of ‘00’, the second year will be ‘01’, etc.
- **REVIEW CAREFULLY BEFORE APPROVING**

Level	Description	Project ID	Project Name
L1	Funding Source	20100	CSA-A
L2	Award Year	20100.25	FY25
L3	Task	20100.25.34	Offsite Tech Support-SW
L4	Subtask (WBS)	20100.25.34.1234	Systems SW Support
L5	Suffix	20100.25.34.1234.61	IRM Testing
L6	Line Detail	20100.25.34.1234.61.00	IRM Testing

# Unallowables: What to Look For

Lobbying

Coffee/Breakroom  
supplies

Gifts (consolation  
flowers, retirement  
gifts, prizes, etc.)

Employee social events  
(birthdays, holidays,  
etc.)

Donations and  
sponsorships

Alcohol

Costs in excess of  
policy limits (travel  
upgrades, lodging over  
gov't rate, relocation,  
etc.)

Snacks for meetings

Memberships in civic,  
local, or social  
organizations

Advertising materials,  
including NRAO swag  
and similar items

Late fees & fines

# Fiscal Contacts

- All General Questions:
  - Mark Mackey – CFO (202) 908-5942 [mmackey@au.edu](mailto:mmackey@au.edu)
  - Thad Brown - Controller (202) 462-3429 [tbrown@au.edu](mailto:tbrown@au.edu)
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- Payroll (US / ISMs):
  - Lisa Irvine – Director of Payroll (571) 378-6841 [lirvine@au.edu](mailto:lirvine@au.edu)
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  - AUI / Incubator / IMCA-CAT: Mona Seddighi – Accountant I (571) 378-6852 [MSeddighi@au.edu](mailto:MSeddighi@au.edu)
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