



Technical Activities Summary of Frequently Requested Financial Information and Key Procedures

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For additional TAB financial information, please view the TAB Finance Operations Manual.
You will be prompted to enter your IEEE Web Account User Name and Password
http://www.ieee.org/go/tab_finops

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SECTION 1 - OVERVIEW OF PROCEDURES

1.1. Purchase Orders (POs)

Purchase Orders are statements of purchase that are issued to a vendor/contractor/university/editor, etc., **prior to service or receipt of materials**. The PO allows the individual/entity and the IEEE to prepare for the anticipated purchase and expense. In addition, a copy is kept at the IEEE and the information is entered into our database.

For auditing purposes, a PO is required in advance for all goods and services with a total value exceeding US\$999.00 before any payment will be made. Many Purchase Orders require contracts and must be renewed annually unless it is stated in the original contract that the time period is greater than one year. Even if you are working with the same vendor, university, etc. for the upcoming year and the contract will expire, a new contract must be submitted to staff. For multi-year POs (up to three years), the time period must be stated in the contract when first submitted. As a general rule, a "Scope of Work" should accompany every PO request for services.

To open a PO, please include the following information to the TAD Finance Staff:

- a. name of the vendor/contractor/university/editor, etc., their address, telephone, fax and a contact name
- b. amount of anticipated expense
- c. the account number against which the expense should be charged
- d. the purpose for the charges or services provided
- e. the name of your society/council

All purchase orders over US\$25,000 **must** have a current Contract and Scope of Work on file with the TAD Finance staff. They are **highly recommended** for all purchase orders over US\$5,000. **Please see Scope of Work on page 6.**

Please Note: Contracts valued at US\$25,000 or greater must be reviewed, approved and executed (signed) by the IEEE S Department. Please submit any contract at or above this amount, along with your PO request, to the TAD Finance staff. We will review the contract/support for completeness, and then forward all necessary information to IEEE Strategic Sourcing for final review, approval, execution and records retention. This is an important step to protecting the S/C and the IEEE. After IEEE Strategic Sourcing has executed the agreement, they will mail the vendor a copy of the PO and agreement.

1.2 Expense Reports

When an IEEE staff member or volunteer of a society/council or committee travels on behalf of the IEEE, they may be reimbursed for certain expenses incurred. The IEEE requires the individual to complete a [2012 IEEE Expense Report](#) form in order to be reimbursed for his/her expenses. If you must have hard copies of the report, please contact a member of the TAD Finance Staff for a supply. Please remember that individuals receiving payment from the IEEE may be asked to complete either a W-9 or W-8 form unless they already have one on file with the IEEE. The W-9 form is completed by individuals who have either a U.S. Social Security Number or U.S. Employer Identification Number. The W-8 form is completed by individuals who are not U.S. citizens. These individuals may have a U.S. Taxpayer Identification Number.

1.3 Advances (Non-Conference)

Cash advances are available to an individual/entity when needed to cover anticipated expenses or services. Advances typically are obtained for travel expenses (i.e., the cost of an airline ticket) or anticipated services (usually given to a vendor/contractor/university/editor, etc. for their work and expenses throughout an extended period of time or a specific purchase).

To request an advance through the TAD Finance group, please include the following information:

- a. the name of the individual/university/editor, etc., address, telephone, fax and a contact name
- b. the amount requested
- c. the purpose of the advance
- d. Original back-up for the request (i.e., a letter from the vendor/contractor/university/editor, etc., an airline itinerary with the price of the ticket, or a copy of the ticket) to the TAB Finance Group in the IEEE Technical Activities Department

1.4 Clearing Advances

To comply with audit requirements, it is necessary for the individual/entity to which the advance is issued to furnish very specific records for all expenses incurred. In order for the IEEE and the TAB Finance group to reconcile and clear advances, we need to know how the advance was spent. Documenting all expenditures and providing original receipts is a must. Periodically, the society/council designated signing authority should send in reports stating how the advance is being used. The procedures below should be followed:

- a. the individual/entity to whom the advance was issued should submit all receipts and a list of expenditures to the society/council designated signing authority
- b. the expenditure(s) should be approved and signed off by the society/council designated signing authority

In addition, the society/council treasurer should keep a record of any advances that are cleared to assist in their record keeping. When doing so, please include the following information:

- a. the appropriate name of the vendor/contractor/university/editor, etc., their address, phone and fax and a contact name
- b. indicate the amount of the original advance and the month/year it was issued
- c. supply the date of the clearing, the amount of the clearing and the account number against which it should be charged
- d. provide the name of your Society/Council

Note: Advances not cleared or substantiated within 120 days may require reporting to the IRS. We encourage you to file your expense reports promptly.

1.5 Invoice Payments

The following is the procedure for payment of invoices (from vendors, Universities, etc.):

- a. the Society designated signing authority must sign and date the bill/invoice (you may sign directly on the bill/invoice – it is not necessary to write a note requesting payment)
- b. under your signature, if known, write the account number against which the expense should be charged
- c. if the PO and/or vendor number(s) are known, they should also be written on the bill/invoice
- d. send the original bill/invoice and any back-up or receipts to a member of the TAD Finance Staff for processing and payment

1.6 Automatic Payments

In some cases, it may be possible to set-up a scheduled payment plan. This eliminates the need for weekly, monthly or quarterly requests for payment. A check will automatically be sent to the individual/university/company on a regular basis, as specified by the society/council.

Please contact a member of the TAD Finance Staff to determine if this option is available.

1.7 Approval Process for Projects More Than \$50,000

To expedite approvals and increase efficiencies for tracking projects that require major expenditures, IEEE has implemented a new IEEE Project Request (IPR) system. (Use of this automated approval system is expected to boost productivity and accountability, increase efficiency of communication for decision-making, and strengthen IEEE's internal financial controls.) The new system brings many benefits for both project owners and the overall organization. Among those benefits are the ability to more

accurately track project costs from beginning to end and reduce duplication of efforts by following a clearly defined process.

Please contact staff if your Society is planning a project that meets the \$50,000 threshold, so an IPR form may be completed in advance.

SECTION 2 - IMPORTANT REMINDERS ABOUT PAYMENTS AND REIMBURSEMENTS

1. If the primary society/council designated signing authority (either Treasurer or President), will be out of contact for **more than one week**, you may:
 - inform the other officer in your society/council, with signing authority, of the dates that you will be unavailable and brief him/her of any pending matters
 - inform the TAB Finance Group of the dates that you will be unavailable so that we may contact the alternate officer in your absence
2. Please inform all vendors/contractors/universities/editors, etc. not to send anything directly to IEEE Accounts Payable. All requests and payments must go through the society/council Treasurer or President's office for approval, then forwarded to the TAB Finance group
3. The TAB Finance group will assure payment in a timely manner. Payments may be delayed if proper receipts, invoices, forms and signatures are not included.

2.1 Proper Supporting Documents Needed for Payment Requests

All payment requests should include proper supporting documentation. Supporting documents include:

- An invoice
- Meeting minutes that show approval of payment, including specific dollar amounts
- A printout of the publicized contest that the recipient won, including specific dollar amounts

An email exchange is not sufficient support for a payment request, unless the payment is to be treated as a cash advance. If that is the case, an email attached to the payment request is acceptable. The cash advance must be accounted for at a later date with proper supporting documentation.

SECTIONS 3 – SCOPE OF WORK

3.1 Purchase Orders & Independent Contractor Agreements

Societies and Councils utilize the services of many external vendors each year. These vendors generally fall into four main categories:

- a) Executive or Administrative Support
- b) Editorial / Production Management and Support
- c) Conference Management
- d) Web Services

The standard IEEE Purchase Order and Independent Contractor agreement, may not adequately protect the interests of individual Societies/Councils and the IEEE. They are not designed to cover all issues and may not specify enough detail, especially for larger contracts.

As a result, it makes good business sense to have a written Scope of Work on all Independent Contractor agreements and Purchase Orders. The Scope of Work is intended to provide a clear outline of expectations between the contracted party and the IEEE, and minimize exposure to some problems that have come up in the past.

Each Agreement is unique and, as such, each Scope of Work should be tailored specifically to include the criteria that are applicable to the situation and the Society/Council. Please refer to the [IEEE Statement of Work](#) template.

Outline of terms/conditions to consider and include:

- Start and end dates of contract
- Maximum contract amount
- Responsibilities and job functions
- Performance Expectations
- Specify those authorized to provide direction and supervision
- Itemize Direct Expenses allowed
- Itemize Reimbursable expenses allowed
- Specify any IEEE Equipment on loan, with release and return conditions
- Statement of IEEE Intellectual property ownership
- Termination Clauses
- Any other specifics relevant to unique circumstances

This Scope of Work should be submitted by the President or Treasurer of the Society. Purchase Orders will only be opened after receipt of a signed Scope of Work and when relevant, the standard Independent Contractor agreement is received. If you require assistance in preparing a Scope of Work, or have any questions, please contact a member of the TAD Finance Staff

Note: All Purchase Orders over US\$25,000 **must** have a current Contract and Scope of Work on file with the TAD Finance Staff. They are **highly recommended** for all Purchase Orders over US\$5,000

SECTION 4 – CONTRACT TEMPLATES DESCRIPTIONS

There are four distinct types of contracts that are used dependent upon the scope of work and classification of the vendor. Contracts must be renewed annually unless it is stated in the original contract that the time period is greater than one year. Links to the four contract templates are listed below.

A summary of the [Competitive Bidding Process](#), in accordance with the IEEE Financial Operations Manual (FOM.8) – Contracts and Purchase Orders, is provided. A *competitive bidding* requirement was approved for contracts and commodity orders valued at or above US\$250,000. Conference hotel, caterer and convention center contracts are exempt from this requirement however, it is “best business practice” to follow a competitive bidding process for all contracts/orders at any value. Staff and Volunteer subject matter experts would administer the bidding process and the IEEE Strategic Sourcing department would be the final approval for all supplier selection and sole source justification. Once finalized, all correspondence will be electronically filed for central record retention. An [IEEE Supplier Justification/Price Verification Form](#) must be completed for contracts over US\$250,000. The [Request for Proposal \(RFP\)](#) should be used as part of the competitive bidding process to obtain uniform bidding from several suppliers.

Independent Contractor, Editorial Services and Master Service Agreements: Please ensure your total contracted amount is appropriate to cover the term of your agreement, including appropriate expenses. If invoices received exceed the contract amount, payment will be delayed and an addendum will need to be completed before payment can be made. (The addendum should be executed before the additional services are started).

******Note: The ESA and ESA-U are NOT to be used for writers who create original content, graphic artists or with anyone commissioned for work other than that of an editor. Volunteer editors who receive reimbursement of actual expenses only, do no need to complete either form.***

4.1 Editorial Services Agreement (ESA) - To be completed regardless of dollar amount. *See Note Above**

The [Editorial Services Agreement \(ESA\)](#) should be used by Editors who qualify as Independent Contractors commissioned to edit. (Editors do not write original content). “Editors” include “freelance editors.” In most cases a W9 should be completed with individual name and social security number or a W8 should include individual name.

4.2. Editorial Services Agreement - University (ESA-U) - Required for Contracts over US\$25,000. *See Note Above**

The [Editorial Services Agreement – University \(ESA-U\)](#) is to be used by Editors who are employed by a university. The contract is between the IEEE and the university. A W9 or W8 should be completed with the university name and Taxpayer Identification Number.

4.3. Master Service Agreement (MSA) - Required for Contracts over US\$25,000

A [Master Service Agreement](#) is to be used with businesses that are commissioned for editorial work or any other type of work. Use an Employee Identification Number/Taxpayer Identification Number. ***Please pay careful attention to the new insurance requirements noted in Section 7 of the MSA agreement.***

A [Master Service Agreement Addendum](#) must be completed when an addendum is required to the Master Service Agreement.

- 4.4. **Independent Contractor Agreement (ICA)** - *Contract to be completed for individuals and individual owned companies regardless of dollar amount. The Independent Contractor Qualification Process is applicable to all individuals, sole proprietors, partnerships and limited liability companies (LLC) that contract for services resulting in payment from the IEEE regardless of the dollar amount.*

An [Independent Contractor Agreement](#) is to be used for qualified Independent Contractors (IC's) that are commissioned for non-editorial services and who are working under their social security number (or EIN for single owned companies). For example, administrators, web maintenance, translators, graphic artists would use the ICA, provided they work under their own social security number as an individual or individual owned company, and not as a corporation. To determine qualification as an IC, the Society representative (hiring manager) must complete an [IC Questionnaire](#) and the individual must complete the [IC Service Provider's Questionnaire](#). IC proof must be renewed for US citizens every 5 years and non US persons every year.

An [Independent Contractor - Addendum](#) must be completed when an addendum is required to the Independent Contractor Agreement.

4.5 **Information Regarding the Hiring of Independent Contractors**

Please be aware that qualifying as an Independent Contractor may be more difficult. Even Independent Contractors that have qualified in prior years may not meet the IRS tests. Those workers who do not qualify as an Independent Contractor may be able to be classified as an employee.

The S/C representative (hiring manager) is considered to be the person most knowledgeable about the relationship between IEEE and the worker. Therefore, it is the hiring manager who must provide the full and complete information requested so that the IEEE Strategic Sourcing staff can determine the nature of the relationship between IEEE and the worker. No one should EVER sign an independent contractor agreement with a worker until the IEEE Strategic Sourcing staff has made a ruling regarding the nature of the work relationship.

Please be aware that if called in to review this case, the IRS will decide whether a worker is an independent contractor or an employee on a case-by-case basis. It does not necessarily apply all factors to each case, and it does not apply equal weight to each factor.

While the IEEE may challenge its decision with the information you provide, it is the interpretation of the IRS that counts.

Outside of the United States, the hiring manager must use the law of the appropriate country to determine if the relationship is one of employment or independent contractor. That process of information gathering and decision-making must be documented prior to any contract being executed between the IEEE or an IEEE entity (such as a section or conference) and an individual.

For additional information, please refer to the IRS website: <http://www.irs.gov/taxtopics/tc762.html>

SECTION 5 – TEMPORARY EMPLOYEE INFORMATION

It is extremely important that you contact Staff to obtain the necessary paperwork for the prospective person to complete prior to them beginning work. Please contact Alyson Rupp or your Society Executive Office, if applicable, if you expect to utilize an individual for services but they do not qualify as an independent contractor. Per IRS guidelines, a portion of the [IRS Form I-9](#), must be completed within three business days of the start of work. Temporary employees should submit invoices based on the hours worked, to ensure proper tracking of hours and compliance with ERISA (Employee Retirement Income Security Act). Temporary employees that reach 900 hours may be subject to additional costs for benefits. As an individual approaches the threshold, your S/C should contact Staff if the individual's status must change.

If your Society/Council has an administrator, editor, assistant, etc. who is currently a temporary employee of the IEEE, please be aware of the following:

1. For those individuals continuing temporary employment into 2012, please notify Staff. Otherwise employment will be terminated at year end (31 December 2011) and the temporary employee paperwork will need to be resubmitted.
2. If you have new information to provide (i.e.: change of address), you will also need to fill out new forms.

****Note: Contractors must invoice all travel and/or miscellaneous expenses and include as part of the Purchase Order total value, as these expenses will be issued as part of their 1099 total at year end.****

SECTION 6 – CONTRACT PROCEDURES

6.1 Contract Execution Overview

In response to the recommendations received from the Institute's legal counsel and its external auditors, at its 8 May 2000 meeting, Executive Committee considered several enhancements to financial controls over all IEEE units, including geographic units and conferences. After considering the possible ramifications of these items, Executive Committee recommended that the Board of Directors approve Policy & Procedures Manual revisions that would require execution of all contracts with an expected value equal to or greater than \$25,000 at the IEEE Operations Center. This was approved by the Board June 2000.

This recommendation was made as part of an overall plan to improve the Institute's ability to achieve proper fiduciary controls over its financial operations, including those for its geographic units and conferences, and ensure its not-for-profit status under paragraph 501(c)(3) of the Internal Revenue Service Code is retained. This action has the full support of the Institute's legal counsel and external auditors.

At the June 2008 Executive Committee meeting, a *competitive bidding* requirement was approved for contracts and commodity orders valued at or above US\$250,000. Conference hotel, caterer and convention center contracts are exempt from this requirement however, it is "best business practice" to follow a competitive bidding process for all contracts/orders at any value. Staff and Volunteer subject matter experts would administer the bidding process and the IEEE Strategic Sourcing department would be the final approval for all supplier selection and sole source justification. Once finalized, all correspondence will be electronically filed for central record retention.

6.2 Contract Execution Process Summary (Refer to Section 1.1)

Any contract with a value in excess of US\$25,000 will be subject to the IEEE Strategic Sourcing department final review/execution process. While any contract up to US\$25,000 in value may be executed locally, contracts up to US\$25,000 must be sent to IEEE Strategic Sourcing for central record retention and a purchase order must be set-up, in advance, before any work starts. Contract value is defined by multiplying the maximum annual amount of receipts or expenditures by the number of contract years.

Role of Contract Negotiator (Initiator)

- Negotiate contracts based on need
- Forward contract, signed by vendor, to the appropriate TAD Finance staff representative

Role of Contract Administration (IEEE Staff)

- TAD Finance staff will determine if Legal Counsel is necessary (discuss with IEEE Strategic Sourcing if needed)
- Information provided to the TAD Finance staff representative is entered into database
- High level review of contract (IEEE Strategic Sourcing)
- Execute contract (IEEE Strategic Sourcing)
- IEEE Strategic Sourcing will forward copy of the countersigned contract to the TAD Finance staff representative and the original is retained for central record retention.

If there is an issue with contract content at any point in the review process, IEEE Strategic Sourcing will contact the TAD Finance staff representative. The process will begin again once the TAD Finance staff representative addresses the issue with an explanation. The metric is targeted at 3-8 business days. To date, IEEE Strategic Sourcing has maintained a metric of 5 business days.

6.3 Contract Management FAQ's

1. Why was this contract review/execution process started?
The Contract Execution Process was started in response to recommendations from the Institute's legal counsel and its external auditors in order to protect the Institute from liability issues.
2. Who can actually execute a contract?
Region, Section, and Conference Chairs, Society Presidents and Management Council Members can execute contracts less than US\$25,000. All other contracts must be executed at the Operations Center through the IEEE Strategic Sourcing /Contract Management Department.
3. What is my role as negotiator of contracts in this process?
Contracts will still be negotiated in the same manner. Some suggested items to look for while negotiating a contract are posted on this web site under [Contract Review Checklist](#).
4. What are the dollar limits involved?
All contracts less than US\$25,000 will be executed as they were, furnishing the IEEE Strategic Sourcing department with an executed copy. All contracts US\$25,000 and over will be subject to the process and executed in IEEE Strategic Sourcing /Contract Management Department at the Operations Center.
5. How do we determine the value of a contract?
Contract value is defined by multiplying the maximum annual amount of receipts or expenditures by the number of contract years.
6. Should group rates be extended before or after conferences?
Group rates should be extended for 1 to 3 days both before and after the conference.

8. What should we expect to pay for function (meeting) room space?
Function / meeting room space should be complimentary if the room block is filled to an agreed upon percentage – usually 85-90%.
9. How many complimentary rooms should I negotiate? Why should New York State always be used as the venue for arbitration?
One complimentary room per 50 rooms booked is the standard; try to negotiate for more than the minimum. New York State is where IEEE is incorporated.
11. What is VAT / GST (tax)?
Value Added Tax / Goods and Services Tax
12. When do I need to submit a contract for IEEE BoD approval?
IEEE BoD approval is required when a contract's monetary value is US\$1.5M or more.
13. Do I need insurance information from the vendor?
Vendor information is required when the vendor will be working on IEEE property (reference website for insurance information).

For additional FAQ's and sample documents, visit the IEEE Contract Management FAQ web page

http://www.ieee.org/membership_services/services/financial/contracts/contract_faqs.html

SECTION 7 – SUMMARIZED IEEE TRAVEL GUIDELINES

Airfare

Most economical airfare should be used. All persons traveling on IEEE business shall be required to book non-refundable, economy class, coach fare tickets when possible. If travel is by other means (train, rental car), reimbursement will be the actual cost, as long as it does not exceed what the most economical airfare would have been.

We encourage transportation arrangements be made through IEEE's authorized travel agency, World Travel, Inc. IEEE will reimburse personal car mileage at the current approved rate authorized by the U.S. Internal Revenue Service. Car rentals should only be used when alternative economical public transportation is unavailable or impractical.

Business Class Travel

In accordance with IEEE Policy 11.6.B, for volunteer travel reimbursed by IEEE, business class fares are permissible only (i) when the flying time is over eight consecutive hours for a single segment or over eight hours flying time where a layover is required, (ii) when it is budgeted by the organizational unit, and (iii) with permission of the Technical Activities Vice President or IEEE President. Individuals are encouraged to purchase upgradeable coach class fares and use miles or coupons to upgrade to business class. Permission to travel business class for medical reasons may be granted by the IEEE President.

Automobile Rentals

Car rentals should only be undertaken when alternative economic public transportation is unavailable or impractical. IEEE Business Automobile Liability Insurance (Collision/Comprehensive Liability) is primary on rented automobiles, and coverage purchased through the rental company will not be reimbursed. Car rental should be used only when it provides overall time and price advantages

IEEE's corporate Automobile Liability insurance policy is extended to include physical damage (collision/comprehensive) and liability coverage on a primary basis when renting automobiles for authorized IEEE business travel within the United States, Canada, and U.S. Territories.

Lodging

Single room occupancy will be reimbursed limited to the night of and/or the night prior to the meeting. It will be permissible in special circumstances to stay an additional night (s) to obtain a less expensive airfare that will offset the additional lodging costs.

Meetings and Conference Management, shall, for all meetings they book, identify a nominal hotel for that specific meeting. All attendees should use this hotel. All reimbursable room nights shall be charged directly to the IEEE master bill where one exists. Errors and requests for exceptions shall be referred to the appropriate Major Board Chair or Management Council Representative.

Receipts

Receipts must be submitted for any single expenditure in excess of US\$25.00. Original, photocopied or electronic receipts are acceptable. Itemized areas of the expense report form (taxi fares, meals, official guest meals, tips and purpose of trip) must be completed.

Food and Beverage

Reasonable food and beverage expense will be reimbursed, provided names of individuals and purpose of meeting are supplied and approved. Volunteer and staff individual daily meal and beverage expenses are limited to US\$100. This is not to be interpreted as a per diem amount. Expenses beyond these values require a written explanation on the traveler's expense report.

Group meal/beverage expenses incurred in conjunction with a meeting or conference, where room costs and morning/afternoon breaks are included, may exceed this value but must not include extravagances.

Expense reimbursement/Advances for International Travel

Payments (i.e., advances and reimbursements) will be made in the currency preferred by the individual. Each payment is handled on an individual basis as requests for reimbursement can vary from trip to trip and, therefore, are not determined by the country the individual resides in.

Only one expense report is necessary for each trip and should be prepared in any one currency. Proof of expenses and exchange rates should be submitted. Cash items are calculated at the supplied exchange rate. If no rate is supplied, the current rate is used.

Should a future credit card billing to an individual result in a loss to the individual based on the exchange rate determined by a credit card company, a request for additional reimbursement should be submitted, including a copy of the original reimbursement request and a copy of the credit card billing showing the actual billed amount.

Other Notes

Any exceptions to current IEEE policy could result in a delay in the processing of an expense reimbursement. Therefore, a written explanation of the circumstances for the exception to policy should be submitted along with the expense report, so that approval can be obtained from the appropriate Staff Executive or their designee at that time.

For more detailed information regarding IEEE's travel reimbursement policy, please refer to the IEEE Finance Operations Manual, located on the web at:

<http://www.ieee.org/documents/finopsmanual.pdf>

SECTION 8 - ACCESSING FINANCIALS ONLINE

Your Society Financials can be accessed on the web by using your IEEE Web Account and entering your user name and password. Designated IEEE Members in your Society have access to the financial reports at: http://www.ieee.org/go/tab_financials

In an effort to simplify, and to keep the website secure, volunteers and staff agreed that it was a good idea for the Society President to continue to decide who should and shouldn't have access to his/her Society Financials. Here is what you need to know about requesting access to view Society Financials on the web:

Current Society/Council Presidents and Treasurers are automatically given access to their Society's Financials. Those who previously had access to their Society/Council Financials, but cannot access them now, must request access from the Society President (or someone designated by the Society President as the "gatekeeper") of his/her Society. Please send any requests to access the financials to the TAD Finance staff.

Please feel free to contact a member of the TAD Finance Staff if you have any questions.