



Technical Activities (TA) Operations Summary of Frequently Requested Information and Key Procedures

January 2014

For additional information, please view the TA Operations website, Finance and Operations section.
You will be prompted to enter your IEEE Account information.

<http://taops.ieee.org/>

This document contains information from a number of sources. Contract Templates and the IC process are continually being reviewed and modified by IEEE Legal and the IEEE Strategic Sourcing department

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SECTION 1 - OVERVIEW OF PROCEDURES

1.1 Purchase Orders (POs)

Purchase Orders must be issued by IEEE Strategic sourcing **prior** to the start of any work or purchasing of goods.

A Purchase Order is required in advance for all goods and services with a total value exceeding US\$1,000.00 before any payment will be made. Many POs also require contracts and must be renewed annually unless it is stated in the original contract that the time period/term 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 request a PO, the following information is required:

- 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. 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 Strategic Sourcing Department. Please submit any requested or proposed contract at or above this amount, along with your PO request, to the TA Operations 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. After IEEE Strategic Sourcing has executed the agreement, they will send 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. Please refer to the [IEEE Finance Operations Manual](#) for additional details on reimbursable expense. The IEEE requires the individual to complete an [IEEE Expense Report](#) form in order to be reimbursed for his/her expenses. 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 Requesting and Clearing of Advances (Travel and Prepaid)

Travel advances may be available to an individual(s), in certain circumstances, when needed to cover anticipated expenses typically related to travel (i.e., the cost of an airline ticket).

To request an advance through the TA Operations group, please include the following information:

- a. the name of the individual(s), 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., an airline itinerary with the price of the ticket, or a copy of the ticket) to the TA Operations group

To clear an advance, it is necessary for the individual to whom the advance is issued to furnish very specific records for all expenses incurred. In order for the IEEE and the TA Operations group to reconcile and clear advances, we need to know how the advance was spent. Documenting all expenditures and providing receipts is a must. Please follow the procedures below:

- a. the individual to whom the advance was issued submits all receipts and a list of expenditures to the society/council treasurer or financial officer
- b. the expenditure(s) should be approved and signed off by the society/council treasurer or financial officer
- c. the approved expenditure should be submitted to the TA Operations staff

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

Prepaid advances for hotel deposits or meeting accommodations can be obtained through the TA Operations group by submitting a copy of the hotel contact indicating the amount of the advance and date payable. The TA Meetings, Conferences and Events team can also help with these arrangements, contracts and invoices. They can be reached at ieee-crm@ieee.org

In addition, for prepaid advances to vendors, hotels, etc, the society/council treasurer or financial officer should keep a record of any advances that are cleared. 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

1.4 Invoice Payments

For payment of invoices, send the invoice and any back-up or receipts to a member of the TA Operations staff for processing and payment. The invoice must include the PO# and PO line#. Invoices are paid net 30 days.

1.5 Approval Process for Projects More Than US\$50,000

To expedite approvals and increase efficiencies for tracking projects that require major expenditures, IEEE has implemented an IEEE Project Request (IPR) system. Use of this 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 is 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 /Council is planning a project that meets the US\$50,000 threshold, so an IPR form may be completed in advance.

Note: IPR process may be replaced by IoPT (IEEE Optimization of Project Team)

SECTION 2 - IMPORTANT REMINDERS ABOUT PAYMENTS AND REIMBURSEMENTS

If the primary Society/Council Treasurer or financial officer will be out of contact for **more than one week**, he/she should:

- inform another officer in the Society/Council, with signing authority, of the dates that you will be unavailable and brief him/her of any pending matters
- inform the TA Operations group of the dates that you will be unavailable so that we may contact the alternate officer in your absence

2.1 Proper Supporting Documents Needed For Contest/Award Payment Requests

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

- An invoice
- Meeting minutes showing approval of payment, including specific dollar amounts
- A printout of the publicized contest the recipient won, including the recipient's name and specific dollar amount

SECTION 3 – SCOPE OF WORK

3.1 Scope of Work for 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 or 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 Society/Council President or Treasurer. Purchase Orders will only be opened after receipt of a 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 TA Operations staff.

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

SECTION 4 – CONTRACT TEMPLATE 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.

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 below 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 not 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.

An Editorial Services Addendum must be completed when an addendum is required to the Editorial Services Agreement.

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

A Master Service Agreement is to be used with most businesses performing services. Use an Employee Identification Number/Taxpayer Identification Number.

Please pay careful attention to the new insurance requirements noted in Section 8 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 Work Status Evaluation. Final determination is

made by the IEEE Legal/Tax department. IC proof must be renewed for US citizens every five years and non US persons every year.

An Independent Contractor - Addendum must be completed when an addendum is required to the Independent Contractor Agreement.

****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.****

4.5 Information Regarding the Hiring Of Independent Contractors

Please be aware that qualifying as an Independent Contractor may be more difficult than it has been in prior years. Even Independent Contractors that have qualified in prior years may not meet the IRS qualifications. Those workers who do not qualify as an Independent Contractor may be eligible 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 your case, the IRS will decide whether a worker is an independent contractor or an employee on a case-by-case basis. They do 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. The 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 – CONTRACT PROCEDURES

5.1 Contract Execution Overview

The [IEEE Policies](#) requires all contracts with an expected value equal to or greater than US\$25,000 be executed at the IEEE Operations Center.

This requirement is 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.

5.2 Competitive Bidding

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.

5.3 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 TA Operations staff representative

Role of Contract Administration (IEEE Staff)

- TA Operations staff will determine if Legal Counsel is necessary (discuss with IEEE Strategic Sourcing if needed)
- 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 TA Operations 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 TA Operations staff representative. The process will begin again once the TA Operations 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.

For additional information on the contract process, please contact the IEEE Strategic Sourcing department.

5.4 Contract Management FAQ'S

For additional contract FAQ's, visit the IEEE Contract Management FAQ web page at: http://www.ieee.org/membership_services/services/financial/contracts/contract_faqs.html

SECTION 6 – TEMPORARY EMPLOYEE INFORMATION

In some cases, it may be possible to utilize temporary employees. 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 Karsch or your Society Executive Office 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).

SECTION 7 –TRAVEL GUIDELINES

For more detailed information regarding IEEE's travel reimbursement policy, please refer to the [IEEE Finance Operations Manual](#)

Airfare

The 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.

Mileage

IEEE will reimburse personal car mileage at the current approved rate authorized by the U.S. Internal Revenue Service.

Business Class Travel

In accordance with IEEE Policies, Section 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. 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 economical 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.

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. For additional details, please visit the [IEEE Corporate Insurance Program](#) website

Lodging

Lodging 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) may 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 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.

SECTION 8 - ACCESSING SOCIETY/COUNCIL FINANCIALS ONLINE

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

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 TA Operations staff.

SECTION 9 – RENEWAL PRODUCT OFFERINGS

Effective with the 2015 budget cycle, outreach and support of contents to the renewal authorization form will be managed by the Society Products and Audience Engagement team. Please contact: Meena Shanmugavel, i.shanmugavel@ieee.org, if you have any questions. Society/Council volunteers can update the offerings form from April 15 to May 15.

Please feel free to contact a member of the TA Operations staff if you have any questions.

For additional information, please view the TA Operations website, Finance and Operations section. You will be prompted to enter your IEEE Account information.

<http://taops.ieee.org/>