

Rutgers University Senate Charge S-2307

RCM detailed recommendations

“Investigate and propose detailed recommendations for implementing two central elements of the 1/20/2023 Senate-approved resolution on S2010-1: “transparency” and “shared governance” in University budget preparation and reporting.”

Summary:

Senate charge S2010-1 concluded that budgetary transparency and shared governance are needed to restore balance and fairness. In the present report, we describe results of an investigation into budgetary operations and propose specific remedies to implement recommendations from S2010-1.

Investigation:

Our committee’s investigation agrees with existing reports in finding that Rutgers imposes inordinate delays and potential violations of the state “Sunshine” law¹ by hindering and refusing to provide even innocuous public information. Despite these impediments, we have obtained documentation from public records (attached) of financial waste and abuse, as well as outright violations of the public trust by senior executives that seem to indicate a lack of oversight and lax internal controls commented on by an earlier NJ State Higher Education Report². Some examples of problematic expenditures by Rutgers executives at the highest levels include:

- Multiple personal payments,
- Significant overspending of contractual payment limits,
- Payments contrary to Rutgers policy,
- Untenable justifications for sole-source purchases,
- Seeming violations of state tax laws, and
- Transfers of treasury funds into accounts free from public oversight.

We conclude that, in the words of the earlier NJ State Commission Higher Education report²,
“... proper oversight, accountability, and transparency [are] difficult, if not impossible, to achieve within the University’s governance system.”

This conclusion seems apropos in view of a new and cautionary State Comptroller’s report³ on a sister NJ university that suffered a financial emergency related to *“improper budgeting.”*

Recommendations:

To provide transparency and to establish minimal conditions for shared governance, the Senate resolves to adopt the following recommendations.

- Full disclosure of each annual budget shall be presented to the Senate before submission of the budget for approval.
- Major deviations from the budget shall be presented to the Senate in a timely manner.
- An independent forensic analysis of Rutgers spending shall be performed to impartially establish the extent of problematic expenditures and inadequate oversight observed in our investigation.
- A joint Senate-administration committee shall be formed to be informed of the progress of the audit. The committee shall be empowered to access all financial data and shall be charged with developing new standards for financial operations.
- Executives and athletics personnel shall be required to take refresher courses on basic business principles, on Rutgers policies, and on State regulations.
- All major decision-making committees shall include representatives from Rutgers faculty and staff.
- Faculty and staff must be involved in decision-making *before* decisions are made.
- A copy of this report shall be forwarded to the office of the New Jersey Attorney General.

Background:

In January 2023, the Rutgers University Senate approved recommendations from its Budget & Finance Committee that concluded that improvements in Transparency and Shared Governance are called for (Senate Charge S2010-1). In brief:

Transparency

- The University should provide transparency in budget preparation and reporting,
- All units should have the same access to budgetary information, and requests for relevant non-confidential data should not be delayed or denied.

Shared Governance

- Central and other non-revenue generating units should not be exempt from responsibility for revenues and expenses,
- Shared governance of fund transfers should be introduced, involving revenue generating (teaching and research) as well as non-revenue generating (service) units.

During discussion of Charge S2010-1, senators suggested that detailed recommendations be provided to make the charge more complete and its implementation more concrete. The present report is intended to address that suggestion.

In order to develop detailed recommendations on transparency and shared governance, we first assess the current situation and needs. For this purpose, we overview some history of related investigations and summarize findings from our own investigation. We then propose detailed recommendations.

Existing evidence:

Existing evidence indicates that shortcomings in budgetary transparency and shared governance have persisted at Rutgers for at least the past 15 years. We summarize two such bodies of evidence, one from 2007 and one from 2022, that reach largely similar conclusions.

- 1) 2007 NJ State Commission of Investigation (NJ SCI) report²: “VULNERABLE TO ABUSE The Importance of Restoring Accountability, Transparency and Oversight to Public Higher Education Governance”

The NJ SCI investigated the operations and administration of public higher education in New Jersey, finding with respect to transparency at Rutgers University:

- “...Lack of transparency and delays in fully responding to requests for data and information were notably acute at Rutgers University...”
- “...the complete absence of any mechanism to ensure internal accountability, independent external oversight and proper transparency.”
- “... the absence of meaningful and effective oversight, accountability and transparency [that] renders the system eminently vulnerable ... including:
 - contracting and procurement abuses and waste ...
 - questionable and undocumented travel, business and entertainment expenditures
 - structural impediments to budgetary accountability, oversight and transparency
 - state college and university Boards of Trustees [that] exercised questionable due diligence and accountability
 - virtually unrestrained borrowing practices ...”

The Commission summarized transparency issues by remarking that:

- *“... requests for specific data related to university expenditures routinely meet with inordinate delay in gaining access to the information sought.”*
- *“... the Commission’s examination of fiscal practices [including] ... travel and entertainment spending and use of “emergency” funds ... revealed lax internal controls and inadequate oversight that render the University unnecessarily vulnerable to financial waste and abuse.”*
- *“... these problems have rendered the exercise of proper oversight, accountability and transparency difficult, if not impossible, to achieve within the University’s governance system and actually impossible for anyone attempting to achieve it from outside the University’s structure.”*

The Commission was equally emphatic with respect to issues of governance, finding:

- *“... an entire system vulnerable to problematic governance, serious shortcomings in oversight, accountability and transparency and outright violations of the public trust.”*
- *“... unless the state is willing to tolerate the risk of history scandalously repeating itself somewhere within this troubled system, wholesale reform is the only sensible and responsible course of action.”*

2) 2022 Gannett v. Rutgers⁴

These 15-year-old shortcomings appear to persist, as represented by a recent civil suit before the Middlesex County Superior Court by the Gannett Satellite Information Network (affiliated with The Record, NorthJersey.com, and the USA Today Network). The suit documents alleged violations of the NJ Open Public Records Act¹ (OPRA), NJSA 47, which requires that records be supplied by Rutgers:

“... not later than seven business days after receiving the request, provided that the record is currently available and not in storage or archived.”

The suit claims that:

- *The news network “... has filed many public records requests with Rutgers [but] Rutgers has unlawfully responded to many of those requests and has engaged in a pattern and practice of violating OPRA’s timelines.”*
- *“... Rutgers has put numerous obstacles in the way of access over the past 2 years,” as supported by numerous documented examples, including that:*
 - 1) *“... it took Rutgers more than 3 months to respond to a simple OPRA request for contracts with seven companies.”*
 - 2) *“It took more than 8 months to obtain a list of all individuals in the athletics department who held a university credit card (and that list ultimately came from the Athletics Department itself and not the Custodian).”*
 - 3) *“... it took 6 months of back-and-forth communications for the Custodian to claim that there are no debit card activity reports for student athletes (which contradicts what the Athletics Department has said). When a response to a request for credit card activity was missing information, Rutgers Athletics said it would be run again and the OPRA custodian would provide the report to “clear any gap in the information that was previously provided.” Despite repeated requests to the OPRA custodian, the information was never provided.”*

Senate Budget & Finance Committee investigation:

Sources and access to public records:

In our own investigation, the B&F Committee has examined Rutgers Policies⁵ (esp. 20.1.11: Procurement & Payment Policy, 40.2.15: Financial Management, and 40.4.1: Travel & Business Expense) as well as actual spending and, where available, public records to determine how budgetary expenditures are carried out at Rutgers. We were fortunate in having access to several years of OPRA requests that have been compiled by the AAUP-AFT, which has studied both university-wide budgetary patterns and individual spending behaviors.

Regarding inordinate delays and obstacles to access that have been previously described, we can confirm that OPRA requests are almost invariably delayed for many months, and that the material received is almost never complete. We emphasize that this problem cannot be laid at the feet of the OPRA officers themselves, who are cooperative and helpful, but who by their own assertions are in the position of having no direct access to, or familiarity with, original databases and who must themselves request and wait for information sought.

Requests for available public information have also been met with outright denial. As one typical example, an OPRA request was made for “*all contracts and statements of work*” between Rutgers University and, among others, the National Association of College and University Business Officers (NACUBO). After a 3-month delay, this request remained unfulfilled, and a follow-up meeting with both OPRA and Finance personnel produced an assurance that this material did not exist, either with NACUBO or with other vendors known to perform contractual work with Rutgers. Yet this material does exist, as shown for example in the attached Public Record (PR#1). This and all other Public Records are de-identified in keeping with the remit of the present charge to investigate and propose recommendations and not to implicate any individual.

Moreover, direct requests of responsible executives for even entirely mundane information are typically met with delays or denial. For example, to prepare our previous report on RCM (Senate Charge S2010-1), the B&F Committee asked two different senior executives on 12/9/22, 1/2/23 and 1/13/23 for the responsibilities and membership of the University’s RCM Budget Advisory Committees. This was ultimately provided on 1/17/23, after the RCM report was complete and barely in advance of the Senate meeting on 1/20/23 at which the report was presented.

Similarly, when the Senate Faculty Representative to the Board of Governors followed up on a question before the Board by asking a Finance executive directly for information on how accounts are charged – or for direction to a person who could explain the matter – early emails met with partial responses, but followup emails on 2/23/21, 3/2/21, and 3/17/21 received no reply. This is not an accusation, but it confirms the observation that the budgetary system is far from transparent, and faculty, senators, and board representatives have no access to even the most elementary information.

Findings:

We focus our investigation of the Rutgers budgetary system by assessing the presence of problematic contracting and procurement behaviors along with questionable and undocumented expenses as charged by the NJ SCI (*Existing Evidence 1*, above) many years ago. Even with our limited access to information, we have identified numerous apparent cases of financial improprieties that provide a compelling case that the Rutgers budgetary system remains, in the words of the SCI, “*vulnerable to problematic governance, serious shortcomings in oversight ... and outright violations of the public trust.*” Consequently, we are concerned that there continues to be a troubling “*risk of history scandalously repeating itself.*” The root cause of this concern is enduring “*structural impediments to budgetary accountability, oversight and transparency*” identified by the SCI, leading to some units being “*exempt from responsibility for revenues and expenses,*” as remarked in the earlier Senate RCM report. Some representative examples follow.

Cases of abuse and waste:

The Rutgers budget is managed through three essential spending mechanisms. First, the “Marketplace” financial management system pays invoices through traditional contracts, requisitions and purchase orders. Second, the Marketplace system can be bypassed by using a “P-card” system, by which credit cards are issued that are directly paid by the University. And third, funds can be internally or externally transferred through the University Controller’s financial system. Our investigations indicate that all three of these systems are used to process payments in violation of Rutgers Policies, Generally Accepted Accounting Principles, and New Jersey State laws.

Cases of abuse and waste are most readily identified in the P-card system, which (unlike other spending mechanisms) lists individual purchases. Source material is reproduced in the Public Records section of this report (PR#1–PR#22), and specific policies are included in the Citations^{5,6,7} section.

Examples of problematic public records include:

- PR#6: Physician co-pay by Senior Finance Executive.
- PR#7: Personal payments (e.g., Party City purchases, strings of lights from Etsy.com) by Senior Finance Executive,
Unspecified Amazon purchases by Senior Finance Executive (required by P-card Guidelines⁶ to be spent through Marketplace punchout vendor),
- PR#8: Travel using other than procurement-authorized travel agent by Procurement Executive
- PR#9,10: Expenses substantially above credit limit by Procurement.
- PR#11: Personal payments (e.g., Party City) by Compliance,
Unspecified Amazon purchases by Compliance,
- PR#12: Personal payments (e.g., clothing, Party City) by Athletics.
- PR#21: Improperly charged (bowling charged to dining) expense by Athletics.
- PR#22: Personal expenses (meals with alcohol, Home Depot purchases) by Senior Executives from Finance, Audit, Ethics and Athletics in violation of Rutgers Policy 40.4.1. Expenses also improperly charged to Travel.

Shortcomings in oversight:

Rutgers has procedures in place to oversee expenses; however, these procedures are frequently disregarded. For example:

- PR#13: Rutgers’ online course scheduling system was contracted for “*time and materials not to exceed \$121,500*” on 8/18/17. By 10/15/17, the amount billed was more than twice this maximum, and current funds allocated amount to **\$1 million**.
- PR#14: A golf simulator was purchased for **\$41,468**, which is in the football players’ lounge, using a sole source waiver. The waiver justification stated that this was “*the only company that can satisfy the needs of the project.*”
- PR#15: Private jet flights were arranged through a sole-source **\$517,370** payment. Rutgers coordinated a competitive analysis of providers for jet flights; however, the waiver for a non-preferred provider was justified by a brief statement that funds allocated to the preferred provider had already been spent.
- PR#16a: **\$5 million** was transferred from Rutgers’ Treasury into a Zelle account, thus entirely removing these funds from public oversight. OPRA requests for documents identifying who is responsible for these funds and how they will be used have failed to produce a reply. These funds may be used for legitimate purposes, but we underscore that removing funds from public view renders the financial system, in the words of NJ SCI², “*vulnerable to abuse.*”

- PR#16b: **\$5.4 million** has been allocated to debit cards, also removed from public oversight. These also may be used for legitimate expenses, but this cannot be determined from public records: as claimed in Gannett v. Rutgers (Existing Evidence 2, above) activity reports for these cards may be absent. Also concerning is the rapid and unexplained growth in annual totals: **\$100,000** in 2019, **\$900,000** in 2020, **\$1.4 million** in 2021, and **\$3 million** in 2022.
- PR#2: A hotel stay for 45 nights totaling **\$14,090** was justified through a sole-source waiver based on the assertion that “*other hotels are upward of \$40 or more a night.*”
- PR#19: Large Visa, Mastercard and Discover card balances are comingled, making the expenditures and responsible employees impossible to identify or oversee.

Outright violations of the public trust

The public should reasonably expect that those in positions of responsibility for making and enforcing financial rules at the State University of New Jersey will obey those same rules. This expectation appears to have been repeatedly violated, for example:

- PR#17: A Senior Compliance executive purchased services totaling **\$48,894** without a purchase order (PO). When the payment was processed, objections were raised by two Purchasing officers on subsequent occasions, first for seeking a PO after the fact against policy, and second for failing to provide a Statement of Work (SoW). The payment was ultimately processed without the supporting materials requested by the officers.
- PR#3: Authorization was improperly provided for tax-free purchase of alcohol at a Division of Continuing Studies event. We stress that no evidence indicates that vendors acted in bad faith: these events were organized by and for Rutgers executives, and the vendors were provided with documentation from the highest levels of the University and the State attesting that Rutgers liquor purchases are exempt from tax. This seems to be incorrect (PR#18).
- PR#4: Authorization was improperly provided for tax-free purchase of alcohol for an Executive tailgate party.
- PR#5: Authorization was improperly provided for tax-free purchase of alcohol for an Executive reception.
- PR#18: In the State of NJ, “*all sales of alcoholic beverages ... to government agencies except [Army or Navy personnel organizations] are taxable.*”

Summary:

From the limited information that we have been able to examine, it appears that the three Rutgers divisions responsible for budgetary policies and their execution: Finance, Procurement, and Compliance, all engage in problematic spending and budgetary practices at the highest levels. Purchases and fund transfers made by senior executives in all three of these divisions appear to repeatedly violate Rutgers’ policies and possibly State regulations. Thus the troubling risk of scandal raised by the New Jersey State Commission of Investigation seems to be real and ongoing, and we concur with the Commission’s conclusions that:

- “*Under current circumstances, it is difficult, if not impossible, for the public to have confidence in the integrity of the system.*”
- “*Taken together, these problems have rendered the exercise of proper oversight, accountability and transparency difficult, if not impossible, to achieve within the University’s governance system and actually impossible for anyone attempting to achieve it from outside the University’s structure.*”

To address these problems, we have developed the following detailed recommendations.

Recommendations:

Transparency

1) **Budget transparency and access:**

Rationale:

Reports from the NJ SCI and Gannett Network as well as our own investigations all identify serious shortcomings in budgetary transparency accompanied by evidence of financial irregularities at the highest levels. These irregularities contribute to a lack of trust in budgetary decisions reported in the RCM 5 year review⁸ and the Senate's earlier RCM Report⁹).

Recommendations:

The NJ SCI has made the clear case that *"wholesale reform is the only sensible and responsible course of action."* We do not prescribe here the shape of such reform, but essential pre-requisites that we recommend are:

- a) Presentation of each annual budget to the Senate to overview budget allocations and spending priorities before submission of the budget for formal approval, followed by question and answer sessions to detail:
 - o Algorithms used for budget transfers (RCM or its successors),
 - o Accounting of University financial balance, including endowment, restricted and unrestricted surplus, debt, and interest payments,
 - o Changes in strategic budgetary priorities since last budget, and
 - o Major construction plans.

Follow-up written questions should be answered in a timely manner (e.g. 2 weeks).

- b) Update by the Chief Budget or Financial Officer at each Senate meeting itemizing:
 - o Significant budgetary changes made since the previous meeting,
 - o Who is responsible for the changes, and
 - o Rationale for each change.

2) **Forensic analysis of budget**

Rationale:

The investigation that we have carried out is little more than superficial: no resources were allocated for its preparation, the results obtained were hit and miss, and findings were significantly impeded by lack of direct access and by delays and outright denials through OPRA channels. In order to assess the extent to which the current system is compromised, an authoritative and impartial analysis of the budgetary situation is needed.

The NJ SCI addressed precisely the same situation:

"... confronted by a continuing pattern of obfuscation, the Commission concluded that such circumstances left it no choice but to [employ] the expertise of a private forensic accounting firm."

Moreover, the NJ State Comptroller recently reported³ that a sister NJ university influenced by "improper budgeting" and "poor oversight," and recommended as a remedial step the appointment of:

"... an independent financial monitor with expertise in overseeing the finances of a public institution of higher education to ensure the administration and Board are discharging their duties in accordance with established policies, procedures, and internal controls and with the highest standards of integrity and transparency."

Recommendations:

We therefore recommend here that an independent forensic audit be performed to impartially evaluate the extent of the problem. We caution that Rutgers' annual financial audits are no substitute for forensic accounting: Existing audits explicitly assess only compliance with Government Auditing Standards and awards regulations. Additionally, these audits only carry out specific and limited tests. For example, auditors purchase basketball tickets and confirm that the purchase reaches the correct account. Explicitly, Rutgers' auditor has stipulated (PR#20) that [emphasis added]:

"The objective of our audit of the financial statements is not to report on the University's internal control and we are not obligated to search for material weaknesses or significant deficiencies as part of our audit

"... we will perform tests of the University's compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the financial statements.

"... This report will include any weaknesses and significant deficiencies to the extent they come to our attention..."

Indeed, existing audits did not identify the cases of abuse, shortcomings, or violations that we have described above – and in fact they likely would not report them at all if they fell below an accounting “materiality” threshold, a measure of the relative impact of a discrepancy on budgetary decision making¹⁰. Thus we recommend a forensic audit targeted specifically at identifying:

- The extent and prevalence of financial accounting deficiencies for each of Rutgers' three spending mechanisms,
- Any financial management procedures beyond these three mechanisms,
- The effectiveness of Rutgers' internal financial control mechanisms, especially for executive and athletics spending,
- An estimate of total waste and abuse incurred at Rutgers, and
- Guidelines for future identification and limitation of waste and abuse.

3) Oversight of executive and athletics spending:

Rationale:

As we have described, questionable spending by executives and athletics personnel does occur, and oversight seems to be lacking in several ways. Hopefully the extent of the problem will be clarified by a forensic audit. Irrespective of the outcome of such an audit, some improvements can already be identified.

Recommendation:

We recommend that the Senate and management jointly establish a committee to be informed of the progress of the audit, empowered to access all financial data, and charged with developing new standards for financial operations. We do not prescribe here what these standards will ultimately become, but they should address:

- Internal control mechanisms to regulate spending by executives and athletics personnel,
- Oversight of bid waivers,
- Regulation of special executive and athletics spending mechanisms that allow for purchases that would not be permitted elsewhere in the University – e.g. executive personal charges (PR#6,7) and spending without authorization (PR#8,17), or football's golf simulators (PR#14) and basketball's napping pods¹¹, and
- Mandatory refresher courses for executives and athletics personnel emphasizing:
 - Basic business principles, especially Transparency and Accountability,
 - Rutgers policies, and
 - State regulations dealing with university spending.

Shared Governance:

4) Centering faculty and staff on decision making

Rationale:

It seems to be both illogical and an invitation to future problems for budgetary planning and review committees to be exclusively made up of those executives responsible for the existing system's failings. For example, Rutgers' six Budget Advisory Committees¹² are staffed by **46** Deans and Provosts, overseen by **six** Chancellors or Vice Presidents, **five** Chief Business or Budget Officers, – and **zero** faculty or staff.

Recommendation:

A minimum step that seems necessary and prudent to provide balance and equity is for all budgetary committees, including the six Budgetary Advisory Committees, to include Rutgers community members engaged in teaching and research.

The notion that decision making at a university needs to engage teachers and researchers is apparently not self-evident. To make the notion concrete, there is perhaps no more emblematic an example than the top floor exit from Rutgers' Biomedical Engineering building, shown in the photograph to the right.

During the worst of Covid, faculty and staff in the building arranged signs on doors to direct flow. Central administration ultimately also implemented signs, as shown on the floor in the photo. From Central's perspective, there was nothing wrong with the signs they posted, but had they consulted those who use the building, they would have learned that there is a good reason for designating this staircase to be up only.

The door at the foot of this stairway is the only entrance near parking – and so occupants enter that door every morning, and naturally climb the stairs indicated. On the other hand, the building door at the opposite end of the building is exit-only: it is always locked and has no swipe access. So the natural direction of traffic, and the direction most often used by occupants, is up the staircase shown and down the other end.



This is a simple, perhaps even comical, matter that illustrates the very predictable outcome of a system governed by those insulated from day-to-day operations. The best intentions in the world will never avoid this kind of problem when one group makes decisions for another. We therefore call for all major decision-making committees to be centered on the involvement of Rutgers faculty and staff.

5) Faculty and staff involvement in governance *before* major decisions are made

Rationale:

We have already mentioned the importance of faculty and staff receiving information before decisions are made (Recommendation 1a, above). The present governance situation is well described by the Education Advisory Board¹³, highlighted in the earlier RCM report⁹:

“... The central administration develops strategic plans internally and although faculty leaders are informed of initiatives, their role is more operational than consultative ...”

Recommendation:

To rectify this situation, we recommend that faculty and staff be included in decision-making from the beginning: again before decisions are made. Specifically, we propose following the lead of the American Association of University Professors, which has already considered exactly this problem, and concluded¹⁴:

*“...faculty should participate both in the preparation of the total institutional budget and ... in decisions relevant to the further apportioning of its specific fiscal divisions ... The soundness of resulting decisions should be enhanced if an **elected representative committee** of the faculty participates in deciding on the **overall allocation of institutional resources and the proportion to be devoted directly to the academic program**. This committee should be given access to all information that it requires to perform its task effectively, and it should have the opportunity to confer periodically with representatives of the administration and governing board.”*

Thus, we too propose here that a committee of faculty, staff and students be constituted to decide on the **“overall allocation of institutional resources and the proportion to be devoted directly to the academic program.”** The University Senate seems to be a natural body to make up the **“elected representative committee”** mentioned. We recognize that the Senate is not the only representative body in the university; moreover the work involved is likely to be considerable. So both for inclusion and to share the workload, other elected bodies such as the AAUP-AFT, URA, and Faculty Councils should also be included in this committee.

Approved by Rutgers Senate Budget & Finance Committee:

Consuella Askew
Joseph Barone
Jessey Choo
Peter Cole
Tyrone Davidson
Siatta Davis
Antoinette Farmer
Thomas Figueira
Miguel Garcia
Kevin Kolben
Ronald Ladell
Lei Lei
Kenneth McKeever
Pragun Mittal
David Moore
Stephanie Nolan
James O'Connor
Priya Patel
John Pintar
Timothy Pistell
Monica Roth
Troy Shinbrot
Lily Todorinova
Thomas Tsakalakos
Sean Valverde
Carolyne White

Citations:

- ¹ NJ Open Public Records Act (2001) <https://www.state.nj.us/grc/pdf/act.pdf>
- ² NJ State Commission of Investigation (NJ SCI) report (2007): “VULNERABLE TO ABUSE The Importance of Restoring Accountability, Transparency and Oversight to Public Higher Education Governance” <https://www.nj.gov/sci/pdf/HigherEdFinalReport.pdf>
- ³ An Investigation Into New Jersey City University’s Financial Emergency (2023) <https://nj.gov/comptroller/reports/2023/20230518.shtml>
- ⁴ Gannett Satellite Information Network, LLC v. Rutgers University and Jewell Battle (2022) <https://drive.google.com/file/d/1QPzUy8P8NW8TJ1Z1SkKI0jAz84wel0Wx/view>
- ⁵ Rutgers University Policy Library (2023) <https://policies.rutgers.edu/>
- ⁶ PCard guidelines (2022) <https://procurementservices.rutgers.edu/files/pcard-guidelinespdf>
- ⁷ Procurement travel policy (2022) http://procurementservices.rutgers.edu/travel_and_expense/booking_travel
- ⁸ RCM at Rutgers: Five-Year Review (2021) <https://www.rutgers.edu/strategy/rcm-five-year-review>
- ⁹ Rutgers University Senate Charge S2010-1 report (2022) <https://senate.rutgers.edu/report/s-2010-1-evaluation-of-the-rcm-implementation-at-rutgers/>
- ¹⁰ Flood, J.M., (2016) GAAP: Interpretation and application of generally accepted accounting principles. John Wiley & Sons.
- ¹¹ Daily Targum (2021) <https://dailytargum.com/article/2021/10/special-report-athletics-spending-soared-during-rutgers-financial-crisis>
- ¹² Rutgers Budget Advisory Committees (2023) <https://finance.rutgers.edu/RCM/BBAP/Budget-Advisory-Committee>
- ¹³ EAB report (2016) <https://eab.com/research/academic-affairs/whitepaper/enfranchising-faculty-in-the-new-budget-reality/>
- ¹⁴ AAUP Report on The Role of Faculty in Budgetary and Salary Matters (1990) <https://www.aaup.org/report/role-faculty-budgetary-and-salary-matters>

Public Records:

- PR#1: Statement of work reported not to exist in response to OPRA request and followup meeting
- PR#2: Waiver of bid approved with unclear justification
- PR#3: Tax exempt declaration for alcohol at Division event
- PR#4: Tax free alcohol at Executive tailgate party
- PR#5: Tax free alcohol at Executive reception
- PR#6: PCard personal medical expense by Senior Executive in Finance
- PR#7: PCard personal expenses by Senior Executive in Finance
- PR#8: PCard travel expenses through unauthorized vendor by Senior Executive in Procurement
- PR#9: PCard expenses far over limit and available through Marketplace by Procurement
- PR#10: PCard expense substantially over limit by Procurement
- PR#11: PCard personal expense and available through Marketplace by Compliance
- PR#12: PCard personal expenses by Athletics
- PR#13: Contract financial limits disregarded
- PR#14: Waiver of bid for golf simulator in football players' lounge
- PR#15: Competitive analysis is disregarded in unclear waiver of bid
- PR#16a: \$5M transferred out of financial system into a Zelle account without OPRA-accessible accounting or chain of responsibility.
- PR#16b: \$5.4M transferred out of financial system into debit cards without OPRA-accessible accounting.
- PR#17: Services obtained by Senior Compliance Executive against policy. Purchasing objections overlooked.
- PR#18: Excerpt from NJ Administrative Code on alcohol taxation
- PR#19: Unspecified Visa, Mastercard, Discover and American Express card payments
- PR#20: Excerpt from auditor's agreement
- PR#21: Improperly accounted bowling expenses
- PR#22: Personal expenses (Meal with alcohol, Home Depot purchases) by Senior Executives from Finance, Audit, Ethics and Athletics in violation of Rutgers Policy 40.4.1. Expenses also improperly charged to Travel.

PR #1: Statement of work reported not to exist

Envelope ID: 8E2603E-8B1A-4C93-8FFC-D41CE87E5573



National Association of College and University Business Officers
1110 Vermont Avenue, NW, Suite 300, Washington, DC 20005-2044
T 202.691.2000 F 202.691.2050
www.nacubo.org

August 25, 2020

Dear _____,

Rutgers, The State University of New Jersey
University Finance and Administration, Project Management Office
13 English-Asp Road, Room A208
Piscataway, NJ 08854

Sent via email _____

Dear _____,

Thank you for selecting NACUBO to provide you with ongoing support. We are thankful to continue our work with you and Rutgers University.

Scope of Work:

Based on the conversations and information shared to date, the scope of work for this project includes the following:

Chart of Accounts Design Review: Work with PMO and key project sponsors to review our proposed changes to the Chart of Accounts including:

- Assess changes and provide feedback and recommendations via written report to assist us in ensuring the changes align with NACUBO standards
- Identify and provide recommendations via written report on any gaps or other possible areas of improvement prior to us moving to implementation

As an engaged and active contributor to the first phase of the project, the NACUBO consultant will participate in all relevant meetings and conversations discussing the chart segments, accompanying attributes, current gaps, and other items associated with the current structure. We will encourage consensus around chart of accounts data/design principles and provide recommendations for consideration.

Estimated Date: This initial phase of work to be performed during a four-week period with expectation the assigned resource will work 30 hours per week during this period. We expect this work to begin on or after September 1st, 2020.

On-going assessment and checkpoints: Work with the PMO and key project sponsors to ensure project remains on track and focuses action to comply with strong operating principles linked to common Chart of Account activities.

Envelope ID: 8E2603E-8B1A-4C93-8FFC-D41CE87E5573



National Association of College and University Business Officers
1110 Vermont Avenue, NW, Suite 300, Washington, DC 20005-2044
T 202.691.2000 F 202.691.2050
www.nacubo.org

On an "as needed" basis, as issues/questions arise and require discussion, the NACUBO consultant will engage with the project team to help resolve the issues including:

- Suggest potential adjustments that Rutgers should consider making in their plan
- Articulate the advantages and disadvantages of alternatives considered
- Identify mapping challenges or other risks or issues and potential impacts on the user community
- Apply accounting principles or rules to ensure overall compliance
- Evaluate the utility and need for cross-data solutions and/or training to ensure data accuracy
- Consider multi-user challenges and potential ways to mitigate challenges

The NACUBO consultant will respond to requests by the PMO, project sponsors or project team to participate in conversations related to issues as they arise. She will review relevant materials, ask questions, listen to all points of view, and help the project team resolve the issues and document their decisions.

Estimated Date: This phase of work to be performed for the remainder of the project (approximately 22 months). Work is expected to begin on or around October 1st, 2020 and continue until July 31st, 2022.

Consultant:

NACUBO's consulting support will be provided by Mary Wheeler. We anticipate that Mary will be available to you throughout the project to share her expertise and serve as a thought partner related to your Chart of Accounts project. In the event Mary Wheeler becomes unavailable, we will ensure a smooth transition to another NACUBO resource with similar experience and expertise.

Timeline:

- September 1, 2020 - July 31, 2022

Time and Costs:

- Design review estimated at 54 hours.
- Ongoing assessment and checkpoints estimated at 220 hours.
- Billed at an hourly rate of \$300 per hour for consultant
- Administrative support for the consultant is billed at an hourly rate of \$20 per hour.

Payment Schedule:

Rutgers University will be billed monthly starting with the first bill on September 31, 2020. If project hours exceed 300 hours during the approved project, NACUBO will require written approval to go above stated hours. Administrative support will not exceed two hours per week. If there is a need for an additional consultant or administrative support, the consultant, Mary Wheeler, will get written approval for the additional hours.

If Rutgers determines a need for an on-campus consulting day, the rate will be \$4,500 per campus day, per visit. This will include travel related expenses. On-campus consulting days will be in addition to the hours described above.

DocuSign Envelope ID: 8E2603E-8B1A-4C93-8FFC-D41CE87E5573



National Association of College and University Business Officers
1110 Vermont Avenue, NW, Suite 300, Washington, DC 20005-2044
T 202.691.2000 F 202.691.2050
www.nacubo.org

This work agreement can be extended on a monthly or quarterly basis beyond July 31, 2022.

Confidentiality:

Under NACUBO's agreement with all consultants, the work conducted is considered confidential. NACUBO will identify Rutgers, The State University of New Jersey as an institution NACUBO Consulting has worked with if asked, but no details of the work will be released.

Please do not hesitate to contact me if you have questions or need additional information. I can be reached at _____

Sincerely,

Accepted by Rutgers, The State University of New Jersey:

Signature

Print Name

9/15/2020 | 4:48:35 PM EDT

Date

Category Manager

Title

PR #2: Rutgers Invoice 3264745, total: \$14,090.80 justified by "other hotels are upward of \$40 or more a night"

RUTGERS **WAIVER OF BID REQUEST**
(\$10,000+)

THIS COMPLETED FORM MUST BE SUBMITTED WITH AN RU MARKETPLACE REQUISITION AS AN INTERNAL ATTACHMENT

PART I: PRELIMINARY QUESTIONS

Select a response for each question below which will assist you in ensuring that the proper preliminary checks were taken prior to submitting this form.

University Contract: Whenever possible, the University should procure goods and services from suppliers that have active contracts in place with Rutgers. Links are located in the RU Marketplace or contact [University Procurement Services](#).

Can the requested goods or services be provided under an existing University contract? Yes No N/A
- If Yes, **RFQP** This form is not required.

Excess or Surplus Inventory: An excess or surplus inventory check should be done to assess opportunity to avoid purchasing new equipment and vehicles. Units should refer to the Rutgers Business and Logistics website.

Has surplus equipment been considered as an alternative to the purchase by checking the [eSOS](#) in [Rutgers Inventory](#)? Yes No N/A

Federally Funded: Will the unit utilize federal funds to finance this purchase? Yes No

Capital Asset: Is this a purchase of a capital asset as defined by applicable equipment, vehicles, machinery, etc.? Yes No

Supplier Diversity: Rutgers encourages supplier diversity. Small, minority-owned, women-owned, disadvantaged, veteran-owned and Labor Surplus Area (LSA) businesses should have the opportunity to participate in acquisition of goods. For more information refer to the [University Supplier Diversity Program website](#).

Has your supplier been one of the above-mentioned supplier diversity classifications? Yes No
- If not selected or selected and not chosen, explain why not.

PART II: SUMMARY OF AWARD

Provide the supplier name, date of bid award, and the quantities given to the supplier. Attach to the RU Marketplace Requisition a copy of the bid/procurement awarded and specifications below.

Supplier Name:	Award of Bid Waiver Request:
The Helix	\$ 14,090.80

State the Specifications Provided to the Supplier (attach additional sheets, if necessary):
If services are requested, the specification should include the description of the services to be performed and any alternatives. If goods are requested, the instructions should include the identification of the goods requested. The specification must be general in nature and not specify brand name only, unless an equivalent good is proven to be suitable. Any supplier who does not follow the specifications should be rejected in the selection, not be awarded the contract.

Special pricing is provided to Rutgers employees who [other hotels are upward of \\$40 or more a night](#).

Waiver of Bid Request Form (03/2019) Page 1 of 4

RUTGERS **WAIVER OF BID REQUEST**
(\$10,000+)

PART III: WAIVER OF BID JUSTIFICATION

Select one or more of the procurement policy provisions below that allow an exception to the University's bidding requirements for procuring goods or services valued \$10,000 or greater. Indicate by a "Supporting Narrative" if the FEDERAL FUNDS BOX WAS CHECKED IN PART I ABOVE. ONLY SELECT FROM THE SHADDED BOX.

<input type="checkbox"/> Sole Source	Goods or services can only be provided from one supplier. Sole source requests must include a letter from the supplier certifying that its quoted price is equal to or less than that given to its most favored customer or other governmental agencies.
<input checked="" type="checkbox"/> Inadequate Competition	After solicitation of a number of potential sources, competition is determined to be inadequate. Both were solicited and no responses were received, or only a single response was received and it was rejected. Priority tags of RFQ or informal bid request, non-responsive answers, and, if one bid was received copy of the bid and reason for why it was rejected.
<input type="checkbox"/> Public Emergency	When the safety or health of the public must be sustained through the immediate delivery of products or performance of services or a critical agency maintains, statutory or regulatory requirement must be fulfilled immediately.
<input type="checkbox"/> Grant Requirement	The awarding agency or user through which awards are authorized requires non-competitive proposals in response to written request from Rutgers University. If the supplier is required and specified in the award, attach a copy of the award or requirement page.
<input type="checkbox"/> Highly Unique or Specialized Services	Professional Services: While the procurement of professional services should be conducted through a bid process, the necessary and non-discretionary that such services, due to unique or special circumstances, can't be procured in this manner. It means, RFP or other details about the unique qualifications of the supplier that is attached to the bid. Tactical Services: Another supplier cannot be chosen because the supplier provides services in connection with the assembly, installation or servicing of equipment of a highly technical or operational nature.
<input type="checkbox"/> Leasing of Space	The lease of space, buildings or real estate, as required to conduct the business of the University is not subject to the bid requirements of the procurement policy.
<input type="checkbox"/> Lease Equipment	The request is for the purchase of used or demonstration equipment, available at a lower than new cost. Provide cost/price of equipment if purchase is new.
<input type="checkbox"/> Proprietary Hardware/Software	The requested goods or proprietary software or hardware is available only from the supplier, which performs the service only on a short lease. Attach documentation supporting that the hardware or software is proprietary and that only the supplier and can perform the requested service.
<input type="checkbox"/> Equipment Continuity	The requesting unit needs equipment that must be compatible with existing equipment and/or maintaining an equipment fleet or necessary to ensure interoperability of parts.
<input type="checkbox"/> Post Project / Total Equipment	If the department wishes to engage a special supplier to bid a procurement with one equipment or services. Starting the justification requires execution of a pre-bid service that agreement before start of bid, plus project or equipment.
<input type="checkbox"/> Amendment / Change Order	Amendment/Change Order requests, not covered under existing contract, where current supplier is total contractor based on RFP, knowledge, familiarity with the project to provide the goods with resulting in a cost savings to the job over the cost of a new supplier. The bid includes amendments that result in an extension of the term due to the successful contract or taking process being incomplete prior to expiration of the current contract.

Waiver of Bid Request Form (03/2019) Page 2 of 4

RUTGERS **WAIVER OF BID REQUEST**
(\$10,000+)

SUPPORTING NARRATIVE: Provide a written narrative explaining why the procurement of the requested goods or services cannot be obtained through either an informal or formal bid process. Attach additional sheets, if necessary. If the amount of this request is \$150,000 or greater AND the Federal Funds box was checked in Part I above, a price or cost analysis must also be completed and attached. For further clarification and instructions refer to the [University Procurement Services website](#).

Not only is special pricing given to Rutgers employees, the Helix is willing to accommodate last minute extension option if needed.

PART IV: ADDITIONAL QUESTIONS & REQUIRED DOCUMENTS

Based upon the goods or services being procured, select a response for each question below indicating whether additional University forms and/or documents are required prior to issuance of a purchase order.

Lease/Buy: Financing this purchase through a lease should be considered where appropriate.

If procuring equipment or vehicles, have you performed an analysis of lease versus other alternatives? Yes No N/A
*For further clarification and instructions contact [University Procurement Services](#).

Independent Contractor or Employee Determination (ICED): Is the supplier providing professional services? Yes No
- If Yes, have you attached the completed ICED Form? Yes No
*For further clarification and instructions on ICED refer to the [University Tax Services website](#).

Protected Information: Will the Supplier create, obtain, transmit, use, maintain, process, or dispose of social security data, credit card data, student data, financial data, protected health information (PHI) or General Data Protection Regulation (GDPR) information? Yes No

Business Associate Agreement: Will there be an exchange of protected health information (PHI) with the supplier? Yes No
- If Yes, in the Requisition (located under General) have you checked "Yes" in the BAA field and attached the completed Business Associate Agreement (BAA)? Yes No
*For further clarification and instructions on the BAA refer to the [University Ethics & Compliance website](#).

Waiver of Bid Request Form (03/2019) Page 3 of 4

PR #3: Rutgers Invoice: 3317012: \$321.84 for "Beverages for Division-wide annual event on August 15, 2019" (Division of Continuing Studies)

– note file name: "NYS Concessions Tax+Exempt+Letter+-+07.01.18.pdf"

NYS Concessions is approved vendor of Rutgers campus alcohol purchases.



University Procurement Services
University Finance and Administration
Rutgers, The State University of New Jersey
33 Knightbridge Road, 1st Floor East, D102
Piscataway, NJ 08854
procurementservices.rutgers.edu
procure@finance.rutgers.edu
p. 949-932-4375
f. 732-445-3306

July 1, 2018

Dear Supplier:

Re: Tax Exempt Status of Rutgers, The State University of New Jersey

Please be advised that Rutgers, The State University of New Jersey, as an instrumentality of the State of New Jersey, is exempt from sales and use taxes, pursuant to Section 9(a)(1) of the New Jersey Sales and Use Tax Act (N.J.S.A. 54:32B-1 et seq.). See attached determination of State of New Jersey, Department of the Treasury, Division of Taxation.

An exempt organization certificate or number is not required for Rutgers to make tax exempt purchases. Our official letterhead or official purchase order, signed by a qualified procurement official, and provided to you, is sufficient proof that Rutgers is exempt from paying sales and use taxes.

Please retain this letter in your files.

Sincerely,



State of New Jersey

DEPARTMENT OF THE TREASURY
DIVISION OF TAXATION
P. O. Box 269
TRENTON, NEW JERSEY 08646-0269

PHILIP D. MURPHY
Governor

SHEILA Y. OLIVER
Lt. Governor

ELIZABETH MAHER MURDO
Acting State Treasurer

JOHN J. TICARA
Acting Director

Telephone (609) 292-5993 / Facsimile (609) 583-0113

[This letter is undated and does not expire.]

Rutgers, the State University
33 Knightbridge Road
Piscataway, NJ 08854

Dear Sellers/Vendors* and Government Purchasing Officers:

The entity named above is an agency, political subdivision, or instrumentality of the State of New Jersey and is exempt from Sales and Use Taxes, pursuant to Section 9(a)(1) of the New Jersey Sales and Use Tax Act (N.J.S.A. 54:32B-1 et seq.). An agency, political subdivision, or instrumentality of the State is not required to use An Exempt Organization Certificate (Form ST-5) to make tax exempt purchases. **Official letterhead, a purchase order or similar document signed by a qualified officer is sufficient proof that the entity is exempt from paying New Jersey sales tax.** Payment must be made by check, voucher, or electronic payment from a government fund. Purchases of natural gas, electricity or their related transportation or transmission services are not exempt. (See N.J.S.A. 54:32B-9(c)(3)).

New Jersey State and local governmental entities making cash purchases of \$150 or less from imputed funds may use the Exempt Use Certificate (Form ST-4) except for purchasing room occupancies. Proper use of the ST-4 requires the following: (1) a qualified officer of the agency must sign the form; (2) "Government Entity" must appear in the box on the upper right corner for "PURCHASER'S NEW JERSEY TAXPAYER REGISTRATION NUMBER;" (3) "9(a)" should be filled in the box following "N.J.S.A. 52:32B-1" and the name and title of the agency representative engaged with the seller should appear at the bottom of the form.

Exempt Organization Unit
Regulatory Services Branch
New Jersey Division of Taxation

* Note to Sellers/Vendors: This letter is not required for audit/proof of exemption. See pages 26-27 of Bulletin S&U-8, Sales Tax Outside and DE-49: Purchases and Sales by School and Affiliated Organizations.

The information contained in this letter is specific to the facts or circumstances presented by the inquirer and may not be relied on by any other person or used as advice or precedent for any other matter or person in a similar situation.

NYS		OLIVE BRANCH CONCESSIONS	INVOICE NO	53298	
27 BARTLETT STREET		NEW BRUNSWICK, NJ 08901	INVOICE DATE	8/20/19	
37 Bartlett Street New Brunswick, NJ 08901		P: 732-925-2934 F: 732-261-8916	Deposit Due:	n/a	
Bill To: Rutgers University Division of Continuing Studies		Phone: Fax: Email: Contact:	Invoice For: DOCS Event PO NUMBER 1146512		
Event Date	Product Name	Quantity	Price	Discount	Total
8/15/19	Alcoholic Beverages	1.00	\$321.84		\$321.84
				Invoice Subtotal	\$321.84
				NJ Sales Tax	n/a
				Total	\$321.84

Remit to: "NYS Incorporated, 37 Bartlett Street, New Brunswick, NJ 08901"

PR #4: Rutgers Invoice: 1163630: \$24,626 (\$1002 tax free alcohol; Executive tailgate party)

R HOSPITALITY		INVOICE No.	05232		
129 Highland Avenue Edison, NJ 08817		INVOICE Date	9/24/17		
P: 732-525-2934 F: 732-583-8818		Payment Due	9/30/17		
Bill To: Rutgers School of Arts & Sciences Address: 77 Hamilton Street New Brunswick, NJ 08901		Phone: 848-932-6408 Fax: Email: dricc@sas.rutgers.edu Contact: Dana Ricci	Invoice For: Rutgers vs. OSU Pregame Hospitality		
Event Date	Product Name	Quantity	Price	Discount	Total
9/30/17	PreGame Tailgate	450.00	\$48.00		\$21,600.00
<small>Facility rental, food, service, taxes</small>					
9/30/17	Tent & Equipment - Outside	1.00	\$2,024.00		\$2,024.00
<small>Alkal Test, 4 round tables with linen, spring average, 60 chairs, 10 cocktail tables with linen</small>					
9/30/17	Alcohol Concessions by NYS DRINK TICKETS	167.00	\$6.00		\$1,002.00
PO NUMBER 647443					
Country & Western BBQ Buffet Texas Style BBQ Chicken Pulled BBQ Pork w/ Mex Broche Rolls Hot Dog Cart (table top) Grilled Portabella Mushroom & Roasted Pepper with Fresh Mozzarella on Toasted Calabrese Rolls Vegetarian New England Style Baked Beans Country Style Pasta Cheesed Baked White Macaroni & Cheese Catchup * Mustard * Relish * Onions Chd * Cheese Sauce * Sauerkraut Potato Salad * Cole Slaw * Pasta Salad Trussed Salad with Assorted Dressings Chilled Sliced Watermelon Fresh Baked Cookies Fresh Brewed Iced Tea Pink Lemonade * Ice Water			Furniture Summary 15 72" Rounds Inside 130 Chairs 15 Cocktail Tables Inside 6 60" Rounds Outside 60 Chairs 8 Cocktail Tables Outside Buffet in Room 102		
*Make all checks payable to "R Hospitality, 129 Highland Ave, Edison, NJ 08817"				Invoice Subtotal \$24,626.00 Sales Tax n/a Total \$24,626.00	

PR #5: Rutgers Invoice: 3914397: \$13524 (\$3900 tax free alcohol; Executive reception)

RUTGERS UNIVERSITY CATERING

Brower Catering Office
145 College Avenue
New Brunswick, NJ 08901
848-932-8044
Fax 732-932-1205
After Hours 848-932-7658
Office Hours: Mon-Fri 9-5

Nelson Catering Office
177 Ryders Lane
New Brunswick, NJ 08901
848-932-1930
Fax 732-932-1212
After Hours 848-932-9798
After Hours 848-932-9782
Office Hours: Mon-Fri 9-5

Catered by: BUSCH Contract#: 00116802

CUSTOMER		EVENT INFORMATION	
Fac:		Event Date:	Tuesday, July 13, 2021
Event:		Guest Count:	150
P.O.#: IPO		Service Type:	Cold plate-wine gls
		Contact Person:	
		Contact Phone:	
		Salesperson:	

LOCATION AND TIMES			
Location	Setup Style	Start Time	End Time
Old Queens Lawn	To Follow	4:30 pm	6:30 pm

MENU SELECTIONS			
Name	Quantity	Price	Total
Upscale Reception	150	\$26.00	\$3,900.00
Wine, Beer & Champagne by NYS Concessionaire		-	-

SPECIAL INSTRUCTIONS		BILLING	
Stage in Winants		Subtotal:	\$13,524.00
Cook reception items in Winants		Discount:	-
Moussie 1pm to finish		Tax 1:	-
6/25 Menu approved		Tax 2:	-
5/26 Robert's ordered/add charges once invoice is received		Service Charge:	-
Staging in Assembly Room		Gratuity:	-
Chef to cook on site		Contract Total:	\$13,524.00
Stage, Podium/McEntertainment by client-Setup in front of entrance to Winant's		Total Credits:	-
Winant's bathroom available		Adjusted Total:	\$13,524.00
Plotted centerpieces/stage plants by catering			

Catered by: BUSCH
Event Date: Tuesday, July 13, 2021
Printed on Thursday, July 15, 2021 at 11:19 am

PR#6: PCard expense by Finance: Physician's copay charged to Travel

Period Name	Concatenated Segment	Account Grand Parent Description	Account Description	Journal Category	Journal	Journal Line Description	Net Activity
SEP-21	900.1500.6491.0001.100.8300.56990.0000.000.000000	BB TRAVEL	Travel Other	RU P-Card	BOA Works Credit Card Journal-2020/09/30 RU P-Card 22-6001086	0005177810064 ID PLLC - Purchase	25.00

PR#7: PCard expense by Finance: personal

Card Embossed Line 1	MCC	Txn Number	Post Date	Purchase Date	Vendor Name	Debit
511.00	5969	TXN00003430	10/30/2018	10/29/2018	ORACLE MARKETING DEPART	511.00
105.80	5699	TXN00003504	11/01/2018	10/31/2018	Etay.com - OneStepTimers	105.80
125.97	5942	TXN00003546	11/02/2018	11/01/2018	AMZN Mktp US M82B07GL1	125.97
155.64	5942	TXN00003606	11/02/2018	11/01/2018	AMZN Mktp US M82NK6GK0	155.64
16.61	5942	TXN00003670	11/05/2018	11/02/2018	AMZN Mktp US M806F9VO2	16.61
170.20	5999	TXN00030859	10/21/2019	10/19/2019	PARTY CITY 1002	170.20
222.45	5942	TXN00031203	10/22/2019	10/21/2019	AMZN Mktp US 2O7Y54UE3	222.45
19.18	5942	TXN00031214	10/22/2019	10/21/2019	AMZN Mktp US 1A25E45K3	19.18
1,300.00	8220	TXN00031441	10/24/2019	10/23/2019	RUTGERS ATHLETICS TICKET	1,300.00
32.78	5942	TXN00032645	11/04/2019	11/02/2019	AMZN Mktp US P235S0GZ3	32.78

PR#8: PCard expense by Procurement: travel not by required vendor

Period Name	Concatenated Segment	Account Description	Journal	Journal Line Description	Net Activity
MAY-22	900.1530.1094.0001.100.9999.20265.0000.000.00000	Accounts Payable Gateway Travel Clearing	BOA Works Credit Card Journal-2022/05/31 RU P-Card 22-6001086	3551 GATEWAY TRAVEL UNITED STATES 0167750499316 U	1,621.17
MAR-22	900.1530.7240.0001.100.8300.56990.0000.000.00000	Travel Other	BOA Works Credit Card Journal-2022/03/31 RU P-Card 22-6001086	3551 GATEWAY TRAVEL UNITED STATES 0167750499316 U	1,346.80
APR-22	900.1530.1094.0001.100.9999.20265.0000.000.00000	Accounts Payable Gateway Travel Clearing	BOA Works Credit Card Journal-2022/04/29 RU P-Card 22-6001086	3551 GATEWAY TRAVEL UNITED STATES 0167750499316 U	1,119.17
Nov-23	900.1530.1094.0001.100.9999.20265.0000.000.00000	Accounts Payable Gateway Travel Clearing	BOA Works Credit Card Journal-2022/11/30 RU P-Card 22-6001086	3551 GATEWAY TRAVEL UNITED STATES 0167856199311 U	1,062.20
Dec-23	900.1530.7240.0001.100.8300.56990.0000.000.00000	Travel Other	BOA Works Credit Card Journal-2022/12/30 RU P-Card 22-6001086	3551 GATEWAY TRAVEL UNITED STATES 0167856199311 U	973.35
JUN-22	900.1530.1094.0001.100.9999.20265.0000.000.00000	Accounts Payable Gateway Travel Clearing	BOA Works Credit Card Journal-2022/06/30 RU P-Card 22-6001086	3551 GATEWAY TRAVEL AMERICAN AIR 001775049933	778.21
JUN-22	900.1530.1094.0001.100.9999.20265.0000.000.00000	Accounts Payable Gateway Travel Clearing	BOA Works Credit Card Journal-2022/06/30 RU P-Card 22-6001086	3551 GATEWAY TRAVEL AMERICAN AIR 001775049933	778.21
JAN-22	900.1530.1094.0001.100.9999.20265.0000.000.00000	Accounts Payable Gateway Travel Clearing	BOA Works Credit Card Journal-2022/01/31 RU P-Card 22-6001086	3551 GATEWAY TRAVEL EMIRATES AI	773.70
MAR-22	900.1530.1094.0001.100.9999.20265.0000.000.00000	Accounts Payable Gateway Travel Clearing	BOA Works Credit Card Journal-2022/03/31 RU P-Card 22-6001086	3551 GATEWAY TRAVEL UNITED STATES 016770089339 U	747.19
APR-22	900.1530.1094.0001.100.9999.20265.0000.000.00000	Accounts Payable Gateway Travel Clearing	BOA Works Credit Card Journal-2022/04/29 RU P-Card 22-6001086	3551 GATEWAY TRAVEL AIR CANADA	728.65
APR-22	900.1530.1094.0001.100.9999.20265.0000.000.00000	Accounts Payable Gateway Travel Clearing	BOA Works Credit Card Journal-2022/04/29 RU P-Card 22-6001086	3551 GATEWAY TRAVEL AIR CANADA	728.65
APR-22	900.1530.1094.0001.100.9999.20265.0000.000.00000	Accounts Payable Gateway Travel Clearing	BOA Works Credit Card Journal-2022/04/29 RU P-Card 22-6001086	3551 GATEWAY TRAVEL AIR CANADA	728.65
APR-22	900.1530.1094.0001.100.9999.20265.0000.000.00000	Accounts Payable Gateway Travel Clearing	BOA Works Credit Card Journal-2022/04/29 RU P-Card 22-6001086	3551 GATEWAY TRAVEL AIR CANADA	728.65

PR#9: PCard expense by Procurement far above \$10,000 card limit and through vendor available through Marketplace

Period Name	Concatenated Segment	Account Description	Journal	Journal Line Description	Net Activity
Aug-23	900.1530.9999.0001.100.9999.20155.0000.000.00000	Accounts Payable Procurement P Card Clearing	BOA Works Credit Card Journal-2022/08/31 RU P-Card 22-6001086	1580 ZOOM U	285,555.31
MAY-22	900.1530.9999.0001.100.9999.20155.0000.000.00000	Accounts Payable Procurement P Card Clearing	BOA Works Credit Card Journal-2022/05/31 RU P-Card 22-6001086	1580 CLOUD R	20,000.00
Sep-23	900.1530.9999.0001.100.9999.20155.0000.000.00000	Accounts Payable Procurement P Card Clearing	BOA Works Credit Card Journal-2022/09/30 RU P-Card 22-6001086	1580 RESEARCH HYATT	19,919.20
APR-22	900.1530.9999.0001.100.9999.20155.0000.000.00000	Accounts Payable Procurement P Card Clearing	BOA Works Credit Card Journal-2022/04/29 RU P-Card 22-6001086	1580 HOUSE JERSEY THE RK CULINARY THE RK	15,165.82

PR#10: PCard expense by Procurement substantially above \$10,000 card limit

Period Name	Concatenated Segment	Account Description	Journal	Journal Line Description	Net Activity
Nov-23	900.1530.9999.0001.100.9999.20155.0000.000.00000	Accounts Payable Procurement P Card Clearing	BOA Works Credit Card Journal-2022/11/30 RU P-Card 22-6001086	1580 CLY EXPERIENCES CITY	13,950.00

PR#11: PCard expense by Compliance: personal, punchout vendor available through Marketplace

Period Name	Concatenated Segment	Account Description	Journal	Journal Line Description	Net Activity
Aug-23	900.1540.5063.0001.100.8330.53050.0000.000.00000	Other Supplies General	BOA Works Credit Card Journal-2022/08/31 RU P- Card 22-6001086	00000428/0624 PARTY	280.59
MAY-22	900.1540.5063.0001.100.8330.53050.0000.000.00000	Other Supplies General	BOA Works Credit Card Journal-2022/05/31 RU P- Card 22-6001086	00000428/0624 PARTY	141.15
APR-22	900.1540.5063.0001.100.8330.53050.0000.000.00000	Other Supplies General	BOA Works Credit Card Journal-2022/04/29 RU P- Card 22-6001086	00000428/0624 AMAZON.CO	59.99
FEB-22	900.1540.5063.0001.100.8330.53050.0000.000.00000	Other Supplies General	BOA Works Credit Card Journal-2022/02/28 RU P- Card 22-6001086	00000428/0624 AMAZON.CO	39.99
APR-22	900.1540.5063.0001.100.8330.53050.0000.000.00000	Other Supplies General	BOA Works Credit Card Journal-2022/04/29 RU P- Card 22-6001086	00000428/0624 AMAZON.COM	12.99
			Journal-2022/04/29 RU P- Card 22-6001086	00000428/0624 AMZN	
				FRAG US	

PR#12: PCard personal purchases by Athletics

Period Name	Concatenated Segment	Account Description	Journal	Journal Line Description	Net Activity
Jul-23	210.5765.4216.2110.110.9525.53010.0000.000.00000	Other Supplies Athletic & Recreation	BOA Works Credit Card Journal-2022/07/29 RU P-Card 22-6001086	000124280 0101 IN MISSION BELT CO IN MISSION BELT CO - Purchase	2,489.76
APR-22	210.5765.4216.2110.110.9525.64020.0000.000.00000	Recruitment General Expense	BOA Works Credit Card Journal-2022/04/29 RU P-Card 22-6001086	000124280 0101 PA RTY PERFECT	2,374.00
APR-22	210.5765.4216.2110.110.9525.64020.0000.000.00000	Recruitment General Expense	BOA Works Credit Card Journal-2022/04/29 RU P-Card 22-6001086	000124280 0101 PA RTY PERFECT	2,374.00
Dec-23	210.5765.4216.2110.110.9525.64020.0000.000.00000	Recruitment General Expense	BOA Works Credit Card Journal-2022/12/30 RU P-Card 22-6001086	00044126 8885, PARTY CITY 747 PARTY CITY	1,366.25
JUN-22	210.5765.4216.2110.110.9525.64020.0000.000.00000	Recruitment General Expense	BOA Works Credit Card Journal-2022/06/30 RU P-Card 22-6001086	00020925 9853, PARTY CITY 0579 PARTY	487.98
Dec-23	210.5765.4216.2110.110.9525.64020.0000.000.00000	Recruitment General Expense	BOA Works Credit Card Journal-2022/12/30 RU P-Card 22-6001086	00044126 8885, PARTY CITY 0579 PARTY CITY	393.66
JUN-22	210.5765.4216.2110.110.9525.64020.0000.000.00000	Recruitment General Expense	BOA Works Credit Card Journal-2022/06/30 RU P-Card 22-6001086	00020925 9853, PARTY CITY 0579 PARTY	268.70
Nov-23	210.5765.4216.2110.110.9525.69300.0000.000.00000	Other Opex Miscellaneous Expense	BOA Works Credit Card Journal-2022/11/30 RU P-Card 22-6001086	00020925 9853, PARTY CITY 0579 PARTY	259.10
JUN-22	210.5765.4216.2110.110.9525.64020.0000.000.00000	Recruitment General Expense	BOA Works Credit Card Journal-2022/06/30 RU P-Card 22-6001086	00020925 9853, PARTY CITY 402 PARTY	235.61
Oct-23	210.5765.4216.2110.110.9515.53050.0000.000.00000	Other Supplies General	BOA Works Credit Card Journal-2022/10/31 RU P-Card 22-6001086	00044126 8885, PARTY CITY 0579 PARTY CITY	220.23

PR#13: Contracted total differs from amount paid

RUTGERS IT Professional Service Provider Agreement

This Professional Service Provider Agreement ("Agreement"), entered into on 11th of August, 2017 and between Rutgers, The State University of New Jersey ("Rutgers") and Infosilem Inc. ("Service Provider").

Scope of Services

Service Provider agrees to perform the services described in Exhibit A, Scope of Work ("Services").

Additional Work and/or Special Projects

The Service Provider is not authorized to perform any additional work or special projects without first obtaining written approval and a Purchase Order from University Procurement Services.

Rutgers has the right to request additional work and/or expand the services to other locations and/or departments throughout the University. If Rutgers requests additional work, written approval through an Amendment to this agreement must be signed by both parties.

In the event the Service Provider proceeds with additional work and/or special projects without the written approval of the Executive Director of University Procurement Services, it shall be at the Service Provider's sole risk. Rutgers shall be under no obligation to pay for work done without the Executive Director of University Procurement Services written approval.

Suspension of Work Project

The Executive Director of University Procurement Services may, for valid reason, issue a stop order directing the Service Provider to suspend work under the Agreement for a specific time. The Service Provider shall be paid until the effective date of the stop order. The Service Provider shall resume work upon the date specified in the stop order or upon such other date as the Executive Director of University Procurement Services may thereafter direct in writing. The period of suspension shall be deemed added to the Service Provider's approved schedule of performance. The Executive Director of University Procurement Services and the Service Provider shall negotiate an equitable adjustment, if any, to the contract price.

Option to Reduce Scope of Work Project

Rutgers has the option, in its sole discretion, to reduce the scope of work for any task or subtask, called for under this Agreement. In such an event, the Executive Director of University Procurement Services shall provide advance written notice to the Service Provider.

Upon receipt of such written notice, the Service Provider shall submit, within five (5) working days to the Executive Director of University Procurement Services, an itemization of the work effort to be reduced by task or subtask. The Service Provider shall be compensated for such work effort according to the applicable portions of its cost proposal.

Fees

Conditioned upon Service Provider's performance of the Services in accordance with this Agreement, Rutgers will pay Service Provider the amounts defined in Exhibit A as the Fees. The Fees specified in Exhibit A represent Rutgers' total financial commitment to Service Provider for all Services and deliverables, applicable taxes, and other obligations under this Agreement. Rutgers is not subject to any sales or use taxes and such taxes will not be included in the Fees charged by Service Provider. Service Provider will provide invoices directly to the Project Director identified in Exhibit A. Un disputed invoices will be paid within 45 days of receipt of invoice to the Service Provider.

Term

The term of this Agreement is from 11 August, 2017 to 11 August, 2022, unless otherwise terminated in accordance with this Agreement. Services may not begin until payment authorized prior to execution of this Agreement by an authorized signatory in Rutgers University Procurement Services.

Contract Termination

In the event services end by either contract expiration or termination, it shall be incumbent upon the Service Provider to continue services, if requested by Rutgers, until new services can be completely operational. The Service Provider acknowledges its responsibility to fully cooperate with Rutgers and the replacement Service Provider to ensure a smooth and timely transition. Such transitional period shall not exceed more than ninety (90) days beyond the expiration date of the contract or any extension thereof.

THIS AGREEMENT IS NOT LEGALLY BINDING UPON RUTGERS UNLESS OR UNTIL IT IS EXECUTED BY AN AUTHORIZED SIGNATORY IN RUTGERS UNIVERSITY PROCUREMENT SERVICES. NO OTHER APPROVAL OR AUTHORIZATION WILL BE HONORED BY RUTGERS FOR PERFORMANCE OF OR PAYMENT FOR SERVICES BY THE PROFESSIONAL SERVICE PROVIDER.

June 1, 2017

CM

RUTGERS IT Professional Service Provider Agreement

6. What is the final deliverable/outcome of the services? (Data Analysis Report, Drawings, etc. Be as detailed as possible)
See Exhibit B - IMPLEMENTATION PLAN-Software Implementation for Academic Timetabling-Campus Scheduling-Exam Scheduling

Payment Terms:

Service Provider will perform and provide all the Services and deliverables in accordance with this Agreement time and materials not to exceed \$121,500 (the "Fees"). Additional Fees as included below. (Also see Exhibit C - License & Support Agreement)

Licensee Travel Reimbursement Policy

Reimbursable Expenses: Travel and out of pocket expenses shall be paid in accordance with the Licensee's Travel, Travel Incidentals, and Meal Expense Policy.

This policy states that the Licensee will reimburse Infosilem for reasonable, necessary, appropriate and approved travel and business expenses incurred in the performance of the services outlined in this document. Individuals are expected to be prudent when incurring travel or business expenses. Reimbursement of travel expenses made by the Licensee to Infosilem's personnel are subject to the same regulations that pertain to Licensee's employees. Licensee reserves the right to deny reimbursement for out of pocket expenses that are exorbitant, unreasonable, and/or have no business purpose.

Licensee is a tax-exempt organization and Infosilem's personnel should request that taxes not be collected. If the travel industry (airline, hotel, car rental agency) does not recognize this status, Infosilem's personnel will pay the taxes, and the Licensee shall reimburse Infosilem for the taxes paid.

The travel-related expenses that follow are reimbursable:

- Commercial Air** - Licensee will reimburse only coach class tickets aboard a regularly scheduled commercial carrier. When a more favorable price can be obtained for airfare by adding additional days to the trip, reasonable expenses for lodging and meals for the minimum necessary additional days may be claimed. The total cost of the reduced fare plus the additional days' expenses must be lower than the lowest available airfare without the additional days of travel.
- Commercial Bus/Rail Fares** - Reimbursement for commercial bus and rail travel will be the reasonable actual cost. A ticket stub showing the fare or a detailed receipt showing the fare must be submitted with the bill for reimbursement.
- Lodging Reservations** - Licensee will reimburse lodging for trips of more than 100 miles one-way. Specific exceptions for travel within the 100-mile proximity in New Jersey, New York, and Pennsylvania locations may be authorized by Licensee when commuting is inappropriate, particularly early start or late times, or multiple-day field assignments for which the overnight lodging is deemed appropriate. An explanation of the desired exception must be included in the bill for reimbursement. Only expenses for standard room accommodations will be reimbursed. The original receipted hotel, motel, or other bill must substantiate lodging expenses. The bill must specify rate, date(s) of stay, and evidence of payment and must be attached to the bill for reimbursement.
- Car Rental** - Licensee will reimburse for a rental car when there is a business justification or when there is no other means of comparable transportation (e.g., taxis, limousines, airfare). Reimbursement for car rental is limited up to intermediate size classifications for individual travelers. Full size vehicles or vans are not reimbursable.

THIS AGREEMENT IS NOT LEGALLY BINDING UPON RUTGERS UNLESS OR UNTIL IT IS EXECUTED BY AN AUTHORIZED SIGNATORY IN RUTGERS UNIVERSITY PROCUREMENT SERVICES. NO OTHER APPROVAL OR AUTHORIZATION WILL BE HONORED BY RUTGERS FOR PERFORMANCE OF OR PAYMENT FOR SERVICES BY THE PROFESSIONAL SERVICE PROVIDER.

June 1, 2017

CPA

Associated Invoices (largest 10 shown): total allocated: \$1,000,000

Invoice Number	Supplier	Due Date	Pay Status	Total Amount
1368845	Infosilem Inc-p9990961	10/15/2017	Paid	270,000.00
3955734	Infosilem Inc-p9990961	09/25/2021	Paid	59,947.01
4579109	Infosilem Inc-p9990961	10/16/2022	Paid	58,669.65
3366194	Infosilem Inc-p9990961	09/25/2020	Paid	56,291.60
2660266	Infosilem Inc-p9990961	09/25/2019	Paid	55,242.00
2263619	Infosilem Inc-p9990961	09/25/2018	Paid	54,000.00
1483107	Infosilem Inc-p9990961	02/05/2018	Paid	20,021.24
1881739	Infosilem Inc-p9990961	07/15/2018	Paid	15,816.45
1482956	Infosilem Inc-p9990961	04/14/2018	Paid	15,806.43
4561879	Infosilem Inc-p9990961	10/16/2022	Paid	14,605.87

PR#14: Golf simulator for football players' lounge

RUTGERS **WAIVER OF BID REQUEST**
(\$10,000+)

THIS COMPLETED FORM MUST BE SUBMITTED WITH AN RU MARKETPLACE REQUISITION AS AN INTERNAL ATTACHMENT

PART I: PRELIMINARY QUESTIONS

Select a response for each question below which will assist units in ensuring that the proper preliminary checks were taken prior to submitting this form.

University Contract. Whenever possible, the University should procure goods and services from suppliers that have active contracts in place with Rutgers. Units are advised to check RU Marketplace or contact [University Procurement Services](#).

Can the requested goods or services be provided under an existing University contract? Yes No
- If Yes, STOP. This form is not required.

Excess or Surplus Inventory. An excess or surplus inventory check should be done to assess opportunity to avoid purchasing new equipment and vehicles. Units should refer to the Rutgers Materials and Logistics webpage.

Has surplus equipment been considered as an alternative to this purchase by checking the [eSOS](#) or [SUSA Inventory](#)? Yes No Not Applicable

Federally Funded. Will the unit utilize federal funds to finance this purchase? Yes No

Capital Asset. Is this a purchase of a capital asset (e.g. computer/lab equipment, vehicles, machinery, etc.)? Yes No

Supplier Diversity. Rutgers encourages supplier diversity (Small, minority-owned, woman-owned, disadvantaged, veteran-owned and/or Surplus Area (SBA) businesses should have the maximum prioritization opportunity to participate in solicitation of bids. For more information refer to the [University Supplier Diversity Program webpage](#).

Have you solicited from one of the above-mentioned supplier diversity classifications? Yes No
- If No, explain why not:

PART II: SUMMARY OF AWARD

Provide the supplier name, waiver of bid amount, and the specifications given to the supplier. Attach to the RU Marketplace requisition a copy of the bid/quote received and summarize below.

Supplier Name:	Amount of Bid Waiver Request:
Inhome Golf USA, INC	\$ 41,807.00

Detail the Specifications Provided to the Supplier (with additional sheets, if necessary):
If services are requested, the specification should include the description of the goods to be performed and any deliverables. If goods are requested, the specification should include the specification of the goods requested. The specifications must be general in nature and not specify brand names only, unless an equivalent good or service is acceptable. Any supplier who failed to provide the specification should not be included in the solicitation, nor be awarded the contract.

Inhome Golf USA will deliver and install a Golf Simulator in the football facility players lounge. They will provide dual screen custom screens on a suspension rig, canopy full finished, cart, strike mat, and all software needed for the system to function. Inhome golf will install the simulator, and will also be able to service in the future. This is a new (never leased) contract which will help with any future service needs. The simulator will be custom fit to the specifications provided by the contract to its spec.

Waiver of Bid Request Form (v1JUN16) Page 1 of 4

RUTGERS **WAIVER OF BID REQUEST**
(\$10,000+)

PART III: WAIVER OF BID JUSTIFICATION

Select one or more of the procurement policy provisions below that allows an exception to the University's bidding requirements for procuring goods or services valued \$10,000 or greater, followed by a Supporting Narrative. **IF THE FEDERAL FUNDS BOX WAS CHECKED IN PART I ABOVE, ONLY SELECT FROM THE SHADED BOX.**

<input type="checkbox"/> Sole Source	Goods or services can only be provided from one supplier. Sole source requests must include a letter from the supplier certifying that its quoted price is equal to or less than that given to its most favored customer or other government agencies.
<input type="checkbox"/> Inadequate Competition	After solicitation of a number of potential sources, competition is determined to be inadequate. Bids were solicited and, no responsive bid is received, or only a single responsive bid is received and is rejected. Provide copy of RFP or informal bid request, non-responsive answers, and, if one bid was received copy of the bid and reason for why it was rejected.
<input type="checkbox"/> Public Emergency	When life, safety or health of the public must be sustained through the immediate delivery of products or performance of services or a critical agency mandate, statutory or operational requirement must be fulfilled immediately.
<input type="checkbox"/> Grant Requirement	The awarding agency or pass-through entity expressly authorized non-competitive proposals in response to written request from Rutgers University. If this supplier is required and specified in the award, attach a copy of the award or requirement page.
<input checked="" type="checkbox"/> Highly Unique or Specialized Services	<p>Professional Services. While the procurement of professional services should be conducted through a bid process, the requesting unit can demonstrate that such services, due to unique or special circumstances, can't be procured in this manner. A resume, CV or other details about the unique qualifications of this supplier must be attached hereto.</p> <p>Technical Services. Another supplier cannot be chosen because the supplier provides services in connection with the assembly, installation or servicing of equipment of a highly technical or specialized nature.</p>
<input type="checkbox"/> Leasing of Space	The lease of space, buildings or real estate, as required to conduct the business of the University is not subject to the bid requirements of the procurement policy.
<input type="checkbox"/> Deteriorated Equipment	This request is for the purchase of used or deteriorated equipment, available at a lower than new cost. Provide cost for price of equipment, if purchased as new.
<input type="checkbox"/> Proprietary Hardware / Software	The requested upgrade to proprietary software or hardware is available only from this supplier, which performs the service only on a strict lease. Attach documentation supporting that the hardware or software is proprietary and that only this supplier can perform the requested upgrade.
<input type="checkbox"/> Equipment Continuity	The requesting unit seeks equipment that must be compatible with existing equipment and/or standardizing on equipment which is necessary to assure interchangeability of parts.
<input type="checkbox"/> Pilot Project / Trial / Experiment	If the department wishes to engage a specific supplier to test or experiment with new equipment or services), including this justification requires execution of a professional trial agreement before start of trial, pilot project or experiment.
<input type="checkbox"/> Amendment / Change Order	Amendment/Change Order requests, not covered under existing contract, where current supplier is best positioned based on skill, knowledge, familiarity with the project to provide the extra work resulting in a cost savings to the unit over the cost of a new supplier. This also includes amendments that result in an extension of the term due to the successor contract or bidding process being incomplete prior to expiration of the current contract.

Waiver of Bid Request Form (v1JUN16) Page 2 of 4

RUTGERS **WAIVER OF BID REQUEST**
(\$10,000+)

SUPPORTING NARRATIVE. Provide a written narrative explaining why the procurement of the requested goods or services cannot be obtained through either an informal or formal bid process. Attach additional sheets, if necessary. If the amount of this request is \$150,000 or greater AND the Federal Funds box was checked in Part I above, a price or cost analysis must also be completed and attached. For further clarification and instructions refer to the [University Procurement Services webpage](#).

Due to the nature of specific dimensions and time frame for install, Inhome Golf is the only company that can satisfy the needs of this project, with material shortages and delays nationwide, Inhome golf has everything it needs in house and ready to provide the service.

PART IV: ADDITIONAL QUESTIONS & REQUIRED DOCUMENTS

Based upon the goods or services being procured, select a response for each question below indicating whether additional University forms and/or documents are required prior to issuance of a purchase order.

Lease/Buy. Financing this purchase through a lease should be considered where appropriate.

If procuring equipment or vehicles, have you performed an analysis of lease versus other alternatives? Yes No N/A
*For further clarification and instructions contact [University Procurement Services](#).

Independent Contractor or Employee Determination (ICED). Is the supplier [providing professional services](#)? Yes No
- If Yes, have you attached the completed ICED Form? Yes No
*For further clarification and instructions on ICED refer to the [University Tax Services webpage](#).

Protected Information. Will the Supplier create, obtain, transmit, use, maintain, process, or dispose of social security data, credit card data, student data, financial data, protected health information (PHI) or General Data Protection Regulation (GDPR) information? Yes No

Business Associate Agreement. Will there be an exchange of protected health information (PHI) with the supplier? Yes No
- If Yes, in the Requisition (located under General) have you checked "Yes" in the BAA field and attached the completed Business Associate Agreement (BAA)? Yes No
*For further clarification and instructions on the BAA refer to the [University Ethics & Compliance webpage](#).

Waiver of Bid Request Form (v1JUN16) Page 3 of 4

PR#15: Following competitive analysis, non-preferred provider was chosen for sole-source \$517,370 payment. Justification provided was that this was merited because funds from preferred provider had been spent.

RUTGERS **WAIVER OF BID REQUEST**
(\$10,000+)

PART I: PRELIMINARY QUESTIONS

Select a response for each question below which will assist you in deciding that the proper preliminary checks were taken prior to submitting this form.

University Contract: Whenever possible, the University should procure goods and services from suppliers that have active contracts in place with Rutgers. Units are advised to check My Marketplace or contact University Procurement Services.

Can the requested goods or services be provided under an existing University contract? Yes No N/A
- If Yes, \$75K- This form is not required.

Excess or Surplus Inventory: An excess or surplus inventory check should be done to assess opportunity to avoid purchasing new equipment and vehicles. Units should refer to the Rutgers Website and Logistics webpage.

Has surplus equipment been considered as an alternative to the purchase by checking the [RUCES](#) or [Surplus Inventory](#)? Yes No N/A

Federally Funded: Will the unit utilize federal funds to finance this purchase? Yes No

Does this purchase involve any other surveillance products or telecommunications equipment and services involving federal monies? Yes No

Do you intend to purchase telecommunications equipment produced by Huawei Technologies Company or ZTE Corporation, (or any subsidiary or affiliate of such entities) and/or video surveillance and telecommunications equipment produced by Hikvision Communications Corporation, Hangzhou Hikvision Digital Technology Company, or Dahua Technology, subsidiary or affiliate of such entities? Yes No

Capital Asset: Is this a purchase of a capital asset (e.g. computerized equipment, vehicles, machinery, etc.)? Yes No

Supplier Diversity: Rutgers encourages supplier diversity. Small, minority owned, women-owned, disadvantaged, veteran-owned and Labor Surplus Area (LSA) businesses should have the maximum practicable opportunity to participate in solicitation of bids. For more information refer to the University's Supplier Diversity Program website.

Have you solicited from one of the above mentioned supplier diversity classifications? Yes No
- If No, explain why not.
Please see below explanation:

PART II: SUMMARY OF AWARD

Provide the supplier name, waiver of bid amount, and the specifications given to the supplier. Attach to the RU Marketplace requisition a copy of the bid/quote/solicitation received and summarize below.

Supplier Name	Amount of Bid Waiver Request
NetJets Aviation Inc.	\$ 517,370.00

Detail the Specifications Provided to the Supplier (when additional sheets, if necessary):
If services are required, the specifications should include the description of the service to be performed and any deliverables. If goods are requested, the minimum should include the specifications of the goods requested. The specifications must be general in nature and not specify brand names only. A list of requested goods or services is attached. The number and content of the specifications should not be included in the attachments, but be available to the contact.

NetJets Aviation Inc. was awarded a program (RFP #17-017) for a 12-month contract. The RFP was provided to NetJets and other vendors. NetJets was the only vendor that responded to the RFP. NetJets was the only vendor that provided approval and signed off on the agreement by between Rutgers and NetJets. We will be placing an order with NetJets for 50 hours of flight time.

Waiver of Bid Request Form (03-MAR21) Page 1 of 4

RUTGERS **WAIVER OF BID REQUEST**
(\$10,000+)

PART III: WAIVER OF BID JUSTIFICATION

Select one or more of the procurement policy provisions below that allow an exception to the University's bidding requirements for procuring goods or services valued \$10,000 or greater, followed by a Supporting Narrative. **IF THE FEDERAL FUNDS BOX WAS CHECKED IN PART I ABOVE, ONLY SELECT FROM THE SHADED BOX.**

<input type="checkbox"/> Sole Source	Goods or services can only be provided from one supplier. Sole source requests must include a letter from the supplier certifying that its quoted price is equal to or less than that given to its most favored customer or other governmental agencies.
<input type="checkbox"/> Inadequate Competition	After solicitation of a number of potential sources, competition is determined to be inadequate. Bids were solicited and, no responsive bid is received, or only a single responsive bid is received and is rejected. Provide copy of RFP or alternate bid request, non-responsive proposals, and, if one bid was received copy of the bid and reason for why it was rejected.
<input type="checkbox"/> Public Emergency	When the safety or health of the public must be sustained through the immediate delivery of products or performance of services or a critical agency mandate, statutory or operational requirement must be fulfilled immediately.
<input type="checkbox"/> Direct Requirement	The procuring agency or pass-through entity expressly authorized non-competitive proposals in response to written request from Rutgers University. If the supplier is required and specified in the award, attach a copy of the award or requirement page.
<input checked="" type="checkbox"/> Highly Unique or Specialized Services	Professional Services: Where the procurement of professional services should be conducted through a bid process, the requesting unit can demonstrate that such services, due to unique or special circumstances, can't be provided in this manner. A resume, CV or other details about the unique qualifications of the supplier must be attached hereto. Technical Services: Another supplier cannot be chosen because the supplier provides services in connection with the assembly, installation or servicing of equipment of a highly technical or operational nature.
<input type="checkbox"/> Leasing of Space	The lease of space, buildings or real estate, as required to conduct the business of the University is not subject to the bid requirements of the procurement policy.
<input type="checkbox"/> Demo Equipment	This request is for the purchase of used or demonstration equipment, vehicles at a lower-than-new cost. Provide cost for price of equipment, if purchased as new.
<input type="checkbox"/> Proprietary Hardware / Software	The requested upgrade to proprietary software or hardware is available only from the supplier which performs the service only on a strict basis. Attach documentation supporting that the hardware or software is proprietary and that only the supplier will can perform the requested upgrade.
<input type="checkbox"/> Equipment Continuity	The requesting unit seeks equipment that must be compatible with existing equipment and/or maintaining an equipment which is necessary to ensure interchangeability of parts.
<input type="checkbox"/> Pilot Project / Trial / Experiment	If the department wishes to engage a specific supplier to test or experiment with new equipment or services. Submitting this justification requires execution of a pre-qualification trial agreement before start of trial, pilot project or experiment.
<input type="checkbox"/> Amendment / Change Order	Amendment/Change Order requests, not covered under existing contract, where current supplier is best positioned based on skill, knowledge, familiarity with the project to provide the

Waiver of Bid Request Form (03-MAR21) Page 3 of 4

RUTGERS **WAIVER OF BID REQUEST**
(\$10,000+)

extra work resulting in a cost savings to the unit over the cost of a new supplier. This also includes amendments that result in an extension of the term due to the successful contract or bidding process being incomplete prior to expiration of the current contract.

SUPPORTING NARRATIVE: Provide a written narrative explaining why the procurement of the requested goods or services cannot be obtained through either an informal or formal bid process. Attach additional sheets, if necessary. If the amount of this request is \$150,000 or greater AND the Federal Funds box was checked in Part I above, a price or cost analysis must also be completed and attached. For further clarification and instructions refer to the University Procurement Services webpage.

NetJets is the leading premium charter aircraft provider in the industry. They did respond to the original RFP done in FY21 (RFP # 1231-6447 (Durdick)). At the time, Wheelzly and ZTA were selected. In regards to Wheelzly, we put \$500K on account and have scheduled three times. As a next process to bring on another premium provider, we prepared a comparison of Wheelzly and NetJets. This was provided to provided approval and signed off on the agreement by between Rutgers and NetJets. We will be placing an order with NetJets for 50 hours of flight time.

PART IV: ADDITIONAL QUESTIONS & REQUIRED DOCUMENTS

Based upon the goods or services being procured, select a response for each question below indicating whether additional University forms and/or documents are required prior to issuance of a purchase order.

Lease/Buy: Financing this purchase through a lease should be considered where appropriate.

If procuring equipment or vehicles, have you performed an analysis of lease versus other alternatives? Yes No N/A
*For further clarification and instructions contact University Procurement Services.

Independent Contractor or Employee Determination (ICED): Is the supplier providing professional services? Yes No
- If Yes, have you attached the completed ICED Form? Yes No
*For further clarification and instructions on ICED refer to the University Tax Services website.

Waiver of Bid Request Form (03-MAR21) Page 3 of 4

PR#16a: \$5M was transferred into a Zelle account; the approver for this transfer left Rutgers 9/21, and OPRA requests to learn who is responsible for these funds or how they will be used have failed to receive a reply.

Journal Batch	Journal Description	Journal Status	Accounting Sequence Number	Debit	Credit	Transaction Line Description	Unit	Division	Organization	Location	Fund Type	Business Line	Account	Activity	Intercompany
Manual 21014515 28- JUL-2021 10:49:40	Treasury funding for Zelle from Operating account - 052521	Posted	439275	5,000,000.00	0.00	Treasury funding for Zelle from Operating account -052521	900	1550	8724	0001	100	9999	10025	0000	000

8/21/21 wire was received in Concentration account for funding for Zelle Payments:



PR#16b: Growing totals for debit cards.

Invoice Number	Supplier Invoice Number(s)	-T	Submitted Date	-I	Pay Status	Total Amount
4571003	982022-Per diem Cards		09/13/2022 6:13 PM		Paid	1,500,000.00
4502854	08012022-Per Diem Cards		08/03/2022 6:20 AM		Paid	500,000.00
4395861	05242022-Per Diem Cards		05/25/2022 11:09 AM		Paid	500,000.00
4188458	01212022-Per Diem Cards		01/21/2022 2:26 PM		Paid	500,000.00
3966023	09022021-Per Diem Cards		09/02/2021 12:07 PM		Paid	400,000.00
3879833	07082021-Per Diem Cards		07/08/2021 2:01 PM		Paid	200,000.00
3833509	06042021-Per Diem Cards		06/04/2021 11:34 AM		Paid	200,000.00
3826660	06012021-Per Diem Cards		06/01/2021 2:17 PM		Paid	200,000.00
3751997	040821-Per Diem Cards		04/08/2021 9:28 AM		Paid	200,000.00
3697935	03042021-Per Diem Cards		03/04/2021 10:44 AM		Paid	200,000.00
3606523	12302020-Per Diem Cards		12/30/2020 8:48 PM		Paid	200,000.00
3578161	12072020-Per Diem Cards		12/08/2020 10:49 AM		Paid	100,000.00
3389901	07292020-Per Diem Cards		07/29/2020 3:02 PM		Paid	200,000.00
3291726	05112020-Per Diem Cards		05/13/2020 6:35 AM		Paid	400,000.00
2749138	082219 Per Diem Cards		08/22/2019 10:51 AM		Paid	100,000.00

PR#17: \$48,894 in services were obtained by Senior Compliance Executive against policy. Despite objections from two Purchasing officers, the payment was processed without requested paperwork.

Purchasing officer 1:

[Reply To] [New Comment]

Applies To: Requisition - 116801680
Comment Added - 4/26/2019 10:39 AM

Hi [redacted] - I spoke with [redacted] on this. This is a PO after the fact, contrary to policy. Is the attached invoice the FINAL invoice we will receive from [redacted] for this project? If not, please we will need a PO for the full/estimated amount of their fees, and some description of the work being provided. Confidential info does not need to be included, just a general SOW. . . . [redacted] will then re-submit the requisition for PO on a Service Request, seeking the full/estimated amount of the project (include a waiver of bid), and [redacted] will have to submit all future invoices for this project with reference to that new PO number. Those invoices should be sent to AP and if they are over \$5K, they will not be paid without departmental approval. . . . Let me know if you have any questions. . . . Thanks, [redacted]

Email sent: [redacted]

Purchasing officer 2:

I reviewed the history. However, shouldn't the SOW be a little more detailed, we don't reference any rates? Did Huron submit a proposal that can be referenced? Thank you.

Final Payment:

Complete	
Huron Consulting Group Inc-p10179726 ▾	
Supplier Invoice No.	1133057
Supplier Account No.	262-463-3
Invoice Image	19190950570002.pdf . . .
Total (48,894.57 USD) ▾	
Subtotal	48,894.57
Discount	0.00
Tax1	0.00
Tax2	0.00
Shipping	0.00
Handling	0.00
48,894.57	
Completed 7/11/2019 9:49 AM	

PR#18: Excerpt from NJ Administrative Code on alcohol taxation

18:3-[3.6]3.5 Sales to governmental agencies and concessionaires

(a) All sales or deliveries of alcoholic beverages by the holder of an alcoholic beverage license to governmental agencies except as provided for by N.J.S.A. 54:43-2.1 are taxable. (See N.J.A.C. 18:3-2.15[, Sales to Army, Air Force, Navy and Coast Guard organizations.]

NEW JERSEY REGISTER, MONDAY, OCTOBER 5, 2015

(CITE 47 N.J.R. 2433)

Section 54:43-2.1 - Army or Navy personnel organizations, sales to not taxable

N.J. Stat. § 54:43-2.1

[Download PDF](#)

Current through L. 2023, c. 2.

Section 54:43-2.1 - Army or Navy personnel organizations, sales to not taxable

No tax imposed by chapter 43 of Title 54 of the Revised Statutes shall be payable on any sale of alcoholic beverages by any person holding a valid and unrevoked license to sell alcoholic beverages, issued pursuant to the provisions of section 33:1-10 or section 33:1-11 of the Revised Statutes, to a voluntary unincorporated organization of army, air force, navy or coast guard personnel operating a place for the sale of goods pursuant to regulations promulgated by the Secretary of the Army, the Secretary of the Air Force, the Secretary of the Navy or the Secretary of Transportation, or if the consent of the State Department of Defense shall have been obtained, under the State National Guard regulations, when said sale is accompanied by the delivery of such beverages to any such organization.

N.J.S. § 54:43-2.1

L.1941, c.327, p.869, s.1; amended by L.1951, c.68, p.430, s.1; L.1968, c.157, s.1, eff. 7/12/1968.

PR#19: Unspecified Visa, Mastercard, Discover and American Express card payments

Period Name	Concatenated Segment	Account Description	Journal	Header Description	Net Activity
DEC-22	210.6175.6106.2110.110.9999.2015.0000.000.000000	Accounts Payable Athletics Merchant Account Clearing	RJ Actuals 22-6001086	421700420061897_12 /3-12/5/21_VBMCBD	93,607.00
NOV-22	210.6175.6106.2110.110.9999.2015.0000.000.000000	Accounts Payable Athletics Merchant Account Clearing	RJ Actuals 22-6001086	421700420061897_11 /5-11/8/21_VBMCBD	79,014.00
DEC-22	210.6175.6106.2110.110.9999.2015.0000.000.000000	Accounts Payable Athletics Merchant Account Clearing	RJ Actuals 22-6001086	421700420061897_12 /22/21_Amex	38,805.91
DEC-22	210.1510.3103.0001.100.9999.10499.0000.000.000000	Intra Fund Type CONTROL ACCOUNT	RJ Actuals 22-6001086	421700420061897_12 /22/21_Amex	38,590.19
DEC-22	210.6175.6106.2110.110.9999.2015.0000.000.000000	Accounts Payable Athletics Merchant Account Clearing	RJ Actuals 22-6001086	421700420061897_12 /2/21_VBMCBD	21,682.00
NOV-22	210.6175.6106.2110.110.9999.2015.0000.000.000000	Accounts Payable Athletics Merchant Account Clearing	RJ Actuals 22-6001086	421700420061897_11 /4/21_Amex	19,337.50
NOV-22	210.6175.6106.2110.110.9999.2015.0000.000.000000	Accounts Payable Athletics Merchant Account Clearing	RJ Actuals 22-6001086	421700420061897_11 /12-11/14/21_VBMCBD	18,391.00
DEC-22	210.6175.6106.2110.110.9999.2015.0000.000.000000	Accounts Payable Athletics Merchant Account Clearing	RJ Actuals 22-6001086	421700420061897_12 /1/21_VBMCBD	17,005.00
NOV-22	210.1510.3103.0001.100.9999.10499.0000.000.000000	Intra Fund Type CONTROL ACCOUNT	RJ Actuals 22-6001086	421700420061897_11 /5-11/8/21_VBMCBD	15,471.54
NOV-22	210.6175.6106.2110.110.9999.2015.0000.000.000000	Accounts Payable Athletics Merchant Account Clearing	RJ Actuals 22-6001086	421700420061897_11 /28/21_VBMCBD	14,521.00
NOV-22	210.6175.6106.2110.110.9999.2015.0000.000.000000	Accounts Payable Athletics Merchant Account Clearing	RJ Actuals 22-6001086	421700420061897_11 /19-11/21/21_VBMCBD	14,276.00
JAN-22	210.1510.3103.0001.100.9999.10499.0000.000.000000	Intra Fund Type CONTROL ACCOUNT	RJ Actuals 22-6001086	421700420061897_1 /4/22_VBMCBD	10,941.45
JAN-22	210.6175.6106.2110.110.9999.2015.0000.000.000000	Accounts Payable Athletics Merchant Account Clearing	RJ Actuals 22-6001086	421700420061897_1 /4/22_VBMCBD	10,941.45
DEC-22	210.6175.6106.2110.110.9999.2015.0000.000.000000	Accounts Payable Athletics Merchant Account Clearing	RJ Actuals 22-6001086	421700420061897_12 /10-12/12/21_VBMCBD	10,390.87
NOV-22	210.6175.6106.2110.110.9999.2015.0000.000.000000	Accounts Payable Athletics Merchant Account Clearing	RJ Actuals 22-6001086	421700420061897_11 /1-11/2/21_Amex	9,111.75
NOV-22	210.6175.6106.2110.110.9999.2015.0000.000.000000	Accounts Payable Athletics Merchant Account Clearing	RJ Actuals 22-6001086	421700420061897_11 /23/21_VBMCBD	8,459.00
NOV-22	210.6175.6106.2110.110.9999.2015.0000.000.000000	Accounts Payable Athletics Merchant Account Clearing	RJ Actuals 22-6001086	421700420061897_11 /24-11/28/21_Amex	7,719.00
NOV-22	210.6175.6106.2110.110.9999.2015.0000.000.000000	Accounts Payable Athletics Merchant Account Clearing	RJ Actuals 22-6001086	421700420061897_11 /22/21_VBMCBD	7,304.00
NOV-22	210.6175.6106.2110.110.9999.2015.0000.000.000000	Accounts Payable Athletics Merchant Account Clearing	RJ Actuals 22-6001086	421700420061897_11 /9/21_VBMCBD	7,006.56
DEC-22	210.6175.6106.2110.110.9999.2015.0000.000.000000	Accounts Payable Athletics Merchant Account Clearing	RJ Actuals 22-6001086	421700420061897_12 /3-12/5/21_Amex	6,200.00



Rutgers, The State University of New Jersey
February 7, 2018
Page 2 of 10

We also understand that the financial statements will include a schedule of expenditures of Federal awards (SEFA) and a schedule of expenditures of State of New Jersey awards (SESA) which are presented for the purpose of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information will be subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America with the objective of expressing an opinion as to whether the supplementary information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Subject to the remainder of this paragraph, we will issue a written report upon completion of our audit of the University's financial statements addressed to the board of governors/board of trustees of the University. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion, add emphasis-of-matter or other-matter paragraphs or withdraw from the engagement. If, during the performance of our audit procedures such circumstances arise, we will communicate to the audit committee our reasons for modification or withdrawal.

If the University issues an annual report that is available to the public and the annual report contains the audited financial statements and our report thereon, management agrees to provide KPMG LLP (KPMG) a draft of such annual report prior to the report release date of the audited financial statements or, if that is not possible, as soon as practicable prior to the release of the annual report. We will read the other information contained in the annual report in order to identify material inconsistencies, if any, with the audited financial statements. However, we will not perform procedures to corroborate the other information.

Internal Control over Financial Reporting and Compliance and Other Matters

In making our risk assessments as part of planning and performing our audit of the financial statements, we will consider the University's internal control relevant to the preparation and fair presentation of the financial statements in order to determine the nature, timing, and extent of our audit procedures for the purpose of expressing an opinion on the financial statements but not for the purpose of expressing an opinion on the effectiveness of the University's internal control.

The objective of our audit of the financial statements is not to report on the University's internal control and we are not obligated to search for material weaknesses or significant deficiencies as part of our audit of the financial statements. A material weakness is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the financial statements will not be prevented or detected and corrected on a timely basis. A significant deficiency is a deficiency, or combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the University's compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, our objective is not to provide an opinion on compliance with such provisions.

In accordance with *Government Auditing Standards*, we will prepare a written report, *Report on Internal Control Over Financial Reporting and Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With Government Auditing Standards* (GAGAS report), on our consideration of internal control over financial reporting and tests of compliance made as part of our audit of the financial statements. This report will include any material weaknesses and significant deficiencies to the extent they come to our attention, and this report will also include instances of:

PR#21: Improperly accounted bowling expenses

Period Name	Concatenated Segment	Account Description	Journal Line Description	Net Activity
FEB-22	210.5765.4216.2110.110.9525.52080.0000.000.00000	Dining Occasional Meals	00023795 4050 Bowlero North	5,593.64
FEB-22	210.5765.4216.2110.110.9525.52080.0000.000.00000	Dining Occasional Meals	00023795 4050 Bowlero North	2,035.87
JUN-22	210.5765.4216.2110.110.9525.64020.0000.000.00000	Recruitment General Expense	00045702 4942 Bowlero North	27,750.14
JUN-22	210.5765.4216.2110.110.9525.64020.0000.000.00000	Recruitment General Expense	000124280 0101 Bowlero North	9,412.27
JUN-22	210.5765.4216.2110.110.9525.64020.0000.000.00000	Recruitment General Expense	00045702 4942 Bowlero North	1,358.82
JUN-22	210.5765.4216.2110.110.9525.64020.0000.000.00000	Recruitment General Expense	000124280 0101 Bowlero North	350.87
MAR-22	210.5765.4216.2110.110.9525.52080.0000.000.00000	Dining Occasional Meals	00023795 4050 Bowlero North	914.65
MAY-22	210.5765.4216.2110.110.9525.64020.0000.000.00000	Recruitment General Expense	000124280 0101 Bowlero North	8,932.27
NOV-22	210.5765.4216.2110.110.9525.64020.0000.000.00000	Recruitment General Expense	00020925 9853 Bowlero North	10,297.08

PR#22: Personal expenses (meals and alcohol, Home Depot purchases) by Senior Executives from Finance, Audit, Ethics and Athletics in violation of Rutgers Policy 40.4.1: "Business meals while not in travel status with other Rutgers colleagues in local restaurants are generally not reimbursable. Local meals with colleagues should be considered a personal expense." Expenses also improperly charged to Travel.

Period Name	Concatenated Segment	Account Description	Journal Line Description	Net Activity
FEB-22	900.1500.6491.0001.100.8300.56990.0000.000.00000	Travel Other	00051778 0064 CUZINS SEAFOOD CLAM BAR	1,822.82
FEB-22	900.1500.6491.0001.100.8300.56990.0000.000.00000	Travel Other	00051778 0064 HOMEDPOT.CO	355.64



Cuin's 2/15/22	FOOD	ALCOHOL	TAX
Food	\$1,050.00	\$1,050.00	0.7484
alcohol	\$380.00	\$380.00	0.2516
SUBTOTAL	\$1,430.00		
tax	\$92.95	\$29.55	\$23.40
tip	\$280.60	\$210.00	\$70.60
card fee	\$46.27	\$34.60	\$11.64
GT	\$1,822.82	\$1,364.18	\$458.64
		\$1,822.82	

1	Vice Chancellor for Finance, Rutgers-New Brunswick
2	Senior Vice Chancellor for Finance and Administration, RRU
3	Associate Vice President and Associate Treasurer, Interim Controller
4	University Controller
5	Senior Vice President, Human Resources
6	Senior Vice Chancellor, Administration and Finance, RJC-Camden
7	Executive Vice President - Chief Financial Officer, University Treasurer
8	Chief Investment Officer
9	Chief Budget Officer, and Associate Vice President for Finance and Budget
10	Associate Vice President for Procurement and Chief Procurement Officer
11	Chief Audit Executive
12	Senior Vice Chancellor for Administration, Economic Development, and Chief Financial Officer, Rutgers-Newark
13	Senior Director, Culture and Communications
14	Associate Vice President and Deputy Chief Executive Risk Management, Ethics, and Compliance Officer
15	Senior Associate Athletics Director
16	Vice President, Business Services, Institutional Planning and Operations

EVP [Name] Senior for 18 during 2/15/22 Leadership Team Retreat

