THE COLLEGE OF ARTS AND SCIENCE

BUDGET INFORMATION AND PROCEDURES

MIAMI UNIVERSITY
OXFORD, OHIO

Revised 2022

PREFACE

The *Budget Information and Procedures* manual provides chairs, program directors, administrative staff and faculty with a convenient reference to the budget policies, procedures and guidelines used by the College of Arts and Science (CAS) at Miami University. Additional budget information can be found in the *Miami University Policy Library*, available online at https://miamioh.edu/policy-library/.

GENERAL POLICIES

1) Miami's fiscal year is July 1 to June 30. The Office of the Controller each year identifies the cutoff date when funds from the current fiscal year may be encumbered or spent.

To give departments and programs greater flexibility in the management of their budget lines, year-end balances (both positive and negative) in departmentally managed budget lines will be placed in their carry forward index for use the next fiscal year.

2) All requests for funds from the CAS should include an endorsement from the department chair or program director. Requests for funds from the Office of the Provost will be made by the Dean on behalf of the departments/programs or on behalf of individuals with the endorsement of their chair/director.

Updates of this Manual

A current copy of this manual can be
obtained online at:
http://miamioh.edu/cas/faculty-staff/index.html

I. FISCAL YEAR ACCOUNT ALLOCATIONS TO DEPARTMENTS

The CAS regularly budgets operating funds for departments and/or programs within the college. These are: Education and General (E&G) funds with account codes including Student Wages, Services, Hosting, Supplies, Travel, Telephone, and Graduate Enrichment The Dean distributes available funds in light of enrollment and majors' data, RCM, and the priorities in the CAS.

A. EQUIPMENT

Departments and programs will be asked to develop a priority list of equipment needs each year. Dependent on the availability of funds, the CAS will provide support to purchase high priority equipment for instructional, office, and research use. Funding for equipment and classroom technology upgrades is also available through the annual Student Technology Fee competition. Departments are encouraged to develop and submit proposals for new equipment, technology, and classroom enhancements that improve student learning and development.

Please note that:

1) Capital equipment items are defined as costing $5,000 or more and/or having a life span of five years or more.

2) The Office of the Controller is required by the Ohio Revised Code to seek competitive bids for items costing $5000 or more. In addition, Miami often solicits such bids for items costing significantly less.

3) The cost of the shipping and installation (including rigging, wiring, plumbing, venting, etc.) of any equipment item is to be covered by the Equipment account.

B. STUDENT WAGE FUNDS

Student wages are funded in two ways: 1) Regular wages and 2) Federal Work-Study Program wages.

1) Definitions

The purpose of the regular wage funds is to provide part-time employment opportunities for any Miami student. The purpose of the Federal Work Study Program is to increase part-time employment opportunities for certain Miami students.

Federal Work Study Program funds come from a federal grant made to Miami to create job opportunities for eligible students. Currently, federal funds contribute 65% of the student's wages while the employing department contributes 35%. This is subject to change.

2) Conditions of Student Employment

All students must be hired through Human Resources before performing any work. No student is permitted to work prior to receiving authorization. Students, whether regular wages or Federal Work Study wages, are paid on an hourly basis. Pay ranges are set by Miami and can be reviewed at: https://miamioh.edu/human-resources/student-employees/getting-job/index.html. All students must be paid according to their job duties. Managers will reference the job classification descriptions to determine which of the pay classifications the job duties fall under.

To be eligible for Federal Work Study Program wages, a student must have indicated an interest in work study when filling out their FAFSA. The student

can check their eligibility for by reviewing their financial aid award letter in BannerWeb.

C. TRAVEL FUNDS

A faculty travel fund allocation will be made to academic departments based on available funds. These funds will be distributed to faculty at the discretion of the department chair.

Additional travel funds will be considered on a case-by-case basis; cost sharing by departments is expected in these cases, separate from funds provided by the Dean.

1. International Travel

The Dean may consider additional funds for expensive overseas professional participation activity separately. The standard CAS contribution is $200 and is contingent upon financial support from the department. These additional funds should be requested through the Dean's Office and approved at least one month **prior** to travel.

a. Global Travel Fund

In some cases of overseas travel, Global Initiatives has made partial funding available. Once a faculty member has obtained approval and funding from their department and the Dean, they can then submit an on-line application for support from the Global Travel Fund. Applicants must be full-time faculty/staff and not in any "visiting" capacity. Guidelines and the application form are available at https://www.miamioh.edu/global-initiatives/faculty-resources/global-travel-fund/index.html.

2) Miami University Travel Regulations

Please consult these detailed regulations which apply to all Miami travelers.

https://miamioh.edu/fbs/controller/accounts-payable/policies/travel-policy/index.html

D. GRADUATE EDUCATION ENRICHMENT ACCOUNT

The Graduate Education Enrichment Account provides chairs with discretionary funds to enrich their graduate programs. Chairs should not use such funds to purchase equipment or departmental supply items but instead use the funds for genuinely unique and enriching purposes. Some recent uses by departments include support for travel by graduate students to professional meetings, research supplies for graduate students, and department colloquia.

E. LECTURE FUNDS

Lecture funds are used to bring guest speakers to our campus. Many departments cooperatively sponsor interdisciplinary lectures to stretch limited lecture funds. The CAS support generally ranges from $250 to $500. Higher requests will require discussion with the office of the dean.

F. GUEST ACCOUNT

A small allocation is provided to some departments or programs for entertaining guests. Such funds are normally used to provide meals or

refreshments at receptions. Alcoholic beverages may **NOT** be purchased with these funds. Miami guidelines regarding guest hosting are found under at:

https://www.miamioh.edu/fbs/controller/accounts-payable/policies/hosting-policy/index.html

NOTE - MONTHLY DEPARTMENTAL LEDGER

The Dean's Office reviews a summary report of all accounts in the division monthly. Chairs are asked to keep up-to-date balances for all departmental accounts, and check them carefully against the Miami ledgers in Oracle Business Intelligence (BI) or Banner 9.

II. SPECIAL REQUEST ALLOCATIONS TO FACULTY OR DEPARTMENTS

A. DEAN'S DISCRETIONARY FUNDS

The CAS Dean's Office has a limited pool of discretionary funds for special projects. Requests for discretionary funds should be made in writing with adequate detail to allow proper evaluation for funding. The request should carry the signed endorsement of the chair.

B. REQUESTS FOR SUPPLEMENTS TO OPERATING BUDGETS

Requests for supplements to operating budgets must be ***in writing***. Such requests are for unanticipated, unbudgeted costs in other expenses, equipment, wages, and travel. If the request for funds has originated with a faculty member and is being forwarded by the chair, a memo of endorsement signed by the chair and attached to the faculty request is sufficient to permit consideration.

C. ROSCHMAN FUND

This fund was established by John Roschman for use by the CAS to support enrichment activities for undergraduate students. The most common use has been to support student travel to conferences to present papers. Requests for up to $500 in support can be made by the student to the chair. Cost sharing by departments is expected in these cases, separate from these funds which have been provided by the Dean.

III. RECRUITMENT FUNDS

Recruitment funds are used to defray the cost of interviewing candidates under consideration for faculty and staff vacancies. Recruitment funds may be used to defray transportation, lodging, and meal costs. The limit of funding is governed by a host of factors, including the level of the position, whether it is visiting, lecturer, or tenure track, etc. Usually a fixed amount of money for each position is provided by the Dean's Office. Stringent rules apply to the use of these funds; the rules are provided to all departments that have a recruitment authorization.

IV. PURCHASING POLICIES AND REGULATIONS

Purchases are made on the basis of competitive prices, considering quality, suitability and service. Items may be purchased by completing a requisition through Buyway or using a Miami issued Purchasing Card (PCard). It is the requestor and/or PCard holders' responsibility to understand the Miami Purchasing Policy and be familiar with the Purchasing Handbook located here: https://www.miamioh.edu/fbs/strategic-procurement/purchasing/transacting/index.html.

University p-cards may be used for hosting and entertainment, but not for meals during travel.

Miami has a "*No PO, No Pay*" policy. Invoice payment requests where there is no Purchase Order in place or created before services have been rendered, or created

after the fact, will be denied. Further, reimbursements for items purchased to individuals should be done on a limited basis and will require justification to complete. Requests for reimbursements for items purchased from vendors that have a supply catalog in Buyway (i.e., Amazon) will also be denied. These purchases must go through Buyway.

Computers and peripherals may not be purchased on the Miami PCard. Dell computers may be purchased using the Dell Punch-out in Buyway. Apple computers are purchased through MiTech. Both Dell and Apple require the generation of a quote prior to purchasing.

Office supplies may only be purchased through the GBEX tile in Buyway. Exceptions may apply when an item can't be located within the GBEX catalog. To request an exception, please email purchasing@MiamiOH.edu with the details of the needed item and any close matches in GBEX, including an explanation as to why those items are suitable.

Competitive bidding are required for large purchases. Items that are $5,001 up to $24,999 require three or more quotes, either written or copies from an existing price list. Items that are $25,000 require quotations and/or proposals be obtained by the Office of Strategic Procurement through a competitive selection process based on written descriptions or specifications provided by the requisitioning department. Plan for these expenses early and involve the Office of Strategic Procurement in the beginning of the process. This bid/competitive process may not be circumvented by splitting a transaction into multiple smaller transactions. These guidelines apply to all purchases except those being made from State contracts, Inter-University Council of Ohio Purchasing Agreements, or Miami contracts that have already been awarded as a result of a competitive proposal process.

Note: This section is not intended to be inclusive of all of the purchasing policies of Miami. Please refer to the Office of Strategic Procurement for the full policy and procurement process:

https://www.miamioh.edu/fbs/strategic-procurement/index.html?_ga=2.177010407.319855957.1666699846-1692622749.1649707410.

V. MISCELLANEOUS BUDGET INFORMATION

A. BUDGET TRANSFERS

A transfer of funds can be made between any two General Fund non-personnel accounts. All budgeted General Fund accounts have a fund number of 000000. Please refer to your Banner accounting reports for the fund number of each account. The Budget Office requires all requests for transfers be electronically submitted using the Multiple Line Budget Transfer form. To access this form, login to BannerWeb, click on Financial Information, and click on the form. A Desk Guide for BannerWeb Budget Transfers is also available at this site.

B. NON-BUDGET TRANSFERS

Funds may be transferred from like funds only. Fund numbers are found on the Banner reports. Funds can be transferred from a 100 fund to another 100 fund (meaning the first three numbers of the fund number is 100) or from a 300 fund to another 300 fund. Funds may not be transferred from a 300 fund to a 100 fund or from a 100 fund to a 300 fund. When transferring funds from one non-budget index to another use the Journal Entry Form located at:

https://www.miamioh.edu/fbs/controller/general-accounting/accounting/transferring-expenses/index.html. Use 374300 as the account code for the Index the funds are coming from, and 313880 as the account code for the Index to

which they are going. Save the form after completing it and email it to generalaccounting@MiamiOH.edu.

C. EXPENSE TRANSFER REQUESTS

Expense Transfer Requests are made when a charge that has been made in one account needs to be moved to a different account**.** These requests are made using the Multiple Line Journal Voucher form found in BannerWeb.

D. RECOVERED FACILITY AND ADMINISTRATIVE COSTS ACCOUNT SPENDING

This account is often referred to as the Overhead Recovery account. It is possible to do Expense Transfer Requests that move expenses out of budgeted accounts and into the Overhead Recovery account, but direct transfers of funds are not permitted.

E. CARRY-FORWARD BALANCES IN BUDGETED ACCOUNTS

Carry-forward balances for each department/program will be placed in a special carry-forward index. For example, at the end of a fiscal year all funds remaining in CAS001, CAS002, CAS003, and all other CAS budget indexes are combined into a single carry forward index, CASCF9. A report showing a breakdown of the Indexes included in the carry forward and the amount of the funds that came from each is available in BI.

All expenditures from CF9 accounts, other than for items committed at year end, should only be for strategic spending purposes. Examples of strategic spending would include: providing support to develop on-line courses and/or new revenue-generating programming, student enrichment activities, software

purchases that enhance teaching, upgrading technology in classrooms, and purchases that improve student learning experiences and promote the mission of the unit and the CAS. Renovations and furniture purchases should not be paid from these funds **without prior approval of the Dean.** Any questions about the use of these funds should be directed to the Dean or an Associate Dean via e-mail.

Transfers of these funds are only permitted between two carry-forward indexes. No transfers may be made between a carry-forward index and a regular departmental/program

index. For example, a transfer from CASCF9 to CHMCF9 would be permitted, but a transfer from CASCF9 to CHM001 would not be permitted.

If you have any questions regarding information in this document please contact Christy Perry-Owens at heinricc@miamioh.edu or 513-529-4535.