

BUDGETARY INFORMATION

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MEMORANDUM TO BUDGETARY HEADS - GENERAL FUND BUDGET

The 2008-2009 General Fund Budget Plan was approved by the Board of Trustees on May 2, 2008. The approved budget for your specific area of responsibility is available on-line. Policies, procedures, and guidelines relating to the expenditure of departmental funds are available on-line. This information is intended to provide budgetary heads with the appropriate data necessary to maintain budget control throughout the 2008-2009 fiscal year.

Monthly reports from the Accounting Office will be available on-line during the fiscal year reflecting the status of each object code within the departmental budget. Monthly reports should be reviewed for correctness of accounting transactions and utilized to maintain control of your departmental budget. For assistance on budget interpretation, contact the Office of University Budgets at 5-1122.

2008-2009 Budget Allocations are available on-line at <http://imgweb.bsu.edu/wx/default.aspx>

2008-09 Salary Budgets are available on-line at <http://imgweb.bsu.edu/wx/default.aspx>

2008-09 Schedule of Vacant Professional Positions are available on-line at
<http://imgweb.bsu.edu/wx/default.aspx>

ALLOWANCES AND RESERVES

In reviewing the budget materials, which are submitted to you at this time, the following special explanatory information will be helpful.

A. Program Reserve Fund

Program Reserves are budgeted within certain sections of the general fund budget to provide for a degree of flexibility in the budget control process. For the fiscal year, a program reserve for the offices of the President, Provost, Vice Presidents, and College Deans has been established based on the projected needs of each specific area. In general, a program reserve is to be utilized to provide funding for emergency and/or unanticipated expenditures throughout the fiscal year. Procedures for use of program reserve funds are as follows:

1. Salaries and Wages

- a. New positions and/or increases to budget base amounts for Graduate and Doctoral Assistants and student wages on a recurring basis can not be funded from the program reserve.
- b. Use of program reserve funds for temporary appointments and/or increases to budget base amounts for Graduate and Doctoral Assistants and student wages on a non-recurring basis must be approved by the area Vice President and the Budget Office prior to commitment of funds.
- c. Use of program reserve funds for non-recurring salary and/or wage commitments will be approved only for the remainder of the fiscal year. Alternate source of funding must be determined for following fiscal years.

2. Supplies, Expense and Equipment Related Items

Program reserve funds may be used to supplement departmental and/or area supplies, expense and/or equipment needs on a recurring or non-recurring basis.

3. Definition of Terms and Summary of Approvals Required

- a. Recurring Transfer - Transfer of funds from program reserve (reduction of reserve base budget) to departmental or area budget (increase in base budget) to provide funding for expenditures anticipated to continue one or more following fiscal years.

Requires approval of area Vice President and Budget Office.

- b. Non-Recurring Transfer - Transfer of funds from program reserve (cash decrease only, does not reduce reserve base) to departmental or area budget (cash increase only, does not increase base budget) to provide funding for expenditures on a one-time basis only.

Requires approval of area Vice President and/or College Dean and the Budget Office (non-recurring transfers for salaries and wages require prior approval of both the area Vice President and the Budget Office).

B. Summer Salary Reserve

This object code represents the amount held by the Provost and Vice President for Academic Affairs to fund summer salary requirements within Academic Affairs.

C. Reserve for Contract Faculty

An allowance for academic year salaries has been built in the budgets of the Provost and Vice President for Academic Affairs and specific colleges. This funding will be used to replace personnel on leave and/or temporary faculty assignments which might be required during the academic year.

D. Matching Grant Reserve, Cost Sharing

A reserve for cost sharing on grants is included in the budget of the Provost and Vice President for Academic Affairs. As grants are approved and the amount of the cost sharing determined, appropriate transfers will be made by the Contracts and Grants Office.

E. Reserve for Unfilled Positions

Funding for Faculty/Professional personnel vacant positions is included in the budget of the President, Provost, Vice Presidents, or College Deans as a Reserve for Unfilled Positions. Please reference page 5, Item I, C for detailed explanation of the reserve.

SPECIAL INFORMATION CONCERNING GENERAL FUND BUDGET

I. Salaries and Wages

A. In order to budget and account for salary and wage expenditures by the established employee classifications, the budget reflects salaries as follows:

1. Salary Account Pool 1000

Salaries for Faculty /Professional fiscal year and academic year employees classified as regular full-time or continuing contract full-time will be charged to the appropriate object code within the 1000 pool. All other contract appointments and/or temporary appointments will be charged to object code 1250 or 1260 listed below.

2. Salary Account Pool 1250 or 1260 (Contract Professional)

Includes all salaries for Faculty/Professional fiscal year and academic year temporary appointments classified as contract full-time, contract part-time, contract semesterly and/or other temporary contracts. All charges to object code 1250 or 1260 must be funded by means of a budget transfer from the appropriate temporary funding source.

3. Salary Account Pool 1300

Includes salaries for Summer Faculty/Professional personnel.

4. Salary Account Pool 1400

Includes salaries for Graduate and Doctoral Assistant academic year employees.

5. Salary Account Pool 1500

Includes salaries for Graduate and Doctoral Assistant summer employees.

6. Salary Account Pool 1600

Includes salaries for Staff and Service personnel.

7. Salary Account Pool 1900

Includes wages for student employees.

General Fund Budget - Continued

- B. Salaries for continuing employees classified as Faculty/Professional personnel are included in the appropriate departmental budget. A detailed listing of personnel and the budgeted salaries by individual is available on-line.
- C. Funding for Faculty/Professional personnel vacant positions is included in the budget for the President, Provost, Vice Presidents, or College Deans as a Reserve for Unfilled Positions. Throughout the fiscal year, salaries for faculty and professional personnel appointments and/or terminations are to be transferred from or to the appropriate Reserve for Unfilled Positions.

Each specific Reserve for Unfilled Positions will be controlled on a recurring and non-recurring basis. Use of the reserve to fund salary requirements for new appointments hired as regular full-time continuing employees will reduce both the recurring and non-recurring balance of the reserve. Use of reserve to fund the salary requirements of temporary appointments for the remainder of the fiscal year or less will reduce the non-recurring balance only. Resignations, terminations and/or other discontinuance of employment will increase both the recurring and non-recurring balance. Sample transactions for the Reserve for Unfilled Positions are as follows:

Type of Appointment	Transactions		Balance	
	Non-Recurring	Recurring	Non-Recurring	Recurring
Beginning Reserve Balance			\$100,000	\$100,000
Fall Semester, AY				
Faculty Appt.	\$(40,000)	\$(40,000)	60,000	60,000
Temp. Faculty Appt.	(25,000)	-0-	35,000	60,000
Spring Semester, AY				
Faculty Appt.	(20,000)	(40,000)	15,000	20,000
Temp. Faculty Appt.	(10,000)	-0-	5,000	20,000

- D. Salaries for the continuing employees and vacant positions classified as Staff and Service personnel are budgeted in the appropriate departmental account. A detailed listing of Staff personnel and the budgeted salaries is available on-line. Budget totals are rounded to even dollar amounts.

General Fund Budget - Continued

- E. To change the account charged for the salary of an individual budgeted in a specific department and later assigned to work in two or more departments, a P-3 Personnel form must be processed.
- F. Funding for the temporary part-time replacements for personnel on special leaves and other temporary faculty assignments is budgeted as an allowance in the budgets of the Provost and Vice President for Academic Affairs and/or the College Deans.
- G. Special budgetary provisions are made for off-campus instruction. See Pages 8-9 for details.

II. Supplies and Expense – Account Pool 3000

In general, object codes referring to supplies, repairs and equipment are pooled as account pool object code 3000. Transactions relating to the use of account pool funds are as follows:

- A. Requisitions are to be prepared using the appropriate detailed object code for the planned expenditure, i.e. 3210 – Supplies, 3720 – Printing Costs, 4210 – Postage, or 6160 – Computer Equipment in excess of \$5,000, etc.
- B. The dollar value of expenditures or encumbrances will be subtracted from the appropriate account pool and reflected under the specific expenditure object code. On-line monthly accounting reports reflect the status of specific expenditure object codes utilized and the transactions relating to the account pool.
- C. Additional allocations and/or reduction to a departmental supplies and expense budget will be reflected as an increase or decrease to the account pool during the fiscal year.

III. Supplies and Expense – Line Item Budgets

Where applicable, certain budgets will include a line item budget for a specific expenditure object code. Line item budgets relate primarily to object code 8700 – Recharge for University Vehicles and object code 8800 – Travel.

IV. Graduate and Doctoral Assistants – Budget Transfers

The Graduate School will control the appointment of Graduate and Doctoral Assistants based on the funding level budgeted in each department and the number of appointments authorized to receive fee remissions. Appointments will be processed as follows:

- A. Graduate School will maintain a ledger for each department beginning with the budget amount. Appointments, resignations, etc., will be recorded against the budget balance. If a proposed appointment produces a deficit balance, the appointment will be held pending the processing of a budget transfer.
- B. All budget transfers for Graduate and Doctoral Assistants funding adjustments should be processed as regular transfers directly to the Budget Office. Once approved, a copy will be given to the Graduate School to adjust appropriate accounts.
- C. The number of appointments authorized to receive fee remissions will be equal to the number of Graduate and Doctoral Assistantship positions approved for each department.
- D. If funding allocated for Graduate and Doctoral Assistants is to be utilized for student wages, other personnel needs and/or other expenditures, the budget transfer must be approved by the Associate Provost/Dean of the Graduate School, and the Provost and Vice President for Academic Affairs.

OFF-CAMPUS INSTRUCTION

As a basic principle, student credit hours generated by off-campus instruction are recorded under the specific home department discipline in the same manner as on-campus instruction. The cost of such instruction, therefore, is recorded in the same department. For purposes of clarification the following principles have been followed in the preparation of the budget:

I. Off-Campus Programs such as London Centre Program and Australia Center

Instructional costs for these programs are charged to each department offering courses.

II. Other Field Studies

Instructional costs for off-campus credit instruction in the several field studies (generally summer programs) are charged to the appropriate account within the department offering courses.

III. Off-Campus Credit Instruction Organized through the School of Extended Education

Instructional costs for off-campus credit instruction for classes organized through the School of Extended Education are charged to departments involved in such course work based on the department being credited with the student credit hours. However, the following variations are in effect:

- A. It is expected that the majority of this instruction will be provided as a part of regular faculty load. In this case the salary of the faculty member has already been covered in the regular operating budget of a specific department and no budgetary adjustment of the base salary will be required.
- B. A supplementary line item is established in the budget for Extended Education to cover certain additional costs related to off-campus instruction. The cost of the following items is charged initially to the appropriate instructional department. A budget transfer is then made from Extended Education to the appropriate departmental budget based on the load report for each semester.
 1. Zone factor for off-campus classes.
 2. Overload payment if the off-campus class becomes an overload assignment.
 3. Independent study instruction.
 4. Salaries for temporary faculty assigned off-campus classes.
 5. Summer salaries for all off-campus credit instruction.

Off-Campus Instruction - Continued

C. Budget Adjustments

Following the distribution of the faculty assignment reports by the Provost's Office, a transfer is initiated by the Budget Office for the specific departments entitled to a supplementary budget amount as detailed in item III-B above. In this way, the costs will be reflected in the appropriate departments with the department receiving from Extended Education a supplementary amount to cover the additional expenses incurred.

IV. These regulations are applicable to the summer sessions as well as the academic year.

BUDGET TRANSFER PROCEDURE

In order to implement revisions to the approved budget, a budget transfer must be submitted to the Budget Office. In general, budget transfers require the approval of the Department or Budgetary Head, Dean (where applicable), Vice President (for specific transfers) and the Budget Office. Procedures for processing budget transfers are as follows:

- A. Approved budget transfers are processed by the Budget Office as a direct on-line update to the Accounting System on a regular basis. Monthly accounting statements reflect transfers processed through the last working day of each month.
- B. Transfers are not required from one salary object code to another salary object code if the object codes are within the same salary pool, such as 1610 to 1650, both within the 1600 Pool. Transfers are required from one salary pool to another salary pool, such as object codes 1000 to 1300. A majority of the budget transfers relate to salary budgets due to transfers for semester-by-semester teaching assignments, grant assignments or other special situations.
- C. Salary object codes 1250 and 1260 are used to account for salaries of temporary faculty and professional appointments. All salaries charged to object code 1250 or 1260 must be funded by a budget transfer from the appropriate temporary funding source.
- D. A budget transfer is required from or to the appropriate Reserve for Unfilled Positions for faculty/professional personnel appointments and/or terminations during the fiscal year. Reference Page 5, Item I, C for specific procedures relating to use of Reserve for Unfilled Positions.
- E. Special accounts established under a budgetary unit are available for specific purpose indicated.
- F. See Page 13 for sample of form to be used in submitting request for transfers. **Please use even dollar amounts on these requests.**
- G. Copies of the form will be returned to the individuals indicated in the “COPIES TO” section of the form by the Budget Office with action noted.
- H. The Budget Transfer form is available at <http://webapps2.bsu.edu/formfinder/budget.html>

POLICIES AND PROCEDURES FOR BUDGET REALLOCATIONS AND ADJUSTMENTS

Vice Presidents, Deans, Directors, and Department Heads may recommend reallocations and/or adjustments to funding allocated to a college, department or area within guidelines as follows:

A. Budgets for Salaries and Wages

Consist of: Funding allocated for Faculty and Professional Personnel, Staff and Service Personnel, Graduate and Doctoral Assistantships, Student Wages, Summer Salaries, Reserve for Unfilled Positions (Faculty and Professional Personnel) and Reserve for Contract Faculty (Budget Pools 1000, 1250, 1260, 1300, 1400, 1500, 1600, 1900, and Reserves listed).

1. Funding can only be reallocated within the salary and wage budget pools listed above.
2. Funding can not be reallocated to the Account Pool, Travel budget and/or to meet other non-salary and wage expenditures.
3. Funding can not be used to increase the number of Graduate Assistant or Doctoral Assistantship appointments.

B. Budgets for Account Pools (Budget Pool 3000)

1. Funding can be reallocated from one account pool to another.
2. Funding can be reallocated to Travel budgets with the approval of the area Vice President and/or the President.

C. Budget for use of University Vehicles (Budget Pool 8700) and Travel (Budget Pool 8800)

1. Funding can be reallocated within Travel budget pools.
2. Any budget reallocation from an Account Pool or Program Reserve to a travel budget requires approval of the area Vice President and/or the President.

D. Budgets for Program Reserve

1. Funding can only be used to supplement planned expenditures from Account Pool (3000) or Travel (8700 and 8800).
2. On an exception basis, funding may be reallocated to meet non-recurring salary or wage requirements.

E. Approvals Required for Budget Reallocations/Adjustments

1. Department or Budget Head
2. Dean or Director
3. Area Vice President or President
4. Budget Office

F. June 30, 2008 Account Balances/Deficits

1. With recommendation of the Dean or Vice President, individual departments may carry-forward as of June 30, 2008 an account pool balance defined as follows:

"Actual cash balance as of 6/30/2008 not to exceed 20% of the original account pool budget for 2007-2008."
2. In the event a departmental budget deficit exists as of June 30, 2008 for any salary and wage, supplies and expense and/or travel expenditure object code, the Dean or Vice President will make the determination concerning funding a deficit balance. Any deficit balances not funded as of 6/30/2008 will be carried-forward and deducted from funding available for 2008-2009.
3. Adjustments to the 2008-2009 account pool carry-forward balance/deficit and/or salary and wage deficits will be processed by the Budget Office following close of the 2007-2008 financial accounting records.

BALL STATE UNIVERSITY
BUDGET TRANSFER FORM
2007-2008 FISCAL YEAR

TRANSFER TO

TRANSFER FROM

	<u>ACCOUNT NUMBER</u>	<u>BUDGET POOL</u>	<u>ACCOUNT TITLE</u>	<u>AMOUNT</u>	<u>ACCOUNT NUMBER</u>	<u>BUDGET POOL</u>	<u>ACCOUNT TITLE</u>
1.	1-86500-3000		Account Pool	\$2,000.00	1-93002-9910		College Reserve
2.	1-87000-1250		Temp Faculty	12,000.00	1-93101-9920		College Reserve
3.	1-88300-1000		Fac/Prof Personnel	40,000.00	1-93108-9960		College Reserve
4.	1-88500-1900		Student Wages	1,000.00	1-87000-1900		Student Wages
5.	1-88500-1900		Student Wages	2,000.00	1-88500-1600		Staff Personnel

A detailed explanation for the reason or purpose for each transfer must be listed below by the corresponding line number. Designate each transfer as **RECURRING** or **NON-RECURRING**.

1. Transfer from Program Reserve to support additional supply and expense requirements. (Non-recurring)
2. Transfer from Temporary Faculty Reserve salary funding required for the appointment of John Jones, Fall Semester, 2008. (Non-Recurring)
3. Transfer from Reserve for Unfilled Positions for John Smith, tenure track appointment effective Fall Semester, 2008. **(RECURRING)**
4. Transfer student wage funding from Art Department to Business Department. (Non-Recurring)
5. Transfer Staff-Biweekly funding to student wages within the Department. (Non-Recurring)

APPROVED BY:

DEPT/BUDGET HEAD _____

DATE : _____

DEAN/VICE PRESIDENT _____

DATE : _____

CONTRACTS/GRANTS _____
(if grant account)

DATE : _____

BUDGET OFFICE _____

DATE : _____

Budget Office Use:

ENTRY CODE 22

DATE : _____

Document No. _____

COPIES TO:

Dean
Department Head

POLICY ON PAYMENTS TO LECTURERS AT CONFERENCES, CLASSES, ETC.

In general, a lecturer is entitled to receive the honorarium on the day of which the lecture is delivered. Payment will generally be available as requested provided efforts are taken to comply with the following:

- A. Check request form is submitted through usual channels at least two weeks before the date of the lecture. This period of time is necessary to allow for campus mail delivery, non-work days on weekends, telephone calls when information is incomplete, and the normal processing of the requisition which includes incorporating it in the check writing schedule.
- B. A check request should contain the following information:
 - 1. The correctly spelled name of the lecturer, complete address, and social security number. (for tax reporting purposes)
 - 2. The date on which the lecture will be given.
 - 3. The type of event at which the lecturer is speaking.
 - 4. The exact amount to be paid – shown in the amount column.
 - 5. The social security number must be secured at the time of filing the check request.

The amount to be paid may be an honorarium only, expenses only or a combination of the two. Usually it will be possible to negotiate with the guest speaker on contingent or traveling expenses in the course of correspondence prior to the speaker's appearance on campus. This amount can then be indicated on the original check request. However, if expenses are to be paid which cannot be determined in advance, a second check request will need to be prepared for these expenses with a second check being mailed after the appearance of the guest speaker.

- C. As a usual procedure, the Accounting Office prepares the check plus a form to be signed by the speaker. It is the responsibility of the department to pick up the check and signature form in the Accounting Office, obtain the signature of the speaker on the form and return the signed document to the Accounting Office. If a second check request needs to be prepared for expenses, a second check request form should also be signed by the visiting lecturer. In this case, the address to which the check should be mailed must be indicated.

D. Grants

A separate procedure is in effect for faculty and visiting lecturers paid from grant funds. This procedure is sent to the department head and the director at the time of establishing a grant fund. Please read the directions carefully and follow the steps outlined which differ from the procedure outlined above for honoraria paid from regular departmental budgets.

GUIDELINES FOR USE OF DEPARTMENTAL FUNDS

FOR RECEPTIONS, LUNCHEONS, DINNERS AND SIMILAR EVENTS

Guidelines applicable for use of University funds to cover the costs of refreshments, luncheons, dinners, and related events are listed as follows:

A. General Fund (accounts 1-10100 through 1-75000)

1. Funds may be used to provide refreshments for departmental or college student meetings to recognize academic achievements, to attend presentations by guest speakers, and to advise/inform students of departmental academic programs and requirements.
2. Funds may be used for payment of room charges for departmental meetings held in the Student Center, Emens Auditorium, E.B. Ball Center, and other auxiliary buildings.
3. Funds can not be used for refreshments, luncheons or dinners to host a state, regional or national professional meeting.
4. Funds can not be used for refreshments, luncheons or dinners for activities hosted by a department or college for members of the faculty or staff.

B. Designated Fund (accounts 2-20000 through 2-29999)

1. Funds may be used for payment of room charges for departmental meetings held in the Student Center, Emens Auditorium, E.B. Ball Center, and other auxiliary buildings.
2. Provided activities are designated as University – related and are in compliance with the specified purpose of the designated fund to be charged, the costs of refreshments, luncheons and dinners may be approved for activities as follows:
 - a. Student meetings.
 - b. University guests and a University host.
 - c. Conference activities.

Note: The cost of alcoholic beverages can not be charged to University accounts.

C. Ball State University Foundation Accounts

Ball State University Foundation funds assigned to a University department or college may be used to fund expenses for receptions, luncheons, dinners, and/or other entertainment expenses for University related activities. Request for payment of expenses from Foundation funds must be processed in accordance with “Guidelines for Foundation Account Withdrawals” as listed on pages 17 – 25.

ORDERING BOOKS THROUGH THE UNIVERSITY LIBRARY

In accordance with the policy established by the Provost and Vice President for Academic Affairs, books are normally ordered by departments through the Library by use of the specific Library form rather than a Purchase Requisition. Books ordered in this manner are not charged to the departmental budget. The added advantage is that the books are cataloged and included in the total number of volumes in the Library.

BALL STATE UNIVERSITY FOUNDATION GENERAL INFORMATION

The Ball State Foundation Office is responsible for handling all financial transactions relating to the receiving and disbursing of Foundation funds. In order to assist you in processing Foundation transactions, general information is listed as follows:

A. Processing Contributions

The Foundation Office will process and acknowledge all contributions. Please contact the Foundation Office for instructions on how to deliver contributions by check, securities, or cash to the Foundation office.

B. Processing Requests for Withdrawal of Funds from a Ball State University Foundation Account:

1. Complete a “Request for Withdrawal of Restricted Funds from Ball State University Foundation” form to withdraw funds from a foundation account.
2. Forward the request form, along with all necessary documentation directly to the Ball State University Foundation, either by campus mail (“Ball State University Foundation” on the envelope) or by personal delivery to the Foundation Office at 2800 West Bethel Avenue.
3. All requests will be reviewed for compliance with the “Guidelines for Foundation Account Withdrawals”. Questions regarding the appropriateness of a request should be directed to the Foundation Office prior to sending the withdrawal form.
4. Foundation checks are written one day each week, on Thursday. All withdrawal forms must be at the Foundation Office no later than 4:00 pm on Wednesday for payment the next day.
5. All inquiries regarding the preparation of checks, the date of mailing, or lost checks should be directed to the Foundation Office.

C. Inquires Regarding Ball State University Foundation Accounts

All inquiries regarding a Foundation account balance, account restrictions, account additions/deductions, opening a new account and other account information should be directed to the Foundation Office.

D. Ball State University Foundation Office Location

The Foundation Office is located at 2800 West Bethel Avenue (the Alumni Center at the corner of Bethel and Tillotson).

Office Hours:	Summer	7:30 am – 4:00 pm
	Academic Year	8:00 am – 5:00 pm

BALL STATE UNIVERSITY

BALL STATE UNIVERSITY FOUNDATION

GUIDELINES FOR FOUNDATION ACCOUNT WITHDRAWALS

In order to develop and maintain policies and procedures which will provide proper documentation and review of withdrawals from Foundation Accounts, disburse funds in accordance with donor intent, maintain the tax exempt status of the Foundation, prohibit the use of funds for the direct personal benefit of faculty and/or staff, obtain goods and services efficiently and at the lowest cost consistent with quantity and quality desired, and properly account for all capital equipment purchased, guidelines for withdrawal of Foundation funds are listed as follows:

A. Foundation Guidelines for Determination of Allowable uses of Funds Includes General Expenditure Categories Listed as Follows:

1. Salary and Wage Payments.

Direct payment, by the Foundation, to faculty, staff, students and/or other full or part-time employees of the University is unallowable. If support of University payroll charges or other compensation to University employees is approved from Foundation funds, payment to the employee will be processed through the University Payroll Office.

2. Honorarium, Consulting Fees

Payment of an honorarium or consulting fee is allowable provided the individual receiving payment is not an employee of the University. Since Honorariums constitute income to the recipients, the withdrawal form authorizing the payment must be accompanied by IRS form W-9.

3. Guest Expenses.

Reimbursement of expenses incurred for entertainment of guest lecturers and/or other guests of the University is allowable. Usually reimbursement is limited to expenses incurred for travel, food, and lodging of guests and the associated expenses for a reasonable number of University staff accompanying the guests. Unusual circumstances should be cleared with the Foundation prior to expenditures being incurred.

4. Coffee Hours, Receptions, etc.

Reimbursement of expenses incurred for coffee hours, teas and/or receptions may be reimbursed from Foundation funds provided the functions are in conjunction with official University related activities.

5. Association Dues and Publication Costs.

Departmental and/or institutional association dues and publications' costs may be paid from Foundation funds. Payment of association dues and/or publications' costs for the direct personal benefit of individual faculty or staff members is not allowable.

Ball State University Foundation Guidelines

6. Faculty and Staff Travel.
 - a. Travel expenses must be directly related to faculty and staff departmental, office and/or institutional assignments in order to be paid from Foundation funds.
 - b. Faculty and staff members must file an "Authorization for Travel", Form B-27, signed by the Department Head and Dean and/or Vice President. The appropriate Foundation account number should be indicated as the source of funds for payment of the travel expenses. If the University is reimbursing a portion of the expense, the original receipts should accompany that University's request for payment. The Foundation will accept copies of the receipts to pay the Foundation portion of the request. This is the only time the Foundation will accept copies of receipts as supporting documentation for a request for payment.

7. Magazine Subscriptions.

Magazine and other subscriptions to be paid from Foundation funds should be directly related to departmental teaching, research and/or public service activities. Subscriptions must be mailed to a University department, office or the Library.

8. Capital Equipment.
 - a. Capital equipment generally used for teaching, research, and/or public service activities may be purchased from Foundation funds. Capital equipment is currently defined as those items costing \$5,000 or more and having a useful life of one year or more.
 - b. Title to, and inventory control of, capital equipment purchased from Foundation funds is automatically transferred to the University unless specifically indicated otherwise by the Foundation.
 - c. Department Heads may recommend a specific vendor, manufacturer, etc. if the requested equipment is required to maintain consistency with existing equipment or to meet teaching or research specifications.
 - d. Capital equipment purchased with Foundation funds will require a University Purchase Requisition, in addition to the Foundation withdrawal request.

9. Supplies and Expenses.
 - a. Expendable supplies may be purchased from Foundation funds.
 - b. Supply and expense items must be used for teaching, research, and/or public service activities.

Ball State University Foundation Guidelines

10. Gift Cards.

The Foundation will **not** pay for or reimburse for gift cards purchases.

11. Flowers.

Flowers are ordered by the President's office for events and occurrences dealing with employees, alumni and friends of the University. Any other flower purchases will **not** be paid by the Foundation. Those flower purchases must be funded by individual contributions within the area in which the purchase was made and those contributions must be sent directly to the florist.

12. Other.

Proposed uses of Foundation funds which are not directly related to the above listed categories or uses relating to unusual circumstances must be cleared with the Foundation prior to expenditures being incurred. Failure to comply with this provision can result in embarrassment, returned merchandise and/or personal expense.

B. University Guidelines for Control of Equipment Purchased from Foundation Funds.

1. Equipment purchased from Foundation funds will be assigned to the requesting department until such time as the equipment becomes excess to department needs, obsolete, or considered of limited value beyond reasonable repair. At this time it must be transferred to Inventory Control and Moving for storage or salvage.
2. All equipment purchased from Foundation funds will be recorded and labeled as a part of the University inventory system. The inventory numbering system will separately identify equipment purchased from Foundation funds.
3. The University and/or the Foundation may elect not to approve an equipment request due to one of the following conditions:
 - a. High level of projected operating and/or maintenance costs.
 - b. Space needs requiring major alterations to existing structure.
 - c. Major installation costs.
 - d. Duplication of existing equipment which is available for general use by University faculty and staff.

Ball State University Foundation Guidelines

C. Procedures for Requesting Withdrawal from Foundation Accounts.

1. Requests for withdrawal of funds involving honorariums, consulting fees, associations dues, publication costs, subscriptions for magazines and publications, reimbursement for payment to a vendor for miscellaneous supply items procured directly from a vendor, items of equipment of a non-capital nature and other miscellaneous expenses will be processed as follows:
 - a. Requests for the withdrawal of Foundation funds are to be submitted on the "Request For Withdrawal of Restricted Funds From Ball State University Foundation" form. The form must be signed by the individual assigned responsibility for the Foundation account from which funds are requested and countersigned by the individual who has supervisory or administrative responsibility over the person submitting the request. Completed forms are to be submitted to the Foundation for certification of sufficient funds, proper documentation, approval and payment.
 - b. Original vendor invoices, expense receipts, and/or other supporting documentation should be attached to the withdrawal form. For University activities, the name and purpose of the event and date should be included.
 - c. Foundation checks will be distributed as indicated on the request form. For payment of University billings, checks will be made payable to Ball State University and mailed to the appropriate University office or funds will be transferred electronically (ACH transaction) into the BSU general bank account. A bank adjustment is prepared to record the payment in the appropriate University account. This ACH transaction is completed at the end of each month. Requests for payment through the ACH transaction must be received by the foundation by the 25th of the month.
2. Requests for Withdrawal of Foundation Funds to Purchase Capital Equipment will be Processed as Follows:
 - a. Requests for the withdrawal of Foundation funds are to be submitted on the "Request For Withdrawal of Restricted Funds From Ball State University Foundation" form. The form must be signed by the individual assigned responsibility for the Foundation account (fund authorizer) from which funds are requested and countersigned by the individual who has supervisory or administrative responsibility over the person (supervisory authorizer) submitting the request. Completed forms are to be submitted to the Foundation for certification of sufficient funds, proper documentation, approval and payment.
 - b. All requests for purchase of Capital Equipment must be accompanied by a "University Purchase Requisition". The title and account number of the Foundation funds to be charged must be shown on the requisition. Justification for a specific vendor and/or manufacturer of equipment or supplies must accompany the requisition.

Ball State University Foundation Guidelines

- c. A copy of the request will be retained in the Pending File until notification by the Accounting Office that the transaction has been concluded. The approximate amount

of the expenditure will be charged against the proper account until full payment is made, adjusting the account balance to the exact amount.

- d. Requisitions for capital equipment are to be approved by the Department Head and Dean and/or Vice President.
 - e. In addition, requests for computer hardware must be accompanied by the "Computing Resource Request" Form UCC-14.
 - f. Requests will be forwarded by the Foundation to the Accounting Office for review and coding, and, in turn forwarded to the Purchasing Office for processing.
 - g. Consideration will be given to departments' preference of vendor, manufacturer, etc.; however, determination of the vendor will be the responsibility of the Purchasing Office. Every effort will be made to purchase items at the lowest price consistent with the quantity and quality desired.
 - h. Upon receipt of the merchandise requested, receiving copies of the purchase order will be signed by the Department Head and forwarded to the Accounting Office for processing.
 - i. Payment to the vendor will be made by the Accounting Office and withdrawal will be charged to the account for Foundation orders.
 - j. On a monthly basis, withdrawals will be summarized by the Accounting Office and forwarded to the Foundation Office for reimbursement. The Foundation check will be mailed to the Accounting Office or funds will be transferred electronically and credited to the account for Foundation orders.
 - k. One copy of each equipment order will be sent to the Inventory Control and Moving Office by the Accounting Office following payment to the vendor in order to record and label the equipment as part of the University inventory system.
3. Requests for Withdrawal of Funds for Salary or Wage Payments to Employees or Students.
- a. Requests for withdrawal of Foundation funds to make salary or wage payments must originate with the individual making the commitment to pay Ball State University employees or students for services. The form must be signed by the individual assigned responsibility for the Foundation account (fund authorizer) and countersigned by the individual who has supervisory authorization over the fund, and submitted to the Foundation for certification of sufficient funds, review of required documentation approval and payment.

Ball State University Foundation Guidelines

- b. Each recipient must be hired in accordance with University employment procedures and be assigned to that department's budget. The department or area requesting

payment will be responsible for processing the appropriate payroll appointment form. Foundation reimbursement will be made to the University's department budget. The individual will receive a University payroll check from the Payroll and Employee Benefits Office.

- c. The requestor will specify that the Foundation payment be made to Ball State University and notification of payment sent to the Director of University Budgets. Upon receipt of the payment, the appropriate budget transfer will be processed to adjust the departmental budget equal to the salary or wage payment.
4. Requests for Withdrawal of Funds for Approved Travel.
- a. If the request for reimbursement for travel expenses is from Foundation funds, the request must be supported by the completed, original, white copy of the "Authorization For Travel", Form B-27, accompanied by original receipts for lodging, meals and transportation.
 - b. If the request requires reimbursements be split between University funds and Foundation funds, then the following must be met:
 - (1) The source of funding must be clear from the outset, the original "Authorization For Travel", Form B-27, must indicate the maximum amounts authorized for payment from the University and from the Foundation.
 - (2) When funding is split, the University funds will be requested first, utilizing normal reimbursement procedures. The original white copy of the B-27, appropriate receipts to document expenses for which University reimbursement is requested and the signed copy of the "Travel Expense Voucher", Form B-111, will be submitted to the Accounting Office for reimbursement.
 - (3) Requests for additional reimbursements for Foundation funds will be submitted utilizing the "Request for Withdrawal of Restricted Funds From Ball State University Foundation" form, countersigned by the individual who has responsibility over the person submitting the request and submitted to the Foundation for certification of sufficient funds, required documentation and approval.
 - (4) Requests must be supported by a copy of the B-27, copies of receipts submitted to the Accounting Office, original copies of additional receipts not submitted to the Accounting Office (such as receipts for meals), and a completed copy of the B-111 indicating those expenses paid for by the University.

Ball State University Foundation Guidelines

- (5) Where split funding is involved, University cash advances will be limited to amount of approved travel costs to be paid from University funds. No monies

will be advanced from Foundation funds where split funding is involved.

Document revised and amended by representatives of the Office of Vice President for University Advancement, Office of Vice President for Business Affairs and Treasurer, and Ball State University Foundation Office as of July, 2008.

REQUEST FOR WITHDRAWAL OF RESTRICTED FUNDS FROM BALL STATE UNIVERSITY FOUNDATION

FUND NUMBER		REQUEST NUMBER
FUND NAME		
NAME OF DEPARTMENT OR ADMINISTRATIVE UNIT		
PROJECT OR EVENT (if applicable)		
PURPOSE OF WITHDRAWAL		
AMOUNT	PAYABLE TO	
SEND CHECK TO		
SUBMITTED BY		DATE

FUND AUTHORIZATION	DATE				
SUPERVISORY AUTHORIZATION	DATE				
PLEASE USE THIS CHECK LIST TO FACILITATE PROCESSING OF THIS REQUEST					
_____	ORIGINAL DOCUMENTATION ATTACHED? (REQUIRED)				
_____	HONORARIUM? ATTACH COMPLETED HONORARIUM FORM.				
_____	TRAVEL? ATTACH APPROVED FORM B-27.				
_____	CAPITAL EQUIPMENT? ATTACH FORM B-9. THE FOUNDATION				
_____	WILL FORWARD TO ACCOUNTING/PURCHASING.				
BELOW FOR FOUNDATION USE ONLY					
FOUNDATION APPROVAL SIGNATURE:	DATE				
VENDOR NUMBER					
_____	COMMTMENT	_____	EXPENDITURE	_____	MANUAL CHECK
OBLIGATION NUMBER		INPUT BY		DATE	
CHECK NUMBER			CHECK DATE		

FOUNDATION COPY

INSTRUCTIONS FOR PETTY CASH PURCHASES

The established Petty Cash procedure provides for purchasing items of \$50.00 or less from local vendors if these items are not available in Central Stores or Guy Brown Products. For such purchases, the Petty Cash Voucher (Form B-6) is used. See Page 27 for sample copy. Additional copies may be ordered from Central Stores.

The procedure is as follows:

- A. Individual purchases are limited to \$50.00.
- B. Payments to individuals for services are prohibited.
- C. Each purchase is to be supported by a vendor's receipt to be attached to the Petty Cash Voucher (Form B-6).
- D. The Petty Cash Voucher (Form B-6) is to be filled out by the department making the purchase. The following information is to be furnished:
 - 1. Date of purchase.
 - 2. Name of Supplier.
 - 3. Each item purchased and the quantity.
 - 4. Total dollar amount of the purchase.
 - 5. Department name.
 - 6. Account number to be charged.
 - 7. Signature of person requesting reimbursement.
- E. The department head signs the Petty Cash Voucher.
- F. The completed Petty Cash Voucher with the vendor's receipt attached is submitted to the Cashier's window of the Bursar's Office. Immediate reimbursement will be made if the voucher and supporting data are in order.
- G. The University does not pay Indiana State Sales Tax; therefore, the sales tax cannot be reimbursed. The purchaser is to inform the supplier that the purchase for Ball State University is tax exempt. In the event the vendor requires a tax exemption certification, one may be obtained from the Purchasing Office.
- H. A copy of the Petty Cash Voucher is returned to the originating department from the Accounting Office. This copy will indicate that reimbursement has been made and the charge posted to the account number indicated on the Petty Cash Voucher.

BALL STATE UNIVERSITY PETTY CASH VOUCHER

NAME OF SUPPLIER WALMART

DATE OF PURCHASE _____

ITEMS PURCHASED (ATTACH RECEIPT)	AMOUNT
Miscellaneous Supplies	\$ 37.22
TOTAL AMOUNT OF PURCHASE	\$ 37.22

ATTACH THE VENDOR'S RECEIPT TO THIS FORM.

AFTER PROPERLY COMPLETED, PRESENT TO CASHIER'S WINDOW IN BURSAR'S OFFICE FOR REIMBURSEMENT.

DEPARTMENT NAME Department X

ACCOUNT NUMBER TO BE CHARGED 1-85900-3210

APPROVED BY _____

I CERTIFY THAT I HAVE BEEN REIMBURSED BY BALL STATE UNIVERSITY FOR THE AMOUNT SHOWN ABOVE.

SIGNATURE OF PERSON REQUESTING REIMBURSEMENT

DO NOT DETACH, YELLOW COPY WILL BE RETURNED TO DEPARTMENT AFTER PROCESSING

**FACILITIES PLANNING AND MANAGEMENT (FPM)
PROCEDURES FOR WORK REQUESTS**

For Procedures for Work Requests go to the Facilities Planning and Management website at www.bsu.edu/facilities/business/wrfprocedures/

BALL STATE BOOKSTORE

PROCEDURES FOR USING INTRA-UNIVERSITY CHARGE FORM

Supply items most commonly used on campus are available from either the Ball State Bookstore or Central Stores. Both of these areas should be checked for needed items before purchases are made off campus. Supply and equipment items available from Central Stores can be ordered by completing on-line the Central Stores Requisition. As a convenience to the Ball State Bookstore customers, new procedures have been established which permit direct charges to University accounts. University purchases at the Bookstore can be made by using the Bookstore Intra-University Charge Form located at www.bsu.edu/webapps2/formfinder/forms/Bookstore%20Charge%20Form.pdf Purchase Requisitions will not be issued for blanket Purchase Orders at the Bookstore. Purchase of equipment items from the Bookstore will require a Purchase Order Requisition. The Bookstore Intra-University Charge Form can be used in place of a Petty Cash Voucher, however, the Petty Cash procedures can still be used to purchase supply items from the Bookstore.

- I. Procedures to be followed:
 - A. The Bookstore Intra-University Charge Form must be completed by indicating:
 1. Account Title.
 2. Ten digit account number to be charged.
 3. Signature of Department/Administrative Head.
 - B. Present the Bookstore Intra-University Charge Form at the Bookstore Charge Desk with the items to be purchased. Bookstore personnel will check the quantity and description, enter the unit price and extension, sign and date the form.
 - C. The Bookstore Intra-University Charge Form will be validated at the Charge Desk. Two copies of the form are made at the Charge Desk, one for the Bookstore and one for the purchaser.
 - D. The individual receiving the merchandise signs the "received by" box and dates the form.
 - E. The items purchased will be charged to the appropriate account through the use of the Bookstore Intra-University Charge Form.

Ball State Bookstore - Continued

- II. Procedures to be followed when returning merchandise are:
- A. Return merchandise and Departmental Copy of Bookstore Intra-University Charge Form to the Bookstore Charge Desk.
 - B. Bookstore personnel will indicate the merchandise being returned on the Departmental Copy of the Bookstore Intra-University Charge Form and prepare another Bookstore Intra-University Charge Form for credit to be given.
 - C. The Bookstore Intra-University Charge Form (credit) will be validated at the Charge Desk.
 - D. After the individual returning the merchandise signs and dates the "received by" box, that individual will be given the Departmental Copy (credit) and the original Departmental Copy will serve as a record of expenses (credits) incurred and should be filed for departmental use.
 - E. The merchandise being returned will be credited to the appropriate account through the use of the Bookstore Intra-University Charge Form.

Additional Bookstore Intra-University Charge Forms can be ordered from Central Stores.

Call the Bookstore Charge Desk at extension 5-8080 if there are any questions concerning the above procedures.

BALL STATE UNIVERSITY BOOKSTORE INTRA UNIVERSITY CHARGE FORM

LIMIT DESIGNATED BY DEPARTMENT \$ _____

Department X	1-86500-3210
ACCOUNT TITLE	ACCOUNT NUMBER
SIGNATURE - DEPARTMENT/ADMINISTRATIVE HEAD	DATE

			(FOR BOOKSTORE USE ONLY)			
NO.	QUANTITY	DESCRIPTION	UNIT PRICE		AMOUNT	
1	5	Miscellaneous Supplies				
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
			TOTAL			

BOOKSTORE VALIDATION

PERSON REQUESTING ORDER (OPTIONAL)	DATE
ORDER COMPLETED BY	DATE
RECEIVED BY	DATE

BURSAR VALIDATION

PROCEDURES ON TELEPHONE BUDGETS AND LONG DISTANCE CALLS

A. Telephone Charges

Individual departmental budgets are charged for costs of telephone equipment assigned to the department or area plus a prorated charged for the University telephone system equipment (object code 4330). Costs of long distance calls will be computed and charged to object code 4310.

B. Monthly Reports on Telephone Costs

The Director of Telephone and Postal Services forwards to department heads on a monthly basis detail on equipment charges plus cost regular long distance calls made from telephone stations in each department. Please call extension 5-8417 concerning any questions on telephone equipment, services, or charges.

For Telephone and Long Distance Calls Regulations and Procedures go to the Telephone Services website at <http://www.bsu.edu/telephoneservices/>

ELECTRONIC DEVICE POLICY

For the Electronic Device Policy go to the Telephone and Postal Services website at www.bsu.edu/phoneservices/edp/

TRAVEL REGULATIONS

For Travel Regulations and Procedures Manual go to the Accounting Office website at www.bsu.edu/accountingoffice/