Budget Manager’s Meeting Notes
January 19, 2017 (blue type indicates comments added during meeting)
UCC 3rd Floor Conference Room

1. Introductions (standard item)

Stephen Chandler attended for eCore/eMajor. He will attend future meetings.

2. Mileage Reimbursement Revisions – Anita Saunders and Lisa Kunkler

Mileage Reimbursement Rate Revisions – Effective with travel on or after Jan 01, 2017.
The Office of the Controller has received official notification from the Georgia State Accounting Office related to a decrease in the State travel reimbursement rates for business use of personal vehicles.
The following rates are applicable for travel that occurs on or after January 1, 2017:

- Tier-1 Rates: When it is determined that a personal motor vehicle is the most advantageous form of travel
- Automobile - $0.535 per mile (decreased from $0.54 per mile)
- Motorcycle - $0.505 per mile (decreased from $0.51 per mile)
- Aircraft - $1.15 per mile (decreased from $1.17 per mile)
- Tier 2 Rates: $0.17 per mile … government- or agency-owned vehicle is available or if it is determined that a rental vehicle is the recommended method of travel, but a personal motor vehicle is used (decreased from $0.19 per mile)

NOTE: The electronic expense report format in the People Soft Expense module has been modified to reflect the new rates. If you have a question regarding the application of the appropriate rate, please contact Travel Services.

Lisa Kunkler was promoted to Assistant Director of Accounting, replacing Randy Miller, effective 1/16/17.

Accounting also provided information regarding the meal per diem during overnight travel. The 75% calculation for first and last day of travel has changed effective 2/1/17. Tricia Durrough will send out a tutorial to the campus for the 75% change in the coming days. Travelers may now use the ‘full day’ option in the travel module instead of adding individual meals.

3. Internal controls and reconciliation of departmental accounts – Kristin Smith

On behalf of the Rick Sears, AVP of Finance:

Please assist in verifying that all accounts (budgets) for which you have signature authority, are reconciled and reviewed for the time period between July 1, 2016 to December 31, 2016. Keep in mind the information below on the different types of budgets and the differing signatures required.
Agency accounts require only the signature of the approving official. No Vice President or Dean’s signature is required on this form. Advisors for student organizations funded with student activity fees require the signature of the approving official and the Vice President for Student Services. All other budgets require the approving official, Dean/Vice President/President depending upon your reporting level in the organization.

Departmental reconciliations are an integral part of the University’s system of internal controls. These controls ensure the integrity of general ledger from which our financial statements are derived.

The following process should assist you in accomplishing this task:

1. Identify all Department IDs for which you have signature authority from the Departmental_Authorized_Approvers.xlsx spreadsheet (see Liz’s 1/8/17 email). NOTE: This spreadsheet is color coded for the Agency and Student Activity Funds.
2. Ensure all department accounts for which you have responsibility for have been reconciled and reviewed by you. NOTE: Multiple forms may be required depending upon the type of department code for which you are the approver.
3. Complete the Financial assurance form and forward it to the appropriate Dean or Vice President as appropriate for your department, college or division.
4. Forward the document, complete with all required signatures to the Office of the Controller.

Forms are due to the Office of the Controller by February 17, 2017. Your division may have an earlier due date to their office. Please work with your VP Office to find out if the earlier deadline exists. By signing the form, it is understood that all accounts (budgets) identified for that individual on the Department Approvers file have been reconciled. For questions or clarification, please contact Sarah Smitherman in the Office of the Controller (95353).

4. Updates to the Summer Temporary positions – Megan Tait & Karen Hulsey

As an update from our last meeting, we have had discussions with Career Services to help with the summer temporary process. As part of their PAR review, Career Services will now inform the home department and Budget Services a student assistant summer hire PAR is submitted and they find that the student is not taking at least one course over the summer. At this point departments may need to submit a BA to create a new summer temp position or fund an existing summer temp position. For ePAR requests, Career Services will reject the ePAR with a note for the department to request a summer temp position of Budget Services or change the position to an existing summer temp position.

The Student Hiring Process instructions can now be found on the Career Services website. [https://www.westga.edu/student-services/careerservices/student-employment/assets/docs/student-hiring-process.pdf](https://www.westga.edu/student-services/careerservices/student-employment/assets/docs/student-hiring-process.pdf)
• Career Services can be contacted to confirm if a student has enrolled in the summer or not at the time you intend on hiring.
• Both ePAR and paper PARs that are completed as SA hires will be returned to the department by Career Services if the student is not enrolled in at least one summer course. Career Services will contact the department to pick up the paper PAR help with the processing delay.
• Students can work up to 40 hours in the summer per Career Services.
• The auto-term dates for SAs will occur after spring graduation and summer graduation. The termination date used will be the end of the pay period after graduation.
• If a department is informed that a student needs to be changed mid-summer to/from a SA position, please contact Career Services as they do not continually monitor that. A change PAR will need to be submitted.
• You will not need to repost SA positions in PA for the fall for students to continue work in that position per Career Services. Please contact Career Services with a list of your continuing SAs. You will need to repost the PA posting if you are hiring a student that is new to your department.

5. **ePAR Access and Training – Karen Hulsey**

SAEM, ITS, UA, and President’s divisions went live with ePAR on January 3. If you are an approver and did not attend training you will not have access to the system. More training will be available on the Center for Business Excellence website. There will be no more ePAR open labs as previous labs had no attendance.

If an ePAR routes to you, it will just sit in your queue until you approve or go to training and receive access.

The ePAR website is now accessible from HR’s homepage. Separate job aids are provided based on type of action and employee type. Many thanks to Dale Driver, Tricia Durrough, and Karen Hulsey for the development work. [https://www.westga.edu/hr/electronic-par-information/electronic-par-info.php](https://www.westga.edu/hr/electronic-par-information/electronic-par-info.php)

The February Budget Managers agenda will include information on the March 2017 ePAR rollout to Academic Affairs.

6. **Year End 2017 Project Process Academic Affairs – Kristin Smith**

Lucretia Gibbs sent the following email out to Academic Affairs the first week of January regarding the Internal AA deadlines for Year-End projects.

• The YE Projects Information was sent directly to PAC on 11-30-2016, and then to the Budget Managers also later on November 30th. Please submit all requests for our division directly to the Provost Office (instead of Planning and Construction Services) by Friday, January 20th. The Provost Office will then review and submit to Planning and Construction Services by their deadline on Tuesday January 31st for the departmental funded requests.
• For the institution funded requests please submit directly to the Provost Office by Thursday, January 5th (instead of Planning and Construction Services). The Provost Office will then review and submit to Planning and Construction Services by their deadline on Tuesday January 31st for the institution funded requests.
7. OneUSG Rollout Updates – Kristin Smith/Karen Hulsey

Please see the attachment on page 6 for the purposed OneUSG rollout.

8. Updates to Elective/Miscellaneous Student Fees – Michelle Hawkins

USG has updated their Business Procedures Manual for Student Fees (section 24). This applies to any fee charged a student not just course/lab fees. Please see the attachments on pages 7-12 for more details. Please note that these changes are for all student fees (new and existing.) The BOR will be reviewing our current student fees as well as any changes proposed. There is a possibility that existing student fees may have to go before the board for approval based on the new procedures. More information on the existing fees will be given as our office receives communication from the board. This information will be shared in the next few weeks with the PAC, Deans’ meeting, and an Associate Deans’ meeting.

- Budget is currently reviewing the last 2 years of spending in these fees to see how the actual spending compares to how the department stated funds would be spent. Budget is also looking at the past two years to see if any funds were swept from these fees at the end of the year.
- Budget reminded everyone that the fee forms need to be completely filled out to be considered.
- Lucretia noted that the Provost Office is forming a committee to scrutinize current fees and fee requests in the future. More information will be provided to the deans about this committee in the near future.

Roundtable

- Thad reminded everyone that Food Services will be contacting departments who have outstanding catering bills.
- Housing, SAEM, and Nursing all have several vacant positions that need to be filled.
- In April, Dean Flanders will be leaving the Library.
- Coach Hall left UWG.
- Harry Nelson will start his dissertation this spring. Congrats!
Academic Affairs Agenda Items

9. Faculty Position Management – Kristin Smith & Lucretia Gibbs

We will now add the tenure status of a faculty position to the title and ensure the faculty rank is included. This will aid in reviewing for equity increases and compliance issues with a number of different types of faculty. Working with the Provost Office, we have obtained a list of all current faculty with their title and rank. By March 17th our office will complete updating of faculty naming convention in ADP. These changes may not appear on your initial FY18 Budget Development Worksheets but they will appear on the final worksheets that you will receive in May or June 2017 (in the aggregate data information at the bottom of the sheet).

An example of the updated naming convention: Assistant Professor-T 10500.

a) Starting in FY18, any FT faculty position that is going to be replaced temporarily with a different faculty type will be moved to the vacancy pool. The new process will be as follows:

- Move vacant T or NT positions into vacancy pool budget with permanent amendment (not via Budget Prep module). Do not change any attributes of the position except the distribution code. Home department will remain the same (where the position came from).

- When using position to hire temporary replacement, PAR will be processed. If using T or NT budget to hire limited term fill-ins, will keep position in vacancy pool as funding source and the home department will be where the faculty is working. Salary will appear on home department’s payroll distribution reports to aid with reconciliations. Titles will change to add ‘LTI (Limited Term Instructor) in front of the current full time faculty title (ex: LTI-Assoc Prof T-10000).

- Position will remain in Vacancy Pool until it is moved back with permanent amendment to home department once permanent faculty is hired.

- Limited Term Instructors (LTI) are not eligible for merit or equity increases. By definition Limited Term are temporary faculty hired for one year. If LT Instructor will return for second year, salary can be increased as part of the hiring negotiations but the increase will be funded by the department or the VPAA not the university.

In March the provost office will verify titles of all faculty positions. Any titles starting with LTI will be investigated to determine if position will be filled with original faculty rank position or another LTI. During the equity review for Limited Term Instructor positions, the following considerations will be made:

- If position will be filled with permanent FT faculty
  - Include in equity calculation at last permanent hire’s salary and rank.
  - Merit not included since incumbent was LTI.
10. Updates to PT Faculty process – Kristin Smith

After further discussions with Human Resources, we will maintain the process of having separate position numbers to identify temporary part-time faculty from regular part-time faculty. The naming distinction is currently our only way to identify these two separate groups in ADP. This information is then pulled from ADP to aid in ACA reporting.

To minimize the amount of BAs needed, this process will only require further action on your part if you do not already have a temporary position established. If you do not have a temporary PT Faculty position, we’ll need a BA to establish one for your department. If you already have a Regular and Temporary PT Faculty position established in the same chart string, Budget Services will look at the budget and expenses for both the temporary and regular positions in aggregate. So long as you have enough budget between the two positions to cover the PAR(s) we are reviewing, no additional BA will be required. If you do not have enough budget between these two positions, a BA will be requested at that time.

If you have questions about any existing temporary PT Faculty positions numbers in your areas, please feel free to contact your analyst who can provide that information.
Proposed Rollout Approach

OneUSG Rollout Schedule
(Proposed)

- **July 2017**
  - (Version 1)
  - Columbus State Univ. (4)
  - Ga College and St. Univ. (6)
  - Ga Gwinnett (0)
  - Ga Southwestern St. Univ (2)
  - University System Office (6)
  - (Comprehensive)
  - Valdosta St. Univ. (13)
  - 62,000
  - Aon Deployment
  - 6,800
  - Employees (Approx.)

- **January 2018**
  - (Version 2)
  - (Research)
  - Georgia State
  - (Consolidation)
  - Abraham Baldwin (0) / Bainbridge (3)
  - Atlanta Metro St. Coll. (4)
  - Clayton State Univ. (2)
  - Dalton St Coll. (3)
  - Fort Valley St. Univ. (4)
  - Georgia Highlands Coll. (0)
  - Gordon St Coll. (1)
  - Middle Ga St Univ. (3)
  - 16,300
  - Employees (Approx.)

- **April 2018**
  - (Comprehensive)
  - Kennesaw St. Univ. (5)
  - Univ. of North Ga (0)
  - Univ. of West Ga. (3)
  - (Consolidation)
  - Albany State / Darton (5)
  - Ga Southern / Armstrong (42)
  - East Ga. St. Coll. (2)
  - South Ga St. Coll. (2)
  - Armstrong St Univ. (2)
  - College of Coastal Ge. (3)
  - Savannah St Univ. (3)
  - 17,000
  - Employees (Approx.)

- **January 2019**
  - (Version 3)
  - (Research)
  - University of Ga.
  - 18,000
  - Employees (Approx.)

- **July 2019**
  - (Version 4)
  - (Research)
  - Augustus University
  - 5,300
  - Employees (Approx.)

- **January 2020**
  - (Version 5)
  - (Research)
  - Georgia Tech
  - 10,700
  - Employees (Approx.)
Elective Fees and Special Charges (Miscellaneous Fees)

Does The Fee Being Charged Require Additional Approval?

- Is this fee assessed to all students? If 'Yes', it requires Student and Board Approval; if 'No', proceed to the next question.
- Is this fee assessed to any subgroup of students based on credit hours earned or grade level? If 'Yes', it requires Student and Board Approval; if 'No', proceed to the next question.
- Is this fee assessed to all students in a specific degree program? If 'Yes', it requires Board Approval; if 'No', proceed to the next question.
- Is this fee assessed to all students in a specific course? If 'Yes', it requires Board Approval; if 'No', proceed to the next question.
- Does this fee cover the unique cost related to the course? If 'Yes', proceed to the next question; if 'No', it requires Board Approval.
- Can a student easily identify the direct benefit? If 'Yes', proceed to the next question; if 'No', it requires Board Approval.
- Is the revenue generated more than the expenses for the material/service if purchased independently? If 'Yes', it requires Board Approval; if 'No', proceed to the next question.
- Does the fee fund instructor/staff salaries and/or travel? If 'Yes', it requires Board Approval; if 'No', proceed to the next question.
- Are fees used for general learning centers for optional tutoring or other additional services? If 'Yes', it requires Board Approval; if 'No', proceed to the next question.
- Does the fee cover the cost of capital equipment? If 'Yes', it requires Board Approval; if 'No', proceed to the next question.
- Does the fee cover the cost of supplies, materials or services utilized by students in the lab? If 'Yes', it requires Board Approval; if 'No', proceed to the next question.

*NOTE: "All students" is defined as students currently enrolled in instructional courses and can exclude distance learning/online students. More information can be found in Section 24 of the Board of Regents Business Procedures Manual: [http://www.usg.edu/business_procedures_manual/section24/]
• Review new fee requests based on revised procedures manual. Need to ask the following questions.

<table>
<thead>
<tr>
<th>Considerations: if answer is yes then approvals apply.</th>
<th>Board Approval Required</th>
<th>Student Approval Required</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Assessed to all students?</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td>2. Assessed to subgroup based on credit hours earned or grade level?</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td>3. Assessed to specific degree program?</td>
<td>Yes</td>
<td>No</td>
</tr>
<tr>
<td>4. Assessed to specific course?</td>
<td>See below</td>
<td>See below</td>
</tr>
<tr>
<td>a. Specific course fee does <strong>not</strong> cover the unique costs related to the course?</td>
<td>Yes</td>
<td>No</td>
</tr>
<tr>
<td>b. Can the student readily identify the direct benefit of the specific course fee? Ex: art supplies and consumables, etc…</td>
<td>No</td>
<td>No</td>
</tr>
<tr>
<td>c. Does the revenue generated exceed the expenditures (material/service) of the fee?</td>
<td>Yes</td>
<td>No</td>
</tr>
<tr>
<td>d. Does the fee exceed the price of materials/service if purchased independently?</td>
<td>Yes</td>
<td>No</td>
</tr>
<tr>
<td>5. Assessed to a laboratory course or course with laboratory component?</td>
<td>See below</td>
<td>See below</td>
</tr>
<tr>
<td>a. The lab fee does <strong>not</strong> cover the unique costs related to the lab?</td>
<td>Yes</td>
<td>No</td>
</tr>
<tr>
<td>b. Are the lab fees used for general learning centers for optional tutoring or other services?</td>
<td>Yes</td>
<td>No</td>
</tr>
<tr>
<td>c. Does the fee fund instructors/staff salaries or travel?</td>
<td>Yes</td>
<td>No</td>
</tr>
<tr>
<td>d. Does the fee cover the cost of Capital Equipment?</td>
<td>Yes</td>
<td>No</td>
</tr>
</tbody>
</table>

Fees that require Board approval must receive approval each year.
ELECTIVE FEES AND SPECIAL CHARGES REQUIRING BOARD APPROVAL

FREQUENTLY ASKED QUESTIONS (FAQS)

1) Why did the Board of Regents change Board policy to require Board approval of certain elective fees?
   The Board historically has always had oversight of elective fees, and has generally delegated approval of most elective fees to USG institution presidents. The Board policy changes adopted in February 2015 regarding elective fee oversight and approval were made to further clarify the circumstances under which elective fees require Board approval and ensure consistency in how elective fees are applied.

2) Under what circumstances does an elective fee require Board of Regents approval?
   Elective fees requiring Board of Regents approval come under the following categories:
   - Any elective fee or special charge that is required to be paid by any standard subgroup of students based on grade level or previous credit hours earned (e.g. all freshman); or
   - Any elective fee or special charge that is required to be paid by all students in a specific degree program or in a specific course, with the exception of laboratory fees and supplemental course material fees.

3) If an elective fee requiring Board approval receives such approval, for how long is the Board’s approval of this elective fee effective?
   Board approval is effective for only the fiscal year for which it was approved. Board approval must be requested annually should the institution wish to continue the fee beyond the fiscal year for which it was approved.

4) How do a degree program fee and a course fee differ, and does it matter?
   A degree program fee is a fee assessed to all students enrolled in that particular degree program on a one-time, semester or annual basis. A course fee is a fee levied to all students enrolled in that specific course. Annual Board approval is required for degree program fees. Course fees may or may not require Board approval depending on whether or not they meet the criteria to be considered a lab fee or a “supplemental course fee”.

5) What are the criteria for determining whether a course fee can be considered a “supplemental course fee”?
   - The fee must cover specific costs, such as art materials, course packets/kits, museum admissions, travel to off-campus learning sites, safety equipment, software/videos, and special equipment. Another specific cost which the fee could cover would be the cost of a professional examination/certification, required as a part of the class, and procured by the institution under a group purchase where the fee in this instance would be essentially a pass-through fee, assessed with a very strict focus, in a limited manner.
   - The material or service is integral to the course in order for each student to reach the intended learning objectives.
☐ The student can easily identify the direct benefit he or she is receiving from the fee.
☐ The fee rate is equivalent to or lower than what the student would expect to pay for the material or service if purchasing independently at market price.
☐ Upon an in-depth review of the fee, the revenue received from the fee would directly align with the institution’s expenditures on the material or service provided.

A course fee not satisfying any of the above conditions would not be considered a “supplemental course fee” and would require Board approval.

6) Can a “supplemental course fee” be charged for funding services such as tutoring?
Yes, in very limited cases. However, in keeping with the guidance above, the tutoring sessions should be considered an integral or required component of the class, the tutoring services should be obtained for the specific course for which the fee is assessed, and the payment to the tutor should align with the fee revenue. Under these circumstances the fee would be classified as a “supplemental course fee” and not require Board approval.

7) Are course fees funding a tutoring facility or general learning center permitted?
No. Fees used to fund a tutoring facility or general learning center are not permitted. Tutoring facility or general learning center expenditures should be funded through the institution’s general operating budget with tuition or state funds.

8) If an elective fee contains the word “lab” in its title, is it exempt from the Board approval requirement?
No. The title of the elective fee has no bearing on whether or not it requires Board approval. Regardless of its title, an elective fee must still satisfy the criteria used in determining the fee’s review status and if it should be Board approved. A laboratory fee may be assessed in a laboratory course or course with a lab component to cover the cost of supplies, materials, and services utilized by students in a lab. The lab must be specific to a course and attendance required as a part of the course.

9) Can revenue from a laboratory fee be used to cover travel expenses for faculty/staff travel to a laboratory class located on a satellite campus?
No. Laboratory fees may only be assessed to cover the cost of supplies, materials, and services utilized by students in a lab.

10) Are the student lab assistants mentioned in the Business Procedures Manual (BPM) Section 24 paragraph regarding laboratory fees and their use the same as Graduate Research or Graduate Teaching Assistants?
No. Student lab assistants in this context refer to part-time or full-time hourly institution student employees who as part of their job duties spend a portion of their time cleaning and restocking the lab classroom(s). As such, lab fee revenue can be used to cover only the time student lab assistants spent attending to that specific lab.
11) Is Board approval necessary for student teaching fees and/or education field experience fees?
Yes. These fees usually cover student teacher related expenditures for faculty travel to the student teacher’s site, printing of course materials, seminars and other items associated with the student teacher. Since these fees are not for a specific material or service, but for several direct and indirect expenditures pertaining to the oversight and instruction of the student teacher Board approval is required.

12) Does an elective fee covering professional certification/licensing testing or other testing by a third party and/or other related professional services require Board approval?
Board approval is not required in instances when the fee covers only the cost of a professional examination/certification, required as a part of the class, and procured by the institution under a group purchase. These fees should be essentially pass-through fees, assessed with a very strict focus, in a limited manner, and should have the following features:
- The material or service is integral to the course in order for each student to reach the intended learning objectives.
- The student can easily identify the direct benefit he or she is receiving from the fee.
- The fee rate is equivalent to or lower than what the student would expect to pay for the material or service if purchasing independently at market price.
- Upon an in-depth review of the fee, the revenue received from the fee would directly align with the institution’s expenditures on the material or service provided.

13) Must an elective fee requiring Board approval also be submitted to our institution’s mandatory student advisory fee committee for review and/or approval?
It depends on the type of elective fee involved:
- Elective fees required to be paid by any standard subgroup of students based on grade level or previous credit hours earned (e.g. all freshman) **must** follow the same process as mandatory student fees including being presented to the institution’s mandatory student advisory fee committee for review and approval before being submitted to the Board of Regents for approval.
- However, elective fees required to be paid by all students in a specific degree program or a specific course do **not** have to be reviewed by the institution’s mandatory student fee advisory committee before being submitted to the Board of Regents for approval.

14) Are all elective fees and special charges subject to review by the University System Office?
Yes.

15) Are housing and food service fees included in the elective fee review?
Yes. A change in Board policy, which the Board is scheduled to adopt at its January 2017 meeting, requires the USG’s Chief Fiscal Officer to approve all housing and food service fees.
16) Is a course fee connected to furnishing a student an online textbook permissible, and if so, would it require Board approval?
Supplemental course fees may **not** be assessed for purposes of general student support services, textbooks, course development, salaries, travel or other intangible costs.

17) Do elective or miscellaneous fees such as application, graduation, transcript fees or parking fines require Board approval?
No, provided these and other similar miscellaneous fees are charged for specific purposes and used to support the services charged. In the case of a graduation fee, that fee should support activities related to graduation (e.g. commencement ceremonies and mailing of diplomas), while a transcript fee would cover the expense of furnishing an official transcript. Likewise, parking fines should support the provision of parking services. Miscellaneous fee revenue should be accounted for in the fund in which expenditures related to the specific activities triggering the fee occur.