

Guidelines for Department and Program Budgets

While the chair is responsible for supervision of departmental and program budgets, all faculty members are expected to adhere to the guidelines set forth below. These budgets intentionally offer support for 1) student learning in and out of the classroom; 2) department or program faculty in their roles as teachers/scholars/artists; and 3) special programming specific to the department or program¹. The following categories are designed to focus on the broad needs of departments and programs to effectively carry out their mission.

Object-Codes and Groupings (category descriptions are included on the following pages)

FACULTY SUPPORT	
54245	Faculty Development ²
55180	Faculty Domestic Travel
55185	Conference Registration Fees
55190	Foreign Travel & Expenses to Entities Outside US
STUDENT & INSTRUCTIONAL SUPPORT	
54530	Programming and Student Engagement
55115	Student Domestic Travel
54211	Instructional Supplies
55176	Student Foreign Travel
OPERATIONAL SUPPORT	
58110	Equipment & Furniture
58405	Informational Technology
58761	Service Contracts
59102	Inst./Dept. Assoc./Member Fee
Approved Budget Lines Specific to Program/Department	
59010	Miscellaneous
51830 & 51835	Student Workers

Advance approval from the Dean of the Faculty is required to move funds from one color grouping to another. Advance approval is not required to move funds between object code categories sharing the same color grouping. For ALL transfer requests, the department/program chair should send a completed Budget Adjustment Form (found on the Business Office [webpage](#)) to Barbara Jean (jeanb@southwestern.edu). (This form records the transfer amount, debit account object code, credit account object code, purpose of transfer, and approval, if applicable.)

¹ Note: Academic Department/Program funds should only be used for meal/entertainment costs when these events are directly associated with University-related business. In such cases, the expenses covered should be limited to Southwestern University students, department/program faculty, staff, and their official guests (e.g., external speakers, reviewers, job candidates, but not family members, spouses, or partners, etc.).

² Total amount allocated to the faculty support grouping (54245, 55180, 55185, 55190) is based on number of tenured, tenure-track faculty, staff with faculty rank, and three-year visitors in each department. Program totals are based on the number of faculty not attached to a department. These funds are intended to supplement, rather than replace, other existing internal funding sources.

Category Descriptions

FACULTY SUPPORT

Faculty Development (Object Code 54245)

supplies, consumables, materials, and books needed for faculty research and performance, individual subscriptions & professional association annual membership dues for faculty (excluding conference registration fees), cost of surveys³ and data acquisition used in research or creative works;

Faculty Domestic Travel (Object Code 55180)

faculty travel for teaching, research, and faculty development. *Note: All travel expenses should follow the SOUTHWESTERN UNIVERSITY TRAVEL POLICY (found on the [Business Office webpage](#));*

Conference Registration Fees (Object Code 55185)

registration fees for faculty to attend external conferences and conventions (excluding travel expenses);

Foreign Travel & Expenses (to Entities Outside the US) (Object Code 55190)

Foreign expenses including travel, books, translation services, and other services.

STUDENT & INSTRUCTIONAL SUPPORT

Programming and Student Engagement (Object Code 54530)

honoraria and travel to support speakers, performers, and artists, and food and beverages for hosting internal events that support the mission of the department/program, support of student organizations tied to the department or program mission, student memberships in professional organizations, and registration fees for students to attend conferences. NOTES: (1) Please follow the [Honoraria Level Guidelines](#) or consult with the Office of the Dean of the Faculty for appropriate honorarium amounts; (2) Gifts associated with departmental/program achievement awards for students should be funded through the Student Awards/Gift Account, which is administered by the Office of the Dean of the Faculty (see below).

Student Domestic Travel (Object Code 55115)

student travel to domestic conferences and in support of their research and development. *Note: All travel expenses should follow the SOUTHWESTERN UNIVERSITY TRAVEL POLICY (found on the [Business Office webpage](#));*

Instructional Supplies (Object Code 54211)

supplies, consumables, and materials needed for classrooms and teaching lectures/seminars, books for teaching, office supplies, subscriptions, surveys³ and data acquisition used in teaching, postage.

Student Foreign Travel (Object Code 55176)

student travel to conferences held outside the U.S. and in support of their research and development. *Note: All travel expenses should follow the SOUTHWESTERN UNIVERSITY TRAVEL POLICY (found on the [Business Office webpage](#));*

OPERATIONAL SUPPORT

Equipment and Furniture (Object Code 58110)

capital purchases;

Informational Technology (Object Code 58405)

computer hardware, software, peripherals, and multimedia equipment (**Requires ITS approval** before purchase; see below for overview of this policy);

Service Contracts (Object Code 58761)

repairs and maintenance of major equipment and instruments (totaling > \$1,000), equipment rental, models used in studios, contracts, printing services from outside vendors;

³ Please consult with Jennifer Martinka (martinkj@southwestern.edu) in the Business Office prior to purchasing gift cards to be provided to student survey participants.

Institutional/Departmental Association Membership Fees (Object Code 59102)

Dues/fees for institutional/departmental association memberships (Note: dues for individual faculty memberships should be submitted under Faculty Development: 54245);

Miscellaneous Expenses (Object Code 59010)

Requires approval of the Dean of the Faculty before committing funds.

Student Workers (Object Codes 51830 for academic year & 51835 for summer)

(these funds may not be shifted to other categories) summer and academic year funds to hire student workers to assist with research and teaching;

Approved Budget Lines Specific to a Program/Department

Notes: Some programs and departments might have specific expenses that fall outside these categories. If so, please contact the Dean of the Faculty to discuss how best to handle those costs. All expenses over \$500 need approval from the Dean of the Faculty. All reimbursement requests and POs require two signatures. The department chair is the second signature on most expenses charged to department accounts. Expenses incurred by the department chair also require a second signature, that of the associate dean or dean of the faculty.

Items not allowed under department and program budgets:

Given the tightness of budgets across campus, department and program funds should only be used for expenses related to the professional work of the department. Faculty are asked to avoid expenses that are not directly related to the mission of the department or program. When in doubt over the nature of the expense, please consult the Dean of the Faculty for approval prior to committing funds. In particular, please note the following:

- **Departmental/Program Student Awards:** Gifts associated with departmental/program achievement awards for students should be funded through the Student Award/Gift Account⁴, which is administered by the Office of the Dean of the Faculty. For payment processing and accounting purposes, please complete the Student Award/Gift Form (found on DOF webpage). These awards should not be in the form of cash, gift cards, or other cash equivalents. Items awarded should be valued at a maximum of \$75 per student, per year.
- **Other Gifts:** Normally, department funds should not be used to purchase gifts as expressions of congratulations or sympathy. These types of gifts are often funded through private contributions from members of the department or by submitting a request for support from the Office of the Dean of the Faculty (in which case the gift should not be in the form of cash or gift cards and should be valued at a maximum of \$75).

FROM INFORMATION TECHNOLOGY SERVICES:

The current business office purchasing policy states, "*The purchase of computers and computer-related hardware and software require the advance approval of Information Technology Services.*"

Periodically, a question arises as to whether this policy includes minimal cost items, and if not, what that price threshold would be. The Information Technology Department provides the following overview of the rationale behind the policy, and why it makes sense to consult IT first on even the smallest of items:

1. IT partners with many vendors who provide significant discounts to education and government entities. We are also members of many purchasing consortia as well. We typically can find the cheapest pricing on technology items and often get free expedited shipping.

⁴ Awards funded through an account dedicated for a specific achievement award should follow the M.O.U./guidelines set forth when the fund was established.

2. One common mistake for purchase reimbursements requests is that sales tax has been paid. Southwestern University's tax-exempt status allows many thousands of dollars to be saved each year, and we do the legwork for you to ensure taxes aren't charged.
3. We tend to keep inventory of many common small items (e.g., cables, dongles, etc.) that we may be able to provide to you instantly and can just charge your department account.
4. Often, IT can consult on the best item to get for your needs ensuring interoperability. Many times, there are known issues with certain products that we are aware of, and can save you a lot of frustration in the long run.
5. Due to the volume and relationships with some of our vendors, processing returns for items can be quite simple for us compared to difficult processes at other stores which can sometimes include restocking fees.

Ultimately, IT's goal is to be a partner to ensure everyone has the technology tools they need for success in their endeavors. It is our hope that because of the above-mentioned items that consulting with us leads to meeting everyone's needs and explains why the policy exists. With that in mind we are certainly mindful that circumstances sometimes mandate haste in decisions that our processes can impede. We strive to keep those instances to a minimum, and will work with employees and the business offices as cases arrive requiring exceptions.

(August 16, 2019)