Along with research funding comes responsibility for using those funds in compliance with University policies. This document is designed as a quick-reference guide and not a comprehensive statement of policy. For the full text of university financial policies, please see the following website: http://policies.iu.edu/policies/categories/financial/index.shtml

I. Roles and Responsibilities

To provide a context for your role as account manager, the roles of fiscal officer and account supervisor are described as well.

According to IU financial policy FIN-ACC-1: Each account will have a Fiscal Officer, an Account Manager and an Account Supervisor. Roles and responsibilities of these individuals are as follows:

- Fiscal Officer has an oversight role. (Isabel Piedmont-Smith)
- Account Manager has an operational role. (Faculty Member)
- Account Supervisor has a leadership role. (Department Chair)

Fiscal Officer:

1. Duties and responsibilities of the Fiscal Officer include providing daily oversight of how the funds are spent and managed. This oversight includes ensuring funds are budgeted (when necessary) that they are spent according to fiscal policy, that funds are spent in alignment with the account purpose, that processes and controls are in place, that the account is reconciled on a monthly basis, and that either the expenditures are in conformity with the budget, or appropriate budget changes have been made to reflect a change in the original budget. Approval authority of all financial transactions rests with the Fiscal Officer, and the Fiscal Officer is the only person who can delegate approval authority for an account.

2. Definition: The Fiscal Officer is a person who is trained and hired for the purpose of providing fiscal, policy, and internal control management of all funds in a unit. They are responsible for ensuring that processes and related controls have been established to achieve the mission and objectives of their organization(s).
Account Manager:

1. Duties and responsibilities: The Account Manager has the responsibility to ensure that the funds are being spent according to a budgeted plan and that the allocation of expenditures is appropriate to the function identified for the account.

*Note: A budget is only required for accounts which have budgeted personnel (not temporary employees) and accounts with $30,000 or more in recurring operating expenses.*

2. Definition: The Account Manager is the person who through their actions, their position, or the budgeting process of the Dean or Vice President has direct responsibility for how funds are spent and managed. Examples would be a principal investigator who received a grant or contract, an academic person who received internal research funds from the Dean, or a Director of a non-academic department.

Account Supervisor

1. Duties and responsibilities: The Account Supervisor is ultimately responsible for the fiscal integrity of the organization. This role will provide leadership, oversight and management philosophy to ensure that all funds are spent and managed according to the goals, objectives and mission of the organization. The Account Supervisor will also ensure that the fiscal officer has the education and training required to perform their assigned functions.

2. Definition: It is assumed that the Account Supervisor will be the “leader” of the organization in which the account resides. In an academic unit this would probably be the Dean, in an administrative unit it would be the Vice President. *Note: In departments within the College of Arts & Sciences, it is the department chair.*

II. Transfer of College Funds

If you have a funding commitment from the College of Arts & Sciences for a given fiscal year, please note that **these funds will only be transferred upon request** by the departmental fiscal officer. Please inform the fiscal officer when you are in need of the funds, and she will request that they be transferred into your account. Occasionally, it is necessary to submit documentation of the funding commitment in the form of a letter or e-mail message, in those cases when the College budget office has not kept such records on file. Always maintain records of funding commitments made to you.

III. Account Statements and Balances

Account statements are posted on a secure website within the first five days of the month for the previous month’s transactions. If there have been any transactions affecting your account,
the FRIT office staff will download and save your account statement. The fiscal officer or faculty and undergraduate services coordinator will check the transactions for accuracy, and will e-mail you if there are any transactions they cannot verify. You are welcome to check your account statements any time by request to the fiscal officer or faculty and undergraduate services coordinator. The fiscal officer will also send you an update of your account balance via email before the 10th of each month.

If you want to be able to look up your own account balances, you will need to become either a user of the IUIE (Indiana University Information Environment)

**Accessing Balance Reports in IUIE**
The first time you log in, you will need to click the Register tab to register as a user. You may have to wait while the system processes you as a user, and then come back later to run an account report.

1. One.iu > search for IUIE
2. In the IUIE app, click “IU Login”
3. Then click the tab Catalog > Master Catalog
4. Then search for “Current Balances” in upper right corner search box
5. Choose the second report in the list
6. Then choose the first report in the next list
7. Enter fiscal year:
   - 2018-19 = Fiscal year 2019
   - 2017-18 = Fiscal year 2018
8. Chart of Accounts code: BL
9. Account: Your account number (without dashes)
10. Select output format: HTML if you just want a quick view, or MS Excel if you want a spreadsheet you can reorganize and manipulate
11. Select output destination: Wait
12. Then click Run.

Object code 8000 will show the cash balance, and then you will have to subtract any encumbrances to get an accurate view of what is available to spend.

**IV. Hospitality Expenses**

Hospitality expenses are defined as expenses incurred to purchase or provide meals, refreshments or entertainment, or expenses incurred for promotional purposes. The university has strict guidelines as to what type of hospitality payments are allowed from IU accounts. **Alcohol is NEVER allowed to be purchased with IU accounts.** Please see financial policy FINA-ACC-50 on the web at


Hospitality expenses of $2,500 or above must have pre-approval from the Office of Budgetary Administration and Planning. Any plans for such expenditures should be discussed with the
Fiscal Officer early to obtain approval prior to any commitments to vendors.

When possible, it is preferable to have hospitality expenses paid directly to the vendor, rather than through a reimbursement. Vendors can be paid with the departmental p-card or through a Purchase Order. Please note that an individual cannot be reimbursed for payment to a caterer. The caterer must be paid directly by IU.

V. Purchasing

Account managers may make appropriate purchases from their research accounts in several ways. Office supplies, printers, furniture, computing equipment and peripherals MUST be paid directly from an IU account if IU funds are used. No reimbursements can be given for these items. IU negotiates contracts with vendors with the understanding that the low prices from the vendor will mean IU employees will use that vendor exclusively for a specific type of product. Books, CDs and DVDs may be purchased from any vendor you choose, and these receipts may be submitted for reimbursement with IU funds.

It is your responsibility to ensure that there are sufficient funds in the account prior to making any purchase. You may ask the fiscal officer at any time for an up-to-date account balance, or look it up yourself (see section III.).

1. Using IU Procurement Services contracts through FRIT staff

   a. Office supplies: Faculty may request that the faculty and undergraduate student services coordinator order office supplies through the Guy Brown/Staples or other catalogs via the on-line purchasing system (KFS), which provides low prices negotiated between IU Procurement Services agents and the vendor companies. The account manager should provide the staff member with a detailed description of what he/she would like to order and with the research or conference account number. Such office supplies are generally delivered for free within 1-2 days. Faculty MUST use the IU contracts to purchase office supplies if they are using IU funds. The p-card cannot be used, and out-of-pocket payments cannot be reimbursed. In order to get the good prices from the contract vendors, IU must ensure all purchases go through them.

   Note that standard office supplies used for teaching are provided by the Department and do not have to be paid from faculty research funds.

   b. Printers, scanners, laptops, and other equipment: IU Procurement Services has negotiated contracts for office machines and computer accessories as well. In fact, such major purchases MUST be made through the IU Procurement Services, via the fiscal officer, if you intend to use an IU account. The account manager should tell the fiscal officer exactly what equipment is needed, and she will proceed with an automatic purchase order through the KFS online purchasing system.
Account managers can go shopping via the IU-affiliated website of major vendors, for example Dell or Apple. Go to One.iu > Kuali Financial Services > Shop Catalogs. Links to Apple (just look for the green apple), Dell, and Hewlett Packard (HP) can be found here. Laptops and printers can also be purchased through CDW-G. Please use these sites only to look at what’s available, and let the fiscal officer make the actual purchase.

Recommendations for printers and computing equipment can be obtained from the College Information Technology office by submitting a CITO help request online. Such equipment is generally delivered in 5-7 days.

2. **Using an IU Purchasing Card (P-Card)**

Account managers can apply to receive an Indiana University US Bank Visa credit card, which can be used to make certain types of purchases. This method is used by faculty who make frequent purchases of books and films, and who prefer not to go through the step of getting reimbursed. Information about the Purchasing Card program can be found on the following website: [http://www.indiana.edu/~purchase/pcard/pcard.php](http://www.indiana.edu/~purchase/pcard/pcard.php).

Before applying for a purchasing card, an account manager should carefully read the guidelines (you can skip the Aetna Insurance Tips and Procedures). The web link to apply for the card will take you through some basic information, and then by submitting the application you are certifying that you have read the guidelines.

P-card purchases are reconciled with receipts in the Chrome River system, available via [https://one.iu.edu](https://one.iu.edu). Once an account manager begins using the p-card, the following procedure ensues:

- Every time the credit card is used, the transaction goes into the eWallet of the cardholder in Chrome River, and an email is sent to the cardholder.
- The cardholder must upload the receipt to Chrome River and then create an expense report, attaching the receipt.
- Expense reports should be submitted at least once a month, but for those faculty who use their p-cards only occasionally, I recommend that you submit a report after each transaction.
- Original receipts should be saved for 120 days after the purchase. If you would like, you can give them to me to keep on file.
- A video tutorial to show you how to create an expense report in Chrome River can be found at this [link](https://indiana.edu/~travel/pdf/ChromeRiver-ExpenseReconciliation-8318.pdf). Written instructions can be found here: [https://indiana.edu/~travel/pdf/ChromeRiver-ExpenseReconciliation-8318.pdf](https://indiana.edu/~travel/pdf/ChromeRiver-ExpenseReconciliation-8318.pdf)

The IU Purchasing credit card cannot be used like a personal credit card. It may be used only for purchases that are allowed under the appropriate policy (see above website), and continued use will only be allowed if the account manager and fiscal officer follow the procedures for reconciliation in a timely fashion.
You are not allowed to use an IU p-card to purchase items for which IU Procurement Services has a contract with specific vendors. For example, office supplies, computer accessories, furniture or printers may not be purchased with the p-card. The p-card may also not be used for travel expenses, except for conference registration fees.

3. Direct charges via IU service providers

An account manager may charge appropriate purchases made through offices and auxiliary units of the university directly to their research accounts. These include purchases through:

- **Document Services**, for example
  - Copy machine charges
  - Business card printing
- **Surplus Stores** (used furniture and computers)
- **Office of Marketing and Media** (website and brochure design)
- **Lilly Library** digital copies
- Conference registration for IU conferences

Simply tell the cashier or service provider that you would like to charge to an IU account before the charge is processed. The account manager should then submit the receipt to the fiscal officer so that she can check it against the monthly account statement.

4. Reimbursement for out-of-pocket expenses

Appropriate purchases of up to $500 made by the account manager from his/her own funds may be reimbursed from a faculty research account. Reimbursement cannot be made for items that are covered through IU Procurement Services contracts, including office supplies and computing equipment. Such items must be purchased through the IU Procurement Services office with the help of the FRIT fiscal officer, even if the total is less than $500. For office supplies, see item 1.a) above.

Reimbursement requests should be directed to the fiscal officer or to the faculty and undergraduate student services coordinator. Original receipts must be submitted, and an explanation of what was purchased must be made. Please be sure the receipt indicates the item was paid; an invoice or cost estimate is insufficient.

**TIME LIMIT:** Receipts must be submitted for reimbursement within 60 days of the purchase date. If the reimbursement is for a membership fee, the deadline is 55 days.

VI. Other Common Account Charges

1. Photocopies

If a faculty member would like to have funds from his/her IU research account placed on
his/her ID card to make photocopies, he/she can send a request to the fiscal officer. The fiscal officer forwards the request with all necessary information to the Copy Machines office, and funds will be available in one or two days.

If a professor charges copies directly to her/his research account, which is possible in some campus offices such as the Kinsey Institute or the IU Archives, he/she should bring the receipt to the fiscal officer so she can check the next monthly account statement.

2. **Postage**

Mailings that are directly related to research should be paid for with funds from faculty research accounts. Mailings related to conference organization should be paid from the dedicated conference account. To charge a mailing to a certain account, simply write the account number in the upper right corner of the envelope and place it in the outgoing US mail box in the mail room (GA 3151). For mailings not described above and still related to IU business, simply place your mail in the outgoing mail box and the “default” general fund account of FRIT will be used, provided the FRIT return address is given.

There is no way to accurately track postage charges on account statements. The staff will ask the account manager about any postal charges over $5, but will assume lesser charges are correct.

If an account manager would like to send a mailing via FedEx, s/he may request that the fiscal officer or faculty and undergraduate student services coordinator prepare the mailing request on the FedEx website. FRIT has an account with FedEx, but the sender’s specific IU account will be charged. For all such requests, the phone number as well as the address of the recipient must be given. The mailing label is printed in the FRIT office, and the mail is then picked up by the FedEx courier at no extra charge.

3. **Temporary employees**

An account manager who wishes to hire a temporary hourly employee to assist with research or with a conference must complete a “Request to Appoint Temporary Employee” form, available from the fiscal officer. The prospective employee must then complete an Employment Application Form, which includes the permission to run a background check. A background check is required for all new temporary employees, even if they are already employed in a different capacity with the university. When the individual passes the background check and the “Request to Appoint” form has been given to the fiscal officer, the fiscal officer will enter the appointment into the university’s human resources system. The fiscal officer will also inform the employee about the procedure for completing on-line time sheets in the Kuali TIME system. These time sheets must be approved by the employee’s supervisor once every two weeks. Supervisors will receive an email prompt to approve timesheets.
Please be sure the temporary appointment is fully processed before the hourly work begins.

Note that international students are limited to 20 hours of work per week, which is the number of hours for a standard AI position. They cannot be hired for additional hourly work without special permission. See the fiscal officer for advice.

4. Travel

Travel expenses may be charged directly or reimbursed from IU accounts only if the traveler has submitted a Travel Authorization form. Please see the travel guidelines on our website for more details: http://frit.indiana.edu/docs/guides/2018-chromeriver-travel.pdf

5. Publication Subventions

If the publisher of your scholarly book requires a subvention, or author’s contribution to the cost of publication, you can pay this with your IU research account. The publisher will have to be set up as a vendor in the KFS system and then be paid through a Purchase Order (PO). The fiscal officer can send the vendor the appropriate forms. After the vendor is entered into the IU vendor database, the fiscal officer will initiate a purchase requisition based on the price quote provided by the vendor. Then IU Procurement Services creates a PO and sends the PO number to the vendor, who submits an invoice to Accounts Payable.

Please start this process early, as the vendor should be paid before they do the work of publishing and printing the book, and the process can take several weeks to complete.

6. Honoraria

Honoraria for guest speakers are generally not paid from faculty research accounts, but faculty members organizing conferences should know the following general guidelines:

- Honoraria less than $1,000 may be paid by Disbursement Voucher and do not require a contract.
- A speaker contract is required through IU Procurement Services if the honorarium is $1,000 or more and the speaker is not a US citizen or US permanent resident.
- A speaker contract is required through IU Procurement Services if the honorarium is $5,000 or more, regardless of whether the speaker is a US or foreign person.
- Foreign speakers can only receive honorarium payments under certain circumstances related to which visa they have when travelling to/entering the United States. IU faculty hosts should work with the fiscal officer to determine which visa, if any, is required. Note in particular that scholars who are in the US on an H-1B visa sponsored by another institution may NOT receive an honorarium payment from IU.

VII. New Accounts

If you are organizing a conference, you should establish a separate conference account to
handle the income and expenses of your event. Please consult with the fiscal officer as you begin planning for any conference or colloquium which will have support from various sources as well as significant expenditures. Any conference with registration fees must have those fees collected through IU Office of Conference and Event Registration Services (see https://conferences.iu.edu/services/registration-revenue/index.html).