



Division of Finance Standard Operating Procedure

SOP for Instructional Fund Accounts related to Honors Tutorial College

Purpose

Outline procedures for funding and rules for allowable spending in Instructional Fund Accounts.

Definitions

Honors Tutorial College (HTC) transfers professional development funding to be used in support of the tutors conducting tutorials for Honors Tutorial College students. Each semester, the tutorial funds will be transferred into an internal awards account. Each account number consists of a Project-Task-Award combination. The 6 digit project number is unique to each tutor and will remain the same for all internal awards. The task number for HTC instructional funds is "40." The 7 digit award number for HTC instructional funds will change each year but will always begin with "417."

The account string looks like XXXXXX-40-417XXXX.

Procedure

I. Funding:

A. Grants Accounting Module

The Honors Tutorial College will initiate an internal award in the grants accounting module upon the completion of semester tutorials after the required tutorial description/evaluation form(s) have been received.

II. Spending

A. Approved Categories & Natural Account Codes

The categories into which authorized expenditures fall concern professional development expenses for tutors, expenses related to educational opportunities for HTC students, research expenses, and expenses connected to community building with students. The following natural accounts are authorized for use in dispersing HTC instructional funds:

- 719410 Human Subject Payments
- 725030 Professional Services
- 712310 Instructional Supplies & Services
- 712410 Laboratory Supplies
- 719110 Conference Registrations
- 783018 Operation of OU Vehicles (Motor Pool)
- 718410 Business Meals
- 718340 Field Trip
- 719120 Memberships & Dues
- 741150 Research Equipment

- 719310 Honorariums for Guest Lecturers
- 718510 Entertainment that pertains to student community building
- Information Resources- Any object codes that roll to the D71360 parent level
- Computer Supplies -Any object codes that roll to the D71320 parent level
- Travel- Any object codes that roll to the following D Level parents:
 - D71810 TRAVEL – DOMESTIC
 - D71820 TRAVEL – FOREIGN
 - D71830 TRAVEL – OTHER

Spending may be allowed in other object codes if deemed allowable by HTC. Contact Kathy White at 593-2723 or whitek@ohio.edu for approval of exceptions. No personal expenditures are allowable. Anything purchased belongs to the University. Spending is subject to all the spending policies and procedures of the University.

B. Required Approval

Tutors do not have singular authority over the funds in this account; therefore tutors must get secondary approval for all purchases out of these accounts (i.e., signoff by supervisor, etc., on Requisitions and Direct Payment forms, or electronic approval by supervisor, etc., for online transactions). Email approvals are acceptable.

If there is an activity that isn't addressed anywhere above, and you think it should be, please email a detailed description to sanok@ohio.edu for review. This SOP is subject to change.

SOP originated: 26-May-2011
 Latest update: 3-Sept-2019