Standard Operating Procedure 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 tutor has been assigned his/her own account for these funds. Each account will start with HC120....

Procedure
I. Funding
   A. Non-Mandatory Transfer
      The Honors Tutorial College will initiate a non-mandatory transfer upon the completion of semester tutorials after the required tutorial description/evaluation form(s) have been received. The natural account code 988600 will be used in the transfer to each tutor’s account.

II. Spending
   A. Approved Categories and Natural Account Codes
      The two categories into which authorized expenditures fall concern professional development expenses for tutors and expenses related to educational opportunities for HTC students.

      Only the following natural accounts are authorized for use in dispersing HTC instructional funds:
      - 179000 Human Subjects
      - 189000 Other Professional Services
      - 314000 Computer Supplies
      - 320000 Instructional Supplies
      - 331000 Laboratory Supplies
      - 400000 Travel Living Expenses
      - 410000 Conference Registrations
      - 451000 Operation of OU Vehicles
      - 461000 Business Meetings
      - 471000 Field Trip
- 493000  Travel Living Expenses Foreign
- 500000  Information and Communication
- 520000  Membership Dues
- 952000  Computer Equipment
- 961000  Research Equipment

Spending may be allowed in other Natural Account codes if deemed allowable by HTC. Contact Kathy White at whitek@ohio.edu or 593-2723 for approval. 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 may not have control of 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.

III. Example Transactions

A. Example associated with section I.A. above

1. HTC prepares a Non Mandatory Transfer form to distribute funding to a tutor. These are the cost centers used on the form:
   - **Debit** 010.0000.12010.988600.HC1200000
   - **Credit** 010.0000.12010.988600.HC120…

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: 22-Nov-2013