

**STRATEGIC BUDGETED CARRYOVER
PROVOST INNOVATION FUND
ACADEMIC ENHANCEMENT FEE**

Guidelines and Practices

Academic Affairs

STRATEGIC BUDGETED CARRYOVER

What is Strategic Budgeted Carryover (SBC)?

Strategic Budgeted Carryover (SBC) provides the opportunity for units to address needs that would otherwise be too great of a financial burden during one fiscal year. Each project/initiative must be specific and clearly described in the budget request documents. For Colleges and Units with direct reporting units, the dollars requested for carryover may be collected from various sources but will be considered a carryover for the College or Unit only. Once approved, the requested carryover dollars will be transferred to the Office of the Provost at the end of the fiscal year and held centrally by Finance and Planning until the fiscal year from which the funds are carried over is reconciled. In the noted expenditure year, each College/Unit will need to submit a request to the Office of the Provost for the transfer of the SBC funding. The request must include documentation (quote and/or detailed breakdown) of expense for that initiative. If the SBC request does not provide sufficient documentation, it will not be approved. If the funding that was approved for carryover is unused based on expense reports, these funds will be returned to Finance and Planning and will not be available for further carryover. **SBC requests should be for a minimum of \$5,000. Small initiatives should not be combined to meet this minimum.**

Types of Allowable Requests

Documented expenses will be the only allowable requests for SBC. For all items that cannot be documented with a quote or a detailed plan, it is recommended that the Unit use their opening PERM or another source for these types of expenses. All SBC requests will require quotes or a detailed breakdown (see quotes section for more information). SBC requests should be used for one-time expenses only. It is preferable to SBC funds to the same budgetary category (operating to operating, personnel to personnel). Requests to SBC funds from personnel to operating will require a strong justification and will only be approved if there are extenuating circumstances. It is not appropriate to request to SBC unused funds that remain at the end of the fiscal year due to a lack of planning and fiscal management. School/Department/Unit permanent budgets will be carefully reviewed during the approval process and requested SBC amounts should be consistent with the "Available Balances" report in Cognos. Requests that are not aligned with Cognos or other documentation will not be approved under any circumstances.

Request Category

This field allows the Office of the Provost to examine all SBC requests by initiative category. A dropdown is available for common (and appropriate) categories, as well as an "Other" option for less common categories. The SBC category dropdown cell includes: Equipment, Facilities, Startup Packages, Travel/Conference (non-annual), and "Other, provide info in notes (non-annual)." Summer funding provided by the Office of the Provost should not be an SBC request. Instead, the Office of the Provost will transfer the summer funding in the appropriate fiscal year

after being provided with a detailed breakdown of expense year. Permanent summer funding can be included in an SBC request with appropriate documentation using the “other” category.

Indirect Cost SBC Request

All Indirect Cost SBC requests should select the IDC SBC drop down in the “Funding Source of SBC Funds” column. When the SBC dollars are returned, they must return to the originating GR Indirect Cost account. All IDC SBC requests must follow all SBC guidelines except for the \$5,000 minimum amount. IDC SBC requests can be submitted for research expenses, professional travel, startup costs for new faculty, etc.

Multi-Year SBC Request

If you are considering a multi-year SBC request, please contact the Office of the Provost prior to the Planning Documents due date to get pre-approval to submit a multi-year SBC for consideration.

All Requests: Require Quotes

All requests should be limited to items that are accompanied by quotes. When considering large equipment purchases or facilities projects, a current year quote must be obtained and included with the request. Appropriate adjustments should be made to account for inflation during the carryover period. For an SBC request for which a quote may not be appropriate (Summer funding, faculty startup costs) a detailed document should be uploaded to summarize the projected expenses that support a need to carry over funds. ***This assures that funds are being tracked and projected at the unit level.***

Timeline of Submissions

All requests will be submitted **one time annually** as a component of the annual budget request process. All submissions will be available on the Office of the Provost website (Budget tab). Accountability reports will be distributed directly from College/AVP.

SBC Request Forms

Review the instruction sheet (attached to these guidelines) to assure proper completion of these forms.

PROVOST INNOVATION & ACADEMIC ENHANCEMENT FUNDS

What are Provost Innovation & Academic Enhancement Funds?

These funds are **temporary** dollars allocated for one fiscal year at a time for **one-time** funding requests. If you are awarded these funds in a fiscal year and unable to spend these for the approved initiative, please contact the Office of the Provost to arrange for a return the unused dollars.

Types of Allowable Requests (Provost Innovation Fund-PIE)

Provost Innovation Funds can be requested in the annual budget request process. These are temporary (one-time) funds that will be awarded to units for innovative initiatives that are critical to support enrollment growth and program development in schools/department. Provost Innovation funds are available for requests that will be expended in a specific fiscal year; no SBC of these will be allowed unless there is a project/purchase delay or other extenuating circumstances. If there are worthy requests approved, the funds will be held in the Office of the Provost until the following fiscal year. Requests should not be made for ongoing/annual costs related to a lack of operating funds; no requests that will have ongoing annual costs will be approved. These funds are reserved *for innovative, forward-thinking initiatives that will support enrollment growth, program development, and process alignment/improvements*. A request that involves a cost share commitment from a department/school and/or college is highly encouraged.

PIE Request Category

This field allows the Office of the Provost to examine all requests by initiative categories. A dropdown is available for common (and appropriate) categories, as well as an “Other” option for less common categories. The dropdown box includes the following items: Acad Prog Development, Enrollment Growth, Student Success, Prestige/Visibility, Other Innovative Initiative, specify in note.

Types of Allowable Requests (Academic Enhancement Funds-AEF)

Academic Enhancement Fee (AEF) funds can be requested annually during the annual budget request process, instructional equipment, or facility initiatives that will **directly** benefit the academic experience for students. This fund is reserved for **temporary (one-time)** requests so ongoing personnel needs, software with annual expenses, or faculty computers are not appropriate and will not be considered/approved. All requests must include a rationale that provides the number of courses/students that will be directly impacted by these enhancement funds. Any requests without this information will not be approved. Because of potential construction scheduling limitations each year, not all worthy facility project will be funded; it will be critically important for College Deans/AVPs to appropriately prioritize these requests. It is

highly encouraged to consider cost-sharing projects by pooling AEF technology funds distributed to colleges with AEF funds requested in this annual budget process.

AEF Request Category

This field allows the Office of the Provost to examine all requests by initiative categories. A dropdown is available for common (and appropriate) categories, as well as an “Other” option for less common categories. The dropdown box includes the following items: Facilities, Technology/Student Use, Equipment, Furniture.

All Requests: Require Quotes

All requests should be limited to those items that are accompanied by a quote. When considering large equipment purchases or facilities projects, a current year quote must be obtained and included with the request. Appropriate adjustments should be made and reflected in the original request to account for inflation during the carryover period.

Timeline of Submissions

All requests will be submitted **one-time annually** as a component of the annual budget request process. All submissions will be available on the Office of the Provost website (Budget tab). Accountability reports will be distributed directly from College/AVP.

Provost Innovation Fund /Academic Enhancement Fee Request Forms

Review the instruction sheet attached to these guidelines to properly complete these forms.

FREQUENTLY ASKED QUESTIONS

1. What can we do as a Unit to assure that we do not leave large positive variances in our account after the March deadline?

Units should consider Strategic Budgeted Carryover early in the budget planning process. Verify that your units are reconciling their accounts often to identify what dollars are available for SBC. If your unit believes that there will be funds available for a SBC initiative, please submit proposed initiative and a tentative dollar amount that you plan to SBC with your planning documents. If the unit continues to think strategically and reconcile their accounts often, there should be no concern for large positive or negative variances at the end of the fiscal year.

2. Will I receive permanent funds or temporary funds from the Provost Innovation fund and Academic Enhancement Fee?

No permanent fund requests will be made through the Provost Enhancement: Provost Innovation fund request and Academic Enhancement Fee request process. Permanent fund requests will be handled in a separate section in the Budget Documents. Based upon the current fiscal climate it is highly unlikely permanent funds will be made possible through the Office of the Provost, but the request process is available to emphasize specific needs that can only be addressed by permanent funds (graduate assistants, academic advisors).

3. Can I carry over personnel funds for a planned operating expenditure?

Yes, but this request will only be approved in rare circumstances. We are often reminded that personnel needs exceed available resources. If dollars are consistently requested for SBC from personnel for a planned operating expense, it makes it counterintuitive for the Office of the Provost to then support staffing requests. However, we do recognize that there may be unique situations where personnel dollars may offset a strategic, high-need operating expense.

4. What if I have no idea how much the project/equipment will cost?

A quote for the project/item must accompany the original request. Inflation should be considered when identifying a final expenditure estimate.

5. How will SBC funds and Provost Innovation funds be received?

All dollars will be distributed to the College or primary Unit the year identified as "Expenditure Year" on the PERS 937 spreadsheet(s). Colleges are highly encouraged to transfer funds for facility projects to Facilities Planning and Construction and technology projects to Administrative Technologies at the beginning of each fiscal year.

6. How will Academic Enhancement Fee funds be received?

All dollars for approved projects and initiatives will be transferred directly to colleges. Colleges are highly encouraged to transfer funds for facility projects to Facilities Planning

and Construction and technology projects to Administrative Technologies at the beginning of each fiscal year.

7. When do I get my money?

The Finance and Planning office will determine if a College/Unit ran a budgetary deficit in the previous year. If there was a deficit, it is possible that they will deduct those dollars from your SBC request. The timing of disbursement can vary from year to year, but typically is completed by mid-September.

8. What if my actual expenditure is less than my planned expenditure?

SBC: Unused SBC dollars must be returned to Finance and Planning

PE: Unused Provost Innovation funds and Academic Enhancement fee funds must be returned to the Office of the Provost

9. What if my actual expenditure is greater than my planned expenditure?

The unit(s) will be required to address the additional amount locally. No requests for additional Provost Enhancements will be entertained outside the annual submission process.

Provost Innovation Fund & Academic Enhancement Fee Request Instruction Sheet

(Note: All fields are required, unless indicated otherwise)

College/Unit: Indicate College or AVP.

Department/School/Unit: This is a field for the College/AVP. This field assists in assigning funds that are approved, etc.

Request Category: This field allows the Office of the Provost to sort all requests submitted. There is a dropdown for categories.

Short Title of Proposed Initiative: Indicate a short title describing the initiative.

Brief Description & Plan: Provide rationale for requesting this initiative and the plan.

All Requests- Require Quotes: Quotes are required for all requests.

Priority Rank: Indicate priority rank of each request.

FYXX Amount Requested: Funds are requested for the next fiscal year ONLY. Unused funds must be returned to the Office of the Provost.

Cost Share Amount: These are the additional funds the College/Dept/School/Unit plan to supplement to the initiative. If there is no additional contribution, please indicate \$0.

Total Amount of Initiative: This is a calculated field. No entry is required. (Provost Innovation plus Expense Year Contribution)

Notes: This is an extra field for any additional rationale as needed. *(Note: This is not a required field, except when selecting the "other" option when applicable).*

Strategic Budgeted Carryover Request Instruction Sheet

(Note: All fields are required, unless indicated otherwise)

College/AVP: Indicate College or Unit.

Department/School/Unit: This is a field for the College/AVP. This field assists in assigning funds that are approved, etc.

Funding Source of SBC Funds: There is a dropdown for the categories.

Request Category: There is a dropdown for the categories.

Short Title of Proposed Initiative: Indicate a short title describing the initiative.

Brief Description & Plan: Provide rationale for requesting this initiative and the plan.

All Requests- Require Quotes: Quotes are required for all requests. For an SBC request for which a quote may not be appropriate (Summer funding, faculty startup costs), a detailed document should be uploaded to summarize the projected expenses in the following fiscal year.

SBC Expense Year Amount: Amount SBC'd from current fiscal year to next fiscal year.

Cost Share Amount: These are the additional funds the College/Dept/School/Unit plan to supplement to the initiative. If there is no additional contribution, please indicate \$0.

Total Amount of Initiative: This is a calculated field. No entry is required. (Total Amount SBC plus Expense Year Contribution)

Notes: This is an extra field for any additional rationale as needed. *(Note: This is not a required field, except when selecting the "other" option from the SBC category.)*