



Better Aligning Authority, Responsibility, and Accountability and Improved Services

Travel, Other Personal Reimbursements, Memberships, Hosting and Other Miscellaneous Items:

- Travel: Effective immediately we have eliminated the need for a preauthorization for travel. Departments are now free to book airfare with Azumano or any other booking option; no involvement of the Business Office is needed in this transaction.

If using Azumano, please be prepared to give them your index code and account code to be charged for the cost of the ticket. If you use vendors other than Azumano, please use your departmental procurement card for these purchases.

Since we are eliminating the travel pre-authorization process, we will no longer be providing travel advances, except for athletic team or other student group travel. In order to expedite the travel reimbursement process, we also plan to rely upon departmental review and approvals and post-audits to effectively manage this process and ensure that your reimbursement requests are processed in a timely manner.

- Memberships: We will no longer require President's staff or Business Office approval for memberships. Generally, memberships in organizations and associations should be "institutional" and not "individual" memberships unless a valid reason exists for an individual membership, such as savings on conference registrations, etc.
- Hosting: We are also eliminating the need for executive staff approval of Hosting Forms. In lieu of executive staff approval, Divisional/College budget authority approval will be all that is required for hosting groups and guests and seeking reimbursement for such.
- Reimbursements: Direct deposits and checks for travel and other reimbursements and vendor payments will be processed twice weekly, generally on Tuesdays and Thursdays. It is strongly recommended that employees have travel and other personal reimbursements electronically deposited to their bank account as paper checks are costly and cumbersome.

Procurement and Contracts:

- All departments will now be authorized to process all procurements with a total value of less than \$25,000. As per policy, procurements of less than \$5,000 need only one quote, and procurements between \$5,000 and \$25,000 need documentation of three quotes.

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- We are eliminating the need to process purchase orders in Banner with the exception of purchasing fixed assets (value greater than \$5,000, useful life of greater than 3 years), or open PO's that allow you to refer to it several times during the year. Going forward departments should enter direct pay invoices in Banner to process payments to vendors. Regular pay invoices should be entered when referencing a purchase order, such as payments for fixed assets or payments from an open purchase order.
- In order to expedite procurements and minimize the need for paperwork, we encourage the use of procurement cards. This allows departments to quickly and efficiently make purchases and is a cost-effective means of paying for multiple procurements with one payment to the procurement card provider.

To improve accountability and reduce costs, we will be limiting approvals of most transactions to two and no more than three people. The person who completes the request certifies that the good or service was acquired in full compliance with institutional procedures (code of ethics, Uniform Grant Guidance (for those procurements involving federal funds), debt guidelines and other institutional procurement or contract procedures). The person/people who approve(s) the transaction certify(ies) that: 1) they have the budget to cover the cost of the item(s), and 2) the item(s) are needed for mission accomplishment.

- For contracts, departments will be required to sign the agreement before the contracts officer signs. The signer is certifying that they have the budget to pay for the contract consideration, that they need the good or service to accomplish their mission and that their department will administer and manage the contract upon execution (i.e., confirming that services are being performed, inspecting and accepting goods/services, paying the invoice, etc.). The contracts officer will also sign the contract certifying that the document complies with institutional standards and legal requirements.

Education and General Fund Budget Process and Authority:

Currently, our budget process is poorly designed, lacks consultation and transparency, and is centrally managed. Therefore, we propose to change it as follows:

The following budget process aligns with the budget process that was developed last year in consultation with our shared governance groups. <http://www.wou.edu/ubc/about/>

Proposed E&G Budget Process

1. Each winter/spring the Vice President for Finance and Administration (VPFA) and staff will make a projection of revenues and expenditures for the coming fiscal year. This projection will start the process and determine whether we are in an investment mode or reduction mode, thereby dictating the process to be used.
2. The UBC will be involved throughout the process, reviewing projections and any notifications or instructions sent to units. The UBC will also review the budget before the Board will be asked to approve such.

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3. The finance/budget officers will meet with the VP/Provost/Dean or Division Chairs/Directors of each major unit to go through the roster of permanent faculty positions (tenured, tenure track, NTT/fixed term, and adjunct funding), and administrative and classified staff positions to verify the roster and indicate the projected cost of such for the year. This conversation will also include a discussion of the proposed inflationary adjustments (if any) to unclassified/classified pay, student wage, OPE, service and supply and capital outlay budget lines.
4. Once the budget is approved by the Board in the (summer/fall), it will be loaded into Banner. At that point, divisions/departments will be expected to adhere to their total budget for the remainder of the fiscal year.
5. Colleges/Divisions/Departments will be free to move budget from one category to another (including OPE and student pay), as long as the total College/Division/Department budget is not changed. However, permanent (faculty, administrative faculty and classified) positions shall only be created with the approval of the VPFA and cognizant Provost/VP.
 - a. Should mid-year budget changes be required departments will be notified at the earliest possible date. Mid-year changes shall be limited to salary adjustments resulting from collective bargaining agreements that are agreed to after the initial budget has been loaded, mid-year additions/reductions due to unexpected enrollment or other revenue fluctuations, etc.
6. Savings from mid-year position vacancies will be retained by the College/Division/Department, however, the unit will be expected to cover any vacation payoffs for departing employees, search expenditures for new employees and moving or other applicable costs to get new employees on-boarded. Savings from sabbatical or other approved leaves shall be retained in the department to be used to provide coverage or other purposes as determined by the appropriate budget manager.
 - a. Vacancies in permanent faculty (tenured, tenure-track and NTT/fixed-term) positions shall accrue to the Provost at the end of year, who will consult with the Deans to determine the appropriate disposition of the position; be it to be refilled in the same department, transferred to another department or re-allocated for other purposes.
7. At year end all budget carry-forwards (both positive and negative) shall be rolled up at the College/Division level. If carry-forwards are positive, Colleges/Divisions may request reinstatement of all or part of the carry-forward in the next fiscal year. Final decisions on these matters will reside with the President and Vice President for Finance and Administration.
8. Budget overdrafts will not be tolerated.
 - a. If a College/Division is trending toward an overdraft situation it should immediately notify the appropriate supervisor and VP Finance and Administration who will advise on corrective action.
9. Assuming resources are projected to be adequate, an operating reserve will be budgeted at the beginning of the year. Calls against the reserve will be tracked by the budget office and will be decided upon by the President in consultation with Cabinet staff. Decisions could include: to fund the request immediately, defer the request, deny the request or carry the request forward

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until resource levels are more certain. Once the request is approved by the President or designee, the requesting entity will be informed of the decision and funds will be removed from the operating reserve and transferred to the requesting organization.

10. Colleges/Divisions will receive a budget report each month from the Budget Office. Said reports shall summarize the budget to actual and encumbered amounts by College/Division, however, detail by department will also be available if needed to address questions or concerns. Quarterly, the budget office will provide a summary of revenues and expenditures to date complete with projections to year-end. These reports are intended to keep the leadership of the Colleges/Divisions in the know about the institution's resources, budget and status.

To be congruent with this new budget process we have also turned off NSF checking in Banner. Thus transactions will no longer be rejected due to lack of budget. We also plan to empower departments with the authority to directly enter balanced budget changes into the system without further approval from the Business or Budget Offices. These budget changes must be balanced within the College/Division, thus any budget increases must be offset by equal budget decreases as needed to balance the transaction.

Other Changes:

Registration holds and restrictions on the use of the recreation center will no longer be placed on students for any debts owed in the current term. Registration holds will only be placed if a student owes a past term debt of \$200 or more. This should eliminate many of the registration holds and free our students and staff from this time consuming process.

We are also changing the budgeting of Federal Work Study Program (FWSP) to eliminate the subsidiary spreadsheet budget for such – next year, individual departments will no longer have a separate allocation for FWSP wages, rather all will rely on their student wage budgets to fund this type of expense. The Financial Aid Office will control FWSP expenditures at the student award level which is easily determined in the student's Portal.

New Employee Recruitment Process:

Per the above budget process, since we are now leaving vacancy savings in departmental budgets, effective immediately the College/Division/unit will directly assume the costs of recruiting and on-boarding employees. Human Resources will continue to monitor and participate in the recruitment and employment processes at the policy and compliance level. Human Resources will no longer be involved as a clearing house for the costs associated with the recruitment and employment processes, except in the area of advertising and background checks. Advertising and background checks costs will continue to be billed to the departments by Human Resources. All other costs of recruitment and on-boarding will be the direct responsibility of the department.

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