BUDGETING RESPONSIBILITIES AND PROCESSES

An overview of Department Chair (and faculty member) budget responsibilities is provided in the Faculty Handbook, in the section devoted to Policies and Procedures Pertaining to Faculty (see Section 6.4). Additional information, including instructions regarding p-card use, are provided in the Wabash College Employment Guide, on the JP Morgan/Chase SmartData website (http://smartdata.mastercard.com (http://smartdata.mastercard.com/)), and by the Purchasing and Travel Process Tools provided by the Treasurer's Office. The following provides a summary of common responsibilities that may be helpful to Department Chairs.

Budget Tracking (throughout the year)

Expenses for each of the institutional budgets that you manage (departments, programs, committees, endowed funds, grants etc.) can be monitored in Self-Service.

- To access your budget(s) – login to Self-Service, select "Financial Management," select "Budget to Actuals."
- Under the "My Cost Centers" tab, filter the selection criteria by selecting Department = five-digit account number associated with your department, program, committee, endowed fund or grant. You may also add a Fund, Object, or Course to filter your search to a specific line in your budget; however, for most searches simply typing the Department number will suffice.
- Depending on the source of the funds, you may find out the amount available by contacting the Business Office.
- If you do not see budget lines for which you believe you should have oversight, contact the Director of Accounting Services. Likewise, if you believe there are charges in error or if you are uncertain of charges appearing in your lines, contact the Director of Accounting Services.

Purchasing Card (P-Card) Use

Please keep these pointers in mind when making p-card purchases and using College or department funds more generally:

- College funds may not be used to purchase alcohol for students.
- Computer or electronic equipment must be purchased through IT. IT has relationships and processes that often produce more economical purchasing, even when you think you've located a good buy.
- Follow the Treasurer's Office guidelines for Indiana sales tax exemption and preferred providers.
- Many expenses related to pre-approved professional travel can be put on a p-card (registration, air travel, lodging) but, when traveling, food should generally not be put on a p-card because reimbursement is provided on a per diem basis without receipts.
- Personal or individual memberships to professional associations should not be supported by departmental budgets.
- In cases other than business travel covered by a per diem, IRS regulations require that an itemized receipt for meals be submitted in order to be reimbursed, i.e. the credit card signature receipt is not sufficient if it lists only the cost/tip/total. Please be sure to submit the itemized receipt and the tip/total when turning in receipts for reimbursement (this includes p-card reconciliation). The IRS also requires the name(s) of all people who shared the meal when a receipt is submitted for a group meal. For example, if your department hosts a visiting speaker for a meal and one member of the department pays the bill and submits the receipt, then that individual must write the names of the other diners on the back of the receipt.

Purchasing Card Reconciliation (Monthly)

A full description of p-card use is located in the Employment Guide and Purchasing Card Manual. (https://www.wabash.edu/treasurersoffice/docs/2019_Purchasing_Card_Manual.pdf) As Department Chair, you should review and sign monthly expense reports containing p-card expenses made by department members. If a receipt is missing, the Missing Receipt Form (https://www.wabash.edu/businessoffice/docs/Missing%20Receipt%20Form6.pdf) must be completed. Any p-card reconciliation report for purchases you make should be reviewed and signed by your Division Chair or the Associate Dean of the College.

Those with a Wabash College Mastercard through Chase bank have the responsibility to save receipts for purchases made with the card and to reconcile those expenses monthly. In some departments, this is done by the Academic Administrative Coordinator (AAC); if so, submit your receipts to your AAC in a timely manner so they can complete this process.

- The reconciliation site is https://sdg2.mastercard.com (https://sdg2.mastercard.com/) where you will need to establish your own log-in ID and password.
- Once logged in, there are downloadable step-by-step p-card reconciliation instructions on the Chase/J.P. Morgan home page (far right side of screen).

Monthly p-card reconciliation reports are to be submitted in every month there are charges on the card. The monthly reporting cycle runs from the 11th of one month to the 10th of the following month. Online reconciliations should be completed on or before the 17th of each month, and signed reports submitted to the Business Office by the last day of that same month. The Business Office will send an e-mail reminder when p-card statements are coming due, usually around the 10th of each month.

Payment Requests

For reimbursements or for purchases made without a p-card or purchase order, you should fill out a Payment Request form (https://www.wabash.edu/businessoffice/docs/Payment%20Request%20Form%20(formerly%20Check%20Request%20Form).pdf). That form, along with receipts and an explanation of expenses, should be submitted to the Business Office. As with p-card reconciliation reports, you should sign as the authorizing person for these expenses made by members of your department. For expenses you are submitting, you should obtain the signature of your Division Chair or the Associate Dean of the College.

If the payment request involves a third party payee, for instance a visiting speaker who is receiving an honorarium or stipend, you need the payee to fill out a W-9 form (https://www.wabash.edu/businessoffice/docs/W-9%20(Fill-in)3.pdf) and Vendor ACH/Direct Deposit Authorization Form.

Other Accounting Forms

All of the forms linked above as well as other accounting forms can be found under the Departments & Offices area of the MyBash page. Click on Business Office, then FORMS located in the left pane or Treasurer's Office, then Business Processes at Wabash.