The purpose of this guide is to provide a brief overview of responsibilities and expectations of staff in lead financial positions in CoPP Schools and Centers. Questions about the information contained in this document, as well as any other business questions, should be directed to the Director of Finance and Administration in the Dean’s Office.

Some of the responsibilities listed below are defined by ASU Policies; others represent essential functions and best practices. We recognize that there is variation in responsibilities across units and want to reiterate that this is just a guideline and presentation of the most frequently asked questions to help you understand both our College and ASU.

Minimum job expectations for Directors/financial managers:

- Maintain financial records in an up to date and neatly order. Records should be organized for ready accessibility in a way that can be understood and viewed by anyone in the event of an audit or absence of the record keeper.
- Be familiar with routine policies and procedures- both University and CoPP- and be aware (and use) online resources. It is also important to regularly review policies for any changes.
- Attend budget meetings. The purpose of the budget meetings is to present to you our reporting of your budgets. The expectation is that you provide to us any changes, updates, input on expenses, and assist with the in-depth detail and planning of your budget. The business office can only provide accurate budget information with your assistance and oversight of your own budgets.
- Send your unit representatives to College meetings as possible. The purpose of the College BST meetings is to provide updates on CoPP and University policies and procedures. As well, special guests are often invited to provide training or information on special topics.
- Directors are ultimately responsible for the management of their unit financial resources. A basic understanding of financial staff roles and responsibilities, and at least minimal oversight, are essential. Staff should also be able to count on your support in carrying out their responsibilities within the boundaries of ASU policy, and be provided with the adequate training to carry on the duties and expectations of their positions.

Below you will find some information to get you acquainted with ASU financial structures and policies, as well as provide you with some general information to assist you in budget planning.
SIGNATURE AUTHORITY/OFFER LETTERS

The ability to sign on contracts, offer letters, and financial agreements with other agencies or with vendors is strictly limited to certain individuals at ASU.

- All agreements, contracts, or other MOU’s must be forwarded to the BST Director for review. The BST Director will review, route and obtain Dean, OGC, and/or Provost signature. These offices are the only ones with authority to sign contracts. Centers with business managers do not need to go thru the BST office. Exceptions when others can sign are:
  - Affiliation agreements
  - Student placement agreements
  - Pledge agreements
  - Facilities arrangements
  - Speaker honorariums
  - Catering or banquet orders less than 5/10k).

- All offer letters must be approved and reviewed by the Dean’s staff prior to unit signature. Faculty hires route thru the Dean’s executive assistant; all other letters route thru the BST.

If you are not sure or have any questions please let us know and we will be happy to help determine the level of signature authority needed. The policy link is listed below-


In most cases, the Provost must sign on our behalf after General Counsel reviews and makes their possible recommendation for changes to your documents for legal purposes. Please allow additional time for your agreements for this approval process (4-6 weeks) and be sure to obtain the appropriate ASU signature before beginning work or sending it to your other parties.
ASU Account Structure
All ASU account numbers are comprised of an "agency" and an "org". The agency starts off with two letters, followed by a number or another letter. The org is a 4 digit number.
Example: AB1 4001

The agency portion of the account number tells you what kind of account it is:

- AB1 = State account – remaining balances do NOT roll over from year to year
- AB5 = General Local account – remaining balances roll over from year to year
- AB9 = Restricted account – remaining balances roll over from year to year
- ABS = Sponsored project account – under contractual agreement

Restrictions on Use of State Funding
Prohibited uses of state monies (accounts with a ‘1’ in the agency) include:
- Alcohol
- Food
- Employee Postgraduate Research Stipends/Grants
- Employee and/or Student Support Payments
- Interviewee Expenses
- Moving Expenses
- Full list found here: [http://www.asu.edu/aad/manuals/fin/fin401-03.html](http://www.asu.edu/aad/manuals/fin/fin401-03.html)

ASU Foundation
The ASU Foundation is a separate entity from Arizona State University. The Foundation is a private, nonprofit organization that raises and invests private contributions for the University. The Foundation manages individual donations and major gifts. Funds raised by the Foundation can be used by the respective ASU units for projects and activities in accordance with donor intent.

Every Foundation account number is made up of eight digits. The first three digits represent the fund of the account:
- 200 ASUF Quasi Endowment
- 240 ASU Quasi Endowment
- 300 Spendable Gift Account
- 350 Non Gift Account
- 400 ASUF Endowment
- 700 ASUF Endowment Spending

The last five digits on spending accounts for endowments are consistent (e.g. 40001234 and 70001234)

All gifts subject to a 5% fee; however, the ASU local restricted gift account is not charged 8.5% ASC.
**Course Buyouts**
1 course = 12.5% of academic salary  
2 courses = 20% of academic salary  
3 courses = 30% of academic salary

**College residuals**
15% of Program Fees collected  
20% of online revenues received  
20% of summer school revenues received

**Sabbatical salary savings:**
One semester – no savings; faculty member receives the same pay  
Two semesters (AY) – 40% salary savings to School; faculty member receives 60% of salary

**FY15 Employee Related Expenses (ERE) Rates**
Faculty = 26.8%  
Staff = 37.1%  
Post Docs = 22.6%  
Part-time/Non-Benefits = 12.8%  
Students = 2.2%  
RA/TA’s = 9.2%  
Tuition Remission (AY14-15)= $14,206  
*These rates are subject to change

**Other Fees**
**Administrative Service Charge (ASC) =** 8.5%; charged to all expenses that occur from Local accounts, with the exception of scholarship transfers, course and tech fee accounts, and gift accounts

**Netcom/Technology Fee** – covers voice and data network services = 1.4%; charged as a percentage of payroll that hits your State and Local accounts

**Risk Management Fee** – liability coverage and property loss = 1.1%; charged as percentage of payroll that hits your Local accounts

*These rates are subject to change*


**Employing Students**

In general, students should not be hired to work more than an average of 62.5% FTE (25 hrs/wk) between all active positions within the university. This includes both graduate assistantships (GSA, RA, TA) and hourly student worker positions. Average hours are calculated on a rolling 12-month basis and will include summer employment. Limitations on the number of hours that can be worked during the academic year are dependent on the type of employment the student has.

**Graduate Research Assistantships (RA) and Graduate Teaching Assistantships (TA)** are salaried positions for graduate level students who are enrolled in at least 6 credit hours during each of the fall and spring semesters and 1 credit hour during the summer session. Assistantships provide tuition remission and health benefits based on the FTE of the position. Students in an RA/TA position cannot work more than 50% FTE during the academic year.

**RA/TA Tuition Remission**

Tuition remission is considered part of the RA/TA compensation package where the School/Center pays tuition expenses. These costs are in addition to the RA/TA salary.

- Graduate students with a 50% FTE assistantship receive an award covering 100% of their tuition for the semester.
- Graduate students with a 25-49% FTE assistantship receive an award covering 100% of the nonresident portion of the tuition and an award covering 50% of the remaining tuition for the semester.
- The tuition remission rate for AY14-15 is $14,206.

**ERE Rates on RA/TA:**

- These rates are charged by the FTE (percent effort worked). 25% would be 10 hours of graduate student employment each semester; 50% FTE would be 20 hours and is considered full-time.
- Rates are found here: [http://www.asu.edu/fs/documents/commitment_accounting/ERE_RATES.pdf](http://www.asu.edu/fs/documents/commitment_accounting/ERE_RATES.pdf)

**Graduate Service Assistantships (GSA)** are salaried positions for graduate level students who are enrolled in at least 1 credit hour each semester. GSA positions do not provide tuition remission and health benefits. Students in a GSA position cannot work more than 50% FTE during the academic year.

**Hourly Student Workers** are hourly positions open to all students enrolled in at least 1 credit hour each semester and are hired through competitive recruitments. Hourly student workers cannot work more than an average of 62.5% FTE at any given time.

**Student Pay Ranges**

Below are the suggested hiring ranges for students.

- **RA/TA:** $15,000-$18,000 per academic year based on a 50% assistantship
- **GSA:** $2,000-$5,000 per semester based on a 25% assistantship
- Undergraduate Hourly: $8.00-$12.00 per hour
- Graduate Hourly: $12.00-$16.00 per hour
Restrictions on Use of Sponsored Projects Funding
Every cost on a sponsored project must meet the allowability test described below.

Allowability Test

1. Reasonable
   1.1 An expense may be considered reasonable if the nature of the goods and services acquired, and the amount involved, reflects the action that a prudent person would have taken under the circumstances prevailing at the time the decision to incur the expense was made.

2. Allocable
   2.1 An expense is allocable to a particular project if the goods or services involved are incurred solely to advance the work under such project. If an expense benefits two or more projects, it is necessary to determine a method of allocation and document the method utilized. If the benefit to each project is easily determined, the proportional benefit rule should be used. Some examples of reasonable allocation methodologies are based upon usage, number of experiments, number of hours, effort and FTE's. See pages 4 - 7 for examples. If it is more difficult to determine the proportional benefit due to the interrelationship of the projects, the costs should be distributed on a reasonable basis. See page 3 for specific instructions for establishing interrelatedness between projects.

3. Consistent
   3.1 An expense is given consistent treatment if other costs incurred for the same purpose, in like circumstances, have been accounted for in the same manner. This is extremely important when determining whether an expense will be categorized as a direct or indirect cost.

4. Conforms to Limitations
   4.1 An expense conforms to limitations if it complies with limitations or exclusions on costs included in such areas as the award agreement, the proposal, and the sponsor's general terms and conditions. The funding announcement can often lend further clarity if needed.

More information can be found at:
http://researchadmin.asu.edu/files/Sponsored%20Projects%20Allowability%20Job%20Aid.docx

Cost Transfers/Payroll Re-Distributions on Sponsored Projects
All expense transfers onto a sponsored project must be completed within 90 days of original transaction. All grant related expense transfers are “red flags” for auditors so they should be kept to a minimum. Specific justification and back-up must be documented for all expense transfers. Further information may be found at:
http://researchadmin.asu.edu/cost_transfers
The CoPP Business Services Team (BST) provides all HR, financial, budgeting, operations, post-award accounting, online learning, learning technology, and IT support for the College. The BST role for Schools vs. Centers is defined below.

For Schools, the BST will provide:
- Pcard and account reconciliation
- All HR and payroll actions, to include posting recruiting, completing the hiring process, and processing offer letters.
- All HR, account, and payroll reconciliation
- All post-award research functions, to include effort reporting, budgeting and re-budgeting, process all payments, payroll redistributions, expense transfers, and reporting.
- Operations processing, to include travel, payments, transfers, furniture orders, and scholarship approvals as well as monitoring commitment balances.
- Budget oversight, planning, and reporting, to include creation of quarterly and ad hoc budgets as requested, new account set up, re-budgets, STAR budget load, and assisting with construction requests.
- IT support, to include desk-side support, computing, platform, and software support, vendor management, website creation, database assistance, and security compliance.
- Online course/blackboard assistance, instructional design, development, implementation, and oversight of the ASU Online, iCourse, and other learning technologies, including skill acquisition.

For Centers with supporting staff, the BST will provide:
- Pcard reconciliation - center staff will review and sign before sending to us for final approval.
- Review of HR, account, and payroll reconciliation which will be performed by Center staff, to include posting recruiting, completing the hiring process, and processing offer letters.
- Review of HR, account, and payroll actions which will be performed by Center staff, to include posting recruiting, completing the hiring process, and processing offer letters.
- All post-award research functions will be handled by Center staff. BST will provide consultation and assistance as needed.
- All operations processing, to include travel, payments, transfers, furniture orders, and scholarship approvals as well as monitoring commitment balances.
- All internal budget oversight, planning, and reporting, to include new account set up, re-budgets, STAR budget load, and year end closing.
- IT support, to include desk-side support, security compliance, and computing, platform, and software support, vendor management, website creation, database assistance, as time allows. If any IT service is expected to be needed on a grant, you must discuss this need with the RAO during the budget planning phase of your grant.
- Online course/blackboard assistance, course instructional design and oversight of the ASU online, icourse, and other learning technologies as time allows.
A visual representation of the above BST services is below

*(IT levels of support described after the chart below)*

<table>
<thead>
<tr>
<th>HR and Reconciliation</th>
<th>Centers without Business Staff</th>
<th>Centers with Business Staff</th>
<th>Notes</th>
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<tr>
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<td>X = Function BST Performs as needed</td>
<td>X = Function BST Performs</td>
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<td></td>
<td>Lodestar</td>
<td>SIRC</td>
<td>CABHP/CVP</td>
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<td>Department Time Administration</td>
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<tr>
<td>Payroll Reconciliation</td>
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<tr>
<td>P-card Reconciliation</td>
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<tr>
<td>Account Reconciliation</td>
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<tr>
<td>Payroll Transactions (PTRs, PARs, redistributions)</td>
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<td>x</td>
<td>x</td>
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<tr>
<td>Recruitment/Hiring</td>
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<tr>
<td>Offer Letters and NHP</td>
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</tbody>
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**Post Award/Grants**

| Effort Reporting | x | | | | |
| Expense Reports | x | | | | |
| Re-distributions | x | | | | |
| Expense/Travel/New Hire Approvals | x | | | | |
| Payroll Account Changes | x | | | | |
| Grant Re-budgeting | x | | | | |
| Post-Award Questions | x | x | x | x | x | *Centers’ business staff verifies information with ASU units first; uses BST for clarification/additional direction |

**Operations**

| Travel | x | x | x | x | x | x | *Centers’ business staff acts as ATO; BST is ATO for Director’s travel |
| Process payments | x | | | | |
| Final approval for Foundation req. | x | x | x | x | x | x | *Centers’ business staff enters first level, BST approves final level |
| Process transfers | x | | | | |
| Consultation for policies/other units | x | x | x | x | x | x | *Centers’ business staff verifies information with ASU units first; uses BST for clarification or additional direction |

**Budget/Reporting**

*Centers’ business staff manages all budget/reporting, but uses BST for clarification/additional direction*

| Budgets/Budget assistance | x | | | | |
| New account set up | x | | | | |
| Foundation account set up | x | | | | |
| Re-budgets | x | | | | |
| STAR budget load/forecasting | x | | | | |

**Online and Technology Enhanced Learning**

| Professional Development | x | | | | |
| Technology Enhanced, Blended, and Online Course Design and Development | x | | | | |
| Learning Management System Consulting and Support | x | | | | |
| Learning Technology Consulting and Support | x | | | | |
| Online Learning Formats and Support Materials | x | | | | |

*NOTE: In annual reviews with the Associate Dean for Research, plans will be developed to transition all centers to a model*
COPP IT Services

COPP IT Services is served out of the UCENT building. We strive to support our schools and centers regardless of location however we are limited by distance and time as to the responsiveness.

Timings will vary depending on the project and the resources required. Further many tasks involve outside resources such as ASU University Technical Office (UTO).

**IT Services Role:**
COPP IT Services is tasked with maintaining IT systems from workstation computing devices to server and enterprise systems including hardware, software, virtual and cloud based systems. Our goal is to provide a safe secure and very productive digital environment that supports the many tasks, goals and missions of all of the activities that COPP and it entities engage in.

**IT Services Role for Centers/Grants**
COPP IT Services will provide the same level of support using the same response level determination to Centers as the schools and administrative areas, for the types of support listed below in Section A. For the services listed in Section B, we will take on the role of manager and advisor as we work with you to engage vendors to fulfill those grant funded tasks, or to assist your own IT staff. We will evaluate where your in-house staff is providing support and shift our support to cover the areas not supported by your staff.

**Section A: Standard Support Provided to All of COPP**

**Problem/Ticket Resolution: Response timing factors:**
1. Immediate: Student/Instruction support. If the problem affects in process (during class instruction) student or instruction delivery then this has priority over other issues.

2. Urgent Need. If somebody’s is completely unable to do work then this has priority over all other requirements. The greater the difficulty you are experiencing the higher the priority we assign to your request.
   Typical Timeframes:
   4 - 16 hours

3. Overall Need including timing. The number of people affected and the consequence of the issue, as determined by IT and IT’s management, are used to determine the priority of all other requests.

**Computing Platform, Hardware and Software Support**
4. We will provide purchasing assistance for any computing device, server or software, including sourcing, vendor selection, and recommendation of devices and software given your needs. This includes an assessment of the level of your computer power (computational) needs.

5. We will configure any ASU owned device or software to work with ASU’s computer network and systems, including accessing your ASU accounts such as email, Peoplesoft, TAS, my.asu, help etc.

6. We will assist you as we can with documentation and instructions on how to configure your personal devices and software for use with ASU’s network and systems

7. We will deploy and maintain your ASU owned computing devices, (desktops, tablets, etc), and software for patches, fixes, and problems. Response will vary depending on the campus and building you are located in.

8. We will work with you to determine appropriate backup strategies. In many cases we will backup servers, and verify those backups on a regularly scheduled basis.
9. Lifecycle management. We will work with you and your department

**Vendor Management**
If you wish to engage any outside third parties/vendors for IT related projects we will be happy to discuss with your needs, including:
   a. Project sizing and breakdown
   b. Where available we can provide a list of vendors
   c. Assistance with vendor selection
   d. Assistance with project goals and guidelines
We will manage with you the vendor to make sure the vendor meets ASU’s, COPP’s and your requirements, guidelines and goals.

**ASU IT Security and Regulation Compliance**
We will enforce those regulations prescribed by the appropriate authorities within ASU as well as the appropriate regulatory bodies and regulations outside of ASU. We will work with you to determine the correctly configuration, implementation and management of your IT systems to be in compliance with ASU IT Security Policies and ASU IT Regulations and applicable federal and agency regulations. Further we will work with you to remedy any of your IT systems that are rendered inoperable due to security risks.

**Other**
If there are other needs not covered by the previous items we are happy to consult with you on your requirements. If we have the resources available we can discuss doing the project directly, or managing third parties for you to get your IT needs fulfilled.

**Section 2: Support Tailored for Centers and Grants**

**Website Creation**
1. We will work with you to create websites. IT is not a creative design department and we typically refer you to COPP Marketing Department for website design. We work closely with marketing to develop the backend and management systems for websites. However if you want just a base install, or other website needs we will be happy to discuss those with you and determine what we can do in what time frame and if any vendors need to be engaged.

2. Typical Timeframes:
   - Base Install on a virtual server: Typically can be completed in 1-2 weeks.
   - Domain Name Creation: (Request to University Technical Office): 1 - 2 weeks
   - Server Creation (Will involved third parties): 3 - 6 weeks.

**Data, Database, Software and Systems Design & Maintenance**
3. We will consult with you on your needs in these areas. We will share with you requirements and best practices. Depending on the size of the project we can create and maintain many systems in house. However we may engage outside vendors for the development of these systems.