

Important info for CEUS faculty with research accounts

Recent years brought more variety in faculty research accounts and increased scrutiny. In CEUS, there are currently three types of faculty research accounts.

- The old standard cash-based faculty research accounts receive funds before expenditures are made.
- Commitment to Excellence funded research accounts, common with new faculty hires, are budget based so funds are not put in until expenditures have been made. The IU Trustees require high accountability for CTE funds. CTE money can't be mixed with regular campus/dept money so carry an organization code of UCEU instead of the regular CEUS code.
- New Frontiers account share one department account number so require sub-accounting. Strict grant compliance is imperative. IU prepares expenditure reports for the external granting agency.

Any unspent funds in a standard faculty research account or CTE research account at the end of the fiscal year, plus any funds that were promised but not yet deposited by the College, automatically carry over year to year. The College doesn't deposit funds until asked and prefers that faculty request chunks instead of the full allotment at once.

Changes in IU account policy necessitated changes in account responsibility. Department fiscal officers no longer have signature authority for faculty research accounts because fiscal officers oversee accounts. **In most cases, the professor now acts as account manager for his or her own research account** and the department chair serves as account supervisor. Careful tracking of expenditures by account managers is imperative for all accounts.

Faculty account managers are expected to read on-line IU policies to insure up-to-date compliance. IU financial policies and purchasing policies can be found at IU Policies website <http://www.indiana.edu/~policies>. Faculty research money in IU accounts is IU money. Anything purchased with research account money is considered IU property. You can't sell or give away items purchased with IU money. There are restrictions on how research account money can be spent. For example, you can't fly first class and can't buy flowers, alcohol, gifts, or "items considered personal in nature." You can't pay for lunch without getting hospitality approval which has many restrictions due to state legislation. There are limitations on the types of electronic goods and furniture you can buy without going through IU. When in doubt, check the on-line policies or ask.

Faculty who use IU funds to hire hourly, bi-weekly or monthly paid student and non-student employees must comply with IU human resource and payroll policies. IU Human Resources policies, including hiring policies, are at <http://www.indiana.edu/~uhrs/employment/before-wide.htm>. Faculty who fail to assign duties to an employee but still submit time sheets for payment, or who assign duties not related to an official purpose, commit ghost employment which is a Class D felony. It's also ghost employment to allow non-exempt employees to be released from their duties at any time and fill out time cards as if they worked those hours. The US Fair Labor Standards Act requires payment for actual time worked so time sheets should accurately reflect the hours worked. Non-exempt employees cannot volunteer to work additional hours without pay and cannot bank extra hours to take off in another pay period. The supervisor who signs and therefore confirms the accuracy of the time sheet is expected to have direct observation of the work being performed or the work product. If an employee works but does not submit a time sheet for payment, the supervisor must prepare and submit a time sheet on the employee's behalf, even if it's submitted late.