

Computation Advisory Committee Annual Report Guidelines

Approved by the Computation Advisory Committee, February 28, 2008

Updated: January 19, 2012 (effective with FY12)

In order to maintain a high level of accountability any college, department, other unit or project grant receiving student computer fees (from here forward referred to as a “funded group”) from the Computation Advisory Committee (CAC) shall provide a report at the end of each University fiscal year for which the funds were allocated and/or spent. These reports are due by September 1.

The primary goal of these reports is to ensure that student computer fee funds are accounted for at every level and that they are expended in a way that’s consistent with the CAC Guidelines for Appropriate Expenditure of Income from the Student Computer Fee. In addition this policy outlines a report to be compiled by CAC at the end of each fiscal year to provide a summary of all student computer fee income, expenditures and carryover funds. This policy includes both requirements for the reports and methods of enforcement when the requirements are not met.

Annual reports should be in the format identified in the sample report (Appendix A) and will include:

- A. Summary
- B. Carryover Totals
- C. Current Year Narrative
- D. Unusual expenses

A. Summary Page

This page provides a quick overview of all funds allocated and expended. This section should include the following:

1. Carry forward total from the previous fiscal along with project commitments against same;
2. Current year income and expenditure totals;
3. A total of all unspent funds to be carried over to the next fiscal year; and
4. Category totals (e.g. salaries, benefits, hardware, software) of expenditures broken down by department.

B. Carryover Totals

This section should detail previous year carryover totals as they relate to projected commitments as well as current year carryover totals and encumbered project commitments.

1. Previous year carryover funds – Provide an update on the planned projects, scope and cost, referenced in the previous year’s annual report. Include information regarding the impact on student education. If projects do not fully commit funds, describe the planned use of any remaining funds.
2. Current year carryover funds – Provide detailed information, cost and scope, about carryover funds including projected commitments and associated costs. Include information regarding the impact on student education.

C. Current Year Narrative

Allocation and Spending Process -

This section should describe the process used within the unit to allocate the CAC monies. This section should also describe procedures used to validate expenditures as appropriate. The narrative should also include a summary of planned allocation and allocation methods for the next fiscal year if they are changing.

In addition, this section should include:

1. Total income to the unit and lower level allocations by unit or department.
2. Total expenditures by project or department with brief description for each.
 - o Impact on Student Experience –
Project and department expenditure information should include the impact on student education. Please provide examples detailing impact and approximate costs, return on investment, value of investment, number of students impacted, etc.

D. Expenses requiring CAC approval

This section should address expenses defined by CAC to be unusual (see “Guidelines for Appropriate Expenditure of Income from the Student Technology Fee,” section III. A complete listing of these expenses should appear within one of the categories below.

- a) Pre-approved by CAC (including date of committee approval)
- b) Not yet approved by CAC (including justification for each item)

Each category should include a list of itemized WebFM transactions with the following information for each transaction.

1. Description
2. Reference number
3. Account number
4. Cost

Report Policy Enforcement Procedure

As a means of enforcing this policy and ensuring the reports are received in a manner that is timely and consistent with this policy, the following procedures shall be followed.

- A. All reports shall be submitted to CAC within two (2) months of the end of the University fiscal year. Please email as attachment(s) to admin-cac@iastate.edu.

1. The reports will be distributed to CAC for approval at the next CAC meeting.
 2. Approval of the reports shall require a quorum of committee members present with a special majority voting for approval.
 - a. A quorum shall be defined as seven (7) staff & faculty members and seven (7) student members
 - b. The special majority shall constitute a majority of faculty & staff members present and a majority of student members present. If either group does not reach a majority, the measure fails.
 3. If the report is not approved, it is sent back to the funded group for review with recommendations by CAC. The report must be resubmitted to the CAC chair within two (2) weeks of the request to revise the report. The revised report will follow the same approval policy as an initial submission.
 4. After re-submission, if the committee determines that the funded group has not adequately met the reporting policy and the recommended changes to the report, the CAC chair will work with the Executive Vice President and Provost on an appropriate remediation.
 5. Within two (2) weeks of approval reports shall be posted on the CAC website.
- B. Within one month of approval of all funded group reports, the CAC Chair shall submit the CAC report for approval by CAC under the same requirements and procedures of all other reports.
- C. If any reports are not submitted (or re-submitted) to the CAC Chair as outlined above, the Chair shall notify the funded group about the delinquent reporting and will work with the Executive Vice President and Provost on an appropriate remediation.

Computation Advisory Committee Report (to be completed by CAC Administrative Liaison)

Each year a report shall be compiled by the CAC Chair. This report is intended to give a broad overview of all Student Computer Fee use allocated by the committee through all allocation procedures. This report should summarize the income, expenditures, allocations, and carryover from all of the reports described in I.A.

- A. A breakdown of all income, expenditures, allocations, and carryover from all of the reports described in I.A.
1. Information on the Central Pool to be broken down by:
 - a. Information Technology Services,
 - b. University Library,
 - c. CAC Initiatives, including all expenditures from the Central Pool allocated directly by CAC.
 2. The College Pool to be broken down by colleges receiving funds, including any special fees for a funded group.
 3. Augmented fee income broken down by receiving unit.
 4. Expenditure categories.
- B. A breakdown by unit of all carryover balances.

Appendix A

Required Format for Unit Reports

Sample Unit Annual Report

FY11

A. Summary

1. Carry forward total from previous fiscal year

a. **FY10 carryover total** (*from last year's report*) = **\$200,000**

b. **FY10 carryover project commitments** (*from last year's report and should equal total in a. above*):

- Project A - \$100,000
- Project B - \$40,000
- Project C - \$60,000

2. FY11 current year income and expenditure totals

- a. FY11 Income - \$500,000
- b. Total Expenditures - \$530,000

3. **Total unspent funds to be carried over to FY12** (FY10 carryover plus FY11 income minus FY11 expenditures) = **\$170,000**

4. Expenditure totals, by category:

\$100,000	Salaries
\$50,000	Wages
\$25,000	Benefits
\$5,000	Tuition (grad student)
\$150,000	Computer hardware
\$100,000	Software
\$100,000	Supplies (describe)
\$530,000	TOTAL

B. Carryover totals

1. **FY10 carryover - \$200,000** (*Total project commitments should equal carryover.*)

a. Project commitments:

- Project A (\$85,000):

New lab in one of the buildings – The final cost was \$15,000 less than anticipated while the scope was expanded to 30 machines rather than 26. This was due to reduced technology costs. This savings was incorporated into FY11 projects.

- Student Impact: The data shows that this laboratory is used by 780 students per week or 1,000 hours (average of 38 hours/machine).

- Project B (\$40,000):
(Describe status and student impact.)
- Project C (\$60,000):
(Describe status and student impact.)

2. FY11 carryover - \$170,000 (*Total project commitments should equal carryover.*)

a. Project commitments:

- Project A:
 - Proposed scope and expected student impact
- Etc.

C. Current year narrative

1. Allocation and spending process -

Proposals are solicited, reviewed and awarded at the beginning of each year. For FY11, these included:

Income	Expenses	Project
\$100,000	\$85,000	New lab in 4436 Beardshear (26 machines)
\$130,000	\$130,000	Upgrade all machines in the unit to Windows 7
\$200,000	\$235,000	Total project commitments

Remaining income is prorated and allocated to departments based on enrollment (50%) and SCH (50%). For FY11, allocations and expenses included:

<i>Allocation</i>	<i>Expenses</i>	<i>Department</i>
\$140,000	\$120,000	Department A
\$130,000	\$115,000	Department B
\$270,000	\$235,000	Total allocated to departments

2. Description of expenditures and student impact at the department level:

Department A –

- (Description of expenditures)
- (Student impact)

Departments B, C, etc.

- (Description of expenditures)
- (Student impact)

Accounting practices in validating expenditures is monitored by the college fiscal officer. Unusual expenses as identified by CAC in the “Appropriate Expenditure” guidelines must be submitted to the college fiscal officer prior to commitment. No planned change

in allocating income or monitoring expenses is anticipated for next year.

D. Expenses requiring CAC approval

a) Pre-approved by CAC

Description	Ref #	Acct #	Cost
90% base salary support for XXXX (incl fringe)	XXXX	XXX-XX-XX	75,000

b) Not yet approved by CAC

Description	Ref #	Acct #	Cost
Furniture costs for XXXX comp lab - Beardshear	XXXX	XXX-XX-XX	15,000

Justification: This furniture will