

audit

**Special Course and Academic Program Fee
Review Form**

Signature Page

Prepared By:

Louis F. Jordan, Jr.
Signature

Louis F. JORDAN, JR.
Printed Name

9-23-16
Date

The Chair/Associate Dean and Dean of the College requesting this fee must sign the signature page prior to review of this Application Form by the Special Course and Academic Fees Advisory Committee.

Chair/Associate Dean/Associate VPAA:

College Dean (if applicable)

Signature

Date

Signature

Date

A. Murphy 9/23/2016

By signing you are indicating that you reviewed the fee and/or the comments made by the advisory committee.

Chair of the Special Course and Academic Fees Advisory Committee:

Michelle Furlong

10/8/16

Signature

Date

Provost

Signature

Date

[Signature]

10/31/16

President

Signature

Date

[Signature]

10-31-16

Significant revenue remained in the account this year and was swept. This occurred last fiscal year as well. This suggests that the COB is collecting too much revenue from the Business majors for their purpose. The fee was not approved for FY17 by the BOR and was not approved by the SCAPFA committee for FY 18. The SCAPFA committee recommended submitting supplemental course fee applications for courses that use the the software that was purchased previously by this program fee for FY18. The committee also recommended providing enough detail about the software expense in that application to justify the cost of the fee.

Special Course and Academic Program Fee

Review Form

Fiscal Year Review (Ex. FY15): FY16

Department/College: College of Business

Fee Name: College of Business Program Fee

List the course(s) or program(s) for which this fee applies:

This is a program fee where students pay \$41.00 per semester in which they are enrolled in College of Business courses.

Revenue Collected this Fiscal Year \$51,856.00 (Revenue Summary Report)
(obtain this from the revenue summary report you attach)

Please complete the expenditures chart below (obtain this from the budget activity report you attach).

<u>Expenditures</u>	<u>Amount</u>
<i>Personal Services</i>	
511000-Faculty	
512000-PT Faculty	
513000-Summer Faculty	
521000-Prof/Admin	
522000-Staff	
523000-Grad Asst	
524000-Student Asst	
525000-Casual Labor	
551000-FICA	
552000-Retirement Systems	
553000-Group Insurance	
566000-Other Personal Services	
<i>Travel</i>	
641000-Employee Travel	4944.32
651000-NonEmployee Travel	5313.21
<i>OS&E</i>	
714000-Supplies and Materials	12,446.66
715000-Repairs and Maintenance	
719000-Rents(Non Real Estate)	

Special Course and Academic Program Fee

Review Form

720000-Insurance and Bonding	
727000-Other Operating Expense	14,169.00
733000-Software	
742000-Publications and Printing	
743000-Equipment(Small Value)	
744000-IT Equipment(Small Value)	
748000-Real Estate Rentals	
751000-Per Diems & Fees	
753000-Contracts	
771000-Telecommunications	
781000-Scholarships	
783000-Stipends	
<i>Equipment</i>	
843000-Equipment(Inventory)	
Total Expenditures	36,873.19
Net Operating Gain (Loss) <i>Subtract your total revenue from your total expenditures.</i>	14,983.61

Attach the following to this form:

- A Revenue Summary Report (from People Soft Financials).
- A Budget Activity Report—Detail (from People Soft Financials)
- For each expenditure in the report provide an explanation of what was purchased (typically provided in a spreadsheet format).
- A memo or cover letter addressing any items/services purchased that did not exist in the original narrative provided on the original application form, any unusual circumstances you noted about the fee, and/or any significant remaining revenue or deficit in the fee account. If you feel that the fee should be reduced, eliminated or increased you will need to submit a new application for the fee.

INTEROFFICE MEMORANDUM

TO: Special Course and Academic Program Fee Advisory Committee

FROM: Louis Jourdan, Associate Dean, College of Business

SUBJECT: Audit of Business Course Fees for College of Business

DATE: Sept. 23, 2016

Included in these audit documents are

- a. the Special Course and Academic Program Fee Review Form,
- b. Budget Activity Report
- c. the Revenue Summary Report, and
- d. Expenditures Report, in excel file, which explains purchases.

Total revenues for business program fees for FY16 was \$51,856.80, and total expenses were \$36,873.19, leaving a surplus of \$14,983.61. This program fee that was discontinued after FY16. There are no unusual circumstances or charges. In the Expenditures Report (excel file), P-Card charges were explained under Travel-employee (page 1), and Other Operating Expense (page 2). Two charges under Supplies and Materials on June 20 and June 22, 2016 (page 3 of Budget Activity Report) explained. These were charges for promotional materials which were incorrectly applied to the MBA program budget, and a correction was made, transferring them to the business program fee expenses (Expenditures Report, page 1).

Below is a summary of expenses

Travel -Employee (64100)	4,944.32
Travel- Non-employee (651000)	5,313.21
Supplies and Materials (714000)	12,446.66
Other Operating Expense (727000)	14,169.00
Total Expenses	 36, 873.18

BUDGET ACTIVITY REPORT - Detail
Clayton State University

Budget Manager: Mukherjee, Avinandan	Budget Ref: 2016	From Fiscal Year: 2016	To Fiscal Year: 2016
Department: 0410210 Business Program Fees	All Fiscal Periods: No	Acct Period From: 1 (JUL2015)	Acct Period To: 12 (JUN2016)
Fund Code: 10600 Other General			

<u>Account</u>	<u>Jrnl/Tran</u>	<u>Program/</u>	<u>APPROP</u>	<u>ORG</u>	<u>Pre-Encum</u>	<u>Encumbrance</u>	<u>Expended</u>	<u>Remaining</u>
<u>Date</u>	<u>Type</u>	<u>DocumentID</u>	<u>Line</u>	<u>Description</u>	<u>Budgeted</u>	<u>Budgeted</u>		
					<u>Vendor</u>	<u>Check</u>		
600000	Travel - Budgetary Account			11100 / 11000	6,000.00			
641000	Travel - Employee			11100 / 11000		0.00		
641110	Travel-Emp-Ground Transportati							
08/06/15	ExRpt	0000539694	3	Taxi to hotel	Mukherjee,Avina	012760	0.00	24.00
08/06/15	ExRpt	0000539694	4	Taxi to airport	Mukherjee,Avina	012760	0.00	33.00
11/04/15	ExRpt	0000545919	2	Blue One Transportation airport to ho	Miller,Keith	013097	0.00	17.00
11/04/15	ExRpt	0000545919	4	Blue One Transportation hotel to airp	Miller,Keith	013097	0.00	17.00
11/05/15	ExRpt	0000547188	3	Train transportation	Nakos,George	013142	0.00	14.00
11/05/15	ExRpt	0000547188	4	train transportation	Nakos,George	013142	0.00	15.25
12/09/15	ExRpt	0000548214	2	Taxi from airport to hotel	Mukherjee,Avina	013258	0.00	40.00
12/09/15	ExRpt	0000548214	3	Tax from hotel to airport	Mukherjee,Avina	013258	0.00	39.00
04/06/16	ExRpt	0000560063	2	Cab from Airport to Hotel in Boston	Mukherjee,Avina	013665	0.00	30.00
04/06/16	ExRpt	0000560063	3	Shuttle from Hotel to Airport in Bost	Mukherjee,Avina	013665	0.00	20.00
641120	Travel-Employees-Air Travel							
09/25/15	ExRpt	0000541141	3	Airfare to/from Chicago for training	Thompson,Margar	012891	0.00	273.20
10/15/15	JE	PC00238890	355	10/15/2015 Procurement Card (S			0.00	283.20
10/15/15	JE	PC00238890	722	10/15/2015 Procurement Card (S			0.00	230.20
11/05/15	ExRpt	0000547188	1	Air ticket	Nakos,George	013142	0.00	226.20
12/15/15	JE	PC00256925	165	Procurement Card			0.00	251.20
02/15/16	JE	PC00281967	222	Procurement Card -02/15/2016			0.00	277.20
641130	Travel-Employees-Meals							
09/25/15	ExRpt	0000541141	4	Dinner Per Diem	Thompson,Margar	012891	0.00	36.00
09/25/15	ExRpt	0000541141	7	Dinner Per Diem	Thompson,Margar	012891	0.00	36.00
11/04/15	ExRpt	0000545919	8	Dinner, Westin Hotel	Miller,Keith	013097	0.00	26.00
11/04/15	ExRpt	0000545919	9	Dinner, Jacksons	Miller,Keith	013097	0.00	26.00
11/04/15	ExRpt	0000545919	10	Dinner, Tampa Airport	Miller,Keith	013097	0.00	26.00
11/05/15	ExRpt	0000547188	6		Nakos,George	013142	0.00	11.00
641140	Travel-Employees-Lodging							
08/06/15	ExRpt	0000539694	2	Hotel for Conference	Mukherjee,Avina	012760	0.00	528.64
09/25/15	ExRpt	0000541141	1	Hotel for training	Thompson,Margar	012891	0.00	463.28
11/04/15	ExRpt	0000545919	1	Westin Hotel Harbour Island, Tampa	Miller,Keith	013097	0.00	312.32
11/05/15	ExRpt	0000547188	2	Hyatt Regency Hotel	Nakos,George	013142	0.00	434.70
12/09/15	ExRpt	0000548214	1	Hotel stay for conference	Mukherjee,Avina	013258	0.00	460.61
04/06/16	ExRpt	0000560063	1	638.62	Mukherjee,Avina	013665	0.00	598.62
641170	Travel-Employee-Parking							
08/06/15	ExRpt	0000539694	5	Parking at Airport	Mukherjee,Avina	012760	0.00	31.80

BUDGET ACTIVITY REPORT - Detail
Clayton State University

Budget Manager: Mukherjee, Avinandan	Budget Ref: 2016	From Fiscal Year: 2016	To Fiscal Year: 2016
Department: 0410210 Business Program Fees	All Fiscal Periods: No	Acct Period From: 1 (JUL2015)	Acct Period To: 12 (JUN2016)
Fund Code: 10600 Other General			

<u>Account</u>	<u>Jrnl/Tran</u>		<u>Program/</u>	<u>APPROP</u>	<u>ORG</u>		<u>Pre-Encum</u>	<u>Encumbrance</u>	<u>Expended</u>	<u>Remaining</u>	
	<u>Date</u>	<u>Type</u>	<u>DocumentID</u>	<u>Line</u>	<u>Class</u>	<u>Description</u>	<u>Budgeted</u>	<u>Budgeted</u>			
							<u>Vendor</u>	<u>Check</u>			
	09/25/15	ExRpt	0000541141	10		Parking at Atlanta Int'l Airport	Thompson, Margar	012891	0.00	0.00	48.00
	11/04/15	ExRpt	0000545919	7		ATL airport parking	Miller, Keith	013097	0.00	0.00	36.00
	11/05/15	ExRpt	0000547188	5		Atlanta airport	Nakos, George	013142	0.00	0.00	34.20
	12/09/15	ExRpt	0000548214	4		Parking at airport	Mukherjee, Avina	013258	0.00	0.00	20.85
	04/06/16	ExRpt	0000560063	4		Parking at Atlanta Airport	Mukherjee, Avina	013665	0.00	0.00	23.85
	Totals								0.00	0.00	4,944.32
											-4,944.32
651000	Travel - Non-Employee				11100 / 11000			0.00			
651110	Trvl-Non-Emp/Team-Ground Trans										
	03/10/16	Vchr	05307185	1	AACSB 021616		SINGHTANUJ	222165	0.00	0.00	35.38
	03/10/16	Vchr	05307185	1	AACSB 021616		SINGHTANUJ	222165	0.00	0.00	35.86
651120	Travel-Non-Emp/Team-Air										
	03/10/16	Vchr	05307182	1	021616 Accreditation Visit		ROTONDODEN	222164	0.00	0.00	444.45
	03/10/16	Vchr	05307185	1	AACSB 021616		SINGHTANUJ	222165	0.00	0.00	795.20
	03/18/16	Vchr	05307344	1	Cndt visit 021616		CAPENERDON	222282	0.00	0.00	207.96
651130	Trvl-Non-Emp/Team-Meals										
	03/04/16	ExRpt	0000556514	1	Lunch for re-accreditation team		Mukherjee, Avina	013516	0.00	0.00	128.32
	03/29/16	ExRpt	0000556195	6	Dinner for AACSB team and AACSB commi		Mascaritolo, Joh	013595	0.00	0.00	942.80
	03/29/16	ExRpt	0000556195	8	AACSB Team dinner		Mascaritolo, Joh	013595	0.00	0.00	380.70
651140	Trvl-Non-Emp/Team-Lodging										
	03/29/16	ExRpt	0000556195	2	Hotel for AACSB Accreditation Team -		Mascaritolo, Joh	013595	0.00	0.00	923.40
651150	Trvl-Non-Emp/Team-Miscellaneous										
	03/18/16	Vchr	05307344	1	Cndt visit 021616		CAPENERDON	222282	0.00	0.00	5.00
	03/18/16	Vchr	05307344	1	Cndt visit 021616		CAPENERDON	222282	0.00	0.00	25.00
	03/29/16	ExRpt	0000556195	3	Hotel Conference Room rental		Mascaritolo, Joh	013595	0.00	0.00	900.00
	03/29/16	ExRpt	0000556195	5	AACSB Team Hotel Service Fees		Mascaritolo, Joh	013595	0.00	0.00	442.14
651170	Trvl-Non-Emp/Team-Parking										
	03/18/16	Vchr	05307344	1	Cndt visit 021616		CAPENERDON	222282	0.00	0.00	24.00
651510	Travel - Non-Employee Mileage										
	03/18/16	Vchr	05307344	1	Cndt visit 021616		CAPENERDON	222282	0.00	0.00	23.00
	Totals								0.00	0.00	5,313.21
											-5,313.21
Travel - Budgetary Account Total							6,000.00	0.00	0.00	0.00	10,257.53
											-4,257.53

700000 Oper Supp and Exp-Budget Acct 11100 / 11000 45,807.00

BUDGET ACTIVITY REPORT - Detail
Clayton State University

Budget Manager: Mukherjee, Avinandan	Budget Ref: 2016	From Fiscal Year: 2016	To Fiscal Year: 2016
Department: 0410210 Business Program Fees	All Fiscal Periods: No	Acct Period From: 1 (JUL2015)	Acct Period To: 12 (JUN2016)
Fund Code: 10600 Other General			

<u>Account</u>	<u>Jrnl/Tran</u>	<u>Date</u>	<u>Type</u>	<u>DocumentID</u>	<u>Line</u>	<u>Program/ Class Description</u>	<u>APPROP Budgeted Vendor</u>	<u>ORG Budgeted Check</u>	<u>Pre-Encum</u>	<u>Encumbrance</u>	<u>Expended</u>	<u>Remaining</u>
714000	Supplies and Materials					11100 / 11000		0.00				
714100	Supplies & Materials Expense											
	09/02/15	Vchr		05303257	1	Videos	RISEVISION	219321	0.00	0.00	1,920.00	
	11/23/15	Vchr		05304922	1	Dean's Distinguished spkr	JECKILPROM	220364	0.00	0.00	125.65	
	02/09/16	ExRpt		0000554009	1	AACSB visit snacks for conf. room. &	Smith,Vicky H	013434	0.00	0.00	67.36	
	02/09/16	ExRpt		0000554009	2	AACSB gift basket supplies	Smith,Vicky H	013434	0.00	0.00	72.35	
	02/09/16	ExRpt		0000554009	3	AACSB visiting team gift basket items	Smith,Vicky H	013434	0.00	0.00	48.57	
	02/09/16	ExRpt		0000554009	4	AACSB visiting team gift basket items	Smith,Vicky H	013434	0.00	0.00	73.95	
	02/09/16	ExRpt		0000554009	5	AACSB visiting team gift basket items	Smith,Vicky H	013434	0.00	0.00	14.00	
	05/05/16	ExRpt		0000563545	1	SAM Graduation Regalia Bundle	Kheirandish,Rez	013790	0.00	0.00	354.00	
	05/05/16	ExRpt		0000563545	2	SAM Graduation Regalia without pen	Kheirandish,Rez	013790	0.00	0.00	38.00	
	05/05/16	ExRpt		0000563545	3	SAM Graduation Regalia with pen	Kheirandish,Rez	013790	0.00	0.00	43.00	
714120	Supplies & Matl Exp - Other											
	07/31/15	JE		EXT1000667	5	Laker Card Copies - May-July 2			0.00	0.00	175.86	
	09/30/15	JE		EXT1000691	5	Laker Copy - September 2015 (S			0.00	0.00	174.99	
	10/30/15	JE		EXT1000693	4	Laker Card Copies - October 20			0.00	0.00	111.99	
	11/30/15	JE		EXT1000705	28	Laker Card Copies - November 2			0.00	0.00	91.38	
	02/29/16	JE		EXT1000721	28	LakerCard Copies - February 20			0.00	0.00	131.34	
	03/31/16	JE		EXT1000731	27	LakerCard Copies - March 2016			0.00	0.00	68.19	
	04/30/16	JE		EXT1000740	26	LakerCard Copies - April 2016			0.00	0.00	114.03	
	06/20/16	JE		0000320307	1	Move an Expense from the MBA p			0.00	0.00	7,640.00	
	06/22/16	JE		0000321575	4	The \$1,795.00 expense should h			0.00	0.00	1,182.00	
	Totals								0.00	0.00	12,446.66	-12,446.66
727000	Other Operating Expense					11100 / 11000		0.00				
727110	Oth Oper Exp - Registration											
	08/06/15	ExRpt		0000539694	1	Registration for AACSB Seminar	Mukherjee,Avina	012760	0.00	0.00	1,345.00	
	08/15/15	JE		PC00217964	321	8/15/15 Procurement Card (S.US			0.00	0.00	350.00	
	09/15/15	JE		PC00227941	9	09/15/15 Procurement Card - (S			0.00	0.00	845.00	
	09/25/15	ExRpt		0000541141	2	Registration for Capsim Management Si	Thompson,Margar	012891	0.00	0.00	100.00	
	10/15/15	JE		PC00238890	346	10/15/2015 Procurement Card (S			0.00	0.00	250.00	
	12/15/15	JE		PC00256925	175	Procurement Card			0.00	0.00	1,145.00	
	03/15/16	JE		PC00291423	321	Procurement Card - 3/15/2016			0.00	0.00	1,295.00	
727130	Oth Oper Exp - Memberships											
	03/02/16	Vchr		05306986	1	SBAA Membership -COB	SOUTHERNBU	222044	0.00	0.00	200.00	
	04/08/16	Vchr		05307674	1	AACSB Anl Maint- membership	AACSBINTER	222480	0.00	0.00	8,400.00	
727140	Other Operating Exp - Other											
	03/08/16	Vchr		05307102	1	Col of Bus/Re-accreditation	SODEXOINC&	222126	0.00	0.00	239.00	

BUDGET ACTIVITY REPORT - Detail
Clayton State University

Budget Manager: Mukherjee, Avinandan	Budget Ref: 2016	From Fiscal Year: 2016	To Fiscal Year: 2016
Department: 0410210 Business Program Fees	All Fiscal Periods: No	Acct Period From: 1 (JUL2015)	Acct Period To: 12 (JUN2016)
Fund Code: 10600 Other General			

<u>Account</u>	<u>Jrnl/Tran</u>	<u>Program/</u>	<u>APPROP</u>	<u>ORG</u>	<u>Pre-Encum</u>	<u>Encumbrance</u>	<u>Expended</u>	<u>Remaining</u>
<u>Date</u>	<u>Type</u>	<u>DocumentID</u>	<u>Line</u>	<u>Description</u>	<u>Budgeted</u>	<u>Budgeted</u>		
					<u>Vendor</u>	<u>Check</u>		
Totals					0.00	0.00	14,169.00	-14,169.00
Oper Supp and Exp-Budget Acct Total					<u>45,807.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Totals for Dept/Fund/Program/Class:								
		0410210 / 10600		11100 / 11000	<u>51,807.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Totals for Dept/Fund:								
		0410210 / 10600			<u>51,807.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

REVENUE SUMMARY REPORT
Clayton State University

Business Unit: 28000
Fiscal Year: 2016

From Acct. Period: 1 To Acct. Period: 12

Fund: 10600 Department: 0410210 Business Program Fees

Class: 11000 Gen Opns - General

Project/Grant:

409000 - Other Fees

409900 Student Fees-Other

-51,856.80

Class Sub-Total

-51,856.80

Dept Total

-51,856.80

EXPENDITURES REPORT
CoB Program Fees

	A	B	C	D	E	F	G
1							
2	EXPENDITURE	VENDOR	PROGRAM FEE	TOTAL	COMMENT	ACCOUNT	Budget Activity Report
3	TRAVEL-employee: Accreditation-Related (AACSB) travel expenses (ground transportation, air travel, meals, lodging, parking, mileage, July 2015-June 2016	Mukherjee, Nakos, Thompson, Miller	Program fee	4944.32	4 P-card payments totaling \$1041.80 for Employees 2 airfares on 10- 15-15,2 other airfares on 12-15-15, 2-15-16	600000 (641000-641510)	1 & 2
4							
5	TRAVEL Non-employee: visit by AACSB accreditation team, March 10 to March 29, 2016 for air fare and lodging, meals	Singhtanuj, Rotondoden, Capenerdon; Mascaritolo for hotel reservations	Program fee	5313.21		651000	2
6							
7						700000	
8							
9	SUPPLIES & MATERIALS: videos, Dean's Distinguished Speaker gift, accreditation team snacks, gift baskets, Society for Advancment of Management Regalia bundle	Risevision, Jeckilprom, Vicky Smith, Reza Kheirandish	Program fee	2756.88		714000	2
10							
11	SUPPLIES & MATERIALS-Other: Photocopies, Laker Card copies for promotional materials for speakers to the CoB in speaker series July 31, 2015 to June 22, 2016		Program fee	9689.78	Laker Card copies career and promotional materials. Expenses on 6-20--16 and6-22-16 \$8,882 for promotional materials were incorrectly charged to MBA program and expenses were then correctly transferred to business program fees.	714120	2
12							

EXPENDITURES REPORT
CoB Program Fees

	A	B	C	D	E	F	G
13	OTHER OPERATING EXPENSE: accreditation-related travel to AACSB seminar, SBAA conference and institutional membership, and fees for accreditation, and food for AACSB review team.	Mukherjee, Thompson, SBAA, AACSB, and Sodexo	Program fee	14,169.00	5 P-Card expenses: P-card expenses on 8-15-15 and 9-15-15 were for conference registration and totaled \$1,195. 10-15-15 was for dean's membership in SBAA; 3-15-16 was for AACSB registration for \$1,295. 12-15-15 was international air travel for \$\$1,145	727000	2 and 3
14							
15	TOTAL EXPENDITURES			36873.19			4