

TLE (91-) Accounts Primer

(7 July 2009)

(<http://lct.msu.edu/documents/TLEAccountsPrimer, 7 July 2009.pdf>)

- TLE = "Teaching and Learning Environment"
- Originated as a special line of funding in MSU's annual appropriation from the State
- Recurring funding used for non-recurring purposes to build and upgrade the University's technology environment for teaching and learning

Beginning with the FY 2008-09 planning and budget cycle (for FY2009-10 budgets)...

- Colleges and academic support units will send a TLE request to the Vice Provost for Libraries, Computing and Technology, typically (but not always) on the same timetable as applied to regular budget requests.
- TLE funds are requested and allocated in two categories:

Strategic Investment Projects

- Strategic Investment Project (SIP) funding is provided in block amounts, project by project, to support the technology budgets of specific strategic projects proposed by the colleges and approved by the Provost in the course of the routine budget and planning process. Colleges describe their strategic proposals in their planning materials. The associated technology budget will be requested as a SIP request in the TLE requests, and each TLE SIP request must identify its associated strategic project in the regular budget request.

Maintaining Technological Effectiveness

- Another key use of TLE funds is to upgrade and refresh the existing technology environment. Maintaining Technological Effectiveness (MTE) requests for TLE funding will be identified as such in the unit's TLE requests. Each college will list its MTE needs and associated budgets in priority order in a format specified by the Provost's budget planning and request materials.
- A template and instructions for TLE requests will be provided to colleges for each annual request cycle. Colleges will list all of their TLE requests, SIP and MTE, in a single priority-ordered list so that the relative priority of all requests is clear.
- The Provost and Vice Provost for Libraries, Computing and Technology (VPLCT) collaborate to allocate TLE funds.
- Once the Provost has determined the appropriate tentative funding support for strategic projects, the VPLCT compiles a draft overall TLE allocation to review with the Provost, based on both SIP and MTE requests and allocations. The colleges will be notified of the draft allocations and given a time period (1-2 weeks) in which to ask questions and make comments prior to the allocations being finalized.

- Once final, colleges will be notified of their TLE allocations and associated account numbers.
- The VPLCT's office administers the TLE accounts. All expenditures against any TLE account are processed through the VPLCT to verify the appropriateness of each expenditure.
- Each college or academic support unit is assigned a separate TLE account for each Strategic Investment Project. Funds in each SIP account may be used for any purpose for which TLE funding is appropriate *and related to the project purposes for which the funds were originally allocated.*
- Each college or academic support unit has a single TLE account for MTE funding. The incremental MTE funding approved in each budget cycle is added to these accounts, unit by unit. This account may be used for *any of the purposes for which TLE funding is appropriate.*
- There is no match requirement for any types of TLE funding, although provision of matching or complimentary funds by a unit is anticipated (e.g., when match funding is requested for a partially grant funded item) and may be taken into account in funding decisions.
- Balances in the SIP accounts are swept to the VPLCT TLE sweep account at the *end of each fiscal year* and the unit account closed, unless the unit makes a valid argument for extending the life of the account, in which case any remaining balance carries forward to the new fiscal year.
- Balances in MTE accounts will carry forward across fiscal year boundaries, but after the close of a current fiscal year some of the unencumbered remaining balance in the MTE account may be swept back centrally (before the allocation of new funds) to encourage timely use of these funds. The sweep amounts will be:
 - For unencumbered balances of up to \$100,000, the amount swept will be the amount of unencumbered balance greater than \$50,000;
 - For unencumbered balances greater than \$100,000 the amount swept will be 50% of the unencumbered balance.
- New SIP accounts will become available for first use typically in late July of the fiscal year in which they are first funded. Special provisions, made through the VPLCT, may be made by which to establish early spending ability for select accounts when that is needed to get projects in place by the start of Fall Semester.
- New MTE funds will be deposited to the MTE accounts after the start of each fiscal year.
- The types of expenses that qualify for TLE funding are best considered on a spectrum of funding suitability: Things that students use directly in instruction and learning (online instructional courseware, laboratory microscopes, teaching laboratory computers, etc.) and things that faculty use directly in support of student instruction have the highest funding suitability. Things that have little or nothing to do with instruction (e.g.,

equipment used only for research, office equipment, administrative systems) have the lowest (including zero) funding suitability.

- Funding is not intended for recurring expenses (maintenance, software license renewals, printer cartridges, etc.), for payroll expense, or for major renovations or capital infrastructure expenses, particularly those not directly used by technologies (e.g., installation of network wiring and conduit is appropriate for TLE funding, but computer room renovations or HVAC typically is not).
- Requests for funding of technology expenses that are not TLE-suitable may be made as part of the regular budget request process.
- Approved funding allocations are announced late spring semester to deans and academic support MAU directors. Deans and directors are responsible for informing their units of approved requests relevant to the units, and for subaccounting their TLE accounts for internal intra-MAU distributions.

Spending from TLE Accounts

- Requisitions, JVEs, Vouchers, etc.
 - When using TLE funds on paper requisitions, JVEs, vouchers, etc., be sure to route to VPLCT to approve (electronic transactions will be routed automatically for VPLCT approval).
 - Referencing the 91- account or providing some reference to the project on the forms is encouraged.
 - Requisitions may be faxed to VPLCT office; Department/College authorization is required.
 - Any requisition sent directly to the Computer Store or to Purchasing may be delayed as the transaction is re-routed for VPLCT approval.
 - When processing JVEs or vouchers, forward paper originals to VPLCT office for authorization.
- Physical Plant Service Requests
 - Forms may be faxed to VPLCT office for approval BEFORE sending to Physical Plant or Engineering Services.
 - Referencing the account number or project on the form is encouraged.
 - After VPLCT approves, VPLCT will forward to final office for processing.
- Personnel Forms including PAN Forms, Grad Appointment Forms, etc.

- VPLCT approval is required for any use of TLE accounts; generally, TLE funding is not permitted for payroll expenses

Final Notes

- Unauthorized or inappropriate charges appearing on TLE account ledgers will be re-directed to the unit initiating the charge. These most typically include charges for recurring expenses or payroll expenses, or for things unrelated to the original proposal for which the funding was allocated.
- When spending Faculty Computing funds (accounts initiated in FY2007-08 and earlier), be sure to include the number of the source account for matching funds.
- Units making expenditures exceeding the related TLE allocation are expected to cover the difference.
- Questions are always welcome.

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