AUXILIARY OPERATING GUIDELINES

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OBJECTIVE AND OVERSIGHT

Through this document, the Office of Financial Resource Management (FRM) provides guidelines for establishing and operating auxiliary enterprises, including reporting and accountability requirements at Florida International University.

FRM is responsible for reviewing auxiliary operations to ensure that they support the University's mission and best leverage University resources. FRM approves the creation and dissolution of auxiliary activities, advises on compliance with university guidelines and federal, state and local regulatory requirements and aids with budget development. FRM also assists auxiliaries in addressing operating challenges and identifying opportunities for growth.

DEFINITION OF AUXILIARY OPERATIONS

An auxiliary operation is a self-supporting university activity that generates revenues from providing goods and/or services for a fee. Such activity supports the University's mission-related functions. For the authoritative guidance governing auxiliary operations, see *APPENDIX B – Reference Sources*.

Auxiliary operations may not be supported with Educational and General (E&G) funds except via payment for goods and/or services, however Auxiliary operations may be housed in buildings that are financed from other sources. For a description of other funding sources see *APPENDIX A – Types of University Funds*.

TYPES OF AUXILIARIES

Following is a summary of the characteristics of auxiliary operations at FIU.

ACADEMIC AUXILIARIES

These activities facilitate and supplement the academic learning experience for students. The revenues in this category represent tuition and/or fees charged to students above state-mandated amounts. Examples of such academic auxiliaries at FIU include:

- Market rate programs
- Self-supporting programs
- Lab access, materials and supplies, equipment use.
- Study abroad programs

Market rate and self-supporting programs may collect and expend revenues above the level needed for cost recovery of a college-credit self-supporting activity when such revenues are used to provide enhanced support for the academic unit associated with the courses or program, or to provide financial support to students.

Additionally, excess funds generated by market rate programs may be used to support the operations of the department/school/college.

Study abroad programs and activities that manage lab access, materials and supplies and equipment use fees generally operate on a cost recovery basis. Any revenue surpluses or deficits are included in their future rate development process.

Additional guidance on academic auxiliaries is available from the Board of Governors and on FIU's Academic Affairs web page.

OTHER AUXILIARIES

Other types of auxiliaries include activities through which the University receives commissions on vendor services, rental and service operations, other fee-for-service activities and operations funded by student fees such as athletics, student health, the tech fee and activity and service (A&S) operations.

Rates charged to external parties should not be significantly less than the fair market value of similar offerings outside of the university. Rates charged to other FIU units should approximate reasonable operating costs with reserves generally allowed for working capital needs and future capital outlays. For more information on rates, see the *Rate Development Guidelines*

Excess funds generated by sales of goods and services to external customers generally may be used to support other activities at the department/school/college level.

RECHARGE CENTERS

Recharge Centers are units within the University which provide goods and services for a fee primarily to the university's sponsored programs and only incidentally to members of the community.

Examples of some FIU Recharge Centers are:

- Center for Imaging Science
- Animal Care Facility
- Aquarius Reef Base Underwater Laboratory
- Field Operations Center (FOC)

Because of the special regulatory environment in which they operate, Recharge Centers are reviewed and approved through the Office of Research and Economic Development and are not covered by these Auxiliary Enterprise Guidelines. For more on establishing and operating Recharge Centers, visit https://research.fiu.edu/facilities/recharge/ and https://policies.fiu.edu/policy/796.

ESTABLISHING AUXILIARY ACTIVITIES

FIU departments wishing to sell goods or services on a continuous basis (i.e., for more than 12 months) must obtain university approval to establish an auxiliary operation. In requesting that approval, the department must demonstrate that the need for such goods or services exists and, if provided at a reasonable cost and at a convenient location, would enhance and support the University's instructional, research, or public service programs. The department's plan to provide these goods or services must also consider whether similar goods and services are already being provided by another FIU unit, and the availability, price, and quality of any such goods or services offered by the local business community. The requesting department must use rates which comply with the Rate Development guidelines outlined in this document and is financially responsible for the proposed auxiliary operation.

Note: Activity numbers will only be established for new auxiliary operations with a life expectancy greater than 12 months and projected annual gross revenues greater than $10,000. Auxiliary activities with less than $10,000 in projected annual gross revenues should be operated under their Unit/College's Miscellaneous Auxiliary activity.

If the auxiliary operations include the license or lease of space, please refer to the Real Estate Services page on the FRM website for additional guidance.

ROLES AND RESPONSIBILITIES

Throughout this document, the terms 'finance manager', 'operations manager' and 'finance director' are used to refer to roles, rather than job titles. Further definition of these terms is contained in the Glossary.

The following is a summary of the responsibilities of various organizational areas involved with auxiliaries.

Responsible Area	**Responsibility**
Office of Financial Resource Management (FRM) on behalf of the CFO	Provide rate setting guidance to auxiliaries. Review rates for auxiliaries. Facilitate the establishment of auxiliaries. Provide guidance on auxiliary fiscal management. Analyze and report auxiliary financial performance to leadership.

Executive Area	Ensure all auxiliaries under their authority comply with the auxiliary guidelines. Review auxiliary financial statements, variance reports and cash management plans. Develop fund balance management plans.
Department, School or College	Ensure all auxiliaries under their authority comply with the auxiliary guidelines. Provide funding and documentation for auxiliary costs not included in the rates as well as any unallowable costs covered by the school/college/department. Review and approve rates for auxiliaries. Fund those deficits which cannot be recovered through rates.
Auxiliary Operation	Complete Financial Assessment tools, as needed. Request the establishment of an auxiliary from FRM with the Dean/Chair or VP's prior approval. Comply with Auxiliary Guidelines and other policies and regulations associated with auxiliary operations. Develop and execute annual budgets. Complete Rate Development tools, as needed. Prepare and retain documentation for the costs, billable units, and any other information used to develop rates. Ensure only reasonable allowable costs are included in the rates. Calculate and apply rates uniformly to all internal users. Bill all customers in a timely and accurate manner. Notify FRM when it is anticipated that: • New services/products will be provided, or costs will significantly change. • The auxiliary will no longer be operational. Report variances to their Executive Area Budget Manager (EABM).
Office of the Controller	Provide guidance on accounting and financial reporting, purchasing, tax compliance and use of the university's PantherSoft Financials and Student Financials systems. See https://controller.fiu.edu for more.
Internal Audit	Review on a periodic basis the records, operations, and practices of the units.

BUDGETING AND REPORTING

BUDGETS

Each auxiliary operation is considered an individual business. An annual operating budget and forecast for each auxiliary operation are required to set formal financial goals consistent within the guidelines provided in the FIU Budget Portal. All revenues and expenses associated with the operation of the auxiliary operation shall be recorded in that auxiliary's specific activity number so that the financial performance of that individual business can be determined.

FIU's budget development process runs from February to April. For more on the FIU budget process, visit the FIU Budget Portal.

ADJUSTING BUDGETS

Budget exceptions and budget deficits occur when operating expenses exceed available budget authority. Expense Managers/Budget Approvers are required to review and clear budget exceptions and budget deficits as soon they are notified of the exception. For more on budget exceptions and budget deficits, including requesting Budget Amendment Authority, review the Budgetary Controls Training document.

Budget Responsibilities

The auxiliary unit's operations manager has the primary responsibility for managing that auxiliary including overseeing budget development and monitoring the financial health of the auxiliary operation. The operations manager shall develop operating plans to achieve unit objectives and shall work with the unit's finance manager/Director to develop budgets which reflect the amounts and timing of transactions that support those plans. The unit's finance manager shall enter annual budgets and forecasts into the University's financial system in a timely manner.

REPORTING

VARIANCE REPORTING

Finance managers shall report any variances between budgeted and actual financial performance to their operations manager, finance director, Executive Area Budget Manager and FRM at least quarterly. Each auxiliary unit's operations manager shall review the variance reports to ensure the auxiliary is operating to budget and the available fund balance is sufficient to sustain operations. Operations managers shall consider the effect of variances on operating plans and work with finance managers to adjust those plans as needed. Finance managers shall meet with their Executive Area Budget Managers and FRM as necessary to discuss variances and any changes to operating plans.

YEAR OVER YEAR REPORTING

Finance managers shall analyze their auxiliary's year-to-date revenues, expenses and fund balance as compared to the prior year's financial performance and, upon request, share their analysis and findings with FRM. If applicable, the operations manager shall request that FRM inactivate non-performing auxiliary activities. See Deactivation of Auxiliary Activities for more information.

CASH MANAGEMENT REPORTING

Finance managers shall generate accounts receivable aging reports each month and review them with the operations manager. The operations manager shall work to minimize the value of overdue revenues.

The finance manager shall provide an accounts receivable aging summary report to their finance director, Executive Area Budget Manager and, upon request, FRM each quarter showing 30-, 60-, 90- and 120-days accounts receivable aging with detail and explanations of amounts overdue by 120 days or more and uncollectible amounts. The operations manager shall prepare a written plan for eliminating overdue and uncollectible amounts that accompanies the accounts receivable report.

For guidance on running ageing reports, visit Accounts Receivable Procedures.

ACCOUNTING GUIDELINES

RECORDING TRANSACTIONS

All expenses and revenues associated with an auxiliary shall be booked in the approved activity number, and nowhere else. Auxiliaries are required to follow the FIU Controller's guidance on recording financial transactions and other accounting matters. Some helpful pages on the Controller's website are:

- Accounting policies, procedures and manuals
- Purchasing Tools and Guidance
- Expenditure Guide by fund

RECONCILIATION

Auxiliaries are advised to reconcile their financial transactions to the PantherSoft Financials general ledger, the official accounting record of the university. Auxiliary operations managers are advised to review and sign off on the following monthly reconciliations, as applicable, in compliance with the FIU Controller's Policies & Procedures:

- Budget to Actuals (Variance Report)
- Petty cash
- P-Card
- Revenue, including accounts receivable, cash, checks, wires and credit card transactions (see Cash Control Policy)

The following can be helpful in the reconciliation process: review the PantherSoft Financials Reporting training

sheets and the Commonly Used Reports or register for PantherSoft Financials trainings.

RATES

Auxiliaries that charge customers for goods or services for goods or services shall develop rates that are published and implemented according to these guidelines. This requirement excludes goods or services which comprise the pledged revenues of bond contracts and are developed separately at the time the debt is issued.

Auxiliaries must submit their rate development materials to the applicable reviewer for comprehensive review upon request. In the period between reviews, auxiliaries are advised to review their rates annually with the highest accountable administrator for their unit to ensure they comply with these guidelines.

RATE REVIEWERS

RATE TYPE	REVIEWER
College Overhead Equipment Fees Materials and Supplies Fees Study Abroad	Academic Affairs
Recharge Services	Office of Research & Economic Development (ORED)
All other rates	Office of Financial Resource Management (FRM)

RATE DEVELOPMENT GUIDELINES

1. Rates established by auxiliaries must be nondiscriminatory; that is, all users/customers of the same customer type are charged the same rate for the same level of goods or services purchased under similar circumstances. Examples of customer types may be “External” (corporations and members of the public including FIU employees and students acting on their own behalf) and “Internal” (FIU departments).

2. Internal customer rates may not exceed the reasonable costs incurred in providing the good or service. No provision for profit or other increment above cost may be added except as provided for in the Components of Cost section, if any. If annual income surpluses or deficits occur related to internal customer sales, rates shall be adjusted.

3. External customer rates should closely reflect the market value of comparable goods or services that are readily accessible in the marketplace. Rates charged to external customers must not fall below the

total cost of providing these goods or services except in specific circumstances which have been evaluated and approved by FRM.

4. Volume discounts to External customers are allowed but must be publicized and offered to all users of a similar type. Supporting documentation showing proof of cost and justifying the rate development methodology for special rates and standard discounts is required.

5. Volume or other standard discounts on External customer rates may not result in charges that are less than the full cost of providing the goods or services.

6. Ad hoc discounts and fee waivers for External customers may be made on a case-by-case basis, providing that justifications for discounts showing clear ties to the university's mission are documented.

7. Auxiliaries shall calculate and publish rates as part of the budget process and implement rates according to these guidelines at the beginning of each fiscal year. Auxiliaries shall not alter those rates during the fiscal year in which they are implemented either directly or by routinely applying surcharges or discounts without the written approval of FRM.

COMPONENTS OF COSTS

Each auxiliary activity shall be accounted for as a self-sustaining enterprise whether the service is operated by the university or by a private contractor under the university's supervision. As such, all *reasonable* costs incurred by the auxiliary operation should be "fully loaded" into the rates charged, thus ensuring that costs required to generate revenues are matched against the actual revenue earned.

"Reasonable" Test

A cost is *reasonable* if, in its nature and amount, it does not exceed that which would be incurred by a prudent person under the circumstances prevailing at the time the decision was made to incur the cost. For a cost to be considered reasonable, it must be:

- Recognized as necessary for the execution of the good or service.
- Consistent with the requirements imposed by arms-length bargaining, federal or state laws and regulations, and ethical business practices.
- Consistent with market prices for comparable goods or services for the geographic area
- Related to an action and/or in an amount deemed within the norms of business conduct (i.e., passes the "prudent person" test[1])

[1] The use of discretion by an employee to manage the department's affairs with such skill and care as a person of ordinary

DIRECT COSTS

Direct costs are those that can be specifically identified with the execution of service delivery. Examples include overload salaries of professors teaching tuition-plus courses, personnel setting-up/breaking down an event or conducting tests, materials and supplies used in providing a service, etc.

OVERHEAD COSTS

Overhead costs are those reasonable costs that ensure the auxiliary operation runs efficiently but are not directly related to the execution of any specific service.

Overhead costs include reasonable administrative personnel salary allocations, office supplies, property insurance, software etc. involved in the operations of the auxiliary, reasonable working capital needs (normally, up to 60 days) and reserves to service debt or to replace existing essential equipment.

INDIRECT COSTS

Indirect costs are those costs which cannot be specifically identified with the unit of output or service, usually benefiting many activities university-wide. Indirect costs shall be allocated to individual auxiliaries based on a methodology applied uniformly among all auxiliary activities. The methodology for each indirect cost shall be documented and kept on record by the university. Examples of Indirect Costs are the Academic Affairs Degree Earning Fee, the Continuing Education Fee and the Shared Services Fee.

Shared Services Fee

The Shared Services Fee is an indirect cost charged to auxiliaries as a percent of total operating expenses (i.e. salaries, OPS, operating expenses) to offset auxiliary use of university-wide resources, such as human resources, accounting, legal, software, etc. The next fiscal year's Shared Services Fee rate is communicated to finance personnel during the university's annual budget process. ***Note:*** Beginning in January 2014, Purchases for Resale are excluded from the base upon which the Shared Service Fee is calculated. Units that incorrectly book expenses as Purchases for Resale will be charged the related additional Shared Service Fee expense in subsequent periods.

UNALLOWABLE COSTS

Individual auxiliaries cannot incur expenses of an unrelated auxiliary or other operational activity, even if they are managed by the same unit/college.

According to State Regulations and FIU Policy, certain goods may not be purchased with auxiliary monies. Refer to the university's Expenditure Guide by Fund Matrix for details.

Note: Though auxiliary expenditures for food are not generally permitted, there are some specific exceptions:

prudence and intelligence would use in managing his or her own affairs.

certain qualifying recruitment activities, emergencies as those are defined by the Reference Guide, as an advertised benefit of paid attendance and, as stated within Rule 69I-40.103, F.A.C., where otherwise 'expressly provided by law'.

Unallowable costs for recharge centers are specifically addressed in the Research Recharge Center policy document on the University's Policies page.

BILLING

Each auxiliary must bill its customers for the goods and/or services provided. Billings must be based upon measured and documented utilization.

BILLING DOCUMENTATION

Auxiliaries shall keep an accurate and detailed record of each sale including:

- Date of sale
- Customer name
- Customer type (internal/external)
- Quantity of goods/services
- Unit of measure
- Net price regardless of monetary value.

BILLING FIU UNITS

Auxiliaries may do business with other FIU units (internal customers), provided the internal customers properly authorize the charges. Internal customers should be billed through a Smart Bill or batch process in accordance with established procedures for each method's use. Internal customers should be billed after they have received the goods or services, except where auxiliaries are reselling goods/services for which they are required to pay upfront. In such cases, auxiliaries may bill internal customers prior to making payment to the original vendor. Auxiliaries shall use rates which comply with these guidelines when establishing SmartBill items or configuring other systems to bill internal customers.

BILLING TIMING

Each year's billing must be processed consistently to ensure that 12 months of revenues are associated with 12 months of incurred costs, to provide an accurate breakeven calculation at fiscal year-end. Billing should be done timely and regularly, ideally within 45 days of the goods or services being provided. If the auxiliary does not bill internal customers within 45 days of the date the goods or services are provided, the auxiliary may be responsible for the total amount due. Auxiliaries' billing procedures should ensure that all revenues are recognized in the same fiscal year that the goods or services were provided.

REFUNDS

Each auxiliary shall maintain a clear, documented Refund Policy, including procedures for completing refunds.

ACCOUNTS RECEIVABLE

Accounts receivable balances represent monies owed to the auxiliary by external customers for goods/services provided. It is auxiliaries' responsibility to monitor their accounts receivable balances in keeping with the FIU Accounts Receivable Procedures. Operations managers shall create and execute a plan for eliminating overdue and uncollectible accounts receivable amounts.

See the Reconciliation section and the Cash Management Reporting section of this document for additional requirements.

BAD DEBT

Bad debt refers to uncollectable accounts receivable balances that have been identified for write-off by the operations manager. The bad debt budget for Auxiliaries is automatically applied in PantherSoft Financials as part of the budget process according to the bad debt rate published on the FIU Budget Portal.

TAX

SALES TAX

Auxiliaries are responsible for collecting sales tax from customers and reporting sales tax for all applicable goods or services that they sell. For guidance on tax rates and reporting requirements, visit the FIU Controller's Tax Compliance page.

INCOME TAX

The University is exempt from federal corporate income tax because of its exempt purposes: education, research, and public service. However, in instances where the University receives revenue from activities unrelated to its exempt purposes, the revenue - referred to as Unrelated Business Income (UBI) - may be subject to tax. Refer to Tax Policy at https://controller.fiu.edu/resources/policies-procedures/ for the definitions and applicability standards of unrelated activities or contact the Office of the Controller for assistance on UBI tax.

FUND BALANCE MANAGEMENT

For all auxiliaries, EABM's are responsible for developing plans to:

1. Use excess fund balances above those needed for working capital and expected capital outlay needs to support the operations of the auxiliary in the future.
2. Cure negative fund balances.

The fund balances and EABM fund balance plans are reviewed by FRM during the annual budgeting process.

DESIGNATED FUNDS

Designated funds for auxiliaries in the Florida State University System (SUS) refer to funds that are set aside for a specific purpose and cannot be used for any other purpose. These funds are usually designated by agreements, laws, or regulations and are held separately from the university's general funds.

Designated auxiliary funds may come from a variety of sources, such as fee-for-service contracts or special fees charged to students or other customers. These funds must be used for the specific purpose for which they were intended and are subject to strict accounting and reporting requirements to ensure compliance with the restrictions. Examples of activities with designated funds are: activity and services (A&S) fee, student health fee, athletics fee, tech fee, study abroad programs, materials and equipment fees, lab fees).

The excess fund balances of designated activities can only be reduced by adjusting rates. Requests for exceptions to this requirement shall be reviewed by FRM on a case-by-case basis.

NON-DESIGNATED FUNDS

Fund balances for non-designated auxiliary activities in excess of working capital and expected capital outlay can be reinvested in the auxiliary or used for the benefit of other department/school/college operations. If used to support other operations, the excess balances in individual non-designated auxiliary activities should be transferred to a department/school/college discretionary reserve and can be spent on funding new initiatives or incidental expenses that would otherwise be paid out of E&G funds (e.g., travel, materials and supplies, dues and subscriptions, etc.).

OPERATIONS

The operations manager of each auxiliary unit has the primary responsibility for its financially sustainable operations. To promote efficiency, compliance and financial sustainability, every auxiliary must have policies and procedures which guide the day-to-day operations of the activity, document the rate development methodology or other noted information about the activity and direct its business processes.

Auxiliary unit policies and procedures must comply with university policies and procedures and the guidelines

expressed in this document. Where differences exist, the University's regulations, policies and procedures shall take precedence.

AUXILIARY LOANS

Auxiliaries may loan each other funds providing such loans are not used by the borrowing auxiliary unit to secure external debt (see Florida Statute (FL Stat §1010.62).

All institutional loans shall be reviewed and administered by FRM. Loan requests will be reviewed and submitted to the Chief Financial Officer and/or University Treasurer for approval. Contact FRM with any questions regarding internal loans at auxiliaries@fiu.edu.

DEACTIVATION OF AUXILIARY ACTIVITIES

Auxiliaries may be deactivated for several reasons, including inactivity and under performance. Auxiliary activity numbers which have been inactive for at least 12 months are subject to inactivation[1]. Auxiliary Activities which cannot control costs sufficiently to remain within their operating revenues shall be reviewed by the department/school/college and FRM for continuance.

It is the responsibility of the auxiliary unit to request the inactivation of the assigned auxiliary number. In preparation for requesting the deactivation of an auxiliary, the finance manager shall:

1. Obtain written approval from the department/school/college head to deactivate the auxiliary unit.
2. Ensure all applicable expenses have been booked.
3. Determine the final fund balance amount and the activity number that will cure a deficit or receive a surplus upon deactivation.
    a. If the auxiliary ends with a deficit (negative) balance, the department is responsible for funding the deficit.
    b. If the auxiliary ends with a surplus (positive) balance, the surplus balance may be absorbed by an approved unit/college auxiliary reserve.
4. Transfer out any remaining funds so the fund balance is brought to zero as part of the closing process. *Note: Auxiliary funds can only be transferred to other auxiliary activity numbers (not to E&G activity numbers).*
5. Submit an Activity Number & Department Maintenance Request eForm to the Office of the Controller to deactivate the activity number in PantherSoft Financials.

[1] Unit/College reserve activities are exempted from this action.

APPENDIX A – TYPES OF UNIVERSITY FUNDS

Within the university setting there are several types of funds including: Auxiliary, Educational and General (E&G), Contracts and Grants (C&G), Financial Aid and Agencies. Below is a short comparative description of the fund types most commonly encountered by financial personnel at FIU.

Educational and General (2xx funds)

This budget entity includes state funds appropriated from general revenue, lottery funds and tuition. It consists of the functional categories of Instruction and Research, Administration and General, Library, Plant Operations and Maintenance, Academic Support, and Student Affairs.

Auxiliaries (3xx funds)

Auxiliary funds are derived from revenues for providing goods and/or services.

Though the Recharge fund (fund 350) is in the 3xx fund series, it is not governed by the Auxiliary Guidelines. Instead, it is overseen by the Office of Research & Economic Development because their customers are primarily research grants.

Local Operating Funds (4xx funds)

Funds from student fees:

Athletics
The Athletics fund receives revenues from the Athletics Fee paid by students, conference distributions and other athletics-related activities.

Activity & Service
Funds from student fees for Activities and Services which are administered by the Division of Student Affairs on behalf of Student Government. A&S funds are allocated by Student Government to student organizations and some university departments in the Division of Student Affairs to improve the FIU student experience.

Tech Fee
Funds from student fees for technology which are administered by FIU's Division of IT.

Concessions

Self-supporting income from vending operations

Agencies

Monies held by FIU acting as custodian or fiscal agent for another party. The funds are deposited with the institution for safekeeping, to be used or withdrawn by the depositor at will. These funds may be held on behalf of students, faculty, staff, organizations, or some other third party.

Current Restricted Funds (6xx funds)

Contracts and Grants

Contracts and Grants funds reflect activities in support of sponsored research, public service, and training. These activities are funded from awards earned on research and training grants, contracts, or cooperative agreements from federal, state, or local government agencies, as well as from nongovernmental organizations and individuals.

Financial Aid

The institution is acting as custodian or fiscal agent by holding the money funded by institutions, private donors, state, and federal agencies. Financial Aid provides financial assistance through a scholarship grant program for students in need of financial support.

For more on funds and fund accounting, view the Fund Matrix and the Fund Accounting at FIU video beginning at minute 7:10.

APPENDIX B – REFERENCE SOURCES

LAWS AND REGULATIONS

Florida Board of Governors regulations:

8.002 Self-supporting and Market Tuition Rate Program and Course Offerings 9.013 Auxiliary Operations

9.008 Auxiliary Facilities with Outstanding Revenue Bonds

Florida Statutes:

1011.47 Auxiliary Enterprises

1009.24 University Student Fees

FIU POLICIES AND PROCEDURES

Accounting and Reporting Procedures Cash Control Policy

Contract Review Policy

Electronic Funds Transfer Policy and Procedure Payment Card Processing Policy

Purchasing Procedures

Sales Tax Policy and Procedure

Tax - Unrelated Business Income Policy and Procedure

APPENDIX C – HELPFUL LINKS

FIU WEBSITES

- FRM web page
- Budget Portal
- Purchasing Tools and Guidance
- Division of Finance website

FORMS

- Additional Budget Authority Request
- Financial Assessment Tool
- Request for New Auxiliary

TRAINING

- Financial Reporting
- Budgetary Controls Training
- Budget and Accounting Instructional Videos
- Financial System and Support Services training course signup

OTHER

- Expenditure Guide by fund
- List of Commonly Used PantherSoft Financials Reports
- Glossary of Budget and Finance Terms (State University System – SUS)