POLICY NAME: 309.03	**Purchase Requisitions/Purchase Orders**
EFFECTIVE:	
SUPERSEDES:	
SOURCE: Executive Procedure	
CROSS REFERENCE:	

On-line Requisitioning

<u>Establishing a New User</u>
Supervisors must identify all on-line requisition users by completing and submitting the on-line request form to the Business Office. *Submit all* requests for unrestricted accounts to the *Administrative Assistant to the Dean of Finance* and all restricted forms to the *Director of Restricted Programs.*

<u>Generating a Requisition</u>

1. A Purchase Requisition is generated by the user via on-line requisitioning.
2. Availability of funds should be verified prior to initiating a purchase requisition. (BCBCI AS400)
3. The purchase requisition must be completed in its entirety to include vendor name, address, vendor number, quantity, cost and complete description of item(s) to be ordered, account numbers, etc. *Every effort should be made to obtain a quote for freight/shipping to be included on the purchase order.*
4. Requisitions for bid or state contract items must include the bid or state contract number and item number if available. *This serves as documentation that items purchased are purchased from a bid or state contract.*
5. If new vendors need to be set up in the system the <u>originator</u> is responsible for contacting the vendor and collecting a <u>Form W-9</u> *(see Exhibit)* and <u>Disclosure Form</u> *(see Exhibit)* (*if applicable*). The Vendor Disclosure Form is needed only if purchase is $5000.00 or more. These forms must be forwarded to *the Administrative Assistant to the Dean of Finance* for input to accounting system. <u>Until the vendor is established, an on-line requisition cannot be processed.</u>

6. If budgeted funds are not available it will be necessary for a budget revision form *(see Exhibit*) to be processed before the on-line requisition can be initiated. *(forms available on the intranet)*
7. After submission via the web your on-line requisition will take the following approval path:
   a. Initiator/Supervisor
   b. Dean
   c. Director of Restricted Programs (*if applicable*)
   d. Business Office
   e. President (if purchase is $5000.00 or more)

<u>Issuance of Purchase Order</u>

1. Once approved a Purchase Order Number is issued to the appropriate vendor.
2. An email notification is sent via the system notifying the user that the purchase order has been issued.
3. The originator prints the purchase order and is responsible for faxing, emailing or mailing it to the vendor. *Please be certain that you are using the purchase order number and not the requisition number.*
4. If checks are requested for a certain date, the originator is responsible for printing the purchase order and forwarding it to the accounts payable office at least 10 business days prior to the date the check is needed.
5. If additional documentation is needed for payment (example registration form) the originator is responsible for submitting that information along with a printed copy of the purchase order to the accounts payable office.
6. To close or void a purchase order requires notification to the *Administrative Assistant to the Dean of Finance and/or Director of Restricted Programs*. If a balance remains on purchase order after payment the initiator needs to request the Business Office to close the purchase order. If the purchase order is not utilized after issuance the initiator must notify the Business Office to close the purchase order.

Manual Requisitioning

The use of a manual requisition is limited to emergencies only and must be approved in writing by the President or Business Office.

Changes in Purchase Orders

a. Increasing quantities, changing or substituting items that were approved on the original Purchase Order is prohibited and considered an unauthorized purchase. Individuals will be held personally responsible.

b. Increases, resulting from freight or price increase in excess of $100 for items ordered require a new purchase order. The original Purchase Order must be referenced on the new purchase order.

POLICY NAME: 360.01	**Petty Cash Disbursements**
EFFECTIVE:	
SUPERSEDES:	
SOURCE:	
CROSS REFERENCE:	

1. Disbursements for purchases made in a single day will be limited to minor expenditures which are not to exceed $15 per day. Sales tax charges are not reimbursable.

2. Purchases exceeding the $15 limit per day will not be reimbursed regardless of the date of the Petty Cash Voucher. *(see Exhibit)*

3. Each disbursement will be documented by completing the standard Petty Cash Voucher, and supported by appropriate receipts:
   a. Each voucher must be filled out completely with appropriate signatures before submitting to the cashier for reimbursement.
   b. Restricted Funds must be approved by the Director of Restricted Programs prior to submitting to the cashier for reimbursement.
   c. The Business Office will forward the completed Petty Cash Voucher back to the remitter via campus mail, who may then present the voucher to the cashier for reimbursement.

4. To replenish the petty cash fund, the cashier will classify all vouchers as to type of expenditure (department charged), and reported in summary form to the Accounts Payable department. Accounts Payable will prepare a check, payable to the TSTC Petty Cash Fund to replenish the fund.

5. Unannounced audits will be performed to ensure the integrity of the fund.

POLICY NAME: 316.01	**Travel**
EFFECTIVE:	03-27-08
SUPERSEDES:	316.01 issued 08-24-00; 12-08-94; 1979
SOURCE:	Policies and Procedures; Act 2000-679 *Code of Alabama 36-7-20 through 36-7-23*
CROSS REFERENCE:	

Payment for Reimbursement of Travel Expenses

The *Code of Alabama*, *1975*, Section 41-4-57 states, "All officers and employees who travel at the expense of the state or any of its departments, agencies, boards, bureaus, or commissions shall file with the comptroller an itemized statement of expenses incurred including those for transportation in connection with such travel at the expense of the state agency, institution, board, bureau, or commission, verified by affidavit, before any warrant shall be issued for such expenses."

In-State Travel Authorization

1. The employee must complete the "Prior Approval to Travel Form" *(see Exhibit)* and obtain the necessary signatures in order to request in-state travel. Reimbursement amounts are based on amounts authorized. Employees whose job duties require frequent or daily travel, within the service area, such as College Recruiter, TEBI Coordinator, technical or instructional support personnel, etc., must complete the "*Annual Prior Approval To Travel Form"* at the beginning of each new fiscal year. Upon approval by the President, the *Annual Prior Approval to Travel Form* must be maintained on file with Accounts Payable as authorization to travel.
2. Meeting agendas, program brochures, or other appropriate documentation must be attached to the form.
3. Once the "Prior Approval to Travel Form has been signed by the President authorizing the travel, the President's Office will forward a copy to the employee and Human Resources via e-mail and the original is sent to Accounts Payable.
4. No employee is authorized to travel unless such travel has been approved by the President.
5. Travel reimbursement will not be made unless the authorized "Prior Approval to Travel Form" is on file in Accounts Payable.

6. Travel reimbursements will be processed upon approval of respective Dean or Supervisor.
7. Personal vehicles may be used to travel campus to campus; however, if a College vehicle is available, employees are encouraged to use them.

In-State Reimbursement Form

1. Employees who travel in-state must submit an In-State Travel Reimbursement Form. IRS regulations require an accounting within 60 days of the end of the trip. Any amounts not reported within 60 days must be added to the traveler's taxable W-2 earnings, and associated taxes must be withheld from the traveler's next paycheck.
2. At fiscal year-end additional instructions will be provided by the business office concerning the dates that travel reimbursements must be submitted. **If reimbursements are not submitted in the requested time period at fiscal year end, they will not be reimbursed in a subsequent fiscal year.**
3. The In-State Travel Reimbursement Form can be found on the College intranet.
4. The form must be typed or in ink, have all required signatures. All signatures are required to be original signatures.
5. The points of travel must be shown for reimbursement of mileage. In addition, the hour of departure and the hour of return to base must be shown on the expense form.
6. Emergency and necessary expenditures incurred in connection with travel require supporting documentation and should be held to a minimum.

Reimbursement for Mileage Expenses

1. The reimbursement rate for mileage expenses is equal to the mileage rate allowed by the Internal Revenue Service.
2. Persons traveling on official business for the college in privately owned vehicles shall receive the current mileage rate per mile in lieu of their actual expenses for transportation. The current mileage rate can be found at http://www.irs.gov. Mileage is to be reported in whole miles. To calculate

the amount to be reimbursed, all mileage listed on the travel form must be totaled and then multiplied by the applicable rate.

3. All employees are encouraged to request the use of a college vehicle. The employee will be reimbursed for travel at the state rate when traveling in their personal vehicle is approved.
4. For employees traveling in private automobiles, current map mileage must be used where mileage is claimed from physical address to physical address which includes claims for in-city travel. The mileage may be obtained from several sources including, www.maps.yahoo.com, www.mapblast.com, www.randmcnally.com, etc. The printout of the current map mileage must be attached to the expense form. *Please note: the State of Alabama mileage chart will be used if the mileage map is not attached to the expense form. The chart is available on the College intranet.*

5. Each employee has only one base which should be notated on the reimbursement form as Patterson Campus, Trenholm Campus, etc. If an employee works at more than one location, their base is the location in which they spend more time.
6. Mileage between your home and your base are personal commuting expenses. Employees cannot be reimbursed for personal commuting expenses no matter how far their home is from their base. Employees cannot be reimbursed for personal commuting expenses even if they work during the commuting trip.
7. Employees are entitled to mileage allowance from their base station to destination and return or for miles actually traveled from home to destination and return, whichever is less. *(Attorney General Opinion 80-00144)*
8. Employees who work at two campuses in one day are entitled to reimbursement for the mileage traveled. The official distance between the Patterson Campus and the Trenholm Campus is computed at eight (8) miles.

Per Diem Allowance

1. No travel allowance shall be paid for a trip of less than six hours' duration. For travel that does not require an overnight stay, the traveler shall be paid a meal allowance of $11.25 for a trip of six to twelve hours duration. For travel in excess of twelve hours duration, the traveler shall be paid $30.00, which represents one meal allowance ($11.25) and one-fourth of the per diem allowance ($18.75).
2. Employees within reasonable travel distance from their home or base are expected to return to their home base. Individual circumstances will determine what is reasonable, but generally travel anywhere in-state does not require an overnight stay. Exceptions to the policy must be approved by the President.
3. If any meal is provided to the traveler, they are not entitled to the meal allowance. When meals are provided to the employee, the amount allowed for meals is to be adjusted downward by $11.25. When meals are provided, no meal allowance will be paid to travelers for a trip of six to twelve hours' duration and travelers with a trip in excess of twelve hours' duration will only be entitled to $18.75, which is one-fourth of the per diem allowance. Meal allowance is a taxable benefit to the recipient.
4. Under no circumstances will an employee be paid an overnight allowance or a meal allowance at the official base. If college business requires the traveler to be away from the official base on weekends or holidays, the traveler will be entitled to reimbursement for travel on those days.
5. Per diem will be paid at a reduced rate to an employee stationed at the same place in the state for a period of two consecutive months. The per diem is reduced to $56.25 per day (75%) daily rate). The per diem includes all charges for meals, lodging, fees and tips (Attorney General's opinion issued September 8th , 1952, vol.68, p.63).
6. For travel requiring an overnight stay, the traveler may be paid the current daily reimbursement rate for each full day and portion of a day for the duration of travel. The travel allowance is set at $75.00 per day effective September 8, 2005. The travel allowance includes all charges for meals, lodging, fees, and tips.

7. If the individual's travel is interrupted for personal convenience or through taking leave, the travel allowance may not exceed the costs that would have been incurred for authorized uninterrupted travel.

8. **Required Receipts**

Receipts are required to support the following expenses:

a. Registration fee receipts must name the individual registered.
b. Operating expenses of state-owned vehicles such as gas, oil, emergency repairs, or parts. Receipts must be itemized less federal tax.
c. Postage
d. Shipments, freight, or express
e. Tolls for tunnels and bridges
f. Telegrams, cablegrams, and fax messages. A copy of the message or a description of the message should be attached.
g. Parking fees, taxi fees

Miscellaneous expenses: receipts must be itemized and conform to the requirements of the College's purchasing policies.

9. Out-of-State Travel
    a. Persons traveling in the service of the college outside the State of Alabama shall be allowed all actual and necessary expenses, in addition to the actual expenses for transportation provided that such travel shall have first been fully authorized.

10. Out-of-State Travel Authorization
    a. The employee must complete the "Prior Approval to Travel Form" and obtain the necessary signatures in order to request out-of-state travel. Reimbursement amounts are based on amounts authorized.
    b. No employee is authorized to travel unless such travel has been approved by the President.
    c. Meeting agendas, program brochures, or other appropriate documentation must be attached to the form.
    d. Once the "Prior Approval to Travel Form has been signed by the President authorizing the travel, the President's Office will forward a copy to the employee and Human Resources via e-mail and send the original to Accounts Payable .

e. Travel reimbursement will not be made unless the authorized "Prior Approval to Travel Form" is on file in Accounts Payable.
f. The Prior Approval to Travel Form for the College has been updated due to recent changes in the Board Policy for *Out-of-State* travel. On the updated form the *"Employee Name"* and *"Employee Title"* must be written exactly as it appears on official college records. This information is needed because all out-of-state travel must be reported to the Chancellor. The requested information will be captured from the approval form and sent to the Chancellor bi-monthly by the Dean of Finance and Administrative Services.
g. The College will report out-of-state travel to the Chancellor prior to the actual travel. The Chancellor will report all out-of-state travel to the State Board of Education.
h. Travel that was approved but not accomplished should be cancelled by reporting this information to Accounts Payable and Administrative Assistant to the Dean of Finance.

11. <u>**Mode of Transportation**</u>

a. Each department is responsible for selecting the mode of transportation that is the least costly to the college. Reimbursement to the employee will be made based on the least costly to the college regardless of the mode of transportation chosen by the employee.
b. All out-of-state travel will be of tourist class when commercial transportation is employed. After the department selects the mode of transportation and obtains approval, deviations are not allowed unless an amended request is submitted and approved.
c. If no amended request is approved, the traveler is only entitled to reimbursement for actual and necessary expenses incurred based on the authorized mode of travel.
d. Reimbursement for travel on an authorized out-of-state trip of 200 miles or more for one employee by private automobile will be the lesser of the prevailing plane fare rate, tourist class, or the usual rate per mile. If an employee desires to use his private automobile on such out-of-state trips and claims tourist class plane fare, he must

take annual leave for travel time to and from his destination beyond that time which is required for commercial air travel.

12. **Reimbursement for Mileage Expenses**

a. For reimbursement of mileage expenses for persons traveling in privately owned vehicles, refer to the in-state travel section titled "Reimbursement for Mileage Expenses".

b. In addition, State-owned automobiles should not be used for out-of-state trips of 200 miles or more unless two or more people are attending the same meeting.

13. **Reimbursement of Actual Expenses**

a. Employees who travel outside the State of Alabama in the service of the college must complete and submit an itemized Out-of-State Travel Reimbursement Form. .

b. The approved Out-of-State Travel Request Form must be typed or in ink, and have all required signatures. All signatures are required to be original signatures. The points of travel must be shown for reimbursement of mileage. In addition, the hour of departure from and the hour of return to base should be shown on the expense form.

c. Emergency and necessary expenditures incurred in connection with travel require supporting documentation and should be held to a minimum.

d. The traveler is to be reimbursed for actual expenses for meals when traveling out-of-state. Itemized receipts are required that indicate what was purchased; date, name, and location of the restaurant, and the number of persons served as well as cost itemization.

e. Breakfast will only be allowed for travel that begins at 6:00 a.m. or before and a dinner meal will be allowed if the traveler returns to base after 6:00 p.m. Meals are to be reasonable for the location and individuals will not be reimbursed for alcoholic beverages. (check with Billy on research)

f. The amount paid as tips for personal service charges and baggage handling should be included on the travel expense form. The amount of these expenses should not exceed the usual and customary charges for these services not to exceed $5.00 per day. The cost of tips paid for meals should be included on the travel expense form as part of the cost of the meal. The cost of tips paid for baggage handling should be itemized on the travel expense form in the miscellaneous section with the date paid. (check with Billy on research)

14. **Required Receipts:** Receipts will be required for the following expenditures:
    a. Commercial transportation - coach/tourist class
    b. Vehicle rental – the college does not pay for rental insurance
    c. Gasoline purchases – actual
    d. Motel/hotel lodging – single rate only
    e. Registration fees with itemized breakdown. Request for reimbursement for additional meals is illegal and will be disallowed when included in registration fee.
    f. Operating expenses of state-owned vehicles, such as gasoline, oil, and emergency repairs. Repairs must be itemized.
    g. Parking fees
    h. Taxi fees
    i. Miscellaneous expenses – receipts must be itemized.

15. All supporting documentation should be securely attached to the expense form. The expense form should be assembled so that all information is visible and easy to read. Small receipts should be secured to a separate piece of paper before attaching to the expense form.

16. **Payment for Advance Travel and Prepaid Travel Expenses**

    a. No prepayment of travel expenses will be made from one fiscal year's appropriation when the trip is to be made in a different fiscal year.

b. Prepayment of expenses cannot be made with funds from the current budget fiscal year appropriation when the trip will occur in the following budget fiscal year.
c. Payments related to prepayment of travel expenses must be processed in the fiscal year that the trip occurs.

17. **Prepaid Travel Expenses**

a. Prepayment of travel expenses is defined as payments made directly to a vendor/employee prior to the travel event.
b. The College will pre-pay lodging expenses, registration fees, and airline ticket expenses.
c. The individual must be a full-time employee of the college.
d. Contract individuals are not eligible.
e. The employee must complete a purchase order prior to requesting the use of the purchase card for prepaid travel expenses.
f. The College will take appropriate action to recover public funds should the trip be cancelled.
g. Appropriate documents should be included with request i.e hotel confirmations and registration.

18. **Student Travel**

Student travel is considered as "required" if the travel is necessary for the student to fulfill the requisites of a course or to participate in an official activity, and the trip is organized by the College and involves the supervision of College faculty or personnel. Students do not receive per diem, however, during travel, it may be necessary to provide meals for students.

a. **Funding Student Trips**

i. The respective department will issue purchase requisitions as required to process requests for student travel. The purchase requisition amount for student food allowances will be advanced in accordance with the selected *meal allowance option* as stated below. The Advisor is responsible for reconciling expenses after the trip.

ii. Reimbursement for travel expenses for College personnel accompanying student travel groups will be in accordance with the current college travel policy. Regular meal and subsistence allowances will be in effect and the college travel policy will govern the payment and reimbursement process for college personnel.

b. **Meal Allowances:** The following student amounts should be used for meals. Any deviations must be supported by detail and approved in advance for each trip: (a) short trips, less than 10 hours, $15 for two meals; (b) long trips of 10 hours or more $20.00 for three meals; and (c) a maximum of $30.00 per day for overnight trips. Directors/Advisors may choose from the following meal provision options:

i. **Option 1: Credit Card (<u>Receipts are required</u>)**
    1. Advisors may request the use of a college credit card to pay for student meals for planned trips.
    2. Advisors must submit a completed purchase request form on-line and receive a purchase order number.
        a. The purchase request must include the list of students and total amount needed to cover the cost of student meals only.
    3. College advisors accompanying groups using this option will be reimbursed in accordance with established college subsistence allowances and travel policy.
    4. No meal allowance is authorized for <u>employees</u> for trips in town or for trips less than six hours in duration away from home base (Montgomery County).

ii. **Option 2: Single Check Issued to Advisor**
    1. Group advisor may choose to have the entire group eat together for all meals and account for the meal expense as a group expense.
    2. A purchase order, along with a complete participant list, must be submitted to Accounts Payable at least 10 days prior to travel.
    3. College advisors accompanying groups using this option will be reimbursed according to established subsistence allowances and in accordance with the college travel policy.
    4. No meal allowance is authorized for employees for trips in town or for trips less than six hours in duration away from home base (Montgomery County).

iii. **Option 3: Student Stipend**

1. The College may establish a student stipend appropriate for student expenses in consideration of the trip duration and the place which is visited.
2. Only student participants who travel will be entitled to the stipend.
3. College advisor must provide a check request for each student to Accounts Payable at least ten days in advance.
4. Accounts Payable will issue each student a check accordingly. Student signatures are required when checks are picked up.
5. No meal allowance is authorized for <u>employees</u> for trips in town or for trips less than six hours in duration away from home base (Montgomery County).

c. Accountability

i. Within 72 hours of returning from the trip, the trip advisor must submit to the Business Office (1) a completed student travel receipt; (2) original itemized restaurant receipt(s) for the meal(s); and (3) any excess cash.

ii. The college cashier will issue a receipt which should be attached to the detailed reconciliation expense report.

iii. **If all cash is not accounted for upon returning from the trip, the employee who received the cash is held personally responsible and payment is due immediately.**

POLICY NAME:	**Business/Work Session Meals**
EFFECTIVE:	
SUPERSEDES:	
SOURCE:	
CROSS REFERENCE: 2006 Alabama Code – Section 36-7-20	

1. The President has exclusive authority to approve payment for a meal with a ***business meeting*** **/work session** if the ***business meeting*** meets the criteria described below.

2. Administrators are expected to exercise prudent judgment in requesting meals with ***business meetings*** and to apply this policy to ensure that employees are not treated differently under like circumstances.

3. **Business meetings** Include, but are not limited to, special meetings or work sessions, conferences, conventions and formal training sessions

4. Criteria for Official Business/Work Sessions
    a. The meal is an **integral part** of a ***business meeting*** **or work session:** when, in the interests of time, the meeting stays in progress while the participants are eating their meal, or if breaking for an un-sponsored lunch would make it impossible to complete the meeting or training event on time.

    b. **Advantageous to the College:** A meal with meetings is advantageous to the College when the business meeting is directly work-related and the meal is served in order to facilitate timeliness of the meeting or to limit additional travel expenditures

    c. Activities are authorized by respective College officials and performed by employee(s) in order to accomplish program requirements or as required by the duties of his or her position or office.

5. **Payment Approval Procedures:**
    a. A meal that meets all of the above criteria will be approved for payment when a properly completed Purchase Request that includes the purpose, place and names of attendees has been authorized and approved.

    b. The Purchase request must be submitted at least five days in advance of the event.

    c. A meeting agenda must accompany the request.

    d. Upon completion of event, requestor must submit detail receipts of all charges. Alcohol is not an allowable expense.

POLICY NAME:	**Contracts**
EFFECTIVE:	
SUPERSEDES:	
SOURCE:	
CROSS REFERENCE:	

1. **Service Contracts:**
   a. To ensure the college has all the information needed for service contracts, a contract between the vendor and Trenholm State Technical College is needed.
   b. Examples of services that require a signed contract are (but not limited to) license agreements and technical support, etc.
   c. If you are not sure if a contract will be needed, please contact the Dean of Finance and Administrative Services.
   d. No contractual services should be performed until all necessary approvals have been acquired.
   e. If these procedures are not followed and a vendor begins work without approval the responsible individual may be personally liable for payment of any fees earned.
   f. All contracts, license forms, and agreements must be submitted to the Dean of Finance and Administrative Services. After review by the Dean of Finance and Administrative Services, they are forwarded to the appropriate signatory and a copy returned to the department or contractor, as required.

2. **Personal Service/Consultant Contracts: Employee vs. Contractor**

The College utilizes various individuals to provide instructional and other services. These individuals may be employees or independent contractors. The IRS publishes rules to govern the treatment as employees or independent contractors in its *Publication 15 – Circular E Employer's Tax Guide and Publication 15A – Employer's Supplemental Tax Guide*. Generally, a worker who performs services for the College is an employee if the College has the right to control what will be done and how it will be done. Generally, a person is an independent contractor if the person for whom the services are performed has the right to control or direct only the result of the work and not the means and methods of accomplishing the result. If an employee-employer relationship exists, it does not matter what it is called or how the payments are measured or paid. A person cannot receive a W-2 and a Form 1099 Miscellaneous from the same employer in the same year as a general rule.

3. Personal Service/Consultant Contracts (excluding Training for Existing Business and Industry):

1. Formal contracts/agreements are required for all consultant arrangements in which (a) there is an exchange of monies between the College and the contractor (expenditure and revenue); or (b) the College provides consideration other than money (the services of faculty and/or students, use of campus facility, etc.). The following are procedural steps for preparing a Personal Services Contract: (*see Exhibit)*
    a. The Personal Services Contract template is available on the College intranet. *The project director/ initiator will complete the personal services contract which must contain the following information:*
        i. Independent Contractor Name
        ii. Social Security Number or Employer Identification Number
        iii. Independent Contractor Status
        iv. Service to be provided/duties of the contractor
        v. Responsibilities of the College
        vi. Contract Financial Arrangements
        vii. Contract financial arrangements must include contract period and how payment will be provided for services performed.

viii. If contractor is to be paid by the hour, contract financial arrangements must include language to indicate the hourly rate and pay period. Timesheets must be submitted by the contractor to the project director/initiator for approval.

ix. Contract Expiration

2. Project Director will forward completed contract with the appropriate Dean's signature to Business Office at least two weeks prior to the effective date of the contract.
3. Business Office will complete the Request to Fill/Contractor Form if applicable and forward to the President for his signature.
4. President will forward signed Request to Fill/Contractor Form to the Business Office.
5. Business Office will forward Request to Fill/Contractor Form to the Chancellor for approval.
6. Business Office will notify the Project Director of the Chancellor's approval/disapproval.
7. The President will sign the Professional Services Contract on behalf of the College.
8. Project Director/initiator will obtain signature of contractor after receiving approval to hire.
9. Project Director/initiator will collect completed Form W-9 from the contractor.
10. Project Director/initiator will forward signed Personal Service Contract and W-9 to Business Office.
11. Contractor may not begin to perform services until final approval by the President. If such work has begun prior to President's approval the Project Director/initiator may be held personally liable for payment of any fees earned.

a. The director/initiator will complete an on-line Purchase Request in order to encumber the necessary funds and to notify Accounts Payable for a check request.
b. The project director/initiator must prepare and approve a Check Request Form *(see Exhibit)* indicating payment to be made. Once timesheet *(see Exhibit)* and check request form are prepared, they must be forwarded to the Business Office Comptroller.
c. Business Office Comptroller will forward the timesheet and check request form to accounts payable for processing. If contractor is paid from restricted funding sources the Check Request will be forwarded to the Director of Restricted Programs before forwarding to Comptroller.

Training for Existing Business/Industry (TEBI) Contracts:

Trenholm State Technical College solicits training opportunities to existing businesses. TSTC and the Business develop a desired training curriculum. The training may be provided by a TSTC instructor or an outside independent contractor with the desired expertise. The Business dictates the location and timing of the training. The procedures guiding the processing of the training will depend on whether the training is conducted by a TSTC employee or an independent contractor. **Reference TEBI Exhibit.**

TEBI Coordinator and the business/industry agree in principal to a training program. TEBI negotiates the cost of services with the business designated specialist

1. **TEBI drafts a Training Agreement and completes a TEBI Cost Accounting Worksheet.** The Training Agreement specifies the College's agreement to provide services to meet the Businesses' training requirements. The Agreement must be reviewed and/or authorized by:
    a. Appropriate Dean
    b. The Business Office to include the Director of Restricted Programs if applicable
    c. The President
    d. The Business/Industry

2. The process for an <u>independent contractor</u> is as follows: TEBI drafts a **Personal Services Contract:**
    a. A *Personal Services Contract* is required if an independent contractor is employed to conduct the training
        i. Account Payables requires:
            1. The Personal Service Contract at the time of approval
            2. *Time And Attendance Report* for payment of work completed at least ten working days prior to payment
            3. A Check Request must accompany the Time and Attendance Sheet

3. An *Employment Data Sheet* is required if the instructor is a part-time employee, adjunct instructor, full time employee or hourly employee of the College.
    i. Employment Data Sheets must be submitted to HR at the time of approval
    ii. A *Time and Attendance Report* is required for part-time and hourly employees and must be submitted to Payroll by the 18th of the month for end of the month payroll processing

4. Review/Approval Process Flow
    a. A Copy of the original Training Agreement, the Personal Services Contract and the Cost Accounting Worksheet are forwarded to the Dean of Work Force Development for approval and signature.
    b. Upon approval by the Dean, the TEBI Coordinator forwards the approved copies to the Business Office for review and coordination.
    c. If applicable based on Postsecondary threshold the Business Office will complete the Request to Fill/Contractor Form and forward to the President for his signature.
    d. Business Office will forward Request to Fill/Contractor Form to the Chancellor (DPE) for approval.
    e. Upon DPE approval, the Business Office will notify the TEBI Coordinator of DPE's approval, as required.
    f. The President will sign the Professional Services Contract on behalf of the College.
    g. TEBI Coordinator will obtain signature of contractor after receiving approval to hire.
    h. TEBI Coordinator will collect completed Form W-9 from the contractor.
    i. TEBI Coordinator will forward signed personal service contract and W-9 to Business Office.
    j. Contractor may not begin to perform services until final approval by the President. If such work has begun prior to President's approval

the TEBI Coordinator will be held personally liable for payment of any fees earned.

5. Payment for Independent Contractor
    a. The contractor must complete a Time and Attendance Sheet.
    b. The TEBI Coordinator must prepare and obtain proper approval of a Check Request Form indicating payment to be made.
    c. The *Time and Attendance Sheet* and the *Check Request* must be forwarded to the Business Office for proper processing.
    d. If contractor is paid from restricted funding sources both the *Time and Attendance Sheet* and the *Check Request* will be forwarded to the Director of Restricted Programs for review and authorization before further processing.

6. Payment for part-time, adjuncts and hourly employees of the College:
    a. A *Time and Attendance Sheet* is required and the TEBI Coordinator must obtain proper approval of the *Time Sheet* from the Dean of Work Force Development.
    b. The *Time Sheet* must be forwarded to the Business Office for proper processing
    c. If the instructor/trainer is paid from restricted funding sources the *Time Sheet* will be forwarded to the Director of Restricted Programs for review and authorization before further processing.
    d. The Business Office will forward the *Time and Attendance Sheet* to Pay Roll for payment processing.

7. Upon completion of the training, the TEBI Coordinator must provide to Account Receivables a copy of the authorized Cost Accounting Worksheet and the Training Agreement for billing purposes.

POLICY NAME:	**Cash Receipts**
EFFECTIVE:	
SUPERSEDES:	
SOURCE:	
CROSS REFERENCE:	

1. The College cashiers receive funds from various sources for tuition, fees, books, supplies, continuing education courses, live work orders, testing fees, and other miscellaneous sources. The accepted methods of payment to the College are cash, check, Visa and MasterCard. The College does not accept any other credit cards.

2. Tuition and fees may be paid in person at the cashier window or online. Students have the ability to pay for tuition and fees online by accessing their student account via the internet.

3. The College offers job placement testing to the community. The fees are paid at the time of testing via cash, check, Visa, or MasterCard. Fees collected must be forwarded to the college cashier for daily processing.

4. The College offers continuing education classes to the community. Participants register with the Continuing Education Department via mail, fax, or telephone. The Course fees are paid at the time of registration via cash, check, Visa, or MasterCard. Registration fees must be forwarded to the college cashier for daily processing. The cashier attaches the registration form to the receipt and attaches both to the daily receipts recap.

5. All checks received by the College in areas outside of the Cashier Function, must be forwarded to the Operations Accountant in the Business Office to initiate receipt processing. The Operations Accountant restrictively stamps the checks, logs the checks in the Business Office Check Log, and provides a copy of the checks to the Accounts Receivable Accountant for coding. The Operations Accountant forwards the coded check copy and original check to the college cashier for receipt in the accounting system Daily receipts must be deposited within (3) business day.

6. Acceptance of *starter checks* requires appropriate identification to include the student number and driver's license number.

POLICY NAME: 324.01	**Capital Assets**
EFFECTIVE:	03-24-05
SUPERSEDES:	324.01 issued 09-28-00; 10-26-95
SOURCE:	
CROSS REFERENCE:	State Board Policy 324.01

1. Each institution shall capitalize all property acquired by the institution in accordance with the amount prescribed by current federal government regulations for capitalization.

2. Each institution shall conduct an annual physical inventory of capitalized items and reconcile to the financial statement for the corresponding fiscal year.

3. A physical property inventory shall be established to include all nonconsumable institutional personal property except all livestock, animals, farm and agricultural products under the control of a System institution. Each institution shall capitalize all property acquired by the institution in accordance with the amount prescribed by current federal government regulations for capitalization. The inventoried amount is computed as the cost of the asset plus any and all costs associated with taking physical control of the asset. The inventory shall show the complete description, manufacturer's serial number, acquisition cost, date of purchase, location, responsible officer or employee, and the college property control number.

4. An employee must be designated as property manager. Except for books, the property manager shall make an annual physical inventory of all applicable personal property. A copy of the inventory shall be submitted to the Dean of Finance and Administrative Services by September 30 of each year for reconciliation to the financial statement for the fiscal year. Each inventory shall include all property acquired since the date of last inventory. When a physical inventory fails to locate property items listed on the previous inventory, then a complete explanation accounting for the property or the disposition thereof shall be attached to the inventory and submitted to the Dean of Finance and Administrative Services. All property managers shall maintain a copy of all inventories submitted to the Dean of Finance and Administrative Services and the copies shall be subject to examination by any and all state auditors, employees of the Department of Examiners of Pubic Accounts, or the Chancellor or Department of Postsecondary Education staff.

5. Each property manager shall be the custodian of, and responsible for, all physical property of the institution. When any property is entrusted to other employees or officers, the property manager shall require a written receipt of the property so entrusted, which receipt shall be executed by the person receiving the property. The employee or officer receiving the property will then be held responsible for that item of inventory.

6. No property shall be disposed of, transferred, assigned, or entrusted to any other department, division, or employee thereof without the written permission of the property manager. The Properly Disposition Form will be required for the disposal or transfer of all equipment.

7. Whenever any property manager ceases for any reason to be the property manager, the Dean of Finance and Administrative Service shall immediately notify the President in writing. College officials shall immediately check the inventories of all property for which the property manager was responsible and the successor to the property shall execute a written receipt for all property received by him or her or coming into his or her custody or control. The last payment of salary due the property manager shall be withheld until a complete reconciliation of the property inventory has been made and approved. In the event of any shortages, the property manager shall not be held accountable for property entrusted to any other employee or officer and for which he or she holds a valid written receipt of the employee or officer. These guidelines do not negate any inventory requirements under Federal Regulations.

8. Proper disposition of capital assets includes the following means:

    a. Transferred to State Surplus Property
    b. Salvage Sale
    c. Disposition at the local landfill which must be witnessed by two college employees.
    d. Transferred to an approved entity.

POLICY NAME: 320.01	**Auxiliary Services**
EFFECTIVE:	03-27-08
SUPERSEDES:	320.01 issued 12-08-94
SOURCE:	
CROSS REFERENCE: State Board Policy 320.01	

1. The institution is authorized to operate or to contract for food services, vending services, bookstores, student housing and other self-supporting activities as a service to, and incidental to, the instructional program of the institution. These activities will be operated on a self-sustaining basis.

2. No institution may have upon its main campus or any branch campus any vending stand owned or operated by any party other than the institution unless the presence of each such vending stand is pursuant to a competitively bid contract between the respective institution and the respective owner and/or operator of the vending stand.

3. Pursuant to the requirement of Section 21-1-41(g) of the *Code of Alabama* (1975), as amended, each President shall cooperate fully with the Business Enterprise Program for the Blind to provide such information and documentation as may be needed by the Business Enterprise Program in the performance of surveys, evaluations, and establishment of concession opportunities for blind vendors preparatory to submitting such a bid.

4. The Chancellor shall issue guidelines assuring the preferential status of licensed blind vendors at each institution. Competitive vending contracts may only be issued in conformance with such guidelines.

Bookstore

Bookstore services are provided by the College for the benefit of the students.

POLICY NAME: 355.01	**Mail Services**
EFFECTIVE:	
SUPERSEDES:	
SOURCE:	
CROSS REFERENCE:	

Mail is distributed daily to faculty and administrative mailboxes on the Trenholm campus. Mail is distributed Monday through Thursday on the Patterson campus. Every effort is made to deliver mail accurately and promptly.

1. TSTC mail operations and services are for official business use only. This service is not for personal items of mail. Employees are not to have personal mail or packages forwarded to TSTC for delivery.

2. The Mail Clerk is responsible for delivery of mail (external and internal) to the mailbox of the addressee. Normal mail delivery/pick up is between 3:00 p.m. and 4:00 p.m.

<u>Daily Distribution and Pickup Schedule</u>:
US Mail/Campus Mail

1. The **Trenholm Campus** mailboxes are located in the Administration Building in room B101. Underneath the mailboxes are mail crates for US Mail (to be metered), Library Tower mail, and Patterson Campus mail.
2. The **Patterson Campus** mailboxes are located in room B101E in the Administration Building. Crates for US Mail (to be metered), and Trenholm Campus mail are also located near the mailboxes.
3. The **Library Tower** mailboxes are located in the Library on the 1st floor. Underneath the mailboxes are mail crates for US Mail (to be metered), Trenholm Campus mail, and Patterson Campus mail.
4. **Cosmetology, Message Therapy and Truck Driving** will need to use the Patterson Campus for mail services.
5. **Culinary Arts** will need to use the Trenholm Campus for mail services.
6. The College utilizes Post Office Box 10048, Montgomery, Al 36108 to centralize all incoming mail to the campus. The physical addressees will still be used for shipments from UPS, FedEx, etc.

Packages (UPS, Airborne, FedEx, etc.)
These deliveries come in at all hours during the day and will be available in the cashier's office for pickup. Addressee will be required to sign for deliveries in the applicable campus office.

Exhibits

1. Chart of Accounts (Definitions)
2. Budget Transfer Form
3. Budget Center Authorization Form
4. Check Request Form
5. Petty Cash Voucher
6. Prior Approval to Travel Form
7. Annual Prior Approval to Travel Form
8. In-State Travel Reimbursement Form
9. Out-of-State Travel Reimbursement Form
10. State of Alabama Mileage Chart
11. Personal Service Contract
12. TEBI Coordination/Authorization Process Flow
13. Request to Fill/Contractor Form
14. Employee Time and Attendance Report
15. Disclosure Statement
16. Claim for Uninsured Medical Costs or Personal Property Damage on Institution Property
17. W-9

All Exhibits can be found on the Intranet under the forms tab with the exception of the <u>Request to Fill/Contractor Form</u> which is completed by the Administrative Assistant to the Dean of Finance as applicable.