

EAST GEORGIA STATE COLLEGE

BUSINESS AFFAIRS POLICY AND PROCEDURES MANUAL

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Table of Contents

| | |
|--|-----------|
| Fiscal/Fiduciary Responsibility and Definitions | 3 |
| Agency Funds | 4 |
| Cash Receipting and Cash Management | 4 |
| Cash Handling Procedures for Departments | 4 |
| Cash Handling Procedures for Student Clubs and Activities | 5 |
| Daily Cash Deposits | 5 |
| Custody and Safekeeping of Receipts | 5 |
| Check Cashing Privileges for Employees | 6 |
| Petty Cash Fund | 6 |
| Petty Cash Reimbursement | 6 |
| Petty Cash Advances | 7 |
| Departmental Petty Cash Fund Maintenance | 7 |
| Termination of Petty Cash Funds (Voluntary and Involuntary) | 7 |
| Accounts Receivable | 8 |
| Student Accounts Receivable | 8 |
| Returned Checks | 8 |
| Non-Student Accounts Receivable | 8 |
| Billing Disputes | 9 |
| Student Fees | 9 |
| Travel of Employees | 9 |
| Purchasing | 9 |
| Departmental Requests | 10 |
| Completion of the Department Request Form | 11 |
| Purchases of Uniforms and Clothing | 12 |
| Employee Purchasing | 12 |
| Return of Merchandise | 12 |
| Internal Purchase | 12 |
| Copy Machines | 13 |
| Asset Management and Surplus Property | 13 |
| Accounts Payable | 13 |
| Invoice Routing | 13 |
| Prepayments | 14 |
| Contracts | 14 |
| Georgia Sales and Use Tax | 14 |
| Taxes of Other States | 14 |
| Scholarships | 14 |
| Institutional Budgets | 15 |
| Parking Decals | 15 |
| Parking Tickets | 15 |
| Payroll | 16 |
| Employee Categories | 16 |
| Workweek – Faculty and Staff | 16 |
| Fair Labor Standards Act Overtime Compensatory Time | 16 |
| Time and Leave Reporting | 16 |
| Direct Deposit | 16 |
| Dual Appointment | 16 |
| Extra Compensation | 16 |
| Fleet Vehicles | 16 |
| Vendor Background Checks | 17 |
| Miscellaneous | 17 |
| Mail Room | 17 |
| Vending | 17 |

Business Affairs is responsible for the maintenance of the college's official accounting records and for the payment of the college's legally incurred obligations for goods and services. Business Affairs is responsible for cash management, accounts receivable, bank reconciliation, payroll, purchasing, accounts payable, grants, administration, budgets and asset/inventory management.

Fiscal/Fiduciary Responsibility

The approval process for financial transactions is necessary to ensure transactions are appropriately reviewed by an individual with fiscal responsibility and accountability. Approval of documents and transactions is a form of internal control which safeguards institutional assets from unauthorized acquisition, use, or disposition.

Definitions

- **Budget Manager**: Administrator with management and budgetary authority over an organizational unit of the institution as defined in the College's organization chart. (i.e.: Vice President, Deans/Directors, Department Chair/Head, and Principal Investigators of sponsored grants/contracts). These individuals have the ability to approve financial transactions and are assigned responsibility for operations of a specific budget department identification number which is maintained in the College's financial system of record. Business Affairs maintains manager data as changes in positions occur.
- **Organizational Unit**: Unique academic or administrative department of the institution for which a separate budget is maintained (i.e.: Biology Department or Academic Affairs).
- **Fiscal and fiduciary responsibility**: Refers to approval of financial and/or business transactions listed below; and to all corresponding types of funds provided to a departmental unit or any faculty or staff member within a given unit, including but not limited to: State Appropriations, Tuition, Other General, Auxiliary, Student Activities, Student Technology Fee, Facilities and Administrative, Departmental Sales and Services, Agency, and sponsored grant/contract funds.

Budget Managers as described above retain primary management authority and approval status of the fiscal responsibilities for their respective departmental budget(s). Budget managers, with Vice Presidential approval, may delegate an alternate approver, or employee within the unit to approve the transactions listed below. Budget Managers retain responsibility for transactions executed by delegated authority. Approval authority means that the individual's signature or electronic approval must be provided to initiate financial transactions and/or fiduciary actions. Management or approval authority does not mean the individual approving must personally conduct all administrative duties; however, Budget Managers must assure operations within their unit meet established policies/procedures and provide signature approval.

At no time may a requester approve payments to be made payable to themselves. These types of payment requests must be routed to higher authority.

Fiscal Processes requiring Budget Manager Approval: The following provides examples of the primary financial transactions requested by institution departments; however, this policy applies to all financial transaction types.

1. **Expenditures (Non-Personal Service)**

Fund Request for P-card Purchases, Travel Authorization and Reimbursement Requests, Departmental Requests, and Check requests

2. **Expenditures (Personal Service)**

Payroll Expense Reallocations

3. **Cash Receipts**

Deposit transmittals, petty cash requests/receipts

4. **Equipment Inventory**

Annual Inventory Reports, Equipment Transfer or Equipment Disposition forms

Agency Funds

Agency Funds are used by campus units to hold funds which do not belong to the College. The Board of Regents of the University System of Georgia allows East Georgia State College (EGSC) to establish accounts to perform educational and administrative tasks as needed. Departments, organizational units, individuals, or groups may request establishment of accounts. The Director of Accounting Services will review all requests for appropriateness.

Agency funds may be categorized as follows:

- Scholarships – Designated Local & Private
- General Deposits
- Student Deposits
- Student Clubs and Activities
- Payroll Deductions
- Other Agency Funds

In order to establish an agency account, the requesting party must contact the EGSC Business Office and provide the requested information so that an Agency Agreement Form can be completed, signed and approved. Relevant information such as correspondence, agreements, award letters or any other kind of documentation for the establishment of the fund should be attached to the Agency Agreement Form prior to the approval by the Director of Accounting Services.

Cash Receipting and Cash Management

• **Cash Handling Procedures for Departments and/or Units**

This procedure provides general guidelines for the handling of cash and checks received (called "Cash Receipts") by College departments or units.

Departments must be authorized by the Business Office to accept cash and/or checks on behalf of the College. This authorization must be granted prior to accepting funds or planning events in which cash receipting will be necessary at a location other than the Business Office.

Each department/unit is responsible for the funds it receives for the College. Cash receipts must be officially recorded either by cash register or in official pre-numbered receipt books. All checks in payment of amounts due the College must be made payable to "East Georgia State College". Checks should not be made payable to departments, department heads or any College officials or employees designated by name. If checks are received with the payee improperly designated but yet deemed acceptable for deposit to EGSC, they should be appropriately endorsed as payable to EGSC so that they can be properly deposited to the credit of the College by the Business Office. If checks of a repetitive nature are received without the proper payee designation, the drawer

should be informed to make future checks payable to "East Georgia State College". EGSC does not accept counter checks or third party checks.

Cash receipts should never be used as a means of "petty cash" to purchase items. Established purchasing procedures must be utilized.

- **Cash Handling Procedures for Student Clubs and Activities**

Must be in accordance with the procedures established in the Student Handbook found at: <http://www.ega.edu/policy/04-student-handbook.pdf?081916>

- **Daily Cash Deposits**

Funds received by departments or units of the College in Swainsboro should be deposited on a daily basis in the EGSC Business Office located in the Student Services Building, or into the appropriate banking institution in Statesboro and/or Augusta.

As a general rule, all funds received by a department or unit should be deposited no later than the next business day following the date of receipts. For instances in which a unit receives small amounts of cash or checks (totaling less than \$25) which would not warrant a daily trip to the Business Office, the funds may be held no more than five business days. Each department/unit must establish operating procedures to ensure compliance with the daily or weekly deposit requirements.

All deposits from departments/units on the Swainsboro campus should be hand carried to the Business Office in order to comply with the twenty-four hour deposit requirement. The Business Office is open from 8:00 AM to 5:00 PM Monday through Friday.

ALL CHECKS PAYABLE TO EGSC MUST BE DEPOSITED TO COLLEGE ACCOUNTS. FUNDS MAY NEVER BE DEPOSITED TO THE ACCOUNT OF AN INDIVIDUAL OR AN ACCOUNT WHICH HAS NOT BEEN SPECIFICALLY AUTHORIZED BY THE VICE PRESIDENT FOR BUSINESS AFFAIRS.

Checks and cash must be kept in secure locations at all times.

A Deposit Transmittal Form (<https://myegsc.ega.edu/group/employee/bo>) should be used as a transmittal sheet for deposits. The Deposit Transmittal Form should include the receipt numbers, the date of the deposit, the source of the funds and the total funds included in the deposit. The deposit is to be balanced to the cash, checks and charge card slips attached to the Transmittal Form. The Transmittal Form is to be signed by the individual responsible for the collection of the cash receipts in the department/unit. Deposit Transmittal Forms may be obtained from the Business Office. Receipt books are to be used for all receipting and the forms are to be distributed as follows: the original is to go to the Payer, the second copy is to be attached to the Deposit Transmittal Form and the third copy is to remain in the receipt book so that a numerical history of receipting remains intact. The cashier will maintain a log of receipt books and can identify the user department by the receipt numbers. When all the available receipts have been used in a receipt book, the completed receipt book should be returned to the Business Office. New receipt books may be obtained in the Business Office.

- **Custody and Safekeeping of Funds**

Department heads should make certain that proper safe-keeping facilities are available and that proper safeguards are taken to protect College funds until they are appropriately deposited with the Business Office or as otherwise designated. Cash or checks payable to the College should never be transmitted through

campus mail. The number of employees having access to monies stored in a department or unit should be limited. Cash should not be left unsecured overnight. If unusually large sums are on hand after normal business hours, arrangements should be made for use of the night depository located in the Business Office. A Public Safety Officer should be dispatched to transport the deposit to the proper secure location in the Business Office.

- **Check Cashing Privileges for Employees**

As a convenience to faculty and staff, the Business Office provides check cashing privileges to EGSC employees for checks up to \$25.

Because returned checks have been a continuing and growing financial problem for the College (since each returned check represents a cash loss, usually temporary, but sometimes permanent, to the college), the following policy will be strictly enforced:

1. Business Office staff is not allowed to cash personal checks in the Business Office.
2. Employees may cash one personal check per week up to \$25 at the Business Office counter. (Note: payroll or reimbursement checks will not be cashed at the Business Office counter.)
3. The Business Office maintains a complete record of all returned checks written by employees.
4. An employee who writes a check to the College that is returned for non-payment due to insufficient funds will receive a warning notification from the Director of Accounting Services and the cashier will notify the VP for Business Affairs of the returned check.
5. An employee who writes a second bad check will have check cashing privileges revoked permanently. There will be no exceptions permitted to this policy without written approval from the President or the Vice President for Business Affairs.

Petty Cash Funds

A general Petty Cash Fund maintained in the Business Office may be used by campus departments to reimburse individuals for small approved purchases made on behalf of the College for which use of the purchasing card is not feasible. The Petty Cash Fund may also be established as a change fund for circumstances such as the coin-operated copiers.

Requests for petty cash advance or reimbursement should be made in person at the Business Office in Swainsboro or from the Administrative Assistant at the EGSC Statesboro Academic Facility or at EGSC Augusta only during the hours of 9 a.m. – 11:30 a.m. and 1:30 p.m. – 4:15 p.m., Monday through Friday.

- **Petty Cash Reimbursements**

1. The receipt is to be the vendor's normal and customary receipt for cash transactions. An original receipt is required for reimbursement.
2. The receipt must reflect the vendor's name, date of purchase, quantity, description, price of items purchased and the total amount paid.
3. The receipt must be approved (signature accepted) at the department/division level by the immediate supervisor of the person seeking reimbursement and/or the budget manager from where the expenditure is charged.
4. Approved receipts are to be submitted to the Business Office for reimbursement **within 5 business days**. Failure to comply with this requirement will result in the lost privilege of Petty Cash Disbursements.

5. Receipts should be hand delivered to the appropriate location (Business Office in Swainsboro; Administrative Assistant in Statesboro and Augusta) for actual reimbursement. The person requesting reimbursement must sign for receipt of the reimbursed funds.
6. Petty Cash Reimbursements shall not exceed \$100.00 without prior approval of the VP for Business Affairs or his designee.

- **Petty Cash Advances**

In the event that small purchases need to be made on behalf of the College and the employee needs to have funds advanced to them for the purchases, a petty cash advance may be granted.

1. The advance should be requested by the person making the purchase.
2. A petty cash reimbursement form must be signed and the reason for the advance stated on that form at the time of the request.
3. The receipt from the purchase must be then submitted to the Business Office as per the petty cash reimbursement requirements above.
4. Advances that are not supported by receipt documentation *within 5 business* days will become a receivable due from the employee personally.
5. Petty Cash Advances are limited to \$100 unless approved by the VP for Business Affairs or his designee.

- **Departmental Petty Cash Fund Maintenance**

1. Cash must be held in a cash drawer or box that is locked. A key to the drawer or box must be held by the custodian, with a spare key held by the department head for emergency purposes only.
2. For scheduled absences, the funds must be counted by the temporary custodian in the presence of the authorized custodian before the leave period begins. For unscheduled absences (when the fund is greater than \$200), the funds must be counted by the temporary custodian in the presence of the department head when the leave period begins and before the funds are used in any manner. A similar cash count must be performed to return the cash to the authorized custodian. The department should maintain the cash count verifications until the next cash count is performed.
3. Unannounced cash counts should be performed at least monthly when the fund is greater than \$200. The department head should designate a person in the department to perform the cash count, preferably not the same person each time. The individual should not have access to the cash otherwise. Funds are also subject to unannounced counts by the Vice President for Business Affairs or his designee.
4. Cash on hand plus non-reimbursed amounts should always equal the total amount of the fund. If an overage or shortage exists, the information must be provided to the Business Office immediately and be adjusted in the next reimbursement.
5. Once a reimbursement is made to replenish the funds, the Business Office can cash the properly endorsed checks. For larger reimbursements, specific monetary denominations can be arranged upon notification of the Business Office.
6. If changes to the established amounts become necessary, a new establishment form must be submitted noting the existence of the current petty cash fund.
7. Personal checks cannot be cashed or advances should not be made out of departmental petty cash funds (exception: Business Office Petty Cash fund).

- **Termination of Petty Cash Funds (Voluntary and Involuntary)**

1. Funds should be counted by the authorized custodian in the presence of the department head or a Business Affairs representative. In the absence of the authorized custodian, the department head may

designate another employee to perform the count. Funds will be receipted by the Business Office and the department will receive an original receipt for their files. Termination of the funds will be noted on the original establishment form and a copy will be forwarded by mail.

2. If there is evidence of repeated violations of the procedures for handling petty cash funds or if there are repeated cash shortages, the fund will be terminated by the Business Office.

Accounts Receivable

- **Student Accounts Receivable**

EGSC uses the SCT Banner Student Information System for the admission of students to the college and as the means of tracking the academic history of all students. Banner includes the admissions module, a registration and student records module and a student accounts receivable module. Student tuition and fees are received through the Banner system which is interfaced with the PeopleSoft Financials System. All of the receipts handled through the Business Office are processed through Banner. All financial aid funding for students is housed in the Banner system, as well as contract payments for students and institutional waivers of tuition and fees.

Per Board of Regents policy, students are allowed to register and defer their tuition payment pending the award of federal, state and private financial aid. Each semester a final due date is established for the payment of tuition and fees. If financial aid has not been awarded by that due date, the student is responsible for the payment of outstanding tuition and fees. If payment is not made by the published due date, the student's registration is cancelled and the receivable is eliminated.

If circumstances are such that a student loses financial aid or modifies his/her schedule in such a way as to reduce financial aid payment for a particular term, a student receivable may be created for the balance. It is the policy of EGSC to place a hold on the student's record in the Banner system, and he/she will not be allowed to register for a subsequent semester nor receive a transcript from the College until the debt has been paid in full. EGSC reserves the right to turn over past due student accounts to a collection agency. Once a receivable has been turned over to a collection agency, any payments for that receivable must be routed through the collection agency. The debtor is responsible for payment of any and all collection costs incurred in the process of collecting the receivable.

- **Returned Checks**

If payment is made for tuition and fees by check and the check is returned to East Georgia State College because of insufficient funds, the student will receive a certified letter from the Business Office and his/her account will be placed on hold with the College. If the student does not make payment prior to the final fee payment deadline or within the time limit as noted in the certified letter, the student is dropped from classes for the semester. A student will only be re-instated in classes upon payment of the appropriate tuition and fees for the semester, as well as any fees associated with the return of the original check. Students are required to satisfy a returned check item with cash, a certified check or money order or by an approved credit card transaction. EGSC does not accept a check payment to cover payment for a returned check. If a check is returned to EGSC because a stop payment has been issued or the account has been closed, the Business Office will contact the student for immediate payment. If payment is not made within 3 business days, the student's classes will be dropped.

Returned checks for any other transaction, such as application fees or payments for SAT testing, will be handled as follows: When the Business Office receives notification from the bank that a check for a College fee has been returned, the Business Office will send a letter to the issuer of the check for the amount due and the appropriate return check fee. The Business Office will notify the Admissions Office or the appropriate campus department/division of the returned check and the student will be put on hold for the return check fee so that he/she will not be allowed to enroll or complete his/her transaction until the returned check and the returned check fee has been paid in full.

EGSC assesses a \$30.00 fee for all returned checks.

- **Non-Student Accounts Receivable**

The Business Office is responsible for billing and collecting invoices for goods and services from external parties for units of the College. Non-student accounts receivable are typically attributed to billing for retiree group insurance, billing related to joint-staff arrangements with other units of the University System, billings of copier fees for faculty and staff, billings to auxiliary contractors and other miscellaneous instances where revenue is recognized and a receivable is established by the College.

- **Billing Dispute**

Disputes concerning accounts receivable for the institution should be submitted to the Director of Accounting Services for review. The Director of Accounting Services' recommendation will be forwarded to the Vice President for Business Affairs for final approval.

Student Fees

- **See University System of Georgia Business Procedures Manual Section 24**

The USG Business Procedures Manual can be found at the following address: http://www.usg.edu/business_procedures_manual/section24.

Travel of Employees

- **See Travel Policy**

The EGSC Travel Policies and Procedures can be found at the College's website: <http://www.ega.edu/policy/07-travel-policy.pdf?112916>

- **Also See Fleet Management and Vehicle Use Policy**

The EGSC Fleet Management and Vehicle Use Policy can be found at the College's website: <http://www.ega.edu/policy/08-fleet-management-and-motor-vehicle-use-policy.pdf?52616>

Purchasing

These policies and guidelines have been developed in accordance with policies and procedures established by the Board of Regents, the Department of Administrative Services (DOAS), the Georgia Technology Authority (GTA), the regulations of the State Accounting Office (SAO) and the Statutes of the State of Georgia.

The GTA regulations govern all procurements related to information technology, hardware, software and consulting services. The State Department of Administrative Services governs all other procurements except as exempted by state law, such as library books, medical equipment and supplies and perishable items.

The purchasing function at EGSC is under the direction of the Vice President for Business Affairs and the direct supervision of the Director of Business Operations. The College's Purchasing Department must ensure that all procurements conducted on behalf of East Georgia State College are within the limits of the purchasing authority granted by State Purchasing Division.

This responsibility includes, but is not limited to the following:

1. Receiving of purchase requisitions, bidding purchases as necessary, issuance of purchase orders and placing orders.
2. Maintaining and operating a central supply inventory of copier paper.
3. Delivery, acceptance and redelivering of supplies, materials and equipment orders to the ordering department/division. (It is the responsibility of the ordering department to verify the quantity and condition of the merchandise ordered and to return an approved packing slip to the Purchasing Department to document receipt of the goods.)
4. Returning merchandise as necessary.

All services, supplies, materials or equipment required by an employee of the college in the performance of his/her individual duties will be purchased from funds budgeted for such purposes within their department or division.

Employees of the College are prohibited from securing items on a “charge” basis in the name of the College (exception: use of the EGSC Purchasing Card - P-card Policy found at <http://www.ega.edu/policy/07-purchasing-card-policy.pdf>). **Purchases for services, materials or supplies without appropriate prior written authority conflicts with the State laws governing purchases and employees who do not comply with this policy will be held personally liable for the costs of the items involved.** The appropriate forms may be found at <https://myegsc.ega.edu/group/employee/bo>.

An approved Purchase Order is required for purchases and may only be issued by the Purchasing Department after signed and approved departmental requests are received. The type of purchase and method of purchasing is determined by the Purchasing Department.

The limit of spending authority is established by the State of Georgia Department of Administrative Services and specific procedures determine the action taken within these limits.

Certain categories of materials and services are exempt from the purchasing procedures. Invoices for these items are sent directly to the accounts payable department along with a check request for payment. These may include the following:

- Travel (includes lodging, registration fees, mileage and meals)
- Utilities (electric power, water, telephone, internet)

A number of products and services must be obtained from preferred and mandatory sources (Mandatory Statewide Contracts). The Purchasing Department will notify the requestor if the purchase must be filled from a preferred or mandatory source and will not be procured from the vendor in which the Quote was obtained.

If an item ordered is not in stock or is obsolete, the Purchasing Department will notify the requestor before proceeding with the order.

When a need for goods and/or services is identified that may result in purchases whose total may exceed \$4,999 in value per fiscal year, the required procurement must be presented to the Purchasing Department **before any action is taken**. After review, the requesting department will be advised of the proper course of action.

- **Departmental Requests**

For all proposed purchases of goods and/or services that do not exceed \$4,999 for the fiscal year, the following steps may be followed for the purchase:

1. Receive a quote from a vendor for items needed. Quotes should include the cost of shipping/freight and for installation charges, if applicable. NOTE: Departmental Requests should not be submitted attached to an invoice. A quote is the only acceptable means for requesting that a Purchase Order be established.
2. Create a Departmental Request. The vendor quote should be attached to the departmental request.
3. The budget manager must approve the request. If purchases relate to Information Technology, the VP for Information Technology must approve the request. If the purchase includes college logos, the Marketing Director must approve the request.
4. The Departmental Request must then be submitted to the Purchasing Department, who will determine the best method of purchase and ensure that all Purchasing guidelines are met.
5. For employees that are P-card Holders, once the appropriate signatures have been collected, the purchase can be completed appropriately with assurance that the P-card Policy has been adhered to and that the card holders' limits of spending are adhered to.
<http://www.ega.edu/policy/07-purchasing-card-policy.pdf>
6. Once a purchase order has been completed, the Purchasing Department will scan the purchase order to the requestor and the vendor. **It is against the College's purchasing policy for items to be ordered from the vendor or services performed prior to the purchase order being completed by the Purchasing Department.**
7. Once the items are received, it is the responsibility of the requestor to sign the packing slip and date it as evidence the information is correct. The original signed packing slip should then be submitted to the Purchasing Department as evidence of the received goods and/or services.
8. Invoices should be addressed to EGSC, Accounts Payable. Employees should not request that invoices be addressed to them personally. Once invoices are received by AP, the requestor will be sent an electronic copy and will be required to acknowledge that the items/services were received in satisfactory condition and that it is "Okay to Pay" the invoice.

- **Completion of the Departmental Request Form**

The Departmental Request form is designed to provide specific information and approvals required by the departments or divisions involved in purchasing, payment and record documentation.

1. Department: the name of the Budget to be charged
2. Date: Current date
3. Recommended Vendor: name of the vendor that is on the quote.
4. Address: mailing address of the recommended vendor.
5. FID#/State Contract #, if applicable: supply the federal identification number or the social security number of the vendor, if possible. Enter the State Contract # if the goods are being ordered off a state contract (if known).
6. Telephone and Fax #: if known, from the vendor's quote
7. Attn: the vendor's representative that authorized the quote
8. Email: the vendor's email contact. Purchase Orders are sent electronically if at all possible.

9. Description and specifications: a brief description of the item to be purchased as well as identifying information, such as a catalog number, size, color, etc. Detailed information will ensure the expeditious processing of the purchase request.
10. Quantity: quantity of item and unit of measure (gallon, each, case, etc.)
11. Net price: price per unit.
12. Total: extension of quantity x net price (Note – the on-line form should populate the totals)
13. Submitted by: the person who actually fills out the form.
14. Approved By (Unit Head or Budget Manager): the person who manages the budget to be charged. If appropriate, VP of IT and/or Director of Marketing should also initial in the approval space once the budget manager has approved.
15. Approved By (Business Affairs): This space is to left open for appropriate approval within Business Affairs.
16. Business Affairs Use Only Space: used internally within the Purchasing Department.
17. Comments: special requirements, contact information, etc. should be included here and will be noted on the Purchase Order.

- **Purchases of Uniforms and Clothing**

Uniforms, clothing and special footwear are provided to employees in those instances where it is determined that the providing of such items is in the best interest of the College and due to the exceptional or unique requirements of the position(s). Clothing, uniforms and accessories are also provided to student athletes for the performance of their athletic duties, and in some instances to other students who are asked to perform specific duties or to participate in certain activities.

The provision of uniforms or clothing requires specific approval as a prerequisite. Departments that require employees or students to wear uniforms or clothing will pay for the uniforms or clothing from budget funds only after specific approval from a direct report to the President and Marketing. The only means for purchasing clothing is through the submission of a Departmental Request to the Purchasing Department. Under no circumstances should an employee place an order directly with a vendor for clothing or uniforms.

The individual approving the purchase (required to be a direct report to the President) must provide assurance the purchase complies with this policy and is necessary for the employee(s) or student(s) to perform his/her assigned duties.

This policy applies to all purchases made with State funds or funds from the EGSC Foundation.

- **Employee Purchasing**

Absent a specific and approved exemption in state law or as approved by the Chancellor, employees shall not purchase goods or services for personal use through channels used in the purchase of goods and services for a college operation.

- **Return of Merchandise**

The procedures for returning merchandise to vendors vary based on the reason for the return and the policies of the vendor. Merchandise may be defective, may be under warranty, may be received damaged or may not be the item ordered. Each situation is handled in a different manner with the supplier and/or the shipper.

Most vendors require notification of a return within a specific time frame (generally 5-7 business days after receipt of the merchandise). The notification is usually made to a Customer Service Representative.

The Purchasing Department should be notified immediately if merchandise is received that needs to be returned. The original purchase order number and details of the reason for the return must be supplied. If the department has been the primary contact with the vendor, it shall be that department's responsibility to obtain the Return of Merchandise (RMA) number and specific instructions for the return. Otherwise, the Purchasing Department will handle the return.

If payment has not yet been made for the merchandise, payment will not be made until a credit or revised invoice has been received from the vendor. If payment has already been made, a credit will be issued to the departmental budget that was charged once it is received.

- **Internal Purchases –Central Supply for Copy Paper**

This procedure provides guidelines for ordering copy paper from the College's central supply for departments in Swainsboro. (Statesboro and Augusta do not follow this procedure).

Requests for copier paper may be made by e-mail to the purchasing department (purchase@ega.edu). The request should include the budget to be charged, the quantity of cases of paper (standard 8 ½ x 11 copy paper), where the paper should be delivered, and the name of the contact (requestor). Plant Operations will deliver the requested quantity of paper via a dispatched work order that is submitted to them by the Purchasing Department. Plant Ops will require a signature of the person who received the order. Charges for the paper will be billed back to the requesting budget at the end of each month.

- **Copy Machines**

Campus copiers and printers may be covered under a service agreement through a State wide contract. Detailed information will be provided to the contact of each machine at the beginning of each fiscal year (or more often if appropriate) by the Director of Business Operations.

- **Asset Management – Surplus Property**

Business Affairs is responsible for tracking campus assets. Campus assets that are no longer needed in a department may be sent to Surplus for redistribution on or off campus, or to be disposed of. The procedure for requesting the surplus or moving of a campus property (furniture, equipment, etc.) is found at <https://myegsc.ega.edu/group/mycampus/forms> (Business Office - Surplus Request or Equipment Transfer).

Accounts Payable

When a purchase order is issued, an encumbrance is created in the general ledger account. Liquidation of the encumbrance occurs upon payment of the obligation or cancellation of the order. Encumbrances which are liquidated for less than the original amount of the purchase order are subject to surplus and funds may be returned to the State Treasury.

USG institutions are expected to process payments to vendors in a timely manner. A good working relationship between the various vendors and the college will benefit both parties. In addition to maintaining good business practices, USG Institutions are mandated by Executive Order of the Governor of the State of Georgia to pay invoices within thirty (30) days from the latter of:

- Invoice date
- Date the invoice is received by the institution
- Date goods and/or services are received by the institution

- **Invoice Routing**

The Accounts Payable Department is responsible for maintaining information concerning the status of all invoices. This information is used to age unpaid invoices and to provide information helpful in answering vendor inquiries. The Accounts Payable Department serves as liaison between the College and the vendor. Invoices should be addressed to:

EGSC
Accounts Payable
131 College Circle
Swainsboro, GA 30401
ap@ega.edu

Invoices should never be sent directly to an EGSC employee. When invoices are received, Accounts Payable will notify the appropriate department for verification and approval to pay.

- **Prepayments**

In accordance with state law, a payment will not be remitted prior to the receipt of materials, goods, supplies or services except when it is mandatory that the payment accompany the Purchase Order.

Prepayments are normally required for registration fees, lodging, and subscriptions. In most other instances, prepayments are discouraged.

If the terms of the purchase of goods or services require a prepayment, a check request attached to appropriate document (hotel confirmation, registration, subscription notification) should be forwarded to the Accounts Payable Department. (For lodging and Registration – an approved travel request form must be in the Business Office prior to purchase/payment transactions being made).

- **Contracts**

- **See Contract Policy**

The EGSC Contract Administration Policy can be found at: <http://www.ega.edu/policy/07-contract-administration-policy.pdf>

- **Georgia Sales and Use Tax**

As a unit of the University System of Georgia and the State of Georgia, EGSC is exempt from the payment of Georgia Sales and Use Tax. Sales tax exemption forms should be provided to vendors to eliminate sales tax from appearing on invoices or from being collected at the time of sale. The timing of when to provide the sales tax exemption form is influenced by the type of purchasing activity. Questions related to tax exemption should be directed to Accounts Payable.

Funds held in Agency Accounts on behalf of non-exempt organizations as well as the East Georgia State College Foundation are not exempt from Georgia Sales and Use Taxes.

Petty cash purchases will need additional information to be considered tax exempt. It is very important that college employees provide a tax exemption certificate to the vendor at the time of making the purchase. An employee, who uses Petty Cash to purchase items that will be charged to a budget supported by State Funds and fails to use a tax exempt form, thus paying the tax, will not be reimbursed for the taxes that they pay.

- **Taxes of Other States**

Generally, the College is not liable for sales taxes of other states if the transaction is consummated in the State of Georgia. If title passes in another state, the College is liable to pay taxes if specific tax exemption is not obtained.

Scholarships

EGSC serves as fiduciary agent for a variety of scholarship funds. All scholarships are awarded through the Office of Financial Aid in order to prevent duplicate or over-awarding of federal financial aid.

Scholarship funds come to the College in a number of ways - from governmental agencies, from the EGSC Foundation, from individuals or private entities. The recipients of scholarship funding are chosen either by the College (Office of Financial Aid or the EGSC Scholarship Committee), by the donor or by an individual(s) specified by the donor.

The Office of Financial Aid determines the recipients of all governmentally funded (academic and/or need-based) grants and scholarships such as HOPE, Pell and SEOG based upon the criteria considered Restricted Funds. HOPE is a scholarship program and is accounted for in Designated Scholarships.

The Scholarship Committee awards all other institutionally awarded scholarships at East Georgia State College's financial records.

In the case of privately awarded scholarship funds, the donor or entity funding these scholarships determines who will receive them. Checks are delivered to the College or the recipient and may be made payable to the student and/or the College. These scholarships are deposited and expended as Designated Scholarships.

The purpose of the Scholarship Committee is to formulate and maintain standards for the award and administration of scholarships as necessary to maintain an excellent learning environment. Its duty is to evaluate applications received for scholarships based on criteria recommended by the committee, and make recommendations concerning worthy recipients for these scholarships.

Applications for EGSC scholarships may be obtained from the Financial Aid website http://www.ega.edu/offices/student_affairs/financial_aid.

Institutional Budgets

The Vice President for Business Affairs is responsible for the preparation of the annual operating budgets of the institution and the quarterly budget amendments. The EGSC budgets express the intentions and strategic plan of the College in terms of dollars. These operating budgets include all the financial operating resources available to the college during a given fiscal year.

The Vice President for Business Affairs follows guidelines and policies as established by the Department of Audits, the Board of Regents and the College in the preparation of the annual operating budgets and the subsequent budget amendments. All of the operating budgets of the College are established upon the structure outlined in the College and University Business Administration and the Policies and Procedures Manual of the University System.

Administrative and planning responsibility for budgetary units within the college is delegated by the President to the unit heads. The Vice President for Business Affairs coordinates annual budget planning with delegated

departmental budget managers. Final budget allocations are determined by the President and the Vice President for Business Affairs. Unit Heads will be notified by the Vice President for Business Affairs of final allocations at the beginning of each fiscal year. Monthly budget reports will be made available to each budget manager and should be reviewed promptly, with discrepancies noted and communicated to the Budgets Manager in the office of the VP of Business Affairs.

Parking Decals

- **See Parking and Transportation Policy**

The EGSC Parking and Transportation Policy can be found at: <http://www.ega.edu/policy/13-parking-and-transportation-policy.pdf?52616>

Parking Tickets

- **See Parking and Transportation Policy**

The EGSC Parking and Transportation Policy can be found at: <http://www.ega.edu/policy/13-parking-and-transportation-policy.pdf?52616>

Payroll

The payroll function is responsible to the Director of Financial Accounting – Payroll and handles all payroll payments to employees associated with the college. The payroll function ensures that properly authorized compensation and deductions are timely and accurately made.

- **Employee Categories**

This policy can be found on the EGSC website: <http://www.ega.edu/policy/08-employee-categories.pdf?11017>

- **Workweek – Faculty Employees, Staff Employees**

This policy can be found on the EGSC website: <http://www.ega.edu/policy/08-workweek.pdf?112816>

- **Fair Labor Standards Act Overtime Compensatory Time Policy**

This policy can be found on the EGSC website: <http://www.ega.edu/policy/08-flsa-overtime-compensatory-time-policy.pdf?3317>

- **Time and Leave Reporting**

Please see USG HRAP Policy on Time & Leave Reporting and Approval
http://www.usg.edu/hr/manual/time_and_leave

- **Direct Deposit**

The EGSC Employee Handbook can be found:

<http://www.ega.edu/policy/08-employee-handbook.pdf?11017>

- **Paychecks – Withholding of Pay**

This policy can be found on the EGSC website.

<http://www.ega.edu/policy/08-paychecks-withholding-of-pay-policy.pdf?2102016>

- **Dual Appointment Policy**

This policy can be found on the EGSC website.

<http://www.ega.edu/policy/08-dual-appointment-policy.pdf>

- **Extra Compensation**

Please see USG BPM 5.3.2 Extra Compensation Policy.

http://www.usg.edu/business_procedures_manual/section5/C1235/

Fleet Vehicles

The EGSC Fleet Management and Vehicle Use Policy can be found at:

<http://www.ega.edu/policy/08-fleet-management-and-motor-vehicle-use-policy.pdf?52616>

Vendor Background Checks

EGSC shall review services provided to the institution by a vendor when the service require regular interaction with students, employees, monies, sensitive/confidential data, or facilities. In instances when the institution determines that the scope of work being performed by a vendor's employee is such that a background check should be required, the institution will seek appropriate contractual protections, include requiring the vendor obtain appropriate background checks for all such vendor employees.

Vendors maintain full responsibility for the actions of their employees and will be fully responsible for enforcing and implementing an appropriate background check requirement. The vendor will review the results of the background check. EGSC will not check on its employees and to indemnify the institution against the actions of vendor employees will be specified in the contract for services.

Miscellaneous

- **Mail Room**

Campus mail and packages are received into the College's mail room located at the rear of the Student Center. Deliveries received from carriers (UPS, USPS, Fed EX, etc.) are logged and the person to whom the package is addressed is notified. It shall be the responsibility of the recipient to pick up their mail and packages and to properly acknowledge receipt thereof.

Departmental mail is sent to the US Post Office daily from the mail room. Each department is responsible for ensuring accuracy of addresses for mail to be sent out. The department to be charged for the postage shall be clearly marked on the outgoing mail. The mailroom remains locked at all times and is protected by security cameras that are monitored by Public Safety. Key access is given in the Business Office.

Overnight delivery of packages shall be coordinated through the Purchasing Department to ensure that compliance with DOAS Purchasing regulations (Mandatory Statewide Contracts) are followed.

- **Vending**

In Swainsboro, vending machines in need of repair should be reported to the Business Office. Cash refunds may be obtained from the Business Office located in the Student Services Complex. In Statesboro, vending machines in need of repair should be reported to the Director or her designee. Cash refunds may be obtained from the Help

Desk at the EGSC Statesboro Academic Facility. In Augusta, vending machines in need of repair should be reported as noted on the machines, which are property of or contracted on behalf of Augusta University.

2/21/2017