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EAST GEORGIA STATE COLLEGE

BUSINESS AFFAIRS POLICIES AND PROCEDURES MANUAL

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Table of Contents

Accounting Services	4
Agency Funds	4
General Guidelines	4
Cash Receipting and Cash Management	5
Cash Handling Procedures	5
Daily Cash Deposits	5
Custody and Safekeeping of Receipts	6
Check Cashing Privileges for Employees	6
Petty Cash Fund	7
Petty Cash Reimbursement	7
Petty Cash Advances	8
Departmental Petty Cash Fund Maintenance	8
Termination of Petty Cash Funds (Voluntary and Involuntary)	9
Accounts Receivable	9
Student Accounts Receivable	9
Returned Checks	10
Non-Student Accounts Receivable	10
Billing Disputes	10
Student Fees	11
Travel of Employees	11
Purchasing	11
Departmental Requests	13
Completion of the Department Request Form	13
Purchases of Uniforms and Clothing	14
Return of Merchandise	15
Internal Purchase – EGSC Central Office Supplies	15
Repairs and Maintenance	16
Copy Machines	16
Other Equipment Repairs	16
Accounts Payable	16
Invoice Routing	17
Prepayments	17
Contracts	18
Georgia Sales and Use Tax	18
Taxes of Other States	18

Scholarships	18
Chart of Accounts/Financial Structure	19
Institutional Budgets	21
Parking Decals	22
Parking Tickets	22
Payroll	22
Standard Work Week and Compensatory Time	22
Joint Staffing	23
Check/Advice Distribution	24
Extra Compensation	24
Fleet Vehicles	25
Vendor Background Checks	26
Miscellaneous	27
Courier Service to the Statesboro Center	27
Vending	27

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Accounting Services

General Information

This portion of the Business Affairs Policies and Procedure Manual provides general information regarding the functions and responsibilities reporting to the Director of Accounting Services and Comptroller that are defined as Business Affairs functions.

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 materials and services.

Business Affairs is responsible for the cashiering and accounts receivable functions, cash management, bank reconciliations, payroll, purchasing and accounts payable functions and asset/inventory management.

Questions concerning any of these topics should be referred to the Director of Accounting Services at 478-289-2104.

Agency Funds

Agency Funds are used by campus units to hold funds which do not belong to the College. The following definition describes the types of accounts that qualify as Agency Funds.

- **General Guidelines**

The Board of Regents of the University System of Georgia allows East Georgia State College to establish accounts to perform educational and administrative tasks as needed. Departments, organizational units, individuals, or groups may request establishment of accounts. The Comptroller and 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 Affairs Office and provide the requested information so that an Agency Agreement Form can be completed, signed and approved. Any 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 Comptroller and the Director of Accounting Services.

Cash Receipting and Cash Management

- **Cash Handling Procedures**

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 Affairs 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 Affairs 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 East Georgia State College, they should be appropriately endorsed as payable to East Georgia State College so that they can be properly endorsed to the credit of the College by the Business Affairs 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". East Georgia State College does not accept counter checks or third party checks.

- **Daily Cash Deposits**

Funds received by departments or units of the College should be deposited on a daily basis in the EGSC Business Affairs Office located in the Student Center Complex Building. Funds received at the Statesboro Center are to be sent via courier to the EGSC Business Affairs Office on a daily basis.

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 (totals less than \$25) which would not warrant a daily trip to the Business Affairs 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 Affairs Office in order to comply with the twenty-four hour deposit requirement. The Business Affairs Office is open each weekday from 8:00 AM to 5:00 PM Monday through Friday.

ALL CHECKS PAYABLE TO EAST GEORGIA STATE COLLEGE 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 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 EGSC Business Affairs 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 is to be returned to the EGSC Business Affairs Office. New receipt books may be obtained in the EGSC Business Affairs Office.

- **Custody and Safekeeping of Receipts**

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 Affairs 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 hours, arrangements should be made for use of a night depository. A security officer may be requested to accompany the deposits to their destination.

- **Check Cashing Privileges for Employees**

As a convenience to faculty and staff, the Business Affairs Office provides check cashing privileges to East Georgia State College 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 East Georgia State College), the following policy will be strictly enforced:

1. Any EGSC employee may cash one personal check per day up to \$25 at the Business Affairs counter. (Note: payroll or reimbursement checks will not be cashed at the Business Affairs counter.)
2. The Business Affairs Office maintains a complete record of all returned checks written by all EGSC employees.
3. Any EGSC 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.
4. Any EGSC employee who writes a second bad check will have his or her 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 Affairs Office may be used by campus departments to reimburse individuals or 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 Affairs Office on the Swainsboro campus or from the Administrative Assistant at the Statesboro Center:

- **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 at the department/division level by the immediate supervisor of the person seeking reimbursement. The person's signature on the receipt is sufficient.
4. Approved receipts are to be submitted to the Business Affairs Office for reimbursement within 10 working days (14 calendar days). Receipts submitted later than 14 days must be supported by a statement that justifies the delay.
5. Receipts should be hand delivered to the Business Affairs Office for actual reimbursement. The person requesting reimbursement must sign for receipt of the reimbursed funds.

- **Petty Cash Advances**

In the event that small purchases need to be made on behalf of the College and the employees need 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 Affairs Office as per the petty cash reimbursement requirements above.
4. Any advance that is not supported by receipt documentation within 10 business days will become a receivable due from the employee personally.

Petty Cash Reimbursements generally cannot exceed \$100.00 without prior approval.

- **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 Comptroller or Vice President for Business Affairs.
4. Cash on hand plus any non-reimbursed amounts should always equal the total amount of the fund. If an overage or shortage exists, this information must be provided to the Business Affairs Office immediately and be adjusted in the next reimbursement.
5. Once a reimbursement is made to replenish the funds, the Business Affairs Office can cash the properly endorsed checks. For larger reimbursements, specific monetary denominations can be arranged by notifying the Business Affairs Office at ext. 2186.
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 any petty cash funds, except the change fund maintained in the Business Affairs Office.

- **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 Affairs Office and the department will receive an original receipt for their files. The termination of the funds will be noted on the original establishment form and a copy will be forwarded by mail.
2. If there are notifications 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 Affairs Office.

Accounts Receivable

- **Student Accounts Receivable**

East Georgia State College uses the SCT Banner Student Information System for the admission of students to East Georgia State 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 then interfaced with the PeopleSoft Financials System. All of the receipts handled through the EGSC Business Affairs Office are processed through Banner. All financial aid funding for students is housed in the Banner system, as well as any 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 any 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 East Georgia State College 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. East Georgia State College reserves the right to turn over any past due student accounts to a collection agency if the receivable is not paid before the end of the semester in which the receivable was created originally. 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 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 Affairs 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. East Georgia State College does not accept a check payment to cover payment for a returned check. East Georgia State College assesses \$30.00 as a returned check fee. If a check is returned to East Georgia State College because a stop payment has been issued or the account has been closed, the Business Affairs 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 Affairs Office receives notification from the bank that a check for a College fee has been returned, the Business Affairs Office will send a letter to the issuer of the check for the amount due and the appropriate return check fee. The Business Affairs 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.

- **Non-Student Accounts Receivable**

The Business Affairs 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 Disputes**

Any disputes concerning any 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 East Georgia State College Travel Policies and Procedures can be found at the College's website: <http://www.ega.edu/policy/TravelPolicy.pdf>.

Purchasing

These policies and guidelines have been developed in accordance with rules and regulations established by the Board of Regents, the Commissioner of the Department of Administrative Services (DOAS) – State of Georgia, the Georgia Technology Authority (GTA), the regulations of the Office of Treasury and Fiscal Services (OTFS) 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 East Georgia State College is under the direction of the Vice President for Business Affairs. The College's Procurement Specialist must ensure 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 limited Central Supplies inventory (copier paper only).
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 Business Affairs Office to document receipt of the goods.)
4. Returning merchandise as necessary.

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

All 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). Please see the Purchasing Card Policy Manual on the College’s intranet. The charging of purchases to the College for services, materials or supplies without appropriate written authority conflicts with the State laws governing purchases. Any employee who does not comply with this policy will be held personally liable for the costs of the items involved.

An approved Purchase Order is required for purchases and may only be issued by the Agency Procurement Officer (VP for Business Affairs or designated person) after signed and approved departmental request are received. The type of purchase and method of purchasing is determined by the Business Affairs Office.

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.

When a need for goods and/or services is identified that may result in a purchase that exceeds or may exceed \$4,999 in value per fiscal year, the potential procurement must be presented to the Procurement Specialist **before any action is taken**. After review, the department will be advised of the proper course of action.

For any 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 the company for items needed for your department
2. Create a P-card or Departmental Request
Attached to the request must be a quote explaining the price or the time of service if you are requesting a service. The quote should be on the company letterhead.
3. The department head must approve the request prior to the purchase being made by you. If the items relate to Information Technology, the IT Director must also review and approve the request prior to the purchase.
4. If you have a P-card and all appropriate signatures have been obtained, you can proceed with the purchase (see P-card policy on the College’s website at http://www.ega.edu/policy/Procurement_Card_Policy_CAB_11-27-12.pdf). If you do not have a P-card, please forward the request (with all appropriate signatures) to the Business Affairs office so the order can be completed for you. It is very important the item not be ordered or service performed prior to approval from the Business Affairs office.
5. Once a purchase order has been completed, the Business Affairs office 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 Business Affairs office.

6. Once the items are received, you will need to sign the packing slip and date it as evidence the information is correct. Send the signed packing slip to the Business Affairs office where it can be filed in the correct location.
7. Once you receive the invoice, please sign, date and indicate for the Business Affairs office to proceed forward with payment and send to the Business Affairs office. **Please remember the invoice date must not be prior to the purchase order date.**

- **Departmental Requests**

This procedure provides guidelines for purchases that are **not** made via the Purchasing Card Program and include detailed instructions for completing the departmental request. However, 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 include the following:

- Bank charges
- Fellowships and Scholarships
- Purchases for Resale
- Real Estate Rentals
- Royalties
- Travel (includes lodging, registration fees, mileage and meals)
- Utilities (electric power, water, telephone, internet)

A limited number of products and services must be obtained from mandatory sources. The Business Affairs Office will notify you if your purchase request can be filled from a mandatory source.

If an item you ordered is not in stock or is obsolete, the Business Affairs Office will notify you before proceeding with the order.

NO purchase should be completed without following the steps outlined in the Purchasing section of this manual. In addition, NO purchase should be completed without having a purchase order completed prior to the purchase date.

- **Completion of the Departmental Request Form**

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

1. Department: Enter the Department/Division name or the budget to be charged
2. Date: Current date

3. Recommended Vendor: Complete name of the vendor supplying the requested goods or services.
4. Address: Complete mailing address of the recommended vendor.
5. FID#/State Contract #, if applicable: Please 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.
6. Fax #: Fax number, if available, of recommended vendor.
7. Phone#: Enter the phone number of the recommended vendor.
8. Attn: If you would like the purchase order to go to a particular person at the recommended vendor, please provide the contact person's name.
9. Description and specifications: Please enter a brief description of the item to be purchased as well as identifying information, such as a catalog number, size, color, etc. Please do not enter just a catalog number or part number – a description is needed for account coding purposes.
10. Quantity: Enter the quantity requested. Be sure to specify the unit of measure of how the item(s) is sold (box/6, each, pkg/10, gallon, etc.)
11. Net price: Enter the price per unit as the net price. If using the intranet departmental request form, the total price per item will compute. If producing the request manually, please compute the total for each item.
12. Total: If using the intranet departmental request form, the total of all items will compute. If using a paper copy of the departmental request, please add the amounts for a total for the purchase request.
13. Approved By (Department): The department or division head should approve the request in this space. Any further levels of approval may be evidenced by initials after the department head signature. Vice President of Information Technology signature is required here for all technology related requests.
14. Approved By (Business Affairs): This space is to left open for appropriate approval within Business Affairs.
15. Purchase Order No.: This field will be completed by the Business Affairs Office.

- **Purchases of Uniforms and Clothing**

It is the policy of East Georgia State College that only uniforms, clothing and special footwear be 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).

The provision of uniforms or clothing requires specific approval as a prerequisite. Departments that require employees to wear uniforms or clothing will pay for the uniforms or clothing from College funds only after specific approval from a direct report to the President and Marketing. The College's Purchasing Officer must be contacted for a list of approved vendors prior to making the request. No order is to be placed with a vendor without following the College's purchasing policy, which requires an approved purchase order for most purchases. No purchase of uniforms or clothing may be completed using a Purchasing Card (P-Card).

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) to perform his/her assigned job duties.

This policy applies to all purchases made with State funds or funds from the East Georgia College Foundation.

- **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, it is 5-7 business days after receipt of the merchandise. The notification is usually made to a Customer Service Representative.

Please notify the procurement specialist (Ext. 2191) immediately if you receive merchandise that needs to be returned. The original purchase order number and details of the reason for the return must be supplied to the procurement specialist. If the department has been the primary contact with the vendor, it is preferable that the departments contact the appropriate vendor representative and obtain the Return of Merchandise (RMA) number and specific instructions for the return. If the procurement specialist was the primary contact with the vendor, those return arrangements will be handled by the procurement specialist.

If payment has not yet been made on 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 made to the departmental account when it is received.

- **Internal Purchases – EGSC Central Office Supply**

This procedure provides guidelines for ordering copy paper from the College's central office supply.

Requests for copier paper may be made by e-mail to the procurement specialist. The request should include the following information:

1. Department: Enter the department or division requesting the paper.
2. Date: Enter the current date.
3. Description: Enter the description of the copy paper (size)
4. Quantity: Enter the number of cases requested.
5. Unit Price: Leave blank – Business Affairs will complete.
6. Total price: Leave blank – Business Affairs will verify the unit price and compute the total for each item.
7. Department Head – The order form must be signed by the department/division head.
8. Send the completed form to the Business Affairs Office for processing.

Repairs/Maintenance

• Copy Machines

Any service or repair needed for copiers should be reported to the purchasing specialist in the Business Affairs Office (Ext. 2191). If the purchasing specialist is not available, report the problem to another Business Affairs employee (Ext. 2186). The make and model number of the machine and the machine's location is required. Service should be provided within 24 hours after requests are made.

• Other Equipment Repairs

This procedure provides guidelines for ordering repairs on items such as:

- Televisions
- VCR's
- Audio/Visual Equipment
- Laboratory Equipment
- Cameras
- Telephones/voice mail
- Data lines

Before you contact the Business Affairs Office regarding repairs to instructional technology equipment, please submit a work order to Computer Services via the MyEGSC web portal or by phone at Ext. 2093. The Business Affairs Office will require the following information in order to order service: serial number, manufacturer, model name and model number.

The department is responsible for recording decal and serial numbers before the equipment is removed from the premises for repair. Always attach a note to the equipment with your department location and a brief description of the problem and forward information to Pam Herrington in Business Affairs.

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 institution will benefit both parties. In addition to maintaining good business practices, the 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.

All invoices should be addressed to:

East Georgia State College
Business Affairs
131 College Circle
Swainsboro, GA 30401

Invoices should never be sent directly to an East Georgia State College employee. When invoices are received, Accounts Payable will notify the appropriate department for verification and approval to pay. Any inquiries concerning unpaid invoices should be referred to Accounts Payable (Ext. 2053).

• **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 and subscriptions. In most other instances, prepayments are discouraged.

If the terms of the purchase of goods or services require a prepayment, complete a check request and send it to the Business Affairs Office with instructions included regarding the prepayment. Attach supporting documentation (invoice, order form, etc.). (Remember that a Travel Request Form must be completed before a registration fee is processed - see the Institutional Travel Regulations for instructions on completion of the Travel Request Form).

- **Contracts**

See Contract Policy

The East Georgia State College Contract Policy can be found at the College's website: <http://www.ega.edu/policy/ContractReview.pdf>. Any questions concerning College contracts should be addressed to the Vice President for Business Affairs (Ext. 2025).

- **Georgia Sales and Use Tax**

As a unit of the University System of Georgia and the State of Georgia, East Georgia State College 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 the procurement specialist.

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.

- **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.

Petty cash purchases will need additional information to be considered tax exempt. It is very important that institutional personnel provide a tax exemption certificate to the vendor at the time of making the purchase. Each institutional procurement office must insure that all personnel making these types of purchases are given adequate instructions and proper forms to eliminate sales taxes from being charged to the institution.

Scholarships

East Georgia State College 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 EGSC 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 established by the agencies funding the programs. Pell and SEOG are federal grant programs and are considered Restricted Funds. HOPE is a scholarship program and is accounted for in Designated Scholarships.

The EGSC Scholarship Committee awards all other institutionally awarded scholarships at East Georgia State College regardless of the funding source. These scholarships are considered as Restricted Funds in the 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.

EGSC Scholarship Committee – 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 functions are to recommend policies and procedures as necessary and proper to accomplish its purpose, evaluate applications received for scholarships based on criteria recommended by the committee, and make recommendations concerning worthy recipients for these scholarships.

Membership:

- Chair, Director of Financial Aid;
- External Affairs;
- Academic Affairs;
- Business Affairs; and,
- One faculty member elected by the Faculty

Applications for EGSC scholarships may be obtained from the Admissions Office in the Student Services Complex Building.

Chart of Accounts/Financial Structure

The object of this material is to provide a basic explanation of the account numbering system in the Financial Accounting System of East Georgia State College.

East Georgia State College currently uses a series of codes which comprise the chart string that denotes the required values for the financial records. The financial chart of accounts for East Georgia State College is based on the account and code structure as established by the Board of Regents for the PeopleSoft Financials System. Those accounts and codes are based upon designations as specified in the NACUBO College and University Business Administration and upon GASB (Governmental Accounting Standards Board) rules and regulations. The financial chart of accounts serves as the basis for all official financial reports and for the annual financial statements submitted to the Board of Regents and the State Auditors.

Each accounting chart string may include any of the following six principal fields which vary in length as specified below:

1. Fund Code - A Fund is an accounting entity with a self-balancing set of accounts consisting of assets, liabilities and net assets.

The Fund Codes used by accounting services include the following:

Current Operating Funds

- Fund 10000 – Education & General-State Appropriations
- Fund 10500 – Education & General-Tuition Funds
- Fund 10600 - Education & General-Other Funds
- Fund 12000 - Auxiliary Enterprises
- Fund 12210 – Auxiliary-Housing
- Fund 12220 – Auxiliary-Food Service
- Fund 12230 – Auxiliary-Bookstore
- Fund 12240 – Auxiliary-Health Services
- Fund 12250 – Auxiliary-Transport & Parking
- Fund 12270 – Auxiliary-Vending
- Fund 12280 – Auxiliary-Athletics
- Fund 15000 – Indirect Cost Recoveries
- Fund 16000 – Student Technology Fees
- Fund 20000 – Restricted Education & General
- Fund 40000 – Endowment Funds
- Fund 50000 – Unexpended Plant

Agency Funds

- Fund 13000 - Agency Funds - Student Activities Programs
- Fund 60000 - Agency Funds - Private Trust
- Fund 61000 – Agency Funds- Designated Scholarships
- Fund 62000 – Agency Funds- Payroll Operations

2. Program Code - The Program Code defines a group of related activities having as their purpose the accomplishment of a major service or program for which the institution is responsible. A five digit numeric code is used to designate all program codes.
3. Class Code - The Class Code is a five-digit numeric code which indicates the origin of the funds.
4. Department Code – The Department Code is a seven digit numeric code that describes the organizational unit (usually a department or division) that originates the financial transaction.
5. Project/Grant Code – The Project/Grant Code is a three digit code that is used to identify a specific sponsored grant (which may be a Federal, State, Local, Private or

Endowment grant) or may be used to identify specific projects that may fall under a particular department code.

6. Account Code – The six digit numeric Account Code provide a method of classifying transactions in the General Ledger. Account codes are designated for Asset, Liability, Net Asset, Revenue, Appropriation, and Organization Accounts.

The numbering of account codes follows the typical account designations:

- 100000-199999 Assets
- 200000-299999 Liabilities
- 300000-399999 Net Assets
- 400000-499999 Revenue
- 500000-599999 Personal Services expenditures
- 600000-699999 Travel expenditures
- 700000-799999 Operating Supplies & Expense
- 800000-899999 Equipment Purchases

Institutional Budgets

The Vice President for Business Affairs at East Georgia State College is responsible for the preparation of the annual operating budgets of the institution and the quarterly budget amendments. The East Georgia State College 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 East Georgia State College during a given fiscal year. Annual budgets are prepared and maintained for the following funds:

- Fund 10000 Educational and General
- Fund 10500 Educational and General – Tuition
- Fund 10600 Educational and General – Other Funds
- Fund 10900 Federal Stimulus
- Fund 13000 Student Activities
- Fund 15000 Indirect Cost Recov & Adm Cost
- Fund 16000 Student Technology Fees
- Fund 20000 Restricted Education & General
- Fund 50000 Unexpended Plant

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 East Georgia State College is delegated by the President to the President's Administrative Staff and by them (if appropriate) to the Directors of Department/Division 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. Departmental budget managers 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 emailed to each budget manager and should be reviewed promptly. Any questions or inquires should be directed to the Vice President for Business Affairs.

Parking Decals

- **See Parking and Transportation Policy**

The East Georgia State College Parking and Transportation Policy can be found at the College's website: <http://www.ega.edu/policy/ParkingTransportationServices.pdf>. Any questions concerning College's parking and transportation policy should be addressed to Director of Auxiliary Services.

Parking Tickets

- **See Parking and Transportation Policy**

The East Georgia State College Parking and Transportation Policy can be found at the College's website: <http://www.ega.edu/policy/ParkingTransportationServices.pdf>. Any questions concerning College's parking and transportation policy should be addressed to Director of Auxiliary Services.

Payroll

The payroll function is responsible to the Comptroller and handles all payroll payments to all employees associated with East Georgia State College. The payroll function ensures that all properly authorized deductions have been made and that all payments are delivered to the appropriate location for distribution.

- **Standard Work Week and Compensatory Time**

For purposes of calculating a forty-hour work week for classified employees, the week begins at 12:00 AM on Saturday and ends at 11:59 PM (midnight) the following Friday. Bi-weekly time cards should be approved in ADP by immediate supervisors by 12:00 PM on the ending Friday of the pay period. Failure to approve time in a timely manner may result in a delayed paycheck for the affected employee (to the next scheduled bi-weekly pay date).

All non-exempt staff employees are covered by the provision of the Fair Labor Standards Act which, in part establishes a minimum hourly wage and requires the payment of overtime for

work performed in excess of forty hours per week at a rate not less than one and one-half times the employee's regular hourly rate of pay. Overtime will not be paid until an employee has physically worked forty hours in one week, not including holiday, vacation or sick leave. In lieu of payment for approved overtime work, compensatory time is granted at one and one-half hours for each hour of overtime work. Approved compensatory time is subject to a maximum accumulation of sixty (60) hours and must be expended by the end of the succeeding calendar quarter. If the approved compensatory time is not used within 60 days, the hours will automatically be paid to the employee.

Should any employee be required to work beyond their normal work day, the direct supervisor should make provision for comparable time off to compensate for the overtime within that forty-hour work week. If that is not possible, then such overtime will be recorded on the time records and taken as compensatory time as explained above.

- **Joint Staffing**

The practice of employing faculty and other personnel by two or more institutions within the system during the same period of time is a recognized method of keeping costs to a minimum.

The Employment Compensation Agreement form has been developed to comply with the requirements of the Official Code of Georgia Annotated Section 45-10-25, No. 8. If the President of an institution wishes to delegate signature authority to department heads, etc. for this process, this must be done in writing with specific reference to the Official Code of Georgia Annotated Section 45-10-25, No. 8.

The Employment Compensation Agreement should be initiated by the requesting employee's institution. Once approval is granted by the employee's home institution, employment by the requesting institution may begin. The employee is paid by the home institution using normal payroll processes. After payroll payment, the home institution will seek reimbursement from the requesting institution. Joint staffing employees should direct questions concerning payroll to their home institution's payroll department.

Due to the complexities of payroll-related reporting, only **one** institution may record and report the complete payroll activity for the shared employee using the Employee Compensation Agreement Form with these guidelines:

1. The employee will be considered as a full-time employee at the home institution and will receive full contract pay from the home institution.
2. Each institution sharing the time of the employee will budget its share of the employee's time (EFT) and dollars.

Note: For contract employees, close coordination between institutions is necessary to ensure that the EFT and dollars do not exceed those noted in the employee's contract.

3. After the employee is paid by the home institution using the normal payroll methods, the home institution will enter the personal service expenditures into its accounting records.
4. Settlement of accounts between institutions may be affected by arrangement between the fiscal officers at each institution involved. The timing and method of settlements shall be at the discretion of these fiscal officers.
5. Fringe benefits related to the personal services dollars involved may be transferred if the fiscal officers concerned deem the amount material.
6. In instances where sponsored operations are involved, the overhead allowance in any given contract shall remain at the institution where the sponsored project is located.

Note: Exceptions to this rule may be made if the amount is material. An amount shall be considered material if it exceeds fifty percent (50%) of the total overhead allowance for the sponsored project.

• **Check/Advice Distribution**

Employees who are on direct deposit can print/view their advices through ADP payroll system through self service. Contact the Payroll Specialist in the Business Affairs Office for any questions.

All EGSC employees are required, effective October 1, 2011, to utilize direct deposit. For those employees not on direct deposit, payroll checks will be mailed to the employee at the home mailing address by the ADP Distribution Center in time for the employee to receive it on the actual pay date.

• **Extra Compensation**

Extra compensation may be paid to employees for tasks performed after normal business hours for duties not included in the employee's normal job responsibilities, provided the following three criteria are met:

1. The tasks must be outside of the employee's regular department.
2. The Compensation Agreement Form must be completed and signed by the appropriate department heads.
3. The employee must meet at least one of the criteria listed below (Criteria from the Official Code of Georgia Annotated Section 45-10-25):
 - Chaplain
 - Fireman
 - Dentist
 - Certified Oral or Manual Interpreter for Deaf Persons
 - Registered Nurse
 - Licensed Practical Nurse
 - Psychologist

- Teacher or Instructor of an evening or night course or program
- Professional holding a doctoral or masters degree from an accredited College or university
- Part-time employee

Also, an employee meeting all three criteria listed above may be paid extra compensation for a task for another department during normal job hours if the task is not part of the employee's normal job responsibilities and the employee takes annual leave for the portion of time that is being used for the task receiving extra compensation.

Employees that have been determined by the institution to be non-exempt, as defined by the Fair Labor Standards Act (FLSA), and are performing extra duties could qualify for overtime pay. Non-exempt employees should be paid at least the overtime rate or more.

Any department requesting to utilize the personal services of an East Georgia State College employee, other than those services for which the employee is employed must notify the Vice President for Business Affairs by submitting a Request for Compensation Form.

Request for Compensation Form must include the following information:

1. Name of employee to be compensated.
2. Social Security number of employee to be compensated.
3. Amount to be paid in extra compensation.
4. Account number to be charged with the extra compensation.
5. Date service was provided.
6. Explanation of services provided.
7. Approval of authorized personnel in department funding the extra compensation, the employee's home department and the applicable Vice President

Fleet Vehicles

The College maintains a fleet of campus vehicles for faculty and staff usage on College business. The vehicles may be used to attend meetings and conferences (the travel of any College employee must be approved prior to attendance – see Institutional Travel Rules and Regulations on the EGSC website) as well as to teach at off campus locations.

The vehicles are to be reserved in the Business Affairs Office at East Georgia State College. Instructional usage (travel to off campus instructional sites) takes precedence over any other usage of the fleet vehicles. After instructional preference, each vehicle is reserved on a first-come, first-serve basis. Each vehicle contains a mileage log which must be completed before taking the vehicle from campus and must be completed upon the return of the vehicle to the College campus. Each vehicle contains a Fleet Fuel Management Card which is to be used to purchase gasoline for the vehicle. Regular unleaded gasoline is to be used at all times. Prior to use of a campus vehicle, contact the purchasing specialist for addition information on the fleet fuel management system.

Fleet vehicles are not to be taken to employee homes nor are they to be used for personal business. If an employee plans on taking approved travel and has requested a fleet vehicle and the campus vehicle is not available, the employee will take his/her personal vehicle and be reimbursed for mileage as per the current institutional travel regulations. Mileage will be charged to the user's department each month at the per mile rate established by guidelines (see Institutional Travel Policy for rates).

The fleet vehicles are to be kept clean and should not be returned to campus completely empty of gasoline. The Plant Operations department is responsible for servicing the fleet vehicles and does so each morning, assuming that the vehicle is returned the prior evening.

If you are in an accident, the insurance card can be located inside the car. Be sure to get the following information before leaving the area:

1. Date, Time, Place;
2. Your Vehicle – year, make, model, tag;
3. Describe accident include:
 - a. Direction each vehicle was traveling
 - b. Weather conditions,
 - c. Details of accident.
4. For all individuals include: name, address, employer, home and work phone numbers. Describe injuries claimed and observed; ID hospital, if applicable;
 - a. Insured (State Employee) driver
 - b. Your passengers
 - c. Other driver
 - d. His/her passengers
 - e. Witnesses
5. Other vehicle(s): year, make, model, tag, insurance co. and policy #;
6. Police: agency, officer, citations issued (?), to whom?

Vendor Background Checks

East Georgia State College shall review services provided to the institution by a vendor when the services 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. East Georgia State College will not obtain the results of these checks. If appropriate, the requirement for a vendor to conduct background checks on its employees and to indemnify the institution against the actions of vendor employees will be specified in the contract for services.

Miscellaneous

- **Courier Service to the Statesboro Center (EGSC--Statesboro)**

Courier/mail service to the Statesboro Center is provided daily (Monday through Friday). Mail or other items to be delivered should be in the Mail Room in the Student Services Complex no later than 9:00 AM each day.

- **Vending**

Vending machines in need of repair should be reported to the East Georgia State College Business Affairs Office. Cash refunds may be obtained from the Business Affairs Office located in the Student Services Complex.

ARCHIVED
For an up-to-date copy, go to the policies and procedures page on the EGSC website