



2024

**FISCAL POLICIES
AND PROCEDURES MANUAL**



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POLICY NAME:	301.01 Financial Management	7/15/2024
EFFECTIVE:	04/13/2016, Revised 03/08/2023	
SUPERSEDES:	301.01: Financial Management issued April 13, 2016	
SOURCE:	<i>Code of Alabama 16-60-111.2; 16-60-111.4</i>	
CROSS REFERENCE:		

H. Council Trenholm State Community College (TSCC) shall operate within available resources and shall maintain adequate operational balances as defined by the Chancellor and reported to the Alabama Community College System (ACCS) Board of Trustees to ensure the financial stability of the institution. TSCC shall ensure processes are adequate to safeguard institutional resources.

Colleges in The Alabama Community College System (ACCS) must maintain uniform accounting records in accordance with the National Association of College and University Business Officers (NACUBO) Manual. The chart of accounts structure was developed for use by the colleges in The Alabama College System and is based upon NACUBO’s procedures, State of Alabama laws, Board of Trustees policies on <https://www.accs.edu/about-accs/board-of-trustees/policies-and-procedures/>, and Alabama Community College System procedures. An excerpt from Chapter 1 of the ACCS Fiscal Procedures Manual on <https://info.accs.edu/index.cfm/departments-services/fiscal-services/>, entitled Chart of Accounts follows this section. The excerpt provides definitions of the funds and account codes prescribed by the Department.

Chart of Accounts

Accounts are structured as follows:

XXXXXX-XXXXXX-XXXXXX-XXXX-XXXX-XX

- | | | | | | |
|----|----|---|----|----|----|
| a. | b. | c. | d. | e. | f. |
| | a. | XXXXXX - Fund | | | |
| | b. | XXXXXX - Organizational Unit/Department | | | |
| | c. | XXXXXX- Account | | | |
| | d. | XXXX- Program | | | |
| | e. | XXXXX- Activity (Optional) | | | |
| | f. | XX – Location (Optional) | | | |

An example of an account is 110100 – 601040 – 720500 - 6001- CWMOA – 20. This account is read as follows:

- a. 110100 – Unrestricted Fund
- b. 601040 – Organizational Unit/Department
- c. 720500 – Account – Materials and Supplies
- d. 6001 – Unrestricted Shared Services
- e. CWMOA – Activity
- f. 20 – Location

POLICY NAME:	301.02 Accounting Procedures
EFFECTIVE:	04/13/2016
SUPERSEDES:	301.02 issued 0-26-15; 07-23-14; 02-05-13; 03-27-08; 12-08-94; 1979
SOURCE:	<i>ACCS Board of Trustees Policy and ACCSFPM</i>
CROSS REFERENCE:	

1. The Fiscal Procedures Manual for the Alabama Community College System (*ACCS FPM*) <https://www.accs.edu/about-accs/board-of-trustees/policies-and-procedures/> shall be used by all institutions. The Chancellor shall revise and maintain the manual as needed to comply with Generally Accepted Accounting Principles (GAAP), good business practices, Board of Trustees policy <https://www.accs.edu/about-accs/board-of-trustees/policies-and-procedures/>, and applicable laws.
2. The H. Councill Trenholm State Community College (TSCC) Fiscal Policies and Procedures Manual supplements and further enhances local policies and procedures.

ACCOUNTING CONTROLS CHECKLIST

Suggested Reconciliations and Adjusting Entries (may vary from institution to institution)

PROCEDURE:

1. End of Month and Term Checklist
 - a) Adjusting Entries – Monthly
 - i. Record Interest Earned on Bank Accounts
 - ii. Record Returned Checks
 - iii. Record Receivable Amounts
 - iv. Transfer Funds for Federal Grants
 - b) Adjusting Entries Term
 - i. Record Tuition Waivers
 - ii. Transfer Renewal and Replacement Fees
 - iii. Transfer Building Fee (Institutions with Bond Indebtedness)
 - iv. Transfer Facilities Renewal Fee
2. Reconciliation of General Ledger Accounts
 - a) Bank Reconciliation
 - b) Account Receivable Reconciliation Aging of Account Receivable
 - c) Return Check Reconciliation
 - d) Accounts Payable Reconciliation
 - e) Schedule of Due to and Due from Reconciliation

- f) Schedule of Transfer in and Transfer Out Reconciliation
- g) Revenue Control Account Reconciliation
- h) Expense Control Account Reconciliation
- i) Student Financial Aid Reconciliation (The report to the Federal Government listing student awards must agree with the expenses reported in the general ledger)

3. End of the Year Check List

The year-end procedures will vary from institution to institution based on the number of personnel, accounting system, and computer system. Some chief financial officers may adjust and/or reconcile some items monthly, quarterly, or at the completion of a semester. At a minimum, the adjustments and/or reconciliations should be completed at year-end.

- a) Adjust tuition and fees based on the number of fall semester days in each fiscal year.
- b) Adjust scholarship expenses based on the number of fall semester days in each fiscal year.
- c) Adjust salary and benefit expenses based on the number of contract days worked in each fiscal year.
- d) Adjust expenses and inventory accounts based on physical inventory of supplies. These may include cafeteria, bookstore, and departmental inventories.
- e) Reimburse petty cash funds for all outstanding vouchers.
- f) Allocate final indirect costs to all grants.
- g) Reconcile fixed assets making adjustments as necessary. Deletions and donations should be adequately documented. Run subsidiary listing by category of asset.
- h) Provide accumulated depreciation and depreciation listing for each fixed asset category as applicable.
- i) Reconcile cash and record adjusting entries.
- j) Reconcile investments and record adjusting entries.
- k) Record and reconcile receivables. Reconcile general ledger to subsidiary listings or backup documentation.
 - i. Leases
 - ii. Notes
 - iii. Student Accounts
 - iv. Returned Checks
 - v. Work Orders
 - vi. Interest
 - vii. Amounts due from grantors (Revenue should equal expenses for restricted funds.)
 - viii. Accounts receivable for contractual agreements (TEBI, rent, etc.)
- l) Run the aging of accounts and pledges receivables and record allowances for bad debts.

- m) Record and reconcile liabilities. Reconcile general ledger to subsidiary listings or backup documentation.
 - i. Deposits held in trust for others (including students funds received on account more than amounts owed) & work order deposits.
 - ii. Student (such as insurance, exam fees, etc.)
 - iii. Sales tax payable (net of applicable discount)
 - iv. Compensated absences should be calculated based on the fall salary scale for employees.
 - v. Accounts payable for goods received but not yet paid. Do not forget PSCA funds.
 - vi. Bond Reserve Fund Fee Payable
 - n) Reconcile debt to backup documentation. Reconcile change in liability accounts to current year expenses.
 - i. Leases
 - ii. Bonds
 - iii. Notes
 - o) Reconcile bond sinking funds. Make sure the amount on deposit with the trustee meets the bond agreement's requirements.
 - p) Amortize bond discount, premium, and/or issuance costs.
 - q) Enter final transfer for facility renewal fee.
 - r) Enter final transfer for building fee (if required by bond issue).
 - s) Reconcile transfers among funds.
 - t) Reconcile detailed financial aid listing to general ledger.
 - u) Schedule data for scholarship allowances for elimination entry.
 - v) Schedule data for internal purchases elimination entry.
4. Other Items
- a) Review outstanding purchase order listing. Cancel purchase orders that are not needed. Contact vendors for invoices for open purchase orders if goods have been received.
 - b) Proper documentation of all computations and adjustments performed in "A" above should be maintained for audit. Other items to maintain for auditors include:
 - i. Printout of Grant Administration and Payment System (G5) at September 30
 - ii. List restatements to fund balance
 - iii. LEA listing traced to detail account with receipt numbers
5. Footnote Information (The following information will be required for the "Notes to the Financial Statement".)
- a) Information concerning construction contracts and lease agreements.
 - b) GASB 68 disclosures
 - c) Employee retirements and terminations for the year and amounts expended as compensated absences.
 - d) Amount spent on unemployment compensation.

- e) Employer costs for teacher retirement and health insurance benefits.
- f) Prepare information related to the Retiree Drug Subsidy.
- g) Schedule of financial institutions used by the institution with average daily balances and interest earned on each account.
- h) Schedule of construction projects in progress.
- i) Schedule of state bond fund balances available.
- j) Schedule of library book volumes and additions and deletions for the year.
- k) Schedule of the number of acres of land owned by the institution.
- l) Schedule of fall semester headcount and FTE.
- m) Schedule of on-behalf payments made by PEEHIP.
- n) Prepare information for RSI-Grants (Include donations)

INTERNAL CONTROLS

Sources: NACUBO - Internal Control Components and Activities and Professional Standards, vol.1, Sec. AU 322.07, June 1999, AICPA.

Internal control is a combination of the activities, plans, attitudes, policies, and efforts of everyone in an institution working together to provide reasonable assurance that the institution will achieve its mission and objectives. For internal control to work, everyone working for the institution must be involved. Internal control must be dynamic, continuously adapting itself to the changes within and without the organization.

There are basically four purposes of internal control:

1. To promote orderly, economical, efficient, and effective operations and to produce quality services or products consistent with the institution's mission;
2. To safeguard resources against loss due to waste, abuse, mismanagement, errors and/or fraud;
3. To ensure adherence to laws, regulations, contracts, and management directives; and
4. To develop and maintain reliable financial and management data and to accurately present that data in a timely manner.

PROCEDURE:

1. The College utilizes the COSO framework as the basis for its Internal Control activities and its Internal Control Check List. (*Exhibit 2: Internal Controls Checklist*)
2. The Treadway Commission (COSO) Internal Control Integrated Framework defines internal control as follows:
“Internal control is a process, effected by an entity’s board of directors, management, and other personnel, designed to provide reasonable assurance regarding the achievement of objectives in the following categories:
 - a) *Effectiveness and efficiency of operations;*
 - b) *Reliability of financial reporting; and,*
 - c) *Compliance with applicable laws and regulations.”*

This framework has become the most accepted model of internal control conceptual framework utilized in the United States. Internal controls promote efficiency, reduce the risk of asset loss, and help ensure the reliability of financial statements and compliance with laws and regulations. Effective internal controls over assets are designed to prevent and detect the misappropriation of assets.

The framework defines the relationship between an entity’s objectives and the five components of internal control. The categories of objectives are defined as follows:

1. Operations relates to the effectiveness and efficiency of the entity’s operations to include the following:
 - a) Operational and financial performance goals
 - b) Safeguarding of assets against loss
2. Reporting relates to internal and external, and financial and non-financial reporting to include reliability, timeliness, transparency, or other terms as set forth by regulators, standard setters, or the entity’s policies.
3. Compliance relates to adherence to laws, regulations, and standards to which the entity is subject.

The components of internal control are defined as follows:

1. Control Environment is the set of standards, processes, and structures that provide the basis for carrying out internal control across the organization.
2. Risk Assessment is a dynamic and continuous process for identifying and assessing risks to the achievement of an entity’s objectives.
3. Control Activities are the actions established through policies and procedures to mitigate identified risks to the achievement of an entity’s objectives.
4. Information and Communication relates to the providing, sharing, and obtaining of relevant and quality facts and figures from both internal and external sources to support the functioning of the other components of internal control.
5. Monitoring Activities relate to continual and separate evaluations being used to ensure that each of the five components of internal control is present and functioning.

With the advance of technology and more of an institution's business being conducted through electronic means, more care must be taken to ensure the integrity and the reliability of the data. Some specific controls that should be maintained and controlled are:

1. Written Policies and Procedures - To support security and proper operation of all information systems, down to the individual user level. They should include guidelines informing authorized users of the proper use of the systems.
2. Unique User ID and Passwords - To ensure each employee is accountable for the work he/she has done.
3. Limited Staff Access - To limit access so only the functions necessary to perform an employee's assigned duties are available to that employee.
4. Software-Security Controls and Audit Capability - To support monitoring and documenting user and system activity, controls should be sufficient to indicate or detect possible misuse, abuse, or unauthorized activity on the system.
5. System and Data-file Back Up - To support adequate provisions for contingency, disaster recovery, and business resumption.

No system for internal control can catch every error or risk factor. But if everyone works together and management stays aware of the control environment, the likelihood of significant problems will be kept to a minimum and the institution should be able to achieve its missions and objectives. That's the goal for which we work.

POLICY NAME:	302.01 Fidelity Bond Schedule
EFFECTIVE:	04-13-2016
SUPERSEDES:	302.01 issued 02-26-15; 07-23-14; 02-05-13; 03-27-08; 12-08-94; 1979
SOURCE:	<i>Code of Alabama 16-60-111.2; 16-60-111.4</i>
CROSS REFERENCE:	

All Alabama Community College System institutions are required to purchase fidelity bond coverage.

PROCEDURE:

1. All institutions are required to provide coverage on the following institution officials and employees at the minimum stated rates as follows:

President or equivalent	\$500,000
Vice President	\$500,000
Chief Financial Officer	\$500,000
Treasurer	\$500,000
Financial Aid Officer	\$500,000
Blanket bonds for others handling funds	\$100,000

2. The President is authorized to obtain additional bond coverage or coverage for other institution officials as needed.

POLICY NAME:	302.02 Treasurer
EFFECTIVE:	04-13-2016
SUPERSEDES:	302.02 issued 02-26-15; 07-23-14; 02-05-13; 03-27-08; 12-08-94
SOURCE:	<i>Code of Alabama</i> 16-60-111.2; 16-60-111.4
CROSS REFERENCE:	

1. The President has designated the Regional Chief Financial Officer as treasurer/custodian of funds to be responsible for receiving and disbursing all institutional monies.
2. The President shall notify the Chancellor of the person receiving this designation.

POLICY NAME:	303.01 Accreditation Expenses
EFFECTIVE:	09-30-2017
SUPERSEDES:	
SOURCE:	<i>Code of Alabama 16-60-111.2; 16-60-111.4</i>
CROSS REFERENCE:	

Institutional accreditation expenses may be paid from state funds within the institution's current unrestricted funds.

PROCEDURE:

1. Accreditation expenses shall be limited to payment of travel, subsistence, lodging, and honoraria, incurred by members of visiting committees, other bona fide representatives, and members of the staff of the accrediting organization. This rule permits payment of only those expenses for which an institution is customarily invoiced by the accrediting organization following a visit.
2. The institution may pay from state funds the required annual dues of institutional accrediting agencies. Annual dues of correspondents, candidates for membership, and accredited members may be paid.
3. The institution also may pay from state funds the fees for accrediting individual programs offered by the institution where such an accreditation is an official prerequisite for the licensing of graduates of such programs by legally designated professional or occupational licensing boards or agencies in the State of Alabama or where such accreditation significantly enhances the employability of program participants.

POLICY NAME:	304.01 Financial Reporting
EFFECTIVE:	09-30-2017
SUPERSEDES:	304.01 issued 02-26-15, 07-23-14; 03-24-15; 02-15-13
SOURCE:	<i>ACT #2015-125; Code of Alabama 16-60-111.2; 16-60-111.4</i>
CROSS REFERENCE:	

Each institution shall submit an annual budget and annual financial statement in the format prescribed by the Chancellor. The Chancellor shall present the institution budgets to the ACCS Board of Trustees for approval prior to the commencement of each fiscal year.

PROCEDURE:

1. The Chancellor is authorized to consider and approve amendments to institution budgets during a fiscal year as requested by the President. The Chancellor shall prescribe a budget amendment format to be used by each institution to report amendments.
2. The college's fiscal operation is conducted based on an annual budget for the fiscal year October 1 through September 30. Each annual budget is based on the annual budget appropriations approved by the Alabama Legislature. The President is ultimately responsible for the preparation of these budgets. All college employees are asked to assist in the preparation of the annual budget.
3. For the purposes of this section, the term "Special Populations," in the context of funds appropriated by the State of Alabama, shall hereafter include:
 - a) Individuals with disabilities;
 - b) Individuals from economically disadvantaged families, including foster children;
 - c) Individuals preparing for nontraditional training and employment;
 - d) Single parents, including single pregnant women;
 - e) Displaced homemakers;
 - f) Individuals with other barriers to educational achievement, including individuals with limited English proficiency;
 - g) Individuals who are incarcerated or on parole; and

- h) Individuals who are in the first generation of their families to attend a college.
 - i) Individuals who need education or training for employment entry and/or advancement.
4. “Special Population” grants may be made for adult education, pre-employment skills training, and short-term intensive career technical training.
5. Budget Requests will be developed at the departmental level, with input from all personnel assigned to that activity. Respective Deans will assign appropriate personnel as budget center managers. Deans must request authorization by completing the Budget Center Authorization Form. *(Exhibit 3: Budget Center Authorization Form)*.
- a) The Institutional Goals and Strategic Initiatives are published on the Intranet and should provide a basis for the development of your Unit Plans. Budgets must be tied to Unit Plans, Goals, and Objectives, and each expense must be detailed.
 - b) Budget Planning Packets will be distributed annually and include the following:
 - i. Budget Worksheets (Unrestricted)
 - ii. Instructions for Budget Worksheets
 - iii. Banner Account Codes (Expense Codes) Descriptions
 - c) The proposed budget (Budget Worksheet) should include expense items necessary to continue the operation of each department for the coming year. In order to assist you with this project, historical data from prior years has been provided. **Do not enter data directly on the Budget Worksheet for prior years or change any formulas on this page.**
 - d) Enter budget request information on the Budget Worksheet. **Do not add lines or change account codes on this form.** It is not necessary to request funds for all line items listed since many may not pertain to your department. Descriptions for each expense code are provided to clearly classify line-item requests (Account Code Descriptions). Current year budget information may be reviewed and printed from the Banner accounting software. The current year's budget information may include one-time expenditures such as equipment, furniture, software, etc. That may not be required for the coming year. Every budget line request should be detailed on the Detail Budget Page and tied back to the departmental goals and objectives. Budget Administrators responsible for more than one Department must prepare separate budgets for each department.
 - e) The appropriate departmental staff should complete the Budget Worksheet Packet and provide a completed copy to the appropriate **Dean**. Deans are asked to review all requests, make comments or changes, and e-mail an electronic copy including any changes to the Business Office.

- f) Deans will be contacted when budget revisions are necessary. Business Office is responsible for the development of the college wide budget as directed by the President. No proposed Budget Worksheet request shall be assumed final until approved by the President.
 - g) The President will hold budget hearings at the dean level for all departmental budgets. Deans will present their budgets to the President and his selected hearing committee. Proposed budgets will be adjusted for any changes resulting from the hearings.
 - h) The President approves the final budget and sends to the ACCS for approval.
 - i) After budgets are approved by the ACCS Board of Trustees they are distributed to the college.
 - j) The budgets are entered into the accounting software by the Business Office so that information will be available in the new fiscal year.
 - k) Adjustments to budgets are periodically required by a division. These adjustments are requested by the budget center manager by completing the entire “Budget Transfer Form” on the intranet or by initiating a budget transfer in Banner at the departmental level. (***Exhibit 4: Budget Transfer Form***) Upon completion and approval by the appropriate parties (Dean, Director (if applicable), Business Office, and both the Regional Chief Financial Officer and the President if \$5,000 or greater than), the budget request is entered into the accounting software by the business office.
 - l) Planned expenditures not executed in the current year will not be carried forward into the new budget year.
6. Restricted budgets are established upon issuance of the award letter and/or contract from external grantors. All restricted budgets should be reviewed upon entry and any changes necessary should be brought to the attention of the *Business Office*.

ELECTRONIC POSTING

Each institution of the Alabama Community College System and the Alabama Community College System Office shall electronically publish its financial data, prominently indexed and displayed on its principal website, and accessible to the public without the necessity of a password or registration.

PROCEDURE:

Each college and institution of the Alabama Community College System shall have on its principal web site a link titled *Financial Disclosure Data*.

1. Financial data shall include:
 - a) All grants and expenditures by the college or institution during the current fiscal year, specifying the amount, date, agency, funding source(s), grantee/payee, purpose, as well as an identifying number by which the grant or expenditure's pertinent contract, invoice, purchase order or grant documents may be requested.
 - b) A list of all contracts for goods and/or services of any type entered into by the institution during the current fiscal year, requiring Vendor Disclosure Statements. Information contained in the posting must include the name of the contractor, purpose, compensation, funding source(s), term of the contract, as well as an identifying number by which a copy of such contract and/or any payments made under such contract may be requested.
 - c) A list of all persons currently employed in any capacity by such institution, including each such person's name, job title, salary grade and step or rate of pay, full or part-time status, and date of original employment. Each institution shall also accompany such lists with all pertinent salary schedules.
 - d) Financial data from the fiscal year 2007 and for each fiscal year thereafter shall remain accessible.
 - e) Financial data shall not include information required to be kept confidential by State or Federal law.
2. On the Financial Disclosure Data webpage, each institution shall have links titled *Expenditures, Contracts, and Employees*.
 - a) Expenditures

On the *Expenditures* link, each institution shall list all expenditures (to include gross payrolls) for each month by the 15th of the following month and include the following information:

- Institution name
- Check Number
- Payee
- Date
- Amount
- Funding Source (funding source should reflect the fund from which the expenditure was made)
- Purpose (the purpose of the expenditure should reflect the description of the account code)

b) Contracts

On the *Contracts* link, institutions shall list all contracts and grants for which monetary consideration is involved and for which a Vendor Disclosure Statement is required – (this definition does not include employment contracts or purchase orders).

The following information should be included:

- Institution name
- Identifying Number
- Contractor
- Term (the term should reflect the dates the contract is in effect)
- Amount
- Funding Source
- Purpose (the purpose should reflect the description of the object code)

a) Employees

The *Employees* link shall point to the publicly available report created as part of the Data Access and exchange (DAX) System which will disclose the information required by the policy on all employees currently employed by the institution using the data submitted by the institution to the DAX System. The link shall point to <https://dax.dpe.edu/Reports/Policy30402Per.aspx?colcode=99> where 99 is the institution's DAX college code.

3. All financial data shall be published in a format capable of being easily downloaded, searched, and sorted by software commonly available on consumer-owned personal computers over internet connections.
4. The Alabama Community College System Office shall maintain electronic links to each institution's financial data.

POLICY NAME:	306.01 Short-term Debt
EFFECTIVE:	09-30-2017
SUPERSEDES:	
SOURCE:	<i>Code of Alabama 16-60-113</i>
CROSS REFERENCE:	

An institution has the authority to request during any fiscal year the approval of the Chancellor to borrow money in anticipation of the current revenues for that fiscal year and to pledge that current funds are not sufficient to pay salaries for any given month, provided that any such amount shall not exceed one month's state allotment.

PROCEDURE:

The president of the institution must submit a written request to the Chancellor to include the circumstances that created the shortage of funds and the amount of debt to be incurred.

POLICY NAME:	306.02 Long-term Debt
EFFECTIVE:	09-30-2017
SUPERSEDES:	
SOURCE:	<i>Code of Alabama 16-60-111.4; 16-60-111.11</i>
CROSS REFERENCE:	

Upon the recommendation of the Chancellor and the approval of the Board of Trustees, an institution may incur long-term debt in the form of bonds payable for the purpose of land acquisition and capital projects.

POLICY NAME:	307.02 Reserve Fund
EFFECTIVE:	09-30-2017
SUPERSEDES:	
SOURCE:	<i>Code of Alabama 16-60-111.11</i>
CROSS REFERENCE:	

The Alabama Community College System Reserve Fund consists of amounts collected as required by Board of Trustees Policy 326.01: Fees: General.

PROCEDURE:

The purpose of the Fund is to provide a reserve for use and benefit of Alabama Community College System institutions, including advances of short-term loans for payroll, capital projects, construction management, and debt service support.

1. Council:

The Alabama Community College System Reserve Fund Advisory Council shall oversee the collection, investment and use of Reserve Fund deposits consistent with the fiduciary responsibility to the citizens of Alabama.

The Advisory Council shall consist of the Chancellor, one president from each Board district, and, as ex-officio member, the president of the fiscal agent institution. Members shall be appointed by the Chancellor and will remain on the Council until removed by the Chancellor. The Chancellor shall report any changes in Council membership to the Board of Trustees.

The Chancellor shall serve as chair of the Advisory Council and shall provide the annual report to the Board of Trustees.

The duties of the Council shall consist of meeting at least annually to review and approve the required reports, authorizing use of funds, and making recommendations to the Chancellor on needed policy changes.

2. Source of Funds:

Each institution shall deposit the Reserve Fund Fee in the amount indicted in Board Policy 326.01 with the approved fiscal agent in accordance with the following schedule:

Fall term due by January 15
Spring term due by June 15
Summer term due by September 15

3. Use of Funds:

1. Allowed Uses:

Use of funds deposited by System institutions shall only be expended for such purposes as:

- a) Payment of periodic debt service (principal and interest) on behalf of a member institution in the event a System institution is unable to meet the payment schedule. The Reserve Fund shall be reimbursed by such institution for any amount paid on its behalf for periodic debt service plus a penalty amount which may be levied at the discretion of the Chancellor. Reimbursement shall be made by the institution within ninety (90) days.
- b) Short-term loan to a System institution if necessary to meet payroll. Repayment must be made by the institution within sixty (60) days.
- c) Short-term loan to a System institution if necessary for expenses associated with the review of proposed System institution renovation and new construction projects. Reimbursement shall be made by the institution within ninety (90) days.
- d) Short-term loan to a System institution if necessary for expenses associated with the construction management of ongoing System renovations and new construction projects. Reimbursement shall be made by the institution within ninety (90) days.
- e) Short-term loan to a System institution, if necessary, to address new facility project startup costs in advance of processing long-term financing. Repayment must be made by the institution within six (6) months following the receipt of bond issue proceeds.
- f) Expenses associated with provision of Alabama Community College System headquarters facilities.

2. Required Approval:

Funds may be disbursed only in the written direction of the Chancellor upon written approval of a majority of the Council. The Chancellor shall report all disbursements to the Board of Trustees.

4. Investments and Financial Management:

Receipts from the collection of the Reserve Fund Fee from each institution shall be invested on a daily or longer-term basis to secure the maximum investment return which is consistent with Board of Trustees Policy 308.01 Procedures. Financial services (to include investments) shall be evaluated and selected based upon services rendered by the financial institutions. The Advisory Council shall determine the primary financial institutions, or banks, where funds are deposited through recommendation by the fiscal agent. Financial institutions must be

insured by FDIC/FSLIC and must be designated in the SAFE program. Investment income shall be retained as part of the fund.

5. Required Balance:

The Fund balance shall at all times be maintained so as to equal at least the total annual debt service payments due by the System institutions for the current fiscal year as determined by the institution's annual budget as submitted to the Chancellor. At any time, the Fund balance exceeds the required amount, the Chancellor may suspend payment to the Fiscal Agent of the current fee amount until such time as the Fund balance falls below the required amount. Institutions shall continue to collect the fee even though it may not be remitted to the Reserve Fund but shall remain a part of the institutions' operational funds.

6. Fiscal Agent:

The fiscal agent institution shall be appointed by the Chancellor. The appointment shall remain in effect until the Chancellor revokes the appointment in writing. The Chancellor shall report any changes in the fiscal agent institution to the Board of Trustees.

The president of the fiscal agent institution shall serve in an ex-officio non-voting capacity on the Advisory Council.

The fiscal agent shall submit an investment income report to the Chancellor on a quarterly basis. A complete financial report shall be made to the Advisory Council annually by the fiscal agent. The Chancellor shall make an annual report to the Board of Trustees.

7. Dissolution:

In the event the Alabama Community College System Reserve Fund shall be dissolved, each institution shall receive a pro-rata amount of any remaining balance based on each individual college's contribution as a percentage of the overall contributions.

POLICY NAME:	308.01 Cash and Investment Management
EFFECTIVE:	09-30-2017
SUPERSEDES:	
SOURCE:	<i>Code of Alabama 41-14A-3; 16-60-111.4</i>
CROSS REFERENCE:	302.01; 315.01

The President shall establish a cash management and investment program for institutional funds. The President shall designate the chief financial officer to be responsible for the day-to-day activities and functions of the program. Such an officer shall be bonded in an appropriate amount in accordance with Board of Trustees policy. The designee shall manage both daily cash flow and short-term investments.

PROCEDURE:

1. Investment Goals
 - a) Foster sound and prudent judgment in the management of assets consistent with the fiduciary responsibility to the citizens of Alabama.
 - b) Investment of all appropriate available cash on a daily basis or longer-term basis to secure the maximum investment return, which is consistent with investment management policy.
 - c) Maximization of balances available for short-term investment.
 - d) Sufficient liquid funds available to pay current obligations in a timely manner.
 - e) To the extent funds are available to maintain a minimum of two months' operating contingency in cash and short-term investments (maturing one year or less).

2. Investments
 - a) All funds invested shall be invested in a manner consistent with all applicable state and federal laws and regulations.
 - b) All monies shall be placed in interest-bearing accounts unless legally restricted by an external agency.
 - c) Investments in debt securities are limited to the two highest quality credit ratings as described by nationally recognized statistical rating organizations (NRSROs) such as A.M. Best Company, Inc., Dominion Bond Rating Service Ltd., Fitch, Inc., Moody's Investors Service, and the Standard & Poor's Division of the McGraw Hill

Companies, Inc. *Obligations of the U.S. government or obligations explicitly guaranteed by the*

The U.S. government is excluded from this requirement.

- d) Investment securities must be insured, registered in the Institution's name, or held in the counterparty's trust department in the Institution's name.
- e) Legally permissible investments include:
 - 1) U.S. Treasury bills, notes, bonds, and stripped Treasuries.
 - 2) U.S. Agency notes, bonds, debentures, discount notes, and certificates.
 - 3) Certificates of Deposits, checking and money market accounts of savings and loan associations, mutual savings banks, or commercial banks whose accounts are insured by the FDIC/FSLIC, and who are designated a Qualified Public Depository (QPD) under the Security for Alabama Funds Enhancement (SAFE) program.
 - 4) Mortgage-Backed Securities (MBS).
 - 5) Mortgage related securities to include Collateralized Mortgage Obligations (CMOs).
 - 6) Repurchase Agreements.
 - 7) Stocks and bonds which have been donated to the institution.
 - 8) Gifts and Donations as noted in Board Policy 315.01.
- f) Notwithstanding the institution is authorized to purchase from the aforementioned list of legally permissible investments, the institution portfolio shall consist primarily of bank CDs and interest-bearing accounts, United States Treasury securities, debentures of a United States Government Sponsored Entity (GSE), and securities backed by collateral issued by GSEs. In order to diversify the portfolio's exposure to concentration risk, the portfolio's maximum allocation to specific product sectors is as follows:
 - 1) U.S. Treasury bills, notes and bonds can be held without limitation as to amount. Stripped Treasuries shall never exceed 50 percent of the Institution's total investment portfolio. The maximum maturity of these securities shall be 10 years.
 - 2) U.S. Agency securities shall have limitations of 50 percent of the institution's total investment portfolio for each Agency, with two exceptions. TVA and SLMA shall be limited to 10 percent of total investments. The maximum maturity of these securities shall be 10 years. Agencies that qualify for investment are: Federal

Home Loan Bank (FHLB), Federal Farm Credit Bank (FFCB), Federal National Mortgage Association (FNMA), Federal Home Loan Mortgage Corporation (FHLMC), Tennessee Valley Authority (TVA), and Student Loan Marketing Association (SLMA).

- 3) Certificates of Deposit with savings and loan associations, mutual savings banks, or commercial banks may be held without limit, provided the depository is a QPD under the SAFE Program. CD maturity shall not exceed five years.
 - 4) Mortgage-Backed Securities (MBS) shall include those issued by Government National Mortgage Association, (GNMA), Federal National Mortgage Association, (FNMA), and Federal Home Loan Mortgage Corporation, (FHLMC). The aggregate average life maturity for all holdings of mortgage-backed securities shall not exceed seven years, while the maximum average life maturity of any one security may not exceed 10 years. The aggregate total of all mortgage-backed securities may not exceed 50 percent of the institution's total investment portfolio.
 - 5) The institution may invest in CMO's (Collateralized Mortgage Obligations) and REMIC Securities (Real Estate Mortgage Investment Conduits) issued and collateralized by GNMA, FNMA and FHLMC. The total portfolio of mortgage-related securities shall not exceed 50 percent of the institution's total investment portfolio. The aggregate average life maturity for all holdings of CMOs/REMICs shall not exceed seven years, while the average life maturity of any one security shall not exceed 10 years.
 - 6) A repurchase transaction is a transaction in which the institution agrees to purchase a security from a counterparty and to resell the same or an identical security to that counterparty at a specified future date and at a specified price. The institution may enter into a repurchase transaction so long as (1) the repurchase securities are legal investments under state law for institutions; (2) the institution receives a daily assessment of the market value of the repurchase securities, including accrued interest, and maintains adequate margin that reflects a risk assessment of the repurchase securities and the term of the transaction; and (3) the institution has entered into signed contracts with all approved counterparties.
 - 7) The institution has discretion to determine if it should hold or sell other investments that it may receive as a gift or donation.
- g) The institution shall not invest in stripped mortgage-backed securities, residual interest in CMOs, mortgage servicing rights, or commercial mortgage-related securities.
3. Investment of debt proceeds and deposits with trustees is governed by provisions of the debt agreement. Funds may be invested in any legally permissible instrument.
 4. Endowment donations to the Institution shall be invested in accordance with the procedures and policies developed by the Institution and approved by the Chancellor. Funds shall be managed and invested in accordance with the "Alabama Uniform Prudent

Management of Institutional Funds Act” Code of Alabama Sections 19-3C-1 and following.

5. Investment Income
 - a) Interest earned shall be clearly accounted for in accordance with policies and procedures set forth in the *ACCS Fiscal Procedures Manual*.
 - b) Interest income shall be used for appropriate institutional purposes.

REVENUE/ACCOUNTS RECEIVABLES/CASH RECEIPTS

Effective management of cash receipts consists of methods that improve the rapidity with which an institution increases its bank balance. All cash should be deposited in an interest-bearing account daily.

"Cash" is defined as coin, currency, checks, money orders, and credit card transactions.

Required procedures for cash collection points include the following:

1. Accounting for cash as it is received.
2. Adequate separation of duties and checks and balances, which includes cash collecting, depositing, reconciling, and reporting.
3. Proper pre-numbered receipts given for all cash received.
4. Approval of any voided cash receipts by supervisor.
5. Deposit of cash promptly.
6. Reconciliation of validated deposit forms to supporting documentation.
7. Proper safeguarding of cash.

Depositories

Financial institution services (to include investments) shall be evaluated and selected based upon services rendered by the financial institutions serving the institution. The president is authorized to select (subject to the approval of the Chancellor) the primary financial institution, or banks, where funds are deposited through a best value request for proposal process to be undertaken at least every five years. Financial institutions must be insured by FDIC/FSLIC and must be designated in the Security for Alabama Funds Enhancement (SAFE) program.

A single bank account can represent a number of cash accounts on an institution's books. It is possible to accurately account for the cash in a number of separate funds on the institution's books when only one bank account is used. Where separate bank accounts are maintained, an institution should attempt to combine those for a more effective cash management policy. The accounting records must reflect the amount of cash available in each fund.

State Appropriation

Annual requests are made to the Governor and the Legislature for the state appropriation from the Education Trust Fund (ETF). The Alabama Community College System Office prepares the Executive Budget Office (EBO) Request for the community and technical colleges. State appropriations are allotted to the colleges electronically monthly.

Accounts Receivable

All funds due to the College must be recorded as accounts receivable. The Alabama Community College System's Chart of Accounts must be used to assign an accounts receivable account code. The Business Office is responsible for including in its internal control system practices that provide the following:

1. Collecting information for accounts receivable for all funds due to the College.
2. Preparing detailed billings and transmitting them to the responsible agency in a timely manner, so as not to delay the receipt of cash.
3. Recording all funds due to the College as accounts receivable.
4. Reconciling the accounts receivable balance shown in the general ledger to the unpaid billings each month.
5. Aging the accounts receivable and following up on uncollected amounts.

State law prohibits any institution or state agency from lending its credit to any individual or corporation. Student accounts receivable should consist of only tuition payments due from third parties.

The Business Office staff will create detailed codes with accounting data, assess charges, process payments, handle third-party contracts and exemptions, generate billings, process returned checks, handle collection activity of past due accounts, and perform various audit and control functions.

1. The College cashiers receive funds from various sources for tuition, fees, books, supplies, continuing education courses, live work orders, testing fees, and other miscellaneous sources. The accepted methods of payment to the College are cash, check, Visa, MasterCard, and Discover Card. The College does not accept any other credit cards.
2. Tuition and fees may be paid in person at the cashier window or online. Students can pay for tuition and fees online by accessing their student account via the Internet.
3. The College offers job placement testing to the community. The fees are paid at the time of testing via cash, check, Visa, or MasterCard. Fees collected must be forwarded to the college cashier for daily processing.
4. The College offers continuing education classes to the community. Participants register with the Continuing Education Department via mail, fax, or telephone. The Course fees are paid at the time of registration via cash, check, Visa, MasterCard, and Discover Card.

Registration fees must be forwarded to the college cashier for daily processing. The cashier attaches the registration form to the receipt and attaches both to the daily receipts recap.

5. All checks received by the College in areas outside of the Cashier Function must be forwarded to the Business Office to initiate receipt processing. The Business Office receives the checks, logs the checks in the *Business Office Check Log*, and provides a copy of the checks to Accounts Receivable for coding. Accounts Receivable forwards the original check to the college cashier for receipt in the accounting system. A copy of the check with coding is retained in Accounts Receivable for records. Daily receipts must be deposited within three (3) business days.
6. Accounts Receivable is responsible for preparing detailed billings and transmitting them to the agency responsible in a timely manner so as not to delay the receipt of cash.

Balancing of Cash Receipts

- All funds collected must be balanced daily by mode of payment, by comparing the total of the cash, checks, and credit cards to the computerized accounting reports, to the pre-numbered receipts totals, and to the totals of the money received by mail.
- Over/short amounts must be separately recorded, investigated, and resolved to the extent possible (See section Cash over/short).

Reconciliation of Cash Collected

- Balance all cash receipts daily to the accounting system and supporting documentation (daily deposit slips, system receipts, and system reports) and resolve all discrepancies.
- Balance the total monthly receipts to the monthly bank account statements and accounting system monthly reports and resolve all discrepancies.

Cash over/short

- All cash overages and shortages must be documented daily by individual cash drawers and documented with that day's activities.
- An employee is liable for the loss of any cash collected by his/her office.
- "Reserve for Cash Operating Differences" should be used to record daily cash overages or shortages.
- At year-end, close an overage balance to Miscellaneous Revenue, or close a shortage balance to Cash Shortages.

Cancellation of Uncollectible Debits

The Chancellor is authorized to review and submit to the Attorney General's Office for approval the cancellation of an uncollectible debt incurred at an institution. The president should write a detailed letter to the Chancellor explaining how the debt was incurred and the reason it is uncollectible; supporting documentation must be attached.

POLICY NAME:	309.01 Purchasing
EFFECTIVE:	09-30-2017, Revised February 8, 2023
SUPERSEDES:	
SOURCE:	<i>Code of Alabama 41-4, Article 5</i>
CROSS REFERENCE: 309.03	

1. Code of Alabama 41-4-124 (b)(1) provides the Alabama Community College System Board of Trustees with all rights, powers, duties, and authority relating to the procurement of supplies and services for the System.
2. Code of Alabama 41-4-112 requires all parties involved in the negotiation, performance, or administration of state contracts to act in good faith. Good faith means honesty in fact in the conduct or transaction concerned.
3. When making purchases, each institution shall refer to the Alabama Competitive Bid law to ensure that all legal requirements are met in the purchase process.
4. All personal property acquisitions estimated to exceed \$500,000 shall be submitted to the Board of Trustees for approval. The Chancellor shall be authorized to approve unforeseen increases in cost not to exceed ten (10) percent of the Board-approved purchase amount.
5. It shall be a breach of ethical standards for any employee who is involved in purchasing to become or be, while such an employee, the employee of any party contracting with the particular governmental body in which the employee is employed.
6. Institutions under the direction and control of the Board of Trustees must make every effort to afford equal access and opportunities to minority professionals and businesses.

Micro-Purchasing Certification (Federally Funded Purchases)

In accordance with 2 CFR §200.320(a)(I)(iv), which allows non-federal entities to establish a threshold higher than the micro-purchase threshold provided in Federal Acquisition Regulation, Public institutions that are non-federal entities are permitted to increase their micro-purchase threshold of any amount up to \$50,000 annually.

Further, the Code of Alabama §41-4-124 allows educational institutions governed by a board of trustees to establish their own procurement office and adopt their own procedures related to purchasing and procurement. The Alabama Community College System, governed by a board of trustees, has established the Alabama Community College System Purchasing Manual, which maintains a bid threshold of 50,000.

As provided in 2 CFR §200.320(a)(I)(iv), Code of Alabama §41-4-124, and the Alabama Community College System's Purchasing Manual, the ACCS institution qualifies as a non-federal, public institution and has elected to increase its micro-purchase threshold to \$50,000. Presidents and agency heads of each System institution retain the authority to make purchasing thresholds more restrictive at their discretion. Any purchasing variations to the ACCS System Purchasing Manual must be documented and maintained by the institution.

Small Purchase Procedures (State Funded Purchases)

- The purchase amount cannot exceed the small purchase amount of \$50,000.
- The cumulative total of like items cannot exceed \$50,000 per fiscal year to qualify as a small purchase.
- Any procurement not exceeding the small purchase amount established by procedure may be made in accordance with small purchase procedures.
- A procurement may not be artificially divided to constitute a small purchase under this section.

Purchases Involving \$50,000 or More

Code of Alabama 41-4-124 (b)(1) provides the Alabama Community College System Board of Trustees all rights, powers, duties, and authority relating to the procurement of supplies and services for the System, excluding those purchases subject to the Code of Alabama, Title 39 for Public Works. The Board of Trustees requires that there be public competition for purchases involving total annual purchases for like-items of more than \$50,000 when the approved National Joint Purchasing Agreements (NJPA), State of Alabama Purchasing Contracts (State Contracts), or ACCS Joint Purchasing Agreement (ACCSJPA) are not utilized. An approved list of NJPAs is available on the ACCS website under the Fiscal Services section of the resource library. Competitive sealed bids are required if the item or service is not already covered through an existing approved NJPA, State Contract, or ACCSJPA contract and the total annual purchase prices will exceed \$50,000. Because of the competitive bid requirements, this process can take 30 or more days to complete; advanced planning is required for such purchases. The process may take significantly longer if the user review of bids is delayed or if the bid responses are inadequate and the bid must be reposted (see No Bid/Proposal). *For purchases less than \$50,000*

that do not occur through approved NJPA contracts, State Contracts, or ACCSJPA contracts, it is recommended that, when possible, at least three quotes be obtained, to ensure reasonable, allowable, and allocable use of institutional funds.

Purchases involving \$50,000 or more cannot be divided into smaller purchases to circumvent the bid requirement. Multiple copies of the same or “like-item” should be grouped into one requisition. An item is a “like-item” if the output or use is interchangeable, with little to no degradation. When planning the purchase of equipment, the department is responsible for ensuring that suitable equipment is not available for use elsewhere on campus.

The purchasing procedures for advertisement and specialized professional services do not require bidding; however, all purchases must comply with State ethics laws, Board of Trustee-approved policies and procedures, and institutional policies and procedures.

When awarding bids, institutions should consider if any conflict of interest is present with college or System officials, the possible existence of an agreement or collusion among bidders, and items excluded from the bid law. Contracts entered into in violation of the Board of Trustee’s policies and procedures or with public competitive bid requirements shall be void.

Bid specifications, terms of awarding the bid, and other requirements must be clearly stated in a Request for Bid. Specifications for the item(s) requested must be detailed and clearly stated to allow vendors to submit an accurate bid. Clearly stated specifications will assist administrators when deciding to award the contract.

A BID FILE and a BID REGISTER should be established. A file for each bid should contain at least the following:

- a. A record of vendors from whom a quotation was requested;
- b. Documentation of the public advertisement of the bid to include the posting date, location, and RFP/RFB identification (i.e., dated screen print from the Institutional website).
- c. A copy of the bid specifications;
- d. All bids received;
- e. A tabulation of the bids received;
- f. Documentation of the public advertisement of the intent to award to include the posting date, and RFP/RFB identification (i.e. dated screen print from the Institutional website).
- g. A copy of the purchase order issued; and
- h. Documentation of reasons if the contract was not awarded to the lowest responsible bidder.

The department should contact the Business Office for guidance prior to preparing the Purchase Requisition required to initiate the purchasing process.

BID PROCEDURES

1. The following information must be provided to the *Regional Chief Financial Officer*, who prepares and submits bids:
 - a. Specifications
 - b. At least three (3) prospective vendors with addresses, if possible
 - c. Delivery date required and any other special conditions or terms
2. The Regional Chief Financial Officer will review and approve all submissions.
3. Competitive bids will be invited from parties specified and any other vendors who have asked to be placed in the college bid file or any other known responsible bidder. Bids are recommended for all major purchases to take greatest advantage of price competitiveness. The date, time, and location for bid quote delivery are specified in the bid advertisement.
4. Bid invitations are generated from the specifications received. When bid invitations are sent, TSCC may give the bidders up to twenty-one days to receive the invitation, process the information, and return a response or bid quote.
5. No late bid quotes are accepted. FAX quotes are not accepted. Bidders are requested to send a response to the bid invitation even if they do not wish to bid on the bid items.
6. The Business Office records bid proposals, bid bonds, and other documentation at the bid opening. At least two employees must be present at the bid opening.
7. After the bid opening, the Business Office notifies the Budget Manager(s) to review bid documents for determination of the lowest responsible bid.
8. After the appropriate low bidder is determined, the Budget Manager should notify the Business Office so a letter of award can be prepared to notify bidders of selection/non-selection.
9. Original bid documents are maintained in the Business Office for review by auditors.
10. The department requesting the bid should then prepare a requisition for the items to be purchased.

Competitive Sealed Bid Process

(Required method unless otherwise noted in this section)

1. **Request for Bids** - Used to initiate procurement through competitive sealed bids and must include all contractual terms and conditions, description of the purchase, bid evaluation criteria, location of when and where the intent to award will be posted, and statement of the bidder's right to protest. If multiple awards can be awarded on one invitation to bid, the request for bid must include a notice that multiple awards may be made and specific technical compatibility or operational requirements.
2. **Public Notice** - Public notice of the request for bid must be provided at a reasonable time, of at least 14 calendar days, before the date for the opening of bids.
3. **Bid Opening** - Must be performed publicly with at least one witness at the time and place specified in the invitation to bid. The amount of each bid, the name of each bidder, and any other required information must be recorded. The record, along with each opened

bid, should be maintained and open to public inspection except for records that meet a listed exception (see Public Record).

4. Bids must be unconditionally accepted without alteration or correction, except as authorized within this manual. Bids must be evaluated according to the requirements specified in the invitation to bid, which can include criteria to determine acceptability, such as inspection, testing, quality, workmanship, delivery, and suitability for particular purposes. Any criteria that will affect the bid price and be considered in the evaluation for determining the award must be objectively measured, such as discounts, transportation costs, and total or life cycle costs. The request for bid must outline the evaluation criteria to be used.
 - When a bid is submitted with an error, the Business Office may authorize the correction or withdrawal of the bid or can cancel the award of the contract. The authorization of the correction or withdrawal must be done in accordance with the procedures adopted by the ACCS (see Error in Bids).
 - After a bid is opened, except for price negotiations with the lowest responsible bidder, no changes in bid prices or other provisions of bids are permitted unless they are for the benefit of the state or fair competition.
5. Absent any compelling reason to reject a bid, a notice of intent to award to the lowest, responsive, and responsible bidder whose bid meets the requirements detailed in the request for bid should be given by posting a notice in the location specified in the request for bid for a minimum of 10 calendar days.
 - Prior to posting the notice of intent to award, the Business Office or head of purchasing may negotiate with the lowest responsive and responsible bidder to lower the bid price within the scope of the invitation to bid. The request for bid and notice of intent to award must contain a statement of the bidder's right to protest.
6. The Business Office may award multiple purchase contracts resulting from a single request for bid where the specifications of the items of supplies or services intended to be purchased by the requisitioning agency are determined, in whole or in part, by technical compatibility and operational requirements. To award multiple contracts, the awarding authority must include in the invitation to bid a notice that multiple awards may be made and the specific technical compatibility or operational requirements necessitating multiple awards.
7. When it is considered impractical by the Business Office to initially prepare a purchase description to support an award based on price, a request for bid may be issued requesting the submission of unpriced offers to be followed by a request for bid limited to those bidders whose offers have been qualified under the criteria outlined in the first invitation to bid.

- Prior to the beginning of the solicitation, the Business Office may authorize the issuance of a request for qualifications from prospective bidders. The request should contain, at a minimum, a description of the scope of work to be solicited by the invitation to bid, the deadline for submission of information, and how prospective bidders may apply for consideration. The request shall require information concerning the prospective bidders' product specifications, qualifications, experience, and ability to perform the requirements of the contract. Adequate public notice of the request for qualifications shall be given as provided above (14 days).
- After receipt of the responses to the request for qualification from prospective bidders, all qualified bidders, as determined by the Business Office, should have the opportunity to bid. The determination regarding which bidders are qualified is not subject to review.

Competitive Sealed Proposal Process

Allowable when the Business Office or head of purchasing agency, in accordance with procedures, determines competitive sealed bids are not practicable or advantageous to the purchasing agency.

1. Proposals must be solicited through a request for proposals. Indicate the importance of price and other factors, if any.
 - a. Prior to soliciting proposals, the Business Office may authorize the issuance of a request for qualifications from prospective offerors. The request should contain, at a minimum, a description of the scope of work to be solicited by the request for proposal, the deadline for submission of information, and how prospective offerors may apply for consideration. The request shall require information concerning the prospective offerors' product specifications, qualifications, experience, and ability to fulfill the requirements of the contract. Adequate public notice of the request for qualifications shall be given in the manner provided above under the Competitive Sealed Bid Process section (14 calendar days).
2. Adequate public notice of the request for proposals must be given the same way as competitive sealed bid procedures.
3. Proposals must be opened to avoid disclosure of contents to competing offerors prior to awarding the contract. A register of proposals must be prepared in accordance with the procedures and opened for public inspection after the contract is awarded.
4. Discussions may be conducted with responsible offerors who submit proposals determined by the Business Office or purchasing agency to be reasonably competitive for award to ensure a full understanding of, and responsiveness to, the solicitation requirements. Offerors must be treated fairly and equally with respect to any opportunity for discussion and revision of proposals. Revisions of proposals may be permitted after submissions and prior to award to obtain the best and final offers. When conducting

discussions, there may not be any disclosure of any information derived from proposals submitted by competing offerors.

5. Contracts must be awarded to the responsible offeror whose proposal meets the requirements outlined in the request for proposals and is determined, in writing, to be the most advantageous for the purchasing agency, taking into consideration, price and the evaluation factors listed in the request for proposals. No other factors or criteria shall be used in the evaluation. Public notice of the award of the contract shall be given promptly.
6. The Business Office may provide debriefings that provide the basis for the source selection decision and contract award.
 - a. After receipt of the responses to the request for qualification from prospective offerors, all qualified offerors, as determined by the Business Office, should have the opportunity to bid. The determination regarding which offerors are qualified is not subject to review. However, the records of termination must be maintained by the institution.
 - b. If a professional service provider is prohibited by law or policy from submitting proposals in response to a request for proposals, the Business Office or head of the purchasing agency may utilize the request for qualifications process to determine the awardee.

Sole Source Procurement

A contract or purchase order for a required or designated commodity, service, or equipment may be awarded to a sole source supplier or single source vendor only when it is justified in writing and approved by the President.

If Single Source or Sole Source purchases are required, the appropriate Dean or Division Director must prepare a written request utilizing ACCS Request for Sole Source Justification (Exhibit 33: ACCS Sole Source) form located at Sole-Source-Justification-Institutions.pdf (accs.edu) containing technical specifications and companies contacted in the search for alternate sources. The written request must be signed by the Principal Investigator, Division Director or Dean, Chief Financial Officer, and approved by the President.

Per Code of Alabama 41-4-135, the contract cannot exceed one year unless the Business Office determines, in writing, that there continues to be only one source for the required supply or service.

1. Conditions for Use of Sole Source Procurement:
 - Sole source procurement is not permissible unless a required supply or service is available from only a single supplier. A requirement for a particular proprietary item does not justify a sole source procurement if there is more than one potential bidder or offeror for that item. The following are examples of circumstances that could necessitate sole-source procurement:
 - where the compatibility of equipment, accessories, or replacement parts is the paramount consideration;
 - where a sole supplier's item is needed for trial use or testing; and
 - where a sole supplier's item is to be procured for resale. The determination as to whether a procurement shall be made as a sole source shall be made, in writing, by the head of the purchasing agency. The CFO or head of procurement may specify the application of such a determination and the duration of its effectiveness. In cases of reasonable doubt, competition should be solicited. Any request by a purchasing agency that a procurement be restricted to one potential contractor should be accompanied by an explanation as to why no other will be suitable or acceptable to meet the need.
2. Negotiation in Sole Source Procurement: The Business Office shall conduct negotiations, as appropriate, as to price, delivery, and terms.
3. Record of Sole Source Procurement: A record of sole source procurements shall be maintained that lists:
 - each contractor's name;
 - the amount and type of each contract;
 - a listing of the supplies procured under each contract; and
 - the identification number of each contract file. The records for each fiscal year shall be available for public inspection, except where disclosure would be detrimental to the safety or security of persons or property or to the public interest as determined by the Business Office.

Emergency Procurement

- The head of the purchasing agency can make emergency procurements if there is a threat to public health, welfare, or safety when emergency conditions (see glossary) are present.
- Procurement must be made with as much competition as practicable.
- Authority may not be delegated, per Code of Alabama 41-4-136.
- Written determination must be included in the contract file.
- Definition of Emergency Conditions: An emergency condition is a situation that creates a threat to public health, welfare, or safety such as may arise because of floods, epidemics, riots, equipment failures, or such other reasons. The existence of such condition creates an immediate and serious need for supplies or services that cannot be met through normal procurement methods and the lack of which would seriously threaten:
 - the functioning of the institution or agency;
 - the preservation or protection of property; or
 - the health or safety of any person.
- Scope of Emergency Procurements: Emergency procurement shall be limited to those supplies or services necessary to meet the emergency.

Special Procurement

- The Business Office or head of the purchasing agency can, with prior public notice and approval of the Chancellor, initiate procurement over the small purchase threshold when the Business Office has determined that an unusual or unique situation is present which makes the application of all requirements of competitive sealed bidding and competitive sealed proposals contrary to the public interest.
- Procurement must be made with as much competition as practicable.
- Written determination must be included in the contract file and for the selection of the contractor.
- Per Code of Alabama 41-4-137, an annual report is required to be published regarding all determinations made under this section during the prior calendar year.

Errors in Bids: In general, bid correction or withdrawal by reason of an apparent, inadvertent mistake is permissible but only to the extent it is not contrary to the interest of the Institution and the fair treatment of other bidders.

- **Mistakes Discovered Before Opening.** A bidder may correct mistakes discovered before bid opening by withdrawing or correcting the bid as provided below. The Business

Office has no duty to inspect bids for mistakes or to notify bidders of potential mistakes in bids before bid opening.

- Procedure. Bids may be modified or withdrawn by written notice received in the office designated in the Invitation for Bids prior to the time and date set for bid opening. An electronic modification or withdrawal received from the bidder prior to the time and date set for bid opening will be effective if there is objective evidence confirming that the message was received prior to the time and date set for bid opening.
 - Disposition of Bid Security. If a bid is withdrawn in accordance with this Section, the bid security, if any, shall be returned to the bidder.
 - Records. All documents relating to the modification or withdrawal of bids shall be made a part of the appropriate procurement file.

Mistakes Discovered at or After Bid Opening but Before Award.

- When the Business Office concludes that a mistake has been made, the bidder shall be asked to confirm the bid. Situations in which confirmation should be requested include obvious inadvertent or clerical errors on the face of the bid or a bid that is unreasonably low compared to other bids.
- The following types of mistakes discovered at or after bid opening may be corrected as follows:
 - Minor Informalities. Minor informalities are matters of form rather than substance evident from the bid document, or insignificant mistakes that can be waived or corrected without prejudice to other bidders; that is, the effect on price, quantity, quality, delivery, or contractual conditions is negligible or non-existent. The Business Office shall waive such informalities or allow the bidder to correct them depending on which is in the best interest of the State. Examples include the failure of a bidder to:
 - return the number of signed bids required by the Invitation for Bids;
 - sign the bid, but only if the unsigned bid is accompanied by other material indicating the bidder's intent to be bound; or
 - acknowledge receipt of an amendment to the Invitation for Bids, but only if
 - (A) it is clear from the bid that the bidder received the amendment and intended to be bound by its terms; or
 - (B) the amendment involved had a negligible effect on price, quantity, quality, or delivery.

- Mistakes Where Intended Correct Bid is Evident. If the mistake and the intended correct bid are clearly evident on the face of the bid document, the bid shall be corrected to the intended correct bid and may not be withdrawn. Examples of mistakes that may be clearly evident on the face of the bid document are typographical errors, errors in extending unit prices, transposition errors, and arithmetical errors.
- Mistakes Where Intended Correct Bid is Not Evident. A bidder may be permitted to withdraw a low bid if:
 - a mistake is clearly evident on the face of the bid document, but the intended correction is not similarly evident; or
 - the bidder submits proof of evidentiary value which clearly and convincingly demonstrates that a mistake was made.
- Mistakes Discovered After Award. Mistakes shall not be corrected after awarding the contract except where the Chief Procurement Officer or the head of a Purchasing Agency makes a written determination that it would be unconscionable not to allow the mistake to be corrected. Any corrections made after award must be accomplished through an amendment to the contract, or alternatively, the contract may be terminated, and a new solicitation be issued for the required supplies and services.

No Bid/Proposal Received: If no offers or proposals are received, or if all bids or proposals are rejected in response to an invitation for bids solicitation, then the Purchasing Department has several options:

- The Purchasing Department may choose to seek quotes that adhere to the terms and conditions of the solicitation,
- The Purchasing Department may cancel the solicitation altogether, or
- If the Purchasing Department determines in writing that the need for the supply or service continues, and seeking quotes responsive to the solicitation would likely be unsuccessful, then the procurement may be conducted under Sole Source Procurement or Emergency Procurements, as appropriate.

Cancellation or Rejection of Bids, Proposals, etc.: When it is determined to be in the best interest of the System or Institution, as specified by procedure, an invitation to bid, a request for proposals, or other solicitation under this article may be canceled, and any or all bids or proposals received may be rejected.

Written Determination of Non responsibility of Bidder or Offeror: A written determination of Non responsibility of a bidder or offeror shall be made in accordance with procedures adopted by the Business Office. The unreasonable failure of a bidder or offeror to promptly supply information in connection with an inquiry with respect to responsibility may be grounds for a determination of Non responsibility with respect to the bidder or offeror.

Confidential information furnished by a bidder or offeror under this section may not be disclosed outside of the office of the Business Office or the purchasing agency without the prior written consent of the bidder or offeror.

- **Prequalification of Prospective Suppliers:** Prospective vendors may be prequalified for bidder lists, but the distribution of the solicitation shall not be limited to prequalified vendors, nor may a prospective vendor be denied award of a contract simply because such vendor was not prequalified. The fact that a prospective vendor has been prequalified does not necessarily represent a finding of responsibility.
- **Standards and Use of Specifications:** When using federal funds, CFR 200.319 (b) requires contractor performance to remain objective and eliminate unfair competitive advantage. Contractors that develop or draft specifications, requirements, statements of work, or invitations for bids or requests for proposals must be excluded from competing for such procurements.

The Business Office shall obtain expert advice and assistance from personnel of using agencies in the development of specifications and may delegate in writing to a using agency the authority to prepare and utilize its own specifications. All specifications shall seek to promote overall economy for the purposes intended and encourage competition in satisfying the state's needs and shall not be unduly restrictive. Specifications may be prepared by people other than state employees when necessary. The Business Office shall exercise diligence to assure that any third party who prepares specifications or requirements does not have a conflict of interest or an unfair competitive advantage in any subsequent procurement. Vendors that participate in the drafting of specifications for the state shall disclose the same on its vendor disclosure statement required by Section 41-16- 82.

PURCHASING/CREDIT CARD

Policy Statement

Purchasing policies and procedures are intended to provide general information that guides the operations of the TSCC purchasing process. It is not intended to detail every aspect of the College's purchasing activities and may not govern every purchasing situation that arises. In the event a specific purchase is not covered by these guidelines, the purchase shall be made based on these general objectives, following consultation with the Business Office.

Procurement encompasses every activity involved in obtaining or purchasing goods and/or services the College needs to support its daily operations. The procurement (purchasing) process is essential to the College. When managed efficiently, it provides control to lessen the risk of theft, fraud, or inappropriate spending since it requires documentation and approval at each stage of the process.

To ensure this process is efficient and effective, it is essential that departments and/or personnel participate in adequate planning.

Purchasing Cards

The College credit card program is intended to streamline and simplify purchasing for vendors who do not accept checks, authorization for airfare, hotel lodging costs, and/or other extenuating circumstances. It is not intended to circumvent or bypass current payment/purchasing policies and procedures.

The College credit card is not a personal credit card and remains the property of the College. The liability for all outstanding charges on the card is with the College. Therefore, credit cards must only be used for purchases required in the normal course of business and comply with all College purchasing policies. The card may be used with any merchant who accepts Visa, either in-store, by phone, mail, fax, or online, subject to the College's purchasing and travel policies.

Card users agree to obtain receipts for all card purchases and maintain proper supporting documentation. Every receipt requires documentation explaining how the expense relates to college business. All receipts must be detailed and itemized. Receipts should show all items purchased, not just the total amount.

NOTE: Proper documentation and record-keeping are essential.

Purchase Card Process

- a. Credit cards may be used for authorized expenditures. No personal use of credit cards is allowed or authorized.
- b. Credit card usage will be restricted to vendors who do not accept checks and/or purchase orders, airfare, and hotel/lodging. Payment for all other expenses will be processed by check or through the travel reimbursement process.
- c. Only a select few of the College credit cards can be signed out and leave the Business Office. Most transactions will be initiated and completed at an available terminal in the Business Office.

- d. All purchasing policies and procedures apply when utilizing credit cards, use of credit cards should not circumvent or bypass payment/purchasing policies and procedures.
- e. A relevant purchase order should be presented to the Business Office utilizing a purchasing card (Exception: gas purchases).
- f. Return and sign in the credit card with the signed receipt on the same business day or the next business day (Exception: hotel or lodging receipt).
 - Hotel confirmations are required to be submitted in lieu of hotel receipts on the same day but no later than the next business day until travel has been completed.
 - Once travel has concluded, a hotel receipt reflecting a zero balance should be submitted to Accounts Payable no later than the same or the next business day after returning to base. **Credit Card: Cardholder Disciplinary Actions**

Joint Purchase Agreements (JPA)

The College operates in compliance with ACCS policy to procure quality products and services at a competitive price from suppliers and contractors who can best meet our functional, quality, schedule, and service needs.

In accordance with Act No. 2021-296 and Alabama Community College System Board Policy 309.01: Purchasing, the Alabama Community College System (hereinafter System) has evaluated the competitive bid process of the following National Purchasing Cooperatives (hereinafter Cooperatives) and did not find any matters that were contrary to proper purchasing or procurement policies, procedures, or practices:

1. Omnia Partners Public Sector (Omnia) - Contracts were awarded by various governmental entities in accordance with the competitive bid laws in the state of the awarding authority.
2. National Association of State Procurement Officials (NASPO) - Contracts were awarded by various governmental entities in accordance with the competitive bid laws in the state of the awarding authority.
3. National Cooperative Purchasing Alliance (NCPA) - Contracts were awarded in compliance with Texas competitive bid laws.
4. The Interlocal Purchasing System (TIPS) - Contracts were awarded in compliance with Texas competitive bid laws.
5. Sourcewell - Contracts were awarded in compliance with Minnesota competitive bid laws.
6. Buy Board- Contracts were awarded in compliance with Texas competitive bid laws.
7. NPPGov - Contracts were awarded by various governmental entities in accordance with the competitive bid laws in the state of the awarding authority.

Online access has been established for all budget center purchasers for Office Depot, CDW-G, and Staples, please follow the below procedures to access each.

- a. **OFFICE DEPOT link:** <http://business.officedepot.com/>
Contact the Business Office for log in credentials
- b. **CDW-G extranet link:** <http://www.cdwg.com/alpostsecondary>
Software and hardware purchases should be coordinated with the IT Department to ensure that compliant models are purchased. Upon obtaining a quote from the IT Department, proceed with the purchasing process.
- c. **STAPLES Advantage link:** www.staplesadvantage.com
Contact the Business Office for log in credentials
- d. **SAM'S Club** – Sam's Club purchases require a membership card each department is responsible for purchasing their own membership card.

Purchase Requisitions/Purchase Orders

Establishing a New User

Supervisors must identify all online requisition users and users for budget adjustment by completing and submitting the online request form to the Business Office.

Purchasing Process:

Generating a Requisition

1. A Purchase Requisition is generated by the user via online requisitioning. A requisition is an internal document used to request resources (goods or services) on behalf of the College.
2. Requisitions must be completed to include the vendor's name, address, vendor number, quantity, cost, and a complete description of the item(s) to be ordered. All required supporting documents must accompany the requisition (quote(s), registration forms, prior approval to travel forms, etc.)
3. Availability of funds should be verified prior to initiating a purchase requisition to ensure there are no delays in processing. If budgeted funds are not available, it will be necessary to submit a Request for Budget Adjustment via online request under Budget Center Processing. This action must be processed before the online requisition can be initiated. The only exception for online submission is if you are transferring funds between budget centers then you must submit the *Budget Transfer Form (Exhibit 4: Budget Transfer Form)*. This form can be found on the colleges' intranet.
4. Evaluate and identify potential vendors or suppliers and obtain quotes or proposals with a competitive bid (if applicable). Employees are encouraged to utilize existing vendors.
5. If new vendors need to be set up in the system, the originator is responsible for contacting the vendor and collecting a *Vendor Setup Form (Exhibit 6: Vendor Set-Up Form)*, *W-9 Form (Exhibit 7: W-9 Form)*, and *Disclosure State of Alabama Statement Form (Exhibit 9: State of Alabama Disclosure Statement Form)*, if applicable. Section 41-16-82, Code of Alabama 1975, requires the disclosure statement to be completed and filed with all proposals, bids, contracts, purchase orders, or grant proposals to the State of Alabama in excess of \$5,000. A separate disclosure statement is required for each contract, grant, or purchase order that exceeds \$5,000, even if it is the same vendor. These forms must be forwarded to the Business Office for input into the accounting system. Until the vendor is established, an online requisition cannot be processed.
6. If the vendor address changes, a new W-9 form will be required unless the vendor sends a notification of such change that will validate the address change. The originator should

verify the vendor's information before initiating a purchase order. Accounts Payable will request information if the address information is changed upon auditing of payment to vendor.

7. For purchases less than \$50,000 that do not occur through approved NJPA contracts, State Contracts, or ACCSJPA contracts, it is recommended that, when possible, at least three quotes be obtained to ensure reasonable, allowable, and allocable use of institutional funds.

Note: Aggregate purchases of \$50,000 or more on labor, services, and work; the purchase of materials, equipment, supplies, or other personal property and certain leases are subject to the Competitive Bid Law. Code of Alabama Section 41-16-20(a)

8. Requisitions for bid and/or state contract items must include the bid/state contract number and item number if available.
9. Disclosure statement (if applicable) – required to be completed and uploaded as support documentation with all transactions more than \$5,000. A separate disclosure statement is required for each contract, grant, or purchase order that exceeds \$5,000, even if it is the same vendor. The date of the disclosure statement must be consistent with the contract period of the vendor.
<https://www.alabamaag.gov/Documents/files/Vendor-Disclosure-Instructions.pdf>
10. Requisitions require a series of approvals, beginning at the departmental level, and are routed for approval based on approval queue assignments of individual departments. A requisition is considered fully approved after obtaining all required Business Office approvals.

Issuance of Purchase Order

1. An approved requisition is converted to purchase orders. A purchase order is an official document a buyer provides to a seller that binds the buyer to a promise to pay the seller for the specified goods or services at a future date.
2. Purchase orders are created and routed through an approval queue similar to requisitions. A purchase order number is assigned during this process and is routed based on a dollar amount threshold. Although visible to the originator, the purchase order is unavailable until all necessary approvals are obtained.
3. Purchase order originators will receive an email when the approval process is complete. The email will include a file copy and a vendor copy of the purchase order. Upon receipt of the purchase order, the originator is responsible for providing the vendor with a copy of the purchase order and ordering the goods or services.

4. Upon receipt of the goods or services, the vendor should provide an invoice to the purchaser (Accounts Payable) via an acceptable method of email and/or regular mail. A copy of the invoice will be sent or provided to the originator to review and ensure that all goods have been received or services have been performed as agreed upon.

NOTE: All invoices should be routed to the attention of "Accounts Payable" for the initial receipt by the College. If an employee of the College receives an invoice directly from the vendor, the employee shall immediately contact the vendor and request that the vendor update the College's mailing address to indicate "ATTN: Accounts Payable" or similar language. Further, an employee who receives an invoice directly from a vendor is required to immediately forward that invoice to Accounts Payable in the Business Office. These procedures should be followed until the vendor correctly updates the mailing address and the employee is no longer receiving the invoices directly.

5. Invoices requiring payment should be returned to Accounts Payable with an approval signature at the departmental level and a file copy of the purchase order.
6. Invoices requiring payment are due to Accounts Payable by close of business on Thursday. Invoice payments can be expected to be fully processed within 5 – 10 business days. **Note: Incomplete documents or modifications may cause delays in the payment process.**
7. Upon processing, vendor payments are mailed to the address on file.
8. If payments are required by a certain date, the originator is responsible for printing the purchase order and forwarding it to Accounts Payable at least (10) ten business days prior to the date the check is needed.

Note: As the originator, if you have not received an invoice for merchandise received or for services that have been entirely performed after a reasonable amount of time (30 days), contact the Business Office or Accounts Payable to inquire.

Purchase Order Change Request

- Increasing quantities, changing, or substituting items that were approved on the original purchase order is prohibited and considered an unauthorized purchase.
- Increases because of freight or price increases in excess of 10% up to \$500 for items ordered will require a new purchase order. The new purchase request should reference the original purchase order.

Check Requests

- Purchasing items that were not approved prior to completing the purchase order process or deviating in any way from the approved order (i.e., purchasing an item without a purchase order) is prohibited and considered an unauthorized purchase. Individuals who make unauthorized purchases may be held personally responsible and be subject to disciplinary actions.
- Check requests are departmental-initiated requests submitted to Accounts Payable for invoice payment. Check request forms should not be utilized to circumvent the purchasing process.
- Check requests should only be limited to extenuating circumstances, and completion of a Purchase Order Exception form may be required. All check requests must contain all required documentation and include all applicable signatures before submitting to the Business Office.

Unauthorized Purchases

Purchasing items not approved prior to completing the purchase order process or deviating from the approved order (i.e., purchasing an item without a purchase order) is prohibited and considered an unauthorized purchase. Individuals who make unauthorized purchases may be held personally responsible and be subject to disciplinary actions.

Year-end Processing

The Business Office will establish a purchasing cutoff date to ensure the college meets all fiscal year close-out dates. The Business Office must be notified by email of any purchase order that requires closure without payment. Only emergency purchases will be authorized after the cutoff date using the Check Request Form, and prior approval is required.

Contracting Services

Contracts for the purchase of personal property or contractual services other than personal services shall be let for periods not greater than five years. Any contract that generates funds or will reduce annual costs by awarding for a longer term than a period of one year, which is let by or on behalf of a System institution, may be let for periods not greater than ten years. A contract awarded for a term of fewer than ten years may be extended for a period not to exceed ten years from the initial awarding of the contract, provided that the terms of the contract shall not be altered or renegotiated during the period for which the contract is extended. An opt-out clause with at least an annual opportunity to opt out is required for all contracts.

Functions and services which might be contracted include:

- Operation and maintenance of grounds (may be subject to the Code of Alabama, Title 39)
- Operation and maintenance of buildings (subject to the Code of Alabama, Title 39)
- Architectural services
- Bookstore
- Computing services
- Construction; including Roofing – Code of Alabama, Title 39
- Custodial services
- Elevator maintenance
- Engineering services
- Fire and burglar alarm services
- Food services
- Garbage and trash collection
- Office equipment maintenance
- Painting
- Pest control
- Printing services
- Telephone maintenance
- Television cable
- Security services
- Travel

All contracts and service agreements must, if practical, include the Alabama Community College System's additional terms and conditions (Appendix A) and include a termination clause of at least 15 days (about 2 weeks) notice of termination by either party, by written notice.

Contracts for routine ground maintenance (mowing and trimming) or janitorial services do not require treatment as public works under Title 39. Landscaping and any other improvement that requires a licensed contractor should be treated as public works under Title 39.

Prepayment of Purchase Orders and Contracts

It is generally the policy of the System not to pay for an item before it is received. There are no general provisions of law authorizing or legalizing prepayments other than Section 40-2-9, Code of Alabama, 1975, which provides advance travel for Examiners of the Department of Revenue. The State Constitution reads, "nor shall any officer of the State bind the State to the payment of any sum of money but by authority of law." In the absence of a law to the contrary, there is no authority for prepayment. There is also no authority allowing the institution to pay for purchases made by an employee who has not received proper written approval by the institution. The institution is responsible for establishing internal controls that prohibit this practice. Prepayment of purchases is made only with the approval of the Chief Financial Officer for the following examples:

- Subscriptions, including software, as required.
- Institutional memberships.
- Registration fees for conferences and official meetings.
- State Surplus Property (requires a PO).
- Customized equipment purchases
- Insurance and other industry-standard required pre-payments

Performance bonds or other guarantees may be required in such instances of prepayments.

Contract Periods, Renewals, and Extensions

Alabama law allows contracts for supplies and services to have a term that serves the best interest of the state, however long that may be. As long as the terms of the contract and the conditions of renewal or extension, if any, are included in the solicitation and funds are available for the first fiscal year at the time of the contract. Payment and performance for any year after will be subject to availability and appropriation of funds.

Contracts for more than a year can be used when the estimated requirements cover the contract period and are reasonably firm and continuing, and the contract serves the best interests of the state by encouraging effective competition or promoting economies in state procurement.

If funds are not appropriated or made available to support the continuation of the contract in a future fiscal period, the contract should be canceled, and the contractor reimbursed for the reasonable value of any nonrecurring costs incurred but not amortized in the price of the supplies or services delivered under the contract. The cost of cancellation may be paid from any appropriations available for that purpose.

Service Contracts:

- a. To ensure the college has all the information needed for service contracts, a contract between the vendor and Trenholm State Community College is needed.

- b. Examples of services that require a signed contract are (but not limited to) license agreements and technical support, etc.
- c. If you are not sure if a contract will be needed, please contact the Regional Chief Financial Officer.
No contractual services should be performed until all necessary approvals have been acquired.
- d. If these procedures are not followed and a vendor begins work without approval the individual responsible may be personally liable for payment of any fees earned.
- e. All contracts, license forms, and agreements must be submitted to the Regional Chief Financial Officer. After review by the Regional Chief Financial Officer, they are forwarded to the appropriate signatory and a copy returned to the department or contractor, as required.

Professional Service/Consultant Contracts: Employee vs. Contractor

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

Part-Time Employees Timesheets (GED/Adult Education, Librarians, Tutors, Culinary Lab Assistants, etc., excludes Adjunct employees).

1. The Dean and/or designee must complete Employee Data Sheets, as part-time employees don’t have contracts.
2. Employment Data Sheets must be submitted to HR at the time of approval.

3. Data sheets will be reviewed by the Business Office upon receipt and returned to Human Resources for processing.
4. Completed and approved timesheet (*Exhibit 12: Time and Attendance Report-Employee*) must be submitted to Payroll by the 18th of the month.
5. The reporting period on the Employee Time and Attendance Reports should be from the 16th of the month to the 15th of the following month.

Professional Service/Consultant Contracts, excluding Training for Existing Business and Industry (TEBI):

1. Formal contracts/agreements are required for all consultant arrangements in which (a) there is an exchange of monies between the College and the contractor (expenditure and revenue); or (b) the College provides consideration other than money (the services of faculty and/or students, use of campus facility, etc.). The following are procedural steps for preparing a Professional Services Contract: (*Exhibit 13: Professional Services Contract*)
 - a. The Professional Services Contract template is available on the College intranet. *The project director/initiator will complete the Professional Services contract which must contain the following information:*
 - i. Independent Contractor Name
 - ii. Social Security Number or Employer Identification Number
 - iii. Independent Contractor Status
 - iv. Service to be provided/duties of the contractor
 - v. Responsibilities of the College
 - vi. Contract Financial Arrangements
 - vii. Contract financial arrangements must include the contract period and how payment will be provided for services performed.
 - viii. If the contractor is to be paid by the hour, contract financial arrangements must include language to indicate the hourly rate and pay period. Timesheets must be submitted by the contractor to the project director/initiator for approval.
2. Contract Expiration
The Project Director will forward the completed contract with the appropriate Dean's signature to the Business Office at least two weeks before the effective date of the contract.
3. The President will sign the Professional Services Contract on behalf of the College.
4. Project Director/initiator will obtain signature of contractor after receiving approval to hire.
5. The Project Director/initiator will collect the completed *W-9 Form (Exhibit 7: W-9 Form)* and *Vendor Disclosure Statement from the contractor. The Project Director/initiator will complete the Vendor Set-up Form (Exhibit 8 Vendor Setup Form)*
6. The Project Director/initiator will forward the Form W-9, the Vendor Set-up Form and Vendor Disclosure Statement to the Business Office and request the vendor be established in Banner, if necessary.

7. Contractor may not begin to perform services until final approval by the President. If such work has begun prior to the President's approval, the Project Director/initiator may be held personally liable for payment of any fees earned.
 - a. The director/initiator will submit a requisition/purchase order to encumber the necessary funds.
 - b. The project director/initiator must prepare and approve:
 - i. For contractors paid at a Flat Rate: An approved invoice and/or *Time and Attendance Report*, along with the purchase order (File copy) is submitted to the Business Office (Accounts Payable) requesting payment to be made.
 - ii. For contractors paid at Hourly Rate: An approved invoice and/or *Time and Attendance Report*, along with the purchase order (File copy) is submitted to the Business Office (Accounts Payable) requesting payment to be made. The invoice must provide details regarding applicable hours and dates.
 - iii. All invoices are required to be reviewed and approved by the Business Office prior to payment.
 - c. Prepayments:
 - i. There are no general provisions of law authorizing or legalizing prepayments.

Training for Existing Business/Industry (TEBI) Contracts:

Trenholm State Community College solicits training opportunities to existing businesses. TSCC and the Business develop a desired training curriculum. The training may be provided by a TSCC instructor or an outside independent contractor with the desired expertise. The Business dictates the location and timing of the training. The procedures guiding the processing of the training will depend on whether the training is conducted by a TSCC employee or an independent contractor. The Workforce Development department will handle all required invoicing.

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

1. **TEBI drafts a Training Agreement and completes a *TEBI-Non-Credit Courses Cost Accounting Worksheet (Exhibit 30: TEBI – Non-Credit Courses Cost Accounting Worksheet)*.** The Training Agreement specifies the College's agreement to provide services

to meet the Businesses' training requirements. The Agreement must be reviewed and/or authorized by:

- a. Appropriate Dean
 - b. The Business Office
 - c. The President
 - d. The Business/Industry
2. The process for an independent contractor is as follows: TEBI drafts a *Professional Services Contract* (***Exhibit 13: Professional Services Contract***):
- a. A *Professional Services Contract* is required if an independent contractor is employed to conduct the training
 - i. Account Payables requires:
 1. The Professional Service Contract at the time of approval
 2. Invoice and/or *Time and Attendance Report* for payment of work completed at least ten working days prior to payment
 3. An invoice and purchase order (File copy) must accompany the Time and Attendance Report-Professional Service Contract
3. An *Employment Data Sheet* is required if the instructor is a part-time employee of the College.
- i. Division Chairs must complete Employee Data Sheets, as part-time employees don't have contracts.
 - ii. Employment Data Sheets must be submitted to HR at the time of approval.
 - iii. Data sheets will be reviewed by the Business Office and returned to Human Resources for processing.
4. Review/Approval Process Flow
- a. A Copy of the original Training Agreement, the Professional Services Contract and the Cost Accounting Worksheet are forwarded to the Dean of Work Force Development for approval and signature.
 - b. Upon approval by the Dean, the TEBI Coordinator forwards the approved copies to the Business Office for review and coordination.

- c. The President will sign the Professional Services Contract on behalf of the College.
 - d. TEBI Coordinator will obtain signature of contractor after receiving approval to hire.
 - e. TEBI Coordinator will collect completed Form W-9 from the contractor.
5. TEBI Coordinator will forward the Form W-9, the Vendor Set-up Form and Vendor Disclosure Statement to the Business Office and request the vendor be established in Banner, if necessary.
 - a. Contractor may not begin to perform services until final approval by the President. If such work has begun prior to the President's approval, the TEBI Coordinator will be liable for paying fees earned.
6. Payment for Independent Contractor
 - a. The contractor must complete a Time and Attendance Report-Professional Service Contract.
 - b. The TEBI Coordinator must submit a requisition/purchase to encumber the necessary funds.
 - c. An approved independent contractor invoice and/or *Time and Attendance Report*, along with the purchase order (File copy) is submitted to the Business Office (Accounts Payable) requesting payment.
 - d. All invoices are required to be reviewed and approved by the Business Office prior to payment.
7. Payment for part-time employees of the College:
 - a. A *Time and Attendance Report-Employee* and/or invoice is required, and the TEBI Coordinator must obtain proper approval of the *Time Sheet* from the Dean of Work Force Development.
 - b. The *Time and Attendance Report-Employee* and/or invoice must be forwarded to the Business Office (Payroll) for proper processing.
 - c. Completed and approved timesheet (***Exhibit 12: Time and Attendance Report-Employee***) must be submitted to Payroll by the established date.
 - d. The reporting period on the Employee Time and Attendance Reports should be from the 16th of the month to the 15th of the following month.

ACCOUNTS PAYABLE (DISBURSEMENTS)

Cash Disbursements

Controlling disbursements provides an institution with great potential for maximizing the pool of cash from which short-term investments are made. There are different phases of the disbursement process that are available in cash management.

Time of Release and Preparation of Checks

Whenever possible, an institution should take advantage of the cash discounts that are offered. Taking offered cash discounts for payments within the specified time interval is a prime rule of good cash management. If a cash discount of "1/2% in 10 days" is lost and payment is made in "net 30 days," cash is retained for an additional twenty days. That cash must be invested at 9% to equal the lost discount. Under most conditions, an investment yield high enough to offset even the lowest forfeited cash discounts is not possible. Taking all cash discounts offered is the most productive way of using institutional cash.

Prepayments:

- There are no general provisions of law authorizing or legalizing prepayments. However, there are three exceptions: prepayment to the Federal government (Code of Alabama 1975, §41-4-114(c) as amended), travel advances for Department of Revenue examiners (Code of Alabama 1975, §40-2-9 as amended), and advance travel/prepaid travel expense (Code of Alabama 1975, §36-7-24, §36-7-25 as amended).
- The State Constitution reads, "nor shall any officer of the State bind the State to the payment of any sum of money but by authority of law." In the absence of law to the contrary, there is no authority for prepayment.
- There is also no authority allowing the institution to pay for purchases made by an employee who has not received proper written approval by the institution.
- The payment request requires invoices, receipts, and other evidence of obligation attached, showing the authority for payment and the accounts to be charged.

Receiving and Payments

Accounts Payable will audit all purchase orders submitted for accuracy, legality, proper supporting documentation, authorized signatures, and for compliance with federal laws, state laws, fiscal policies and procedures, as well as Alabama Community College System Board of Trustees policies and procedures.

- When the merchandise is received, the employee responsible should immediately open and inspect the shipment to verify the quantity and condition of the items received against the purchase order, if applicable.
- If all items received are in acceptable condition, the approved invoice, along with a copy of the Purchase Order (File Copy containing the FOAP) should be emailed to the Accounts Payable email address: accountspayable@trenholmstate.edu to be compared with the vendor's invoice and placed in line for payment.
- If discrepancies are found during the process, they should be called to the attention of the business office or originator for correction.
- All invoices must be approved for payment by ensuring the affixed stamp is completed on each invoice, excluding rent and utilities:
 - Approved for Payment
 - Date: _____
 - PO #: _____
 - Close PO: Yes _____ No _____
 - Signature: _____

POLICY NAME:	310.01 Voluntary Payroll Deductions
EFFECTIVE:	09-30-2017
SUPERSEDES:	
SOURCE:	Code of Alabama 16-22-17; 17-17-5
CROSS REFERENCE:	

Institutions may offer employees the opportunity to participate in various types of voluntary payroll deductible programs. Such programs shall be at the discretion of each President and shall be selected in accordance with local policy. However, in no event shall an institution use its payroll mechanism or any other similar mechanism to withhold dues from an employee's paycheck and then remit those dues to an organization that engages in political activities in violation of Alabama law.

POLICY NAME:	313.01 Instructional Supplies
EFFECTIVE:	09-30-17
SUPERSEDES:	
SOURCE:	<i>Code of Alabama 16-60-111.4</i>
CROSS REFERENCE:	

The President and Treasurer of an institution under the control of the Board of Trustees are hereby authorized to sign all necessary papers in connection with the purchase, procurement, and proper accounting of non-consumable tax-free alcohol for use in instructional programs, only at their respective institution.

A President may authorize the purchase of alcohol with state funds provided that the alcohol is used for instructional purposes as a as a part of a culinary arts or other food preparation program.

POLICY NAME:	315.01 Gifts and Bequests
EFFECTIVE:	09-30-2017
SUPERSEDES:	315.01 issued 02-26-15; 07-23-14; 02-05-13; 03-27-08
SOURCE:	<i>Code of Alabama 16-60-111.4</i>
CROSS REFERENCE:	

The Board of Trustees is statutorily authorized to accept all gifts and donations to the institutions. The Board designates the Chancellor or the President to accept gifts and donations on its behalf.

PROCEDURES:

1. The Chancellor is designated to accept gifts and donations to the Alabama Community College System and to use these for the purposes designated insofar as these purposes are in keeping with the philosophy of the System and the policies and procedures of the Board of Trustees.
2. The President is designated to accept gifts and donations to the institution and to use these for the purposes designated insofar as these purposes are in keeping with the philosophy of the institution, the System, and the policies and procedures of the Board of Trustees.
3. An institution's gifts and bequests will be listed in the notes to the institution's annual financial statements.

POLICY NAME:	315.02 Solicitation of Gift or Contribution from Vendors
EFFECTIVE:	09-30-2017
SUPERSEDES:	315.02 issued 02-26-15; 07-23-14; 02-05-13; 02-24-11
SOURCE:	<i>Code of Alabama 16-60-111.4</i>
CROSS REFERENCE:	

Employees of the Alabama Community College System shall not solicit any gift or contribution from any vendor or from any entity that they know to be a potential vendor for the benefit of the institution where such gift is stated or implied by such employee to be a condition of developing or maintaining a business relationship with the institution.

PROCEDURES

1. No vendor shall be chosen based on a past, present, or future contribution to the institution or to any other institution of the Alabama Community College System. Any solicitation of vendors or potential vendors shall only be as part of broad general/generic appeals to the community at large. No solicitation shall be made of any lobbyist.
2. No employee of the Alabama Community College System or any of its institutions or a member of the household of an employee of the Alabama Community College System or any of its institutions shall solicit or accept anything for the purpose of influencing official action, regardless of whether or not the thing solicited or received is a thing of value, or as allowed by Code of Alabama (1975) §36-25-1 et seq.

POLICY NAME:	316.01 Travel
EFFECTIVE:	July 8, 2020
SUPERSEDES:	Policy 316.01 – Travel Issued 4-13-2016
SOURCE:	Code of Alabama 36-7-20 through 36-7-23
CROSS REFERENCE:	Policy 709.01 -International Educational Experiences , Issued July 8, 2020

In the 2023 Legislative Session, House Bill 68 was enacted as Act 2023-292 and was effective August 1, 2023. This Act amends Sections 36-7-20 and 21, Code of Alabama 1975. The Act permits the payment of actual and necessary expenses while traveling in-state and eliminates the dues-paying member requirement for such payment.

No traveler may claim both instate per diem (Section 36-7-20) and reimbursement of actual expenses (Section 36-7-21) for any travel segment. All other policies for claiming reimbursement of in-state actual travel expenses remain. The traveler must have written authorization containing estimated reimbursable expenses approved by the President as being necessary prior to the travel event.

All auditing of travel expenses will be performed by Business Office personnel.

1. **In-state:** The President is authorized to approve in-state travel for institution employees or students traveling on institution-related activities. Reimbursement shall be made in accordance with applicable state laws.
2. **Out-of-state:** The President is authorized to approve out-of-state travel for each institution’s employees or students traveling on institution-related activities. Reimbursement shall be made in accordance with applicable state laws.
3. **Foreign:** The Chancellor must approve all foreign non-educational travel prior to the commencement of the trip. Refer to ACCS Policy 709.01 related to educational foreign travel.

PROCEDURE:

Payment for Reimbursement of Travel Expenses

When traveling at Trenholm State’s expense, employees should, in all cases, seek to obtain the lowest possible fares and rates by scheduling their trip in the manner that will be the **most economical** for the College. It is the traveler’s responsibility to obtain documentation of the travel costs. It is also the travelers’ responsibility to verify flight and hotel arrangements and ensure the schedule and booking is correct.

In-State Travel

In-state travel is reimbursed in accordance with the per diem regulations in the Code of Alabama 1975, 36-7-20 through 36-7-23, as amended. Employees are in travel status when they leave their base. ***The base is defined as the employee's primary residence or work location, whichever is closest to the travel destination.*** Each employee has only one base which should be notated on the reimbursement form as TSCC-Patterson Site, TSCC-Trenholm Campus, etc. If an employee works at more than one location, their base is the location in which they spend more time. Refer to the sections on In-State and Out-of-State travel for in-depth information.

Employees must have full authorization at every approval level before travel commences or may be personally responsible for their expenditures. Employee's name, title, and address must be indicated on all forms. All forms must be completed in their entirety.

In-State Travel Authorization

1. The employee must complete the "Prior Approval for Travel Form" (***Exhibit 15: Prior Approval for Travel Form***) and obtain the necessary signatures to request in-state travel. Reimbursement amounts are based on amounts authorized. If an employee chooses to waive their in-state actual expenses for standard overnight per diem, it must be checked on the *Prior Approval for Travel Form*. Employees whose job duties require frequent or daily travel within the service area, such as College Recruiter, TEBI Coordinator, technical or instructional support personnel, etc., must complete the "*Annual Prior Approval for Travel Form*" (***Exhibit 16: Annual Prior Approval for Travel Form***) at the beginning of each new fiscal year. Upon approval by the President, the *Annual Prior Approval for Travel Form* must be maintained on file with Accounts Payable as authorization to travel.
2. Meeting agendas and program brochures must be attached to the form.
3. No employee is authorized to travel unless such travel has been approved by the President.
4. Travel reimbursement will not be made unless the authorized *Prior Approval for Travel Form* is on file in Accounts Payable.
5. Travel reimbursements will be processed upon approval of the respective Dean or Supervisor.
6. Personal vehicles may be used to travel from campus to campus; however, if a college vehicle is available, employees are encouraged to use them.

In-State Reimbursement Form

1. Employees who travel in-state must submit an *In-State Travel Reimbursement Form* or *In-State Travel for Actual Expenses Reimbursement Form* (***Exhibit 17: In-State Travel Reimbursement Form or Exhibit 18: In-State Travel for Actual Expenses Reimbursement Form***). IRS regulations require an accounting within 60 days of the end of the trip. Any amounts not reported within 60 days must be added to the traveler's taxable W-2 earnings, and associated taxes must be withheld from the traveler's next paycheck.
2. At the fiscal year-end additional instructions will be provided by the business office concerning the dates that travel reimbursements must be submitted. **If reimbursements are not submitted in the requested time period at fiscal year end, they will not be reimbursed in a subsequent fiscal year.**
3. The *In-State Travel Reimbursement Form* can be found on the College's intranet.
4. The form must be typed in ink and have all the required signatures. All signatures are required to be original signatures.
5. The points of travel must be shown for reimbursement of mileage. In addition, the time of departure and the hour of return to base (**12-hour am-pm clock**) must be shown on the expense form for each trip.
6. If an employee chooses to waive their in-state per diem, it must be checked on the *In-State Travel Reimbursement Form*.
7. Emergency and necessary expenditures incurred in connection with travel require supporting documentation and should be held to a minimum.

Reimbursement for Mileage Expenses

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

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

3. All employees are encouraged to request the use of a college vehicle from the Business Office. The employee will be reimbursed for travel at the state rate when traveling in their personal vehicle if approved.
4. For employees traveling in private automobiles, current map mileage must be used where mileage is claimed from physical address to physical address, which includes claims for in-city travel. The mileage may be obtained from several sources, including www.mapquest.com, www.google.com/maps, www.maps.yahoo.com, www.mapblast.com, www.randmcnally.com, etc. The printout of the current map mileage must be attached to the expense form. *Please note: the State of Alabama mileage chart (**Exhibit 19: State of Alabama Mileage Chart**) will be used if the mileage map is not attached to the expense form. The chart is available on the College intranet.*
5. Each employee has only one base which should be notated on the reimbursement form as TSCC-Patterson Site, TSCC-Trenholm Campus, etc. If an employee works at more than one location, their base is the location in which they spend more time.
6. Mileage between your home and your base are personal commuting expenses. Employees cannot be reimbursed for personal commuting expenses no matter how far their home is from their base. Employees cannot be reimbursed for personal commuting expenses even if they work during the commuting trip.
7. Employees are entitled to mileage allowance from their base station to destination and return or for miles actually traveled from home to destination and return, whichever is less. *(Attorney General Opinion 80-00144)*
8. Employees who work at two campuses in one day are entitled to reimbursement for the mileage traveled. Campus location shall be indicated under Points of Travel on reimbursement form. The official distance between the Patterson Site and the Trenholm Campus is computed at eight (8) miles.

Per Diem Allowance

1. No travel allowance shall be paid for a trip of less than six (6) hours' duration. For travel that does not require an overnight stay, the traveler shall be paid a meal allowance of \$12.75 (*15% of the regular per diem rate of \$85*) for a trip of six (6) to twelve (12) hours duration. For travel more than twelve (12) hours duration, the traveler shall be paid \$34.00, which represents one meal allowance (\$12.75) and one-fourth of the per diem allowance (\$21.25). An amount must be indicated in the "Amount Per Diem Claimed" section of the *In-State Travel Reimbursement Form*. If an employee chooses to waive their in-state Per Diem, it must be checked on the *In-State Travel Reimbursement Form* and indicate zero (\$0.00) under "Amount Per Diem Claimed". Meal allowances for travel not requiring an overnight stay will be treated as taxable income per IRS rulings.
2. Employees within reasonable travel distance from their home or base are expected to return to their home base. Individual circumstances will determine what is reasonable, but generally travel anywhere in-state does not require an overnight stay. Exceptions to the policy must be approved by the President.
3. If any meal is provided to the traveler, they are not entitled to the meal allowance. When meals are provided to the employee, the amount allowed for meals is to be adjusted downward by \$12.75. When meals are provided, no meal allowance will be paid to travelers for a trip of six (6) to twelve (12) hours' duration, and travelers with a trip over twelve (12) hours' duration will only be entitled to \$21.25, which is one-fourth of the per diem allowance. Meal allowance is a taxable benefit to the recipient.
4. **Under no circumstances will an employee be paid an overnight allowance or a meal allowance at the official base** if the traveler remains in the city where his/her home or base is located. If college business requires the traveler to be away from the official base on weekends or holidays, the traveler will be entitled to reimbursement for travel on those days
5. For travel requiring an overnight stay, the traveler may be paid the current daily reimbursement rate for each full day and portion of a day for the duration of travel. The travel allowance is set at \$85.00 per day (two or more days \$100.00 per day). The travel allowance includes all meal charges, lodging, fees, and tips.

6. If the individual's travel is interrupted for personal convenience or through taking leave, the travel allowance may not exceed the costs that would have been incurred for authorized uninterrupted travel.
7. **8. Required Receipts,** Receipts are required to support the following expenses:
 - a. Registration fee receipts must name the individual registered.
 - b. Operating expenses of state-owned vehicles such as gas, oil, emergency repairs, or parts. Receipts must be itemized less federal tax. The State tag number must also be referenced on the receipt.
 - c. Postage
 - d. Shipments, freight, or express
 - e. Tolls for tunnels and bridges
 - f. Telegrams, cablegrams, and fax messages. A copy of the message or a description of the message should be attached.
 - g. Parking fees, taxi fees
 - h. Hotels and meals *Miscellaneous expenses: receipts must be itemized and conform to the requirements of the College's purchasing policies.*

Out-of-State Travel

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

Out-of-State Travel Authorization

1. The employee must complete the *Prior Approval for Travel Form* and obtain the necessary signatures in order to request out-of-state travel. Reimbursement amounts are based on amounts authorized.
2. No employee is authorized to travel unless such travel has been approved by the President.
3. Meeting agendas, program brochures, or other appropriate documentation must be attached to the form.
4. Once the *Prior Approval for Travel Form* has been approved by the President authorizing the travel, the electronic form will be routed to the originator. Travel reimbursement will not be

made unless the authorized *Prior Approval to Travel Form* is provided with the Travel Reimbursement form.

Mode of Transportation

1. Each department is responsible for selecting the mode of transportation that is the least costly to the college. Reimbursement to the employee will be made based on the least expensive to the college regardless of the mode of transportation chosen by the employee.
2. All out-of-state travel will be tourist class (economy, main cabin, or cabin) when commercial transportation is employed. After the department selects the mode of transportation and obtains approval, deviations are not allowed unless an amended request is submitted and approved at **least 2 days before travel**.
3. If no amended request is approved, the traveler is only entitled to reimbursement for actual and necessary expenses incurred based on the authorized mode of travel.
4. Reimbursement for travel on an authorized out-of-state trip of 200 miles or more for one employee by private automobile will be the lesser of the prevailing plane fare rate, tourist class, or the usual rate per mile. If an employee desires to use his/her private automobile on such out-of-state trips and claims tourist class plane fare, he/she must take annual leave for travel time to and from his/her destination beyond that time which is required for commercial air travel.
5. Rental car justification must be attached and is approved only in exceptional circumstances.

Reimbursement for Mileage Expenses

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

Reimbursement of Actual Expenses

1. Employees who travel outside the State of Alabama in the service of the college must complete and submit an itemized *Out-of-State Travel Reimbursement Form* (***Exhibit 21: Out-of-State Travel Reimbursement Form***).
2. The approved *Out-of-State Travel Reimbursement Form* must be typed in ink and have all the required signatures. All signatures are required to be original signatures. The points of

travel must be shown for reimbursement of mileage. In addition, the hour of departure from and the hour of return (**12-hour am-pm clock**) to the base should be reflected on the expense form.

3. Emergency and necessary expenditures incurred in connection with travel require supporting documentation and should be held to a minimum.
4. The traveler is to be reimbursed for actual expenses for meals when traveling out-of-state for food they personally consume. If a meal is provided the employee may not claim a meal allowance. **If a meal is provided by a conference or other host, the dollar amount of that individual meal shall be deducted from your daily cap.** The individual meal caps are provided, but the “M&IE Total” is your daily cap. This total cap includes all taxes and tips associated with your meals.
 - Meal reimbursements are capped at the CONUS rate for the city being traveled to and will require an itemized receipt for expenses and proof of payment that indicate what was purchased, date, name, and location of the restaurant, as well as cost itemization.
 - The CONUS rate is combined for a **daily meal cap** (minus \$5 incidental rate) and can be found at <https://www.gsa.gov/travel/plan-book/per-diem-rates>
 - **AA copy of the meal cap calculation must also be submitted with each travel and reimbursement request.**
 - Meals are to be reasonable for the location and individuals will not be reimbursed for alcoholic beverages.
 - Snack purchases in between meals will not be reimbursed.
 - The cost of tips paid (Customary 15-20%) for meals should be included in the travel expense form as part of the cost of the meal.
5. The amount paid as tips for professional service charges and baggage handling should be included on the travel expense form. These expenses should not exceed the usual and customary charges for these services, not exceed \$5.00 per day. The cost of tips paid for baggage handling should be itemized on the travel expense form in the miscellaneous section with the date paid. Traveler is allowed one checked Airline Bag (\$60 roundtrip).
6. **Required Receipts:** Itemized Receipts will be required for the following expenditures:
 - a. Meal receipts – must be itemized and proof of payment receipts
 - b. Commercial transportation - coach/tourist class (economy, cabin, etc.)

- c. Vehicle rental – the college does not pay for rental insurance
 - d. Gasoline purchases – actual
 - e. Motel/hotel lodging – single rate only
 - f. Registration fees with itemized breakdown. If a meal is provided, the employee may not claim the allowance. Request for reimbursement for additional meals is illegal and will be disallowed when included in the registration fee.
 - g. Operating expenses of state-owned vehicles, such as gasoline, oil, and emergency repairs. Repairs must be itemized.
 - h. Parking fees
 - i. Business related In-town shuttle fees (Taxi, Shuttle, Uber, MARTA, Subway, Commuter Train) not to exceed any combination over \$150).
 - j. Miscellaneous expenses – receipts must be itemized.
7. All supporting documentation should be securely attached to the expense form. The expense form should be assembled so that all information is visible and easy to read. Small receipts should be secured to a separate piece of paper before attaching to the expense form.

Prepaid Travel Expenses

1. Prepayment of travel expenses is defined as payments made directly to a vendor/employee prior to the travel event.
2. The individual must be a full-time employee of the college.
3. Prepayments will not be authorized prior to 60 days of travel unless required with written justification.
4. The College will pre-pay lodging expenses, registration fees, and airline ticket expenses. The individual must be a full-time employee of the college.
5. The employee must complete a purchase order prior to requesting the use of the purchase card for prepaid travel expenses.
6. Appropriate documents should be included with requests such as applicable grant documentation, hotel quotes, flight schedules with cost estimates, registration, etc.

Student Travel/Meals

Student travel is considered "required" if the travel is necessary for the student to fulfill the requisites of a course or to participate in an official activity, and the trip is organized by the College and involves the supervision of college faculty or personnel. Students do not receive per diem. However, during travel, it may be necessary to provide meals for students. Students' meals should be paid at actual and are not subject to per diem per State Law.

1. Funding Student Trips

- a. The respective department will issue purchase requisitions as required to process requests for student travel. The purchase requisition amount for student food allowances will be advanced in accordance with the selected meal allowance option as stated below. The Advisor is responsible for reconciling expenses after the trip. Advisors should be prudent in their selection of venues to provide meals for students.
- b. Reimbursement for travel expenses for college personnel accompanying student travel groups will be in accordance with the current college travel policy. Regular meal and subsistence allowances will be in effect, and the college travel policy will govern the payment and reimbursement process for college personnel.

2. Meal Allowances/Student Travel:

Regardless of whether the trip is out-of-state or in-state, all students traveling in the service of the College should be reimbursed for their actual allowable expenses only. Directors/Advisors may choose from the following meal provision options and should be prudent in their selection of venues:

- a. **Option 1: Credit Card (Receipts are required)**
 - i. Advisors may request the use of a college credit card to pay for student meals for planned trips. For In-State trips, we MUST ensure NO TAX is charged on receipt. No sales taxes will be remitted.
 - ii. Advisors must submit a completed purchase request form online and receive a purchase order number
 1. The purchase request must include the list of students and the total amount needed to cover the cost of student meals only.
 - iii. College advisors accompanying groups using this option will be reimbursed in accordance with established college subsistence allowances and travel policy.

- iv. No meal allowance is authorized for employees for trips in town or for trips less than six (6) hours in duration away from home base (Montgomery County).

b. Option 2: Single Check Issued to Advisor

- i. Group advisor may choose to have the entire group eat together for all meals and account for the meal expense as a group expense. For In-State trips, we MUST ensure NO TAX is charged on receipt. No sales taxes will be remitted.
- ii. A purchase order, along with a complete participant list, must be submitted to Accounts Payable at least ten (10) days prior to travel.
- iii. College advisors accompanying groups using this option will be reimbursed according to established subsistence allowances and in accordance with the college travel policy.
- iv. No meal allowance is authorized for employees for trips in town or for trips less than six hours in duration away from home base (Montgomery County).

c. Option 3: Student Stipend

- i. The College may establish a student stipend appropriate for student expenses in consideration of the trip duration and the place which is visited.
- ii. Only student participants who travel will be entitled to the stipend.
- iii. College advisor must provide a Check Request Form (*Exhibit 11: Check Request Form*) for each student to Accounts Payable at least ten days in advance.
- iv. No meal allowance is authorized for employees for trips in town or for trips less than six (6) hours in duration away from home base (Montgomery County).

d. Accountability

- i. Within 72 hours of returning from the trip, the trip advisor must submit to the Business Office (1) a completed student travel sign in list; (2) original itemized restaurant receipt(s) for the meal(s) along with vendor invoice;

(3) *Student Meal Allowance Detailed Reconciliation Expense Report*

(Exhibit 22: Student Meal Allowance Detailed Reconciliation Expense

Report), and (4) any excess cash. To avoid duplicate payment no payment will be made without invoice from vendor.

- ii. For any excess cash, the college cashier will issue a receipt which should be attached to the *Student Meal Allowance Detailed Reconciliation Expense Report*.
- iii. **If all cash is not accounted for upon returning from the trip, the employee who received the cash is held personally responsible, and payment is due immediately.**

Cancellation of Travel:

1. Travel that was approved but not accomplished must be canceled by the traveler.
2. The traveler must report this information to Accounts Payable and the Business Office **within two days of cancellation** by completing a *Notice of Travel Cancellation Form*. (*Exhibit 23: Notice of Travel Cancellation Form*).
3. The Traveler is responsible for canceling all of the related reservations in compliance with the cancellation terms established by the hotel, airline, etc.
4. Credits and refunds should be applied back to the applicable purchasing card. The Traveler must immediately return any refundable deposits to the Business Office.
5. Failure to follow the cancellation procedures may result in a personal liability to the Traveler.
6. All cancellations will be reviewed by the Business Office for a determination regarding refunding pre-paid portions if not cancelled for emergencies or other valid business reasons. The College will take appropriate action to recover public funds.

Exhibit 24: Before Travel Checklist (not required) and *Exhibit 25: After Travel Checklist (not required)* may be used as guides to submit travel requests and reimbursements.

Business-Work Session Meals

1. The President has exclusive authority to approve payment for a meal with a **business meeting /work session** if the **business meeting** meets the criteria described below.
2. Administrators are expected to exercise prudent judgment in requesting meals at **business meetings** and to apply this policy to ensure that employees are not treated differently under like circumstances.
3. **Business meetings** include but are not limited to, special meetings or work sessions, conferences, conventions, and formal training sessions.
4. Criteria for Official Business/Work Sessions
 - a. The meal is an **integral part** of a **business meeting or work session**: when, in the interests of time, the meeting stays in progress while the participants are eating their meal, or if breaking for an un-sponsored lunch would make it impossible to complete the meeting or training event on time.
 - b. **Advantageous to the College**: A meal with meetings is advantageous to the College when the business meeting is directly work-related, and the meal is served in order to facilitate the timeliness of the meeting or to limit additional travel expenditures.
 - c. Activities are authorized by respective College officials and performed by employee(s) in order to accomplish program requirements or as required by the duties of his/her position or office.
5. **Payment Approval Procedures**:
 - a. A meal that meets all of the above criteria will be approved for payment when a properly completed purchase request that includes the purpose, place and names of attendees has been authorized and approved.
 - b. The Purchase request must be submitted at least five (5) days in advance of the event.
 - c. A meeting agenda must accompany the request.
 - d. Upon completion of the event, the requestor must submit detailed receipts of all charges. Alcohol is not an allowable expense.

POLICY NAME:	317.01 Cancellation of Uncollectible Debt
EFFECTIVE:	09-30-17
SUPERSEDES:	
SOURCE:	<i>Alabama Const. Art. IV, Sec 93; AG Opinion #2007-080 (April 11, 2007)</i>
CROSS REFERENCE:	

The Chancellor is authorized to review and submit to the Attorney General's office for approval the cancellation of uncollectible debt incurred at an institution. The Chancellor shall report all approved cancellations of uncollectible debt to the Board of Trustees.

PROCEDURE

1. Each institution must take appropriate measures, including utilizing the services of a collection agency, to collect all outstanding debt.
2. After all methods of collection have been exhausted and the debt is deemed uncollectible, the institution must submit a letter to the Chancellor to request cancellation of the uncollectible debt. The request must include a letter from a collection agency stating that the debt is uncollectible, the date the debt was due, the debtor's name, and the dollar amount owed.

POLICY NAME:	318.01 Audits
EFFECTIVE:	October 12, 2022
SUPERSEDES:	318.01 Issue April 13, 2016
SOURCE:	<i>Code of Alabama 16-60-111.4; 16-60-111.5</i>
CROSS REFERENCE:	

Each institution of the Alabama Community College System must be audited annually by an independent, professional accounting firm with significant experience in higher education auditing and who can demonstrate a level of service and performance with sufficient resources, financial stability, and experience to meet the system and colleges annual audit needs and requirements.

The Chancellor is authorized to initiate and direct audits and reviews of any or all operations of any institution within the Alabama Community College System.

PROCEDURE:

1. In consultation with the Board’s “Audit and Finance Committee,” the Chancellor shall determine appropriate procedures and compliance measures and standards applicable to the Chancellor initiated audits or reviews.
2. Following the determination of the results of each institution audit completed and each audit or review directed by the Chancellor, a written report addressing the results of such audit or review shall be provided to the Board of Trustees.
3. No employee shall be subjected to retaliation or discriminatory treatment by reason of having cooperated in good faith with any audit or review under this section or for reporting a concern or concerns, in good faith, regarding violation of a policy of the Board of Trustees, or a State or Federal statute, rule, or regulation applicable to the Alabama Community College System Office or to any of its institutions or employees. For the purpose of this policy, “in good faith” shall mean providing information or making a statement or report with a reasonable belief that it is true or accurate. Employees who have engaged in retaliatory or discriminatory conduct in violation of this paragraph may be subject to discipline up to and including termination of employment.
4. Internal audit review of various college functions will be performed by Business Office personnel.

POLICY NAME:	319.01 Federal Funds
EFFECTIVE:	09-30-2017
SUPERSEDES:	
SOURCE:	<i>Code of Alabama 16-60-111.4; 16-60-111.5</i>
CROSS REFERENCE:	

The Board of Trustees authorizes the Chancellor and President to apply for available federal funds, to approve applications for available federal funds when appropriate, and to be the signatory agent to accept said federal funds on behalf of the Board of Trustees and institution, and to make appropriate changes in State plans and programs in order to comply with federal laws and regulations pertaining to the funds.

POLICY NAME:	320.01 Auxiliary Services
EFFECTIVE:	March 10, 2021
SUPERSEDES:	
SOURCE:	<i>Code of Alabama (1975) Section 21-1-41(g)</i>
CROSS REFERENCE:	

Definitions

1. Blind Person - A natural person who has no vision or whose vision with corrective glasses is so defective as to prevent the performance of ordinary activities for which eyesight is essential or who has central visual acuity of 20/200 or less in the better eye with corrective glasses, or whose central visual acuity is more than 20/200 in the better eye with corrective glasses but whose peripheral field has contracted to such an angular distance no greater than 20 degrees.
2. Vending Stand - Such shelters, counters, shelves, display and wall cases, refrigerator apparatus, and other auxiliary equipment that may be needed in vending such articles as may be approved by Rehabilitation Services, as well as manual or coin-operated vending machines or similar devices.
3. Licensed Blind Vendor - A blind person licensed by Rehabilitation Services to operate a vending stand.

General Requirements

1. The institutions must assure the preferential status of licensed blind vendors. No institution may have upon its main campus or any branch campus any vending stand owned or operated by any party other than the institution unless the presence of each such vending stand is pursuant to a competitively bid contract between the respective institution and the respective owner and/or operator of the vending stand.
2. Institutions must bid for and award contracts by following the current Code of Alabama bid procedures.

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

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

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

BOOKSTORE

Students must purchase their own textbooks, workbooks, equipment, materials, and supplies as specified for their particular major. Trenholm State's Bookstore is available online only. Trenholm State has partnered with e-Campus.com for student book needs. Students must order their books through their "My Trenholm" portal or <http://trenholmstate.ecampus.com/>. Many classes have the option to buy new or used books, rent textbooks, or rent digital eBooks. Students will be personally responsible for all unallowable charges to financial aid, such as duplicate book purchases. Disabled Veterans using benefits under the Chapter 31 Program will need to come to the Business Office to purchase their books in order to obtain the required signatures. Orders will be delivered directly to the student's home.

Any specialty items such as tools, supplies, or equipment for Financial Aid awards limited to Veteran Affairs (VA) and Workforce Innovation and Opportunity Act (WIOA) may be ordered through Trenholm State's Business Office located on the Trenholm campus.

Basic Steps to Order:

1. Log-in to your "My Trenholm Portal" through the Trenholm State website at <https://www.trenholmstate.edu/my-trenholm/>
2. Click on the "Online Bookstore" Menu and then click on the "Shop Textbooks" link.
3. Follow the prompts to choose the textbooks, purchase option and complete your order just like any other online purchase.
4. Books will be delivered to the address on file.

Bookstore - Return Policy

Items purchased from the online bookstore may be returned in accordance with e-Campus.com Return and Refund Policies. Students are responsible for shipping books back to e-Campus. Return and Refund Policies can be found on <http://trenholmstate.ecampus.com/help/topic/after-you-order/2>.

POLICY NAME:	321.01 Copyright, Trademark, and Patent Ownership
EFFECTIVE:	09-30-2017
SUPERSEDES:	321.01 issued 02-26-15; 07-23-14; 02-05-13; 03-24-05
SOURCE:	<i>Code of Alabama</i> 16-60-111.4
CROSS REFERENCE:	

Copyrighted or trademarked material of patented inventions developed totally or partially on institution time with the use of institution materials or facilities or with institution funding shall be owned by the institution.

PROCEDURE:

1. An employee has the right to trademark or copyright any literary material and to patent any inventions unless duties of the employee or requirements of the program that the employee works charge the employee with, or includes the duty of producing material for the institution to copyright or trademark, or to develop an invention for the institution to patent.
2. The development of an instructional text or other instructional resources or technology by an instructor partially on his/her own time and expense and partially on institution time using institution resources results in the complete and exclusive ownership by the institution of all resulting copyrights and/or patents. Under certain circumstances, however, the institution may distribute a portion of the royalties received from the publication and/or sale and/or use of the instructional text or other instructional resources or technology in a manner that is reasonable, and that will not conflict with applicable state or federal laws or other Board of Trustees policies. The following conditions must be met:
 - a. The institution must have or must implement a policy by which all instructors who develop a marketable instructional text or other instructional resources or technology are treated on an equal and fair basis with regard to any compensation supplemental to the instructors' pay.
 - b. Any such payment of additional compensation made to the instructor must be made solely from the proceeds derived from the publication, sale, or distribution of the instructional text or other instructional resources or technology and not from any other state or federal funds.
 - c. The portion of any royalties to be received by an instructor must have a direct relationship to the verifiable amount of an instructor's personal time, resources, and funds which will be reasonably and necessarily used in the development of the instructional text or other instructional resources or technology, as compared to the verifiable total amount of all time, resources, and funds to be devoted to the development of the instructional text or other instructional resources or technology.

- d. Any agreement between the institution and the instructor for any such compensation must be prospective, occurring prior to the development of the instructional text or other instructional resources or technology, and must be approved in writing by the Chancellor prior to the payment of any such compensation to the instructor.
 - e. Any agreement between the institution and the instructor for such compensation must contain a *caveat* that the execution of such agreement does not provide an exemption from and does not imply compliance with the *Alabama Ethics Law*. Within ten (10) days of the execution of such agreement, a copy of the agreement should be filed with the Alabama Ethics Commission.
3. The employee shall be entitled to all profits earned from copyrighted or trademarked materials or patented inventions developed exclusively on the employee's time and without the use of institution funds, materials, or facilities.

POLICY NAME:	322.01 Institutional Membership
EFFECTIVE:	09-30-17
SUPERSEDES:	322.01 issued 02-26-15; 07-23-14; 02-05-13; 03-24-05
SOURCE:	<i>Code of Alabama 16-60-111.4</i>
CROSS REFERENCE:	

The institution may maintain affiliation through institutional membership in appropriate commissions, agencies, and organizations at the local, state, regional, and national levels. The institution shall not expend any funds, regardless of source, to purchase membership in any organization that discriminates on the basis of race, national origin, sex, religion, or any impermissible factors covered under applicable law.

PROCEDURE:

1. Individuals may represent the institution through these memberships.
2. The institution may maintain membership in various local chambers of commerce in order to promote the institution and the institution's involvement in the community.
3. Individual memberships are only allowable if they are transferrable to another employee upon leaving employment from the college. Employees must submit documentation from an organization that individual membership is transferable with a membership dues invoice. Memberships funded with federal funds may have restrictions, please check with the Business Office.

POLICY NAME:	323.01 Code of Ethics in Procurement and Contracting
EFFECTIVE:	09-30-2017
SUPERSEDES:	323.01 issued 02-26-15; 07-23-14; 03-24-05
SOURCE:	<i>Code of Alabama 16-60-111.4; 41-16-60</i>
CROSS REFERENCE:	

Employees shall discharge their duties and responsibilities fairly and impartially. They also should maintain a standard of conduct that will instill public confidence in the integrity of the institutions.

Section 41-16-60

Conflicts of interest of members or officers of certain public offices or positions. Members and officers of the city and county boards of education and the district boards of education of independent school districts may be financially interested in or have any personal beneficial interest, either directly or indirectly, in the purchase of or contract for any personal property or contractual service under either of the following conditions:

- (1) The contract or agreement under which the financial interest arises was created prior to the election or appointment of the individual to the position he/she holds.
- (2) The individual holding the position does not participate in, by discussion or by vote, the decision-making process which creates the financial or personal beneficial interest.

POLICY NAME:	324.01 Capital Assets
EFFECTIVE:	09-30-2017
SUPERSEDES:	324.01 issued 02-26-15; 07-23-14; 02-05-13
SOURCE:	<i>Code of Alabama 16-60-111.4</i>
CROSS REFERENCE:	

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

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

Capital assets include land, improvements to land, buildings and building improvements, improvements other than buildings, furniture, and equipment, library books, collections of art, and historical treasures that are used in operations and that have initial useful lives extending beyond a single reporting period.

PROCEDURE:

1. A physical property inventory shall be established to include all non-consumable institutional personal property except all livestock, animals, farm, and agricultural products under the control of a System institution. Each institution shall capitalize all property acquired by the institution in accordance with the amount prescribed by current federal government regulations for capitalization.
 - a) Institutions are required to maintain an annual inventory of capital assets in accordance with the amount prescribed by current federal government regulations for capitalization (currently \$5,000 or more). All costs incidental to the acquisition of capital assets are included in the value assigned to the asset.
 - b) The inventoried amount is computed as the asset's cost plus all costs associated with taking physical control of the asset.
 - c) The inventory shall show:
 - i. Complete description
 - ii. Manufacturer's serial number, if applicable
 - iii. Acquisition cost
 - iv. Date of purchase
 - v. Location
 - vi. Responsible officer or employee
 - vii. College property control number
 - d) The value of capital assets is recorded in the Investment in Plant Fund in the following account codes
2. An employee must be designated as the property manager. Except for books, the property

manager shall make an annual physical inventory of all applicable personal property. A copy of the inventory shall be submitted to the Chief Financial Officer by September 30 of each year for reconciliation to the financial statement for the fiscal year. Each inventory shall include all property acquired since the date of the last inventory. When a physical inventory fails to locate property, items listed on the previous inventory, then a complete explanation accounting for the property or the disposition thereof shall be attached to the inventory and submitted to the Chief Financial Officer. All property managers shall maintain a copy of all inventories submitted to the Chief Financial Officer, and the copies shall be subject to examination by all state auditors, employees of the Department of Examiners of Public Accounts, or the Chancellor or Alabama Community College System Office staff.

3. Each property manager shall be the custodian of, and responsible for, all physical property of the institution. When any property is entrusted to other employees or officers, the property manager shall require a written receipt of the property so entrusted, which receipt shall be executed by the person receiving the property. The employee or officer receiving the property will then be held responsible for that item of inventory.
4. No property shall be disposed of, transferred, assigned, or entrusted to any other department, division, or employee thereof without the written permission of the property manager.
5. When institutional equipment is lost, stolen, or destroyed, the property manager should immediately inform the chief financial officer and contact a law enforcement agency to file a report. An employee may be held responsible for the value of any item of equipment lost, stolen, damaged, or destroyed through his or her negligence. After a report has been filed with law enforcement, the institution may remove the stolen equipment from inventory. Any equipment removed from inventory must be supported by adequate documentation for auditing purposes.
6. Whenever any property manager ceases for any reason to be the property manager, the Regional Chief Financial Officer shall immediately notify the President in writing. College officials shall immediately check the inventories of all property for which the property manager was responsible, and the successor to the property shall execute a written receipt for all property received by him/her or coming into his/her custody or control. The last payment of salary due to the property manager shall be withheld until a complete reconciliation of the property inventory has been made and approved. In the event of any shortages, the property manager shall not be held accountable for property entrusted to any other employee or officer for which he/she holds a valid written receipt of the employee or officer. These guidelines do not negate any inventory requirements under Federal Regulations.
7. To keep a current furniture and equipment inventory, an equipment inventory system should include the following components:

- a) Inventory Card or computerized system record that includes the following in addition to the required components for all inventoried assets:
 - i. Department Assignment
 - ii. Location
 - iii. Classification (instructional, office, transportation, other)
 - iv. Purchase Order Number
 - v. Source of Funds (state, federal, local, etc.)
 - vi. Disposition (record status when disposed, sold, or traded in.)
 - vii. Inventory Ledger
 - viii. Interdepartmental Transfer Form
 - ix. Report of Missing Equipment Form
 - x. When Institution equipment is lost, stolen, or destroyed, the property manager must file a police report.
 - xi. Disposal of Equipment Form

8. Construction in Progress
 - a) Used during the construction period to record payments to contractors. Upon completion of the project and acceptance by the Alabama Community College System, the construction-in-progress asset is closed, and the asset is transferred to the institution's Investment in Plant Fund.

9. Proper disposition of capital assets includes the following means:
 - a. Transferred to State Surplus Property
(Exhibit 26: ACCS Surplus Property Sale Form)
 - b. Salvage Sale
(Exhibit 27A: TSCC Equipment Inventory Disposal/Transfer Form)
 - c. Disposition at the local landfill, which must be witnessed by two college employees.
(Exhibit 27A: TSCC Equipment Inventory Disposal/Transfer Form)
 - d. Transferred to an approved entity or college employee *(Exhibit 27: TSCC ACCS Property Transfer Form and Exhibit 27A: TSCC Equipment Inventory Disposal/Transfer Form)*

10. Depreciation Institutions are required by GASB Statement 34 to record depreciation and include it in determining the value of capital assets for the institution's financial statements. The following is a list of capital asset groups and their depreciation methods:

Category Number	Useful Life	Category Description	Depreciation Method
1	5 years	Furniture and Equipment \$5,000 to \$25,000 including vehicles	Composite
2	10 years	Furniture and Equipment greater than \$25,000	Composite
3		Land and Land Improvements	None
4	15-50 years	Building	Straight Line
5	25 years	Building Alterations	Straight Line
6	25 years	Improvements other than buildings and infrastructure	Straight Line
7	20 years	Library Books	Composite

POLICY NAME:	325.01 Tuition: General
EFFECTIVE:	09-30-2017
SUPERSEDES:	
SOURCE:	<i>ACT #2015-125</i>
CROSS REFERENCE: 801.01, Admission: General	

The in-state tuition rate plus applicable fees shall be established by the Alabama Community College System Board of Trustees. The out-of-state tuition rate shall be 2.00 times the in-state tuition rate plus applicable fees. International students must pay the out-of-state tuition rate plus applicable fees. Each institution may implement an optional deferred tuition payment plan for students.

PROCEDURES:

Payment

All students, except sponsored students or students with Trenholm State Community College payment plans, are required to pay the full amount of tuition and fees at the time of registration. Sponsored students whose expenses are paid by agencies such as Vocational Rehabilitation Service, Alabama Veterans Affairs, employers, etc. must have written authorization from the appropriate agency on file in the Financial Aid Office to register for classes without personally paying the tuition and fees. Students not completing payment at the time of registration will have that registration voided and will have to repeat the full registration process. Students may not attend classes until all tuition and fees have been paid. H. Council Trenholm State Community College accepts cash, Visa, MasterCard, or Discover for payment.

Payment Plan

Trenholm State Community College offers tuition payment plans. This service provides students an opportunity to spread their tuition costs into affordable - payments with no interest. Payment options are flexible, and setup fees are affordable. Additional information regarding payment plans can be found in the My Trenholm Portal.

Financial Obligations

Students are expected to meet their financial obligations with the college in accordance with the designated deadline dates. If obligations are not met, then the student may be subjected to a reduction in funds, will not be included in commencement exercises, and will not be granted a college transcript.

Delinquent Accounts

1. If payment is not made by the midpoint of the term (after the first billing by the institution), a late payment charge of \$25 will be added to the outstanding balance for each additional

monthly billing up to a maximum of \$100 in late payment charges.

2. In the event of an unpaid balance at the midpoint of the term, the student will be evicted from housing and all meal tickets canceled. If the balance is still unpaid at the end of the term, grade reports, college credits, transcripts, or diplomas will not be issued or released. A student with a delinquent account shall not be allowed to enroll in subsequent terms until all delinquent balances are paid in full.
3. The institution has the right to refer the student's delinquent account to a collection agency for failure to meet financial obligations of any kind to the institution, including the payment of additional late payment charges, attorneys' fees, and any other fees and charges necessary for the collection of any amount not paid when due.

Returned Checks

Two-year colleges have been authorized by the Alabama Community College System Board of Trustees to charge for each check that is issued to the institution and is returned for insufficient funds or other reasons. A fee will be charged for any check returned from the financial institution as dishonored. The current returned check fee is \$30.00, or the maximum allowed by state law. The College utilizes a third party to collect and process returned checks. Students with returned checks can be placed on processing hold until all charges have been paid and may remain on a "cash-only" basis thereafter.

POLICY NAME:	326.01 Fees
EFFECTIVE:	09-30-2017
SUPERSEDES:	
SOURCE:	<i>Code of Alabama 16-60-111.4; 16-60-111.5</i>
CROSS REFERENCE:	

All system colleges will implement the fee structure as prescribed by the Chancellor, as approved by the Board of Trustees.

PROCEDURES:

The following fee structure will be implemented at all system colleges:

1. Facility Renewal Fee: \$9 per credit hour per semester/term restricted to renewal and replacement facility projects.
2. Technology Fee: \$9 per credit hour, per semester/term restricted for the acquisition and provision of technology and technological applications for students.
3. Bond (Reserve) Fee: \$1 per credit hour, per semester/term, restricted to the creation of a Reserve Fund to be managed by the Chancellor and a Presidents' Advisory Council.
4. Special Building Fee: \$15 per credit hour per semester/term to secure bonded indebtedness. Such fee would expire after the life of the bond issue.
5. Returned Check Fee: Two-year colleges have been authorized by the Alabama Community College System Board of Trustees to charge for each check that is issued to the institution and is returned for insufficient funds or other reasons. A fee will be charged for any check written to the College that is returned. The returned check fee is \$30.00, or the maximum allowed by state law. The College utilizes a third party to collect and process returned checks. Students with returned checks can be placed on processing hold until all charges have been paid and may remain on a "cash-only" basis thereafter.
6. Graduation Fee: TSCC charges a \$25.00 non-refundable Graduation Fee is due at the time the Intent to Graduate Form is submitted during registration for the last term of attendance. The fee covers the cost of a cap, gown, diploma, etc.
7. Punitive Fees: Set by the college (library fines/traffic fines, etc.).
8. Liability Insurance Fee: Set by the college and varies to cover costs of student accidents, etc.

9. Healthcare Fees: Set by the college to cover costs associated with healthcare programs (background checks, drug testing, and testing fees).
10. Student Library Card/ID Fee: Each student is issued one Library Card/ID the first semester of enrollment at no cost. Students must always wear their ID while on campus. Loss of an ID must be reported to the College Library at (334) 420-4455. There will be a \$50.00 charge for a replacement ID.
11. Other Fees: Approved by the Board of Trustees (Other individualized special fees).

POLICY NAME:	327.01 Refunds
EFFECTIVE:	09-30-2017
SUPERSEDES:	
SOURCE:	<i>Code of Alabama 16-60-111.4</i>
CROSS REFERENCE:	TSCC Catalog, TSCC student Handbook

The institution's business office is responsible for the calculation and payment of all refunds/ repayments of tuition and other appropriate institutional charges as prescribed by the Chancellor. The Tuition and Fee Schedule is published in the College's Catalog on the Intranet.

PROCEDURES:

1. Refund for Complete Withdrawal

- a. A student who officially or unofficially withdraws from all classes before the first day of class will be refunded the total tuition and other refundable fees. The "first day of class" is the first day classes are offered within any term configuration, including, but not limited to, full terms, split terms, mini-terms, and weekend terms.
- b. A student who officially or unofficially withdraws completely on or after the first day of class but prior to the end of the third week of class will be refunded according to the withdrawal date, as follows:

Complete Withdrawal before the official first day of class 100% refund

Withdrawal during first week 75% of tuition and other institutional charges

Withdrawal during second week 50% of tuition and other institutional charges

Withdrawal during third week 25% of tuition and other institutional charges

Withdrawal after end of third week - No refund

The first official day of class is indicated on the College calendar and is the day classes begin. There is only one first day of class. This day may not be the first day on which all classes begin. The calendar also indicates the last day to drop/add. For calculating refunds during the fall and spring sixteen-week terms, a "week" is defined as seven calendar days, i.e. the first day of class running seven calendar days (inclusive of Saturday and Sunday). Refunds shorter than sixteen weeks, such as summer terms, mini-terms, split terms, and weekend terms, will reflect a prorated week based on the number of days in the term.

Example: Classes begin June 14, student with draws June 17.

Fourth day = 75% Refund due

Tuition/fees paid: \$648.00

 x .75

\$486.00

Administrative Fee: - 32.40

Round to nearest dollar	\$453.60
Refund amount:	\$454.00

2. Refund for Partial Withdrawal

Students who do not completely withdraw from the institution but drop a class during the regular drop/add period will be refunded the difference in tuition paid and the tuition rate applicable to the reduced number of hours, including fees appropriate to the classes dropped. There is no refund due to a student who partially withdraws after the official drop/add period. The last day to drop/add must be published as part of the college calendar and conform to guidelines issued by the Alabama Community College System.

3. Administrative Fee

An administrative fee not to exceed 5 percent of tuition and other institutional charges shall be assessed for each withdrawal within the period beginning the first day of class and ending at the end of the third week of class.

4. Books and Supplies

Each college must publish its policies related to refunds of books and supplies. Such policies must be provided to students at the point of sale.

Items purchased from the online bookstore may be returned in accordance with e-Campus.com Return and Refund Policies. Students are responsible for shipping books back to e-Campus. Return and Refund Policies can be found on <http://trenholmstate.ecampus.com/help/topic/after-you-order/2>

5. Refund in Compliance with Federal Regulations

All institutions shall comply with federal regulations relative to the return of Title IV funds.

The term “Title IV Funds” refers to the Federal Student Aid (FSA) Programs authorized under the Higher Education Act of 1965, as amended (Title IV, HEA Program), which includes the Federal Pell Grant and Federal Supplemental Educational Opportunity Grant (FSEOG).

a. Financial Aid Return of Title IV (RT24) Funds Policy

- If a student totally withdraws from school, he/she will be evaluated for earned aid based on the percentage of time he/she has been enrolled in the term.
- If a student has received more aid than earned at the point of withdrawal, the student must repay the Title IV fund.
- If the student has earned aid that has not been disbursed according to the percentage of time enrolled in the term, the student may be eligible for a post-withdrawal disbursement.

- If a student fails to attend any classes for which he/ she is enrolled, no financial aid will be awarded for those courses. Students must drop all non-attended classes during drop/add to avoid out-of-pocket expense.
- If a student owes a repayment to Title IV for grant aid, the student's portion of the repayment may be reduced by 50%.
- Procedure:
 1. The percentage of Title IV aid earned is found by dividing the number of calendar days completed by the student, at the time of withdrawal, by the number of calendar days in the semester.
 2. If more than 60% of the semester is completed, the student is considered to have earned 100% of the Title IV aid disbursed.
 3. The amount of Title IV aid earned is found by multiplying the amount of aid disbursed for the semester by the percentage of Title IV aid earned.
 4. If the amount earned is less than the amount of aid disbursed, the difference must be returned to the appropriate Title IV Program.
 5. If the student earned more than what was disbursed, a late disbursement may be due to the student.
 6. If the amount earned equals the amount disbursed, no further action is required.
 7. The responsibility to return amounts unearned to the Financial Aid Programs may be shared by the College and the student.
 8. The College is required to return, to the Department of Education, the lesser of the total amount of unearned Title IV funds or an amount equal to the student's institutional charges multiplied by the percentage of Title IV aid unearned, no later than 45 days after it is determined that the student withdrew.
 9. If the College returns less than the amount of unearned aid, the student must return the difference.
 10. If the student is required to return unearned aid, this is considered an overpayment, and the amount is reduced by 50%.
 11. Within 45 days of determining the student's date of withdrawal, the College will send notification to the student of any overpayment.
 12. After receiving the written notification, the student is permitted 45 days to make satisfactory payment arrangements with the United States Department of Education.
 13. While the overpayment is due, the student will remain eligible for financial aid for 45 days.

b. Financial Aid Overpayment Policy

- In accordance with C.F.R. 668.61, if there is a financial aid overpayment, the student must make satisfactory repayment arrangements with the U. S. Department of Education within 45 days.
- For additional information concerning Financial Aid at Trenholm State Community College, telephone the Financial Aid Office at (334) 420-4321 or write to the Financial Aid Office at PO Box 10048, Montgomery, Alabama,

36108.

6. Ineligibility for Refund

Students withdrawn by Trenholm State Community College for disciplinary reasons, nonpayment of tuition and fees, or similar reasons are not eligible for a refund. Refund Payment Refunds are processed after the drop/add period. Students paying tuition and fees by cash will be issued a refund check. The check will be sent to the mailing address on file for the student. Students paying tuition and fees by credit card will have the refund amount credited to their account.

7. Refund Payment

Refunds are processed after the drop/add period. Students paying tuition and fees by cash will be issued a refund check. The check will be sent to the mailing address on file for the student. Students paying tuition and fees by credit card will have the refund amount credited to their account. Students should allow 30 days for refund processing to complete.

8. Refund for Alabama National Guard and Reservists Called to Active Duty

Students who are active members of the Alabama National Guard or reservists or who are active-duty military who are called to active duty by executive order of the President of the United States or a State Governor in the time of national crisis may receive a full refund of tuition and other appropriate institutional charges at the time of withdrawal. If a National Guard student is receiving Title IV funding, a recalculation must be performed as required by Federal Title IV regulations, which could result in less than a 100% refund.

9. Exceptions to Refund Policy

The President has the authority to make exceptions to the refund policy in the event of the death of a student or of a family member or other catastrophic event requiring the student to leave the institution.

10. Failure to Receive Financial Aid Disbursement Check

All students must maintain current mailing address information through the Office of Admissions and Records. If a student fails to receive a financial aid disbursement check which has been mailed, a 21- day waiting period will be in effect from the date the check was mailed before the replacement process will be initiated.

Students are encouraged to enroll in eRefunds via their My Trenholm student account. Verification of correct and current account information is the sole responsibility of the student. Account information should include the student's Trenholm email address for deposit notification(s). It is important to note that the bank account may only be in the student's name. [OBJ]

POLICY NAME:	328.01 Student Activity and Organization Expenditures
EFFECTIVE:	09-30-2017
SUPERSEDES:	
SOURCE:	<i>Code of Alabama 16-60-111.4; 16-60-111.5</i>
CROSS REFERENCE:	

Each institution may expend annually from tuition collections an amount established by the Chancellor for student activities and organizations.

POLICY NAME:	329.01 Student Payments
EFFECTIVE:	09-30-2017
SUPERSEDES:	
SOURCE:	<i>Code of Alabama 16-60-111.4</i>
CROSS REFERENCE:	

The payment of tuition, fees, housing, and other institutional charges may be made by cash, personal check, cashier's check, traveler's check, money order, debit card, or credit card, subject to institutional restrictions.

PROCEDURE:

Payment

All students, except sponsored students or students with Trenholm State Community College payment plans, are required to pay the full amount of tuition and fees at the time of registration. Sponsored students whose expenses are paid by agencies such as Vocational Rehabilitation Service, Alabama Veterans Affairs, employers, etc., must have written authorization from the appropriate agency on file in the Financial Aid Office to register for classes without personally paying the tuition and fees. Students not completing payment at the time of registration will have that registration voided and will have to repeat the full registration process. Students may not attend classes until all tuition and fees have been paid. H. Council Trenholm State Community College accepts cash, Visa, MasterCard, or Discover for payment.

Payment Plan

Trenholm State Community College offers tuition payment plans. This service provides students an opportunity to spread their tuition costs into affordable - payments with no interest. Payment options are flexible and setup fees are affordable. Additional information regarding payment plans can be found in the My Trenholm Portal.

Financial Obligations

Students are expected to meet their financial obligations with the college in accordance with the designated deadline dates. If obligations are not met, then the student may be subjected to a reduction in funds, will not be included in commencement exercises, and will not be granted a college transcript.

Delinquent Accounts

1. If payment is not made by the midpoint of the term (after the first billing by the institution), a late payment charge of \$25 will be added to the outstanding balance for each additional monthly billing up to a maximum of \$100 in late payment charges.

2. In the event of an unpaid balance at the midpoint of the term, the student will be evicted from housing and all meal tickets canceled. If the balance is still unpaid at the end of the term, grade reports, college credits, transcripts or diplomas will not be issued or released. A student with a delinquent account shall not be allowed to enroll in subsequent terms until all delinquent balances are paid in full.
3. The institution has the right to refer the student's delinquent account to a collection agency for failure to meet financial obligations of any kind to the institution, including the payment of additional late payment charges, attorneys' fees, and any other fees and charges necessary for the collection of any amount not paid when due.

Returned Checks

Two-year colleges have been authorized by the Alabama Community College System Board of Trustees to charge for each check that is issued to the institution and is returned for insufficient funds or other reasons. A fee will be charged for any check returned from the financial institution as dishonored. The current returned check fee is \$30.00, or the maximum allowed by state law. The College utilizes a third party to collect and process returned checks. Students with returned checks can be placed on processing hold until all charges have been paid and may remain on a "cash-only" basis thereafter.

Miscellaneous

1. Effective October 1, 2008, the College is authorized to pay uncontested claims, up to \$5,000.00, for uninsured personal injury and/or uninsured property damage to institution property without adjudication before the Alabama State Board of Adjustment.
2. The College is required to report quarterly to the Chancellor all such claims filed, including final resolution.

Personal Injury/Property Damage Reporting Procedures:

1. The claimant will notify the *Regional Chief Financial Officer*, in writing, of personal injury or personal property damage. The *Regional Chief Financial Officer* will advise the claimant to file a *Claim for Uninsured Medical Costs or Personal Property Damage on Institution Property* form (***Exhibit 28: Uninsured Medical Costs or Personal Property Damage Form***), which may be obtained from the Business Office or College Intranet.
2. The *Regional Chief Financial Officer* will advise the claimant that the College has 60 days to complete the claim process. Should the College be unable to meet the 60-day requirement, a written explanation must be provided to the Chancellor.
3. The *Claim for Uninsured Medical Costs or Personal Property Damage on Institution Property* form will be submitted to the *Regional Chief Financial Officer* to review and make a recommendation to the President.
4. The *Regional Chief Financial Officer* will complete the *Recommendation for Disposition of Claim* form and contact the claimant to provide the outcome.
5. Should the College contest its responsibility to pay any such claim, the *Regional Chief Financial Officer* will advise the claimant of the availability of further investigation and adjudication by the Alabama State Board of Adjustment and will provide the claimant with appropriate forms and procedures for filing a claim with the Alabama State Board of Adjustment.
6. The claim form will be maintained in the Business Office.

The *Regional Chief Financial Officer* will be responsible for reporting the claim to the Chancellor's Office.

Mail Services

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

1. TSCC mail operations and services are for official business use only. This service is not for personal items of mail. Employees are not to have personal mail or packages forwarded to TSCC for delivery.
2. The Mail Clerk is responsible for the delivery of mail (external and internal) to the mailbox of the addressee. Normal mail delivery/pick up is between 10:00 – 11:30 a.m.
3. Mail Services will fluctuate during registration and drop/add period.

Daily Distribution and Pickup Schedule: US Mail/Campus Mail

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

Packages (UPS, Airborne, FedEx, etc.)

Deliveries come in at all hours during the day and will be available from the cashier's office for pickup. The addressee will be required to sign for deliveries in the applicable campus office.

Petty Cash

The Business Office maintains petty cash funds for the sole purpose of a change drawer for cashiers. There are three separate petty cash funds, one at each of the following cashier locations:

1. Trenholm Campus
2. Patterson Site
3. Business Office

Petty cash fund custodians are responsible for:

1. Completing daily reconciliations
2. Submitting appropriate documentation for replenishment of funds

3. Closing the fund immediately if the purpose for which it was established ends.
4. Provides adequate precautions for the safekeeping of the funds under their control.

Confidential Documents - Pick Up/Delivery

Written authorization is required for all pick-up and/or delivery requests related to confidential documents and/or mail. If an employee/vendor chooses to designate another employee or individual to pick up or deliver confidential documents or personal mail, prior written authorization is required. This includes but is not limited to payroll and accounts payable checks, W-2 forms, Truth in Salary statements, etc.

The employee requesting the pick-up or delivery must send an email to the Accounts Manager (CC: Director of Accounting) indicating the full name of the designated individual and specifying the document(s) to be picked up or delivered. The designated individual will be required to provide a photo of identification.

Exhibits: List of Business Office Forms

- Exhibit 2: *Internal Controls Checklist – (TSCC Form needs to be updated)*
- Exhibit 3: Budget Center Authorization Form
- Exhibit 4: Budget Transfer Form
- Exhibit 6: Vendor Setup Form
- Exhibit 7: W-9 Form
- Exhibit 9: State of Alabama Disclosure Statement
- Exhibit 11: Check Request Form
- Exhibit 12: Time and Attendance Report- Employee
- Exhibit 13: Professional Services Contact
- Exhibit 14: Time and Attendance Report- Professional Service Contract
- Exhibit 15: Prior Approval for Travel Form
- Exhibit 16: Annual Prior Approval for Travel Form
- Exhibit 17: In-State Travel Reimbursement Form
- Exhibit 18: In-State Travel for Reimbursement-Actual Expenses
- Exhibit 19: State of Alabama Mileage Chart
- Exhibit 21: Out-of-State Travel Reimbursement Form
- Exhibit 22: Student Meal Allowance Detailed Reconciliation Expense Report
- Exhibit 23: Notice of Travel Cancellation Form
- Exhibit 24: Before Travel Checklist (Not required, serve as guides only)
- Exhibit 25: After Travel Checklist (Not required, serve as guides only)
- Exhibit 26: ACCS Surplus Property Sale Form
- Exhibit 27: ACCS Property Transfer Form
- Exhibit 27A: TSCC Equipment Inventory Disposal/Transfer Form)
- Exhibit 28: Uninsured Medical Costs or Personal Property Damage Form
- Exhibit 29: Deleted
- Exhibit 30: TEBI-Non-Credit Course Cost Accounting Worksheet
- Exhibit 33: ACCS Sole Source Form

All Exhibits can be found on the Intranet under the forms tab.

**Exhibits 1, 5, 8, 10, 20, 31, and 32 have been deleted.*