

SECTION 300: FINANCIAL MANAGEMENT AND FACILITIES

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301: Financial Management

Source: BOT 301.01

Bishop State Community College managements fiscal operations under the auspices of the Alabama Community College System, Board of Trustees, the Code of Alabama, and the Governmental Accounting Standards Board (GASB). The College President is charged with fostering sound and prudent judgment in the management of assets consistent with the fiduciary responsibility to the citizens of Alabama. The Dean of Business & Finance is responsible for managing the day-to-day financial management activities, daily cash flows, and short-term investments. Both the President and Dean of Business & Finance are bonded in an appropriate amount in accordance with State Board of Education policy.

302: Accounting Procedures

Source: BOT 301.02

Bishop State Community College is required to maintain uniform accounting records in accordance with the National Association of College and University Business Officers (NACUBO) Manual. This manual, with detailed descriptions of each fund, basic coding structure explanations, and account numbers has been updated and revised for use by the institutions in the Alabama Community College System and is based upon NACUBO's procedures, State of Alabama laws, Board of Trustees policies, and Alabama Community College System procedures.

303: Budget Policy and Procedures

Bishop State Community reviews the institution's mission statement, operational needs, and long range goals during the budget process. Each organization unit are involved in the budgeting process. Budgets are prepared in accordance with the Principles of Accreditation: Foundations for Quality Enhancement (February 2010) 2.11.1, the Southern Association of Colleges and School Commission on Colleges requires "an annual budget that is preceded by sound planning, is subject to sound fiscal procedures and is approved by the governing board."

The College's annual budget estimates revenues and expenses for a twelve-month period. The business office is assigned the responsibility of combining all organization budget requests into an institutional budget. The revenue portion of the budget is based on the state appropriation allocation, estimated tuition collections, state, local, and federal grants and contracts, and other miscellaneous revenues. Estimated tuition collections should be based on the estimated credit hour production on a historical basis. Revenues are carefully projected by the chief financial officer, in order to adequately plan the current expense level and estimate ending fund balance. The business office is responsible for provides periodic budget information to department heads for unit management purposes.

Institution presidents are authorized by State Board of Education policy to amend their institution's budget within functional areas, such as instruction, academic support, and student services. When actual conditions require budget revisions, the business office and the organizational units affected within the institution should revise collaboratively.

304: Purchasing

Source: BOT 309.01

- 1) 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.
- 2) 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.
- 3) 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.
- 4) 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.

305: Purchase Orders

ETHICAL STANDARDS AND APPLICABLE LAWS

The College's purchasing procedures cannot be used for personal acquisitions for faculty, staff or students. All College purchases have to be approved in advance of the purchasing occurring.

The following principles are adopted by the National Association of Educational Buyers:

- 1) Give first consideration to instructional policies and objectives
- 2) Obtain the maximum value for each dollar expended
- 3) Demand honesty in sales representation whether offered through oral or written statements, advertising or samples.
- 4) Grant all competitive bidders equal consideration; regard each transaction on its own merit. Promote fair, ethical and legal trade practices.
- 5) Cooperate with trade and industrial associations, government and private agencies engaged in promoting and developing sound business methods.
- 6) Use only by consent the original ideas and designs devised by one vendor for competitive purchasing purposes.
- 7) Be willing to submit any major controversy to arbitration where applicable or permissible.
- 8) Decline personal gifts and gratuities.
- 9) Accord a prompt and courteous reception to everyone calling on legitimate business.

INITIATION AND APPROVAL

There is no authority allowing the College to pay for purchases made by an employee who has not received proper written approval by the College.

- 1) Employees are prohibited from making purchases without a properly approved purchase order. Only items as listed on the approved purchase order are available to be ordered. No items can be added after the requisition has been approved.
- 2) For items not required to be bid under state or federal regulations, the requestor should provide copies of three (3) written estimates from three (3) different vendors for purchases of goods or services exceeding \$5,000. The purchasing process begins with an authorized Budget Center User (BCU).
- 3) The BCU complete the request for purchase order (RFP requisition) with all required information. For new vendors, a completed **New Vendor Form** (*See Appendix P*) will be forwarded to Accounts Payable with a completed W-9 form and Statement of Disclosure, if the purchase exceeds \$5,000.
- 4) All RFPs are approved on-line by the department head, applicable dean if over \$1,000, and Business Office. RFPs exceeding \$3,000 are also approved by the President. RFP's are reviewed for bid law applicability, contract documents, budget inclusion, etc., new vendor requests are reviewed for inclusion in state contracts and master vendor file.
- 5) Once the RFP is approved by the Business Office, a purchase order (PO) number is assigned. The PO is communicated to the vendor – telephone, fax, email, mail, etc. The BCU receives the purchase order information. Stale-dated P.O.'s may be voided after 60 days.

PURCHASING: Receipt of Goods/Services

Some of the vendors may only deliver to a central drop off point. Those drop off points are as follows:

- Main Campus – Maintenance Building on Congress Street
- Central, Carver and Southwest Campuses – Campus Director's Office

It is the responsibility of the employee receiving the shipment, either directly or from the central drop-off point, to inspect and verify the quantity and condition of the items received.

Once the goods or services are received, the BCU signs and dates a receiving report (packing slip, invoice, etc.,) and forwards it to accounts payable.

307: Travel

Source: *BOT 316.01*

The President (or designee) authorizes all travel for College personnel. A travel request for authorization is presented to the President (or designee) prior to traveling with the traveler's estimated reimbursable travel expenses. All College travel is in accordance with the State Travel Law Section 36-7- 21, Code of Alabama 1975 and Alabama Community College System Fiscal Policy 316.01.

308: Transportation

Source: *Code of Alabama Act 2015-125*

Travel using a college vehicle beyond the local service area requires approval through the travel process (Procedure 307). Once travel is approved, the Facilities Department will be notified to secure a vehicle. If a vehicle is unable to be secured, the Facilities Department will inform the Dean of Business and Finance to obtain approval for the employee to be compensated for mileage per the appropriate state approved rate of mileage reimbursement. The employee requesting mileage must keep track of the mileage to be reimbursed.

No college owned or college operated vehicle shall be used for any purpose other than for the authorized official transportation of students, employees, visitors, and/or school property or for such institutional-related purchase as shall be specifically authorized by the President.

The *Alabama Uniform Commercial Driver License Act* requires that any person driving a vehicle designed to transport 16 or more persons, including the driver, have a current Class C Commercial Driver License. Therefore, no person shall be eligible to drive an institution owned or institution operated vehicle designed to carry 16 or more persons unless said driver possesses a current appropriate Commercial Driver License and provides evidence of such CDL to the respective institution's transportation department head. With regard to the official transportation of students, employees, visitors, or institution property in vehicles other than those requiring a CDL, the transportation department head shall ensure that each person who shall operate such a vehicle shall be properly oriented in the operation of such vehicle and possess such driver license as may be appropriate under applicable State law for the particular vehicle.

Any person driving or riding in an institution owned, institution operated, or institution hired vehicle shall have a duty to comply with Alabama's mandatory seat belt law which includes drivers of vans and buses. Appropriate disciplinary action may be taken by the college for failure by any employee or student to comply with said law. Failure by the driver of a hired vehicle to comply with the mandatory seat belt law shall be included, in the hiring agreement, as grounds for immediate unilateral termination by the college for the hiring agreement.

The college shall comply with provisions of Federal Motor Carrier Safety regulations and Chapter 27, Laws of Alabama Relating to Education, latest edition. Further, the transportation department head must comply with the *Omnibus Transportation Employee Testing Act of 1991*. The transportation

department head is required to conduct pre-employment/pre-duty, reasonable suspicion, random, and post-accident alcohol and controlled substances testing of each applicant for employment or employee who is required to obtain a CDL. An employee covered by the rules will be prohibited from refusing to take a required test.

The college must also impose penalties on covered employees whose test results confirm prohibited alcohol concentration levels or the presence of a controlled substance; comply with extensive new reporting and record keeping requirements; adopt an employee alcohol and controlled substances misuse program; and provide for alcohol and controlled substances misuse information for employees, supervisor training, and referral of employees to employee assistance programs.

No driver of any institution vehicle may possess controlled substances or intoxicating beverages while operating buses. The college shall establish random testing procedures in case where more than 50 drivers are employed. Drivers must provide a urine sample for testing within 32 hours after a reportable accident occurs. Behavior which indicates "reasonable cause" for controlled substance testing must be witnessed by two institution administrators with one witness being the transportation department head, when possible.

309: Physical Property Inventory

The College maintains 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.

The property manager shall be responsible for accounting for all physical property of the institution and shall require a written receipt of property entrusted to other employees or officers of the institution. The receiving signature on the purchase order is sufficient. The property manager resolves discrepancies between official records and physical location of all property.

When equipment is lost, stolen, or destroyed, the property manager informs the chief financial officer and Campus Police 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.

Furniture and equipment deemed by the institution as surplus is disposed of by auction. The College files a Form DPE-22 which includes a list of the property to be sold, the auctioneer to be used, the location the auction will be held, and when and where the property will be advertised, with the Alabama Community College System. Under certain circumstances inventoried equipment may be used as a trade-in by the Institution.

310: Facilities Usage

Use of the college facilities by outside agencies requires approval by the President. The procedure and accompanying forms and agreements are maintained by the Executive Director of Facilities.

312: Use of College Name or Logo

Source: BOT 516.01

The college shall not permit the use of its name or logo in any announcement, advertisement, publication, or report if such use in any way implies college endorsement of any person, product, or service.

Any firm or its advertising agency requesting the use of pictures or facilities of the college for sale or advertising purposes, or requesting the use of any copy relating to such pictures or facilities, should be referred to the President. The President is responsible for determining whether the college's name or logo may be used in conjunction with the particular project or service.

313: Room and Key Assignments

Room assignments shall be in collaboration with the appropriate dean and the Executive Director of Facilities.

Key assignments request shall be approved by the appropriate dean or director and submitted to the Executive Director of Facilities. The Executive Director of Facilities will make the determination if the key request should be approved. Once approved, the employee will be issued the appropriate key. Upon release of employment by the college or end of assignment, the key shall be returned to the Executive Director of Facilities.

314: Use of College Property for Personal Gain

Source: Alabama Code 36-Chapter 25

Bishop State Community College property, including equipment, supplies, tools, and building materials are to be used for conducting official business of the college. Private or personal use of college property without proper authorization is prohibited. Faculty and staff shall not: a) make use of property or personnel of the college for the purpose of obtaining compensation from sources external to the college, except when such use is permitted by law and is a normal part of the individual's professional academic activities, or b) use or permit the use of the name of the college in a way that would suggest that the activity is sponsored or endorsed by the college, without prior authorization of the President.

315: Criminal Act to Use Property/Human Labor for Personal Reasons

Source: Alabama Code 36-Chapter 25-5

It is a violation of the State Ethics Code (felony or misdemeanor, depending on facts) for a Bishop State Community College employee to use or cause to be used equipment, facilities, time, materials, human labor, or other college property under his/her discretion or control for the private benefit or business benefit of that employee, except as otherwise provided by law or pursuant to a lawful employment agreement. It is also illegal for a person to solicit a college employee to do these things for that person's private or business benefit, except as otherwise provided by law. (See Alabama Code Sec. 36-25-5). This includes using students and/or employees to perform personal errands or favors for non-work related purposes.

317: Safety Manual

The college's safety manual containing emergency management procedures can be found at <https://www.bishop.edu/about-us/emergencyplan/>

318: Fire Arms on Campus

Source: Code of Alabama Act 16-60-111.4

Firearms are prohibited on campus or on any other facility operated by the institution. Exceptions to this policy are:

Law enforcement officers legally authorized to carry such weapons who are officially enrolled in classes or are acting in the performance of their duties or an instructional program in which firearms are required equipment.