

**BUDGET & FINANCE
ADMINISTRATIVE MANUAL**

BUDGET AND FINANCE
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300 BUDGET & FINANCE DEPARTMENT

MISSION:

To ensure the integrity and accountability of all College financial transactions.

The Budget and Finance Office provides services directly to students and other college departments. A positive, customer service attitude is critical to creating an environment that supports student learning. Responsible for all financial transactions, the Budget and Finance Department facilitates all matters relating to the allocation and use of College resources. The Budget and Finance Department also facilitates the preparation and administration of the College budget, supporting departmental planning and structure.

Budget and Finance Department Staff

Susan Dewey	Budget & Finance Director
Diane Morley	Assistant Director/General Accounting Manager
Sunday Earle	Payroll
Donald Mack	Accounts Payable & Cash Receipts
Kevin Caveney	Purchasing
Timothy Mack	Senior Account Clerk- Grants/Foundation
Mutale Sokoni	Foundation Accountant
Kori Post	Principal Account Clerk/ FSA

301 BUDGET ADMINISTRATION

301.1 OVERVIEW AND PHILOSOPHY

The Tompkins Cortland Community College budget is under the ultimate control of the College President.

The College budget is a management tool and reflects, in financial terms, the annual goals of the institution. The budgeting process is a college-wide effort beginning with the development of planning and funding priorities supporting the goals of the College. Budget development is a bottom-up process beginning at the department level with thorough review of spending trends and activities which forms the basis for identifying future budgetary needs.

The budget is somewhat flexible in that it permits budget managers to modify their budgets within an area of expense.

301.2 CONTROL

The budget will be administered by the Budget and Finance Department on a cost center (departmental) basis. Cost centers will not be permitted to exceed their total bottom line budget, within the .100's and .400's unless prior approval is granted by the President and/or Board of Trustees of the College. The technique of bottom-line budget control gives budget managers the flexibility (within salaries, .100's, and contractual expenses, .400's) to react to unanticipated events. Equipment budgets are administered on an item-by-item basis. The procedure for formal budget modification is outlined in paragraph

301.3 REPORTING

Department expense reports which itemize expenditures, encumbrances, and remaining balances will be issued during the first week following the end of each month. These reports should be reviewed by each budget manager and any questions should be resolved with a Business Office staff member. Department expense reports and other additional detailed information may be requested at any time.

301.4 MODIFICATION PROCEDURES

Budget modifications consist of three categories depending on the type of change and level of approval required (**Modification forms can be found on the Faculty/Staff forms link on the TC3 Website**). For a complete listing of College cost centers (departments) and expense codes, refer to Exhibit A, Department Cost Centers and Exhibit B, Chart of Accounts (Object Codes).

Category A

Those modifications requiring no approval:

Line item modifications within a department and within an object of expense (.100's and .400's) where the original bottom-line budget total is not exceeded require no approval.

Examples:

1. If a Budget Manager decides to spend monies budgeted for overtime (object of expense .198) for nonworkstudy students' wages (object of expense .170) he/she may do so without approval. The change may be made as long as the total .100's budget is not exceeded.
2. If a Budget Manager decides to spend monies budgeted for instructional supplies (object of expense .401) for periodicals (object of expense .416), he/she may do so without approval. The change may be made as long as the total .400's budget is not exceeded.

Category B

Those modifications requiring Presidential approval:

All budget modifications less than \$5,000 involving transfer between functional areas or objects of expense require Presidential approval.

Examples:

1. Budget Manager decides to use savings in a contractual area to purchase a piece of equipment not exceeding \$5,000.

2. A Budget Manager responsible for multiple budgets wants to shift funds not exceeding 5,000 from academic support to the instructional area of the budget.

Category C

Those modifications requiring Board of Trustees' approval:

All budget modifications involving transfer which cross objects of expense (.100's and .400's) and all modifications which cross functions require Board approval when exceeding \$5,000.

Examples

1. A transfer of salary dollars in excess of \$5,000 from Information Technology (Administrative Division) to Academic Computing (Academic Division) would require Board of Trustees' approval.
2. A transfer of salary dollars, in excess of \$5,000, (100's), from the Dean of Academic Affairs to contractual expenses .400's would require Board of Trustees' approval.

301.5 CHART OF ACCOUNTS - Operating Accounts

The College Chart of Accounts is available as Exhibit C in this manual for your reference. The College's Chart of Accounts complies with the State mandated Uniform System of Accounts for Community Colleges. It is the responsibility of the originator of a purchase requisition to use the proper code number on the purchase requisition.

302 PURCHASING

302.1 RESPONSIBILITIES OF PURCHASING FUNCTION

The Budget and Finance Director, a principal deputy to the Dean of Operations and Enrollment Services, will serve as the coordinator of the buying function for the College. The Purchasing Assistant will coordinate the daily functions of the Purchasing Office and report to the Budget and Finance Director.

OBJECTIVE: To serve faculty and staff in securing equipment, supplies, and contracted services as needed, in such a manner as to obtain the most suitable quality under satisfactory delivery and price conditions and to assure that purchases conform to policy established by the Tompkins Cortland Community College Board of Trustees.

302.2 BOARD POLICY RELATIVE TO PURCHASING AUTHORITY

Except for those instances where the authority for limited purchases has been previously designated by the Board of Trustees, the responsibility and authority for procurement is vested in the purchasing function under the Dean of Operations and Enrollment Services.

No person may make any purchase or commitment for services involving the use of College funds unless he/she is authorized to do so, and then only through established procedure.

The payment of any unauthorized purchases or services performed shall be the sole responsibility of that person placing the order.

302.3 CODE OF ETHICS (Reference: National Association of Educational Buyers Code)

To strive to obtain the maximum value of each dollar of expenditure.

To cooperate with trade and industrial associations, governmental, and private agencies engaged in the promotion and development of sound business methods.

To demand honesty in sales representation whether offered through the medium of an oral or written statement, an advertisement, or a sample of the product.

To decline personal gifts or gratuities which might in any way influence the purchase of materials.

To grant all competitive bidders equal consideration; to regard each transaction on its own merits; to foster and promote fair, ethical, and legal trade practices.

To use for competitive purchasing purposes original ideas and designs devised by one vendor only with the consent of that vendor.

To be willing to submit to arbitration any major controversies.

To accord a prompt and courteous reception insofar as conditions permit to all who call on legitimate business missions.

302.4 PREPARATION OF SPECIFICATIONS FOR A PURCHASE REQUISITION/CHECK REQUEST (**Requisition forms can be found on the Purchasing link or Faculty/Staff forms link on the TC3 Website**).

The originator of each request will provide typed detailed and complete specifications and/or descriptions of each item requested. The purchase requisition is expected to be completed (to include department coding, date, prices, justification, if needed) when received by the Purchasing Assistant. The Purchasing Assistant will review all specifications for clarity and accuracy.

The originator of the purchase request must be specific when writing the description of the item requested. Give the name of the item, the item description, and the manufacturer's model number or catalog number. If the item is being purchased under State Contract, the State Contract number must be included on the purchase requisition.

A certain amount of time is required to process the requisition. The standard lead time required between requisition and purchase order is two weeks.

Purchase requisitions for over \$1,000 and under \$19,999 must have at least three written quotes from responsible vendors attached. A written quote is an offer to furnish the required products and or services, completed by an authorized representative of the vendor. A quote via telephone is a verbal agreement with an authorized representative of a vendor, with the requisitioner then completing the quote form. This type of quote may be used for purchases under \$2,500.

When soliciting a quote from a vendor, F.O.B. means "Free on Board." If the vendor stipulates the materials will be F.O.B. the College campus; that means the seller will absorb the cost of transportation. If the terms are F.O.B. the shipping point, the College will have to pay the shipping charges and the cost should be included both on the quote form and purchase requisition. (**Quote forms can be found on the Purchasing link or the Faculty/Staff forms link on the TC3 Website**).

Use of New York State Contracts

State Contracts: By checking the State Contract Commodity listings on line at WWW.OGS.STATE.NY.US, it can be ascertained whether or not the desired item is on a State Contract, for which we are eligible to utilize for purchases. If it is determined not to use the State Contract for items exceeding \$500, at least three quotes must be solicited. (If the purchase exceeds \$20,000 for purchases, or \$35,000 for public works, then a formal bid must be processed), all per section 302.6 below. The Purchasing Assistant will assist those who are unfamiliar with the State Contracts in their use, and or with the bid process.

Prepayment

All prepay requests must have documentation of prices attached; if a request is to be prepaid, the amount must be accurate.

Expediting an order means that a deadline must be met and that it is necessary for a requisition to receive special handling through normal channels.

A purchase order number will be assigned and the order may then be phoned to the vendor by the Purchasing Assistant for immediate delivery. (If it is more practical for the Department Head to contact the vendor, reference must be made to the purchase order number.)

The College will authorize the payment of a purchase order if it is within 10% of the order estimate. If the invoice varies from the purchase order by greater than 10%, an addendum is required. The requester will send an explanation of why the increase is necessary. This may be done via e-mail.

302.5 EQUIPMENT PURCHASES

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Equipment as defined by Equipment Control Guidelines of the State of New York, Part X, page 2, section 2.130 includes items of machinery, vehicles, and apparatus which may be used repeatedly without any material impairment of physical condition and which have a probable life of more than two years. Not included are fixed building equipment, such as heating, ventilating, plumbing, and electrical items.

All equipment with a value of \$500 or more requires inventory control. All equipment purchases either singularly or in the aggregate with a value of \$5,000 or more will be classified as a Capital Asset.

Sources of Funding:

The main source for purchasing equipment is through the development of a justification in the operating budget request. Refer to the Budget Section.

A second source of equipment funding would be through the development of a grant. Contact the Director of Alumni and Development for the pertinent guidelines to follow.

A third source of funds related to equipment would be the SUNY capital budget. These funds may be expended only for facility improvements and/or modifications.

A fourth source of equipment funds is the Tompkins Cortland Community College Foundation. All requests to the Foundation flow from requests for equipment in the College's operating budget and are awarded after the college's Board of Trustees initializes a formal request to the Foundation to provide this support to the College.

302.6 ADMINISTRATIVE LAW RELATIVE TO COMPETITIVE PRICING

- A. All purchases in excess of \$20,000 (\$35,000 for public work) require a formal sealed bid. It is required that this bid invitation be advertised in a newspaper of general circulation. (See General Municipal Law, below.)
- B. All purchases in excess of \$500 (\$1,000 for public work) but less than \$20,000 will require that at least three (3) quotes, in writing, be solicited from responsible vendors.
- C. All purchases of \$500 or less will be made in accordance with generally established good purchasing practices, such as use of New York State contracts, or best value sources.
- D. Exceptions to quote or bid requirements, such as Professional Services or Sole Source Justification must be submitted in writing for approval by the Budget and Finance/Purchasing Office.

302.7 GENERAL MUNICIPAL LAW

Article 5-A: Public Contracts

Section 103: Advertising for bids; letting of contracts; criminal conspiracies "Except as otherwise expressly provided by an act of the legislature or by a local law adopted prior to September first, nineteen hundred fifty-three, all contracts for public work involving an expenditure of more than thirty-five thousand dollars and all purchase contracts involving an expenditure of more than twenty thousand dollars, shall be awarded by the appropriate officer, board or agency of a political subdivision or of any district therein including but not limited to a soil conservation district, to the lowest responsible bidder furnishing the required security after advertisement for sealed bids in the manner provided by this section."

“In any case where a responsible bidder's gross price is reducible by an allowance for the value of used machinery, equipment, apparatus or tools to be traded in by a political subdivision, the gross price shall be reduced by the amount of such an allowance, for the purpose of determining the best value. In cases where two or more responsible bidders furnishing the required security submit identical bids as to price, such officer, board or agency may award the contract to any of such bidders. Such officer, board or agency may, in his or its discretion, reject all bids and re-advertise for new bids in the manner provided by this section.”

“In determining whether a purchase is an expenditure within the discretionary threshold amounts established by this subdivision, the officer, board or agency of a political subdivision or of any district therein shall consider the reasonably expected aggregate amount of all purchases of the same commodities, services or technology to be made within the twelve-month period commencing on the date of purchase. Purchases of commodities, services or technology shall not be artificially divided for the purpose of satisfying the discretionary buying thresholds established by this subdivision. A change to or a renewal of a discretionary purchase shall not be permitted if the change or renewal would bring the reasonably expected aggregate amount of all purchases of the same commodities, services or technology from the same provider within the twelve-month period commencing on the date of the first purchase to an amount greater than the discretionary buying threshold amount.

"Advertisement for bids shall be published in the official newspaper or newspapers, if any, or otherwise in a newspaper or newspapers designated for such purpose. Such advertisement shall contain a statement of the time when and place where all bids received pursuant to such notice will be publicly opened and read. Such board or agency may by resolution designate any officer or employee to open the bids at the time and place specified in the notice. Such designee shall make a record of such bids in such form and detail as the board of agency shall prescribe and present the same at the next regular or special meeting of such board or agency. All bids received shall be publicly opened and read at the time and place so specified. At least five days shall elapse between the first publication of such advertisement and the date so specified for the opening and reading of bids."

The above portion of Section 103 of Article 5-A of the General Municipal Law is quoted here to clarify the law and procedure pertaining to purchase contracts over \$20,000.

302.8 NEGOTIATIONS AND DAMAGE CLAIMS

All claims concerning delivered items, whether apparent or concealed, should be reported to the Accounts Payable Clerk to alert him/her to the situation so that he/she will not process the invoice until the matter is rectified by the vendor. It is the responsibility of the requisitioner to contact the vendor and negotiate a settlement of the claim. The Purchasing Department should receive a copy of all correspondence that individuals in the College may have with suppliers. This especially refers to follow-up information on ordered goods and in reference to any damage claims that may arise; however, it is not limited to these situations.

302.9 PROCUREMENT CARDS

Procurement cards are credit cards set up by the Purchasing Office with a local bank. A card may

be issued based on determination and policy as in Exhibit C. It will be the responsibility of the user to submit all receipts and adhere to all policies. Misuse of the card will result in its cancellation (See Exhibit C).

302.10 INSTITUTIONAL MEMBERSHIPS

All requests for institutional membership must be submitted on the standard purchase requisition. Include literature, dates, and costs with the requests.

It is important that the membership be in the name of the College and that the mailing address include the title of the department and not the name of the individual.

302.11 EMERGENCY PURCHASES

When an unanticipated situation exists whereby the delay due to competitive pricing requirements or the delay due to the normal method of processing a request would be detrimental to the interests of the College, the following procedure will be in effect:

The appropriate Department Head/Chair will call the Budget & Finance Director to discuss the situation. If the situation is indeed an emergency a purchase order number will be assigned over the phone.

If an emergency situation arises during other than normal working hours, the appropriate Department Head, at the first opportunity, should complete appropriate paper work.

302.12 CONTRACTS AND AGREEMENTS

The Contract Administrator, in coordination with the Dean of Operations and Enrollment Services, will review and recommend all contracts and agreements for approval.

The requester fills out a Professional/Personal Services Agreement (PPSA) form and submits this form to his/her department head. Upon approval by the department head, the request is forwarded to Purchasing to finalize. **(PPSA forms can be found on the Faculty/Staff forms link on the TC3 Website).**

The PPSA will take the place of a purchase requisition. When filling out the agreement form, be sure to include: times, room number, description of services to be performed, etc.

302.13 PURCHASING DEPARTMENT POLICY REGARDING "NO SUBSTITUTE" REQUESTS

When it is necessary to request quotations on a special brand name and model number, the statement "NO SUBSTITUTES WILL BE CONSIDERED" must be included with the specifications. Because this statement rules out all competition in almost every instance, a memorandum must accompany each "NO SUBSTITUTE" requisition. This memorandum should be from the department head and should explain in detail why no competitive brand can be accepted.

302.14 PROCEDURES FOR BORROWING COLLEGE EQUIPMENT

COLLEGE-OWNED EQUIPMENT OR FURNISHING MAY NOT BE BORROWED FOR PERSONAL USE. College-owned equipment may be borrowed for College business purposes and loaned to other non-profit agencies. Any equipment that is to leave the premises must have the written authorization of Security and the department head responsible for that particular piece of equipment. If the equipment is being borrowed by a College employee for College-related purposes, use the release form/permission slip (Exhibit E). If the College property is being loaned to an outside non-profit agency, use Exhibit D. It should be understood that if the College property is lost, stolen, or damaged, the requesting department or agency (if borrowed by an outside agency) must absorb the cost of its repair or replacement.

When requesting a piece of College-owned equipment, the requester should see the appropriate department head responsible for the equipment to be borrowed. If there are any questions regarding which department is responsible, see Security or the Purchasing Assistant. The requester must fill out the release form/permission slip and obtain the approval of his/her department head and the department head loaning the equipment. The form will then be sent to Security. After all the signatures have been obtained and Security has approved the document, they will keep their file copy and return the other copies to the appropriate persons approving that particular loan.

It should be understood by all College personnel that "responsible" means fiscally accountable.

303 ACCOUNTS PAYABLE

It is the responsibility of budget managers to obtain purchase orders from the Purchasing Department. Once a purchase has been made, it is the responsibility of the budget manager to review and sign off on the invoice and/or claim form to confirm the goods and/or services have been received and in good condition.

Checks to vendors and other payments will be processed on a weekly basis and mailed on Fridays. Paperwork for payments should be received by Accounts Payable by or before Friday of each week in order to be processed on the Friday of the following week.

All inquiries by vendors with respect to accounts payable should be directed to the Budget and Finance Department. Budget managers should not make commitments regarding payments for the College.

303.1 TRAVEL

A. Travel Rules and Regulations (As Modified) (Statutory Authority: State Finance Law Art. 7, 9)

Reimbursement for travel by full-time College staff members is permitted under the following conditions:

1. The individual is officially representing the College at a meeting, conference, program, etc., which is judged to require representation by the College.
2. The individual is making a visitation or attending a conference, school, or convention for the purpose of professional improvement, which has direct relationship to his/her responsibilities at the College. This shall not include travel for the purposes of taking courses at another college or university.

3. The individual is required to travel to off-campus teaching centers, or to other destinations as required by the budget manager. See Local Travel - Account .449 this section.

B. APPROVAL

All travel must be approved in advance as follows:

Traveler-----Dept Head-----Dean-----Budget and Finance Department

All travel requests must be submitted in writing. If a travel advance is required, the travel request must arrive at the Budget and Finance Department three (3) weeks before the scheduled start of the trip. If no travel advance is required, one (1) week advance notice is sufficient. **(Travel Request forms can be found on the Faculty/Staff forms link on the TC3 Website).**

C ADVANCE FOR TRAVEL EXPENSES

Advances will be authorized for the traveler who will be away from the College overnight, providing estimated expenses are \$30 or higher. Travelers who expect to complete their trip within the same calendar day will not be authorized a travel advance. The traveler will determine whether the travel expenses will be charged to the conference code, .421, or the staff development code, .451. **No advances will be made without an approved Travel Request Form with all required signatures.**

D NEW YORK STATE SALES TAX

New York State Sales Tax is not reimbursable.

E PRIVATE INSURANCE

When transportation by public carrier is not available or practical, reimbursement for use of personal automobiles shall be made at the prevailing Internal Revenue rate. The College does not insure vehicles other than those owned by Tompkins Cortland. If an employee uses his/her auto for College business, then the employee's insurance applies. It is strongly suggested that personal vehicles being used for College business have minimum liability coverage of \$100,000/\$300,000 bodily injury, \$100,000 property damage, for split limit policies. For single limit policies, recommended minimum coverage is \$300,000.

F STUDENT TRANSPORTATION

Transportation of students for any purpose (athletic contest, field trips, intercollegiate contests or meetings, etc) by private automobile is permitted only when charter bus service is impossible or highly impractical. Faculty reimbursement for such travel is to be made by the student organization responsible.

The Faculty Student Association has vans available for rental. Arrangements for use of a van can be made by contacting the Student Activities Office at ext. 4450 or ext. 4476. There is a 24 hour notice required.

G MILEAGE REIMBURSEMENT

The College shall audit all claims on the basis of the shortest direct route mileage. If, for valid reasons, additional mileage is required, it must be clarified on the claim form.

H REIMBURSEMENT CLAIM

Immediately following any travel the individual shall submit an itemized expense voucher to Accounts Payable. Receipts or other reasonable documentation should accompany the reimbursement claim.

If a personal vehicle was used, indicate this and itemize mileage at the **Prevailing Internal Revenue Rate***. If public transportation was used, submit appropriate receipt making certain that any tax paid is not claimed for reimbursement purposes. *(\$57.5 - 01/01/15)

Actual cost of hotel or motel accommodations will be reimbursed upon submission of a receipted bill. To avoid payment of room tax, obtain proper tax exemption certificate from the Budget and Finance Department or Duplicating Center prior to the trip.

The College will not reimburse bills for alcoholic beverages.

College travelers may not claim expenses incurred on behalf of any other individual.

A traveler for a full day who is in travel status will be allowed a per diem allowance of \$32.00 for three meals.

Charges for phone calls to the College for business purposes will be reimbursed. The traveler is allowed one personal phone call home per day while traveling.

(Travel Reimbursement forms can be found on the Faculty/Staff forms link on the TC3 Website).

I. MEALS

A traveler for a full day who is in travel status will be allowed a per diem allowance of \$32.00 for three meals.

A traveler who is in a travel status for less than a full day may claim reimbursement for meals as follows:

<u>Meal</u>	
Breakfast.....	\$6.00

Lunch.....\$10.00
Dinner.....\$16.00

1. If the traveler's accommodations are billed on the American Plan, then per diem will not be allowed.
2. If the plan is a modified American Plan (breakfast and dinner), then the lunch allowance will be allowed in addition.

J. Time Limits on Meal Allowance

Meals will be allowed when time of departure from home at beginning of trip necessarily occurs before the following hours: (If employee leaves from office, time of leaving office will govern.)

Breakfast.....7:00 am
Lunch11:30 am
Dinner.....6:00 pm

Meals will be allowed when time of return to home at the conclusion of a trip necessarily occurs after the following hours: (If employee returns to office, time of return to office will govern.)

Breakfast8:00 am
Lunch.....2:00 pm
Dinner.....7:00 pm

303.2 Local Travel-Account.449

The purpose of local travel reimbursement is to pay full-time employees for travel-related inconvenience associated with their work. The rate of reimbursement is the prevailing Internal Revenue rate times the number of extra miles incurred. The number of extra miles traveled is the difference between the actual mileage logged and normal mileage to and from work. Payments will not be made until total expense exceeds \$3.00. **(Mileage forms can be found on the Faculty/Staff forms link on the TC3 Website).**

Examples:

1. Employees who are required by their supervisors to make a business-related side-trip on the way to or from work may request reimbursement. If, for example, the normal distance to work is 15 miles, but the side-trip caused the distance to work to be 20 miles, 5 additional miles are reimbursable.
2. An employee who is at work and is assigned to take their vehicle and perform College-related business may request reimbursement. The total mileage is reimbursable unless it is a side-trip, in which case reimbursement will be as in 1. above.
3. Full-time staff who are assigned to teach at extension centers and who will

travel extra miles to reach home or work may request reimbursement.

303.3 PETTY CASH

Petty cash will be paid only when the receipt or copy of a canceled check is submitted with the department code, account number and department head/chair signature. Petty cash reimbursements are limited to \$10.

304 PAYROLL

- 304.1 Payroll is on a two-week cycle. Checks are distributed from the Budget and Finance Department every other week, Thursday from 2:00 to 4:00 and Friday between the hours of 8:30 a.m. and 2:30 p.m. Paychecks or stubs will be mailed if not picked up by noon on the pay date. An employee may have his/her check held in the Budget and Finance Department, and not mailed, if so requested. Department heads, or their designated employee, may pick up checks for their area. A payee may have his/her check picked up if written authorization is presented.
- 304.2 Twelve-month staff members will be paid 26 times a year. Ten-month employees have a choice of 22 or 26 pay dates. Adjunct and overload payments will be distributed according to the dates of service divided by the number of pay periods during the service, at the time the contract is received by the Payroll Clerk.
- 304.3 It is the responsibility of department heads to verify time shown on time cards before signing the cards.
- 304.4 Direct deposits of payroll to employee bank accounts are guaranteed to be there Friday morning on the specific pay dates.

Exhibit A
Department Cost Centers

Cost Center

PROVOST

5720

VP FOR GLOBAL INITIATIVES

5183

5212

5213

5215

5270

5725

DEAN OF OPER & ENROLL

MGMT

5220

5221

5245

5610

5620

5630

5640

5650

5730

5740

5742

5810

5870

DEAN OF EXTERNAL RELATIONS

5170

5175

5176

5180

5181

5182

5250

5460

5470

5735

5830

5840

5880

DEAN OF INSTRUCTION

5100

5105

5110 Business Department

5111

Department

John Conners

Provost

Walter Poland

Off-Campus Instruction - Disney Global

International Recruiting

Global/ESOL - (Off line)

Global Connections

Disney Global

VP for Global Initiatives

Blix Taetzsch

Financial Aid

Combine with 5245

Enrollment Services

Building and Grounds Administration

Buildings and Grounds - Maintenance

Buildings and Grounds - Custodial

Buildings and Grounds - Grounds

Campus Safety and Security

Dean of Operations & Enrollment Management

Budget and Finance

Human Resources

General Institutional

Purchasing

Bruce Ryan

Cooperative Education

Noncredit Instruction

Contract Courses -(Off line)

Off-Campus Instruction - Ithaca

Off-Campus Instruction - Cortland

Off-Campus Instruction - College Now

Extension Center Student Services

TC3.Biz Administration

College Now Instructional Support

Dean of External Relations

Alumni and Development

Marketing Communications

Duplicating

Carl Penziul

Credit Instruction

Tutorial Instruction

Business

Business Administration AAS

5112	International Business
5113	Business Administration AS
5114	Accounting
5129	Hotel Restaurant Management
5147	Office Management
5152	Sport Management
5115 Media Arts Department	Communications and Media Arts
5117	Graphic Design
5118	Photography
5146	New Media
5120 English Humanities Depart	Liberal Arts/Humanities
5121	Developmental Studies
5127	Liberal Arts - General Studies
5128	ESOL/Foreign Language
5144	Creative Writing
5122 Computing Department	Computer Forensics
5123	Computer Information Systems
5136	Computer Science
5148	Web Design
5130	Nursing
5135	EMT
5140 METS	Math, Technology, Engineering, Science
5116	Biotechnology
5119	Biology
5137	Construction Technology
5138	Electrical Technology
5139	Engineering Technology
5141	Environmental Science
5142	Aviation Science
5145	Liberal Arts - Math/Science
5160 Social Science Department	Social Science
5107	Early Childhood Education
5108	Childhood Education
5109	Adolescent Education
5124	Chemical Dependency
5125	Criminal Justice
5126	Early Childhood
5143	Human Services
5149	Paralegal
5150	Recreation Leadership
5151	LSRE
5153	Liberal Arts - Social Science
5154	Womens Studies
5225	Academic Records
5410	Dean of Instruction
5450	Curriculum
5510	Library

PRESIDENT/BOARD OF TRUSTEES

5710
5715

Carl Haynes

Board of Trustees
President

DEAN OF STUDENT LIFE

5210
5211
5230
5240
5260
5280
5281
5330
5480

Amy Trueman

Dean of Student Life
Multicultural
Student Activities
Residence Life
Counseling Career, and Transfer Services
Open Recreation
Athletics
Community Service
Advisement

DEAN OF ORGANIZ DEV & LEARN

5235
5440
5820
5825

Khaki Wunderlich

Orientation
Teaching Center
Dean of Organizational Development & Learning
Institutional Research

DEAN OF CAMPUS TECHNOLOGY

5420
5430
5850
5855
5860

Marty Christofferson

Academic Computing
Learning Resources
Information Technology
Dean of Campus Technology
Telecommunications

Exhibit B

Object Codes

.100 Salaries and Wages

- .100 Salaries, Professional: Salaries of professional staff members who are engaged in non-teaching activities.
- .102 Salaries, Professional: Salaries of professional staff or faculty on overload contract other than teaching.
- .105 Salaries, Division Coordinator: Salaries of full-time faculty who are engaged in coordinator activities.
- .110 Librarians: Salaries of professional staff members engaged in non-teaching library position.
- .115 Counselors: Salaries of professional staff members engaged in non-teaching counseling activities.
- .118 Advisement: Salaries of professional staff members performing additional Advisement duties.
- .120 Salaries, Professional: Salaries of faculty members who are engaged in teaching activities.

- .121 Salaries, Professional (Teaching): Salaries of adjunct staff members engaged in teaching activities.
- .122 Salaries, Professional: Salaries of professional staff members and faculty engaged in overload teaching activities.
- .123 Salaries, Technical Assistants: Salaries of professional staff members engaged in teaching or non-teaching activities.
- .124 Salaries: Salaries of staff members engaged in teaching non-credit courses.
- .125 Salaries, Professional (Teaching): Salaries of professional and/or adjunct staff members engaged in teaching summer courses.
- .126 Salaries, Professional (Teaching): Salaries of professional or adjunct staff members engaged in teaching winter session courses on overload.
- .129 Salaries, Professional (Teaching): Salaries of professional and/or adjunct staff members engaged in teaching courses for our Global Connections Program.
- .140 Salaries, Hourly: Wages of support staff personnel in civil service classifications; includes "casual" overtime for those hours over 7.5 per day but less than 8.0 per day.
- .170 Students: Student wages classified as non-work study student.
- .171 Students: Student wages for those classified as student interns.
- .176 Students: Student wages classified as College work-study.
- .198 Overtime: Budgetary amounts specifically designated for the payment of overtime wages to classified staff personnel; includes wages after 8.0 hours per day or 40 hours per week.

- .200 Equipment - Replacement/New**
- .210 Equipment, Audio-Visual: Includes all audio-visual related equipment; projectors, screens, tape players, etc.
- .251 Equipment, Academic: Equipment directly related to Instruction; kiln, transformers, typewriters/calculators for the classroom.
- .252 Equipment, Administrative: Equipment for administrative support staff; typewriters, calculators, maintenance equipment.
- .253 Equipment, Instructional: Food Service equipment, telephone.
- .261 Furnishings, Academic: Furnishings directly related to instruction; lab stools, tablet arm chairs, desk, chair, etc.
- .262 Furnishings, Administrative: Furnishings purchased for administrative purposes; desk, chair, etc. for an administrative office.
- .263 Furnishings, Institutional: Westinghouse System.
- .264 Computer Equipment: Computer-related equipment (display terminals, computer printout storage racks, etc.)

for the institution.

.400 Contractual Expenses

- .401 Instructional Supplies: Supplies used directly by teaching faculty for the instruction of student.
- .402 Office Supplies: Supplies used directly for the typical office of the College, such as pens, pencils, erasers, etc.
- .403 Maintenance Supplies: Standard items used in maintaining the College facilities, such as cleaning and service articles.
- .404 Books: These are books for the Library only. Subscriptions for other departments should be coded to .416.
- .405 Periodicals/Serials: This line is for the Library only. Subscriptions for other departments should be coded to .416.
- .406 Medical Supplies: Supplies used for medical purposes only. Supplies of a medical nature used for instruction should be coded to .401.
- .407 Testing Supplies: Supplies used in the testing and evaluation of students other than normal classroom testing. Classroom testing supplies should be coded to .401.
- .408 Audio-Visual Materials: Finished materials provided by outside vendors or by the LRC used by departments for special programs or projects. Purchase requisitions for A-V materials should be forwarded to the LRC for processing.
- .409 Computer Supplies: Supplies used in the direct support of a computer.
- .410 Audio-Visual Supplies: Supplies used to prepare audio-visual materials for the departments.
- .412 Library Supplies: Special supplies for Library.
- .413 Professional Development Materials: Purchasing through the LRC materials for faculty growth in community college philosophy and methodology, and on-the-job reference materials for administrative areas.
- .415 Audio-Visual Equipment Maintenance: Cost of maintaining A-V equipment.
- .416 Subscriptions, Other: Includes cost of departmental journal subscriptions deemed beneficial to the College where membership dues are not involved. Journals incidental to a membership should be coded to .434.
- .417 In-House Printing and Copying: All copying and printing performed in the College's Duplicating Center, including the cost of special materials procured to complete the work.
- .418 Advertising and Marketing: Off-campus advertising and marketing, such as brochures, catalogs, master schedules, radio and newspaper advertisements.
- .419 License Fees, Satellites: Fees and charges for licensing satellites and off satellite taping.
- .420 Rental, Computer: Costs other than supplies for the rental and leasing of computer hardware.
- .421 Professional Travel: Those expenses incurred in performing an individual's job function as described in their professional job description. Do not code to .421 travel associated with professional and/or staff development activities. Refer to .451, Staff Development.

- .422 Outside Printing: Materials that are printed by outside vendors other than preprinted computer supplies (.409) and advertising and marketing printing (.418) are to be coded here, i.e., catalog, course schedule.
- .423 Rental, Audio-Visual: Films, records, tapes, etc.
- .424 Rental, Office: Includes rental of typewriters, calculators, copy machines, ditto machines, etc.
- .425 Rental, Instructional and Maintenance Equipment: Includes rental of equipment of teaching faculty for instruction of students, and cleaning, plumbing, electrical and grounds equipment.
- .426 Rental, Facility: Includes rental of any building, room, land, or other type of facility.
- .427 Postage: Includes the cost of mailing letters, packages, etc.
- .428 Telephone: Includes the cost of switchboard and long-distance telephone services.
- .429 Consulting: Includes fees and expenses for any professional person who is not an employee of the College.
- .430 Utilities: Includes heat, light, power, water, and sewer utilities.
- .431 Book Binding: Includes costs of binding library books.
- .433 Auto and Vehicle Leases: Includes costs of leasing or renting vehicles.
- .434 Dues: Includes the cost of membership dues and subscriptions that are deemed beneficial to the College. Dues should be coded here even though one membership benefit is a journal.
- .435 Maintenance, Auto Equipment: Includes cost of gas, oil, tires, batteries, oil changes, wheel alignments, brake service, minor engine repairs, tune-ups, etc.
- .436 Maintenance, Office Equipment: Includes the cost of maintaining office equipment other than the cost of maintenance agreements on office equipment. Maintenance agreements that are signed by the College and vendor should be coded to .448.
- .437 Maintenance, Instructional Equipment: Includes the costs of maintaining instructional equipment other than the cost of maintenance agreements on instructional equipment.
- .438 Maintenance, Maintenance Equipment: Includes the cost of maintaining maintenance equipment other than the cost of maintenance agreements on maintenance equipment.
- .439 Maintenance, Miscellaneous Equipment: Includes the costs of maintaining equipment other than the cost of maintenance agreements on miscellaneous equipment.
- .440 Food: Includes the cost of food at local conferences and meetings attended by College and non-college personnel where lodging and transportation are not involved.
- .441 Plant Repair and Maintenance: Includes one-time costs of miscellaneous repairs, snow plowing, garbage collection, pest control, etc., unless there is a specific agreement between the College and vendor signed by both parties.
- .443 Insurance: Includes cost of all insurance.
- .444 Legal and Audit Fees: Includes the cost of legal and audit services provided to the College.
- .445 Expense Allowance: Includes certain expenses incurred by the President's Office necessary to the operation of

the College.

- .446 Speaker Fees: Includes cost of speaker plus his or her own expenses.
- .447 Graduation: Includes expenses directly related to Graduation.
- .448 Service Agreements: Includes cost of specific agreements between the College and an outside vendor where the vendor must provide ongoing service at a specific price.
- .449 Local Mileage: Mileage charge for use of personal car on College business within Tompkins Cortland service area.
- .450 Interviewing and Recruitment: Includes costs directly related to the interviewing and recruiting of professional staff.
- .451 Staff Development: Expenses associated with seminars and conferences that would improve staff competency, efficiency and productivity are to be coded here. Refer to .421, Professional Travel. Also includes costs related to development and implementation of programs to improve staff competencies and efficiencies as well as their productivity.
- .460 Miscellaneous: This is **not** to be used unless there is **no** other category in which the item fits, however a description of the requested funds is necessary.

Exhibit C: Policy for TC3 Credit Card Usage

College procurement cards may be issued to college employees if deemed necessary and if approved by the appropriate Dean and or Budget Manager and the Director of Budget and Finance. Procedures and policy for card use are as follows:

1. **NYS Sales Tax:** **NO** New York State tax is to be charged. You must notify the vendor you are making a tax-free purchase. If the vendor requires a Tax Exempt Certificate, notify the Purchasing Office and one will be provided. Card user assumes responsibility if NYS Sales Tax is charged and must either contact the Vendor to have the tax refunded to the card, or pays the tax to the College.
2. **Personal Charges:** **NO** personal charges are allowed on the business card.
3. **Alcoholic Beverages:** With the exception of materials used specifically for instructional purposes for Wine Marketing and Hotel and Restaurant Management related curriculum, **NO** charges for Alcoholic beverages are allowed.
4. **Limits:** There is a **\$500 limit** per purchase unless making travel arrangements. Purchase requisition procedures must be followed when making purchases exceeding \$500. Otherwise established purchasing policies such as required approvals and quote thresholds apply. Card may not be used in order to stagger purchases in order to avoid these requirements.
5. **Equipment & Furniture:** **NO** equipment or furniture shall be charged on procurement card; Purchase Requisition process must be followed for such purchases. Prior approval from the Purchasing Office is required if use of Credit Card is necessary.
6. **On-Line purchases:** When using the card for on-line purchases, you **must** print a copy of receipt with price information and send it directly to the purchasing office, budget coded for identification.
7. **Travel:** When using the card for hotel or airfare you **must** send the original receipts/ invoices to the purchasing office. A copy should also be attached to your Travel Reconciliation when submitting to Accounts Payable. A Travel Request Form must be completed with the appropriate approvals and submitted to Budget and Finance Office **before incurring charges for the travel.**
8. **Receipts:** It is the card user's responsibility to provide receipts/documentation for card purchases. Purchase must be a clearly justified college expense, (for example; for local food purchase – note the related meeting or event). Above, along with department and object code must be noted on or attached to the receipt, and submitted to Purchasing Office as soon as transaction occurs (must be within 30 days of transaction). If a receipt is lost, it is the user's responsibility to contact the vendor for a duplicate.
9. **Budget:** Charges to be made against account lines with insufficient funds will require a budget modification form to be completed and submitted to Budget and Finance Office prior to purchase.
10. **Problems with Cards:** Report any issues, lost or stolen cards immediately to the Purchasing Office, or call 1-866-552-8855, outside of US call 701-461-1922 collect.
11. **Memberships/Subscriptions:** Memberships, subscriptions, or services requiring yearly or monthly fees should be procured through requisition process, and are not to be charged to a card unless prior approval has been given by Budget and Finance Office.
12. **Cash Advances:** Cash advances on a College Credit Card are not allowed.

I understand all Guidelines as stated and will comply fully. I also understand that failure to comply with above policies may result in termination of my Procurement Card.

Signature _____ Print Name _____ Date _____

Updated 12/11/17

Exhibit F

DISTANCE STANDARDS AND POPULATION CLASSIFICATION*

WITHIN NEW YORK STATE

<u>Cortland to:</u>	<u>Miles</u>
Albany	148 Miles
Auburn	36 Miles
Binghamton	45 Miles
Buffalo	162 Miles
Cooperstown	95 Miles
Corning	65 Miles
Elmira	56 Miles
Ithaca	22 Miles
Jamestown	206 Miles
Lake Placid	265 Miles
New York City	218 Miles
Niagara Falls	200 Miles
Oswego	68 Miles
Plattsburg	273 Miles
Rochester	101 Miles
Saratoga Springs	205 Miles
Syracuse	35 Miles
Thousand Islands Bridge	128 Miles
Utica	84 Miles
Watertown	105 Miles

OUTSIDE NEW YORK STATE

<u>Cortland to:</u>	<u>Miles</u>
Baltimore, MD	290 Miles
Boston, MA	345 Miles
Harrisburg, PA	229 Miles
Philadelphia, PA	230 Miles
Pittsburgh, PA	350 Miles
Provincetown, MA	434 Miles
Richmond, VA	438 Miles
Scranton, PA	127 Miles
Washington, DC	329 Miles
Hamilton, Canada	200 Miles
Montreal, Canada	292 Miles
Quebec City, Canada	440 Miles
Toronto, Canada	268 Miles