

Financial Manager Handbook





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Introduction

This handbook has been prepared to give you an understanding, and accessible information related to Business Office processes that may be applicable to Financial Managers responsibilities, which each Financial Manager will encounter. Additional information is at the Business Office website or upon request.

<http://finance.southtexascollege.edu/businessoffice/index.html>.

This handbook is intended to give you an understanding of Financial Manager reports related to Business Office processes.

Please refer to the Business Office Financial Manager Handbook posted on the Business Office Website for the most updated version of this handbook.

<https://finance.southtexascollege.edu/businessoffice/procedures.html>

From time to time, you will receive updated information concerning changes in procedures. The manual is intended solely to provide guidance, and although it provides much detail, it does not cover every situation. Questions about the information should be directed to the Business Office at (956)872-4646.



Section 1
Banner



1. Banner

1.1. Banner Finance Access Request Form

This form serves as communication to the Business Office to grant access to the Finance Module in Banner. Please access the latest form from the Business Office Forms Website:

<https://finance.southtexascollege.edu/businessoffice/BO-forms.html>

A comment section has been included for special instructions. Also we have included a fund column to accompany the organization column which is usually how access is granted. Access online Requisition process can be requested for only those employees that prepare requisitions for an organization. Please note that Financial Managers are not allowed to have online requisition access since they are approvers for requisitions processed in Banner.

Please also use this form to inform the Business Office of when an employee is no longer with your department or current access needs to be modified. The delete access should be checked off for removal of Banner Finance access. Should you have any questions, feel free to contact Jose Salinas, Business System Analyst at the Business Office at 872-4663 or via e-mail: jsalinas_8202@southtexascollege.edu.

1.2. Banner, Finance Access Review

The Business office periodically provides a Financial Manager Banner Finance Access Report listing the users with access to the funds/organization under their controls. Financial Managers are responsible to review and submit reports by deadline provided. Access for all users under a Financial Manager will terminate when reports are not received by deadline.

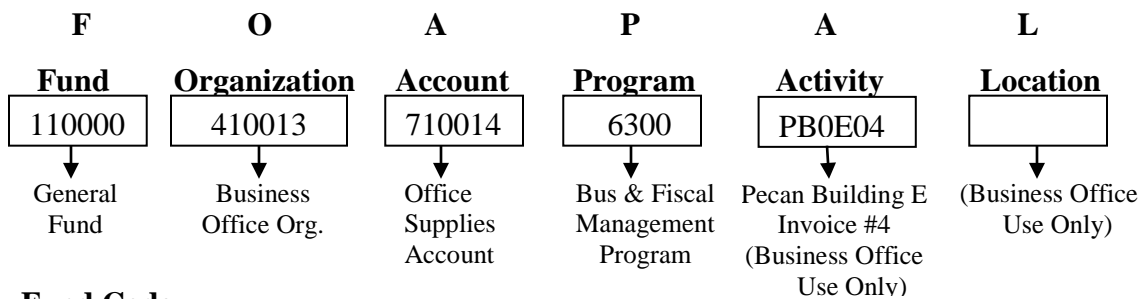
1.3. Banner Fund/Organizational Reconciliation

A presentation on Banner Reconciliation Concepts is available on the Business Office / Banner Documentation [website](#). This presentation is intended to help provide support and guidance in understanding key elements to assist departments in preparing a reconciliation for their assigned department funds and/or organization. In addition to the presentation, a sample spreadsheet is available for the department fund/organization reconciliation.

1.4. Chart of Accounts Financial Manager Responsibilities

The Chart of Accounts consist of four codes that when combined define specific transactions. Financial Managers must be familiar with these codes and their definitions for use in procurement, budgeting, month end reporting and labor cost distribution at South Texas College.

FOAPAL = Fund + Organization + Account + Program + Activity + Location

Example:

- **Fund Code**

The fund code is a 6 digit value that identifies the source of funding. It is required on all transactions.

- 1xxxxx – Unrestricted Fund - General Fund
- 2xxxxx – Restricted Fund
- 3xxxxx – Auxiliary Fund
- 4xxxxx – Loan Fund
- 5xxxxx – Endowment Fund
- 6xxxxx – Endowment Fund
- 7xxxxx – Endowment Fund
- 8xxxxx – Agency Fund
- 9xxxxx – Unexpended Fund - Construction Fund

- **Organization Code**

The organization code is a 6 digit value that identifies the department responsible for the transaction. It is required on all transactions

Examples:

- 221105 – Computer Science
- 410013 – Business Office
- A12012 – PR-Promotional Marketing (Auxiliary Orgn)
- R14300 – Grant Compliance (Restricted Orgn)

- **Account Code**

The account code is a 6 digit value that classifies the financial activity. It is required on all transactions.

Most commonly used account codes:

- 5xxxxx – Revenue
- 6xxxxx – Salaries/Benefits
- 7xxxxx – Expense (710002-Consumables, 713015-Inv Furn & Equip \$1,000-\$4,999.99, 730005-Travel In-State)



Section 2

Cash Handling



Cash Handling

2.1. Cash Handling Financial Manager Responsibilities

- Assign the responsibility of receipting and accounting for funds to one individual or as few as possible
- Assure that the responsible employee
 - Full time permanent employee
 - Must be certified by the Business Office as a cash collector
 - Understand the importance of internal controls
- Establish an effective internal control
 - Proper segregation of duties
 - Adequate safeguards for handling, transporting, and storing of cash
 - Promptly depositing cash at the Cashiers' Office
 - Timeliness of deposits
 - Next business day following the date of collection
 - If less than \$20.00, when as much as \$20.00 has been collected
 - At least once per week even when less than \$20.00 has been accumulated
- Management oversight and review
 - Timely review of accounts
 - Monthly comparison of accounts to assure that monies were receipted and accurately deposited.

2.2. Change and Petty Cash Funds Financial Manager Responsibilities

- Request change and petty cash funds
 - Submit a purchase requisition and memo/email to the Comptroller and VP-FAS
 - The intended use of the fund
 - The amount requested
 - The approximate length of time the fund will be needed
 - The custodian of the fund
- Follow change and petty cash funds procedures
 - Designate a custodian and alternate in writing
 - Assure training is provided
 - Adequate safeguards of cash
 - Assure accessibility of funds for audit
 - Compliance with petty cash disbursements
 - Not to exceed \$50.00 (unless arrangement in writing with the Comptroller)
 - Reimbursements to petty cash
 - At least quarterly and at year end
 - Notify the Business Office of any change of custodian or location of fund



Section 3

Accounts Payable



3. Accounts Payable

3.1. Invoices

- **Department Signature Authority Form**
 - Financial Manager Responsibilities include the following:
 - Complete Department Signature Authority Form (BO-1800) at the beginning of every fiscal year and submit it to Accounts Payable
 - List all organization names/codes
 - Can designate employee to sign invoices under \$5000
 - Update when there is a change in Financial Manager or new organization is created
 - Need full name and all original signature styles
 - AP does not accept following signature types
 - Rubber stamp signatures
 - Signatures on prepared labels
- **Vendor Invoice Payment Terms**
 - Financial Manager Responsibility:
 - Know that South Texas College processes payments with original invoices
 - Know that payments to vendors should be processed within 30 days of original receipt of the invoice
 - Know that all disbursement checks are mailed to vendors
- **Invoice Approvals**
 - Financial Manager Responsibility:
 - Financial Managers are required to approve invoices for purchases that are NOT receipt required
 - Approve invoices after verifying items have been received or services have been fully rendered
 - Contact the Accounts Payable department if there is an issue with the approval of an invoice.
 - Verify that the correct purchase order is referenced on the invoice.
- **Invoices Received at Department (other than Business Office)**
 - Financial Manager Responsibility
 - Know that vendors should mail invoices to the Business Office
 - Approve the original itemized invoice/receipt after items have been received or services have been fully rendered and submit it to AP immediately
 - Verify that no taxes are charged on the invoice prior to submitting it to the AP department for payment
 - Verify that the correct purchase order is referenced on the invoice
 - Do not alter the invoice amount.
 - Contact the AP department if there is an issue with the approval of an invoice

- **Items delivered or Received at Department**

- Financial Manager Responsibility:

- Inform Receiving department
 - Forward approved invoice to the AP department
 - If items were delivered to the department in error:
 - Discuss procedures for return or replacement of items with Purchasing
 - Forward the invoice to the AP department – with notes – “not approved, replacing items, discussed with Purchasing” etc
 - Know that if the department informs AP department that revised invoice or credit memo needed, AP department might request further information or vendor contact information from Purchasing and department administrative assistant
 - Verify that the correct purchase order is referenced on the invoice

- **Temporary Services Vendors**

- Financial Manager Responsibility:

- Forward all original timecards to the AP department weekly
 - If no original timecards, submit approved copies of timecards and approved invoice to the AP department
 - Verify that the correct purchase order is referenced on the invoice

- **Vendors Who Cater Food/Services for STC**

- Financial Manager Responsibility:

- Ensure invoices submitted to the AP department are for approved STC functions/meetings.
 - Ensure that the invoices do not include tips or sales tax charges.
 - Ensure that all invoices are paid with Auxiliary funds (exceptions: invoices for the culinary classes or grant funds)
 - Ensure that invoices for student related functions include the title of the function and copy of flyer, if available
 - Ensure that all invoices not related to student functions have an agenda and sign-in list of attendees attached
 - Verify that the correct purchase order is referenced on the invoice
 - Place approval signature on the actual receipt/invoice

- **Prepayments**

- Financial Manager Responsibility:

- Ensure that new vendor W-9 form is sent to Purchasing (see Purchasing procedures)
 - Reminder: Prepayments should only be used if vendor does not accept South Texas College purchase order, or requires payment prior to shipping items
 - Complete and approve online requisition
 - If authorization is given to an STC employee to pick up a vendor check, ensure that the employee name is included on the pre-payment form and that he/she provides a valid ID for check pick up
 - Ensure that the prepayment form is completed/approved and submitted to the AP department along with back up

- If Membership:
 - Include Institutional Membership form with all required approval signatures
 - Ensure invoice (if included) is forwarded to the AP department
 - If Consultant service/speaker/lecturer:
 - Ensure that a copy of contract is forwarded with the prepayment form to the AP department
 - Ensure that the justification section of the prepayment form describes in detail the reason for the prepayment
 - Submit invoice/consultant services rendered form to the AP department within 3 to 5 days of services rendered
 - Verify that the correct purchase order is referenced on the invoice/services rendered form
 - If Food Service vendor:
 - Ensure that the justification section of the prepayment form describes in detail the reason for the prepayment
 - Submit invoice to the AP department immediately
 - Verify that the correct purchase order is referenced on the invoice
 - To ensure prompt payment, please comply with all Accounts Payable procedures and work with AP department to clear outstanding pre-payment items in a timely Manner
- **Consultant/performer/lecturer payment procedures**
 - Financial Manager Responsibility:
 - Verify that consultant/performer/lecturer is not an employee.
 - Ensure that purchase order includes all charges and matches contract
 - Submit invoice/Consultant services rendered form to the AP department within 3 to 5 days of services rendered
 - Verify that the correct purchase order is referenced on the invoice/services rendered form
- **International Consultant Procedures/Non Resident Alien Payments**
 - Financial Manager Responsibility:
 - Prior to contracting with vendor/consultant/performer/lecturer:
 - Verify that the vendor will accept STC purchase orders in US dollars
 - Verify all international paperwork submitted to the Business Office – for example:
 - W-8Ben - Foreign status-Beneficial Owner - Individual
 - W-8Bene – Foreign status-Beneficial Owner – Entity
 - W-8ECI - Foreign status-Effectively Connected Income
 - W-8Exp – Foreign status – Foreign Government
 - W-8IMY – Foreign status – Foreign Intermediary
 - Form 8233 – Tax Exemption form – Independent/Personal services
 - Copy of Visa
 - BO-9300 – Honoraria Eligibility Certification form
 - BO-3420 – Foreign status for Federal Tax Withholding form
 - Verify that vendor is authorized to work in the US.
 - Inform vendor that a 30% tax might be withheld
 - Verify vendor current mailing address (to facilitate check disbursement and completion of IRS forms)
 - Inform vendor that STC makes payments in US dollars

3.2. Emergency Hand Cut Requests

- Financial Manager Responsibility:
 - Plan ahead, however, if hand cut check is needed:
 - Make every effort to comply with the Business Office check cycle deadlines
 - Verify if the invoice can be processed in the next check cycle.
 - Ensure that Emergency Hand-cut Request form is filled out in full, including justification for emergency
 - Ensure that purchase order number is noted on hand cut request form
 - Ensure that department AA contacts Accounts Payable to verify status of check and confirms disbursement

3.3. Check Cycle Deadlines

- Financial Manager Responsibility:
 - Meet AP check cycle deadlines (located on Business Office webpage)
 - Ensure that open purchase orders are reconciled
 - Ensure that department AA contacts Accounts Payable if there are discrepancies between purchase order balance and invoices paid

3.4. End of Fiscal Year Deadlines

- Financial Manager Responsibility:
 - Comply with end of Fiscal Year deadlines (attend FM/AA Round Ups and refer to Alert Notices for updates)
 - Ensure reconciliation and closure of open purchase orders by year-end deadline

3.5. “How To..” Session and AA/FM Roundup Trainings

- Financial Manager Responsibility:
 - Attend trainings with department Administrative Assistant



South Texas College Departmental Signature Authority form FY 2017

Financial Manager:

(Requisitions, Invoices, Receipts, Travel Requisitions, Travel Vouchers, etc)

Name

Title

Signature

Designated Employee(s):

(For invoice and Receipts Only - Under \$5,000)

Name	Title	Signature	Organization Name	Fund/ Organization Code
<hr/>	<hr/>	<hr/>	<hr/>	
<hr/>	<hr/>	<hr/>	<hr/>	
<hr/>	<hr/>	<hr/>	<hr/>	
<hr/>	<hr/>	<hr/>	<hr/>	
<hr/>	<hr/>	<hr/>	<hr/>	
<hr/>	<hr/>	<hr/>	<hr/>	



Section 4

Travel



4. Travel

4.1. Department Signature Authority Form

- Financial Manager Responsibilities include the following:
 - Complete Form (BO-1800) every new fiscal year and submit it to Accounts Payable
 - List all organization names/codes
 - Can designate employee to sign invoices under \$5000
 - Update every time change in FM, new FM, or new organization created
 - Need full name and all original signature styles
 - AP does not accept following signature types
 - Rubber stamp signatures
 - Signatures on prepared labels

4.2. Budget

- Financial Manager Responsibility:
 - Verify budget availability prior to approving any travel documents for processing

4.3. Travel Authorizations (In-State and Out-of-State)

- Financial Manager Responsibility:
 - Submit W-9 for new lodging/registration vendors
 - Submit travel authorization for all employee travel, even if travel is at zero cost to the college
 - Approve travel authorization prior to travel dates and ensure that all required approval signatures are on the travel authorization form (employee, supervisor, FM, and VP (if out of state))
 - Meet 15 business day deadline (keep registration deadline in mind)
 - Include Institutional Membership form when paying membership with registration
 - Ensure flight quote is attached for employee who chooses to drive instead of fly
 - Know that employee will receive lesser of flight or mileage
 - Ensure that employee has a valid Texas driver's license and current vehicle insurance coverage for dates of travel
 - Know that if Accounts Payable commercial card is being used for payment of registration through online log in, the employee will need to come to the Business Office to complete online registration and payment. If employee is unable to complete this process, then a check will be printed (if vendor accepts checks), or employee may pay out of pocket and request reimbursement on the travel voucher.
 - Advise employee that if travel deadline is not met they may have to pay for travel expenses and request to be reimbursed on travel voucher upon return from trip

4.4. Travel Cancellations

- Financial Manager Responsibility:
 - Ensure that hotel reservation is cancelled by the hotel deadline
 - Inform Travel department of any travel cancellations or changes
 - Ensure that employee returns all advanced travel funds to the Cashier office

4.5. Employee in District Mileage Reimbursement and Authorization Form

- Financial Manager Responsibility:
 - Submit at the beginning of every semester for professors
 - Submit at the beginning of each fiscal year for staff

- Ensure that the employee has a valid Texas driver's license and current vehicle insurance coverage for dates of travel

4.6. Standard Mileage Method (SMM) Form

- Financial Manager Responsibility:
 - Designate a home-base for each employee authorized to travel for the college
 - Ensure that the SMM form is completed if the first and last destination point is not the employee's homebase

4.7. Travel Vouchers (In-State and Out-of-State)

- Financial Manager Responsibility:
 - Ensure that all expenses are included on the travel voucher form
 - Ensure that all original itemized receipts are submitted, including airfare boarding passes, lodging, incidental receipts, etc.
 - Approve the travel voucher form and ensure that all required signatures/approvals are included (employee, supervisor, FM, and VP (if out of state))
 - Meet 20 business day deadline even if there is no reimbursement due to the employee (zero travel voucher).

4.8. Travel Vouchers for In-District Mileage

- Financial Manager Responsibility:
 - Ensure that an Employee In District Mileage and Travel Authorization encumbrance form has been submitted to the Business Office
 - Attach Mileage Log with detail travel information (include complete purpose of travel)
 - Use the mileage chart, odometer readings or MapQuest to determine the accuracy of miles recorded by the employee
 - Ensure that the Standard Mileage Method form is used when applicable (see above)
 - Attach copy of a valid Texas Drivers license and current vehicle insurance coverage for the dates of travel
 - Verify that employees are eligible to travel on behalf of the College (i.e. – valid driver's license, valid insurance, etc)
 - Submit VP pre-approved memo or have VP sign mileage log when employee works on days when the College is closed.

4.9. Student Travel

- Financial Manager Responsibility:
 - Ensure that Student Travel paperwork is in compliance with the Student Guidelines available on the Business Office website
 - Ensure that travel paperwork is approved and submitted to the Travel office at least 15 business days prior to travel

4.10. International Travel Payment Procedures (other than Canada & Mexico)

- Financial Manager Responsibility:
 - Ensure that all paperwork is submitted in US dollars at least 6 weeks prior to travel (allowing for registration deadlines)
 - Ensure that employee traveling has submitted International Travel justification
 - Approve travel authorization and ensure that all required signatures/approvals are included
 - Submit all paperwork to the Business office for travel committee review
 - Ensure that travel voucher is submitted within 20 business days after return

- Ensure that travel voucher is in US Dollars and that all itemized receipts are attached
- If receipts are in denomination other than US dollars, submit copy of payment information (credit card statement) for verification of currency exchange rate

4.11. Check Cycle Deadlines

- Financial Manager Responsibility:
 - Meet AP check cycle deadlines (see Business Office webpage)

4.12. End of Fiscal Year Deadlines

- Financial Manager Responsibility:
 - Submit all travel taken prior to 8/31 to Accounts Payable prior to year-end deadline (attend FM/AA Round Ups and refer to Alert Notices for updates). This includes mileage for instructors traveling the first days of Fall semester
 - Close all prior year travel encumbrances.

4.13. “How To..” Session and AA/FM Roundup Trainings

- Financial Manager Responsibility:
 - Attend trainings with department Administrative Assistant

4.14. Travel Guidelines

- [Business Office Procedures | South Texas College](#)



Section 5

Timekeeping System



5. Timekeeping System

5.1. Financial Managers timekeeping responsibilities:

- Approve and sign all TimeClock Plus Access Authorization Forms (BO-7710), which are sent to the Payroll Department for processing. The BO-7710 form is used to create/delete supervisors and/or designees. It is also used to add/remove assigned employees from the supervisor and/or designee drop down list. No BO-7710 form will be processed if the signature of the department financial manager is missing. This form must be completed when a department wants to add an additional supervisor/designee for accessing their employee's timecard. Delays in submitting this form will create inaccuracies in the employees' department and/or supervisor information.
- Approve a mass entry request for a certain department in order for the Payroll Department to process. The Financial Manager sends an email request to the Business Office Comptroller, which includes the reason for the mass entry, the date(s), punches or total hours to be processed, and employee names with their respective employee ID's (A#). Mass entries are used to create the same punch(es) or total hours for a list of employees. These are occasionally used when employees either travel or attend special events, such as conferences, and the employees don't have access to time clocks or online web access.
- Approve and sign the Overtime Request Form (BO-7721), which are sent to the Payroll Office after all appropriate signatures are obtained.
- Develop and maintain department procedures for working hours, lunch hours and overtime.

5.2. Supervisors

- Be advised that the responsibilities listed below are unique to supervisors; therefore, all Financial Managers that are department supervisors, should also comply with the following:
 - Ensures that all respective employees are set up under their department by reviewing their TimeClock Plus drop down list. All employees in this list should be actual and current employees.
 - Submit BO-7710 form when an employee needs to be added or removed from his/her drop down list in TimeClock Plus or from his/her designee drop down list, especially when an employee has resigned, has been terminated or transfers to/from another department. No changes in drop down lists will be processed without the submission of the BO-7710 form.
 - Submit BO-7710 form when a new supervisor or designee is created within the department and when changes on the drop down lists of their designees need to be done.
 - Audits, enters missing punches, enters absences, verifies the employees' timecards and approves punches and leaves.
 - Ensures that timecard verification is made by the due date (3 days after the end of the pay week). If employee is not available to verify timecard, then the supervisor may print the timecard and verify as "supervisor" without the "employee's" verification. Employee needs to sign the time card and submit to supervisor for signature and keep on record for 5 years for auditing purposes. A written statement explaining the reason the employee did not verify should be kept for documentation purposes. This also applies supervisors who were not able to verify the employee timecard by the deadline.
 - Ensures that overtime/straight time payments to employees have prior written approval from supervisor, Vice President or Dean and President. Prior written approval is requested on BO-7721 Overtime Request Form.
 - Makes sure NOE's for new hires, changes, and terminations are submitted timely to the Office of Human Resources.

- Ensures employees are clocking in/out at the nearest clock location to their workstation or their assigned computer to prevent employees from distorting arrival/departure time (e.g. clocking in at a different building and then drive to the building where their workstation is located). To facilitate the monitoring of clock in/out locations, supervisors have access to the “Punch Location” report. This report shows the employee name, employee A #, the Clock Location the employee is using to punch in/out or the IP address of the computer the employee is using to log in/out.
- Complies with College-wide policies on code of ethics; reporting suspected or known fraud, abuse and other improprieties; hours of work policy; leave policy; overtime policy and all other College-wide personnel, payroll and benefits policies and procedures.
- Complies with STC guidelines and the U.S. DOL, Wage and Hour Division, Fair Labor Standards Act (FLSA) pertaining to working hours for travel, conferences, lectures, meeting, training programs, and waiting time. Working Hours Worksheet (B0-0610) may be used by supervisors to ensure hours are properly calculated.

Note: Supervisors, designees (when applicable), and financial managers are required to sign the BO-7710 form. If a required signature is missing; the Payroll Office will send the form back to the respective department.

5.3. Timekeeping Timecards

- To ensure timely processing of employee’s timecard, the supervisor must audit the timecard before it is verified. The following is a checklist for auditing a timecard:
 - Review and approve all employee punches. If a manual timecard must be used by employee, if the employee doesn’t have access to a time clock machine or STC network computer on a regular basis, then STC Time Card (B0-7730) must be used. The immediate supervisor initials every punch and then the TimeClock Plus supervisor/designee enters it in TimeClock Plus.
 - Ensure that all missing punches are corrected, and approved.
 - A timecard correction such as a missing punch, a correction to a punch, etc., is requested in the Time Adjustment Request Form (BO-7700) by the employee. The form is required to be signed by the employee and the supervisor. The BO-7700 form must be safeguarded by the department and made available for audit purposes. This original form must also be kept for 5 years for auditing purposes as part of the payroll record.
 - Leave requests are done electronically to enter vacation, sick and other leaves in TimeClock Plus. All leaves must be either approved or denied by the supervisor to ensure TimeClock Plus will properly report the leaves.
- Ensure that mass entries are properly recorded. If adjustments to these entries are needed, supervisors must submit the Mass Entry Adjustment Form (BO-7705) to the Payroll Department for processing. Mass entries are usually processed for Professional Development, College closures, etc. The form is also used for modifications for employees that have a flexible work week schedule other than 8 hours per day.
- Review that the total hours worked by the employee are not under 40 hours for each workweek (this applies only to those employees scheduled to work 40 hours per week and for monthly non-exempt employees only).
- Ensure that time worked is reported to the nearest quarter hour (.25, .50, and .75). When entering a punch, “round punch” must be checked in TimeClock Plus.
- Refer to the Payroll Schedule for employee and supervisor review and approve due dates (3 days after the end of the pay week).

- Timecard auditing should be performed by the employee and supervisor before they verify it. Please be aware of the information below:
 - The online timecard must be complete and accurate to be included in the payroll cycle.
 - Incomplete or incorrect timecards will not be processed.
 - If an error is found on an online timecard, a “*Payroll Notice*” will be e-mailed by the Payroll Office to the employee and supervisor/designee for immediate attention.
 - Employee must submit leave requests electronically in TimeClock Plus so that the supervisor can either approve or deny the leave request and populate the timecard electronically.

5.4. TimeClock Plus Training

- The Payroll Office provides a Supervisor/Designee Training via power point presentations, forms, and training videos, all available on the website: www.southtexascollege.edu/info/timecard. Our staff also presents at many AA/FM Round Up and “How To” sessions.



TIME ADJUSTMENT REQUEST FORM

Internal Control NO. _____

FOR DEPARTMENT INTERNAL USE ONLY

Employee Name: _____							
Department: _____							
A # _____							
Day:	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday
Punch Date:							
Time IN:							
Time OUT:							
Time IN:							
Time OUT:							
Time IN:							
Time OUT:							
Reason/Justification for Punch Adjustment: _____ _____							
Employee Signature: _____							
Date: _____							
Supervisor's Signature: _____							
Date: _____							
For Supervisor/Designee Making the Adjustment Use Only							
Punches Corrected: <input type="checkbox"/>							
Comments: _____							
Signature of Employee Entering Adjustment: _____							
Date: _____							

TIMECLOCK PLUS ACCESS AUTHORIZATION FORM INSTRUCTIONS

- The first portion of this form is **only** used to **create/delete** designee TimeClock Plus accounts. Do not use this portion to add or remove employees from a designee drop down list. See example below.

<u>REQUEST FOR SUPERVISOR AND/OR DESIGNEE ACCESS</u>					
Please use this section to create or to delete access for department supervisor and/or designee(s). Designees do not have access to verify timecards. Designees can enter adjustments on employee timecards.					
<u>Action</u>		Employee Name	Employee ID	<u>Access</u>	
Create	Delete			Supervisor	Designee
X		Mary Smith	A0000000	X	

Justification for profile request: Mary will supervise the X department. She will enter adjustments and verify the employees timecards.

- The second portion of this form is **only** used to **add** or **remove** assigned employees from a supervisor and/or designee drop down list. Always indicate a justification by clicking on the corresponding box (es). See example below.

<u>SUPERVISOR AND/OR DESIGNEE ASSIGNED EMPLOYEES</u>					
Please use this section to add or to remove employees assigned to the supervisor and/or designee drop down list. (Note: Only Supervisors are allowed to verify employee timecards.)					
<u>Action</u>		Employee Name	Employee ID	<u>Add to/Remove from List</u>	
Add	Remove			Supervisor	Designee

Justification (Please check one of the following):

<input type="checkbox"/> Department Change	<input type="checkbox"/> Supervisor Change	<input type="checkbox"/> Employee Resignation from STC
<input type="checkbox"/> Designee Access	<input type="checkbox"/> New Hire	<input type="checkbox"/> Supervisor Access

Note: The authorized Supervisor in the Banner System will receive access to their employees immediately upon hire or assignment of new position. Supervisors/Designees created using this form are solely for the purpose of our Timekeeping system. Any updates to Supervisors should be made by contacting the Department of Human Resources.

- Please read the "Statement of Compliance" located on the form.
- "REQUIRED SIGNATURE APPROVAL"** - The **financial manager** signature is **always** required. No forms will be accepted without this signature. Designees are required to sign any time there is a change in their account access and their supervisors **must** sign to approve the change. Please indicate the **department**. If a **new supervisor** account is requested, the new supervisor must sign and his/her respective immediate supervisor must approve the account creation by signing the form too (both signatures must be in the supervisor signature line separated by a slash).

Note: Supervisors/designees must sign in the correct section. Supervisors should **not** sign in the designee signature line and designees must **not** sign in the supervisor signature line.



TIMECLOCK PLUS ACCESS AUTHORIZATION FORM



REQUEST FOR SUPERVISOR AND/OR DESIGNEE ACCESS

Please use this section to create or to delete access for department supervisor and/or designee(s). Designees do not have access to verify timecards. **Designees can enter adjustments on employee timecards.**

<u>Action</u>		Employee Name	Employee ID	<u>Access</u>	
Create	Delete			Supervisor	Designee
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____

Justification for profile request: _____

SUPERVISOR AND/OR DESIGNEE ASSIGNED EMPLOYEES

Please use this section to add or to remove employees assigned to the supervisor and/or designee drop down list.

(Note: Only Supervisors are allowed to verify employee timecards.)

<u>Action</u>		Employee Name	Employee ID	<u>Add to/Remove from List</u>	
Add	Remove			Supervisor	Designee
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____

Justification (Please check one of the following):

☐ Designee Access ☐ Supervisor Access

STATEMENT OF COMPLIANCE

Each employee granted access to TimeClock Plus is responsible for his/her use of the information and for safeguarding their assigned User ID and passwords to protect data in the system. User ID and passwords are assigned to individual South Texas College employees, and are not to be shared or passed on to others. Termination of employment will eliminate your rights to access TimeClock Plus.

REQUIRED SIGNATURE APPROVAL

Supervisor Name (Print):	_____	Phone Number:	_____
Department:	_____		
Supervisor Signature:	_____	Date:	_____
Designee Name (Print):	_____	Phone Number:	_____
Department:	_____		
Designee Signature:	_____	Date:	_____
If different than Supervisor Above			
Financial Manager (Print):	_____		
Department:	_____		
Financial Manager Signature:	_____	Date:	_____



For the Month Of: _____

Note: Number reflects estimated hours per week and total hours per month. Exceeding total approved hours for the month requires a revised request.

Approved, Dr. Shirley Reed, President	Date
---------------------------------------	------

Financial Manager (if applicable)	Date
-----------------------------------	------



South Texas College Working Hours Worksheet

For Department Internal Use Only

Employee Name: _____

Department: _____

Employee ID: _____

Supervisor: _____

This form will assist in determining a non-exempt employees' working hours when traveling and/or attending a conference.

	<u>Working Hours</u>
I. Employees Normal Working Hours (may consist of time spent traveling, attending a conference or performing ordinary work). Ex. Monday 8 am-5 pm; lunch 12 pm-1 pm	<u>8.0</u>
II. Travel by Automobile as Driver	
A. During Regular Workweek Day Enter travel time by the employee outside of normal working hours. Ex. Travel either 7 am-8 am; 5 pm-6 pm; 7 pm-8 pm	<u>1.0</u>
B. During Non-Regular Workweek Day (Weekend) Enter travel time by the employee except during bona fide meal periods or when employee is permitted to sleep in adequate facilities furnished by employer. Ex. Travel Saturday 8 am-4 pm; lunch 12 pm-1 pm; Overnight stay at hotel Saturday & Sunday	<u>7.0</u>
III. Travel by Automobile as Passenger	
A. During Regular Workweek Day	
1. The employee's travel time overlaps with regular working hours. Enter travel time by the employee outside of normal working hours. Ex. Travel either 7 am-10 am; 3 pm-6 pm	<u>1.0</u>
2. The employee's travel time doesn't overlap with regular working hours. Enter zero as working hours. Ex. Travel 6 pm-10 pm	<u>0.0</u>
B. During Non-Regular Workweek Day (Weekend)	
1. The employee's travel time overlaps with regular working hours. Enter travel time by the employee except during bona fide meal	

periods or when employee is permitted to sleep in adequate facilities furnished by employer. Ex. Travel Saturday 7 am-12 pm; 1 pm-6 pm

5.0

2. The employee's travel time doesn't overlap with regular working hours. Enter zero as working hours. Ex. Travel 6 pm-10 pm

0.0

IV. Travel by Airline, Train, Boat or Bus as Passenger

A. During Regular Workweek Day

1. The employee's travel time overlaps with regular working hours. Enter travel time by the employee outside of normal working hours. Ex. Travel Saturday 7 am-10 am; 3 pm-6 pm

1.0

2. The employee's travel time doesn't overlap with regular working hours. Enter zero as working hours. Ex. Travel 6 pm-10 pm

0.0

B. During Non-Regular Workweek Day (Weekend)

1. The employee's travel time overlaps with regular working hours. Enter travel time by the employee outside of normal working hours. Ex. Travel Saturday 7 am-10 am; 3 pm-6 pm

3.0

2. The employee's travel time doesn't overlap with regular working hours. Enter zero as working hours. Ex. Travel 6 pm-10 pm

0.0

V. Travel by Private Automobile instead of Public Transportation offered by Employer
Enter as working hours either the:

1. Hours that would be considered working hours driving an automobile or
2. Hours that would be considered working hours as passenger of an airplane, bus, boat, or train

Ex. Drive Friday 6 pm-12 pm or Fly Saturday 9 am-10 am

1.0

VI. Conferences, Lectures, Meetings, Training Programs

- A. Enter as working hours the time spent by a non-exempt employee at a required conference, training, etc. not considered in Part I. Ex. Attend conference Sunday 1 pm-5 pm & Monday 8 am-5 pm

4.0 *

- B. Enter zero as working hours if the following 4 criteria are met:

1. Attendance is outside of the employee's regular working hours
2. Attendance is in fact voluntary
3. The course, lecture, or meeting is not directly related to the employee's job
4. The employee does not perform any productive work during such attendance

0.0

- C. Enter as working hour if employees' lunch period at the conference, training, etc. was a working lunch. Ex. Monday conference 8 am-5 pm;

Lunch 12 pm-1 pm but was required to listen to speaker, be at seminar, etc.

1.0 *

VII. Waiting Time

A. Engaged to Wait (On Duty)

The time is usually short and the employee may not use time for their own benefit. Enter as working hours the time employee is engaged to wait. Ex. Employee required to stay on duty at 5 pm to deliver inter-departmental reports but is waiting 15 min. for report completion.

0.25

B. Waiting to be Engaged (Off Duty)

The employee is completely relieved from duty and allowed to leave the job, relieved until a definite or specified time, or relieved long enough for him/her to use time for their own purpose. Enter zero as working hours. Ex. Saturday Employee arrives at Austin 9 am; Conference begins at 1 pm; No working hours between 9 am-1 pm

0.0

* 8 Hours already considered in Part I.



Section 6

Budget



6. Budget

6.1. Budget Transfers

- Financial Manager responsibilities:
 - Verify budget availability
 - Monitor and reconcile account balances
 - Research balances and transactions in Banner
 - FGIBDST
 - FGITRND
 - Complete and submit budget transfer form (BO-3500) to transfer funds between accounts and organizations
 - Review online Budget Transfer Procedures for guidelines on completing the form
 - Incomplete and incorrect forms will be returned to the department and delay processing
 - Obtain all required signatures prior to sending the form to the Business Office for processing
 - Only original transfer forms will be processed
 - Handwritten forms will not be accepted

6.2. Online Requisitions

- Financial Manager responsibilities:
 - Review online Allowable Expenditures Procedures for guidelines on acceptable departmental purchases
 - Expense the requisition to the appropriate organization
 - The organization to expense the requisition to should not be determined based on budget availability. Expenses need to be charged to the organization in which the items are intended for.
 - Allow enough time for processing requisitions
 - Requisitions require approval from staff in different departments

6.3. Budget Development

- Financial Manager responsibilities:
 - Review online Banner Budget Development Instructions
 - Accurately project upcoming fiscal year's operating, travel, and capital budgets
 - Enter upcoming fiscal year's expense budgets (operating, travel, and capital) in the Budget Development application during the time period that the application is open
 - Itemize expenses in the Notes section for each expense budget and provide the IE goal/objective related to the expense
 - Provide expense and revenue projections, when requested

6.4. End of Fiscal Year Deadlines

- Financial Manager responsibilities:
 - Close all open POs

6.5. "How To.." Session and AA/FM Roundup trainings

- Financial Manager responsibilities:
 - Attend Trainings
 - Require AA's and Secretaries to attend trainings



SOUTH TEXAS COLLEGE

South Texas College Business Office Request for Budget Transfer

Document Number:

President Approval Is Required For:

Operating and Travel Budgets - Increases/Decreases - \$5,000 or more

Capital Budgets - Increases/Decreases for expenditure reclassification purposes - \$5,000 or more

Capital Budgets - Decreases - For use of other than intended purpose as listed in the Board Approved Budget, also requires VP-FAS approval

Transfers Are Only Allowed Between The Following Expenditure Account Codes:

710000 Operating Expenditures

730000 Travel Expenditures

740000 Capital Expenditures

770000 Construction Expenditures

Budget Transfers between different fund types are not allowed.

	ORGANIZATION NAME	FUND CODE	ORGANIZATION CODE	ACCOUNT CODE	INCREASE	DECREASE
1.						
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						
					\$ -	\$ -

Total Document Amount

\$ -

JUSTIFICATION:

Completed budget transfers may be viewed on FGIBDST, Options, Transaction Detail Information (FGITRND).

Prepared By (Print Name)

Phone Number

Date

Approval from the Financial Manager of the organization being decreased is required.

Financial Manager Approval (Print Name)

(Signature)

Date

Vice President's/President's Approval

(Signature)

Date

(President's approval required for departments not reporting to a Vice President)

President Approval

Date

BUSINESS OFFICE ONLY

Entered By

Date



Section 7
Grants



7. Grants

7.1. Grant Financial Manager responsibilities For Grant Funds

- Present the Grant Award/Contract to the Board for approval
- Submit to the Grants Office the following documentation:
 1. Original Award Letter or original signed contract with budget and proposal
 - a. If original award/contract is not available, submit a copy
 2. Request to Set Up Grant Fund Form (BO-4201)
 3. Request for Grant Budget Form (BO-4200)
- Ensure that required approvals from the Principal Investigator, the Financial Manager, and the Vice President for Finance and Administrative Services are obtained.
- Submit Budget Amendments
 1. Internal budget amendments between account codes to clear Banner budget deficits (do not require grantor approval).
 2. Budget amendments between budget line items (require grantor approval)
- Monitor grant budget. This responsibility is shared among Principal Investigator, Financial Manager, and Grants Office. Banner Forms used:
 1. FRIGITD (Grant Inception to Date)
 2. FRIGTRD (Grant Transaction Detail)
- Ensure compliance with contract provisions and regulations for all grant account transactions including purchases, travel, fixed assets, NOEs, IDTs and Administrative Costs
- Approve on-line requisitions, travel authorizations, travel vouchers, manual requisitions, invoices (if applicable) and NOEs
- Approve Administrative Cost expense
- Approve fiscal reports
- Submit matching fund documentation to the Grant Accounting in a timely manner
- Approve and maintain personnel time & effort reports and employment certifications
- Submit budget projections for new fiscal years
- Provide grant program information as requested by auditors
- Responsible for inventory items purchased with grant funds



South Texas College
Request to Set Up a New Grant Fund

Fund: _____ Organization: _____ Program: _____

Grant Title: _____ Financial Manager: _____

Grant Purpose: _____

Principal Investigator: _____

Telephone: _____ E-mail: _____ Vice President: _____

Granting Agency _____ Contact Person _____

Grantor Address _____ Grantor Tel. No. _____

_____ Grantor Fax No. _____

_____ Grantor e-mail _____

Contract Number _____ Grant Amount _____

Type of Funding: Federal _____ State _____ Local _____ Private _____

C.F.D.A. Number _____ (Required for Federal Grants)
(Catalog of Federal Domestic Assistance)

Grant Begin Date: _____ Grant End Date: _____ Project Year: _____ Fiscal Year: _____

Capital Asset Guidelines _____

Dollar Threshold _____

In-Kind Budget	Organization _____
Salaries	_____
Benefits	_____
Operating	_____
Travel	_____
Capital	_____
Tuition	_____
Total	_____

+++++

Requestor _____ Date _____

Financial Manager _____ Date _____



Section 8

Position Control



8 Position Control

8.1. Notice of Employment

- Financial Managers must approve Notices of Employment (NOEs) for assignments not included in the Board approved Staffing Plan. The NOE must have approval from the Financial Manager funding the assignment, as provided in the Funding Source Information section. If the assignment will be funded by two sources, the Financial Manager for each source must approve the NOE.
- The Department of Human Resources has implemented PeopleAdmin software to assist and track the interviewing and hiring processes for some positions at the College. Full-time Faculty, Full-time Executive, Administrative, Professional Support and Classified positions are currently supported on PeopleAdmin software. The process includes posting the position, evaluation of the interview committee, HR staffing review, Budget Control review, HR Background check review, Compensation set by HR, Vice-President approval, and President approval. The Notice of Employments (NOE's) are referred to as Hiring Proposals in PeopleAdmin.
- Financial Managers will be contacted by the Budget Control Specialist if the funding source provided on the NOE does not have sufficient funds available. Notices of Employment/Hiring Proposals will be approved by the Budget Control Specialist when the funding source has sufficient funds available and the NOE has approval from the Financial Manager(s).

8.2. NOE: Funding Source Information

- Indicate how the assignment will be funded by providing the position number of the Direct Wage Pool, provided on the Board approved Staffing Plan, or the position number from Salary Savings, position with funds available due to vacancy. If the position will be split funded, or funded by a grant, use the "Split Funded" option. Provide Percent Distribution, Fund Code and Organization Code for each funding source. Provide the Pool or Salary Savings position number(s) for non-grant funding sources, state the total amount of funding needed, and the Financial Manager(s) approval.

8.3. NOE: Incomplete

- Providing the organization code of a non-grant funding source in the "Split Funded" section does not provide enough information needed for approval by the Budget Control Accountant. The unapproved NOE will be returned to the department for completion.

8.4. Examples of Information Missing from NOEs

- Direct wage pool or salary savings position number, grant fund, organization code, and approval from the Financial Manager(s), Dean or Director. This missing information delays the approval process since incomplete NOEs will be returned to the department.

8.5. Salary Budget Monitoring

- Financial Managers are responsible to monitor the salary budget for the organization under their control.
 - The Business Office will provide Salary Saving reports to each Vice President to assist in reviewing funds available by position.
- Salary funds may be transferred between positions to cover salary deficits and to replenish pools.
 - Financial Managers must authorize the transfer of position salary funds.
 - Requests from Financial Managers to transfer funds must be made via form BO-3700 Request for Change in Position Control Funding Form.

- Requests from the Budget Control Accountant to the Financial Manager will be made via email and must have approval from the Financial Manager, via email or through a memo, to initiate the transfer.
- The email or memo will be attached to the transfer form as supporting documentation.
- The transfer form (Request for Change in Position Control Funding) will be prepared by the department and reviewed by Budget Control Accountant then forwarded to the Financial Manager for approvals.
- BO-3700 form indicates if approval from the Vice-President and President is required.
- The transfer will be processed once all approvals have been obtained and the original is received in the Budget Control Department.

8.6. Approval of Release of Information

- The release of position balances and payroll related expenditures to individuals who are not the Financial Manager **requires approval from the Financial Manager** responsible for the information requested. Once approval from the Financial Manager has been given, via email, the Budget Control Accountant can release the requested information. Those requesting information should also provide a reason for why it is needed. Information requested by individuals other than the Financial Manager, and with no approval from his/her FM, will be emailed directly to the Financial Manager.

8.7. Available Balances for Non-Grant Funding

- Changes made in the Human Resource Module are reflected in the Finance Module on a monthly base (Budgeted amounts, Payroll feeds and Encumbrances). Financial Managers and their Administrative Assistants may access Banner FGIBDST to obtain the Available Balance in his/her organization by account code. If any information on labor position is needed, the Financial Manager must request it by email or through memo to the Budget Control Accountant.

Note: Information in FGIBDST is updated once a month, which is the last working day of each month. For instance, if FGIBDST is accessed on May 17th, the payroll information will be up to April 30th.

8.8. Effect of Overtime on Balances

- There are no Overtime Pools budgeted by organization under the Staffing Plan. An organization's available balance is reduced by the amount of overtime earned by staff. Financial Managers must consider future overtime expenditures when hiring new personnel and transferring funds.



SOUTH TEXAS COLLEGE
REQUEST FOR CHANGE IN POSITION CONTROL FUNDING

Sequential Ctrl
PC

Required Signatures for Approval:
____ All transfers under \$5,000 require approval from the Financial Manager and Vice-President
____ All transfers \$5,000 and over require approval from the Financial Manager, Vice-President and President
____ Transfers between different organizations require approval from each Financial Manager and Vice-President
____ Transfers for adjunct or overload positions require Financial Manager and the Vice-President for Instruction's approval

BOARD APPROVED JOB TITLE	POSITION NUMBER	FUND CODE	ORGANIZATION CODE	ACCOUNT CODE	BUDGETED	INCREASE	DECREASE	NET BUDGET	STATUS
1.								\$ -	
2.								-	
3.								-	
4.								-	
5.								-	
6.								-	
7.								-	
8.								-	
9.								-	
10.								-	
11.								-	
12.								-	
13.								-	
14.								-	
15.								-	
16.								-	
17.								-	
18.								-	
JUSTIFICATION:					TOTAL	\$ -	\$ -	\$ -	\$ -

Financial Manager Date

Financial Manager 2 Date

Vice-President Date

Vice-President Date

Dr. Shirley A. Reed - President Date

Entered by-Business Office Date



Section 9

General Accounting



9. General Accounting

9.1. IDT/Journal Entries

- Interdepartmental Transfer (IDT) is a journal entry submitted by the financial managers to record transactions of services or materials rendered/provided between departments.
- The financial manager is responsible to:
 - determine if the expense transfer should be prepared as an IDT, journal entry, or budget transfer
 - ensure services or materials rendered/provided to another department are allowable
 - for example, request college's promotional items to give to an employee. (Gifts to College employees are not allowed. See Allowance Expenditures Procedures).
 - review appropriate IDT is submitted
 - review that accurate and complete information is on IDT
 - ensure (IDT) is submitted timely to the business office
- In addition, the financial manager is responsible to ensure that items purchased are for the department's purpose and use. The financial manager is strongly discouraged to purchase in bulk to sell items to other departments.

9.2 IDT - Procedures and Forms

- Information regarding procedures for Interdepartmental Transfer (IDT) journal entry may be obtained at the Business Office web page:
http://finance.southtexascollege.edu/businessoffice/aa_roundup.html January 31, 2017
<http://finance.southtexascollege.edu/businessoffice/How%20To%20Presentations.html>
June 24, 2016 – Accounting Transactions/Donations/ IDTs
- The following Business Office web page can be used to locate the forms necessary to process an IDT: <http://finance.southtexascollege.edu/businessoffice/BO-forms.html>

9.3 Donations

- Policy #5910 – Acceptance of Gifts and Bequest.
- Complete and submit to Business Office the following approved donations forms:
 - BO-1500 Accounting Report of Donations Form's purpose is to recognize donation.
 - BO-1500A Donor's Restriction Form's purpose is to ensure donor's restriction is followed, if applicable.
 - BO-3900 Donation Disclosure Statement Form's purpose is to provide the donor with a document to be used for his income tax. No dollar amount is disclosed in this form unless the College performed an activity in exchange for their donation.
 - Acknowledgement Letter purpose is for the College's President to "thank" the donor for their contribution.
- Department must keep copies for their files.
- Submit original (BO-1500 and BO-1500A) approved forms to Business Office.
- Submit copies (BO-3900 and Acknowledgement Letter) to Business Office.

9.4 Donation Procedures and Forms.

- Information regarding procedures for Donations may be obtained at the Business Office web page:
 - http://finance.southtexascollege.edu/businessoffice/aa_roundup.html April 19, 2017
 - <http://finance.southtexascollege.edu/businessoffice/How%20To%20Presentations.html>
 - June 24, 2016 – Accounting Transactions/Donations/ IDTs
 - The following Business Office web page can be used to locate the forms necessary to process and
 - Donations: <http://finance.southtexascollege.edu/businessoffice/BO-forms.html>



SOUTH TEXAS COLLEGE

Departmental Accounting Report of Donations

DONOR INFORMATION

Name of Donor

Donation Date

Address

EMPLOYEE RECEIVING DONATION

City, State, Zip

Name of South Texas College Employee

Telephone Number

Campus

Name of Donor's Contact

Telephone Number

Title

Program/Department Organization Name and Number

Item(s) Contributed

Description

Goods and services provided in exchange for the contribution:

_____ No goods or services were provided by STC in return for the contribution.

_____ Description and good faith estimate of the goods or service that STC provided in return for the contribution:

Description: _____

Source of Gift (check one):

_____ Alumni/Friend

_____ Faculty/Staff

_____ Corporation/Business

_____ Other Source

Purpose of Gift (check one):

_____ Cash

_____ Equipment (Inv.# _____)

_____ Academic

_____ Faculty & Staff Compensation

_____ Public Service

_____ Property, Building & Equipment

_____ Library

_____ Operation & Maintenance of Physical Plant

_____ Endowment and Similar Funds - - Unrestricted Income

_____ Endowment and Similar Funds - - Restricted Income Loan Funds

_____ Other

Value of donation as estimated by donor \$ _____

For any property donated worth \$5,000.00 or more, the donor must obtain a formal appraisal from a qualified appraiser, per IRS publication 561 "Determining the Value of Donated Property".

Does this gift require operation and maintenance cost? _____ Y _____ N

If yes, what organization will cover the cost? _____

NOTE:

Please attach an acknowledgement letter for the President's signature. Submit a copy of the letter along with original Departmental Accounting Report of Donations form to the Business Office.

Checks must be deposited within 7 days of date of collection. (Texas Education Code § 51.003 (b))

Acceptance of gifts and bequests must be per Board Policy 5910

Employee Signature

Title

Approval

Business Office Use Only

Fund

Organization

Account

Program

Financial Manager

Title

President

Board of Trustees (If applicable)

Distribution:

Original - Business Office Copy 1 - President Copy 2 - Inventory Control Copy 3 - Department File



Section 10

Chart of Accounts



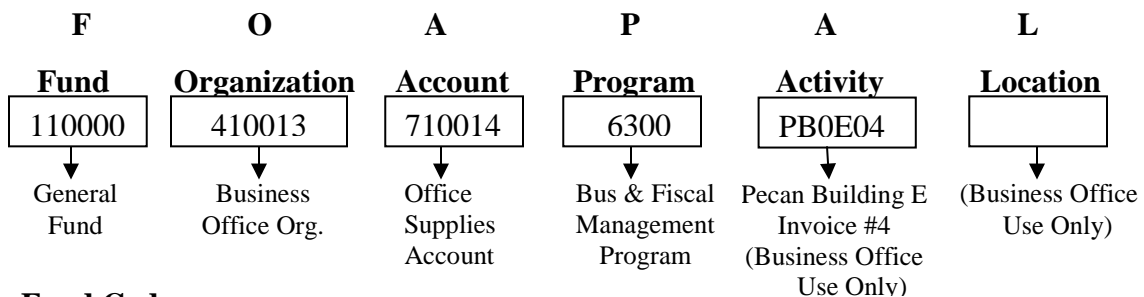
10. Chart of Accounts

10.1. Chart of Accounts Financial Manager Responsibilities

The Chart of Accounts consist of four codes that when combined define specific transactions. Financial Managers must be familiar with these codes and their definitions for use in procurement, budgeting, month end reporting and labor cost distribution at South Texas College.

FOAPAL = Fund + Organization + Account + Program + Activity + Location

Example:



- **Fund Code**

The fund code is a 6 digit value that identifies the source of funding. It is required on all transactions.

- 1xxxxx – Unrestricted Fund - General Fund
- 2xxxxx – Restricted Fund
- 3xxxxx – Auxiliary Fund
- 4xxxxx – Loan Fund
- 5xxxxx – Endowment Fund
- 6xxxxx – Endowment Fund
- 7xxxxx – Endowment Fund
- 8xxxxx – Agency Fund
- 9xxxxx – Unexpended Fund - Construction Fund

- **Organization Code**

The organization code is a 6 digit value that identifies the department responsible for the transaction. It is required on all transactions

Examples:

- 221105 – Computer Science
- 410013 – Business Office
- A12012 – PR-Promotional Marketing (Auxiliary Orgn)
- R14300 – Grant Compliance (Restricted Orgn)

- **Account Code**

The account code is a 6 digit value that classifies the financial activity. It is required on all transactions.

Most commonly used account codes:

- 5xxxxx – Revenue
- 6xxxxx – Salaries/Benefits
- 7xxxxx – Expense (710002-Consumables, 713015-Inv Furn & Equip \$1,000-\$4,999.99, 730005-Travel In-State)

- **Program Code**

The program code is a 4 digit value that identifies the financial reporting categories. It is required on all transactions.

- 1xxx – Instruction
- 2xxx – Research
- 3xxx – Public Service
- 4xxx – Academic Support
- 5xxx – Student Services
- 6xxx – Institutional Support
- 7xxx – Physical Plant
- 8xxx – Scholarships
- 90xx – Auxiliary

- **Activity Code**

The activity code is a 6 digit value that identifies construction payments and it is used for financial reporting by the Business Office Only. It is not required for department financial transactions.

- **Location Code**

The activity code is a value used to identify fixed asset location. It is not required for department financial transactions.



Section 11

Trainings and Communication



11. Trainings and Communication

11.1. Trainings

- AA/FM Roundup
 - AA Roundup is a program that was created to keep Administrative Assistants, Secretaries, Financial Managers, and other College personnel updated on College and Business Office policies and procedures. The program consists of monthly meetings that cover a range of topics such as, fraud awareness, travel procedures, payroll processes, budget approvals and transfers, etc. Information may be obtained at the Business Office website.
- “How To” Sessions
 - The “How To” Sessions are an annual event for all College staff. It provides training and updates on College and Business Office policies, procedures and forms. Information may be obtained at the Business Office website.

11.2. Communication

- Alert Notices
 - Alert Notices are issued by the Business Office periodically to update Administrative Assistants, Secretaries, Financial Managers, and other College personnel on important information. Alert Notices can be located online at the Business Office website.



Section 12

Tuition Tables



12. Tuition Tables

12.1. Tuition Tables Outline

- The Cashiers department emails the request (SFAFMAX Excel worksheet) for updated course fees to department chairs/financial managers.
- Timeline for tuition tables updates
 - February 1 Email for Summers and Fall request for updates is sent out
 - February 15 Deadline to submit updates for Summers and Fall
 - September 1 Email for Spring request for updates is send out
 - September 15 Deadline to submit updates for Spring

12.2. Process

- SFAFMAX is submitted by the department chair/financial manager to the Business Office/Cashiers.
 - SFAFMAX Excel worksheet is a listing of all courses that need an exam or fee charged to the students.
 - Sample SFAFMAX

Detail Code	BO use Attr	Course	Description	(Fall 2011) Fee	Comments
A060	EMTD	EMSP 1208-***	EMT Driving Certification	13.15	Exclude all "V" Sections
A061	EMTO	EMSP 1208-V**	EMT Driving Certification	48.25	Only "V" Sections
A020	NALR	EMSP 2160-***	Low Risk Liability Insurance	10.00	
A020	NALR	EMSP 2161-***	Low Risk Liability Insurance	10.00	
A020	NALR	EMSP 2266-***	Low Risk Liability Insurance	10.00	

- Attributes are set up to link a charge to specific courses.
 - If an attribute is added to the course it will be added from that term and all future terms.
 - If an attribute is deleted from the course it will be deleted for that term and all future terms.
- Changes are updated and tested by the Business Office/Cashiers.
- Tuition tables for applicable term are activated.
 - Staff and students are able to see charges on the accounts.



SOUTH TEXAS COLLEGE

Prepared by the Business Office