

Central Georgia Technical College

Business Office Procedures Manual

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BANNER

Posting Revenue.....
Closing Cashier Sessions

Job Descriptions

Cashier
Accounts Payable-Technician.....
Payroll Technician.....
Purchasing Technician.....
Accounts Receivable
Director Accounting Services

PURCHASING PROCEDURES

1. A Purchase Requisition is completed by an employee. The Purchase Requisition must include the vendor's name, address, FEI number, the quantity, cost and description of item(s) to be ordered, and the Org, Project, and Program to be charged with the purchase.
2. The employee's Supervisor (VP/Director) approves the Purchase Requisition and forwards the document to the Business Office.
3. Procurement Officer enters the requisition which assigns an FPO number and prints the Purchase Order. The Purchasing procedures from the State Purchasing Manual are applied.
4. The Procurement Officer signs the FPO and distributes copies within eight (8) hours as follows:
 - a. Original copy is faxed or mailed to Vendor.
 - b. Accounting copy with source documents attached are given to Accounts Payable Clerk.
 - c. Purchasing copy is filed in alphabetical file by vendor.

All file copies should be updated and in complete order at each month end.

ASSET MANAGEMENT PROCEDURES

1. When the Procurement Officer orders equipment with a unit value of \$1,000 or more, which should be listed on the Asset Management System, a decal number is assigned for each item ordered. Example: 20 computers are ordered – then 20 decal numbers must be issued.
2. When items are received, the Accounts Payable Clerk will notify the Accountant. The Accountant then attaches the decal numbers and records all information on an Asset Management sheet. All necessary information, such as the decal number, the serial number, the description, and the room location must be completed on the data sheet before merchandise is delivered to purchaser.
3. The Props data sheet will be attached to the receiving copy of the FPO.
4. When the Accounts Payable Clerk receives the invoice, attaches the receiving copy, and the invoice is paid, the information will be entered into the Asset Management System. The invoice price will be used for the purchase price. All other information from the data sheet should be verified and corrected if necessary.
5. The Accountant will file data sheets by decal number.

Deletion/Surplus of Inventory Items:

1. VP of Administrative Services is notified of the need to delete Inventory via State Surplus and the information is given to the Accountant by the M & O Supervisor.
2. The Accountant completes the necessary deletion forms for the Asset Management System.
3. The form is signed by the President and the disposal of the Inventory is sent to state Surplus by the Accountant.
4. State Surplus signs the form and assigns a Transaction Number.
5. The item(s) are then deleted off the system and the form is filed by the Accountant.

A physical count is taken every two years by the Procurement Officer with the cooperation of the departments.

ACCOUNTS PAYABLE PROCEDURES

1. The Accounts Payable Clerk receives the Accounting copy of the FPO from the Procurement Officer and files it in the Accounts Payable Vendor File in alphabetical order.
2. The Accounts Payable Clerk receives the Shipping/Receiving copy of the FPO from the Procurement Officer and files it in the expanding file in alphabetical order. After the merchandise is received, the Shipping/Receiving copy is pulled from the file, The Packing Slip is date stamped and is attached to the Shipping/Receiving copy of the FPO. This is then attached to the Accounting copy of the FPO and filed back in the Accounts Payable Vendor file.
3. The Accounts Payable Clerk enters a PO voucher for invoices received against a Purchase Order, or enters a voucher for items to be paid with a Purchase Request.
4. Each Thursday, the Accounts Payable Clerk requests an Accounts Payable Proof—to verify the checks to be run for the week. The vendor, the address, and the amount are checked to be sure that they agree with the invoices. Corrections are made and the check run is requested for Friday.
5. The Procurement Officer prints the checks on Friday morning.
6. The Director of Accounting Services gives the check signing keys to the Procurement Officer, who then signs and bursts the checks. The total number of checks signed is entered in the check signer log.
7. The Accounts Payable Clerk attaches the second copy of the check to the front of the invoice, purchase order, and other paperwork, to show payment has been made and files in the Completed Check File. The original checks are mailed out on Friday with the appropriate attachments.
8. The Accounts Payable Clerk files the check register in a binder for the Auditors.

RECEIPT OF FUNDS PROCEDURES

1. Cashier receives payment—(application fees, tuition, etc.) and enters into the Banner system. Two receipts are printed. One receipt is given to the student and the other is kept on file with the daily deposit.
2. At the end of the day, the Cashier counts all cash, checks, and credit card receipts and reconciles to the TGACREV screen in Banner. A daily Cashier Report is filled out, signed, and attached to the receipt copies.
3. The Cashier straps money, stamps checks, and processes the Credit Card receipts. A deposit slip is written. A copy is made of the deposit slip and attached to the Daily Cashier Report and receipts for the day. The Banner session is closed out. The original deposit slip, money, checks, and credit card paperwork is put into the bank bag in the vault.
4. The Director of Accounting Services takes the deposits to the bank at least once a week. The deposit slip is given to the Cashier to file with the daily deposit paperwork.
5. The Cashier runs the TGRFEED and other necessary reports each morning for all cashier sessions closed the previous day. This is then entered into the Peoplesoft system to record revenue, cash receipt, and receivables.

PAYROLL PROCEDURES

1. All changes to the Payroll should be turned in from the 1st to the 14th and entered into the Peoplesoft HRMS System. Such changes would include new employees, those making changes of address or changes to their tax withholdings on forms W-4 and G-4, etc. The original of all changes is filed in the employee's personnel file.
 - Each Departmental Supervisor prepares a Payroll Report with time sheets for Part-Time personnel through the 15th of each month. This report is turned in to the Payroll Clerk by the 15th at 9:00 a.m. unless the 15th falls on a weekend. In that case, it should be turned in the Friday prior to the 15th.
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2. Payroll Clerk checks the Payroll Reports for accuracy and enters them into the Peoplesoft System.
3. Payroll Clerk enters payroll based on the following Payroll Calendar from DTAE:

2 nd or 3 rd	-	Enter Leave Grid Request Next Leave Grids
1 st to 14 th	-	Enter Maintenance on Payroll
15 th to 17 th	-	Enter Payroll. If errors are found, corrections are made. This process is repeated until payroll is accurate.
20 th	-	Payroll Closes
23 rd	-	Paychecks are mailed to schools
24 th	-	Receive Closeout Reports
25 th	-	Enter LC's Balance Fringes Code and enter Fringe Adjustments
26 th	-	Receive 2120 Transfer funds from Operating Account to Payroll Account Code and Enter Journal Voucher to post Payroll transfer from operating account.
30 th or 31 st	-	PAYDAY

4. In the process of completing this Payroll Calendar, all fringe checks are printed for the Tax Deposit, Valic, Lincoln, Credit Union, Flexible Benefits, TRS, ERS, PSERS, Deferred Comp, State Merit, etc. The proper forms are completed with each check and mailed by the due date.
5. Payroll Clerk receives Payroll checks in the mail for each employee.
6. Checks are placed in alphabetical order. A sign off sheet is created for the employees to sign for their checks when picked up. An employee may only pick up their own check unless they have a signed note from another employee authorizing them to pick up their check.
7. Checks are given to the Cashier in Macon and Milledgeville for distribution.

REFUND PROCEDURES

1. The Accounts Receivable Clerk checks the Banner system to ensure the student has a credit balance. The student's TGADETL screen is then updated with a Refund code for the amount to be refunded to the student. This brings the student's account balance to zero.
2. After closing the Cashier Session, the Cashier will run the TGRFEED report and process the report to enter into the Peoplesoft system.
3. The Accounts Receivable Clerk codes a voucher to be entered by the Accounts Payable Clerk.
4. The voucher is processed for payment on the next check run and processed as an invoice.

PETTY CASH PROCEDURES

1. When an employee makes a Purchase without a Purchase Requisition, a Petty Cash Reimbursement Form is completed and approved by the employee's Director/VP.
2. Petty Cash Reimbursement Form and original purchase receipt is brought to the Cashier.
3. Cashier reimburses the employee out of the Petty Cash box. The maximum allowable reimbursement is \$25.00. Any forms for amounts over \$25.00 must be paid out of Regular Operating Funds with the VPA's approval. If money is not available out of Petty Cash, the Director of Accounting Services must be notified immediately. The employee should be reimbursed as soon as the Petty Cash box is replenished.
4. The Petty Cash form is filed in the Petty Cash box.
5. Cashier verifies Petty Cash once a week. If at any time funds get less than \$25.00, the Director of Accounting is notified.
6. Cashier checks and verifies the Petty Cash Vouchers with the cash in the Petty Cash box once a month during the month-end close procedures. This is done more often if Petty Cash needs replenishing before the end of the month. Once the Petty Cash Vouchers are properly coded and the Petty Cash box is in balance, a "Petty Cash Report" is completed.
7. The Cashier prepares a voucher to be entered by the Accounts Payable Clerk.
8. The voucher is processed as a regular invoice for payment the next Friday.
9. The Accounts Payable Clerk gives the check to the Director of Accounting Services who takes the check to the bank for replenishing the Petty Cash box.
10. The Director of Accounting Services gives the money from the Bank to the Cashier who verifies the amount and puts it into the Petty Cash box. The Cashier immediately pays any Petty Cash vouchers that have not been paid due to lack of Petty Cash availability.

RETURNED CHECK COLLECTION PROCEDURES

1. The Director of Accounting Services receives a returned check in the mail. She gives the Returned Check to the Cashier.
2. The Cashier enters the returned check into the Banner system and puts the student on hold. She then writes a letter to the student and attaches a copy to the hold.
3. The Cashier places the original check in the green box for returned checks.
4. The Cashier collects an NSF fee of \$20.00 along with the amount of the check. This must be paid by cash, money order, or credit card.
5. The student is taken off hold and the original check is returned to the student.

ANNUAL LEAVE PROCEDURES

Request for Leave:

1. The employee completes the "Request for Leave" form and gives to his/her VP/Director for approval.
2. The VP/Director of the employee approves and signs the request and submits to the Payroll Clerk.
3. The Payroll Clerk verifies the leave balance to see if enough leave has been accrued for the request and writes the hours accrued on the leave form. (If the hours accrued are small, the Payroll Clerk may verify the sign-in and sign-out card to make sure the leave is still available).
4. The Payroll Clerk returns the pink copy to the employee, files the white copy in the "Request for Leave Pending File" until verified with the Leave Grid sheets at the end of the month and then files with the monthly leave cards. She gives the yellow copy to the person in the employee's department responsible for the sign-in and sign-out cards so it can be properly recorded.

Leave Taken:

1. The VP/Director prepares and signs the Leave Grid reports for his/her department and submits to the Payroll Clerk by the 3rd working day of the month. The following are a list of those responsible:
 - Director of Instruction
 - Payroll Clerk
 - Administrative Assistant
 - VP of Instruction
 - Director of Milledgeville Center
 - VP of Student Services
 - VP of Economic Development
2. The Payroll Clerk receives the completed grid sheets in proper color code. The color codes are as follows:

Red	=	Annual Leave
Green	=	Sick Leave
Blue	=	Personal Leave
3. The Payroll Clerk verifies the grid sheets with white copies of "Request for Leave" forms and makes any necessary corrections. The Payroll Clerk notifies the department of any changes made so that cards may be updated if incorrect.

4. The Payroll Clerk enters Leave into the Peoplesoft system and prints leave grids for next month. This updates the current month's accrual and takes away leave used.
5. The Payroll Clerk files all Leave Grids in a fiscal year binder by month.

TRAVEL PROCEDURES

1. The employee's VP/Director receives a "Request for Leave" form with "Estimated Expense" form attached from an employee requesting Professional Leave. The VP/Director approves and signs the "Request for Leave" form and submits to the Accounts Payable Clerk.
2. The Accounts Payable Clerk files the white copy in the "Travel Pending" folder.
3. After the travel is complete, the employee fills out a "Travel Reimbursement" form and has it signed and approved by his/her VP/Director. The VP/Director submits to the Accounts Payable Clerk.
4. The Accounts Payable Clerk matches "Request for Leave" form with "Travel Reimbursement" form. The Accounts Payable applies travel regulations and enters a Payment Voucher. All Travel Requests turned in by noon on Wednesday should be in the following Friday's check run.

DISTRIBUTE DAILY MAIL

1. The Accounts Payable Clerk picks up mail daily from the third floor.
2. The Accounts Payable Clerk gives all mail to the Director of Accounting Services to review.
3. The Director of Accounting Services distributes mail to appropriate person in the Business Office or routes to the appropriate department.

COPIER MACHINE MAINTENANCE AND SUPPLIES

1. Each department is responsible for ordering supplies for their copiers. They must also call for repairs for copiers under the Maintenance contract.
2. Each month the Procurement Officer will prepare a report based on invoices received for excess copies and maintenance on all copiers. This report will be submitted to the VPA.
3. The Procurement Officer will also print a usage report for all copiers equipped with pin number boxes on the last day of each quarter. This report will also be submitted to the VPA.

PELL GRANT PROCEDURES

1. The Financial Aid Office submits a HOPE/PELL Payroll report to the Director of Accounting Services.
2. The Accounts Receivable Clerk runs the HOPE Book Voucher Report from Banner.
3. EX01's are processed and keyed into GIFS for each student receiving a HOPE Book Refund check.
4. All HOPE awards are released from the Memo Field to the student's accounts. The amount of the student's refund check and any Administrative Fees applicable are added to the student's account. If the student does not receive PELL, this should create a zero balance for the student. Any students with charges remaining due to "no shows" or book overcharges are put on hold. A letter is sent to these students notifying them of the hold.
5. The PELL Payroll report is run separately for each letter of the alphabet. The EX01 reports are also run. Each student's account is then analyzed in Banner to the Payroll and the EX01 is corrected as necessary to properly reflect the student's award and charges. A spreadsheet is maintained of all awards and charges for balancing purposes.
6. When all student's EX01's have been produced and the spreadsheet is completed, the PELL awards are released from the MEMO Field to the student's accounts. The amount of the student's refund check is added to the student's account. This should create a zero balance for the student. If the student has any remaining charges, the student is put on hold and a letter is sent to the student.
7. All PELL EX01's are keyed into GIFS. A Proof (2030) is requested to check the accuracy of all HOPE and PELL checks. Once accurate, the money is requested from HOPE and PELL. The check run is set (EX61) and a set of 7249 reports are requested.
8. The 7249's are compared to the spreadsheets to ensure proper coding to the SCOA's. Any corrections are made prior to the month end. An EX01 is prepared for the checks to CGTC for tuition, fees, books, and other expenses. This check should zero out all 183.X SCOA's in GIFS for the quarter.
9. When all checks are printed, signed and burst, they are distributed to the students.

LOADING DOCK PROCEDURES

When ordering items, the Purchasing Technician writes the last five digits of the PO number and the first five letters of the requestor's last name in the upper right corner of the Purchase Order (in big letters). This is the number we refer to as the PO number. A copy of the Purchase Order is then filed upstairs on the loading dock by vendor name.

When the loading dock bell rings, the first person expected to respond is the Purchasing Technician. (If she is not available, the Accounts Payable Technician is to respond. If neither is available, the Accounting Director responds.) The Purchasing Technician checks the packages being delivered to determine if they are all addressed to the college. Packages addressed to LETC or to the bookstore are not accepted. The Purchasing Technician then signs for the packages.

After signing for the packages, the Purchasing Technician checks the packages for packing slips. She can usually tell who requested the items by the PO number referenced on the packing slip or on the mailing label. If the requestor cannot be determined this way, she refers to the Purchase Order copies kept on the loading dock. She then marks the packages with the requestors name and marks the packages on her log. The log contains the PO number, the vendor name, the number of packages, the date, and the requestors name. There are spaces for the requestor to sign as having received the packages. The Purchasing Technician then brings the packing slips down to the Accounts Payable Technician.

About two or three times a week, the delivery clerk comes at 2:30 and picks up the log and the packages. He delivers the packages and gets signatures on the log. Any assets delivered are tagged and entered into Asset Management the following day by the Purchasing Technician.

CREDIT CARD MACHINE INSTRUCTIONS

Accepting Payment with a Credit Card:

1. Swipe card through the reader.
2. Check the account number displayed against the account number on the card. If they match, press ENTER. If they do not match, keep the card if possible and call 1-800-372-8337. Ask for a "Code 10 Authorization". They will tell you what to do. If you see a "Call" message on the terminal after swiping the card, call VISA's voice authorization center (800-372-8337). Tell the operator that you are responding to a "Call" message. The operator will tell you what to do next.
3. Enter in the last 4 digits of the account number and press ENTER.
4. Enter in the sales amount and press ENTER.
5. If the total displayed is correct, press YES. If not, press NO.
6. Receipt will print. Tear off and get signature of student.
7. Give student yellow copy. Retain white copy.

Accepting Payment with a Credit Card over the Phone:

1. Key in the account number and press ENTER.
2. Key in the expiration date (MMYY) and press ENTER.
3. Key in the sales amount (\$100.00 is entered as 10000) and press ENTER.
4. If the total displayed is correct, press YES, if not, press NO.
5. Receipt will print. Tear off and get signature of the student.
6. Mail yellow copy to student. Retain white copy.

Processing a Credit back to the Student's Account:

1. Press REFUND.
2. Swipe credit card through reader or enter account number and press ENTER.
3. Enter last 4 digits of account number (or expiration date if entered manually) and press ENTER.
4. Key in the amount of the credit and press ENTER.
5. If the displayed total is correct, press YES, if not, press NO.
6. Receipt will print. Tear off and get signature of student.
7. Give yellow copy to student. Retain white copy.

Reprint of Last Transaction:

1. Press REPRINT (R).
2. Press ENTER.

Balance/Settle:

1. Press SETTLE (E).
2. Enter 0000 (four zeros), press ENTER.
3. If total for sales is correct, press YES, if not, press NO.
4. If total for credits is correct, press YES, if not, press NO.
5. Report will print totals. Forward both copies of report to Cashier with daily deposit.

REVENUE PROCEDURES

At the end of each business day, all cashiers who have taken in cash, checks, or credit card transactions balance their drawer to the Banner TGACREV screen. Once in balance, the cashier closes the session and completes a Cashier Report form. If any credit card transactions were included in the session, the cashier must close out the credit card machine as well. The Cashier Report form, copies of all receipts generated by Banner for the session, and the cash, checks, credit card slips, and credit card settlement slip are forwarded to the Cashier in the Business Office. Also any non-Banner revenue is logged into the daily deposit book as well. The non-Banner revenue is added to the Banner revenue to result in the total daily deposit.

Once each week, the Cashier looks at the open cashier sessions on the Banner TGACSPV screen. Any sessions which do not include cash, checks, or credit card transactions are closed by the Cashier (i.e., sessions created by the IT department or advisors for registration of students).

Each day, the Cashier forwards all of the sessions which make up the daily deposit to the Evening Cashier. The Evening Cashier runs the daily report process and produces a TGRFEED for the deposit and any non-cash sessions which were closed that day. The TGRFEED is checked to ensure that the totals for cash, checks, and credit cards match those on the daily deposit.

The information from the TGRFEED is then entered into an EXCEL spreadsheet which produces an input sheet of the deposit information and an input sheet of the revenue information. The revenue is entered into Peoplesoft as a Receivable. The next day the deposit information is entered into Peoplesoft against the receivables from the previous day. Any non-Banner deposits which are not paying a receivable must be entered as a Direct Journal entry (i.e., A/P refunds).