

**UNITED TRIBES TECHNICAL COLLEGE  
FINANCIAL MANAGEMENT POLICIES AND PROCEDURES**

**Approved by UTTC Board of Directors:**

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## Table of Contents

<b>FISCAL MANAGEMENT</b> .....	<b>6</b>
<b>INTRODUCTION</b> .....	<b>6</b>
<b>FINANCE DEPARTMENT</b> .....	<b>7</b>
<b>GOALS</b> .....	<b>7</b>
<b>ETHICAL STANDARDS</b> .....	<b>7</b>
<b>GENERAL POLICIES</b> .....	<b>7</b>
<b>INTERNAL CONTROLS</b> .....	<b>8</b>
<b>FINANCIAL MANAGEMENT</b> .....	<b>8</b>
<b>RECORD KEEPING</b> .....	<b>10</b>
<b>CASH DEPOSITORIES</b> .....	<b>11</b>
<b>GIFT CARD POLICY</b> .....	<b>11</b>
<b>PURPOSE &amp; SCOPE</b> .....	<b>11</b>
<b>POLICY</b> .....	<b>12</b>
<b>MAINTAINING AND DISTRIBUTING GIFT CARDS</b> .....	<b>12</b>
<b>BUDGET ADMINISTRATION</b> .....	<b>13</b>
<b>AUDIT AND FINANCE COMMITTEE</b> .....	<b>13</b>
<b>BUDGET COMMITTEE</b> .....	<b>13</b>
<b>ANNUAL BUDGET PROCEDURES</b> .....	<b>13</b>
<b>INDIRECT COSTS PROPOSALS</b> .....	<b>14</b>
<b>INDIRECT COST PROCEDURES</b> .....	<b>16</b>
<b>FUNDING SOURCES</b> .....	<b>17</b>
<b>GRANT MANAGEMENT</b> .....	<b>17</b>
<b>BUDGET REPORTS</b> .....	<b>19</b>
<b>BUDGET CHANGES AND AUTHORIZATIONS</b> .....	<b>19</b>
<b>COST TRANSFER POLICY</b> .....	<b>19</b>
<b>COST TRANSFER INSTRUCTIONS</b> .....	<b>21</b>
<b>UNALLOWABLE COST TRANSFERS</b> .....	<b>21</b>
<b>ACCOUNTING REQUIREMENTS</b> .....	<b>22</b>
<b>FISCAL YEAR</b> .....	<b>22</b>
<b>ANNUAL AUDIT</b> .....	<b>22</b>
<b>DOCUMENTATION</b> .....	<b>22</b>
<b>MATCHING FUNDS</b> .....	<b>22</b>
<b>ACCOUNTING RECORDS</b> .....	<b>22</b>
<b>JOURNAL ENTRIES</b> .....	<b>22</b>
<b>LOST OR STOLEN EQUIPMENT</b> .....	<b>23</b>
<b>RECORD RETENTION</b> .....	<b>23</b>
<b>SAFEGUARDING OF FUNDS</b> .....	<b>23</b>

DIRECT DEPOSITS .....	23
BANK ACCOUNTS .....	24
BANK RECONCILIATION POLICY.....	24
PURPOSE AND SCOPE .....	24
POLICY STATEMENT.....	25
CHECKS AND CHECK SIGNERS.....	25
CHECK VOIDING .....	25
<b>ACCOUNTS RECEIVABLE .....</b>	<b>26</b>
<b>ACCOUNTS RECEIVABLES AND RECEIPTING .....</b>	<b>26</b>
<b>PETTY CASH.....</b>	<b>26</b>
<b>STUDENT ACCOUNTS .....</b>	<b>27</b>
<b>TUITION &amp; FEES REFUND POLICY:.....</b>	<b>27</b>
Tuition and Fees:.....	27
Allowable Student Refunds:.....	27
<b>STUDENT RESPONSIBILITIES:.....</b>	<b>27</b>
<b>FINANCIAL AID DISBURSEMENTS .....</b>	<b>28</b>
<b>MEAL TICKET POLICY .....</b>	<b>28</b>
<b>WORK STUDY PROGRAM.....</b>	<b>29</b>
<b>COLLECTION OF DEBT .....</b>	<b>29</b>
<b>BILLING POLICY AND PROCEDURE .....</b>	<b>29</b>
<b>TUITION WAIVER.....</b>	<b>30</b>
<b>UNRECOVERABLE TUITION/FEES AND BAD DEBTS .....</b>	<b>30</b>
<b>SPONSORSHIPS .....</b>	<b>31</b>
<b>PURCHASING &amp; PROCUREMENT .....</b>	<b>31</b>
<b>PURCHASE REQUISITIONS (PR).....</b>	<b>31</b>
<b>PURCHASING THRESHOLDS.....</b>	<b>31</b>
<b>SOLE SOURCING .....</b>	<b>33</b>
<b>CONSULTANT SERVICES .....</b>	<b>33</b>
<b>DAVIS-BACON ACT COMPLIANCE POLICY .....</b>	<b>33</b>
<b>SUSPENSION AND DEBARMENT .....</b>	<b>34</b>
<b>BRANDING STANDARDS PURCHASING PROCEDURE .....</b>	<b>34</b>
<b>PURCHASING AUTHORITY .....</b>	<b>35</b>
<b>CONTROL OF OBLIGATIONS .....</b>	<b>35</b>
<b>APPROVAL LIMITATIONS .....</b>	<b>35</b>
<b>ACQUISITION GUIDELINES .....</b>	<b>35</b>
<b>ELECTRONIC PURCHASE REQUISITIONS (EPR) .....</b>	<b>35</b>
<b>PURCHASE ORDER FORMS.....</b>	<b>36</b>
<b>UNAUTHORIZED PURCHASES.....</b>	<b>36</b>
<b>EMERGENCY PURCHASES.....</b>	<b>36</b>

<b>ACCOUNTS PAYABLE.....</b>	<b>36</b>
ACCOUNTS PAYABLE SYSTEM .....	37
PAYMENT OF ACCOUNTS PAYABLE .....	37
RESEARCH AND NON-RESEARCH PROJECTS PAYMENTS POLICY.....	38
CHECK AND CASH HANDLING POLICY AND PROCEDURE.....	39
<b>PHYSICAL INVENTORY OF FIXED ASSETS.....</b>	<b>40</b>
RESPONSIBILITIES.....	40
CALENDAR AND TIMING ISSUES.....	41
<b>PROPERTY DISPOSAL .....</b>	<b>43</b>
SCREENING/EXCESSING/DISPOSAL.....	45
INSTITUTIONAL PROPERTY .....	45
PROCEDURE FOR SELLING EXCESS PROPERTY .....	46
PROCEDURES FOR TRADING EXCESS PROPERTY.....	46
PROCEDURES FOR DONATING EXCESS PROPERTY.....	47
PROCEDURE FOR DESTROYING EXCESS PROPERTY.....	48
<b>TRAVEL POLICY.....</b>	<b>48</b>
TRAVEL AUTHORIZATION .....	49
MODE OF TRANSPORTATION.....	49
LODGING .....	51
PER DIEM.....	51
TRAVEL ADVANCE .....	51
SCHEDULE OF EXPENSES .....	51
NON-REFUNDABLE COSTS.....	52
STUDENT TRAVEL .....	52
<b>COMPENSATION POLICY .....</b>	<b>53</b>
WAGE AND SALARY ADMINISTRATION.....	54
FAIR LABOR STANDARDS ACT .....	54
TIMESHEETS.....	55
PAYROLL DEDUCTIONS AND ADVANCES.....	55
ANNUAL LEAVE PAYOUT PROCESS.....	55
DEPARTMENT TRANSFER.....	56
PAYROLL RECONCILING AND REPORTING.....	56
<b>United Tribes Technical College Time &amp; Effort Reporting Policy:.....</b>	<b>57</b>
POLICY STATEMENT.....	57
POLICY .....	57
RELATED DOCUMENTS .....	58
<b>UTTC BOOKSTORE &amp; ART GALLERY POLICY.....</b>	<b>58</b>
BOOKSTORE CHARGING POLICY.....	58
RETURN POLICY.....	59

**RENTAL BOOKS .....59**  
**BOOK BUYBACK POLICY.....60**  
**PRIVACY POLICY AND TERMS OF USE .....60**

## **FISCAL MANAGEMENT**

### **INTRODUCTION**

The United Tribes Technical College (UTTC) Financial Management Policies & Procedures Manual has been developed to provide uniform guidelines for the college's financial management activities and to provide compliance with all applicable federal, state and local laws, regulations, and all provisions in any grant or contract to which UTTC is a party, whether public or private. These Financial Management Policies, and any and all supplements thereto, are subject to the approval of the UTTC Board of Directors and are subject to periodic review and approval in accordance with the authorizing resolution.

This manual contains the fiscal policies of the United Tribes Technical College and approved by the Board of Directors (BOD). Policy development is a continuous process and, therefore, is never complete. New situations and issues give rise to the continuing need to develop new policies or revise existing ones. This is why the BOD employs the loose leaf format for this manual.

The United Tribes Technical College operates according to policies established by the BOD. The BOD represents the best interest of the College by approving policies in accordance with federal regulations. The College administration implements them through specific regulations and procedures. The BOD periodically appraises the effects of its policies and makes revisions as necessary.

In the interest of harmony, efficiency, uniformity of interpretation, coordination of effect, and in fairness to all concerned, the BOD approves and Administration makes this manual available to all who are affected by these policies.

One copy shall remain on file in the administrative offices and the Colleges share drive.

The Financial Management Policies can be changed by action of the UTTC Board of Directors.

## **FINANCE DEPARTMENT**

### **GOALS**

As trustee of Institutional, Tribal, State, and Federal funds designated as educational support, the fiscal office has the responsibility to protect all funds and to use them prudently. The fiscal office also recognizes that the quality and quantity of learning programs are related to both the amount of funding provided and the effective and efficient management of those funds. Therefore, the finance office seeks to achieve the following fiscal management goals:

- Provide a level of funding that supports quality education for the students.
- Utilize the Financial and Budgeting policies for budget development and management.
- Provide timely and appropriate information to all staff members who have fiscal management responsibilities.
- Establish efficient procedures for accounting purchasing, paying vendors and personnel, and all other areas of fiscal management.
- Assure that funds are expended for the purpose for which they were awarded.
- Provide a complete and accurate accounting to all funding agencies as to the expenditure of awarded funds.

## **ETHICAL STANDARDS**

### **GENERAL POLICIES**

Employees and Board members are prohibited from obtaining goods and services on behalf of the College without prior approval.

At no time shall a student incur expenses on behalf of the College.

No employee, officer, or agent shall participate in the selection, award, or administration of a contract or grant if a real or apparent conflict of interest would be involved. Such a conflict would arise when the employee, officer, or agent, any member of his or her immediate family, his or her partner, or an organization which employs or is about to employ any of the partners indicated therein, has a financial or other interest in the firm selected for the award.

Political Contributions: No funds or assets of the College may be contributed to any political party, organization, or individual, who either holds public office or is a candidate for public office. The direct or indirect use of any funds or other assets of the College for political contributions in any form, whether in cash or other property, services, or for the use of facilities, is strictly prohibited.

Government officials: No employee of the College may offer, give, or promise to offer or give, directly or indirectly, any money, gratuities or other things of value to any government employee with current or possible responsibility regarding an award to the College.

College employees, officers or directors are not allowed to make payments, either directly or indirectly, or as a kickback to influence someone else, nor are they allowed to accept anything of value from someone who wants to do business with the organization. An employee shall not use confidential information acquired in connection with College activities for personal gain or other unauthorized purposes. An employee may not contract with the College to provide a service that is the same or similar to the service that the employee provides as a regular college employee. College employees shall not engage in outside employment or activities that could be viewed as impairing the employee's judgement in the performance of college duties and responsibilities.

## **INTERNAL CONTROLS**

### **FINANCIAL MANAGEMENT**

This policy will:

- Ensure and preserve the financial strength of the college through a centralized management of financial resources.
- Ensure the financial strength of the college by monitoring expenditures, budgets, and revenues collected and available cash balances.
- Provide information required to satisfy federal standards and regulations and to meet management information needs.
- Provide support and to make the financial reporting processes more useful for program directors and supervisors for compliance with all applicable federal, state, local, private and college policies, laws, regulations, and provisions in the grants and contracts agreements.

The Chief Financial Officer is responsible for maintaining a complete accounting system including all financial books, ledgers, records, and files to assure full accountability over college assets, commitments, liabilities, and college program revenue and expenditures.

The Chief Financial Officer is responsible for reviewing all entries to the financial books and records and monitoring the recording of financial transactions to ensure complete, accurate, and timely recording and minimize possibilities for misuse or misappropriation of college assets.

The Chief Financial Officer is responsible for monitoring grant and contract compliance and federal reporting requirements (including tax reporting), and ensuring that the requirements are met on a timely basis. Accounting records will be maintained in a current status to facilitate reporting and eliminate possibilities for overdrawing cash or incurring penalty and interest charges.

The Chief Financial Officer is responsible for ensuring accounting documents are filed in a manner that permits reconciliation to financial records on a monthly basis and provides fully auditable support for entries for investment of college funds. Accurate accounting records will be maintained for all investments including information on yield expected, actual earnings, maturity dates, and restriction on use. Certificates and other evidence of ownership will be carefully safeguarded in the Finance Office.

The Chief Financial Officer is responsible for establishing all bank accounts and assuring that revenues are deposited in appropriate accounts and no account is overdrawn.

The Contract and Grant Director and Chief Financial Officer is responsible for overseeing the monthly reconciliation of each bank account to maintain control over cash flow and expenditures.

The Chief Financial Officer is responsible for maintaining a standard chart of accounts to provide consistency in financial reporting.

The Chief Financial Officer is responsible for maintaining a separate accounting fund for any material grant or contract accounts in excess of \$5,000.

The Chief Financial Officer will have overall responsibility for grants and program budgets by setting guideline to be used by program directors for their contracts.

The Chief Financial Officer is responsible for submitting indirect cost proposals in a timely manner and in accordance with federal regulations.

The Contract and Grant Director is responsible for overseeing that any expenditure in excess of approved budget will not be permitted, unless accompanied by an approved budget modification.

The Contract and Grant Director is responsible for preparing and maintaining forecasts of revenue to be collected, for assuring that revenues are collected on a timely basis, and for taking necessary steps to curtail expenditures if actual revenues do not materialize as planned.

The Contract and Grant Director and Chief Financial Officer are responsible for preparing and distributing financial reports to program directors, other department heads, the President, and the College Board of Directors. Financial reports will be prepared and distributed on a monthly basis.

The Chief Financial Officer is responsible for submitting a monthly financial report to the Board of Directors. The report will include a balance sheet, revenues and expenditures, investments, bank balances, delinquent receivables, loans and any other information requested.

The Contract and Grant Director with the Chief Financial Officer are responsible for apprising department heads, supervisors, and program directors of budget control problems so that corrective action may be taken.

The Chief Financial Officer is responsible for overseeing the preparation and process of the annual audit.

The Chief Financial Officer is responsible for ensuring the annual audit is completed by an independent accounting firm in a timely manner and is submitted to the Federal Audit Clearinghouse in accordance with federal regulations.

The Chief Financial Officer is responsible for submitting an annual audit to the Board of Directors for review and acceptance.

The Chief Financial Officer is responsible for updating the financial management policies as necessary, distributing them to staff as required and ensuring that staff is properly trained in compliance with financial management policies.

#### Responsibility

- Contract and Grant Managers
- Contract and Grant Supervisor
- Accounts Payables Specialist
- Accounts Receivable Specialist - Travel
- Accounts Receivable Specialist – Student Accounts
- Payroll Specialist
- Chief Financial Officer
- President
- Board of Directors
- Auditors

#### **RECORD KEEPING**

We are responsible for maintaining an accurate and auditable record of all financial activity, as prescribed by generally accepted accounting principles. Employees are responsible for safeguarding assets under their control.

No funds or accounts may be established or maintained for purposes that are not fully and accurately described on the books and records.

Receipts and disbursements must be fully and accurately described on the books and records.

No false entries may be made on the books or records nor any false or misleading reports issued.

The Finance Office is administered by the Chief Financial Officer and includes the following positions:

- Chief Financial Officer
- Contract and Grant Supervisor
- Contract & Grant Managers
- Accounts Payable Specialists
- Payroll Specialist
- Accounts Receivable Specialist - Travel
- Accounts Receivable Specialist – Student Accounts

The College's financial statements are prepared in accordance with GASB Statement No. 34 and include both the college-wide and fund financial statements. Under the GASB 34 reporting model the focus is on the college as a whole in the college-wide financial statements, and the individual fund statements play a secondary role.

Accounts are organized on the basis of funding sources, each of which is a separate reporting entity. The operations of each fund are accounted for in a separate set of self-balancing accounts that are composed of assets, liabilities, fund equity, revenue, and expenditures.

### **CASH DEPOSITORIES**

In accordance with the Office of Management and Budget requirements all monies advanced to the College which is subject to the control or regulation of federal agencies must be deposited in a bank with Federal Deposit Insurance Corporation (FDIC) coverage and the balance exceeding the FDIC coverage must be collaterally secured. Separate bank accounts will be maintained when required by the granting agencies.

The College will select a commercial bank to receive direct deposit/wire transfers drawn from grantors.

## **GIFT CARD POLICY**

### **PURPOSE & SCOPE**

The purpose of this policy is to set forth guidelines and procedures for the purchase and distribution of gift cards and/or gift certificates purchased using United Tribes Technical College (UTTC) funds.

UTTC must comply with Internal Revenue Service (IRS) regulations as it pertains to gift cards and gift certificates at all times. Under Internal Revenue Code Section 132, a gift card, gift certificate, store-value card or a prepaid credit card, collectively referred to as a gift card, is considered a cash or cash equivalent that is subject to taxes regardless of the face value. The value of gift cards given to students and non-employees is taxable and reportable income on IRS form 1099-MISC if the value of gift cards received aggregates to an amount of \$600 or more per calendar year.

In addition, gift cards can be susceptible to fraud or misappropriation because they lack the audit trail that exists with a check or other forms of payment. As a result, UTTC places strict restrictions concerning the purchase and distribution of gift cards.

UTTC recognizes that the college and departments may want to use gift cards for awards, incentives, and raffles or as a thank you to a student or other third party (e.g. volunteer or alumni). As such, when the use of gifts cards is necessary, the policies and procedures outlined below must be adhered to at all times.

## **POLICY**

Gift cards may be purchased (preferably) using UTTC's Purchasing Policy and Procedures or through reimbursement of personal funds with prior approval. Gift card purchases must be accounted for via the Check and Cash Handling Policy and Procedures within 3 business days of purchase. Gift Certificates may be purchased from the UTTC Gallery & Bookstore using the gift card account and policy.

Gift cards may be purchased for non-employees only as a thank you for volunteering, to compensate research and survey participants (confidentiality protocol may apply), or as a prize for an event, raffle or survey. Individual gift cards may not have a face value greater than \$250. No gift cards may be purchased without written approval by the Chief Financial Officer and President. The approval must be provided as support with the Electronic Purchase Requisition. Purchasing of gift cards without the required approval is strictly prohibited. Gift cards purchased with UTTC funds can never be given to UTTC suppliers, consultants and speakers at any time.

Except for programs and events authorized by Human Resources, **gift cards to employees are prohibited.**

Student workers may not be given gift cards for work related activities (e.g., bonuses, incentives, rewards, etc.) except as part of programs administered by UTTC Departments.

Gift cards should not be purchased using Federal, State, City or other types of grant or endowment funds unless the terms and conditions of the grant or endowment permits such purchase.

## **MAINTAINING AND DISTRIBUTING GIFT CARDS**

Gift cards should only be purchased as needed and be secured at all times (i.e., in a safe, locked cabinet, locked drawer or other secure location) until distributed. Gift cards must be distributed within ten (10) days of purchase.

Gift card issuances must be documented in a log (spreadsheet) that must uniquely identify each payment in order to document the appropriate use of the card for audit purposes.

Information to be included for each card shall include at a minimum: recipient name (or if a student, their Student ID number as well) or study subject ID (the study subject ID is any

number assigned by the school or department to identify the individual in order to protect confidentiality); date; purpose of payment; type of gift card; serial number of gift card; payment amount; signature or initials of recipient.

Receipts for gift card purchases must be submitted within 3 business days of purchase to Accounts Payable. The gift card log (signature sheet) must be submitted to Accounts Payable via the Check and Cash Handling Policy and Procedures within 10 days after distribution of the gift card(s). Gift card purchases must be charged to the appropriate expense classification and reconciled upon receipt of the signature sheet.

**Failure to follow the policies and procedures as stated above and to maintain appropriate supporting documentation can result in the suspension of the privilege to purchase and distribute gift cards.**

## **BUDGET ADMINISTRATION**

### **AUDIT AND FINANCE COMMITTEE**

Per the UTTC Board of Director Bylaws, the Audit and Finance Committee will be responsible for reviewing the annual audit and making recommendations to the Board of Directors regarding any findings or recommendations of the auditors who are hired to conduct the annual audit. The Audit and Financial Committee will also be responsible for reviewing the financial condition of UTTC as may be reported to the Board of Directors from time to time by the Chief Financial Officer of UTTC, and will make such recommendations to the Board as may be necessary based on the Committee's periodic review of UTTC's financial condition.

### **BUDGET COMMITTEE**

The Budget Committee shall be comprised of the President, Vice President, Chief Financial Officer, and Contracts and Grants Director and others appointed by the President. The Committee is responsible for timely preparation of all Program Budgets including indirect cost funding for presentation to the BOD.

### **ANNUAL BUDGET PROCEDURES**

A key component of this process is the budget administration and grant management policies and procedures. These procedures facilitate matching resources with those services critical to the college's mission. Implementation and utilization of a budgeting process enables management to:

- Provide fiscal oversight of UTTC Contracts & Grants;
- Ensure federal, state, or private funds are managed within the scope of each fund;
- Ensure compliance with OMB Super Circulars and UTTC policies; and
- Provide financial reporting to agencies and administration.

The process of budgeting for the institution begins six months in advance of the Fiscal Year (beginning July 1). The annual budgeting timeline is as follows:

January	The Finance Office distributes the budget templates.
February	Budgets are prepared using projected resource allocation and the essential functions of each department. Budgets are developed at the department level then forwarded to the respective Vice President for review.
	Completed budgets for each division department are submitted to the Finance Office.
	Finance Department reviews and clarifies budgets. Finance staff seek clarification or justification, if necessary.
March	The Finance Department consolidates all department budgets into one institutional budget that is shared with the President and Vice Presidents for review and approval.
April	The approved consolidated budget is presented to the UTTC Board of Directors. Once approved by the Board, the Chief Financial Officer prepares to enter the budgets into the accounting system.

As a direct result of this process, UTTC is able to allocate funds to ensure the critical functions of the college are not adversely affected.

**INDIRECT COSTS PROPOSALS**

Indirect Cost Proposals provide the basis for negotiating indirect cost rates, which provide the basis for funding our indirect costs (see definitions). Indirect Cost Proposals must be submitted annually to the Interior Business Center, U.S. Interior Department, for negotiation.

Our Indirect Cost Proposal is of the “Fixed with Carryforward Adjustment” type. This means that the rate, once negotiated, is fixed i.e. not subject to adjustment, and that the rate, when negotiated, will be affected by a carryforward adjustment which is based on the most recent audit report.

The Indirect Cost Proposal is comprised of several components, two of which are discussed here for purposes of background: (1) direct and indirect budget figures for the year to which

the proposal applies and (2) actual direct and indirect costs from a previous year which are taken from the most recent audit report.

As soon as such information is available, the Chief Financial Officer shall compile budget information for all programs and activities scheduled for the coming fiscal year. This information has to be compiled by program or activity, with a breakdown by line item. The budget information must also include the indirect cost pool, with a similar line item breakdown to include individual positions and salaries as well as details on budgeted contractual services.

This information may not be readily available, resulting in the use of current budget information, adjusted to recognize anticipated changes.

As soon as the latest audit report is released, the Chief Financial Officer shall arrange for the independent auditor to provide copies of certain audit working papers. Due to presentation changes required in GASB 34, the audited financial statements no longer have the detailed program information needed to compile the indirect cost rate proposal.

The Chief Financial Officer shall prepare in a format similar to that of the above budget information actual cost information, reconcilable to the audited financial statements.

The Chief Financial Officer shall prepare other schedules and certifications required for the Indirect Cost Proposal.

The Chief Financial Officer shall write and submit the Indirect Cost Proposal to the Interior Business Center for negotiation.

The Chief Financial Officer shall also retain all working papers and a copy of the Indirect Cost Proposal for use in negotiations and future proposals.

The audit report is to be released no later than nine months following the end of the fiscal year, or no later than March 31. The Indirect Cost Proposal should be completed within 90 days following the issuance of the audit report, or by June 30, whichever is earlier.

After the Indirect Cost Proposal is submitted to the Interior Business Center it is anticipated that they may have some preliminary questions which, once resolved, the Indirect Cost Proposal will be placed in a queue for review. After the preliminary review, it is usually several months before they will contact us to commence the review and negotiations.

The Chief Financial Officer shall be in charge of handling all negotiation issues with the Interior Business Center. Once all negotiation issues are resolved the Interior Business Center will issue an Indirect Cost Negotiation Agreement.

The President shall sign the Indirect Cost Negotiation Agreement and return it to the Interior Business Center who is responsible for distributing the agreement throughout the federal government.

The Chief Financial Officer shall retain the signed original of the Indirect Cost Negotiation Agreement.

The Chief Financial Officer shall distribute copies of the Indirect Cost Negotiation Agreement to any agency that requests it, notwithstanding the above.

The Chief Financial Officer shall distribute copies of the Indirect Cost Negotiation Agreement to all Contract and Grant Coordinators.

Contract and Grant Coordinators shall retain copies of the Indirect Cost Negotiation Agreement in the contract and grant files for which they are responsible for their future reference.

Contract and Grant Coordinators, in consultation with Program Directors, incorporate the provisions of the new Indirect Cost Negotiation Agreement into their respective funding agreements.

### **INDIRECT COST PROCEDURES**

Indirect costs are charged to contracts/grants/funds during the last week of each month of the UTTC fiscal year. The UTTC fiscal year is July 1 to June 30. Calculations are done manually by the Contracts & Grants Director or designated staff. The procedure is as follows:

An Excel spreadsheet is created that includes all expenditures from the first day of the fiscal year to the day that that indirect costs are being calculated. Expenditures are grouped by individual funds.

Expenditures are then sorted by expenditures that are subject to indirect cost, expenditures that are not subject to indirect costs are deleted from the spreadsheet.

Eligible expenditures are then totaled for each fund.

The totals per fund are transferred to another Excel spreadsheet. The spreadsheet includes a formula that calculates the total indirect costs allowed for each fund using the indirect cost rate allowed for each fund.

The previously charged indirect costs are entered on the spreadsheet.

The final indirect cost to be charged to each fund for the period being calculated is calculated by using the formula: Allowable Expenditures x Indirect Cost Rate - Previously Charged Indirect Costs = Indirect Charge for that time-period.

Once the Indirect Cost is calculated for the time-period being calculated, a journal entry is prepared. The journal entry will be a debit to the Indirect Cost budget for each fund and a credit to the Income account of the Indirect Cost Pool.

Once the journal entry is prepared it is then reviewed by another staff member to ensure that the account numbers being charged are accurate. If no changes are necessary, the journal entry is presented to the CFO for final approval. On final approval the journal entry is entered into the accounting system and posted.

## **FUNDING SOURCES**

Budgets will be prepared upon the availability of funds from, but not limited to, the following sources:

- Bureau of Indian Affairs
- Department of Education
- Department of Health and Human Services
- National Science Foundation
- Bureau of Indian Education
- Tuition Fees
- Other

## **GRANT MANAGEMENT**

It is the policy of the United Tribes Technical College to provide administrative procedures and provide a financial system necessary to maintain compliance with federal, state, local, and private requirements regarding any contracts or grants awarded to the college.

This policy will make the contract accounting process more efficient for program directors and supervisors who have the ultimate responsibility to ensure that their programs are in compliance with all regulations and college policies.

All grant and contract proposals will be submitted to the President's office for approval.

All grant and contract proposals will be submitted to the Chief Financial Officer to determine that the budget content of each proposal is complete, including indirect costs.

All award documents are received by the President's office. The President will sign all grant award notifications and send signed awards to the grants management department to be submitted to the agency. The Chief Financial Officer will assign a Contract and Grants Coordinator to service the grants and contracts.

Finance Office will establish formal budgets within the accounting system based on the approved grant or contract from the funding agency.

Program directors are responsible for preparation and submission of program budget requests and modifications to the funding agency, if required, and upon approval submit a copy to the Contract and Grants Coordinator for completion in the accounting software.

Finance Office will maintain all financial records relating to contracts and grants; as well as proposals, award documents, modifications, and monthly & yearly reports.

Standardized files are maintained for each contract and grant awarded to the college by funding agencies.

All documents necessary for reimbursement of college funds expended pursuant to a particular grant or contract must be made on a timely basis.

All grants and contracts must follow Accounts Payable/Purchasing policies and must be within the approved contract budget.

All expenditures and costs charged to federally funded projects fall under the guidelines of allowable costs as stated in the OMB Super Circulars and any specific cost guidelines under the contract or grant CFR.

Expenditures on contracts and grants are monitored monthly.

Finance will generate financial reports monthly and the program director with their Contract and Grant Coordinator will review all financial reports for compliance with grant or contract requirements and will reconcile all discrepancies.

All required financial and program reports are prepared correctly and submitted on time.

Program directors are responsible for monitoring all expenditures made to grants and contracts under their supervision by establishing a mandatory cuff account. Cuff accounts may be reconciled with Contract and Grant Coordinator.

Program directors will adhere to Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards to determine allowable and unallowable costs.

Program directors are responsible for the administration of the grant or contract and are responsible for compliance with the terms of the grant or contract.

Program directors will submit narrative progress reports to the funding agency, to their supervisor, the President, or to the Board of Directors if required.

Program and department budgets will be submitted to the Contract and Grants Director annually.

Vice Presidents will submit annual budget estimates for grants or contracts as requested by the Chief Financial Officer to become part of the indirect cost proposal.

UTTC Board of Directors shall be apprised of all grants and contracts and will receive financial reports including the status of all grants & contracts.

Responsibility:

- Program Director
- Department Head
- Contract and Grant Managers
- Vice Presidents
- Chief Financial Officer
- President

### **BUDGET REPORTS**

Operating statements showing comparisons of budget with actual expenditures are prepared by the Contracts and Grants Coordinators each month and reviewed with Project Investigators or Directors monthly.

Operating statements showing comparisons of budget with actual expenditures shall be prepared by the Chief Financial Officer each month and submitted to the President and the BOD.

### **BUDGET CHANGES AND AUTHORIZATIONS**

Budget changes will be held to a minimum during the fiscal year to assure effective control over the expenses of the College. The President is authorized to sign budget and budget change documents.

Contract and grant budget modifications are prepared and submitted to Vice Presidents for approval, the President has final review and approval.

If Agency approval is required to remain in compliance with the award specifications, the agency approval must be submitted with the internal budget modification.

### **COST TRANSFER POLICY**

The purpose of this policy is to comply with 2 CFR Part 200 Office of Management and Budget (OMB) Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (“Uniform Guidance”). A need exists to explain and justify transfers of charges onto federal awards from other federal accounts, non-federal accounts or UTTC accounts. Timeliness and completeness of explanation of transfer are important factors in supporting allowability, allocability, and reasonableness in accordance with the federal agency policies and procedures for federally funded projects.

A cost is allowable to a project if:

- The costs are reasonable;
- The costs are allocable to the specific project;

- The costs are treated consistently in like circumstances; and
- The costs conform to any limitations of the cost principles or the sponsored agreement.

A cost is allocable to a project if:

- The goods or services involved are chargeable or assignable in accordance with the relative benefits received by the projects; and
- The cost must be treated consistently in like circumstances.

A cost is reasonable for a project if:

- The costs is ordinary and necessary; and
- There is an answer in the affirmative to: “Would a prudent person pay this amount for this item”?

If a cost meets the criteria of being allowable, allocable, and reasonable, the costs is appropriate.

**For further information on allowable, allocable, and reasonable costs see 2 CFR 200, Subpart E or OMB Circular A-21.**

The College recognizes that transfers of costs from one sponsored project account to another are occasionally necessary to correct bookkeeping or clerical errors in the original charges. The College also recognizes that closely related work may be supported by more than one funding source and that in such cases a transfer of costs from one funding source to another may be proper.

Each department is responsible for complying with and enforcing the following policies and procedures. Any penalties, disallowance, or losses of funding caused by non-compliance with this policy will be assessed against the department in violation of the policy.

A cost transfer is a journal entry transferring an expense to a grant project that was previously charged and recorded in another account in the general ledger. Although a preference to charge expenses to the correct funds when incurred, a cost transfers may be necessary.

The Principal Investigator (PI) or departmental personnel will review the fiscal status of their sponsored project accounts regularly (monthly review is recommended) and promptly correct expense transactions that are incorrectly recorded. The PI or departmental personnel are responsible for preparing and submitting the cost transfer with the knowledge and approval of the appropriate Vice President (VP) and the President, or assigned designees.

## **COST TRANSFER INSTRUCTIONS**

When the need for a cost transfer to a sponsored project account arises:

- A Cost Transfer Request form and Justification Request form must be completed and approved by the PI or departmental personnel, by the VP, and by the President, or assigned designees.
- The explanation for the cost transfer must be clearly stated and must be sufficient for an independent reviewer to understand the transfer and conclude that it is appropriate.
  - According to Federal regulations, “An explanation which merely states that the transfer was made ‘to correct an error’ or ‘to transfer to correct project’ is not sufficient.”
- Upon approval of the required forms, Contract & Grant personnel or the CFO may complete the required Journal Entry.
- The completed forms will be retained and filed in the appropriate grant folders.
- PIs or departmental personnel are required to retain documents for their files.
- Journal Vouchers are filed appropriately.
- Cost transfers should be accomplished within 90 days upon discovering the original entry.
  - The 90-day time limitation applies when transferring expenses on to a sponsored project account.
  - If a particular sponsor policy on cost transfers is more restrictive than 90 days, the more restrictive policy will apply.
- No time limit exists for removing expenditures from a sponsored project account.
  - If inappropriate expenditures are discovered on sponsored projects, they must be moved to a non-sponsored departmental account without regard to time limits.

## **UNALLOWABLE COST TRANSFERS**

- Charging costs to one sponsored project with the intention of repaying that sponsored project when an award is received.
- Transferring costs more than once.
- Inadequately documented or explained transfers, especially those which involve sponsored projects with overruns or unexpended balances.

## **ACCOUNTING REQUIREMENTS**

### **FISCAL YEAR**

The College's fiscal year is July 1 to June 30.

### **ANNUAL AUDIT**

An annual audit will be performed by a certified public accountant. The audit report shall serve as a final report to the funding agencies and as a management tool for the BOD and its committees.

### **DOCUMENTATION**

Adequate documentation in accordance with the Code of Federal Regulations is to be maintained to support all financial transactions recorded in the accounting records. Expenses disallowed under federal contracts are to be identified and paid from non-federal funds. Supporting documents shall be retained in an orderly fashion. Journals, ledgers, subsidiary records, and un-issued checks are to be properly secured after business hours.

### **MATCHING FUNDS**

When funds are needed for matching requirements, the source of these funds shall be identified in order to leave an audit trail prior to the submission of the grant application.

### **ACCOUNTING RECORDS**

Accounting records for grant awards shall be maintained based on the beginning and ending dates of the award. All accounting records are to be maintained in accordance with Generally Accepted Accounting Principles and in compliance with federal agencies. The budget and accounting systems are compatible and should be maintained accordingly. A double entry bookkeeping system is to be used. The books are to be kept current and shall provide for the consistent identification of all costs. A chart of accounts providing identification of all budget line items shall be established.

### **JOURNAL ENTRIES**

The college shall maintain an accurate system for making journal entries. The system shall have the following features:

- A distinct number shall be generated for each journal entry.
- The journal entry shall be made on the prescribed form and shall be reviewed for accuracy and posted by the Accounting staff. Entries made by the Accounting staff shall be approved by the Chief Financial Officer.

- Documentation supporting journal entries shall be attached to the journal entry form.

The purpose of a journal entries are used to post income and expenses to the General Ledger in Jenzabar.

Journal entries are completed by the accounting staff for the following reasons:

- Post bank transactions – such as ACHs, EFTs, credit card receipts, bank transfers between accounts.
- Post monthly charges – IDC, Fringe, telephone and copier charges.
- Internal service department charges – Bookstore, Property & Supply, Cafeteria and others.
- Used to make corrections to accounts in the event of a miss posting, audit adjustments, and adjusting entries.

The Chief Financial Officer or designee reviews and signs the journal entry transactions prior to posting.

#### **LOST OR STOLEN EQUIPMENT**

Lost or stolen capitalized equipment shall be entered as a write off.

#### **RECORD RETENTION**

Financial records, supporting documents, and all other records pertinent to federal awards shall be retained for a period of three years after the final financial report is submitted, with the following qualifications:

- If any litigation, claim, or federal audit is started before the expiration of the three-year period, the records shall be retained for one year after all litigations, claims, or audit findings involving the records have been resolved.
- Records for nonexpendable property acquired with Federal funds shall be retained for three years after its final disposition.
- Current accounting records are to be maintained in the business and fiscal offices. Records acquired in the prior two years to the current period are to be retained in the college vault or other authorized storage area.

#### **SAFEGUARDING OF FUNDS**

Safeguarding funds is the responsibility of the Chief Financial Officer or designated Fiscal Office Personnel. All funds received by the College shall be properly recorded and deposited in the appropriate bank account at least semi-weekly or when deemed appropriate. Checks and cash that remain un-deposited should be properly safeguarded and locked in a vault after business hours.

#### **DIRECT DEPOSITS**

- Payroll – Direct deposits to employees checking or savings accounts will be made only after the employee submits the completed direct deposit form along with a voided

check and will remain in effect until the employee submits a request in writing to have it stopped.

- Draw Downs – The business office will complete and submit the appropriate direct deposit form received from the grantor to the appropriate address indicated on the form.

### **BANK ACCOUNTS**

Proper segregation of duties shall be maintained. The bank reconciliation shall be assigned to an Accountant who is not involved in the daily transactions.

- The transfer of funds, except for the general fund, between federal programs is specifically prohibited. Sums appropriated for the various line items per federal grants and contracts shall be applied solely to the objects for which they are specifically made.
- All cash receipts (cash, checks, money orders, etc.) will be receipted in Jenzabar that generates a numbered receipt except cash received through direct deposit. When cash deposits are made the deposit total will equal the total receipts generated in Jenzabar for the period covered by the deposit.
- Direct deposits are recorded by using a general journal entry supported by the drawdown request or supporting documents and the bank statement.
- All expenditures will be supported by a Purchase Requisition and the appropriate supporting documentation.
- All income including investment and interest income shall be reported to the President and BOD upon request.

### **BANK RECONCILIATION POLICY**

Responsible Official: Contracts and Grants Director

Administering Department: Finance Department

### **PURPOSE AND SCOPE**

UTTC has developed and implemented policy that all incoming or outgoing funds to the College's bank accounts will be recorded in the general ledger on a timely basis. Frequent bank reconciliation is essential to prevent fraud and to ensure the College's funds are handled with fiscal and fiduciary responsibility.

Bank Account reconciliation is a key component of good control over cash and should be done in a timely manner. Reconciling the bank statement balance with the book balance (general ledger) is necessary to ensure that (1) all receipts and disbursements are recorded (an essential process in ensuring complete and accurate monthly financial statements); (2) checks are clearing the bank in a reasonable time; (3) reconciling items are appropriate and are being recorded; and (4) the reconciled cash balance agrees to the general ledger cash balance. This policy applies to all bank accounts held by the College.

## **POLICY STATEMENT**

The Contracts and Grants Director will develop and maintain documented procedures for reconciling each bank account held by the College.

Each bank account will be reconciled on a monthly basis and within 20 business days of the end of each month.

The Chief Financial Officer (CFO) or the Contracts and Grants Director will work together with Kirkwood Bank & Trust staff to identify and resolve reconciling items on a timely basis. Any unmatched book/bank lines or other reconciling items should be corrected within 120 days of the reconciled month. Any reconciling items outstanding greater than 120 days will be recorded in miscellaneous income and miscellaneous expense in the General Fund.

Bank account reconciliations will be prepared by the Contracts and Grants staff and approved by the CFO. Their signatures on the bank account reconciliation summary will confirm that current procedures were followed and that the reconciliation accurately presents the status of the account at the bank as well as on the general ledger.

By the last day of each month, the Contracts and Grants staff will provide a copy of the signed bank account reconciliation summary to the CFO indicating the reconciliation status.

The original bank account reconciliation summary will be filed in a central file in the file room. All supporting documentation will be maintained electronically on the Finance share drive S:\Finance\Dept\Bank Reconciliation. Both a hard copy and electronic files will be made available to the CFO, Independent Auditors, and President upon request.

## **CHECKS AND CHECK SIGNERS**

All disbursements shall be made by pre-numbered checks.

- All checks shall require two signatures. Authorized check signers include, the Chairperson and the President, or any other administrators appointed by the Board of Directors. Signing checks in advance of approval and the practice of drawing checks to cash are prohibited. Chief Financial Officer is responsible to ensure signature cards are up to date at the Financial Institution.
- Check signers and business office personnel shall be bonded for at least \$25,000.
- A list of checks outstanding ninety days or longer shall be prepared monthly by the Accountant. The Chief Financial Officer shall review the list for determination of actions to be taken.
- "Void after 90 days" shall be printed on the payroll checks.

## **CHECK VOIDING**

When checks are voided before being distributed, the word 'void' will be placed on the front of the check. The voided check shall then be placed on file in a voided check file.

## **ACCOUNTS RECEIVABLE**

### **ACCOUNTS RECEIVABLES AND RECEIPTING**

To provide for timely and accurate collection and deposit of all funds due to the college. The Chief Financial Officer has ultimate responsibility to ensure that all funds due to the college under each contract are received promptly. To use sound cash management practices for the investment of college funds, to yield a safe and adequate return.

To include control elements necessary to properly account for and safeguard the cash of the college.

Receipts will be issued for all payments made to the college. The receipts will be reconciled to the actual deposit made with the bank.

All cash and checks received by programs or other departments must be remitted weekly to Accounts Receivable Administrator. Account numbers should accompany all cash and checks. Source of funds must be noted on receipts.

All cash and checks will be immediately deposited in the bank account.

Separate receipt books must be maintained for Petty Cash and Special Events.

Bookstore, tuition, and fee charges will be billed by numerical invoices with separate files maintained alphabetically and numerically.

Student bills will be completed at the end of each semester.

Accounts Receivable Administrator will prepare a report for the Chief Financial Officer with a list of outstanding accounts receivables by length of time outstanding.

The original receipt will be returned to the individual making payments.

#### **Responsibility:**

- Accounts Receivable Specialist – Student Accounts
- Accounts Receivable Specialist – Travel
- Chief Financial Officer

### **PETTY CASH**

The cash on hand plus the petty cash expense receipts shall always equal total petty cash. At the end of the current month, a petty cash expenditure report shall be prepared and the petty

cash account shall be replenished based on actual receipts. Petty Cash receipts and change need to be returned within 24 hours.

## **STUDENT ACCOUNTS**

### **TUITION & FEES REFUND POLICY:**

This policy places responsibility on the student and informs the student of Tuition and Fee charges and allowable refunds.

### **Tuition and Fees:**

This policy allows Student Accounts the ability to charge students' Tuition and Fees for courses based on term date and deadline by term.

- Failure to drop a course, on or before the last day to drop, will result in full tuition and fees to be charged to a students' account.
- Students will not be charged until after census date and no refunds will be issued after census date.
- When students drop a course or courses after census date they will still be responsible for 100% of tuition and fees.

### **Allowable Student Refunds:**

This policy allows Student Accounts to print checks for applicable credits on a student account who withdraws after the census date. The policy also includes room and board, and housing refunds.

- Student Accounts processes refund checks for students who receive credits processed by the Financial Aid and Housing departments.
- Refer to Financial Aid and Housing policies for applicable credits.

### **STUDENT RESPONSIBILITIES:**

The student is responsible to make sure all transactions have been completed. Students have the ability to view their account and class schedule online by logging into myuttc.edu to verify transactions are complete and accurate.

In order for Students to maintain their enrollment at UTTC so that they can continue their education, students cannot owe a balance to UTTC in an amount exceeding \$750. Furthermore, students may graduate, but cannot receive their diploma from UTTC until all amounts owed to UTTC have been paid in full. Students may be subject to financial

suspension if not in compliance to the Limitation of Student Debt policy. This policy is in alignment with the Registrar's office census date.

### **FINANCIAL AID DISBURSEMENTS**

Students whose financial aid totals more than all institutional charges such as tuition, fees, books, room and board, will have an excess balance in their account returned to them to pay for indirect education expenses. Any time financial aid proceeds credited to a student's account exceed direct charges; the Accounts Receivable Specialist – Student Accounts will automatically credit the excess balance to the student, no later than three days for Title IV funds and 10 calendar days for other funding sources after the credit balance occurs. Every effort will be made to disburse excess funds within five working days. Credit balance refund distributions are made in accordance with applicable State and Federal guidelines. No funds can be transferred to the daycare portion of a student's bill unless the student first signs an Allocation Authorization Form.

Scholarship or Agency checks received at UTTC are entered in to the Student Accounts check log. Students are notified, as soon as a check is received from an awarding agency or tribal entity, by phone and email if a signature is required for processing. Checks need to be endorsed by 12:00 p.m. on Wednesday in order for the check to be processed in that week. Checks signed after 12:00 p.m. on Wednesday are not processed until the following week. The Student Accounts log for the week is sent to Financial Aid by 12:00 p.m. on Wednesday for packaging to the individual Student Accounts. The Accounts Receivable Administrator post awards to the Student Accounts Receivable Account once the Financial Aid office transfers awards to the Business Office module.

A check will be printed for the excess amount and Student Accounts will disburse the excess funds. Checks are printed Friday and disbursed between the hours of 2:00 – 4:00 pm. If a student has not picked up their excess funds check by the 7<sup>th</sup> day from when the funds were originally disbursed, Student Accounts will mail out the excess funds check to the address on file.

### **MEAL TICKET POLICY**

All current students/employees can charge a meal ticket. The three meal tickets that are offered are:

- \$6 (one meal)
- \$30 (5 meals)
- \$60 (11 meals)

Students that charge a meal ticket to their student account must fill out:

- the Cafeteria Meal Ticket form
- the Allocation Authorization of Funds Form (optional)

**The maximum charge amount allowed on a student's account at one time is \$300.00.** The student will need to pay on their OTHER balance before being allowed to charge another meal ticket.

**In the event that the meal ticket is lost, stolen, or damaged, any remaining meals on the meal ticket cannot be refunded or transferred.**

Employees that charge a meal ticket must fill out the Payroll Deduction Form to have the charge deducted from their next paycheck or can pay in cash, check, or credit card.

### **WORK STUDY PROGRAM**

The purpose of the UTTC Leadership through Experience work program is to allow students employment for UTTC as a means to pay off a portion or all of unpaid tuition and fees. These positions are limited in number.

### **COLLECTION OF DEBT**

To ensure UTTC's fiscal viability and fairness to current students who are attempting to pay their debts so they can attend classes and former students who are making payments on their old debts.

Every effort will be made to collect any debt owed to UTTC for tuition, books and fees, student housing, daycare, and other services. Collection of old debt will comply with Financial Aid Office Policies and Procedures.

Debtors will make payment arrangements with Student Accounts Collection and notice will be sent to the Financial Aid Office notifying them of the arrangement.

No transcript will be released until debt is paid in full.

The Student Accounts office will adhere to the Limit of Student Indebtedness Policy.

Responsibility:

- Accounts Receivable Specialist - Student Accounts
- Financial Aid Office
- Chief Financial Officer
- Vice President

### **BILLING POLICY AND PROCEDURE**

- Invoices are billed to appropriate vendors or customers for outstanding balances in Accounts Payable or upon request.
- Billing Notifications: UTTC uses a centralized billing system. Student charges are generated from the number of credits that a student enrolls in at the time of the student registration.

- A billing notification will be sent at the end of the semester. The Business Office will print the invoices for the semester. The student billing statement will be mailed to the student's permanent address that is listed in the Registrar's office.
- All students will be billed. No exceptions will be made. If an employer or outside organization is paying the student's tuition and fees, it will be the student responsibility to submit the billing statement to them. Student Accounts assist students with issuing the billing statement to the funding agencies.
- Tuition and fee charges are billed by the semester. Students with an outstanding balance from previous semesters will not be permitted registration access in a subsequent semester until the account is below \$750.
- Students will be responsible to cover all other costs not covered by financial aid.

\*Please Note: Students cannot receive transcripts or diplomas until their account is clear.

### **TUITION WAIVER**

- It is the policy of the College to grant an institutional tuition, book, and fee waiver to full-time regular employees. Full tuition waiver can be granted to an employee's legal spouse and legal children. Legal children defined as biological, legally adopted, legal guardianship, and stepchildren.
- Waivers are granted after satisfactory completion of one year of employment.
- Waivers begin at the start of each semester.
- The student granted a waiver must maintain satisfactory academic progress as defined by the College catalog.
- Institutional tuition waivers are considered a resource applied to the student's financial aid budget.
- Any other type of balance that is not waived will remain on the individual's account.

### **UNRECOVERABLE TUITION/FEES AND BAD DEBTS**

The Chief Financial Officer shall submit a list of potential un-collectable tuition/fees and/or bad debt write-offs to the BOD for approval before the un-collectable tuition/fees and/or bad debt write off transaction is actually made. This system shall provide a consistent identification of accounts receivable.

- Individual account balances will remain on record unless certain conditions are met. Under certain conditions tuition and fees except for the registration fee and the textbook usage fee portion of individual balances may be written off. Any other type of balance will remain on the individuals account.

Causes for write off:

- ✓ The debt is discharged in bankruptcy
- ✓ The debtor has died and there is no known estate or guarantor
- ✓ It is determined that it is not cost effective to continue collection efforts.

- UTTC has the authority to withhold payment from any source of funding, except Federal Student Aid up to \$200, from individuals who have an outstanding balance on their account. Types of funding sources could include but not limited to payroll, stipends, or scholarships.

Write off of other bad debts will be by Board action.

Responsibility:

- Accounts Receivable Specialist  
Student Accounts
- Financial Aid Office
- Chief Financial Officer
- Vice President

## **SPONSORSHIPS**

United Tribes Technical College does not give donations to individuals; however, the President may consider sponsorships to organizations.

## **PURCHASING & PROCUREMENT**

The purchasing policies and procedures of United Tribes Technical College (UTTC) are intended to comply with Federal and State rules and regulations applicable to funds received and spent by UTTC. Under these policies and procedures, written justifications for all purchases are required for goods and services, and necessary to meet college objectives and specific funding or grant requirements. In certain cases, the process of obtaining the goods or services required to meet college objectives will involve a competitive bidding process.

The policies contained herein will assist in minimizing the costs of purchases of goods and services.

### **PURCHASE REQUISITIONS (PR)**

- Purchase Requisitions are used to purchase goods and services, or other property to meet college and program goals.
- Purchase Requisitions require multiple levels of approval based on the purchasing thresholds. Each Purchase Requisitions require a minimum of two approval signatures, the supervisor and the Vice President.
- Purchase Requisitions require up to three price or rate quotes determined by the purchasing threshold.
- Purchase Requisitions require justification and documentation, including Sole Sourcing.

### **PURCHASING THRESHOLDS**

**Request for Quotes** - Required for all purchases exceeding \$9,999.99.

**Justifications required** – All purchases need to be allowable, reasonable, and allocable to the goals and objectives of each contract or grant.

**Construction, repairs, and alterations** - \$2,000 or more is subject to the Davis-Bacon Act.

**Written contract or agreement required** - Any Purchase Requisition for an item or service that is greater than \$10,000, and for which a competitive bidding process is required, must be accompanied by an appropriate contract or agreement that contains all necessary terms of the agreement.

**Request for Proposal - Sealed Bids** – The main goal of sealed bids is to gain the benefits of full and open competitions by giving all qualified sources an opportunity to bid competitively on an equal basis.

**Micro Purchase (\$.01 - \$9,999.99) Non Competitive**

- Minimum one quote required from a qualified source.

**Small Purchase – Goods and Services (\$10,000 - \$249,999.99) Competitive Bidding Process**

- Minimum three quotes or bids required from qualified sources;
- Must include documentation to indicate some form of research was done to obtain the best price for the goods or services;
- If the required number of quotes or bids cannot be obtained, a Sole Source Justification is required;
- Must provide all required documentation; and
- At the discretion of the President or nature of project an RFP and contract may be required.

**Procurements - Goods and Services (\$250,000 +) Competitive Bidding Process**

- RFP with performance bond required;
- Requestor must provide documentation showing that at least three bids were obtained;
- If the required number of bids cannot be obtained, a Sole Source justification is required;
- Must provide all required documentation; and
- Board approval is required.

**Legal review of all RFPs and contracts required.**

**President approves all agreements and contracts.**

## **SOLE SOURCING**

When solicitation for proposals is from only one source or competition is considered inadequate.

This method is only allowed if the other methods are infeasible and one of the following apply:

- a. Item is available from only one source,
- b. Item is public emergency and time does not allow for solicitation process,
- c. Grant or Agency specifications,
- d. After solicitation, competition is determined inadequate.

## **CONSULTANT SERVICES**

A consultant is an independent contractor (a non-UTTC employee), an established business concern, or individual who receive a payment for services as defined below.

Consulting services are defined as the rendering of time, effort, or work rather than the furnishing of a specific physical product, other than reports incidental to the required performance. It includes, but is not limited to, the professional, personal, or contractual services provided by architects, attorneys, consultants, and where the service is associated with the provision of expertise or labor, or both.

In order to be classified as an independent contractor, and not as a UTTC employee, the relationship between the individual and the College must be such that the College does not have a right to direct and control the means and details of the work performed by the individual.

## **DAVIS-BACON ACT COMPLIANCE POLICY**

The Davis-Bacon Act (DBA) codified as 40 U.S.C. §§ 3141-3148 applies to contractors and subcontractors performing on federally funded contracts in excess of \$2,000 for construction, alterations, repairs (including painting and decorating) and also, including craft positions such as plumber, carpenter, cement mason/concrete finisher, electrician, insulator, laborer, lather, painter, power equipment operator, roofer, sheet metal worker, truck driver, and welder. DBA contractors and subcontractors must pay their laborers and mechanics employed under the federal funded contract no less than the locally prevailing wages and fringe benefits for corresponding work on similar projects in the area.

Please view the Department of Labor's websites <http://www.dol.gov/whd/contracts/dbra.htm> and <http://www.dol.gov/fags.aspx> for all pertinent information related to compliance with labor standards.

The Campus Planner provides written notice to the contractor of this Federal regulation for compliance with the DAVIS BACON ACT, 40 U.S.C. §§ 3141-3148 as amended and in conformance with the U.S. Department of Labor regulations at 29 CFR Part 5, (Labor Standards Provisions Applicable to Contracts Covering Federally Financed and Assisted Construction) and 29 CFR Part 3 (Contractors and Subcontractors on Work Financed in Whole or in Part by Grants from the United States).

Accounts payable will NOT issue payment until certified payrolls and invoices have been received in finance.

### **SUSPENSION AND DEBARMENT**

The following web site shall be checked for suspended or debarred companies [www.arnet.gov/epl](http://www.arnet.gov/epl). The page shall be printed and used as documentation that the company awarded the contract, bid, or proposal is not suspended or debarred.

The College will follow Indian Preference provisions set forth in Section 7(b) of the Indian Self Determination and Education Assistance Act, as amended, (Title 25 of the United States Code, Section 450e(b)(2)). The College will make positive efforts to use small business and minority-owned business sources of supplies and services when no conflict exists with the Indian Preference provisions.

## **BRANDING STANDARDS PURCHASING PROCEDURE**

**The President approves all forms of visual and audio communications to ensure adherence to the Branding Policy.**

### **Visual Communications – Refer to Branding Manual for Specifications**

- 1) Requestor will provide the Bookstore with visual communication and quotes. Requestor may request assistance from the Bookstore or Procurement and Postal Supervisor for possible vendors.
- 2) The Bookstore Manager will get approval from the President for the visual communications.
- 3) Upon approval of the visual communication the Bookstore manager will send the approval and the quote to the requestor.
- 4) Requestor will then submit an Electronic Purchase Requisition (EPR), attaching the president's approval, quote, justification, and all other pertinent information.
- 5) The requestor will send the Purchase Order to the Bookstore Manager once the requestor's EPR has been approved.
- 6) The Bookstore Manager will then submit an EPR to the vendor.
- 7) Invoices and receiving reports go to Accounts Payable to process payment.

### **Audio and Print Publications**

- 1) Audio and print publications are reviewed and approved directly by the President.
- 2) All agreements and contracts are signed by the President.
- 3) Upon approval, requestor will submit an EPR attaching the President's approval, audio or print publication, justification, buy or quote, and all other pertinent information.
- 4) Once the requestor's EPR has been approved the requestor will send the Purchase Order to the vendor.
- 5) Invoices go to Accounts Payable to process payment.

## **PURCHASING AUTHORITY**

### **CONTROL OF OBLIGATIONS**

The President is responsible to the Board for the acquisition of goods and services for College programs, in accordance with approved budgets.

### **APPROVAL LIMITATIONS**

- The President shall have the authority to approve purchase requisitions of \$250,000 or less.
- All purchase requisitions exceeding \$250,000 from a single vendor must have Board approval.
- Payroll transfers, monthly utilities, and payments to subcontractors, other than construction as budgeted in the grants, do not require Board approval.

The Board shall approve the entire project or cost prior to payment. When the Board approves a project or a payment schedule, subsequent payments do not need to be approved by the board unless it is a renewal or a change order.

- In the event that a purchase requisition was approved for less than \$250,000 but is invoiced for more than \$250,000 the purchase requisition and invoice shall be brought to the Board for additional approval prior to payment when the purchase fits under the guidelines for Board approval.
- When a requisition is approved with a payment schedule, each payment does not have to be approved by the Board.

### **ACQUISITION GUIDELINES**

Purchases will be handled as follows except in cases of emergency when delay would cause irreparable damage or harm to employees, students, visitors, or assets.

All purchases made by the College are to be made through the use of purchase requisitions and purchase orders including petty cash purchases, with the exception of payroll disbursements. Replenish of petty cash requires a purchase requisition and receipts. Requisitions are to include a complete description of goods or services to be obtained, and the name and address of vendor to be solicited. The requisitions are to be submitted through the Electronic Purchase Requisition approval process.

### **ELECTRONIC PURCHASE REQUISITIONS (EPR)**

- Purchase requisitions should be submitted two weeks prior to the date the item is desired.
- Purchase requests are submitted through the EPR System using JICS or Jenzabar.
- The EPR approval track streamlines the approval process from requestor to the President, based on purchase total.

- The Department approval tracks include the requestor, Procurement and Postal Supervisor, Supervisor, Vice President, Finance Department, and the President.
- The Procurement and Postal Supervisor ensures the request has all the required documentation to meet the purchasing requirements.
- Supervisors and Vice Presidents ensure the purchase meets the department or funding requirements.
- Finance ensure the purchase is allowable, allocable, and reasonable. Finance verifies account codes, supporting documentation, and justifications.
- The President has the final approval or disapproval of all Purchase Requisitions.
- The final approval of a Purchase Requisition generates a Purchase Order.
  - Purchase Orders – authorization to purchase goods or services.
  - Credit Card Payments -- Purchases can be made by credit card to vendors who do not accept checks or Purchase Orders.

#### **PURCHASE ORDER FORMS**

- Email notification goes to the requestor when a PO has been created.
- The requestor can view and print the PO, the requestor notifies the vendor to fill the order.
- Property and Supply receives a list of approved PO's from finance.
- Voided purchase orders shall be properly defaced and retained for one fiscal year to aid in accounting for all purchase orders.
- PO's are closed when final payment is issued.

#### **UNAUTHORIZED PURCHASES**

Any purchase made without proper approval will subject the purchaser to an obligation to reimburse the College or pay for the purchase.

#### **EMERGENCY PURCHASES**

Emergency purchases may be allowed. In those situations, the employee must obtain prior approval for purchases from one of the following: The President, Vice President, or Chief Financial Officer followed up with an email from the approver, confirming what was approved for purchase. At the earliest opportunity, an Electronic Purchase Requisition (EPR) must be submitted with receipts or invoice with the approval email attached for payment to be issued.

### **ACCOUNTS PAYABLE**

## **ACCOUNTS PAYABLE SYSTEM**

An adequate accounts payable system shall be used. Invoices are to be compared with purchase orders, computations verified, partial payments noted, and account credited with credit memo's to originally charged program.

- When an invoice is submitted for more than \$10.00 of the approved purchase order a paper Purchase Requisition (PR) must be completed and approved for the additional cost.
- In the event that a change order occurs, a paper PR must be completed and approved for the additional cost.
- All documentation for payments are scanned and attached to the EPR, and filed with the check.

## **PAYMENT OF ACCOUNTS PAYABLE**

To provide accurate and timely generation of checks for valid authorized expenditures including financial aid reimbursements to students.

To include control elements necessary to properly safeguard the disbursements of the college.

Invoices and receiving reports must be received in finance, for payment to be issued.

All disbursements shall be made by accounts payable checks.

Payments for all regular monthly invoices will be paid on the 15<sup>th</sup> of each month or next available business day and last business day of the month.

All other one-time checks, travel, early partial pay, mileage or reimbursements will be processed on Tuesday or Thursday.

Financial aid reimbursements to students will be made in a timely manner in accordance with the Financial Aid Policies and Procedures.

No checks can be written prior to receiving approved written documents of purchase or expenditures. Example: invoices, receiving reports, travel reimbursements. Checks written to employees as reimbursement for purchases are discouraged, if necessary prior approval must be obtained from the Chief Financial Officer and their supervisor.

No check will be processed unless the expenditure is in compliance with Purchasing and Accounts Payable policies.

Invoices not supported by the required purchase order may not be paid. If an invoice is received, the invoice may be the responsibility of the requestor to pay.

All Accounts Payable checks will be signed by authorized designated signatories.

Payments will be made for specific invoices only, NOT monthly statements.

Responsibility:

- Employee
- Procurement and Postal Supervisor
- Supervisor
- Program Director
- Accounts Receivable Administrator
- Accounts Payable Administrator
- Contract and Grant Administrators
- Vice President
- Chief Financial Officer
- President

#### **RESEARCH AND NON-RESEARCH PROJECTS PAYMENTS POLICY**

In accordance with UTTC Employee Handbook Section 5-7 “Honoraria, Stipends, and Human Subjects Research Incentives”, this policy is designed to provide guidance and a procedure to Primary Investigators, and designees, involved in processing payments made to individuals (participants) participating in research or non-research projects.

Payments made to participants for research or non-research projects are considered taxable payments for services and are subject to IRS income reporting requirements. The College must report to the IRS all payments made to any participant in any single calendar year that aggregate to \$600.00 or more. The College must report to the recipient all payments made to them in any single calendar year that aggregate to \$600 or more on IRS Form 1099-MISC (for US citizens and permanent residents).

All payments made to any participant (regardless of purpose) must be supported by complete and relevant support documentation, including Consultant Agreements and Consultant Claim Statements, if applicable. However, documentation requirements may vary depending on the dollar thresholds or other circumstances. The Finance Department considers the collection of name, address, Social Security Number (SSN), and signature to be an appropriate business practice that provides for identification of a recipient of College funds. SSNs are required in the event payment thresholds are exceeded, and recipient receives an IRS Form 1099-MISC.

- The Primary Investigator (PI), and designees, is responsible for payments processed to Research and Non-Research participants.
- Authorization of payments is submitted on an Electronic Purchase Requisition (EPR) with complete support documentation attached.

- The Purchasing and Postal Supervisor, Vice President, Contracts and Grants Director, Chief Financial Officer, and President are responsible for approving the EPR for processing payment to participants, through the approval track process.
- An approved EPR will automatically generate and approved Purchase Order (PO).
- The Accounts Payable (AP) Administrator will print checks for participants.
- The PI, and designees, is responsible for picking up the check and for disbursing payment to participants.
- Participants are required to sign for receipt of payment.
- The PI, and designees, is responsible for returning all unaccepted payments, and signature sheets for payments received by participants, to AP within three business days.

Definition of payments above include: Cash, check, and “near cash” items such as gift cards and gift certificates.

Definition of support documentation above include: Consultant Agreement, justification, MOU/contract, and agenda.

**CHECK AND CASH HANDLING POLICY AND PROCEDURE**

When checks are made payable to employees or vendors, the employee will have three business days from the sign out date to return all receipts, cash, signature sheets, or unused checks, for the entire amount, to Accounts Payable (AP). Violation of this policy may result in corrective action up to and including termination.

This policy and procedure enables management to:

- Ensure federal, state and private funds are managed within the scope of each fund; and
- Ensures compliance with the 2 CFR Part 200, OMB Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (OMB Uniform Guidance) and UTTC policies.

Purchase Requisition	<p>The requester completes an Electronic Purchase Requisition (EPR) and attaches all supporting documentation.</p> <p>A Purchase Order (PO) is generated and a check is printed upon approval of the PR.</p>
Responsibility	<p>The employee accepts financial responsibility for returning receipts, cash, signature sheets, or unused checks by signing an acknowledgement form when picking up the check.</p>
	<p>The employee has three days to:</p> <ul style="list-style-type: none"> <li>• Purchase items</li> </ul>

	<ul style="list-style-type: none"> <li>• Return all receipts and cash to AP</li> <li>• Return signature sheets, which are required when handing out cash or cash equivalents, to AP or;</li> <li>• Return unused checks to AP</li> </ul>
Accounts Receivable and Accounts Payable Cash Verification	<p>AP will verify all receipts and cash returned. All cash will be turned over to Accounts Receivable (AR).</p> <p>AR will verify the cash and issue a receipt to AP for documentation purposes.</p> <p>AP scans the receipt, sends a copy to the employee, Property &amp; Supply, and will attach a copy of the scanned receipts as supporting documentation to the PO in Jenzabar.</p> <p>Employees need to stop at Property &amp; Supply for verification of items purchased and a receiving report.</p>

**PHYSICAL INVENTORY OF FIXED ASSETS**

We have a fiduciary responsibility to manage these assets in a prudent, businesslike fashion. Part of this responsibility includes properly identifying these assets when acquired, periodically making a physical inventory of these assets to confirm their existence and their condition and, as the final step, to reconcile any differences between the physical inventory with accounting and other property management records.

**RESPONSIBILITIES**

Personnel who are involved with purchasing property or maintain the property records or have custody of the property may not perform the physical inventory. Accordingly, the Procurement and Postal Supervisor or the Property and Supply Technician along with the Contract and Grant Director are responsible for maintaining general ledger property accounts or detailed, subsidiary property records may not participate in the physical inventory. Finally, those with custodial responsibility for property may not participate in the physical inventory of property for which they are responsible.

The Procurement and Postal Supervisor is responsible for selecting and assigning an inventory team to conduct the physical inventory. This team shall consist of two persons: the Property and Supply Technician and one other delegate. Both parties will sign off on the physical inventory upon completion.

The Procurement and Postal Supervisor will maintain the database of all property and equipment owned by the College. The database will include: acquisition date, cost, vendor, location, Identification number, description, serial number and source of funds to acquire.

The Procurement and Postal Supervisor shall provide the Contract and Grant Director with a status report at the end of each month until the process is completed.

Policy will include all elements necessary to accumulate and maintain property information, control assets by program, and prepare reports that are necessary for external and internal reporting purposes.

Policy will keep property expenditures within the limitation set by program objectives, budgets, and contract or contract revenues.

Policy will make the property accounting process more efficient for program directors and supervisors who have the ultimate responsibility to ensure that all property transactions are in compliance with funder requirements and college policies.

Policy will include control elements necessary to properly account for property additions, deletions, or transfers and to safeguard college property.

### **CALENDAR AND TIMING ISSUES**

A physical inventory must be taken annually and upon the closeout of the grant or contract.

The physical inventory is completed by June 30 of each year and all reconciliations completed by July 31 of each year. The Inventory Team, along with supervisors or department heads, are present during the physical inventory.

The Property and Supply Technician shall divide the campus into several inventory areas and describe each area by name. The Inventory Team will be assigned one or more inventory areas with deadlines for completion.

The inventory team will begin their orientation with a review of the definition of fixed assets; receiving from the Procurement and Postal Supervisor a serialized listing of property tags to affix to previously untagged property and by reviewing a register that includes the following information: (1) Description, (2) manufacturer's serial number, model number, or other identification number, (3) source of funds to acquire, including the award number, (4) whether title vests in the College or some other organization, (5) acquisition date (6) cost, (7) location, (8) condition, (9) whether a property tag is in place and (10) date the information was reported.

The information on this register represents the results of the last physical inventory, and any subsequent adjustments recognizing additions, withdrawals or other adjustments since the last inventory.

After orientation, the Inventory Team will begin the task of physically inventorying any of the items in the inventory area not tagged.

If the information is already in the register carried over from the previous inventory, the Property and Supply Technician must take care to verify the accuracy of such information, as the serial number and to record any change in the physical condition of the asset.

The Property and Supply Technician shall place a checkmark beside the corresponding asset number on the register.

Should an asset not be found, appropriate notation must be made for subsequent follow-up.

Should an item be found that is not in the inventory register it should be recorded and a property tag affixed.

At the end of the month of the Property and Supply Technician shall provide a status report to the Procurement and Postal Supervisor, summarizing the status of progress.

When the inventory of a particular area is complete, the Property and Supply Technician and other member of the Inventory Team shall sign off on the register and return it to the Procurement and Postal Supervisor. The Property and Supply Technician shall also return any unused property tags to the Procurement and Postal Supervisor.

When physical inventories of all geographic areas have been completed the Procurement and Postal Supervisor shall compile a report summarizing all adjustments including (1) property missing or otherwise not accounted for, (2) property acquired in previous periods but not accounted for, and (3) any other unusual item. This report will be submitted to the Chief Financial Officer and the President for review and discussion. The Contract and Grant Director will make the necessary changes to the Fixed Assets listing in Jenzabar.

Property purchases in excess of budgeted amounts will not be allowed.

Purchases of property must comply with Purchasing Policies and Procedures.

Property acquisitions will be recorded on UTTC inventory records (capitalized) of the cost (purchase cost) if each individual item exceeds \$5,000.

Purchase orders will indicate if an item is to be recorded on inventory records.

Property purchases must be provided for in the budget.

Property purchase and use shall be identified with specific contracts or grants and charged directly to those contracts or grants.

All transfers of property between programs or locations must be approved by the Vice President of the department and must comply with grant or contract requirements. Notice of

the transfers must be sent to the Finance Office within ten (10) days of the disposal.

Disposal of property with initial purchase value of over \$5,000 must be approved by the President and must comply with grant or contract requirements. Notice of the disposal must be sent to the Finance Office within ten (10) days of the disposal.

All funds received from property disposal will be treated in accordance with grant or contract provisions, where applicable.

Leasing of property should be considered as an alternative to purchase. Based on the projected cash flow a decision may be made whether to lease or purchase.

Program directors are responsible for all property under their programs.

A physical inventory of all property will be taken annually and at the closeout of a grant or contract.

Records on all property (including land) owned by the college will be maintained in the Finance Office. The property listing for each program will be kept in the program folder.

Property tags will be maintained for each property item showing at a minimum: Asset Number, Asset Description, Asset Location, Account Number, Date of Acquisition, and Cost. A subsidiary property ledger will be maintained and reconciled to the general ledger on an annual basis.

The Contract and Grant Director will be responsible for calculation of depreciation schedules for indirect cost base.

Responsibility:

- Procurement and Postal Supervisor
- Property and Supply Technician
- Vice President
- Contract and Grant Director
- President

## **PROPERTY DISPOSAL**

The purpose of this policy is to provide staff with guidance when disposing of excess Institutional property. "Institutional property" means any kind of goods that belong to, or are controlled by, United Tribes Technical College (UTTC). "Disposing of Institutional property" includes: selling, trading, destroying, donating, renting, or repair for future use, returning to the

granting agency or the government, saving for spare parts, offering to a different department or program at UTTC, or otherwise determining the future use of any item of Institutional property.

Disposal of property must be in compliance with United Tribes Technical College (UTTC), local, state, federal and grant guidelines that are applicable. This means that before disposing of any property the source of funding (Grant number, indirect funds, prime contract, Carl Perkins, etc.), for the purchase of the property must be determined so that the appropriate process provided by regulation or the grant for disposal of the property can be determined, if any.

In the absence of specific disposition requirements, the policies and procedures outlined herein shall guide the disposal of institutional property.

The disposal of all property must always be in the best interest of UTTC. The disposal of property must never be for the benefit of any individual. When disposing of property, UTTC must consider whether the property can be of benefit to UTTC programs or any other organization before making a decision to either deem it waste or eligible for sale. If UTTC determines that property is deemed waste, a record will be kept as with any other transaction. If UTTC determines that property should be sold, a record of the transaction will be kept and all money will be kept in an income generation account, administered through the UTTC Finance office. If UTTC determines that property should be traded, a record of the transaction will be kept, in accordance with procedures developed by the UTTC Finance office.

Procedures for determining how UTTC Property will be Disposed: UTTC property can be disposed of in four ways, in addition to the property being kept for UTTC's future use.

Property can be (a) sold, (b) traded, (c) donated or (d) destroyed. It is UTTC's responsibility to determine which category each piece of property fits into. UTTC will determine this using the following methods: (1) age, (2) consultation with experts, (3) estimate of repairs versus replacement costs and (4) determining whether property can be used by other programs within the organization.

The Procurement and Postal Supervisor has the authority and discretion to dispose of property only within UTTC policy and applicable regulations and grant guidelines. It is the responsibility of the Procurement and Postal Supervisor to conduct the necessary research when disposing of all property.

The Procurement and Postal Supervisor must inform the President, Chief Financial Officer and the Facilities Committee of all property that is of significant value or interest that is being considered for disposal in writing, prior to disposal. This will provide UTTC officials an opportunity to oppose or reconsider the method of disposal being proposed. The Procurement and Postal Supervisor will make a recommendation to the Facilities Committee as to the process for disposal of the particular piece of property.

All other property may be disposed at the discretion of the Procurement and Postal Supervisor and the Chief Financial Officer.

### **SCREENING/EXCESSING/DISPOSAL**

- A. Purpose. This section prescribes standard procedures for UTTC programs regarding the screening of property for reuse or disposal by sale, donation, transfer, condemnation and destruction, trade-in, or by other means.
- B. Screening. In accordance with UTTC Property and Supply Policies and Procedures, all UTTC activities will survey institutional property under their control to assure maximum use of all property or promptly identify excess property. At a minimum, these inspections or utilization surveys will occur during the Annual Physical Inventory. Inspections can be conducted more frequently if local conditions dictate such action.
- C. Reutilization. All UTTC programs will attempt to utilize or reutilize institutional property to the greatest extent possible, however, when institutional property is deemed unrequired, the following objectives must be met:
  - a. Safe, efficient, economical, and timely disposition of unrequired property;
  - b. Removal of UTTC barcode tag number; and
  - c. Removal of asset record from JPMS in a timely manner.
  - d. If there are no requirements within the UTTC Grant or Agency, the institutional property will be disposed of at the discretion of the Procurement and Postal Supervisor.
- D. Removal of UTTC Identification. All UTTC barcode tag numbers and other UTTC identifiers will be removed prior to the disposition of the property.
- E. Equipment Containing Hazardous Materials. Disposal of such equipment will comply with the guidelines established in the UTTC safety manual.

### **INSTITUTIONAL PROPERTY**

- A. Institutional Property. Institutional property ("property") is defined as all property that is not real property or affixed to real property, is owned by or under the stewardship of the UTTC and is used in support of UTTC mission-driven work. Property includes, but is not limited to information technology (IT) equipment, office equipment, criminal justice equipment, and furniture.
- B. Categories. The following categories of institutional property will be accounted for in the system of record and will be tagged with an UTTC barcode tag number. The establishment of these categories does not however relieve employees from their responsibility to appropriately utilize, manage, and safeguard all UTTC property regardless of cost or description.
- C. Accountable Property. Accountable assets are institutional property with an acquisition value of \$5,000 or more, sensitive items.
- D. Capitalized Property. Capitalized property is institutional property which has a unit acquisition cost of \$25,000 supporting costs to put an asset in service; is complete in itself and does not lose its identity when in use.

- E. Sensitive Assets. Sensitive assets are defined in 41 CFR 102-35.20, as institutional property and equipment that "include all items, regardless of value, that require special control and accountability due to unusual rates of loss, theft or misuse. Such property includes but is not limited to: weapons, ammunition, IT equipment with memory capability, cameras, and communications equipment. Artwork and Artifacts will also be classified as sensitive assets and tracked in JPMS where the cost is valued at \$100 or greater.

Where there is a doubt as to whether a particular item should be tracked as a sensitive asset, clarification from the Procurement and Postal Supervisor should be obtained, in accordance with the guidance stated in this section.

#### **PROCEDURE FOR SELLING EXCESS PROPERTY**

The public, UTTC employees, and students are generally considered eligible to purchase excess property. The facilities committee will approve what excess property will be sold. Following are the procedures for selling property:

- A. Property and Supply will determine how property should be sold. Property could be sold through (a) auction, (b) sealed bids, (c) offer competitive pricing, or (d) accept minimum offers. UTTC retains the right to reject any and all offers.
- B. Once Property and Supply has determined the appropriate sale method, and the disposition of the property has been approved by the Facilities Committee, or, if necessary, by the President of the College, it has the option to advertise a notice of sale to the public through the local media or provide in-house advertisement member of the college only. All advertisements must include: the date of the sale, hours of the sale, address, the point of contact and his/her phone number and a list of property being offered for sale. This advertisement must be for minimum of 5 working days. Any pertinent information that would be helpful for the consumer to decide whether to participate must also be included. This will be left to the discretion of the Property and Procurement Manager.
- C. All computer equipment sold will have the hard drive cleaned of personal files and computer programs, using Department of Defense specifications for erasing such files. Only the operating system will remain on the hard drive. Property and Supply will consult with, and use the services of the UTTC Information Technology Department before disposing of any computer equipment on which information has been stored.
- D. All UTTC employees and students will be given preference to all Surplus technology property once it has been approved for disposal by Facilities Committee or the President.

Property is sold as is and no warranty. The successful bidder assumes responsibility of property when notified. United Tribes Technical College will not accept the return of any equipment sold, regardless of condition.

#### **PROCEDURES FOR TRADING EXCESS PROPERTY**

The trading of excess property should be considered only when other options are not viable, when UTTC is having difficulty disposing of property, or when UTTC can acquire other property

or service equal to the value of the property being traded. The Procurement and Postal Supervisor and the Chief Financial Officer declaring excess property must determine the most effective trade, and seek approval from the Facilities Committee for such as trade, as specified above. The following is the procedure for trading:

- A. Procurement and Postal Supervisor and the Chief Financial Officer must together consider if a trade is the most effective means of disposing of property.
- B. If a trade is determined to be the most effective means of disposal, and approved by the Facilities Committee and the Chief Financial Officer will sign an authorization for the Procurement and Postal Supervisor to negotiate a trade on UTTC's behalf.
- C. Procurement and Postal Supervisor will contact persons, vendors and organizations to negotiate a trade.
- D. Procurement and Postal Supervisor, the Chief Financial Officer, and Project Director will select the most effective trade.
- E. All computer equipment traded will have the hard drive cleaned of personal files and computer programs, using Department of Defense specifications of erasing such files. Only the operations system will remain on the hard drive. Property and Supply will consult with, and use the services of the UTTC Information Technology Department before disposing of any computer equipment on which information has been stored.
- F. A written agreement reviewed and approved by UTTC's legal counsel will be signed by the party in which the trade has been negotiated. The Procurement and Postal Supervisor, the Chief Financial Officer and UTTC's President will also sign the agreement.
- G. Procurement and Postal Supervisor will note the transaction for the permanent record.

All trades are final. No warranties are to be made unless specifically noted in negotiations with UTTC.

Property is traded, as is and there is no warranty. The person or entity to whom the property is traded, assumes responsibility of property at the time the property is picked up. United Tribes Technical College will not accept the return of any equipment sold, regardless of condition.

#### **PROCEDURES FOR DONATING EXCESS PROPERTY**

There are certain instances in which excess property may be donated by UTTC to individuals or organizations. Donations can only be made when UTTC has determined that the property no longer has a use or purpose to the organization, and the donation has been approved by the Facilities Committee. Following is the procedure for donation excess property:

- A. After review of all applicable regulations and grant requirements, the Procurement and Postal Supervisor and the Chief Financial Officer declaring excess property will determine that property can be donated.
- B. Upon approval of the donation by the Facilities Committee, Procurement and Postal Supervisor will have the individual or organization accepting the donation will sign a receipt to acknowledge acceptance and receipt of said property.

- C. All computer equipment donated will have the hard drive cleaned of personal files and computer programs, using Department of Defense specifications of erasing such files. Only the operations system will remain on the hard drive. Property and Supply will consult with, and use the services of the UTTC Information Technology Department before disposing of any computer equipment on which information has been stored.
- D. Procurement and Postal Supervisor will then release the property.

The person or organization to which the property has been donated must agree in writing to accept the property in its existing condition. The person or organization must agree not hold UTTC liable for any repairs to the property. The individual or organization receiving the property agrees to accept the property as is, with no warranty.

Property is donated as is and there is no warranty. The person or entity to whom the property has been donated, assumes responsibility of property at the time property is picked up. United Tribes Technical College will not accept the return of any equipment sold, regardless of condition.

#### **PROCEDURE FOR DESTROYING EXCESS PROPERTY**

In the event excess property cannot be utilized by UTTC, any individual or organization, it will be destroyed. The following is the procedure for destroying excess property:

- A. Procurement and Postal Supervisor and the Chief Financial Officer declaring excess property for destruction will determine if the property should be destroyed based appropriate recommendation to the Facilities Committee.
- B. Computers will have all programs and files erased from the hard drive, using Department of Defense specification for erasing hard drives. Property and Supply will consult with, and use the services of the UTTC Information Technology Department before disposing of any computer equipment on which information has been stored.
- C. Once property is determined to be unserviceable, the Procurement and Postal Supervisor will determine if a price can be sought for scrap from a dealer.
- D. Procurement and Postal Supervisor will make arrangements to have the property removed and destroyed.
- E. All transactions will be permanently recorded utilizing a Destruction Certificate.
- F. Any funds collected for scrap will be recorded and money will be turned into finance to a Property and Supply account.

These policies have been developed as a guide for disposing of excess property. In the event that a certain piece of property has not been covered by this policy, that piece of property must be held until such time that the UTTC President has authorization its disposal and method of disposal.

#### **TRAVEL POLICY**

The purpose of this policy is to facilitate fair and equitable travel to all employees, Board Members, students, or anyone traveling at the expense of United Tribes Technical College (UTTC). UTTC will follow all General Services Administration (GSA) guidelines for travel.

This policy applies to all UTTC travel regardless of the funding source and applies to all UTTC employees regardless of the employee classification category found in the UTTC Employee Handbook, 2-1: Employee Classification Categories, page 5.

This policy does not apply to the travel of contractors or consultants performing services under contract with the college unless the contract specifically incorporates this policy as a contract provision. The consultant will include the cost of travel on the consultant agreement. The consultant will be reimbursed for travel by submitting a consultant claim statement along with receipts. The President may approve exceptions to this policy.

Several options are available to pay for consultant's travel: 1) the consultant will submit an invoice for services rendered and travel expenses, which will produce a lump sum payment – no receipts are required; 2) the consultant will submit an invoice for services rendered and travel expenses, which will produce a lump sum payment – travel receipts are required; and 3) the consultant's travel is paid for by the College – receipts are required.

Generally, grant-supported travel must comply with the college's policies and procedures; however, specific grants may impose stricter requirements that must be followed. Grant funded travelers are expected to follow applicable restrictions and acknowledge that expenses submitted for reimbursement and charged to grants are in full compliance with a grant's requirements.

This policy is outlined in general terms and is not intended to cover every possible situation or scenario that may arise. In all matters, travelers are representing UTTC and should act in an ethical, practical and fiscally responsible manner.

#### **TRAVEL AUTHORIZATION**

A Travel Authorization (TA) must be completed and approved before any travel is taken. Any exceptions to the Travel Policy will be reviewed and approved by the President. All signature approvals must be completed before any arrangements are made. All errors or omissions will be corrected by the Accounts Receivable (AR) Administrator prior to travel.

#### **MODE OF TRANSPORTATION**

A TA must be completed and submitted for approval at least four (4) weeks in advance if traveling by air, rail, or bus.

The AR Administrator must make all purchases for air, rail, or bus tickets. The AR Administrator will use the most economical rates available regardless of preferred airlines. If a request for upgraded seating due to a medical condition is required, there will be no additional cost to the traveler. Documentation must be provided with the TA. All other upgraded seating is the responsibility of the person traveling.

The “Fly America Act” requires travelers whose international transportation costs are covered by federal grants to use United States air carrier service. As a general rule, compliance involves using an airline based in the United States or a flight operated by a foreign airline that is code-shared by a US air carrier. See the US General Services Administration (GSA) website for the limited exceptions to this requirement at <https://www.gsa.gov/policy-regulations/policy/travel-management-policy/fly-america-act>.

A traveler requesting to rent a vehicle while on college business must submit the car rental request on the TA and use our contracted vendor (Hertz). Due to Hertz rental policies the employee will need to provide a business card showing current position/title and a current faculty/staff ID. UTTC rents compact or midsize vehicles at the lowest cost unless justification is provided with the TA and the additional cost is approved. The cost of a rental car and parking compared to the cost of using taxi, shuttles, limousines, ride booking services or public transportation should be considered. Car Pooling is encouraged.

A Travel Authorization must be submitted and approved at least two (2) weeks in advance if traveling by a company or privately owned vehicle.

UTTC owned vehicles should be considered for all travel by vehicle, unless a UTTC vehicle is not available. When using a UTTC vehicle the traveler must present a valid driver’s license and Defensive Driving Course Certification to the Transportation Department before a vehicle and gas credit card can be assigned. In the event the traveler wishes to take a privately owned vehicle, and a UTTC vehicle is available, the traveler will receive the lower GSA mileage rate. The higher GSA rate will apply if a UTTC vehicle is unavailable and a privately owned vehicle has to be used. The travelers who elect to drive instead of flying will receive the lower GSA rate or the cost of the plane ticket, whichever is less. Whenever two or more travelers travel together in the same privately owned vehicle, only the owner of the vehicle may claim reimbursement for mileage.

The Board of Directors, President of the College, students, contractors and consultants traveling for UTTC will receive the higher GSA rate.

The Campus Services Transportation Policy provides guidance to UTTC personnel on the use of UTTC vehicles. This policy is located at [www.uttc.edu](http://www.uttc.edu).

## **LODGING**

Lodging reservations will be made through the AR Administrator who will ensure travelers stay at reasonably priced hotels by using the lowest room rates available, negotiated hotel rate agreements, or conference rates. Every effort will be made to book the traveler in the conference hotel. The traveler will be responsible for non GSA approved incidental items during the hotel stay such as room service, movies, or room damage. Reimbursement will not be given to travelers that obtain lodging with friends or relatives.

## **PER DIEM**

The GSA determines Per Diem rates and current rates can be found at <https://www.gsa.gov/travel/plan-book/per-diem-rates/per-diem-rates-lookup>.

Per Diem rates are updated October 1 of each year.

On the first and last travel day, travelers are only eligible for 75 percent of the Per Diem.

Meals provided through a registration fee for a conference will be deducted from the travelers Per Diem.

Travel must exceed 50 miles and 12 hours if there is no overnight stay to qualify for Per Diem.

## **TRAVEL ADVANCE**

A travel advance check will be ready at 12 Noon the business day before travel begins. If a party requests payment earlier than the one (1) business day prior to travel, a request needs to be included with the TA, or be made by contacting the AR Administrator no later than one (1) week prior to departure.

The AR Administrator upon confirmation will email travel, hotel and/or rental car reservations in advance.

Travelers that do not complete their travel are obligated to immediately repay all travel advances. If the traveler is not able to return funds immediately, the travel advance will be deducted from the traveler's next paycheck, unless the advance exceeds the employee's net pay. Failure to repay unused travel advance will result in corrective action or discipline against traveler up to and including termination.

## **SCHEDULE OF EXPENSES**

Travelers are expected to be prudent and exercise good judgment when incurring travel costs.

To be reimbursable, all expenses incurred must be necessary to the business of the college and in compliance with IRS, state and/or granting agency regulations and represent a

reasonable and appropriate use of college funds. Certain expenses may be unallowable on grant-funded travel.

Travelers are required to submit their Schedule of Expenses form and all original receipts within 10 business days of return from travel. The entire travel advance amount is subject to payroll deduction if your Schedule of Expenses form is not received by the Finance department within 10 business days of your return.

Original receipts are required for all lodging, rental car expenses, taxis, tolls, parking charges and checked luggage fees. UTTC reimburses meals at the Federal per diem rate so no receipts are required. The Schedule of Expenses form will be considered incomplete and will not be processed if receipts are not submitted with the Schedule of Expenses form.

Properly approved and documented Schedule of Expenses forms will be processed by the AR Administrator and any travel reimbursement will be made via hard check to the employee. The Chief Financial Officer approves all reimbursements for purposes, including but not limited to, making corrections of unallowable, unnecessary or undocumented expenses.

If the traveler receives a reimbursement check and the check has not been picked up within seven (7) days of being printed, it will be mailed out to the last known address on file for the traveler.

The traveler will be contacted via email if money is owed back to the college. Any money not reimbursed to UTTC within three (3) business days of being emailed will be payroll deducted. Reimbursements can be paid to UTTC in the form of cash, check, or payroll deduction.

### **NON-REFUNDABLE COSTS**

Any deposits or non-refundable costs will be deducted from the employee's last paycheck if the employee completed a TA and was subsequently voluntarily or involuntarily terminated before the travel occurred. Upon payment by the former employee of the non-refundable travel expenses incurred by UTTC, UTTC will transfer the plane ticket and other non-refundable travel reservations to the former employee.

Travel advances will be deducted from the employee's last paycheck if the employee goes on travel and is subsequently voluntarily or involuntarily terminated before completing the required Schedule of Expenses form and turning in receipts.

### **STUDENT TRAVEL**

Frequently, the college is required to pay the travel expenses for students. All student travel must adhere to the above as well as the policies and procedures found in the UTTC

Student Handbook. Separate TAs and Schedule of Expenses forms must be completed for each student traveling.

Students must complete the forms indicated under the Student Travel Policy, which can be found at [www.uttc.edu](http://www.uttc.edu). These forms are in addition to the TA and Schedule of Expenses forms and requirements outlined in this policy. Students owing money back to UTTC for travel will have three (3) business days to pay the amount back, or it will be billed to their student account.

Athletic team travel is processed by Electronic PR for the cost of transportation, hotel, and meal money for the students and coaches. AR Administrator will make hotel arrangements.

### **COMPENSATION POLICY**

In general, compensation for personal services includes all remuneration, paid currently or accrued, for services rendered during a period of performance, including wages, salaries, and fringe benefits.

All employees will be compensated in accordance with the Wage and Salary Scale developed and periodically updated by Human Resources.

Charges for work, including work performed on federal awards by the faculty members during the academic year are allowable at the Institutional Base Salary (IBS) rate. The IBS rate is defined as the annual compensation paid by the College for an individual's appointment, whether that individual's time is spent on research, instruction, administration or other activities. IBS does not include any income that an individual earns outside of duties performed for the College.

Extra services pay represents overload compensation subject to College policy for services above and beyond IBS. Faculty members and non-Faculty full-time professional personnel may earn extra service pay.

Extra service pay policy applies uniformly to all personnel qualified in the above paragraph, without regard to the source of funding.

A Special Part-Time Contract will be used to document a work situation that exceeds the demands of an employee's IBS level. The Agreement must describe both the additional work and compensation. The employee, Vice President, and President must approve the Agreement.

The additional compensation must be commensurate with the IBS rate.

After an applicant has been selected for employment, an Employment Selection Form must be completed and retained by Human Resources and made a part of the employee's official personnel file. The form identifies the following:

Title of the employee's position  
Department to which employee is assigned  
Account numbers assigned to employee  
Applicant status - Fulltime or Part time  
Compensation- rate per hour, annual salary, or lump sum  
Employee classification- Exempt or Non-Exempt according to FLSA terms of employment

All new employees must complete an IRS W-4 Form, an I-9 Form, and appropriate insurance applications before their first paycheck can be released. Forms are to be completed on first day of employment.

### **WAGE AND SALARY ADMINISTRATION**

As described in the UTTC Employee Policies Handbook, all payroll disbursements to employees will be made either by check or by direct deposit, at the option of the employee.

Changes in the rate of pay, cost accounting information, and other changes to the payroll record will be made by the Human Resource Department only upon receipt of proper authorization. Changes in withholding allowance will be made by Human Resource or the Payroll Administrator upon receipt of proper authorization. All changes in rate of pay must be approved by the President.

The College has 26 pay periods per year. Payroll is distributed biweekly, on alternating Fridays. Pay Periods are 14 days in length and begin at 12:01 AM on Monday and ends two Sundays later at 12:00 AM.

Payroll checks will not be distributed if timesheets are not turned in and approved by the deadline.

The Payroll Administrator will prepare and distribute not later than the fifth working day of each year a listing of the pay periods for the new year.

### **FAIR LABOR STANDARDS ACT**

Employees whose jobs are governed by the FLSA are either "Exempt" or "Non-Exempt". Generally speaking, nonexempt employees are entitled to overtime pay and exempt employees are not.

Exempt Employees: Exempt employees may be classified as either Full-Time or Part-Time.

Exempt employees may include, for example, salaried employees such as teachers, whether they receive their pay in equal installments over the school year or the calendar year; other salaried employees such as executives and administrative personnel work, full time over the calendar year.

Non-Exempt Employees: Non-Exempt employees may be classified as Full-Time, Part-Time, or Temporary. The Fair Standards Labor Act requires that Non-Exempt employees be paid time and one half for hours worked in excess of 40 hours per week.

Non-Exempt employees may include, for example, part-time program case managers, or part-time legal assistant.

A temporary employee might be, for example an elementary school teacher, under contract for less than 120 days.

## **TIMESHEETS**

All employees must prepare and maintain a timesheet on a daily basis.

Timesheets must be completed and approved by the employee's supervisor or Program Investigator no later than the last day of the end of the pay period.

Approved leave slips and overtime slips, if any, must be attached to the timesheet.

The timesheet must be submitted to the Payroll Administrator by end of the shift on the last day of the pay period.

A Part-Time Employee Compensation Form is used for Temporary, Part-Time, and Special Part-Time employee compensation, paid in accordance with the Employee Selection Form on file.

## **PAYROLL DEDUCTIONS AND ADVANCES**

The Payroll Administrator reviews, tracks, calculates, and reconciles payroll deductions and advances.

Deductions and Advances: The Payroll Administrator processes voluntary and mandatory deductions for payroll, for example, Garnishments, Child Support, miscellaneous deductions, and Scholarship contributions.

Upon Termination of Employment remaining balances for voluntary deductions will be withheld from employee's final paychecks. For example, Bookstore charges, Powwow charges, Pay advances.

Upon Termination of Employment non-refundable and non-transferable travel will be withheld from employee's final paycheck.

## **ANNUAL LEAVE PAYOUT PROCESS**

### **TERMINATED EMPLOYMENT**

The supervisor will complete all Out Processing paperwork within three business days and send to the Human Resource (HR) Department.

HR will notify Payroll by email that employment has terminated with the Out Processing paperwork attached.

Once the email and the Out Processing paperwork are received by Payroll, the documents are printed and attached as supporting documentation for the annual leave payout to be processed on the following pay period.

### **DEPARTMENT TRANSFER**

The supervisor will complete the required documentation for a transfer within three business days and send to the Human Resource (HR) Department.

HR notifies Payroll by email for an internal transfer and the proper documentation is attached.

Once the email and the documentation are received by Payroll, the documents are printed and attached as supporting documentation for the annual leave payout to be processed on the follow pay period.

### **PAYROLL RECONCILING AND REPORTING**

The Payroll Administrator is responsible for monitoring and reconciling withholding accounts for employee fringe benefits, which includes issuing payments to fringe benefit vendors, and payments of state and federal income taxes withheld from employee wages.

The Benefits Specialist provides reconciliation worksheets for the Fringe Benefits to the Payroll Administrator, which shows the amounts to be paid to vendors for monthly benefits.

The Payroll Administrator reconciles fringe accounts to ensure balances zero out or identifies balances.

Payroll taxes are paid via online each pay period.

The Payroll Administrator prepares and maintains periodic payroll quarterly and annual reports including 941 Forms, W-2's, Unemployment Insurance reports, Workforce Safety & Insurance reports, state and federal government reports.

Responsibility:

Employee

Human Resource

Supervisor

Program Director

- Vice President
- Contract and Grant Director
- Chief Financial Officer
- President
- Payroll

Administrator

### **United Tribes Technical College Time & Effort Reporting Policy:**

#### **POLICY STATEMENT:**

As a recipient of federal funding, United Tribes Technical College (“College”) is required to comply with the Office of Management and Budget Circular Uniform Administrative Requirements, and Audit Requirements for Federal Awards (“Uniform Guidance”). In compliance with these standards, this policy establishes the requirements of and includes the procedures for recording and reporting time and effort. This policy applies to all regular full-time faculty, administrators and staff of the College whose compensation is charged in whole or in part to sponsored awards of any type (including non-federal sponsors) and/or who provide cost-shared efforts to sponsored awards.

**REASON FOR POLICY:** The Uniform Guidance Subpart E §200.430 contains the federal regulatory requirements for internal controls over certifying time expended on sponsored awards. The College’s practice is to utilize an after-the-fact effort reporting system to certify that salaries charged, or cost-shared to sponsored awards, are reasonable and consistent with the work performed. Section §200.430(i)(1)(x) states, “It is recognized that teaching, research, service, and administration are often inextricably intermingled in an academic setting. When recording salaries and wages charged to Federal awards for IHEs [Institutions of Higher Education] a precise assessment of factors that contribute to costs is therefore not always feasible, nor expected.”

Failure to comply with the OMB Uniform Guidance effort reporting requirements can result in serious penalties for the individual certifying to effort and/or the College. This can include financial audit disallowances and in some cases criminal charges may be brought against an individual certifying to a falsified effort report. It is therefore incumbent on the College and individuals certifiers to maintain and document how individuals spend their time on all sponsored awards.

The semi-annual Time and Efforts Reports are the primary means for complying with the federal regulations relating to effort certification.

#### **POLICY:**

The College uses an after-the-fact effort reporting system to meet the OMB Uniform Guidance requirements for reporting effort. Under this method, the reporting will reflect the percentage of distribution of the employee’s activity during the period of reporting.

Time & Effort reports will be submitted on an annual basis for all employees whose work is funded fully (100%) by a single cost objective or grant award.

- The report will cover the period July 1 – June 30.

Time & Effort reports will be submitted on a quarterly basis for all employees whose work is funded by more than one cost objective or grant award.

- The first report will cover the period July 1 – September 30.

- The second report will cover the period of October 1 – December 31.
- The third report will cover the period of January 1 – March 31.
- The fourth report will cover the period April 1 – June 30.

Uniform Guidance standards for reporting effort:

- Effort reports will reflect the distribution of activity expended by employees.
- The effort reports will reflect an after-the-fact reporting of the percentage distribution of activity of employees.
- An individual’s workload will reflect categories of activities expressed as a percentage distribution that must add up to 100% total effort.
- Effort reports will be based on an employee’s academic base salary and will also include any additional compensation received for the academic year or summer for effort on any sponsored awards. Additional compensation for teaching or service will not be included.
- The system will provide for modification of an individual’s salary or salary distribution, commensurate with any significant (over 5%) changes in the employee’s activities.

**RELATED DOCUMENTS:**

[Time & Effort Report Certification](#)

**UTTC BOOKSTORE & ART GALLERY POLICY**

The United Tribes Technical College Bookstore & Art Gallery (hereinafter “UTTC Bookstore”) sells books and general merchandise such as clothing, gifts, souvenirs, and supplies.

**Business Hours & Contact Information:**

**Monday – Friday**  
**8:00 am – 5:00 pm**  
**CLOSED FEDERAL HOLIDAYS**  
**Bookstore Manager (701) 221-1459**  
**Administrative Assistant (701) 221-1460**

**BOOKSTORE CHARGING POLICY**

Books can be purchased or rented, by using a credit card or charged to financial aid.

UTTC Bookstore charging or renting is open three weeks each semester; beginning one week prior to the start of each semester and ending the tenth day of the semester.

Students that have met the minimum tuition payment criteria, and are not in danger of having their course registrations cancelled for non-payment, may charge or rent up to \$1000 in the campus bookstore for books, and related supplies.

A picture ID (student id, driver's license) is required to purchase or rent books.

Bring a copy of your class schedule. You will need the course and section numbers that appear on the class schedule to select the right books for each class. If you do not have a copy of your schedule you can print one through JICS.

Keep your receipts for all of your purchased or rented books. This will be needed if you drop a class, to exchange a book and for tax purposes.

### **RETURN POLICY**

For a Full Refund:

- A UTTC Bookstore receipt is required for all returns.
- All unopened general merchandise must be returned within 24 hours of purchase.
- Books may be returned through the fifth day of the semester.
  - New books must be returned in the plastic wrap.
  - Used books must be returned in original condition (no highlights, no writing, no missing pages, and no damage).

For a 50% refund:

- A UTTC Bookstore receipt is required for all returns.
- Books may be returned through the tenth day of the semester.
  - New and Used Books must be returned in original condition (no highlights, no writing, no missing pages, and no damage).
- Please notify us within 5 business days from receipt of your purchase if there are any items damaged or discrepancies.

Books defective at the time of purchase or rental will be replaced at no charge.

Books not eligible for a refund will not be exchanged for another book and no credit will be issued for a future purchase.

All refunds issued will be returned in the same form of payment as the purchase was made.

### **RENTAL BOOKS:**

- A UTTC Bookstore receipt is required for all returns or exchanges.
- Must be returned to the bookstore by graduation day of the semester for which they were rented.
- Must be returned in original condition (no highlights, no writing, no missing pages, and no damage), additional costs will be applied to your student account for the damaged used book.
- NOT returned will result in additional costs applied to your student account for balance of the used book.

**BOOK BUYBACK POLICY:**

- Books that cannot be returned for a refund may be sold back to the college or wholesaler during our end-of-semester book buyback.
- Book buyback is during finals week each semester.

**PRIVACY POLICY AND TERMS OF USE**

Introduction - UTTC Bookstore is committed to protecting your privacy. We have established this Privacy Policy and are providing it to you so that you can understand the manner in which we collect and use your information and the efforts we use to protect it.

Personal Information Collected - UTTC Bookstore recognizes the need for consumers to control the use and management of personal information. By personal information we mean information that can be used to identify or contact an individual. This may include, but is not limited to, a first and last name, a physical address, an email address, a student id number, or a phone number.

Personal Information Use - UTTC Bookstore uses personal information provided by you so that we can service your account. We will not sell or trade your information to unrelated third parties.

**BY DOING BUSINESS WITH AND/OR BEING A CUSTOMER OF THE UTTC BOOKSTORE, YOU AGREE TO THESE TERMS AND CONDITIONS.**