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3357:15-16-01 Basic Accounting Standards.

(A) The Principle

The objective of Stark State College is to provide services that fulfill societal needs without regard for financial gain. Since service, in which resources are consumed, is the objective of the College, the accounting and reporting process must address itself to accounting for resources received and used. In the absence of the profit element as a control device, funding sources exercise control by stipulating the purpose for which resources may be used. The College assumes a stewardship role to assure that all funds are utilized in accordance with the wishes of the funding source. The accounting system must provide this information and also provide management with the necessary decision making tools to maximize the resources available to the College.

(B) Compliance with Ohio Law

The vice president for business and finance will comply with all requirements of the State of Ohio in the financial operation of Stark State College.

(C) Accounting Records

The vice president for business and finance will follow the prescribed accounting procedures as put forth by the Auditor of State and the Board of Trustees. To comply with these standards, Stark State College has developed the following records:

- (1) Chart of Accounts - The chart of accounts lists all active accounts at Stark State College. It is published in account-code sequence, using a five-digit account code plus a three-digit object code. The listing is updated as needed by the "Request for New Account Form" supplied by the comptroller.
- (2) Balance Sheet - This is a listing of the balances in the ledger accounts at the end of the accounting period. A balance sheet will be produced at the end of each month by the comptroller.
- (3) General Ledger Trial Balance - The summary of transactions contains all the month's entries for cash receipts, accounts receivable, inter-

departmental charges, payroll, invoices, and journal vouchers. It is produced at the end of each month in account-code sequence.

- (4) Payroll Master File - The payroll master file is a listing of every active payroll record. It contains all information listed on the file for each employee. It also lists all bank transfers to each employee during the fiscal year. The master file is updated as required.
- (5) Payroll Distribution - The payroll distribution is printed biweekly. It is a listing by account number and name of each employee paid.
- (6) Payroll Register - This lists in numerical sequence all bank transfers written, with total gross wages and all deductions withheld for each. An alphabetical listing by employee with bank transfers in numerical sequence is also produced.
- (7) PERS Report - This report is produced monthly and is used to calculate the amount of PERS payable for each employee.
- (8) STRS Report - This report is produced monthly and is used to calculate the amount of STRS payable for each employee.
- (9) ARP Report – This report is produced monthly and is used to calculate the amount of ARP payable for each employee.
- (10) Cash Receipts Journal - This is a detail of all receipts collected by the bursar. The journal is produced daily.
- (11) Accounts Receivable Journal (Student Fees) - All students receivables are listed in this journal. The journal is aged on the basis of 30, 60, 90, and over 90 days.
- (12) Cash Disbursement Journal - This is a listing by vendor, giving the details of all expenditures made for each batch of checks written.
- (13) Cash Disbursement Check Register - This is a listing of all voucher checks written. It is produced in numerical sequence by batch number.

- (14) Disbursement Check Listing - All voucher checks are listed in alphabetical sequence by vendor. This listing covers the current fiscal year.
- (15) Student Fee Receipt - All student fees are recorded on the Student On-line Accounts Receivable system (SOAR) for credit students or the Continuing Education Recording and Tracking system (CERT) for non-credit students. Receipt numbers are generated in each system for all cash payments.
- (16) Miscellaneous Fee Receipt - All fees and revenues that are not directly related to students are classified as Institutional Funds. These fees are recorded on the Student On-line Accounts Receivable system (SOAR). Receipt numbers are generated for each cash payment.
- (17) Voucher Packets - Voucher packets are maintained by the General Accounting Manager. They contain invoices for which checks are drawn against the College. Voucher packets are filed by fiscal year alphabetically in date sequence.
- (18) Voucher Checks - They are numbered from 100,000 to 999,999 and are filed in numerical sequence by fiscal year by the general accounting manager.
- (19) Journal Vouchers - Journal vouchers are accounting entries written by the Business Office staff. Journal vouchers are approved and filed with the comptroller.
- (20) Invoices - Invoices are issued to all debtors of the College. They are prenumbered I1 to I99,999) and filed alphabetically and numerically.
- (21) Purchase Orders - Purchase orders are kept on file in the Purchasing Office. They are filed in numerical sequence (1 to 99,999) by fiscal year.
- (22) Request for New Account Form - This form is signed by the department chair requesting a new account. Upon approval of the comptroller, a five-digit account number is assigned and the new

account entered in the chart of accounts.

- (23) Vendor File Listing - This is maintained by accounts payable personnel. A list is produced numerically and alphabetically. This list is updated each month and is on file with the vice president for business and finance.

(D) Cash Receipt – Cashier’s Function

- (1) The cashier will record all receipts on a Student Receipt or Miscellaneous Receipt for Institutional Funds.
- (2) The Student Receipt - All student fee data are stored in Accounts Receivable Systems (SOAR & CERT).
- (3) The Miscellaneous Receipt – All fees and revenues that are not directly related to students are classified as Institutional Funds. These fees are recorded on the Student On-Line Account Receivable system (SOAR). Receipt numbers are generated for each cash payment.
- (4) The Cashier Worksheets will be prepared at the end of the day. All receipts should be totaled. The total should equal the total of cash, checks and credit card payments collected for the day. Any differences between recorded receipts and cash should be entered on the "cash over or short" line. Differences greater than \$10.00 should be reported to the bursar. A copy of the completed Cashier Worksheet should be sent to the bursar along with the day's receipts.
- (5) The cashier will assign a batch number and prepare a deposit slip. The bursar will verify the Bank Deposit received from the cashier and sign the Cashier's Worksheet. The cashier will arrange for campus security to provide transportation to the bank.
- (6) The following general procedures are recommended as sound business practices for the cashiers. All receipts are to be written for the amount of money actually taken at the time the receipt is issued. Positive identification is required for all checks. Each check should be restrictively endorsed by the cashier before it is placed in the cash

drawer. All cash should be counted in the presence of at least one witness. All posting of receipts and Cashier Worksheet must be in ink.

(E) Accounts Payable

- (1) All bills are to be sent to accounts payable. The accountant will time and date stamp all invoices and obtain departmental approvals. The vice president for business and finance has final approval of all bills.
- (2) A receiving and billing invoice file is to be kept by the accountant. This file is to contain the following:
 - (a) Date and description of items received and invoice number
 - (b) Purchase order number (if applicable)
 - (c) Date the billing invoice went to department chair
 - (d) Vendor name
 - (e) Department Chair name
 - (f) Amount of invoice
 - (g) Date invoice is returned
- (3) Invoices should be promptly returned to the accounts payable accountant within 3-5 days so discounts may be taken.
- (4) When the invoice and short-form payment requisitions are returned with payment approval, the accountant is to enter the invoice in a cash disbursements batch. The purchase order (if applicable) is to be marked indicating the amount paid and the batch date.
- (5) When all items on a purchase order have been received and paid, the purchase order is to be marked "closed" and the date of final payment is to be listed. The purchase order is then to be numerically filed in

the closed purchase order file.

- (6) When a billing invoice is received for items without a purchase order, the accountant is to attach the invoice to a payment requisition and send it to the department chair for approval. These invoices should be logged in the above file and should be handled in the same manner as short-form payment requisitions.
- (7) The account payable accountant will maintain the vendor file listing. The list is to include all vendors approved by the vice president for business and finance.

(F) Payroll

(1) Payroll appointments:

- (a) Payroll appointments are initiated by the vice president for information technology and human resources who assures compliance with Board of Trustees action.
- (b) All new employees must have payroll information forms completed in the Human Resources department.
- (c) Upon receipt of the payroll information from Human Resources, the payroll accountant will prepare a personnel file and enter all the necessary information into the computer system. The general accounting manager will review and approve the payroll appointment.

(2) Payroll Changes:

All payroll changes will be processed based on the appropriate form and authorized signature(s). Mass payroll changes which result in across-the-board increases to employees will be initiated by the vice president for information technology and human resources. Payroll changes, additions, or deletions for biweekly pay dates are due in the Business Affairs Office by noon Thursday of the previous week.

(3) Payroll Processing:

- (a) All employees will have their time sheets for a two week pay period signed and turned in to their department chair by noon each biweekly Friday. After approval by the department chair, all time sheets will be submitted to the payroll accountant in the Business Affairs Office by 3:00 p.m. on that Friday.
- (b) The payroll accountant will enter all changes and timesheets received by the deadlines into the computer system and produce payroll reports.
- (c) Payroll reports will be submitted to the general accounting manager to check for accuracy. When all is in order, the general accounting manager will authorize the payroll to be distributed by direct deposit to each employee's bank account.
- (d) Payroll funds will be available to all employees on the assigned paydate. All employee pay statements will be available for viewing in electronic format.

(G) Voided and Spoiled Checks

- (1) It is important to maintain the integrity of all numerical check sequences. A spoiled check will be defined as any check that has not been signed and for some reason must be destroyed. A voided check will be defined as a check which was signed and issued in error.
- (2) Manually written or computer-generated checks for which replacement has been drawn up will be treated as two separate transactions.
- (3) A journal voucher must be written to void a computer generated check. All manual checks will be posted to the computer if they have been signed by the vice president for business and finance.

- (4) A manual check must be voided with a journal voucher, if it has been entered in the computer. Manual checks which have been spoiled should not be posted to the computer. A computer-generated check should never be included in a manual check batch.
- (5) Checks that have not cleared the bank within sixty days will be treated as voided checks.

(H) Stop Payments

If it becomes necessary to stop payment on a check, with the approval of the comptroller, the bank should be contacted. The check should be treated as a voided check and the necessary entries made to the accounting system.

3357:15-16-02 Budget Preparation and Control.

- (A) The vice president for business and finance with the assistance of the director of budget is responsible for the coordination of procedures for the preparation of the annual budget. All members of the college are encouraged to participate in the development of departmental budgets. The department head is to work with the members of the department, the next level administrator, provost, or the vice president for the area.

- (B) The basic steps in the budget cycle are:
 - (1) The President's Cabinet approves an FTE projection.
 - (2) The vice president for business and finance equates the projected FTE to income.
 - (3) The vice president for business and finance prepares an overall budget based on major income sources.
 - (4) Each department head compiles a departmental budget and forwards it to the next level administrator.
 - (5) Each division dean, provost, or vice president compiles the budgets and forwards them to the vice president for business and finance.
 - (6) The vice president for business and finance forwards the copies of the budgets to the president, provost and vice presidents.
 - (7) The vice president for business and finance correlates the proposed budgets with the major budget.
 - (8) The provost, vice presidents and the president review the correlated budgets and recommend adjustments.
 - (9) The department heads and division heads make adjustments when required through the provost, vice presidents and vice president for business and finance.
 - (10) The president reports the proposed budget to the Trustees and outlines the goals and priorities of the institution.

- (11) Should a revision occur at the Trustee level, then the vice president for business and finance with input from the provost and the vice presidents revises the proposed budget. The revised budget then follows the same cycle as outlined in steps (7) through (10).
 - (12) The proposed budget as revised must be at the Regents by September 30 or thirty days after the enactment of the appropriation bill by the General Assembly, whichever is later.
- (C) Department heads are to insure that their units do not exceed the approved budget. If a situation arises that was not anticipated in the departmental budget, the department head should notify, in writing, the division dean and provost or the vice president for business and finance. The request will be reviewed by the president, and if warranted, funds may be transferred from the contingency fund to the departmental budget.
- (D) The director of budget will conduct a monthly review of all departmental budgets. A summary report will be prepared for the Board of Trustees (Monthly Budget Report). Departments experiencing financial difficulties will be reviewed with the department chair and the next level administrator.

3357:15-16-03 Purchasing Procedures.

- (A) The vice president for business and finance, provost, and vice presidents designated representative, or purchasing agent are the only eligible individuals to enter into purchasing agreements for Stark State College Technology. The purchasing agent is authorized to enter into purchasing agreements not to exceed \$5,000.00. No commitments except those authorized and negotiated by the vice president for business and finance, provost or vice presidents designated representative or purchasing agent will be considered the legal obligation of the College.

- (B) Procurement Methods
 - (1) Goods
 - (a) Small Orders:
\$1 to \$250 - Direct negotiations by department chairs with Stark State College of Technology approved vendors.
(Open Accounts)
 - (b) Direct Negotiations:
\$251 to \$9,999 - Direct negotiations by purchasing
(or designated representative)
 - (c) Competitive Bid:
\$10,000 + Competitively bid by purchasing with department chairs assistance. Inter-University Contracts, State of Ohio Contracts, GSA Pricing and Cooperative Agreements may be used in lieu of competitive bidding.

 - (2) Printed Materials
 - (a) Direct Negotiations:
\$1 to \$4,999 - Direct negotiations by purchasing
(or designated representative)
 - (b) Competitively Bid:
\$5,000 + - Competitively bid by purchasing with department chairs assistance.

- (3) Professional Services
 - (a) Direct Negotiations:
\$1 to \$24,999 - Direct negotiations by purchasing (or designated representative)
 - (b) Competitively Bid:
\$25,000 + - Competitively bid by purchasing with department chairs assistance.
- (4) Construction/Renovations & Improvements
 - (a) Direct Negotiations:
Direct negotiations by purchasing (or designated representative) under the maximum limit set in Ohio Revised Code Section 3357.16.
 - (b) Competitively Bid:
Competitively bid by purchasing with department chairs assistance for all amounts equal to or greater than the adjusted maximum threshold under the Ohio Revised Code Section 3357:16. Inter-University Contracts, State of Ohio Contracts, GSA Pricing and Cooperative Agreements may be used in lieu of competitive bidding.
 - (c) This section shall apply retroactively to April 1, 2005.
- (5) Waiver of Bidding:
The vice president for business & finance may waive competitive bidding procedures for the following reasons:
 - (a) emergency items needed to keep the college and its programs operational.
 - (b) sole source procurements (form must be completed and approved by the vice president) Sole Source Form is available in the purchasing department.

(c) adding to existing goods or services.

- (6) Returns:
The purchasing department will arrange for the return of unsatisfactory goods or file claims for damaged goods.

(C) The Purchase Requisition

- (1) Purchase Requisition
This form sets forth the necessary details and specifications to guide the purchasing department in buying the desired product.
- (2) Faculty/Signatures required:
Faculty-department chairs, deans, then to the provost (if greater than \$1,000) who will forward to purchasing.
- (3) (Staff /Administration/Signatures required:
Staff-department heads, vice president, then to purchasing
- (4) Use:
The purchase requisition is to be used for purchases of \$250 or more, when a purchase order is required. This is not a formal offer to buy and requires a copy of the purchase order to be sent or phoned to the vendor before delivery of goods can be expected. Pricing and terms will be finalized by purchasing. All requisitions must have appropriate signatures, room number for delivery, and account number or budget to be charged (with funding in budget).
- (5) The purchase requisition may be used to request blanket orders. These are to be used when repetitive orders are placed with one supplier. All blanket orders start July 1 and expire on June 30 of the fiscal year. No blanket order shall exceed \$9,999.

(D) Procedures for Processing Purchase Orders

When a purchase requisition is received, the purchasing department is to date it, check for proper signatures, account number, budget and vendor. The

requisition and original purchase order is forwarded to the vice president for business and finance for final approval.

(E) The Purchase Order

The original purchase order shall include the following:

- (1) Vendor Name
- (2) Date placed
- (3) Terms
- (4) Account number and object code charged
- (5) Quantity
- (6) Description of products
- (7) Pricing
- (8) Freight and handling charges
- (9) Contract # or bid reference (if applicable)

(F) Purchase Order Routing

The completed purchase order is distributed as follows:

- (1) Vendor
- (2) Department Head
- (3) Receiving
- (4) Purchasing

(G) Purchasing Files

The purchasing department shall keep the following information. This information is reported monthly to the vice president for business and finance.

- (1) numerical sequence of purchase orders
- (2) date order was placed
- (3) vendor name
- (4) account number and object code (along with contract # or bid reference)
- (5) name of account number

(6) amount of purchase order

(H) Purchasing Guidelines

The vice president for business and finance or his designated representatives will use the Inter-University Purchasing Group Manual as a guide to correct ethical purchasing procedures. Specific reference is made in the manual to the Ohio Ethics Law (Ch. 102, O.R.C.) which includes the prohibition of using a position to obtain anything of value for personal benefit. The prohibition includes acceptance of gifts or favors from suppliers of good or services. Personal purchases for any employee or board member of an institution through the purchasing department or in the name of the institution are also prohibited. Persons willfully violating the code of ethics will be subject to disciplinary action by the College. The following principles, as advocated by the National Association of Educational Buyers, shall constitute the code of ethics to be followed by staff members in making all purchases for the institution:

- (1) To give first consideration to the objectives and policies of Stark State College.
- (2) To strive to obtain the maximum ultimate value of each dollar of expenditure.
- (3) To cooperate with trade and industrial associations, governmental and private agencies engaged in the promotion and development of sound business methods.
- (4) To demand honesty in sales representation whether offered through the medium of a verbal or written statement; an advertisement, or a sample of the product.
- (5) To decline personal gifts or gratuities.
- (6) To grant all competitive bidders equal consideration, to regard each

transaction on its own merits; to foster and promote fair, ethical and legal trade practices.

- (7) To use only by consent original ideas and designs devised by one vendor for competitive purchasing purposes.
- (8) To accord a prompt and courteous reception in so far as conditions permit to all who call on legitimate business missions.

(I) Payment Requisition

- (1) Definition: This form is to be used when no purchase order is required and expenses have occurred. (This includes items ranging in price from \$1 to \$249.) The completed form with an attached bill or proper signatures is authorization for payment.
- (2) Distribution: Send copy to the accounts payable accountant.
- (3) Approvals:
 - (a) Faculty-division dean or provost who will forward it to the accounts payable accountant.
 - (b) Staff-department head or vice president, then to the accounts payable accountant.
- (4) Use: This is a general purpose form. It is meant to handle the following conditions:
 - (a) Purchased personal services (non-employee)
 - (b) Memberships or Dues
 - (c) Business entertainment (in a non-travel status)
 - (d) New subscriptions or renewals

- (e) Other (any bills presented for payment that do not have a purchase order number).

(J) Petty Cash

- (1) Definition: This fund is to be used when purchases or intended purchases will amount to \$5 or less. A completed short-form payment requisition with an attached bill or proper signatures is authorization for payment or reimbursement.
- (2) Location: The petty cash fund is located in the Business Office and all transactions are handled by the accounts payable accountant.
- (3) Approvals: Faculty and staff-department and division heads, then to the accounts payable accountant.
- (4) Use: This is a general purpose fund designed to provide fast payment or reimbursement for minor expenses.

(K) Report of Business Expenses

- (1) Definition: The completed form with attached bills and proper signatures is authorization for payment or reimbursement.
- (2) Distribution: Send one copy to the accounts payable accountant.
- (3) Approvals:
 - (a) Faculty-division dean or provost who will forward it to the accounts payable accountant.
 - (b) Staff-department head, or vice president, then to the accounts payable accountant.
- (4) Use: This is a general purpose form. It is meant to handle travel expenses while undertaking the official business of the College. Procedures and regulations relating specifically to travel may be found in rule 3357:15-14-10 of the Administrative Code.

(L) Receiving Procedures

- (1) The college receiving clerk is the only person eligible to accept shipment for the College. Each delivery will be inspected for visible or concealed damages, and the proper notations will be made on the transport company's receiving report.
- (2) The packing slip is to be checked by the receiving clerk against items received. Next, the items received should be checked off the purchase order (if applicable).
- (3) Items having a useful life of at least one year and costing \$1,000 or more must be added to the inventory (Object Code 941). All items are to be disbursed to department chairs within 48 hours after they are received.
- (4) The purchasing agent will arrange for the return of unsatisfactory goods or file claims for damaged goods.

3357:15-16-04 Procedures for Accountant of Restricted Fund.

- (A) When the project director submits a proposal to an agency and is notified of the award, the accountant must set up a new account.

- (B) Requirements for setting up new account:
 - (1) Signed contract
 - (2) Notification of award
 - (3) Copy of budget worked out with the director of budget.
 - (4) Request for new-account form signed by project director and approved by the comptroller.
 - (5) Account number assigned by the comptroller after he approves the request for new account.

- (C) Duties for Accountant of Restricted Fund
 - (1) Review of account:
 - (a) Check the grant folder for notification of award or signed contract
 - (b) Set up budget for account
 - (c) Check restricted schedule to see if proper termination date is entered for reporting
 - (d) Review financial regulations to determine what records should be kept
 - (e) Check any equipment and see who has title to it under the project agreement
 - (f) Look for restrictions on spending project funds

 - (2) Analyze Project:
 - (a) General analysis - Made for the account by major object code, 100's, 200's, etc. The control column should balance to the summary of transactions.

- (b) Payroll - Make a spread sheet for each account by individual; this analysis should balance to the combined totals of both 100's and 200's in the summary of transactions.
- (3) Prepare report:
- (a) Check charges.
 - (b) Look for encumbrances.
 - (c) Collect indirect cost.
 - (d) Check report balance to see that it balances with account balance.
 - (e) Review report with grant director.
 - (f) Submit report to vice president for business and finance for Stark State College to sign.
- (4) Agencies action:
- (a) Accept report and send notice of balance carried forward.
 - (b) Disallow expenditures. (Charge expenses back to department.)
 - (c) Final audit - Visit by auditors to review account.
 - (d) Notice of acceptance of final audit from the agency.
- (5) Close grant:
- (a) Compare final balance of the account with the report filed with the agency.
 - (b) Request a stop posting by comptroller. This will stop

all entries to the account, and the account will drop out of the chart of accounts after June 30.

- (c) Maintain all records until the final audit is accepted.

3357:15-16-05 Financial Reports.

Financial Reporting Responsibilities

The vice president for business and finance will file all financial reports for the College as required by the Board of Trustees, Auditor of State, or other agencies as required by law or condition of contracts.

3357:15-16-06 Financial Planning.

(A) Operating Budget

The vice president for business and finance must develop the operating budget to conform to the institutional education plan. All income and expenditures must be reviewed in terms of satisfying the stated goals and objectives as prescribed by the Board of Trustees and the President. The operating budget must take the following costs into consideration: personnel, supplies, travel, equipment, and all other costs necessary to carry out the mission of the College.

(B) Capital Budget

This plan will be developed by the vice president for business and finance to detail how income and expenses will be acquired and utilized to support the physical development plan of the College. The capital budget should take into consideration a review of facilities and capital equipment needs.

(C) Cash Flow

The vice president for business and finance will prepare a monthly cash flow estimate. Investment of surplus funds in securities that meet the approval of the Auditor of State is encouraged. The vice president for business and finance will seek bids from financial institutions with sound reputations. All financial institutions must hypothecate assets to receive awards as required by the Auditor of State.

3357:15-16-07 Reprographic Procedure of Stark State College.

- (A) Reprographics is an attempt to centralize all services needed for the reproduction of all printed material at Stark State College. Services provided by this organization should free administrative assistants to allow them to devote more time to their office functions.
- (B) All printed materials will be brought to the center in ready-to-run condition. Responsibility for proofreading rests with the originating department.
- (C) Work submitted to the center will be given the following priorities:
 - (1) Priority I Material of a critical nature requiring immediate action and having a definite due date. Some examples are: presidential reports, faculty examinations, and faculty and administrative reports with required reporting dates for external organizations.
 - (2) Priority II Material of an important nature, but not requiring immediate action. Some examples are: institutional surveys, announcements of the College events, and faculty and administrative reports for internal use.
 - (3) Priority III Materials required for the operation of Stark State College but of non-critical nature. Some examples are forms, student publications, and printing for external organizations.
 - (4) All work will be processed with as little delay as possible.
- (D) The supervisor will select the most appropriate means of reproducing all printed materials. The method of reproduction will be based on the following criteria:
 - (1) Number of copies
 - (2) Intended use of copies
 - (3) Urgency of requested work
 - (4) Length of time copies are to be kept on file

- (5) Most economical method of reproduction
- (E) The supervisor will time and date stamp all jobs in and out of the center. Each department will be given a "Work Request" form and have a job priority assigned to each work request. The supervisor will assign an estimated date for job completion.
- (F) The first working day of each month, the supervisor will survey all users of the Center to determine the number of copies used in the prior month. A monthly report will be issued to the vice president for business and finance stating departmental usage.

3357:15-16-08 College Discretionary Fund

- (A) The Board of Trustees established the College Discretionary Fund on June 20, 1984 (page 1015) to be used at the president's discretion for supporting activities which serve to promote the interest of Stark State College. The Fund may be used for the following suggested purposes or any purpose which supports the interest of the College. Some examples are:
 - (1) To receive gifts or donations from individuals, agencies, firms, or other groups.
 - (2) To support functions of the Board of Trustees.
 - (3) To support the activities of the president in fostering the interest of Stark State College excluding direct political contributions.
 - (4) To support approved faculty and staff functions.
 - (5) To support approved faculty and staff travel, entertainment, and training.
- (B) The vice president for business and finance will keep all records for the College Discretionary Fund and will report the activities of the fund on a quarterly basis to the Board of Trustees.
- (C) All funds received by the College Discretionary Fund are to be deposited in a separate bank account by the vice president for business and finance.
- (D) The president or the vice president for business and finance are authorized to sign all checks for the College Discretionary Fund.
- (E) Expenditures exceeding \$500 must receive prior approval from the chairman or, in his absence, the vice-chairman of the Board of Trustees of Stark State College.

3357:15-16-09 College Food Policy

1. Purpose.

- a. This policy is to provide guidance for the expenditure of general college funds to provide food at college functions. Food as defined in this policy includes coffee, non-alcoholic refreshments and food of any kind. General college funds as defined in this policy, includes all accounts that derive their funds from the College including all grant accounts. The President's Discretionary Fund and agency accounts, for which the College acts only as fiscal agent, are not considered general college funds.
- b. Generally, food is regarded as a personal expense of employees for which general college funds may not be expended. However, there are certain college events that promote the general good, public purpose and furtherance of the mission of the College for which general college funds can be expended for food.¹ All purchases of food must be customary, reasonable and appropriate for the event. All purchases of food must receive prior approval by the Vice President of the requesting department.

2. Policy

- a. Food can be provided and paid by the College at the following specific events approved by the College Board of Trustees:
 - i. Meetings of the Board of Trustees
 - ii. College-wide Administrative Updates for Employees (once per semester)
 - iii. College-wide Employee Recognition Ceremony (once a year)
 - iv. College-wide Adjunct Instructor Orientation (once per semester per adjunct)
 - v. College-wide New Employee Orientation (once per semester)
 - vi. College-wide Graduation Ceremony (once per semester)
- b. Food can be provided and paid by the College at the following types of events:
 - i. College-wide professional development events lasting at least 4 hours.

- ii. On-site College meetings involving outside organizations, guests, or speakers.
 - iii. Off-site College meetings involving outside organizations, guests, or speakers.
 - iv. Non-credit and contract training classes where the cost of food has been included in the course fee.
- c. General college funds may not be used to purchase food for any event not approved above.
- d. This policy is not intended to restrict employees from spending their own funds to provide food at any event.
- e. This policy is not intended to supersede the food allowance while on travel status as described in section 3357.15-14-10 of the College's Policies and Procedures Manual.
- f. This policy is not intended to restrict the use of the President's Discretionary Fund for the purchase of food.

3357:15-16-10 Disposal of Surplus Equipment.

- (A) Periodically, the College has equipment that is no longer useful. Equipment is considered surplus once it has surpassed its useful life. This occurs when equipment is broke, repair costs exceed fifty percent of the value of the item or the equipment is obsolete.
- (B) The department head must declare the item as surplus with the approval of the dean/provost/vice president in charge of the area and notify the plant fund accountant.
- (C) The plant fund accountant will work with the purchasing agent to dispose of all surplus equipment in the following manner:
 - (1) If the equipment is still useful it will be offered to other College departments.
 - (2) If the College has a large amount of surplus equipment (\$5,000) a public sale will be held.
 - (3) If the College can not use the equipment it will be offered to schools district and non-profit agencies in the community.
 - (4) Equipment that has no use or value will be properly disposed of or sold for salvage value.
- (D) The vice president for business and finance shall have final authority over the disposal of all surplus equipment as provided by the appropriate laws or regulations of the State of Ohio and the United States and its agencies.