

SOUTH GEORGIA COLLEGE

Business Office Policies & Procedures Manual

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Account Number Structure

The object of this material is to provide a basic explanation of the account numbering system in the PeopleSoft Accounting System of South Georgia College. A thorough explanation of the Board of Regents Account numbering system can be found on the web at <http://www.usg.edu/gafirst/financials/>.

The structure of the BOR Account Number is the same for all types of accounts (balance sheet, revenue, and expenditure); but the fields, or components of the accounts, vary according to the type of account. The differences will be shown graphically in the following sections.

Each Account is grouped into seven principal fields that may contain up to five characters as follows on the next four pages:

Balance Sheet
Revenues
Expenditures (Financial Accounts)
Expenditures (Project Accounts)

Following is a brief description of the segments comprising the Board of Regents Chart of Accounts.

Fund Group - Fund Group is an accounting entity with a self-balancing set of accounts consisting of assets, liabilities and fund balance.

10000	Education and General
12000	Auxiliary Enterprises
13000	Student Activities
14000	Continuing Education
15000	Indirect Cost Recoveries
16000	Technology Fees
20000	Restricted Ed & General
30000	Federal Loan
31000	Institutional Loan
40000	Endowment
41000	Term Endowment
42000	Quasi Endowment
50000	Unexpended Plant
51000	Renewal & Replacement of Plant
52000	Investment in Plant
60000	Agency-Funds on Deposit
61000	Agency-Designated Scholarships
62000	Agency-Payroll Operations

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Program - The Program is a group of related activities having as their purpose the accomplishment of a major service or program for which the institution is responsible. A five digit, numeric code is used to designate this.

Programs and their numbering ranges can be categorized as follows:

General Academic Instruction	11000 - 11999
Individual or Project Research	12000 - 12999
Community Services	13000 - 13999
Academic Support	14000 - 14999
Student Services	15000 - 15999
Institutional Support	16000 - 16999
Physical Plant Administration	17000 - 17999
Scholarships	18000 - 18999
Mandatory Transfers	19000 - 19999
Student Housing	21000 - 21999
Cafeteria	22000 - 22999
Stores and Shops	23000 - 23999
Campus Transportation	25000 - 25999
Ops & Maint-Aux Plant	26000 - 26999
Other Service Units	27000 - 27999
Intercollegiate Athletics	28000 - 28999
Transfers-Mandatory	29000 - 29999

Class - The Class is a five-digit, numeric code that indicates the origin of revenue funds. Current codes are as follows:

General or State Funds	10000 - 19999
Departmental Sales and Services - General	41000 - 41999
Departmental Sales and Services - Auxiliary	42000 - 42999
Departmental Sales and Services - Athletics	43000 - 43999
Sponsored - Federal	61000
Sponsored - State	62000
Sponsored - Local	63000
Sponsored - Private	64000
Sponsored - Endowment	65000

Department ID - The Department ID is a seven digit, numeric code that describes the organizational unit (usually a department) originating financial transactions.

Project - The Project designator, a three digit code, identifies the sponsored project originating financial transactions.

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Account - The six digit, numeric Account Code provides a method of classifying expenditures according to what is received in return for the expenditures, e.g., personal services, travel, operating supplies and expense and equipment.

The numbering of object codes proceeds as follows:

- 500000-599999 Personal Services Expenditures
- 600000-699999 Travel Expenditures
- 700000-799999 Operating Supplies and Expense
- 800000-899999 Equipment

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Agency Funds

Agency Funds are used by campus units to hold funds that do not belong to the College. The following definition describes the types of accounts that qualify as Agency Funds.

The Board of Regents of the University System of Georgia allows South Georgia College to establish accounts to perform educational and administrative tasks as needed. Departments, organizational units, individuals, or groups may request establishment of accounts.

This category includes funds held by the College as fiscal agent for individual students, faculty, staff, and organizations. South Georgia College is holding these funds temporarily and has no claim to them. Such funds are categorized as follows:

- General Deposits
- Student Deposits
- Scholarships - Private
- Student Clubs and Activities
- Payroll Deductions
- Other Agency Funds

Establishing an Agency Fund Account

The following procedure provides directions for the establishment of an Agency Fund account.

Departments, organizational units, individuals, or groups may request that the Business Office establish an Agency Fund account that falls within the definition of such an account.

Agency funds are moneys held by an institution acting as custodian or fiscal agent. The moneys are deposited with the institution for safekeeping, to be used or withdrawn by the depositor at will. These funds may be held on behalf of students, faculty, staff, organizations, or some other third party.

Closing an Agency Fund Account

Account custodians should request termination of agency funds that are no longer required. The Business Services Department will periodically review all agency fund accounts to determine which accounts should be closed due to little or no activity. Account custodians are contacted prior to any action being taken.

The account custodian should send a memorandum to Business Services requesting that the account be closed. When the request has been processed, the account custodian will receive written notification from the Business Services Department that the account has been closed.

The disposition of balances left in the accounts will be handled on an individual basis.

Using an Agency Fund Account

Agency funds must at all times maintain a positive cash balance unless prior written approval has been obtained from the Director of Business Services.

The individual designated as Account Custodian has the responsibility to ensure that proper documentation procedures are followed for accounts that they control, and to ensure that only authorized expenditures are

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made from their accounts. Any unauthorized expenditures which appear on a monthly accounting report should be reported to the Business Services Department. Further, the Account Custodian is responsible for exercising appropriate care in reviewing and approving transactions that result in an expenditure of funds from any of their accounts.

AGENCY FUND ACCOUNTS

ACCOUNT NAME	CONTACT	PURPOSE	FINAL DISPOSITION
General			
American Institute of Banking	Closed		
Continuing Education Activity Fees	Elaine Puri Continuing Ed	Accumulate fees and payments related to CE non-credit courses	General Income
Georgia Incentive Scholarships	Closed		
Nursing Insurance	Nursing Dept	Records charges for nursing insurance required for all nursing student and the premium payments	General Income
Nursing Matching Funds-Local	Closed		
Phi Beta Lambda Club	Club Advisor	Phi Beta Lambda is a national organization for any student interested in business. Funds going into the account are from fundraisers and dues. Expenditures include payment of dues to national/state organization, meeting expense, and student travel.	Returned to organization
Phi Theta Kappa Club	Club Advisor	Phi Theta Kappa is the Kappa Sigma Chapter of the national junior college scholastic fraternity. Funds going into the account are from fundraisers and dues. Expenditures include payment of dues to national/state organization, meeting expense, and student travel.	Returned to organization
Science Fair	Science/Math Department	The college hosts the district science fair annually. Additions to the account come from the district organization. Expenditures from the account includes costs associated with the Fair	Returned to organization
SNAG/GANS Club	Club Advisor	GANS is a local affiliate of the Georgia Association of Nurses. Funds going into the account are from fundraisers and dues. Expenditures include payment of dues to national/state organization, meeting expense, and student travel.	Returned to organization
SOBU Club	Club Advisor	The Society of Black Units is a student organization that promotes black unity and contributions of the black culture in the national heritage. Expenditures are for the support of Black History Week, meeting expenses, and community service activities.	Returned to organization
S.P.A.G.E.	Club Advisor	The Students Professional Association of	Returned to

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		Georgia Educators is an organization for education majors or persons interested in education. Funds going into the account are from fundraisers and dues. Expenditures include payment of dues to national/state organization, meeting expense, and student travel.	organization
Theater Club	Club Advisor	The Theater Club is an organization for persons interested in theater. Funds going into the account are from fundraisers and dues. Expenditures include payment of dues to national/state organization, meeting expense, and student travel.	Returned to organization
Matching Funds-Perkins	Closed		
PLUS Loans	Closed		
Association for General/Liberal Studies	Closed		
PREP	Closed		
Science Olympiad	Science/Math	The college hosts a Science Olympiad annually. Additions to the account come from the state sponsor. Expenditures from the account include costs associated with the event.	General income
Waycross Nursing Program	Business Office	Clearing account for Waycross Nursing Program	Zeroed annually
Regents Commission on Libraries	Closed		
Ga Association of Two Year College's - Annual Meeting	Closed		
Health Insurance - Special Assessment	Closed		
Academic Council Math Subjects			
South Georgian Newspaper	Club Advisor	The Club is an organization for persons interested in newspaper production. Funds going into the account are from fundraisers and dues. Expenditures include payment of dues to national/state organization, meeting expense, and student travel.	Returned to organization
Costa Rica Study Abroad	Tiffany Briceno	Proceeds for fundraising to cover expenses of annual trip	Returned to organization
Student Health Insurance Plan	VP Student Affairs	Clearing account for health insurance premiums paid for CRMC contract	Zeroed
SGREC – Agency	Business Office	Clearing account for fees paid by students for VSU fees	Zeroed
Federal Funds			
Federal Funds/Office of Education	Business Office	Clearing account for Federal funds drawdowns	Zeroed annually
Federal Funds/Overawards Prior Year	Business Office	Receipts from repayment of Federal overawards	Dept of Education
Scholarships			

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Miscellaneous Scholarships	Business Office/ Financial Aid	Additions/disbursements of scholarships	Zeroed
Regents Scholarship	Business Office/ Financial Aid	Additions/disbursements of scholarships	Zeroed
SGCF-Academic Scholarship	Business Office	Additions/disbursements of scholarships	Reimbursed
SGCF-Bowden/Gibson	Business Office	Additions/disbursements of scholarships	Reimbursed
SGCF-Adams Scholarship	Business Office	Additions/disbursements of scholarships	Reimbursed
SGCF-Class of 1943	Business Office	Additions/disbursements of scholarships	Reimbursed
SGCF-Anderson DC Scholarship	Business Office	Additions/disbursements of scholarships	Reimbursed
SGCF-Cady, Harry & Nell	Business Office	Additions/disbursements of scholarships	Reimbursed
SGCF-Anderson Marion Scholarship	Business Office	Additions/disbursements of scholarships	Reimbursed
SGCF-Anderson Athletic Scholarship	Business Office	Additions/disbursements of scholarships	Reimbursed
SGCF-Athletic Scholarship	Business Office	Additions/disbursements of scholarships	Reimbursed
SGCF-American Legion Post 18	Business Office	Additions/disbursements of scholarships	Reimbursed
SGCF-Citizens Security Bank	Business Office	Additions/disbursements of scholarships	Reimbursed
SGCF-Bailey Families Scholarship	Business Office	Additions/disbursements of scholarships	Reimbursed
SGCF-Baseball Scholarship	Business Office	Additions/disbursements of scholarships	Reimbursed
SGCF-Edwards Scholarship	Business Office	Additions/disbursements of scholarships	Reimbursed
SGCF-Belk Scholarship	Business Office	Additions/disbursements of scholarships	Reimbursed
SGCF-Bowden Scholarship	Business Office	Additions/disbursements of scholarships	Reimbursed
SGCF-Bradley Scholarship	Business Office	Additions/disbursements of scholarships	Reimbursed
SGCF-James Scholarship	Business Office	Additions/disbursements of scholarships	Reimbursed
SGCF-Brooks Scholarship	Business Office	Additions/disbursements of scholarships	Reimbursed
SGCF-Dutch Quality House	Business Office	Additions/disbursements of scholarships	Reimbursed
SGCF-Golden Alumni Scholarship	Business Office	Additions/disbursements of scholarships	Reimbursed
SGCF-Coffee County Bank	Business Office	Additions/disbursements of scholarships	Reimbursed
SGCF-Coats & Clark	Business Office	Additions/disbursements of scholarships	Reimbursed
SGCF-Coca Cola	Business Office	Additions/disbursements of scholarships	Reimbursed
SGCF-Coffee Hospital	Business Office	Additions/disbursements of scholarships	Reimbursed
SGCF-Williams Hiram & Lucy	Business Office	Additions/disbursements of scholarships	Reimbursed
SGCF-Coffee Retired Teachers	Business Office	Additions/disbursements of scholarships	Reimbursed
SGCF-Ricketson-Royals	Business Office	Additions/disbursements of scholarships	Reimbursed
SGCF-Crider Scholarship	Business Office	Additions/disbursements of scholarships	Reimbursed
SGCF-Lions International-Dukes	Business Office	Additions/disbursements of scholarships	Reimbursed
SGCF-Davis (R) Scholarship	Business Office	Additions/disbursements of scholarships	Reimbursed
SGCF-Davis (V) Scholarship	Business Office	Additions/disbursements of scholarships	Reimbursed
SGCF-Davis (WP) Scholarship	Business Office	Additions/disbursements of scholarships	Reimbursed
SGCF-Deen Scholarship	Business Office	Additions/disbursements of scholarships	Reimbursed
SGCF-London Studies Abroad	Business Office	Additions/disbursements of scholarships	Reimbursed
SGCF-Exchange Club-Coffee City	Business Office	Additions/disbursements of scholarships	Reimbursed
SGCF-Exchange Club-Douglas	Business Office	Additions/disbursements of scholarships	Reimbursed
SGCF-Elixir Scholarship	Business Office	Additions/disbursements of scholarships	Reimbursed
SGCF-Farm Bureau Scholarship	Business Office	Additions/disbursements of scholarships	Reimbursed

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SGCF-Farrar Minority	Business Office	Additions/disbursements of scholarships	Reimbursed
SGCF-Farrar (A) Scholarship	Business Office	Additions/disbursements of scholarships	Reimbursed
SGCF-Farrar (M) Scholarship	Business Office	Additions/disbursements of scholarships	Reimbursed
SGCF-Floyd Scholarship	Business Office	Additions/disbursements of scholarships	Reimbursed
SGCF-Frier Scholarship	Business Office	Additions/disbursements of scholarships	Reimbursed
SGCF-Frier/Nurse Scholarship	Business Office	Additions/disbursements of scholarships	Reimbursed
SGCF-Farrar Mamie L	Business Office	Additions/disbursements of scholarships	Reimbursed
SGCF-Griffin Scholarship	Business Office	Additions/disbursements of scholarships	Reimbursed
SGCF-Gold Kist Scholarship	Business Office	Additions/disbursements of scholarships	Reimbursed
SGCF-Alltel Scholarship	Business Office	Additions/disbursements of scholarships	Reimbursed
SGCF-Hargrave Scholarship	Business Office	Additions/disbursements of scholarships	Reimbursed
SGCF-Hall Scholarship	Business Office	Additions/disbursements of scholarships	Reimbursed
SGCF-Hanna Scholarship	Business Office	Additions/disbursements of scholarships	Reimbursed
SGCF-Kicklighter Scholarship	Business Office	Additions/disbursements of scholarships	Reimbursed
SGCF-International Physicians	Business Office	Additions/disbursements of scholarships	Reimbursed
SGCF-Kiwanis Scholarship	Business Office	Additions/disbursements of scholarships	Reimbursed
SGCF-Lions Int'l-Brown Scholarship	Business Office	Additions/disbursements of scholarships	Reimbursed
SGCF-Lions Int'l Jones Scholarship	Business Office	Additions/disbursements of scholarships	Reimbursed
SGCF-Lions International Barnett	Business Office	Additions/disbursements of scholarships	Reimbursed
SGCF-Lions Wilson Scholarship	Business Office	Additions/disbursements of scholarships	Reimbursed
SGCF-Lions International-Nye	Business Office	Additions/disbursements of scholarships	Reimbursed
SGCF-Lott (C) Scholarship	Business Office	Additions/disbursements of scholarships	Reimbursed
SGCF-Lott (L) Scholarship	Business Office	Additions/disbursements of scholarships	Reimbursed
SGCF-Martin/Faulkner	Business Office	Additions/disbursements of scholarships	Reimbursed
SGCF-McQuirk Scholarship	Business Office	Additions/disbursements of scholarships	Reimbursed
SGCF-Moorman Scholarship	Business Office	Additions/disbursements of scholarships	Reimbursed
SGCF-Myles Green Scholarship	Business Office	Additions/disbursements of scholarships	Reimbursed
SGCF-PCC Scholarship	Business Office	Additions/disbursements of scholarships	Reimbursed
SGCF-Wine & Spirits	Business Office	Additions/disbursements of scholarships	Reimbursed
SGCF-Perkins Scholarship	Business Office	Additions/disbursements of scholarships	Reimbursed
SGCF-Richey Scholarship	Business Office	Additions/disbursements of scholarships	Reimbursed
SGCF-Rotary Scholarship	Business Office	Additions/disbursements of scholarships	Reimbursed
SGCF-Rotary Charter Members	Business Office	Additions/disbursements of scholarships	Reimbursed
SGCF-Stubbs Scholarship	Business Office	Additions/disbursements of scholarships	Reimbursed
SGCF-Turrentine Scholarship	Business Office	Additions/disbursements of scholarships	Reimbursed
SGCF-Summerlin Scholarship	Business Office	Additions/disbursements of scholarships	Reimbursed
SGCF-Williams Family Scholarship	Business Office	Additions/disbursements of scholarships	Reimbursed
SGCF-Vickers Scholarship	Business Office	Additions/disbursements of scholarships	Reimbursed
SGCF-Johnson Bob Scholarship	Business Office	Additions/disbursements of scholarships	Reimbursed
SGCF-Class of 1942 – Scholarship	Business Office	Additions/disbursements of scholarships	Reimbursed
SGCF-Dismuke Scholarship	Business Office	Additions/disbursements of scholarships	Reimbursed
SGCF-Doling Scholarship	Business Office	Additions/disbursements of scholarships	Reimbursed
SGCF-GA Firefighters Scholarship	Business Office	Additions/disbursements of scholarships	Reimbursed

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SGCF-Great Comm Scholarship	Business Office	Additions/disbursements of scholarships	Reimbursed
SGCF-Holly Hobbs Members	Business Office	Additions/disbursements of scholarships	Reimbursed
SGCF-Cathy Heck Scholarship	Business Office	Additions/disbursements of scholarships	Reimbursed
SGCF-Marcraft Scholarship	Business Office	Additions/disbursements of scholarships	Reimbursed
SGCF-Pepsi Scholarship	Business Office	Additions/disbursements of scholarships	Reimbursed
SGCF-Petiprin Scholarship	Business Office	Additions/disbursements of scholarships	Reimbursed
SGCF-President Choice Scholarship	Business Office	Additions/disbursements of scholarships	Reimbursed
PAYROLL			
Payroll Deduct-Garnishment	Payroll Office	Accumulate employee share of deducts	Zeroed
Payroll Deduct-Preferred Provider	Payroll Office	Accumulate employee share of deducts	Zeroed
Payroll Deduct-Dental-Insurance	Payroll Office	Accumulate employee share of deducts	Zeroed
Payroll Deduct-Ltd2 -Provident	Payroll Office	Accumulate employee share of deducts	Zeroed
Payroll Deduct-Fed Withholding	Payroll Office	Accumulate employee share of deducts	Zeroed
Payroll Deduct-F I C A Taxes	Payroll Office	Accumulate employee share of deducts	Zeroed
Payroll Deduct-Def Comp Plan	Payroll Office	Accumulate employee share of deducts	Zeroed
Payroll Deduct-Garnishee of Wages	Payroll Office	Accumulate employee share of deducts	Zeroed
Payroll Deduct-Employee-life	Payroll Office	Accumulate employee share of deducts	Zeroed
Payroll Deduct-Dependent-life	Payroll Office	Accumulate employee share of deducts	Zeroed
Payroll Deduct-Insurance-Health	Payroll Office	Accumulate employee share of deducts	Zeroed
Payroll Deduct-Employee-loans	Payroll Office	Accumulate employee share of deducts	Zeroed
Payroll Deduct-Earned Income Credit	Payroll Office	Accumulate employee share of deducts	Zeroed
Payroll Deduct-State Charitable	Payroll Office	Accumulate employee share of deducts	Zeroed
Payroll Deduct-Rentals Withheld	Payroll Office	Accumulate employee share of deducts	Zeroed
Payroll Deduct-U.S. Savings Bonds	Payroll Office	Accumulate employee share of deducts	Zeroed
Payroll Deduct-GA State W/h Taxes	Payroll Office	Accumulate employee share of deducts	Zeroed
Payroll Deduct-SGC Foundation Inc	Payroll Office	Accumulate employee share of deducts	Zeroed
Payroll Deduct-Supplemental Life 3	Payroll Office	Accumulate employee share of deducts	Zeroed
Payroll Deduct-Tax Sheltered Annuity	Payroll Office	Accumulate employee share of deducts	Zeroed
Payroll Deduct-TRS Employee	Payroll Office	Accumulate employee share of deducts	Zeroed
Payroll Deduct-LTD -Provident	Payroll Office	Accumulate employee share of deducts	Zeroed
Payroll Deduct-Medicare Sup	Payroll Office	Accumulate employee share of deducts	Zeroed
Payroll Deduct-FICA/Medicare	Payroll Office	Accumulate employee share of deducts	Zeroed
Payroll Deduct-Dependent Lf-3500	Payroll Office	Accumulate employee share of deducts	Zeroed
Payroll Deduct-Dependent Lf-10000	Payroll Office	Accumulate employee share of deducts	Zeroed
Payroll Deduct-ORP1-TIAA	Payroll Office	Accumulate employee share of deducts	Zeroed
Payroll Deduct-ORP2-VALIC	Payroll Office	Accumulate employee share of deducts	Zeroed
Payroll Deduct-TSA Equitable	Payroll Office	Accumulate employee share of deducts	Zeroed
Payroll Deduct-TSA TIAA-CREF	Payroll Office	Accumulate employee share of deducts	Zeroed
Payroll Deduct-Athletic Loans	Payroll Office	Accumulate employee share of deducts	Zeroed
Payroll Deduct-General Loans	Payroll Office	Accumulate employee share of deducts	Zeroed
Payroll Deduct-LTD3 Insurance	Payroll Office	Accumulate employee share of deducts	Zeroed
Payroll Deduct-LTD4 Insurance	Payroll Office	Accumulate employee share of deducts	Zeroed
Payroll Deduct-Cancer Insurance	Payroll Office	Accumulate employee share of deducts	Zeroed

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Payroll Deduct-Tax Levy	Payroll Office	Accumulate employee share of deducts	Zeroed
Payroll Deduct-Credit Union(partial)	Payroll Office	Accumulate employee share of deducts	Zeroed
Payroll Deduct-Employee GA DefCon	Payroll Office	Accumulate employee share of deducts	Zeroed
Payroll Deduct-TSA VALIC	Payroll Office	Accumulate employee share of deducts	Zeroed
Employer Liability-FICA/Medicare	Payroll Office	Accumulate employer share of deducts	Zeroed
Employer Liability-FICA	Payroll Office	Accumulate employer share of deducts	Zeroed
Employer Liability-Group Life	Payroll Office	Accumulate employer share of deducts	Zeroed
Employer Liability-Group Health	Payroll Office	Accumulate employer share of deducts	Zeroed
Payroll Deduct-ORP3-20 th Century	Payroll Office	Accumulate employee share of deducts	Zeroed
Employer Liability-TRS-General	Payroll Office	Accumulate employer share of deducts	Zeroed
Payroll Deduct-ORP4-Fidelity	Payroll Office	Accumulate employee share of deducts	Zeroed
Employer liability-ORP1-TIAA	Payroll Office	Accumulate employer share of deducts	Zeroed
Employer Liability-ORP2-VALIC	Payroll Office	Accumulate employer share of deducts	Zeroed
Employer Liability-ORP3-20thCentury	Payroll Office	Accumulate employer share of deducts	Zeroed
Employer Liability-ORP4-Fidelity	Payroll Office	Accumulate employer share of deducts	Zeroed
Tuition Remission	Payroll Office	Accumulate employer share of deducts	Zeroed
Employer Liability-PPO Health	Payroll Office	Accumulate employer share of deducts	Zeroed

The above list may not contain all active account numbers. Refer to PeopleSoft Financials.

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Emergency Procedures for Check Preparation

In the event of system failure at South Georgia College, the following steps would be taken to ensure timely payment of financial obligations both to employees and to vendors.

1. Notify OIIT of system failure and request a time frame of expected down time.
2. If down time warrants, obtain contact information from OIIT for the nearest facility that has operational system access.
3. Contact that system business office to arrange a time that South Georgia College could access the accounting system from their facility.
4. Make preparations to travel to that facility to prepare checks.
5. Payroll direct deposits will be completed by duplicating prior payroll data then making adjustments to actual when payroll is actually performed in our system.

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Cash Handling Procedures

This procedure provides general guidelines for the handling of cash and checks received (called "Cash Receipts") by campus units.

Funds Received by departments or units of the College must be deposited at the Cashier's Office.

All units that receive cash or checks will transmit deposits to the Cashier's Office on a timely basis.

Checks and cash must be kept in secure locations at all times.

Each department/unit is responsible for the funds it receives for the College. Cash receipts must be officially recorded on a cash register, approved validating equipment, or in official pre-numbered receipt books.

All checks in payment of amounts due the College must be made payable to "South Georgia College." Checks should not be made payable to departments, department heads, or any College officials or employees designated by name. If checks are received with the payee improperly designated, but yet deemed acceptable for deposit to South Georgia College, they should be appropriately endorsed as payable to South Georgia College so that they can be properly endorsed to the credit of the College by the Cashier's Office.

If checks of a repetitive nature are received without the proper payee designation, the drawer should be informed to make future checks payable to "South Georgia College." South Georgia College does not accept counter checks.

Cash should never be transmitted through campus mail.

Bookstore deposits are to be made on a timely basis. A cash transmittal form and Z-tapes must accompany the deposit. (See Forms – Page 1)

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Gift Deposits

It is the policy of South Georgia College to encourage all donors to make their gifts payable to the South Georgia College Foundation Inc.(SGCF), a charitable corporation that receives and manages contributions made for the benefit of South Georgia College. The Foundation is a 501(c)(3) organization, qualified to receive tax-deductible contributions under the Internal Revenue Code.

Anyone soliciting support for the College should request that donations be made to the South Georgia College Foundation Inc., rather than the College.

All checks and securities intended as donations to South Georgia College Foundation should be forwarded to the Director of College Relations and Advancement for acceptance and acknowledgment.

Checks payable to the College should be directed to the Business Services Department for deposit.

No attempt should be made to deposit a check to any entity other than the Payee. Under no circumstances should a check be modified to change the Payee.

All checks payable to the Foundation should be sent to the Director of College Relations and Advancement.

Any gift accepted by an employee of the College must follow procedures established by the Governor's "Ethics in Government Policy"

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Check Cashing

As a convenience to students, faculty and staff, the Business Services Office provides check cashing privileges.

The Business Services Office maintains a complete record of all returned checks. Anyone who writes a bad check to the College will receive a warning notification from the Director of Business Services.

Anyone who writes a second bad check will have his or her check cashing privileges revoked permanently. There will be no exceptions permitted to this policy without written approval from either the Director of Business Services or Vice President for Business Affairs.

Individuals who have had their privileges revoked for exhibiting a pattern of writing bad checks are permanently barred from having those privileges reinstated.

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Petty Cash Establishment and Maintenance

A Petty Cash Fund is used by campus departments to purchase office supplies or other inexpensive items used in the daily activities of the office. Requests for petty cash should be made by presenting a properly prepared Departmental Request form to the Cashier. A department may make several purchases from the fund and accumulate the costs on one Departmental Request Form.

Permanent Petty Cash Funds have been established as follows:

Cashier's Office	\$3,000
Post Office	125
Physical Plant	250
Bookstore	500
Student Activities/Dorm	700

The Director of Business Services will make periodic unannounced cash counts. Cash on Hand plus any unreimbursed amounts should always equal the total amount of the fund. If an overage or shortage exists, this information must be provided to the Cashier's Office immediately and be adjusted in the next reimbursement.

If changes to the established amounts become necessary, a new Departmental Request Form must be submitted noting the existence of the current petty cash fund.

Personal checks cannot be cashed or advances should not be made out of the petty cash fund unless specifically authorized by the Cashier's Office.

Excluded from petty cash purchases are items covered by State and College contracts. All contract items must be purchased through normal College purchasing procedures using the Departmental Request Form (Request for Supplies or Services). Travel, parking, per diem/fees, sales tax, registration or memberships may not be reimbursed from petty cash.

Receipts should be marked "PAID" at the time of purchase. They must reflect the name of the vendor, date of purchase, list each item purchased; and indicate the price per item and the total price for the quantity received. Receipts should be attached to a completed Departmental Request Form.

Petty cash advances are normally limited to \$100 per requests. Amounts greater than \$100 will be processed for reimbursement check made payable to the individual.

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TICKET SALES

All tickets for campus events must be processed through the Business Office. No department or organization is to purchase tickets independently. Tickets for an event may be requested from the Cashier's Office. Beginning and ending ticket numbers are noted in the ticket log.

Ticket sales proceeds must be transmitted to the Cashier's Office in a timely manner. A cash transmittal form must be prepared and returned to the Cashier's Office along with unused tickets and ticket stubs for all purchased tickets. A cash receipt is then prepared with applicable sales tax being deducted at that time.

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Budgets

The Vice President for Business Affairs is to prepare, maintain, monitor and report all institutional budgets at the College according to established Institutional and Board of Regents (BOR) policies. The South Georgia College budgets express the intentions of the College in terms of dollars. These intentions include a yearly plan for the College that is reflected in the Annual (Original) Operating Budget. Any changes made during the fiscal year must be reflected through an amendment process.

The President of the College is held responsible by the Board of Regents of the University System for planning and administering all programs and related budgets for the College. Administrative and planning responsibility for budgetary units within South Georgia College is delegated by the President to the President's Administrative Staff and by them (if desired) to the Directors and Department Heads.

The budgets for South Georgia College, comprised of Resident Instruction, Auxiliary Enterprises, Student Activity Funds and Capital Funds include all the financial operating resources available to South Georgia College during a given year.

The budget for the academic core and Student Services Division, plus executive management and all general College support activities (e.g. Library, Business Affairs, Computer Services, Plant Operations, etc.) is referred to as the "Resident Instruction Budget."

Annual (Proposed) Operating Budget

The South Georgia College budget expresses in terms of dollars the funded programs and plans of the College for the budget year and the estimated income by sources necessary to finance those programs and plans. Budgetary approval by the Board of Regents of the University System of Georgia and by the College administration constitutes authorization to expend the funds as budgeted and to collect the anticipated income. The approved budget is the primary instrument of fiscal control and must contain all income and expenditures of the College.

Budget Amendments

The original budget may not reflect the true expenditure pattern of a budget unit. Therefore, each budget should be amended whenever operating conditions reflect a material deviation from the original budget estimate. Budget amendments are a tool to enable budget managers to manage their units by reflecting changed plans for expending funds.

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Public Safety

The Public Safety Department is the primary law enforcement agency on campus. The department is recognized by the Peace Officers Standards and Training Council as a police agency and its authority stems from Georgia law.

Further information concerning Public Safety is included in the SGC Public Safety Information booklet.

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Plant Operations

The Director of Physical Plant under the direction of the Vice President for Business Affairs, is responsible for maintaining the South Georgia College Physical Plant. This is accomplished through delegation of authority and responsibility to the various supervisors of the various sections/departments within Plant Operations.

Further details are provided in the Physical Plant Policies and Procedures Manual.

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Payroll

The Payroll Department reports to the Director of Payroll/Personnel and is responsible for the rendering of all payroll payments to all employees associated with South Georgia College. The department must ensure that all properly authorized deductions have been made and that all checks/advices are delivered to the correct location.

Further information concerning payroll is included in the SGC Personnel Manual

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Human Resources

The Director of Payroll/Personnel reports to the Vice President for Business Affairs and is responsible for the management and operation of the campus Payroll and Personnel offices and to ensure compliance and continued affirmative implementation of the Affirmative Action policy of South Georgia College.

Further information concerning personnel policies and practices is included in the SGC Personnel Manual

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Inventory Control

The Inventory Control Coordinator reports directly to the Vice President for Business Affairs and performs this function in accordance with state regulations, laws and Board of Regents Policy.

The Inventory Control Coordinator is responsible for maintaining a perpetual central inventory from information provided on a continuing basis by the Business Office and various departments on campus.

The Inventory Control Coordinator records acquisitions, decals equipment/furniture, records dispositions of equipment/furniture, and verifies and prepares reports of periodic inventories and audits.

Risk Management is also a function of the Inventory Control Coordinator. All missing, stolen or damaged property, regardless of value must be reported to the Inventory Control Coordinator who will comply with state regulations and file appropriate reports.

Laws of the State of Georgia (50 O.C.G.A. 5-59 and 16-160 and 161) require the Department of Administrative Services (DOAS) to maintain an accurate central inventory of movable equipment owned by the state. Under these laws and the regulations of DOAS, the College is required to maintain a perpetual inventory of all movable equipment. This inventory must be kept current and available for inspection. Detailed changes must be filed periodically

The Board of Regents Business Procedures Manual, Section I, pages 47-48 refer to the need to comply with the laws through maintenance of a detailed inventory record at each institution.

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Inventoried Equipment

Inventoried Equipment is an item with a purchase price of \$3,000 or above, is non-consumable and does not fasten to a building.

In addition to these requirements, the following definition is to help clarify the equipment classification of items purchased as a system:

A system of components should be classified as inventoried equipment when the system cost is over \$3,000 and the components meet the above listed criteria for equipment. Examples of this are microcomputer systems, audio amplification and broadcast systems, and video editing systems.

Small Value Property (SVP) is equipment that, at the time of purchase, has a cost of \$100 up to \$2,999.99. These items are not required to be on the Master inventory listing of the College in Inventory Control.

Surplus Equipment is equipment that is not longer of use to assigned division/department. The laws of the State of Georgia require that all property, inventoried, small value property, and all supplies be disposed of through the Surplus Property system of the state. (See Forms – Page 2) This does not include items that are normally considered to be trash or waste, which is determined by Inventory Control. Inventory Control will work with DOAS and college personnel to meet the requirements of these laws and regulations.

Relocation or transfer of equipment to another division/department must be coordinated with Inventory Control to assure required documentation is completed and assets are reassigned accordingly. (See Forms – Page 3)

When an item becomes surplus, a Property Transfer Form must be completed and forwarded to Inventory Control who will coordinate a time for the item(s) to be removed from their location. The item(s) become property of Inventory Control and will be relocated or disposed of as stated by DOAS and Board of Regents Policy.

Obsolete Equipment is equipment that is not longer of use to any division or department. Inventory Control is solely responsible for arrangements through the State to remove any property from the campus.

The Inventory Control Coordinator will assign a college identification number to inventoried equipment. This number will be an affixed decal, usually applied at Central Receiving at the time of receipt.

A complete physical inventory is to be completed no less than every two years with reconciliation of the master inventory records to accounting files each year as a part of year-end closing procedures.

Equipment purchased from Federal or State Agencies must be placed on the inventory records. Federal regulations require their property to remain in use for at least three years.

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Gifts

Items received as gifts should be assigned a value based on either the value established by the donor or at the estimated fair market value.

The fair market value can be estimated from a recorded price of a similar item previously reported or other sources of information that may be available.

Department personnel should never declare a value for such equipment for the donor to use in tax related matters.

When the estimated cost is \$3,000 or more, the department inventory coordinator will contact Property Control and provide the appropriate documents to show the source and value of the gift and have the item added to the property records.

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Property Use

Property such as personal computers or similar items may be removed from a campus to the home of an employee or an off campus site when the purpose is for business use. The Inventory Control Coordinator should be notified in writing and keep documentation on file to indicate the location of all property removed from the campus.

Personal items will not be inventoried, tagged, or insured. The responsibility for such equipment rests entirely on the owner. College insurance does not provide coverage for personally owned equipment.

Within this policy, the College cannot transport or repair items that are not agency owned. The department head approving expenditures for these transactions becomes personally responsible for any costs incurred by the College.

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Stolen, Damaged or Unlocated Items

Public Safety must be immediately notified by the department of any equipment missing, stolen or damaged by malicious acts. They will complete an Incident Report and provide a copy to the Inventory Control Coordinator who will file any insurance claims, if applicable.

Transfer of Equipment

The Inventory Control Coordinator should be notified when inventoried equipment items are transferred to another department or building. An Equipment Location Change Receipt should be completed for each piece of equipment that is relocated. (See Forms – Page 3)

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Purchasing

The Purchasing Department under the direction of the Vice President for Business Affairs is responsible for the procurement of all materials, supplies, equipment and services required by all departments and units of South Georgia College. This responsibility includes, but is not limited to the following:

Receiving of Departmental Requests for purchases, bidding purchases as necessary, issuing purchase orders, and placing orders.

Returning merchandise as necessary.

Reporting all purchases to the State Purchasing Auditors.

Guidance for the performance of these functions and responsibilities is provided by several sources. The primary authorities are:

The Department of Administrative Services (DOAS), the Agency empowered by the Purchasing Act, State of Georgia Annotated Code 50-5,

The State of Georgia Agency Purchasing Manual,

The Board of Regents Procedures Manual,

South Georgia College Policies and Procedures.

Any services, supplies, materials or equipment required by an employee of South Georgia College in the performance of their individual duties will be purchased from funds budgeted for such purposes within their department.

Charging purchases to the College for services, materials or supplies without appropriate written authority conflicts with the State laws governing purchases. Any employee who does not comply with this policy will be held personally liable for the costs of items involved.

An approved Purchase Order required for purchases may only be issued by the Agency Procurement Officer after signed requests are received. The type of purchase and method of purchasing is determined by the Purchasing Department

The limit of spending authority is established by the State of Georgia and specific procedures are in place that determine the action taken within these limits.

All requests for purchases are handled solely within the Purchasing Department. The Purchasing Department utilizes telephone, fax or written proposals for requests within their limit of authority. Requests over \$100,000.00 must be sent to State Purchasing for sealed bidding procedures.

All items on State or Agency Contracts are exempted from the above limits.

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Departmental Requests (External Purchase)

The Departmental Request (See Forms – Page 5) is a multi-part form used to request purchases of materials, equipment, services, supplies and releases against contracts. All external purchasing is administered by the Purchasing Department.

However, certain categories of materials and services are exempt from Purchasing Department review and approval. These items should be forwarded directly to the Accounts Payable Department and include but are not limited to the following:

- Bank Charges
- Library Books
- Fellowships and Scholarships
- Purchases for Resale
- Real Estate Rentals
- Travel (Includes lodging, registration fees, mileage and meals)
- Utilities (gas, power, water, telephone)

If an item you have ordered is not in stock or is obsolete, and an item can be substituted, the Purchasing Department will notify you before proceeding with the order. Remember to make necessary budget adjustments if this occurs.

Check the appropriate block at the top of the form for routing. (For this procedure check the block next to Purchase)

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Central Stores

Paper is the main item available at what has been known as Central Stores. Paper is purchased in bulk in order to benefit from quantity price discount. There are some items residual from the previous central stores inventory; these items can be obtained from the bookstore using the standard departmental request form. When a supply of paper is needed, a departmental request is submitted to physical plant, "warehouse" would be the vendor on this request. The paper will then be delivered to the department. The department budget will be expensed, when the warehouse allocation is performed (usually 2 to 3 times per fiscal year).

Each department uses their purchasing card to purchase (from state contracted vendor) the various other supply items as needed.

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Purchasing Card

This procurement program was developed to streamline requisitioning, procurement, receiving and payment processing for low-value purchases. The program utilizes the Bank of America Visa Purchasing Card as the payment-processing medium. The purpose of this guideline is to provide direction for obtaining and properly using a South Georgia College Purchasing Card.

The Procurement Officer is the Card Administrator at South Georgia College.

The South Georgia Purchasing Card Program provides an optional purchasing procedure regarding transactions for goods valued at \$2,499.99 or less, including shipping/handling charges, insurance, etc. Purchases over this limit should continue to be processed in accordance with established purchasing procedures. The card can only be used for College related business for which institutional funds will be disbursed.

No personal purchases may be made through the use of this card.

The Purchase Card may be used to make purchases from any vendor who accepts the card. Cards can be used in person, over the phone, over the internet, or by mail. All deliveries should be sent directly to the user. Use the following address format for purchasing card deliveries:

Your Name, Building Name
South Georgia College
100 West College Park Drive
Douglas, GA 31533

A budget manager may make a request for participation in this program. (See Forms – Page 7) The card will be issued in the name of the person listed as the user. The budget manager is responsible for any and all charges including unauthorized, personal, and inappropriate purchases made through the use of the card by designated persons in their department.

The budget manager is responsible for seeing that the purchasing card will be used to purchase appropriate supplies and materials.

Cards may not be used to purchase any of the following:

- * Maintenance or other Service Agreements.
- * Entertainment, food, beverages, or other travel expenses.
- * Equipment over \$500.
- * Items covered by State Supply Contracts.
- * Services.
- * Personal use items such as radios, coffee pots, gifts, etc.
- * Telecommunications equipment.
- * Postage stamps.
- * Firearms.
- * Plants or cut flowers for office use.

No single purchase shall exceed \$2,499.99. Circumventing the \$2,499.99 limit by splitting large orders will lead to revocation of the Purchasing Card.

Unauthorized or illegal purchases will be returned for credit or paid for in full by personal check made payable to South Georgia College from the cardholder. Failure to reimburse the College will result in funds being deducted from the cardholder's paycheck. Unauthorized or illegal purchases will result in revocation

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of Purchasing Card.

One copy of the monthly billing statement will be sent to the cardholder who will act as follows:

1. Compare the statement with the corresponding copies of the original charge slips retained by the department. Verify all items as being received.
2. Forward original receipts to Accounts Payable by the 15th of each month.
3. In the case of mail and phone orders, the charge slip may be a packing slip or a copy of the order form. If you have a charge that does not appear on your monthly statement, you should not include the expense on that month's Purchasing Card Account Summary. No purchases should be included until they appear on the department's Purchasing Card bill.
4. If a charge slip is not received with your order request one immediately. Do not wait until your statement is received to request one. This holds up all payments.
5. If a card is lost or stolen, the cardholder has the responsibility to notify NationsBank 24 hour service: 800-538-8788. Be sure to keep this phone number and your credit card number in a file for reference. Purchasing Card account numbers will not be given out over the telephone.

Should a cardholder terminate employment with the College, the Procurement Officer has the specific obligation to Reclaim the purchasing card and return it to the Purchasing Card Coordinator, prior to the employee's termination date.

Each department is responsible for resolving disputes with the vendor over pricing, shortages, damaged merchandise, etc. In the event that a solution is not achieved between the vendor and the department, the Purchasing Office may be called upon for assistance.

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Departmental Purchases - Bookstore

The Bookstore will accept Departmental Request Forms for departmental purchases. The forms are available online at <http://www.sga.edu/bizoffice> (See Forms – Page 5)

Complete the Departmental Request Form and take to the bookstore to select your purchased items.

The vendor will be SGC Bookstore.

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Warehouse

The warehouse is located in Tanner Hall and maintains a supply of paper for distribution to departments as needed.

Complete a Departmental Request Form and forward to Central Stores Warehouse (See Forms – Page 5)

Specify "Central Warehouse" as the vendor.

The warehouse also serves as storage for retaining documents and records as required by Records Retention guidelines.

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Copy Machines Service/Repair

Report problems requiring service to copy machines to the lease company. A telephone number is affixed to each piece of equipment for this purpose. The ID number of the machine is required. Service should be provided within 24 hours after requests are made.

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Equipment Repairs

This procedure provides guidelines for ordering repairs on items such as:

- Televisions,
- VCR's
- Audio/Visual equipment,
- Laboratory equipment, and
- Cameras

Contact the Purchasing Department for information regarding service for particular equipment. Have information such as serial numbers, model numbers, and date of purchase available before you call.

The department is responsible for recording decal and serial numbers before equipment is removed from the premises for repair.

Always attach a note to the equipment with your department location and a brief description of the problem.

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Invoice Routing

Accounts Payable is responsible for maintaining information concerning the status of all invoices. This information is used to age unpaid invoices and to provide information helpful in answering vendor inquiries. Accounts Payable serves as a liaison, when necessary, between the College and the Vendor.

South Georgia College strives to maintain and promote a satisfactory credit standing with suppliers. Prompt payment of invoices and response to inquiries is necessary in order to achieve this goal.

Vendors should send invoices directly to the Accounts Payable Department. The correct billing address is:

South Georgia College
Accounts Payable Department
100 West College Park Drive
Douglas, GA 31533

Any inquiries concerning unpaid invoices should be referred to the Accounts Payable Department at x4505

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Contracts

All contracts entered into in the name of South Georgia College are subject to the Policies and Procedures of the State Board of Regents. In addition, many of the College's contracts are subject to State purchasing regulations and to the statutory constraints on contracts entered into by State agencies.

Very few people within the South Georgia community are authorized to sign contracts on behalf of the College. These people include the President; the Vice President for Business Affairs; and the Purchasing Agent.

No member of the faculty or staff may sign a contract without specific written authorization from the President to do so. State law provides that persons entering into contracts without complying with all applicable State laws and regulations become personally liable for any amounts due under those contracts.

Any questions concerning College contracts should be addressed to the Vice President for Business Affairs.

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Sales and Use Tax

Georgia Sales and Use Tax

As a unit of the State of Georgia, South Georgia College is exempt from the payment of Georgia Sales and Use Tax (See Forms – Page 13). Department of Revenue regulations state:

"Federal and State Governments - The tax does not apply to sales to the United States of America, the State of Georgia, or any county or municipality of said state provided purchases are pursuant to official purchase orders to be paid for out of public funds. The tax applies when such sales are made without the required purchase order and are not paid out of public funds."

Taxes of Other States

Generally, the College is not liable for sales taxes of other states if the transaction is consummated in the State of Georgia. If title passes in another state, the College is liable to pay taxes if specific tax exemption is not obtained.

Requests for an Exemption Certificate should be directed to the Accounts Payable Department. (See Forms – Page 14)

Cash Purchases and Travel

Payments required of individuals for small cash purchases may not be exempted from sales tax by the supplier of goods and will, therefore, be reimbursed.

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Central Receiving

The Central Receiving Department receives materials, equipment and supplies delivered to the campus. When a purchase order for such items is issued by the Purchasing Department, Central Receiving is notified so that they may anticipate its arrival.

A copy of each purchase order is retained in Central Receiving until the merchandise is received. Central Receiving delivers all merchandise received to the appropriate department to verify that the count agrees with the purchase order. The Central Receiving copy and any related documentation is then sent to Accounts Payable. Bills of Lading are retained in Central Receiving.

Some orders (e.g. subscriptions, advertisements, etc.) are delivered directly to campus units and do not go through Central Receiving. If merchandise is delivered directly to your department, you must notify Central Receiving in order for the purchase order to be released for payment.

If merchandise is delivered directly to your department, contact Central Receiving at x4281.

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Return of Merchandise

Acquired with a Purchase Order

The procedures for returning merchandise to vendors vary based on the reason for the return and the vendor. Merchandise may be defective, may be under warranty, may be received damaged, or may not be the item ordered. Each situation is handled in a different manner with the supplier and/or the shipper.

Most vendors require notification of a return within a specific time frame. Generally, it is 2 - 5 business days after receipt of the merchandise. The notification is usually made to a Customer Service Representative.

Notify Purchasing immediately if you receive merchandise that needs to be returned. Furnish the purchasing staff with the Purchase Order number and details of the reason for the return. Purchasing will notify the appropriate representative and receive a Return of Merchandise (RMA) number and specific instructions for the return.

Purchasing will notify you of any additional procedures required of you by the manufacturer or vendor.

Central Receiving will re-seal and label the item(s), and document the return to the vendor/manufacturer.

Purchasing will notify Accounts Payable that the merchandise has been returned. If payment has already been made, Accounts Payable will apply the credit to your account when it is received.

Acquired without a Purchase Order

The purchaser is responsible for contacting the vendor and making arrangements for return of merchandise and invoice credit.

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Accounts Payable (Liabilities)

Encumbrances to state funded or other lapsable accounts at June 30 are recorded as expenditures to the department's account and as accounts payable in accordance with state law.

Each obligation must be considered on an individual basis during the following fiscal year. Liquidated balances on obligations must be credited to Surplus and returned to the State Treasury.

Responsibility for maintaining control of College accounts payable recorded at June 30 of each year and making appropriate disposition of any variance in amounts is that of the Accounts Payable Department.

Open balances on encumbrances to non-restricted accounts at June 30 are expensed and established as accounts payable in the fiscal year closing activities.

Liquidation of the accounts payable occurs upon payment of the obligation or cancellation of the order.

Final disposition of the obligation may result in a variance from the recorded obligation. Excess amounts over the obligation expensed at June 30 will be charged to the department's account during the fiscal year in which the obligation is liquidated. Balances on obligations that are liquidated for less than the charged amount will be credited to surplus.

As standard practice throughout the fiscal year, all invoices and/or departmental requests for financial obligations are expensed and accounts payable established upon receipt of the document in the accounts payable office.

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Travel

The Board of Regents of the University System of Georgia is responsible for travel policies for the University System. Policies and procedures are contained in the Board of Regents Business Procedures.

The policies and procedures set forth in the travel statements apply to reimbursements from state funds and sponsored funds, unless the sponsored agreement states otherwise.

Authorization to travel must be obtained prior to travel. (See Forms – Page 8)

Travel is contingent upon the availability of funds.

Employees required to travel are entitled to reimbursement for reasonable, necessary, and allowable expenses incurred. Additional expenses incurred for personal preferences or convenience are the responsibility of the employee. (See Forms – Page 10)

As a general rule, the College does not make prepayments of travel expenses. Contact the Director of Business Services, x4505, should emergency arrangements be necessary. Approval from the supervisor and the Vice President of Business Affairs is required.

Prepayment of hotel reservations is encouraged as many hotels/motels accept tax exemption forms only when obligation is paid with a College check.

Questions regarding travel policies and procedures should be directed to the Accounts Payable Department at x4505

In the case of dispute of reimbursable expenses, the Vice President for Business Affairs will make the final decision on what expenses are allowable.

State travel regulations may be accessed at the following State Accounting Office website:
<http://sao.georgia.gov/>. Click on Statewide Travel Regulations under At Your Service.

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Travel Reimbursements

The Travel Expense Statement (See Forms – Page 10) is used to request reimbursement for expenses associated with official travel. The information provided in the preceding procedures of this section indicates allowable expenses and required documentation.

The completed Travel Expense Statement must be approved by the department head or designated official. Approval of the Travel Expense Statement authorizes the expenditure of funds in excess of those estimated on the Travel Request Form.

The Travel Expense Statement normally must be submitted to the Accounts Payable Department within 60 days of the trip. Due to year-end close-out procedures, a specific date to have forms into Accounts Payable will be established during the last quarter of the fiscal year. Travel expense statements received after this date will not be subject to reimbursement during the current fiscal year.

Reimbursement to an employee only covers those expenses pertaining to that individual. Expenses pertaining to other individuals, regardless of who paid the expense, are not reimbursable. Payments to friends or other individuals is not allowed.

All receipts and paid bills should be the original. If originals are not available, a written explanation should accompany the Travel Expense Statement.

Travel Expense Statements may be obtained online at <http://www.sga.edu/bizoffice/> or copied from a blank form.

Non-Employee Travel

Payments for travel expenses are reimbursed directly to the traveler. South Georgia College employees should not make payments on behalf of the traveler and request reimbursement.

Payment of travel expenses to non-employees should be requested on the Travel Expense Statement. The traveler completes this form and remits it to the budget manager to approve and then forward to Accounts Payable.

Job Candidate Travel

Candidates for faculty and cabinet level administrator positions are eligible for reimbursement of travel expenses. The search committee chair and President will determine the maximum amount of travel reimbursement to be authorized. A Travel Expense Statement should be prepared as promptly after the candidate's visit as possible. All original receipts for reimbursable expenses should be attached.

Administrators may authorize reimbursement of travel to South Georgia College campus for prospective candidates, provided the candidate resides thirty (30) miles or more from the campus.

The Administrator or Chair of the Search Committee is responsible for informing the applicant of the type of expenses that may be reimbursed and the required documentation (such as receipts and invoices).

Administrators may elect to obtain transportation and/or local room accommodations and have such directly billed to the appropriate College's account.

Exceptions to this policy must be approved by the President.

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Business Office Policies & Procedures Manual

Bookstore

The Campus Bookstore located on the second floor of the Engram Student Union is an institutionally owned and operated auxiliary enterprise that operates as a self-supporting facility for the use and benefit of the college community. The bookstore provides textbooks and supplies necessary to support South Georgia College in its instructional programs.

The bookstore manager is to administer the operation of the bookstore under the direction of the Director of Business Services. The bookstore adheres to the policies set forth by the Board of Regents of the University System of Georgia.

Store Hours

Monday – Thursday	8:30 a.m. – 5:30 p.m.
Friday	8:15 a.m. – 11:30 a.m.

Note: Extended hours are offered at the beginning of each semester and will be posted in the bookstore.

Checks will be accepted for the amount of purchase. All checks must be made payable to South Georgia College Bookstore. MasterCard and Visa cards will be accepted. Third party and counter checks will not be accepted.

The bookstore offers a 10% discount on merchandise to faculty and staff of South Georgia College. Sales are offered throughout the year and the bookstore encourages faculty and staff to stop by and take advantage of the savings. Please refer to the Purchasing and Accounts Payable section of this manual for instructions concerning departmental purchases of textbook items.

Textbook Adoptions

Textbook adoption forms are available online for each department. An email will be sent to each division chair or department secretary in a timely manner each semester to ensure adequate time to process, order, receive and price textbooks prior to the beginning of the next semester.

Availability of Textbooks

Every attempt is made to have all the required and recommended textbooks and supplies available for classes; however, some textbooks may not be available due to one or more of the following:

- Publisher is out of stock
- Unanticipated enrollment in a course
- Partial or mis-directed shipments
- Late textbook or merchandise adoption

Every effort is made to re-order out of stock textbooks the same day. An in-house rush is requested from publisher to expedite the order and to have it processed immediately. Some publishers have same day service and some do not. Shipping times can vary from 3 - 10 days depending on distribution center location, required processing time and carrier availability. Custom published textbooks will require additional processing time by the publisher due to the customized process involved if the textbook is out of stock. If the publisher notifies the bookstore that a textbook is out of stock or on back order, the bookstore will notify the instructor.

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Bookstore Book Return Policy

All returns must be accompanied by a South Georgia College Bookstore sales receipt

Returns on books are accepted only during the first ten days of the current semester. Always be sure to read the refund policy affixed to your books.

- No refunds will be made after financial aid is closed in the bookstore.
- Student **MUST** have proof of class withdrawal and sales receipt in order to receive a refund.
- New books purchased must be returned in "like new" condition including any shrink wrap or a refund penalty of 25% will be assessed

NO REFUNDS are available on OPTIONAL course books purchased .

No refunds are permitted on clothing, supplies, or miscellaneous purchases. However, exchanges may be made for incorrect sizing on clothing provided the apparel has not been worn.

Student ID Replacement

1. Replacement Student ID Cards are available in the Registrar's Office during regular business hours. Stolen, lost, malfunctioning, or damaged cards will be replaced once free of charge. Subsequent card replacements are available at a cost of \$10.00. The original card becomes invalid when a replacement card is issued. Residence Hall students using the card for dorm entry and meal service must notify the Cashier in Thrash Hall and the appropriate resident manager of the new card number to activate the new card. There are no refunds on replacement cards. If the original card is found, it cannot be reactivated and should be destroyed.

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Business Office Policies & Procedures Manual

PeopleSoft Financials Month End Procedures

HRMS Interfaces

- Load Payroll Interface from PS HRMS System to GL (BP GL36)
- Load Benefits Billing Interface from PS HRMS System to GL (BP GL37)
- Edit/BCM/Post GL journals
- Load Payroll Interface from PS HRMS System to AR (BP AR28)
- Load Benefits Billing Interface from PS HRMS System to AR (BP AR29)
- Run Receivable Update (BP AR25)
- Run the Direct Debit processing (BP AR23)

Banner Interfaces

- Run last Banner to GL/AR interface for the month (BP GL40)
- Run last Banner to AP interface for the month (BP AP33)
- Run Pay Cycle to completion for last set of checks

Other Processing

- Load the Benefits Encumbrance Projection Interface from PS HRMS (BP GL38)
- Load DOAS Phone Bill Interface (BP GL41)
- Execute monthly accounting entry creation for Asset Management (BP GL32)
- Run PO Reconcile Process (BP PO23)
- Run Requisition Reconcile Process (BP PO11)
- Run Grant Billing Process (BP GL47)
- Run Plant Suspense Allocation Process (BP GL28)
- Run Allocations-Grant Revenue Process (BP GL29)

Journal Entries – BP GL09

- Create and post journal entries to record interest earned and fees paid on cash and investment accounts
- Create and post journal entries to record receipt of automated draws of State Appropriations
- Create and post journal entry to record charges to departments from Institutional Central Stores Inventory
- Create and post journal entry to record wire transfer of Georgia Withholding Tax to Georgia Department of Revenue
- Create and post journal entry to record Media Center charges to departments
- Create and post Budget Journal Entries as required for Appropriation, Organizational, Revenue Estimate, and Grant Budgets (BP BUD01 – BUD07)
- Post the journal entry to record Purchasing Card Charges (BP GL46)
- Create and post journal entries from Asset Management to the Capital Ledger (BP GL34)

Analyze Clearing Accounts

After analysis, take appropriate actions to correct discrepancies.

- Banner Cash Clearing (account is institutional specific)
- AR Clearing-Retired Employees (account 128001)
- AR Clearing – COBRA (account 128002)
- AR Clearing – Banner (account 128003)
- Prepay Account (account 132100)
- Other Clearing Accounts (institution specific)

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Reports

- Run the Balance Sheet Report
- Run the Appropriation Status Report (BP BUD12)
- Run the Organizational Status Report (BP BUD13)
- Run the Revenue Estimate Status Report (BP BUD14)
- Run the Department Budget Progress Report
- Run Department Deficit Report
- Run Auxiliary Profit/Loss Statement
- Run Indirect Revenue Summary Report
- Run the Revenue History Report
- Run Reconciliation of Financial Aid Report
- Run Grant Reconciliation Report
- Run the Continuous Audit Report to produce the Travel Report and the Per Diem & Fees Report and to produce the reporting files to be sent to the Department of Audits (Business Process GL42) [Optional monthly but mandatory at end of quarter]
- Prepare monthly and/or quarterly report to University System Office, if required. (As of 7/11/01, no decision made on periodic reporting to USO)

Note: At this point, the month is considered closed

Reconciliation's

- Reconcile the Continuous Audit-Travel Report (BP GL44)
[Optional monthly but mandatory at end of quarter]
- Reconcile the Continuous Audit-Per Diem & Fees Report (BP GL45)
[Optional monthly but mandatory at end of quarter]
- Reconcile the Continuous Audit-Salary Report (BP GL43)
[Optional monthly but mandatory at end of quarter]
- Reconcile the Bank Statement for the Payroll Account (BP GL46)
- Reconcile the Bank Statement for the General Operations Account (BP GL46)

Report Transmission via network (FTP)

- If year end, send the Continuous Audit-Salary report file and the corresponding totals file to the State Department of Audits (part of BP GL 43)
[From PS HRMS System]
- If year end, send the Continuous Audit-Travel report file, the Continuous Audit-Per Diem and Fees report file, and the corresponding totals file to the State Department of Audits (part of BP GL 44 & 45)
[From PS Financials]

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Business Office Policies & Procedures Manual Standard Operating Procedures – Accounts Payable

The **ACCOUNTS PAYABLE CLERK** is responsible for:

- Check preparation, remittance, and documentation
- General Journal entries related to disbursement
- Serving as information source about disbursements
- Acting as liaison with vendor
- Maintaining paperwork for Physical Plant Project encumbrances
- Coordinating with procurement office, central receiving, and staff and faculty in matters relating to disbursements
- Analyzing travel expense forms for compliance with travel regulations and proofing calculations
- Maintaining file of travel authorizations to be coupled with travel expense form when submitted
- Maintaining pre-paid expense file
- Maintaining accounts payable file
- Data entering of encumbrances from submitted FPO=s and contracts
- Monitoring encumbrances for liquidation
- Greeting and assisting visitors to department
- Acting as cashier during registrations and in the absence of cashier
- Assisting bookstore manager with entering purchases into inventory and as needed to assist with other bookstore tasks

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Business Office Policies & Procedures Manual Standard Operating Procedures – Accounts Payable

PREPARING INVOICES FOR PAYMENT

1. Documentation for check preparation **generally** consists of:
 - A. Original invoice
 - B. Field Purchase Order
 - C. Departmental Requisition
2. Prepare a voucher apron for the amount of the payment (see Forms – Page 17). Enter each invoice separately on the voucher apron. Credit memos are indicated by a negative amount.
3. Retrieve the vendor number from the accounting system. Federal Identification Number or Social Security Number of the vendor is needed in order to set up a vendor in Peoplesoft. Vendor numbers are assigned by the program.
4. Enter the account number from the departmental request. Enter the invoice number and invoice date on the voucher apron from the original invoice.
5. Take a discount if it is allowed.
6. On the voucher apron indicate whether this is final payment of respective purchase order/encumbrance.
7. If there is more than one invoice to be paid to the same vendor, total the invoices and write the total in the comment section of the voucher apron. This amount will equal check amount.
8. The encumbrance data is obtained from documentation in the encumbrance file. Encumbrance data can also be obtained on-line from the accounting system.
9. Prepayment of motel charges for employees in travel status is strongly recommended. The check is issued using the departmental request as documentation. Hotel/Motel Tax Exemption Form and Sales Tax Exemption Form should accompany check to either the motel or to the employee for paying at time of check-in. (See Forms – Page 13-14) This prepayment is necessary because some motels refuse to deduct the taxes unless paying with a South Georgia College check. The account number used is a general ledger account and the amount is later expensed to the proper expense account upon receipt of travel expense voucher with receipts.

SOUTH GEORGIA COLLEGE

Business Office Policies & Procedures Manual **Standard Operating Procedures – Accounts Payable**

PROCESSING CHECKS FOR VOUCHERS WITHOUT PURCHASE ORDERS

1. For each check writing session, run a tape of the total amount of the batch along with the number of invoices to be entered. Obtain the accounting system cash balance before processing checks by entering PeopleSoft Financials and navigating to Go, People Tools. And Query. After getting into the query section, open existing query and go to CNV04_Actuals_Cash. Run the report to Excel, total the report and print a copy of the report. Compare the amounts and make sure the account balance is sufficient to cover the checks to be paid.
2. Enter PeopleSoft Financials and navigate to Go, Administer Procurement, Enter Voucher Information, Use, Voucher, Invoice Header Information, Add.
3. Enter the vendor number. Verify that the name and address of the vendor are correct.
4. Enter the terms, invoice date, invoice number and the total amount of the invoice. All of the data that is required for data entry is obtained from the voucher apron that was completed in the previous section.
5. Go to Line Information and Changes. Enter the account, fund, department, program, class and project/grant (if applicable). If an invoice has more than one account, you will need to edit the amount and enter this information for each account.
6. Go to Accounting Information, verify the accounting date and budget check the invoice.
7. Enter the data from all of the voucher aprons in the batch.

PROCESSING CHECKS FOR VOUCHERS WITH PURCHASE ORDERS

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Business Office Policies & Procedures Manual Standard Operating Procedures – Accounts Payable

1. Enter PeopleSoft Financials and navigate to Go, Administer Procurement, Enter Voucher Information, Use, PO Voucher, Invoice Header Information, Add.
3. Enter the Business Unit (87000) and hit the drop down arrow in the PO field. Select the correct PO and click on the copy button to copy the information into the voucher. The terms, and vendor number will default in from the purchase order. Verify that the name and address of the vendor are correct.
4. Enter the invoice date, invoice number and the total amount of the invoice. All of the data that is required for data entry is obtained from the voucher apron that was completed in the previous section.
5. Go to Line Information and Changes. Verify that the information from the purchase order matches that of the invoice. Make any necessary changes. If this is the final payment on the purchase order you will need to finalize each line on the purchase order. Save the panel.
6. Navigate to Process, Match Request, Update/Display. Select the run control of Match and hit the traffic light to start the process. Navigate to Go, People Tools, Process Monitor and click on the dog icon to check on the progress of the job. When success shows up the process is complete.
7. Navigate to Inquire, Message Log. Click on the last process and make sure that the matches were a success.
8. Navigate to Use, Po Voucher, Invoice Header Information, Update/Display. Click on the search button and select the first Po voucher. Go to Accounting Information, verify the accounting date and budget check the invoice.
9. Enter the data from all of the voucher aprons in the batch. (For more detailed information on entering checks see the Accounts Payable Section of the Business Process Manual.)

PRINTING CHECKS

SOUTH GEORGIA COLLEGE

Business Office Policies & Procedures Manual Standard Operating Procedures – Accounts Payable

1. After date entry is complete, navigate to Go, Administer Procurement, Create Payments, Use, Payment Selection Criteria, Date Criteria, Update/Display.
2. Enter Daily as the Pay Cycle. On the Pay Cycle Dates, you will need to enter a date to pay that is a workday. Enter the Payment Date. On the Discount Alert Dates again enter a date that is a workday. Enter the next payment date and hit the Process button.
3. The pay cycle manager will lead you through the steps. When you get to the trial payment register you will need to print out the register and check it against the voucher aprons you have to verify that you have entered the correct information and that the addresses of each vendor is correct. You will also need to verify that the balance on the trial register and the tape you ran of the vouchers match.
4. After you have verified this information you will need to navigate to Use, Pay Cycle Approval. If for some reason all of your vouchers do not come across in the check run or the totals, or addresses are not correct, this is your opportunity to reject the pay cycle and correct any errors.
5. If there are no errors, click on approval and change the print cartridge in the check printer to the MICR cartridge, verify that there is check stock in the printer and print the checks.
6. The check copies will print on plain paper at another printer.
7. When you are through printing checks be sure to remove the MICR cartridge. (For more detailed information on printing checks See the Accounts Payable Section of the Business Process Manual.)

PRESSURE SEALING CHECKS

1. After check printing is complete, checks need to be pressure sealed so they can be mailed.
2. Verify that the pressure sealer is set on checks by opening the top front cover on the pressure sealer. Loosen the top farther lever and set it on the green line that says checks. Loosen the bottom farther lever and set it on the green line for check.
3. Riffle the checks and put them in the tray with face down and the large shaded area nearest the sealer.
4. Hit the down arrow key and conf cal should show on the readout. The check should go through the bypass. Retrieve the check (it should be folded now) and run it through the top section to seal the check.
5. Hit the double arrow button and the checks should be folded and sealed.
6. Open the top front cover and lift out the bottom folder. Turn it over and reinsert it in the machine. Loosen the top farther lever and move it down to 7 ½” .
7. Insert in check copies into the sealer face down, with the remittance stub closest to the sealer and hit the double arrow button.

DISTRIBUTION OF CHECKS

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Business Office Policies & Procedures Manual *Standard Operating Procedures – Accounts Payable*

1. Checks for payroll related items are given to the Payroll Supervisor for remittance without sealing them.
2. Petty cash checks are given to the Cashier.
3. Checks for Food Services are mailed to Lillie's on-campus post office box.
4. Checks for payment of miscellaneous per diem/contract expenses are forwarded to the requestor.
5. Checks for flexible spending accounts are mailed to the employee.
6. Employee Travel Checks are forwarded through on-campus mail.
7. Student travel checks are sent to the department that approved the travel.

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Business Office Policies & Procedures Manual Standard Operating Procedures – Accounts Payable

VOIDING CHECKS

1. Navigate to Go, Administer Procurement, Create Payments, Use, Payment Cancellation.
2. Enter the check number under Payment Reference and click on ok.
3. Verify that this is the correct check.
4. The date cancelled will default in. Under Payment Status, Void will default in.
5. Under Cancel Action, you can choose Void/Reissue, Void/Put on Hold or Void/Do Not Reissue.
6. If Void/Reissue is chosen, the check will be reissued in the next check run. You will need the pull the old check copy and write void on the check and pull the voucher apron to use with the new check.
7. If Void/Do Not Reissue is chosen, the check will be completely voided. You will need to Navigate to Process, Payment Posting Request and Post the Payment. After the payment is posted, navigate to Go, Administer Procurement, Enter Voucher Information, Use, Voucher, Update/Display. Enter the vendor name and go to Accounting Information. You will need to Budget Check the voucher in order for the cancellation to be complete.
8. Write void on the paper copy of the check, sign with initials and date, and cut out the signature. Pull the check copy and write void and the date on the copy.
9. The voided checks are given to the employee who balances the bank statement.
10. For more detailed instructions see the Accounts Payable Section of the Business Process Manual.

SOUTH GEORGIA COLLEGE

Business Office Policies & Procedures Manual Standard Operating Procedures – Accounts Payable

WAREHOUSE RECAP

The Warehouse Recap is a group of departmental requests along with a typed listing of the amount to expense to individual accounts. The Warehouse Recap is used to charge the various departments for purchases made from central stores warehouse. A journal entry is prepared that debits the individual accounts for the amount of their purchases and credits Sales/Bookstore – Non Taxable for the total amount of the purchases. The account title on the journal entry sheet is Warehouse Recap.

SOUTH GEORGIA COLLEGE

Business Office Policies & Procedures Manual Standard Operating Procedures – Accounts Payable

PAYING BILLS FROM ACCOUNTS PAYABLE

At the beginning of the fiscal year some payments will be made against funds that have been carried over from the previous fiscal year. These funds have been placed in Accounts Payable.

1. The purchase order/departmental request is maintained in an accounts payable file.
2. When the invoice is received, determine whether the total amount to be paid is more or less than the payable amount. If the invoice is more than the encumbered amount, the difference must be expensed to the departmental account in the new fiscal year. If the invoice total is less than the payable amount, the difference will be adjusted to fund balance through liquidation of the payable.

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Business Office Policies & Procedures Manual Standard Operating Procedures – Accounts Payable

JOURNAL ENTRY TO RECORD ESTIMATED COST OF GOODS FOR BOOKSTORE

This entry is prepared once a month as part of month-of-year closing.

The Auxiliary Profit and Loss report for the bookstore department is used to obtain sales and purchases for the year. A physical count of inventory on hand is conducted and the resulting report is used. All bookstore purchases accounts are closed to cost of goods sold by debiting the cost of goods sold account and crediting the respective purchases accounts. Sales accounts are analyzed and markup percentages applied to determine the amount to post as a debit to the cost of the goods sold account for items that were sold during the year. The adjusting entry to Merchandise for Resale (Inventory) to reflect inventory accounts to the physical count report should be the same amount as to balance the journal entry for cost of goods sold.

Refer to prior years cost of goods sold journal entries and backup for further clarification of this process.

SOUTH GEORGIA COLLEGE

Business Office Policies & Procedures Manual Standard Operating Procedures – Accounts Payable

USE OF VEHICLES

1. A travel authorization should be completed and approved before making a trip in any of the college vehicles.
2. Record of mileage forms (trip tickets) for the trip should be submitted to the secretary at physical plant. These are collected and then consolidated into a spreadsheet and submitted to accounts payable to post the expense to the respective department's budget.
3. Check the accuracy of the information submitted by checking the odometer readings to verify that the travel expense statement and trip tickets agree. Multiply the mileage amount by the current allowable mileage reimbursement amount (currently \$.50 per mile). Verify the total charge on the total miles line of the travel expense statement.
4. When all information has been verified, make a general journal financial entry. All charges will be debited to the account number shown on the trip ticket. Total all charges and make a credit entry for the total amount to vehicle rental revenue account. The description of the journal entry will be "to record van/car charges."

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PHYSICAL PLANT CONTRACTS

1. Documentation for contracts is received from the Director of Physical Plant. The documentation consists of a departmental request and a signed copy of the contract.
2. Make the payment when an approved invoice and contract are received from Physical Plant.

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CONTINUOUS AUDIT TRAVEL

1. For travel regulations see "Travel" Section of Business Procedures Manual.
2. The travel report is sent to the State Audit Department in July each year. It is sent along with the Report of Payroll For Continuous Audit and Per Diem and Fee report. It is the responsibility of the Accounts Payable Department to transfer these reports via Peachnet. For details concerning The Report of Travel for Continuous Audit see section V of the "Business Procedures Manual Vol. 1."

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Business Office Policies & Procedures Manual
Standard Operating Procedures – Accounts Payable

PER DIEM AND FEE EXPENSE REPORT

For a detailed description of this report see the "Business Procedures Manual Vol. 1."

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Business Office Policies & Procedures Manual
Standard Operating Procedures – Accounts Payable

SALES TAX

South Georgia College is a tax supported state institution and does not pay sales taxes. A Sales and Use Tax Certificate of Exemption form is provided to all vendors doing business with the college ((See Forms – Page 13).

SOUTH GEORGIA COLLEGE

Business Office Policies & Procedures Manual Standard Operating Procedures – Cashier

The **Cashier** is responsible for:

- Securing cash and cash equivalents
- Receipting all cash
- Processing bank deposits
- Posting cash receipts
- Managing business office petty cash
- Cashiering of student accounts (See Banner Manual)
- Serve as liaison for student/parent payment of student fees
- Invoicing of Accounts Receivables
- Maintaining returned check receivables
- Maintaining SGC Student Loan receivables
- Distributing checks issued to students, i.e. Work Study and Dorm RA, refunds
- Assisting in preparation and mailing of student fee invoices
- Updating meal card account for changes and replacing lost or stolen cards

SOUTH GEORGIA COLLEGE

Business Office Policies & Procedures Manual Standard Operating Procedures – Cashier

CASH RECEIPTS

Cash and cash equivalents are secured in the vault until taken to the bank. Receipts are normally written on a daily basis and deposited weekly. Student receipts are recorded in Banner using the TSASPAY form. Only the business office/cashier records receipts to student accounts. This cashier session is closed and deposited.

The cashier session is finalized and posted to accounting using the Banner Interface to PeopleSoft.

All other monies are receipted in Banner using TSAMISC receipting also by the business office/cashier but using a separate and distinct cashier session from the banner student receipting. This session is also closed and deposited. Then finalized and posted to accounting using the Banner Interface to PeopleSoft.

Direct wire transfers received are receipted using the Accounts Receivable Direct Journal in PeopleSoft. Online journal has been used to record direct wire transfers but the preferred method is by using the direct journal method in PeopleSoft.

Receipting documentation and backup information is compiled and kept bound in ledger by month.

For detailed instructions on receipting refer to the PeopleSoft Business Processes manual for Accounts Receivable.

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MAKING BANK DEPOSITS

Deposits are normally made once a week and the last day of the month. Registration and other high volume receipting may warrant more frequent deposits.

1. An original and one carbon copy of the deposit slip are prepared. The original and one copy are sent to the bank. The copy is encoded by the bank and returned to the cashier. This copy is filed with the deposit backup information in a monthly deposit book. Credit card transmission daily totals reports are filed with the respective deposit information.

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Business Office Policies & Procedures Manual Standard Operating Procedures – Cashier

CREDIT CARD TRANSACTION PROCESSING

Refer to credit card machine manual for detailed instructions of operating machine.

1. Credit card payments of student accounts are recorded in the Banner student system using the appropriate detail code.
2. A tape of all credit card payments is attached to the Banner account print screen and is kept as permanent record.
3. Credit card transactions are made by swiping the card or via phone information from the customer. Telephone credit card transactions require several points of verification that must be obtained from caller. Verification includes SVC code of card, address of cardholder, and expiration date
4. Bookstore credit card transactions are accounted for separately and transmitted to the Cashier as part of the Bookstore deposit procedures.
5. Continuing Education credit card transactions are included on transmittal forms and are processed by the Cashier using information obtained by the department. These transactions are further processed using normal credit card transaction procedures.
6. Electronic transmission to the bank is processed at the end of each business day. These transmission tapes are kept with the respective deposit summary as part of the deposit backup.

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Business Office Policies & Procedures Manual Standard Operating Procedures – Cashier

ISSUING PETTY CASH

1. In order for an employee to obtain petty cash he/she must present, to the Cashier, a completed departmental request form (See Exhibit B)
2. The Cashier completes and the employee signs the Petty Cash Voucher which includes all pertinent information (See Exhibit C).
3. The Cashier retains the original of the Petty Cash voucher with the departmental request and the paid receipts.
4. Periodically these vouchers are submitted to accounts payable for check preparation. The respective expense accounts are charged through the check writing process. The check is made payable to "**Petty Cash-SGC**" and is cashed to replenish petty cash drawer.
5. A Petty Cash tally sheet is used to proof petty cash each time a deposit is made.
6. Petty cash is proofed at random by the Director of Accounting.

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Business Office Policies & Procedures Manual Standard Operating Procedures – Cashier

INVOICING OF ACCOUNTS RECEIVABLES

Some student fees are paid by an outside company or agency. These payments are processed as follows:

1. A letter and/or form of intent to assume responsibility is required from this third party payer.
2. An invoice is then prepared and forwarded to the agency. Invoice preparation is accomplished using an EXCEL template.
3. A Banner print screen of charges to the student account is used as documentation.
4. A payment is recorded on the student's Banner account as detail code "**12 Third Party**" for the same amount as invoiced.
5. When payment is received from third party a receipt is written in Banner Miscellaneous Receipts using account number **118199**. This is a clearing account and the offset will occur at the posting of transaction information from the Banner system.

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Business Office Policies & Procedures Manual Standard Operating Procedures – Cashier

RETURNED CHECK RECEIVABLES

1. All returned checks are automatically debited to the SGC operating account by the bank when a check is deemed insufficient.
2. The bank mails a debit memo and the check to SGC.
3. An accounts receivable is established in Banner.
4. A **“Hold”** is placed on the student’s Banner account to block registration and transcript requests until check is paid.
5. A letter is mailed to the individual that presented SGC with the check. (Exhibit B) A copy of this letter, the check, and the **“return-receipt-requested”** mailing documentation is maintained in an alphabetical returned check file.
6. When restitution is made for the check and the returned check fees, the check is returned to the payer. A receipt is written in Banner Miscellaneous Receipts and the appropriate account numbers are credited.
7. The copy of the demand for payment letter is marked **“Paid”** and is kept in a paid returned check file. As the letter states, if restitution is not made, checks are submitted to the Magistrate Court for collection.
8. The Director of Accounting periodically examines the returned check file for checks that should be submitted for collection.
9. Each check submitted to the court for collection must be accompanied by a \$10.00 filing fee. This \$10.00 is added to the returned check receivable amount at the time the check to magistrate is prepared.(Exhibit C)
10. All collections made by the magistrate court are paid by check and are mailed to SGC. The returned check accounts receivable is then cleared by the Cashier.

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Business Office Policies & Procedures Manual Standard Operating Procedures – Cashier

SGC STUDENT LOAN RECEIVABLES

South Georgia College has two institutional loan funds available to students for payment of tuition and fees. These are revolving loan funds and are administered by the Financial Aid Office.

1. Students apply for the General Student Loan and the Athletic Student Loan in the Financial Aid Office. The loan agreement and repayment schedule are handled by that office.
2. The Financial Aid Office makes the award and enters the award into the student's Banner account as payment of fees.
3. The loan agreement is forwarded to the Business Office where it is maintained in a student loan receivable file.
4. The cashier records any payments on the loan agreement and writes a receipt in the accounting system using the appropriate account number:
 - Receivable**
 - General
 - Athletic
 - Service Charge**
 - General
 - Athletic
5. Each loan is assessed a \$25.00 processing fee. This fee is receipted as part of the first repayment amount received. The first receipt applies \$25.00 to the appropriate service charge account and the balance to the appropriate loan receivable account. All subsequent payments will be receipted entirely to the loan receivable.
6. Loan payments made through workstudy payroll deductions are processed and balanced by the Payroll Office. Loan payments are held in an agency account and are receipted into the accounting system from information supplied by that office.
7. The student's banner account will carry a business office hold until the loan is repaid in entirety.

PAYROLL OFFICE PROCEDURES FOR LOAN PAYMENT THROUGH PAYROLL DEDUCTION

1. The cashier provides the Payroll Office with a list of the notes and amounts.
2. The Payroll Office verifies eligibility for Financial Aid.
3. The amount of the loan including the service charge is divided into three payments and entered into the payroll system as a deduction.
4. The deduction is made through the payroll system and a detail of that deduction is given to the cashier after each payroll is completed.
5. The Payroll Office is notified if any payments or adjustments are made to the loan other than workstudy and the deductions are adjusted accordingly.
6. The payroll office balances the Agency account to verify that the money has been transferred


SOUTH GEORGIA COLLEGE

Business Office Policies & Procedures Manual
Standard Operating Procedures – Cashier

by the Cashier.

SOUTH GEORGIA COLLEGE

Business Office Policies & Procedures Manual Standard Operating Procedures – Forms



STATE OF GEORGIA
DEPARTMENT OF ADMINISTRATIVE SERVICES
GENERAL SERVICES DIVISION
STATE SURPLUS PROPERTY
1050 Murphy Ave., S.W.
Atlanta, Georgia 30310-3396

TRANSFER FORM AND INVOICE Date _____ 19____

ACTION REQUEST: Transfer Surplus Destruction Stolen Missing
 Description Change Other (Specify): _____

TRANSFERRED FROM:	TRANSFERRED TO:	FOR SURPLUS PROPERTY SECTION USE ONLY
		TRANSACTION NUMBER

LINE ITEM	QUAN.	DESCRIPTION <small>Including Make, Model, Serial Number, Inventory Number, Etc.</small>	CONDITION: <small>Good Fair Poor Scrap</small>	FUNDING INFORMATION	FINAL DISPOSITION
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					

Approved: _____ <small>SUPERVISOR, SURPLUS PROPERTY SECTION</small> _____ <small>DATE</small>	Released by: _____ <small>SIGNATURE</small> _____ <small>TITLE</small> _____ <small>DATE</small>	Received by: _____ <small>SIGNATURE</small> _____ <small>TITLE</small> _____ <small>DATE</small>
---	--	--

INSTRUCTIONS: Releasing Agency should prepare this form prior to actual transfer to Surplus Property Warehouse. Copies will be distributed by the Surplus Property Section.

SOUTH GEORGIA COLLEGE

EQUIPMENT LOCATION CHANGE RECEIPT

The Equipment Location Change Receipt should be completed as follows:

- (1) Enter the date that you are completing the form
- (2) Enter the Building where the property is currently located
- (3) Enter the Purchase Order Number of the equipment purchase **(NEW PURCHASES ONLY)**
- (4) Enter the department where the equipment is currently located
- (5) Enter the Purchase Order Date of the equipment purchase **(NEW PURCHASES ONLY)**
- (6) Enter the location that the item will be transferred to; if item is to be surplus, enter "surplus" in this line
- (7) Enter the Vendor from whom the equipment was purchased **(NEW PURCHASES ONLY)**
- (8) Enter the current location of the item before transfer
- (9) Obtain approval signature of Division/Department Head
- (10) Enter the name of the Division/Department Head
- (11) Inventory Control Coordinator indicates date of record change
- (12) Enter the South Georgia College Property Decal Number
- (13) Enter the serial number of the item
- (14) Enter a full description of the item
- (15) Enter the cost of the item **(NEW PURCHASES ONLY)**

SOUTH GEORGIA COLLEGE

Business Office Policies & Procedures Manual Standard Operating Procedures – Forms

DEPARTMENTAL REQUEST

The five-part Departmental Request is designed to provide specific information and approvals required by the departments involved in purchasing, payment, and record documentation. The form is available from the Central Warehouse.

- (1) Enter account number(s) to charge and dollar amount to charge each account number
- (2) Check the appropriate block at the top of the form for routing
 - (a) Check – Accounts Payable
 - (b) Petty Cash – Cashier's Office
 - (c) Purchase – Procurement Office
 - (d) Contract Encumbrance – Accounts Payable
- (3) Enter the date prepared
- (4) Enter the name of the person and the location for delivery
- (5) Enter the date the materials or services are needed
- (6) Enter a suggested source (if known) providing full company name, address, telephone number, fax number and representative's name.
- (7) Enter the number of line item(s)
- (8) Enter all detailed information for each line item, such as:
 - Manufacturer's Name
 - Description
 - Catalog Number
 - Size
 - Color
- (9) Enter the numerical amount required and unit of measure of how the item is sold (box/6, each, pkg/10, gallon, etc.)
- (10) Enter the estimated unit cost of each item being requested
- (11) Enter the extended cost of all units
- (12) Enter the total estimated cost of all items
- (13) Enter the Department making the request
- (14) Enter the name of the person requesting the goods or services
- (15) Obtain the signature of the person authorized to expend funds

SOUTH GEORGIA COLLEGE

Business Office Policies & Procedures Manual
Standard Operating Procedures – Forms

SOUTH GEORGIA COLLEGE PURCHASING CARD AGREEMENT

I acknowledge the receipt of South Georgia College's NationsBank Purchasing Card number _____ . This card will be used for allowable College purchases only. **NO PURCHASES FOR PERSONAL USE WILL BE PERMITTED.**

I further acknowledge my responsibilities to safeguard this card from improper use. Purchases made with the Purchasing Card are limited to those allowed through the Petty Cash reimbursement process and the non-personal services payment process. I will be personally responsible for the reimbursement to South Georgia College for any improper purchase.

I further acknowledge my responsibilities to immediately report the loss or theft of the Purchasing Card to the Business Office 389-4227 and to NationsBank 800-538-8788. Purchases made with a stolen or lost card are the responsibility of the cardholder in whose name the card is issued until the report has been made. A replacement card will be processed upon request.

Expenses incurred using the Purchasing Card will appear on the appropriate department's financial report. Incorrect charges are the responsibility of the department to correct by notifying the Accounting Department in writing.

I acknowledge the fact that the Purchasing Card is the property of NationsBank/South Georgia College. I will return the card to the Accounting Department upon a change to my employment status at South Georgia College if the change negates the need for my usage of the card.

By signing this document, I acknowledge my responsibilities associated with the use of the Purchasing Card and will abide by College regulations concerning the Purchasing Card.

Signature of Cardholder

Date

Printed/Typed Name

Department Name

Telephone Number

SOUTH GEORGIA COLLEGE

Business Office Policies & Procedures Manual Standard Operating Procedures – Forms

SOUTH GEORGIA COLLEGE TRAVEL AUTHORIZATION

DATE _____ (1) _____

TO: _____ (2) _____ (Supervisor)

FROM: _____ (3) _____ (Requestor)

It is requested that I be authorized to travel in the service of South Georgia College for the purpose of:
_____ (4) _____

Destination: _____ (5) _____

I expect to depart: _____ (6) _____ and return: _____ (7) _____
(Time & Date) (Time & Date)

Estimated Cost

___ (8) ___ meals at ___ (9) ___ per day: \$ _____ (10) _____

(11) nights lodging at _(12)_ per day: \$ _____ (13) _____

Transportation: common carrier or \$ _____ (14) _____

Personal automobile
(15) miles at \$.28 per mile. \$ _____ (16) _____

Miscellaneous (registration, parking, etc.) \$ _____ (17) _____

Total estimated cost: \$ _____ (18) _____

Signature of Requestor: _____ (19) _____

Supervisor Approval: _____ (20) _____ Date _____

Out of State Approval: _____ (21) _____ Date _____

Budget Approval: _____ (22) _____ Date _____

Account Number: _____ (23) _____

Instructions:

1. Prepare and forward original to supervisor for approval. Make copy to keep for your records.
2. Upon approval, original will be forwarded to the proper channels** to the Business Office.
3. Director of Accounting/Budgets will approve or disapprove and return a copy to supervisor.
4. Approved copy must be in hand of requestor prior to departure. (Pick up copy from supervisor)

**Out-of-State travel and Blanket Authorizations require approval of the President.

SOUTH GEORGIA COLLEGE

Business Office Policies & Procedures Manual Standard Operating Procedures – Forms

TRAVEL AUTHORIZATION

The following numbers correspond to the numbers on the accompanying form.

- (1) Enter current date.
- (2) Enter name of immediate supervisor.
- (3) Enter traveler's name.
- (4) Enter purpose of travel.
- (5) Enter the travel destination.
- (6) Enter expected departure date and time.
- (7) Enter expected return date and time
- (8) Enter estimated number of meal per day
- (9) Enter estimated meal cost per day.
- (10) Enter total estimated meal cost.
- (11) Enter estimates number of nights lodging.
- (12) Enter estimated cost of per night lodging.
- (13) Enter estimated total cost of lodging.
- (14) Enter estimated cost of common carrier.
- (15) Enter estimated personal automobile use mileage.
- (16) Enter estimated total personal automobile reimbursement.
- (17) Enter estimated cost of other travel related expense such as registration and parking.
- (18) Enter estimated total cost of travel.
- (19) Traveler must sign request.
- (20) The Budget Manager/Supervisor for the Account Number(s) indicated in item 23 must sign and date the request.
- (21) If out of state or blanket authorization, forward to the President for authorization.
- (22) The Director of Accounting will approve or disapprove and return a copy to the supervisor.
- (23) Enter account number(s) from which travel expense will be expended.

SOUTH GEORGIA COLLEGE

Business Office Policies & Procedures Manual Standard Operating Procedures – Forms

TRAVEL EXPENSE STATEMENT

(1) TITLE CODE - - - - -

NAME (2)

Last, First, Middle Initial

SOC. SEC. NO. (3)

TITLE (4)

HEADQUARTERS (5) Douglas, GA

INSTITUTION (6) South Georgia College

RESIDENCE (7)

DATE FROM (8) TO (9)

Day	TIME		Location/Points Visited	DETAIL OF SUBSISTENCE (Attach Lodging Receipt)				TOTAL	Do not Write In this Space
	Departed	Arrived		B'fast	Lunch	Dinner	Lodging		
(10) MM/DD	(11) : am	(11) : pm	(12)	(13) 6.00	(13) 7.00	(13) 15.00	(14)	(15)	
MM/DD	: am	: pm							
MM/DD	: am	: pm							
MM/DD	: am	: pm							
MM/DD	: am	: pm							
MM/DD	: am	: pm							
MM/DD	: am	: pm							
MM/DD	: am	: pm							
MM/DD	: am	: pm							
TOTALS				(16)	(16)	(16)	(16)	(16)	
EXPLAIN ANY UNUSUAL AMOUNTS FOR SUBSISTENCE: (17)									
STATE USE MILEAGE (18) MILES @ (19) PER MILE (Must be supported by automobile mileage record on reverse side)								(20)	
COMMON CARRIER, TAXI/LIMOUSINE (Explain in section on reverse side)								(21)	
TOTAL TRAVEL EXPENSE								(22)	
MISCELLANEOUS EXPENSES (Explain in section on reverse side)								(23)	
PREPAYMENTS TO BE DEDUCTED								(24)	
GRAND TOTAL								(25)	

I do solemnly swear, under criminal penalty of a felony for false statements subject to punishment by fine of not more than \$1,000 or by imprisonment for not less than one nor more than five years, that the above statements are true and I have incurred the described expenses and the state use mileage in the discharge of my official duties for the state.

APPROVED (26) _____ SIGNED (27) _____ DATE (28) _____

SOUTH GEORGIA COLLEGE

Business Office Policies & Procedures Manual Standard Operating Procedures – Forms

AUTOMOBILE MILEAGE RECORD

GEORGIA LICENSE NO. OF CAR (29) PERIOD ENDING (30)

Prepare daily, using a separate block for each day's State use travel and for each departure from headquarters.

Day	DAILY TRAVEL (Points Visited)	ODOMETER READING		MILES TRAVELED		
		Starting	Ending	Miles Daily	Personal Use	State Use
(31) mm/dd	FROM: (32) TO: Points Visited:	(33)	(34)	(35)	(36)	(37)
mm/dd	FROM: TO: Points Visited:					
mm/dd	FROM: TO: Points Visited:					
mm/dd	FROM: TO: Points Visited:					
mm/dd	FROM: TO: Points Visited:					
mm/dd	FROM: TO: Points Visited:					
TOTAL MILES TRAVELED				(38)	(38)	(38)
Transfer Total State use miles to travel expense section (front side) for computation of amount of the prescribed State mileage rate.						

PURPOSE OF TRIP (attach prior approval form if applicable) (39)

If traveling under a standing authorization please check

DAY	COMMON CARRIER, TAXI/LIMOUSINE (Explain, attach receipts for common carrier)	Amount	DAY	MISCELLANEOUS (Explain, attach receipts)	Amount
(40)	(41)	(42)	(44)	(45)	(46)
TOTAL AMOUNT		(43)	TOTAL AMOUNT		(47)

SOUTH GEORGIA COLLEGE

Business Office Policies & Procedures Manual Standard Operating Procedures – Forms

TRAVEL EXPENSE STATEMENT (INSTRUCTIONS)

- (1) Enter the account number.
- (2) Enter last name, first name and middle initial of the traveler.
- (3) Enter the traveler's social security number.
- (4) Enter the title of the traveler.
- (5) Enter the traveler's headquarters (Douglas).
- (6) Enter "South Georgia College".
- (7) Enter the city where the traveler's residence is located.
- (8) Enter beginning date of travel.
- (9) Enter ending date of travel.
- (10) Enter the date for each day of travel.
- (11) Enter the departure and arrival time for each day of travel.
- (12) Enter the location and points visited for day. This should be shown for each day of travel.
- (13) Enter cost for breakfast, lunch, and dinner. This should be shown for each day of travel.
- (14) Enter the cost of lodging. Original paid receipts must be attached. This should be shown for each day of travel.
- (15) Enter total of meals and lodging for day. This should be shown for each day of travel.
- (16) Enter the total for all breakfast, lunch, dinner, and lodging claims and the grand total of meals and lodging.
- (17) Provide justification for unusual amounts of subsistence. (Prior approval should be obtained on the Travel Request for excessive amounts.)
- (18) Provide the total of state use miles from 37.
- (19) Enter the current mileage reimbursement rate provided by law.
- (20) Number in 18 multiplied by amount in 19.
- (21) Enter total from 42.
- (22) Enter total of 16, 20 and 21.
- (23) Enter total from 46.
- (24) Enter prepayments, if applicable.
- (25) Enter total of 22 and 23.
- (26) The budget manager/supervisor must approve the travel expense statement.
- (27) The traveler must sign the travel expense statement.
- (28) Enter the date the traveler signed the travel expense statement.
- (29) If claims are made for the use of a personal vehicle, the tag number of the car should be provided.
- (30) Enter ending date of travel.
- (31) Enter date of use of personal car.
- (32) Enter the departure point, points visited and destination points.
- (33) Enter the starting actual odometer reading.
- (34) Enter the ending actual odometer reading.
- (35) Enter the difference of 32 less 33.
- (36) Enter the number of miles in 34 that represent personal travel.
- (37) Enter the difference of 34 less 35.
- (38) Enter the totals of all daily miles, personal miles, and state use miles. Enter the total for state use miles on line 25.
- (39) Indicate the purpose of the trip. If standing authority, check box and include detailed purpose.
- (40) Enter day expense incurred.
- (41) Enter explanation for type of transportation expense (e.g. airline ticket, rental car, taxi). If parking or taxi receipts are not available, point to point explanation should be provided.
- (42) Enter amount for each expense incurred.
- (43) Enter total of all entries for 41 and enter on line 21.
- (44) Enter day expense incurred.
- (45) Enter explanation for type of expense and justification if necessary.
- (46) Enter amount for each expense incurred.
- (47) Enter total for all entries for 45 and enter on line 23.

SOUTH GEORGIA COLLEGE

Business Office Policies & Procedures Manual Standard Operating Procedures – Forms

ST-5 (REV. 05-00)



STATE OF GEORGIA
DEPARTMENT OF REVENUE
SALES AND USE TAX CERTIFICATE OF EXEMPTION
GEORGIA PURCHASER OR DEALER
EFFECTIVE JULY 1, 2000

To: _____
(SUPPLIER) (DATE)

(ADDRESS)

THE UNDERSIGNED HEREBY CERTIFIES that all tangible personal property purchased or leased after this date will be for the purpose indicated below, unless otherwise specified on a particular order, and that this certificate shall remain in effect until revoked in writing. Any tangible personal property obtained under this certificate of exemption is subject to the sales and use tax if it is used or consumed by the purchaser in any manner other than indicated on this certificate.

(Check proper box.)

- 1. Resale, rental or leased only, including but not limited to the purchase for resale of gasoline and other motor fuels.
- 2. Materials for further processing, manufacture or conversion into articles of tangible personal property for resale which will become a component part of the property for sale, or be coated upon or impregnated into the product at any stage of its processing, manufacture or conversion and nonreturnable materials used for packaging tangible personal property for shipment or sale. Containers or other packaging materials purchased for reuse are not exempt.
- 3. Machinery used directly in the manufacture of tangible personal property for sale purchased as additional, replacement or upgrade machinery to be placed into an existing plant in this State.
- 4. Direct Pay Permit authorized under Regulation 560-12-1-.16. The holder of a Direct Pay Permit must pay the 3% Second Motor Fuel Tax to suppliers on purchases of gasoline.
- 5. For use by Federal Government, State Government, any county, municipality or public school system of this State, when supported by official purchase orders or for use by Hospital Authorities created by Article 4, Chapter 7, of Title 7, and County or City Housing Authorities created by Article 1, Chapter 3 of Title 8. The State of Georgia, counties, municipalities, public schools, Hospital and Housing Authorities of Georgia must pay the 3% Second Motor Fuel Tax to suppliers.
A Georgia Sales and Use Tax Certificate of Registration Number is not required for this exemption.
- 6. Aircraft, watercraft, motor vehicles and other transportation equipment manufactured or assembled, sold and delivered by the manufacturer or assembler for use exclusively outside this State, or delivery of the crafts is for the sole purpose of removing same under its own power when it does not lend itself more reasonably to removal by other means.
A Georgia Sales and Use Tax Certificate of Registration Number is not required for this exemption.
- 7. Aircraft, watercraft, railroad locomotives and rolling stock, motor vehicles and major components of each, which will be used principally to cross the borders of this State in the service of transporting passengers or cargo by common carriers and by carriers who hold common carrier and contract carrier authority in interstate or foreign commerce under authority granted by the United States government. Replacement parts installed by carriers in such craft or vehicles which become an integral part of the craft or vehicle are likewise exempt. Private and contract carriers are not exempt.

(TYPE OF BUSINESS ENGAGED IN BY THE PURCHASER)

(COMMODITY CODE)

I declare, under penalties of false swearing, that this certificate has been examined by me and to the best of my knowledge and belief is true and correct, made in good faith, pursuant to the sales and use tax laws of the State of Georgia.

(PURCHASER'S FIRM NAME)

(CERTIFICATE OF REGISTRATION NO.)

(ADDRESS)

By _____ Title _____
(SIGNATURE) (OWNER, PARTNER, OFFICIAL)

A supplier is required to have only one certificate of exemption form on file from each purchaser buying tax exempt. The supplier must exercise ordinary care to determine that the tangible personal property obtained under this certificate is for the purpose indicated. Suppliers failing to exercise such care will be held liable for the sales tax due on such purchases. For example, a supplier cannot accept a Certificate of Registration number bearing a "214" prefix since these are issued to a Contractor which has been deemed to be the consumer and is required to pay the tax at the time of purchase.

SOUTH GEORGIA COLLEGE

Business Office Policies & Procedures Manual Standard Operating Procedures – Forms

GEORGIA HOTEL AND MOTEL OPERATORS:

On April 2, 1987, Act No. 621 amending Section 48-13-51 of the Georgia Code became effective. This Act provides that Georgia state or local government officials or employees traveling on official business should not be charged county or municipal excise tax on lodging. Sales tax is not exempted under the current sales tax law, since the payment of hotel/motel bills by an employee is not considered to be payment made directly by a state agency from appropriated funds. Upon verification of the identity of the state official or employee identified below, Georgia hotel and motel operators are authorized to exempt the individual from any applicable county or municipal lodging excise tax. Sales tax, however, should continue to be charged.

A copy of this notification should be maintained with your tax records to document the individual's status as a state official or employee traveling on official business. If you have any questions, please contact the Fiscal or Accounting Office of the department or agency employing the individual identified below.

STATE OF GEORGIA EXEMPTION OF THE LOCAL HOTEL/MOTEL EXCISE TAX	
CERTIFICATION - THIS IS TO CERTIFY THAT THE LODGING OBTAINED ON THE DATE(S) IDENTIFIED BELOW WAS REQUIRED IN THE DISCHARGE OF DUTIES BY OFFICIAL FOR THE STATE AND QUALIFIES FOR EXEMPTION OF THE LOCAL HOTEL/MOTEL EXCISE TAX UNDER OCGA CHAPTER 48-13, (AMENDED BY ACT 621)	
Signature of Official or Employee: _____	
Name of Official or Employee: _____	
Print or Type	(Title)
Agency Representing: _____	
Accounting/Fiscal Office Contact: Wanda E. Lloyd Comptroller Phone Number: 912/383-4227	
Date(s) of Lodging: _____	

SOUTH GEORGIA COLLEGE

Business Office Policies & Procedures Manual
Standard Operating Procedures – Forms

South Georgia College *Voucher Apron*

P. O. # _____ Check # _____ of _____
 Vendor # _____ Page _____
 Name _____
 Final Payment this P.O. _____ (Y or N)
 Documents Attached:
 Petty Cash Voucher Other
 Dept. Request Travel Statement Contract
 P. O. Copy Receiving Evidence Travel Authorization Invoice

	Invoice Number 1	Invoice Number 2	Invoice Number 3
DESCRIPTION:	_____ YYMMDD	_____ YYMMDD	_____ YYMMDD
Invoice Number	_____	_____	_____
Invoice Date	_____	_____	_____
Invoice Amount	_____	_____	_____
Discount Amount	_____	_____	_____
Discount Date	_____ YYMMDD	_____ YYMMDD	_____ YYMMDD
Net Invoice Amount	_____	_____	_____
CHARGE TO:			
First Account No.	_____	_____	_____
Amt Expended	_____	_____	_____
Enc Liquidated	_____	_____	_____
Second Account No.	_____	_____	_____
Amt Expended	_____	_____	_____
Enc Liquidated	_____	_____	_____
Third Account No.	_____	_____	_____
Amt Expended	_____	_____	_____
Enc Liquidated	_____	_____	_____

	Encumbrance Data
Account Number	_____
Amount	_____
Encumbrance/PO Number	_____

Comments: _____

Voucher Package Complete & Ready For Payment
 Audited By: _____
 Date: _____
 Posted By: _____

"Affirmative Action/Equal Opportunity Employer (M/F)"

Revised 3/00

SOUTH GEORGIA COLLEGE

Business Office Policies & Procedures Manual Standard Operating Procedures – Forms

COGS FOR BOOKSTORE WORKSHEET- Sample				
		REVENUE		FOR COGS
504004110100040914	RENTALS	0		
504004110100040921	NEW BOOKS	49,266.00		49,266.00
504004110100040922	USED BOOKS	12,652.41		12,652.41
504004110100040923	TRADE BKS	429.77		429.77
504004110100040924	MISC	739.89		739.89
504004110100040925	SUPPLIES	869.11		869.11
504004110100040926	CLOTHING	859.73		859.73
504004110100040927	BOOK BAGS			0.00
504004110100040928	NON TAX			0.00
504004110100040929	CARDS			0.00
504004110100040960	VEND COMP	3,196.64		
		68,013.55		64,816.91
PURCHASES				
504014110100070210	BOOKS			
504014110100070211	NEW BOOKS			
504014110100070212	USED BOOKS			
504014110100070213	TRADE BKS			
504014110100070220	SPECIALTIES			
504014110100070221	SUPPLIES			
504014110100070222	MISC			
504014110100070223	CAP/GOWN			
504014110100070224	CLOTHING			
504014110100070225	BOOKBAGS			
504014110100070226	NON TAX			
504014110100070227	CARDS			
COGS				
504014110100070310	BOOKS			
504014110100070311	NEW BOOKS			36,949.50
504014110100070312	USED BOOKS			9,489.31
504014110100070313	TRADE BKS			322.33
504014110100070320	SPECIALTIES			
504014110100070321	SUPPLIES			738.74
504014110100070322	MISC			628.91
504014110100070323	CAP/GOWN			0.00
504014110100070324	CLOTHING			730.77
504014110100070325	BOOKBAGS			0.00
504014110100070326	NON TAX			0.00
504014110100070327	CARDS			0.00
				48,859.56
INVENTORY				
500000000000014210				195,235.00
500000000000014220				44,517.00
				239,752.00
				288,611.56

SOUTH GEORGIA COLLEGE

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SOUTH GEORGIA COLLEGE
DOUGLAS, GEORGIA

PETTY CASH VOUCHER

(1)

Paid to _____

Amount _____ (2)

For _____ (3)

Department _____ (4)

Receipt of Cash as shown on this voucher is for reimbursement of charges that I certify to be true and correct.

For Refund

(5)

<u>Date</u>	<u>Received Payment</u>
Approved _____	
Code _____	
_____	_____

INSTRUCTIONS

- (1) Enter name
- (2) Enter amount of purchase
- (3) Enter description of purchase
- (4) Enter department and account number
- (5) Obtain authorizing signature