WESTERN PIEDMONT COMMUNITY COLLEGE
SECTION 6: ADMINISTRATIVE SERVICES
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6.1

PURPOSE AND GOALS OF THE ADMINISTRATIVE SERVICES DIVISION

The purpose of the Administrative Services Division at Western Piedmont Community College is to provide the support services needed to meet the administrative needs of students, faculty, staff, and general public in order to fully implement the mission of the College.

Primary goals for the Administrative Services Division include:

Business Office: To maintain the cash receipting, purchasing, accounts payable, general ledger, and payroll systems for the College.

Facilities Maintenance: To provide a clean, well-maintained, and comfortable campus environment in which to learn and work.

Security: To ensure a safe campus environment as well as serve in an ambassador role to students, faculty, and staff.

Bookstore: To provide course textbooks and supplies needed by students to complete their course of study at the College.

Human Resources: To provide services in all areas of employment ensuring compliance with the legal requirements related to personnel and to promote personal and professional activities to enrich the quality of work life for all employees.

Print Shop: To provide services in all printed materials such as manuals, calendars, brochures for faculty, staff, and students.

(PURPOSE AND GOALS OF THE ADMINISTRATIVE SERVICES DIVISION, approved by the Trustees on June 2, 2003.)
FEES AND EXPENSES

Educational fees are subject to change by action of the North Carolina General Assembly, the North Carolina Board of Community Colleges, and the Trustees of Western Piedmont Community College.

**Activity Fee:** A fee of $2.00 per credit hour up to a maximum of $18.00 per semester is required of all Curriculum students, except for specific waived populations. This fee will be assessed for students enrolling during the Fall, Spring and Summer semesters.

**Accident Insurance:** All Curriculum students, except inmates in prison or correctional units, must purchase accident insurance during registration. Insurance policy information is available to students through the Business Office. Certain specialized programs may require additional insurance.

**Graduation Fee:** A fee of $30.00 is payable during the semester the student expects to graduate. The graduation fee covers the cost of diploma/degree, cap and gown and is non-refundable. Students graduating with more than one diploma/degree must pay an additional $10.00 for each additional diploma/degree.

**Curriculum Certificate Processing Fee:** A non-refundable processing fee of $5.00 is payable during the semester the student expects to complete a curriculum certificate. The processing fee covers the cost of certificate paper and printing. Students completing more than one certificate will be required to pay $5.00 each.

**Transcript Fee:** Transcripts are available from Student Records. Three transcripts per year may be obtained free of charge; thereafter, a $3.00 per transcript fee applies.

**Parking Fee:** A fee of $5.00 per semester is required of all Curriculum students. This fee will be assessed for students enrolling during the Fall, Spring, and Summer semesters. Funds will be used to enforce parking regulations and maintain parking lots.

**Technology Fee:** A fee not to exceed $3.00 per credit hour up to a maximum of $48.00 per semester is required of all Curriculum students. This fee will be assessed for students enrolling during the Fall, Spring, and Summer semesters. Funds will be used to maintain and enhance technology services provided to students. A fee of $5.00 will be required for select Continuing Education courses, as determined by the Dean of Continuing Education. Funds will be used to maintain and enhance technology services provided to students.

**Continuing Education:** Registration fees, as determined by the Dean of Continuing Education, are based upon the following considerations: hours of instruction, subject matter, target audience, projected student enrollment, instructor costs, funding sources, economic feasibility, North Carolina Community College System regulations, and legislative mandates.

**Senior Citizens:** Persons, who are residents of North Carolina and over sixty-five years of age, are eligible to enroll in both Curriculum and Continuing Education classes without paying tuition.

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fees (up to the maximum allowed) with the exception of self-supporting classes. Tuition shall be waived for up to six (6) credit hours of curriculum instruction and one (1) course of continuing education instruction per academic semester. Additional charges, however, may be required. Such registration shall not preempt regular Curriculum students.

**Curriculum Tuition:** Tuition charges are subject to change by action of the North Carolina Legislature and State Board of Community Colleges and vary for full-time, part-time, in-state, and out-of-state students. Consult the General Catalog, WPCC website, Student Services, and/or Business Office for current rates.

**Specific Fees:** The President or the President’s designee is authorized by the Trustees to set specific fees to be charged to continuing education or curriculum students. Specific fees include, but not limited to, charges for certifications, texts, insurance, tests, tools, travel, and consumable items expended in the instructional process.

Travel fees for class trips that exceed $1,000.00 and any other specific fee that exceeds $300.00 must have individual approval by the Trustees.

Specific fees will be deposited in a local institutional fund account and can only be used for the purpose for which they were charged and collected.

A summary of specific fees charged will be reviewed by the Trustees on an annual basis.

**Books and Supplies:** Purchased in the College Bookstore during registration, the cost will vary according to the program of study and number of courses taken. Specialized programs will have higher costs. Uniforms and laboratory materials may add additional expenses for instructional supplies.

**On-Line Payment Policy:** Curriculum students may use the on-line payment plan for the purpose of deferring payment of curriculum tuition and required fees for a nominal fee. The following guidelines shall be followed by students:

1. Students may not have any outstanding indebtedness with the College.
2. Students are responsible for going on-line (accessed through WPCC home page) and entering the correct information regarding student information, charges for tuition and fees, payment method, and account numbers.
3. Students must have valid financial account information and funds for correct payment or payment plan agreements may be terminated.
4. Students must enter into a payment plan agreement during stated times for registration in which they registered.
5. Students are responsible for informing the Business Office of any changes in classes whether adding or dropping courses.
6. Students are responsible for all payments. Classes dropped after the 10% point of the semester are still the responsibility of the student.

The following restrictions apply to the deferred payment of tuition and fees:

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1. Students are required to make a down payment of their stated tuition and fees of either 25% or 30% based upon the registration period they enter into a payment plan agreement.
2. The payment agreement will be terminated if the down payment is rejected.
3. Books and supplies may not be included in the payment plans.

**Tuition Refund Policy:**

**Curriculum:**
- If a class or curriculum is cancelled, all of the tuition shall be refunded.
- A seventy-five percent tuition refund shall be made upon request if the student officially withdraws from classes prior to or on the 10 percent point of the semester. Tuition refund requests must be made through Student Services and will not be considered after the ten percent point.
- Refunds to Title IV financial aid programs (Pell Grant, SEOG, Work-Study, and the Direct Lending Program) will be made in compliance with federal regulations.

**Continuing Education:** When the College cancels a class, the student will be notified and receive a full refund. When a student requests a refund, the following conditions apply:
- The student will receive a full refund if the student officially withdraws from the class at least one business day prior to the first day of class.
- The student will receive a 75% refund if the student officially withdraws from the class prior to or at the 10% point of the class, if applicable.
- Student requests for a refund are not accepted after the 10% point of the class.
- To officially withdraw from a class, the student must complete a “Request for Refund” form, which must be approved by the Director of Records & Registration.
- If a student could not meet these conditions under extreme circumstances, the student may petition to the Director of Records & Registration and seek approval from the Vice President for Academic Affairs.

**Refund Limitation:** No checks will be written to a student if the balance of his/her Pell, scholarship, or tuition refund is less than $1.00. In the case of scholarship funds, any remaining balance under $1.00 will be transferred to the Western Piedmont Community College General Scholarship Fund.

**Tuition Exemption:** As allowed in the North Carolina Administrative Code, certain categories of students are exempt from all or some tuition charges.

High school students enrolled in a curriculum course at Western Piedmont through a cooperative program with the Burke County Public Schools or through dual enrollment are exempt from all or some tuition payments depending on student type and course registration; however, these students are responsible for paying Student Activity fees and Student Accident Insurance fees. Contact the Director of Enrollment Management for full details.


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6.3

UNCOLLECTIBLE ACCOUNTS

Billing statements are to be mailed for all outstanding accounts. Delinquent accounts are to have second and third notices mailed. The third notice will detail the date, purpose and amount of the debt, and the student is to be advised of the State policy regarding grade transcripts and registration for future classes.

For accounts less than $50, the account may be written off with approval of the Trustees. All correspondence will be retained for a period of three years from the date that the Trustees approve the account for write-off, and then be destroyed.

For accounts over $50, after the third notice the account will be turned over to a Collection Agency under contract with the State as well as the “Set-off Debt Collection Program” established with the Department of Revenue by G.S. 105A. Use of this program will be mandatory for all debts of $50 and over.

Should this final effort prove unsuccessful, approval to write off the account will be requested from Trustees and the Business and Finance Division of the North Carolina Community College System. When requesting write-off approval, the history of the collection attempts will be included. Documentation will be held on file for a period of three years from the point of write-off.

(UNCOLLECTIBLE ACCOUNTS AND UNPAID LOANS, amended by the Trustees on April 6, 2009).
COLLEGE MOTOR VEHICLES

College owned vehicles are provided as a convenience to assist faculty and staff in carrying out their responsibilities to the institution. Since it is not feasible to provide sufficient transportation to meet all needs, the use of private vehicles for College business by faculty and staff is authorized with proper approvals, when the College owned vehicles are not available. Such usage may be reimbursed in accordance with travel regulations as specified in the Travel regulations for the North Carolina Community College System Accounting Procedures Manual.

Parking: Designated parking spaces are specified by the Vice President for Administrative Services for College vehicles when they are on campus.

Driving and Safety: The driver shall abide by all applicable traffic laws and regulations and is personally responsible for any traffic violations. The College reserves the right to deny the use of vehicles to anyone, providing circumstances warrant such action. All drivers must have a valid driver’s license.

Reports: All accidents are to be reported to the Vice President for Administrative Services as soon as possible. If personal injury or property damage is involved, the police and/or State Highway Patrol are to be notified immediately. This is the driver’s responsibility. The Vice President for Administrative Services is also to be notified promptly about minor scratches, dents, or other damage. Any needed repairs, adjustments, or service should be reported on a College work order form. In emergency situations, or in situations where a safety is a factor, drivers should have necessary service performed on the road and report such service to the Vice President for Administrative Services upon return.

Reports on mileage are to be made in the logbook found in each College vehicle. Expenditures for repairs made on the road, plus other needed service, will be reported to the Business Office. Prior to each trip, keys and credit cards shall be picked up from the Business Office and returned promptly after use. As a courtesy to other users, the gas tank should be filled from the College gas pump (located at the Maintenance Shed) when it is possible to do so. Maintenance staff is available for this service between 7:00am and 3:30pm.

Scheduling: A College car is to be used before a van in transporting one to four people or suitable loads. The vans are to be used primarily for transporting five or more people, or suitable loads of equipment and other items. This does not preclude the use of a van by fewer than four persons when necessary. Other available vehicles may be used by authorized persons on College business upon specific approval by the Vice President for Administrative Services.

Reservations for vehicles should be made as soon as travel needs are known. These will be made on a first-come-basis in the Business Office. Long trips with several people have priority over shorter trips and/or fewer people. The Vice President for Administrative Services may waive the first-come-rule.
6.5

COMPLIMENTARY TEXTBOOKS

As a policy of the Trustees of Western Piedmont Community College, any textbook sent to the College as a complimentary copy, review copy, or desk copy, regardless of how it is addressed, is considered to be the property of the College. Any limitation on disposal of said textbooks as established by the publishing company shall be observed, including any request to return any unwanted textbooks to the publisher. Textbooks stamped “not for sale or resale” shall not be sold, resold, or given as gifts. Such textbooks should be returned to the publisher when deemed to be of no further value. Any textbook determined to be property of the College and no longer useful to the College, may be sold by the College in accordance with the requirements established by G.S. 115D-15 for the disposal of surplus state property.

Limitations on Sale of Unsolicited, Complimentary Textbooks: Any limitations established by the publishing company shall be observed. Textbooks stamped “not for sale or resale” shall not be sold or resold. This limitation must be observed whether the textbook is treated as the property of the College or the individual. Such textbooks should be returned to the publisher when deemed to be of no further value. Textbooks, not so labeled, and determined to be property of the College, may be sold by the College in accordance with the requirements established by G.S. 115D-15 for the disposal of surplus state property.

CENTRAL SUPPLY

Supplies and materials for office use may be obtained from the office supply room located in Moore Hall. Each person is responsible for documenting items taken on the clipboard located inside the door of the office supply room to facilitate ordering needs. The Equipment / Receiving Coordinator is responsible for maintaining the office supplies.

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Purchasing

As a member of the North Carolina Community College System, Western Piedmont Community College abides by the guidelines and procedures for purchasing of equipment, goods, and services approved by the North Carolina General Assembly and by the State Board of Community Colleges. In accordance with these guidelines, the Trustees of Western Piedmont Community College adopted a “College Plan to Increase Participation by Historically Underutilized Businesses in the Procurement of Goods and Services” on September 10, 2001. A copy of this plan is located in the office of the Vice President for Administrative Services.

Equipment and Supply Requisitions

Equipment and supplies are normally acquired through the North Carolina Division of Purchase and Contract. Division Deans, acting upon requests of division faculty and staff, prepare these requisitions within the limitations of the North Carolina Community College System regulations. The requisitions must include all required information. Electronic requisitions may be found on the College’s website or hard copies are available in the College Print Shop or the Business Office.

Purchase Orders and Invoices

Each division or department designates a person (division assistant/designee) to be in charge of processing requisitions and purchase orders. The Business Office works directly with that individual through the entire process.

Requisitions:
A. Vendor Numbers are assigned to all requisitions by the Business Office.
B. Commodity Numbers: The Business Office will assign these.
C. Budget Code: The division or department is to assign a 16-digit number for each item purchased, according to the program that will be using these items.
D. Price must be listed as accurately as possible.
E. Placing Orders: The Business Office will place all orders. No orders are to be phoned in before the purchase order is issued. Pre-numbered purchase orders are automatically generated by the College’s computer system.

Distribution of Purchase Orders: Requisition copy goes to the division assistant/designee when purchase order is issued. Receiving copy is held in the Business Office or by the Equipment / Receiving Coordinator until the invoice is received. An alphabetical copy is held in the Business Office by the Accounts Payable Technician.

Processing Invoices for Payment:
A. Invoices: When the invoice is received in the Business Office, it will be checked against the purchase order. Any difference in prices will be noted.
B. Receiving Shipments: Shipments will be delivered to Equipment / Receiving Coordinator or the originator of the purchase, if off campus. Merchandise is examined for damage or errors in shipment and noted on the packing slip. If the shipment is not acceptable, notify
the Equipment / Receiving Coordinator. If acceptable, the packing slip is sent to the Business Office. Merchandise is delivered by either Environmental Services or Maintenance. All invoices should be sent directly to the Business Office.

C. Reconciling Packing Slips: The Accounts Payable Technician compares the receiving documentation (Receiving Copy / Packing Slip) with the Purchase Order and Invoice. Indicate by a check mark the items received. Partial shipments should be noted by writing the number of items received by the number ordered. If a Packing Slip is not available, the Equipment / Receiving Coordinator or the originator who received the merchandise will approve the items as received by signing the purchase order copy or invoice.

D. Back Orders and Split Shipments: Payments for partial shipments will be handled as outlined above.

E. Payments: Once the Accounts Payable Technician has the invoice matched with the Purchase Order and Packing Slip (or substitute) and all amounts have been verified the package is given to the Accounting Technician for vouchering (payment).
6.7

WORK ORDERS AND EQUIPMENT TRANSFERS

Work orders for repairs, minor renovations and additional custodial services are submitted to the Business Office on Work Request Forms through the appropriate Division Dean. Requests for equipment transfers among offices and departments must be made on the ‘Transfer Request Form’ in the Business Office and routed to the Vice President for Administrative Services and Director of Maintenance. Additional information is contained in the ‘Maintenance Standards Working Documents’ and the ‘Cleaning Standards Working Document’ maintained in the office of the Vice President for Administrative Services.

(WORK ORDERS AND EQUIPMENT TRANSFERS, amended by the Trustees on June 2, 2003.)

BOOKSTORE AND FOOD SERVICE PROFITS

In accordance with North Carolina General Statutes 115D-58.13 and 115D-5, the following policy covers profits earned by the College’s bookstore and food/vending operations:

Bookstore Mark-up:
1. New Textbooks – 25 percent
2. Used Textbooks – 75 percent of retail selling price
3. Supplies – markers and pens – suggested retail
   Cards and stationary – suggested retail
   Arts/drafting supplies – 43 percent
   Softgoods – 43 percent
4. Prices
   Discounts – 10 percent to Alumni Association members, faculty, and staff on all
   purchases except textbooks.

Use of Bookstore Profits:
1. Support of bookstore operating expenses including, but not limited to, salaries,
   supplies, materials, travel, operating resources and equipment associated with the
   operation, support and enhancement of the bookstore;
2. Student aid and/or scholarships;
3. Expenditures for the direct benefit of students; e.g., staff positions for financial aid,
   student activities, etc.;
4. College expenses that directly impact on educational programs, e.g., new faculty
   positions for start-up of new programs, counselors, equipment, supplies, construction,
   etc.;
5. Educational support activities for non-College personnel or College personnel to
   enhance student success, e.g., Trustee meetings, advisory committee meetings,
   orientation meetings for faculty and staff, etc.; and
6. Service awards for faculty, staff, Trustees, and retirees.

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Prohibited Use of Bookstore Profits:

1. Supplemental salaries for any personnel;
2. Administrative support of College operations other than allowed above; and
3. Entertainment expenses for fund raising purposes.

Trustee Review: Trustees shall periodically review the mark-up on textbooks to assure that student costs are not excessive.

Food and Vending Operations: These funds may be expended at the discretion of the College President consistent with the mission and goals of Western Piedmont Community College and of the State Board of Community Colleges.

BOOKSTORE RETURNS

A full refund on required texts (new or used) will be given from registration day until prior to or on the 10 percent point of each semester provided the book is in pristine condition and accompanied by the original cash register receipt. Ten percent dates for each semester are posted in the Bookstore. New books must be absolutely free of markings other than Bookstore price marks or labels and must be returned in new condition. Shrink-wrapped books are not returnable if wrapping has been removed. Books with magnetic media are not returnable if disk or CD packets are opened.

Buy-Back Policy: The Bookstore buy-back operates the last three days of each semester. Check in the store and the weekly UPDATE for posted hours. You can receive up to 50 percent cash back for textbooks that are in good condition, will be used next term, and are not overstocked in the Bookstore. When the Bookstore reaches its purchase limit, current edition books may be purchased at wholesale prices set by the book dealer.

CHECK ACCEPTANCE/CASHING POLICY

Providing that cash-on-hand is sufficient, personal checks may be cashed by the Business Office for Western Piedmont Community College employees ($25.00 maximum).

During periods of registration, student checks accepted in the Business Office for payment of tuition and fees may be written in excess sufficient to cover the cost of books and fees in the Book Cellar and vice versa. Home street address, telephone number, and a valid driver’s license number are required by the cashiers before accepting or cashing checks. Checks returned due to insufficient funds and/or closed accounts will result in a $25.00 service fee payable by the person who paid the check to the College. Returned checks may be re-deposited once before the service fee becomes effective. Individuals who have returned checks being held by the College will
receive notification that they have fourteen calendar days to reimburse the College. Failure to respond appropriately will result in proceeding with the College’s collections procedures.

Persons who have a record of 3 or more returned checks with the College will not be permitted to pay with a check for tuition, fees, books and supplies. Students who have a returned check being held by the College will be prohibited from registering for classes, graduating and receiving or sending official transcripts until the College is fully reimbursed for the returned checks and service fees. Circumstances, requiring deviation from these policies, must have the approval of the Vice President of Administrative Services.

(CHECK ACCEPTANCE/CASHING POLICY, amended by Trustees on December 13, 2004.)
6.9

TELEPHONES

Students may not use College phones for personal business. Pay telephones for students are located in the following locations on campus: (1) next to vending machines in the bottom of Hildebrand Hall; (2) Patton Building on the breezeway; (3) first floor student lounge in Phifer Learning Resources Center; (4) first floor of E Building; and (5) the entrance lobby to Carr Hall. Students may use office phones for official school business only. Incoming personal calls for students will not be honored except in the case of emergency.

OFFICE/CAMPUS KEYS

Requests for office and other campus keys must be made on the “Request for Keys” form in the Business Office. The originator should complete and sign the form, obtain a supervisor’s approval, and submit it to the Vice President for Administrative Services for action. Once approved, the information will be entered into a computer file and updated periodically. Lost keys should be reported to the Business Office immediately. The Equipment/Receiving Coordinator is responsible for issuing keys.

CASH MANAGEMENT PLAN

Statutory Policy:

North Carolina law, Chapter 147-86.10 of the General Statutes, requires that “all agencies, institutions, departments, bureaus, boards, commissions and officers of the State…shall devise techniques and procedures for the receipt, deposit and disbursement of moneys coming into their control and custody which are designed to maximize interest-bearing investment of cash and to minimize idle and nonproductive cash balances.”

Plan Administration:

The State Controller, with the advice and assistance of the State Treasurer, the State Budget Officer and the State Auditor, is charged with developing and implementing a uniform statewide plan to carry out the cash management policy for all State agencies, departments and institutions. This Statewide Cash Management Plan outlines the policies, duties, responsibilities and requirements for cash management within State government on a broad basis. It is the responsibility of each agency, department and institution to prepare a cash management plan that meets both the requirements of the Statewide Plan and the unique cash management needs of the individual agency, department or institution.

The Vice President for Administrative Services has the responsibility of developing and administering the cash management plan. The Board of Trustees has full authority for any
changes to the cash management plan. The cash management plan will be maintained for auditor review.

Plan Requirements

Cash Management Over Receipts:

The objectives of cash management over receipts are to use diligence in collecting funds owed to the State, to provide internal control over cash and cash equivalents and to expedite the movement of monies collected into interest bearing accounts. To accomplish these objectives, all plans adopted will include these rules:

Except as otherwise provided by law, all funds belonging to the State of North Carolina, and received by an employee of the State in the normal course of their employment shall be deposited as follows:
All monies received shall be deposited with the State Treasurer pursuant to G.S. 147-77 and G.S. 147-69.1.

Monies received in trust for specific beneficiaries for which the employee-custodian has a duty to invest shall be deposited with the State Treasurer under the provisions of G.S. 147-69.3.

Monies and/or electronic funds received shall be deposited daily in the form and amounts received, except as otherwise provided by law.

The Business Office has two cashiers. These cashiers alternate the cashiering functions.

The deposit is taken to the bank by security. The mail is opened and a check log is maintained by the Accounts Receivable Technician. The daily cash reports are verified by the Payroll Technician or other employee who did not cashier for that deposit.

All items returned and monies deposited in error are to be investigated by the Controller and/or Assistant Controller.

Checks returned due to insufficient funds and/or closed accounts will result in a $25 service fee payable by the person who paid the check to the College. Returned checks may be redeposited once before the service fee becomes effective. Individuals who have returned checks being held by the College will receive notification that they have fourteen calendar days to reimburse the College. Failure to respond appropriately will result in proceeding with the College’s collections procedures.

Monies due to a State agency, department or institution from other governmental agencies or from private persons shall be promptly billed, collected and deposited.

Unpaid billings due to a State agency, department or institution shall be turned over to the Attorney General for collection no more than 90 days after the due date of the billing unless the

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amount is less than five hundred dollars ($500), or (for institutions where applicable) for amounts owed by all patients which are less than the federally established deductible applicable to Part A of the Medicare program. The agency, department or institution may handle these unpaid bills pursuant to agency debt collection procedures.

Billing statements are to be mailed for all outstanding accounts. Delinquent accounts are to have a second and third notice mailed. The third notice will detail the date, purpose and amount of the debt, and the student is to be advised of the State policy regarding grade transcripts and registration for future classes.

For accounts less than $25, the account may be written off with approval of the Board of Trustees. All correspondence will be retained for a period of three years from the date that the Board approves the account for write-off, and then be destroyed.

For accounts between $25 and $50, after the third notice the account will be turned over to the Collection Section of the North Carolina Attorney General’s Office. Information submitted to the Attorney General will include the debtor’s name and current address (if known), the date of the account, the purpose of the charge and the amount of the charge. If this fails, the account may be written off with approval of the Board of Trustees. All correspondence will be retained for a period of three years from the date that the Board approves the account for write-off, and then be destroyed.

For accounts over $50, after the Attorney General’s Office fails to produce any results, the account will be turned over to the Collecting Agency under contract with the State as well as the “Set-off Debt Collection Program” established with the Department of Revenue by G.S. 105A. Use of this program will be mandatory for all debts of $50 and over, except in cases where the College is advised by the Attorney General not to submit a claim because the validity of the debt is legitimately in dispute or because an alternate means of collection would result in a loss of federal funds.

Should this final effort prove unsuccessful, approval to write off the account will be requested of the Board of Trustees. When requesting write-off approval, the history of the collection attempts will be included. Documentation will be held on file for a period of three years from the point of write-off. If the amount of the account is $300 or more and there is reason to believe the debtor is in North Carolina at a known address, the Attorney General’s Office may file suit for collection. This will replace the step of placing the account with the Collection Agency.

Federal funds received for major federal assistance programs, that are governed by the Cash Management Improvement Act of 1990, must be drawn in accordance with the current State/Federal Agreement.

All federal fund draws should be timed so that the funds are on deposit with the State Treasurer no more than three business days prior to the disbursement.

Federal funds that are drawn down from the Electronic Grants and Payment System (G5) will be expended within three business days.

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State agencies shall accept electronic payments, in accordance with G.S. 147-86.22, to the maximum extent possible and consistent with sound business practices.

Electronic payment notifications are received by the Controller via e-mail from the Office of the State Controller. The Controller will code the deposit and give to the cashier for deposit.

Credit Cards are processed through Official Payments either electronically or manually as needed. If the transaction is in person the student signs a copy of the payment receipt or credit card form.

Students may use the Pioneer Pass system to pay on-line with a credit card. Online payments automatically generate a new cash session within the College’s computer system which the cashier will close and reconcile daily.

In addition to adhering to these guidelines, agency plans shall employ proven techniques, which improve cash handling. Some of those techniques include:

Receipt of federal grant payments by wire transfer when possible.

Special post office boxes to facilitate the processing of large remittances.

Color-coded mailing labels and envelopes to identify remittances for special handling.

Separate addresses to distinguish remittances from other mail.

Reassignment of personnel, or the hiring of temporary personnel, when this proves cost effective, to accelerate the processing of remittances during peak periods.

Deposits made by units outside Raleigh should be made with cash concentration banks designated by the State Treasurer.

The evaluation and establishment of lock-boxes in areas which are large sources of remittances, but which are geographically distant from the nearest State agency office. Lock-boxes are locked Post Office boxes tended by banking agents. These allow quicker cash collection in areas which are not served by agency offices.

The use of remittance processing equipment when justified by the volume of deposits.

Establishing billing schedules which are both efficient and lead to earlier receipt of monies due to the State.

Timing deposits in order to receive day credit in accordance with schedules available from the State Treasurer.
Cash Management over Disbursements

The objective of managing disbursements is to maintain funds in interest-bearing accounts for the longest appropriate period of time. This allows the State to recognize the maximum earning potential on its funds. This is not intended to encourage late payment or have a negative impact on relationships with firms who, in good faith, supply goods and services to the State. The following rules should be included in all plans:

Monies deposited with the State Treasurer remain on deposit with the State Treasurer until final disbursement to the ultimate payee.

The Accounts Payable section of the Business Office will insure that proper documentation exists to support the receipt of goods and services before invoices are paid. Invoices will be paid on or before a due date to take advantage of all discounts and to avoid penalty for late payment, to the extent practicable.

Processing invoices for payment: When the invoice is received in the Business Office it will be matched to the purchase order and packing slip (or substitute). Any difference in prices will be noted.

Receiving Shipments: Shipments will be delivered to the Equipment / Receiving Coordinator or originator of the purchase, if on a different campus. Merchandise is examined for damage or errors in shipment and noted on the packing slip. If the shipment is not acceptable, notify the Equipment / Receiving Coordinator. If acceptable, the packing slip is sent to the Business Office. Invoices that are packed with the shipment should be sent directly to the Business Office.

Reconciling Packing Slips: The Accounts Payable Technician compares the purchase order and the packing slip. Indicate by a check mark the items received. Partial shipments should be noted by writing the number of items received by the number ordered. If a packing slip is not available, the Equipment / Receiving Coordinator or the originator who received the merchandise will approve the items as received by signing the purchase order or invoice.

Back Orders and Split Shipments: Payments for partial shipments will be handled as outlined above.

Payments: Once the Accounts Payable Technician has the invoice matched with the Purchase Order and Packing Slip (or substitute) and all amounts have been verified the package is given to the Accounting Technician for vouchering (payment).

Bank reconciliations will be prepared on a monthly basis by the controller.

Local and Special Funds will be maintained in interest-bearing checking accounts prorated to several accounts.
Stocks and investments with the State Treasurer will be monitored by the controller for feasibility.

As provided in Section 147-86.10, the order in which appropriations and other available resources are expended shall be subject to the provisions of the Executive Budget Act, G.S. 143-27, regardless of whether the State agency disbursing or expending the monies is subject to the Act.

Federal and other reimbursements of expenditures paid from State funds shall be paid immediately to the source of the State funds.

Billings to the State for goods received or services rendered shall be paid neither early nor late but on the discount date or the due date to the extent practicable.

Disbursement cycles for each agency shall be established to the extent practical so that the overall efficiency of the warrant disbursement system is maximized while maintaining prompt payment of bills due. In order to avoid disbursing account overdrafts, warrants should not be released before adequate funds have been requisitioned by the agency and approved and deposited to the applicable disbursing account by the OSC.

After the Accounts Payable section processes checks they are distributed to the mailroom for mailing.

Copy of Delegation of Disbursing Authorities are approved by the State Controller and maintained on a current basis.

Techniques helpful in controlling disbursements include:

Establishing special procedures for making large disbursements such as social security and federal withholding tax remittances to ensure that payment is made on the due date and not before.

Managing inventory and supply levels to stock the minimum necessary to conduct business without disruption.

(CASH MANAGEMENT PLAN, amended by the Trustees on September 10, 2001 and on April 6, 2009.)
6.10

INVESTMENT POLICY

Western Piedmont Community College encourages all donations of cash, stock, or other assets be given to the Western Piedmont Foundation, Inc. for the sole benefit of the College and its students. However, in the event cash, stock, or other assets are donated directly to Western Piedmont Community College, the Trustees of Western Piedmont Community College have adopted an “Investment Policy Statement” which sets forth the investment goals of the institution, conditions governing the granting or withholding of investment discretion, a description of authorized and prohibited transactions, and the criteria to be used for performance measurement of both short- and long-term investments. The “Investment Policy Statement” is evaluated regularly, and a copy of the document is located in the office of the Vice President for Administrative Services.

(INVESTMENT POLICY, approved by the Trustees on June 2, 2003).

TRAVEL REGULATIONS AND ALLOWANCES

Purpose of Regulations

College employees and members of the Trustees who have their travel expenses reimbursed by the State, are subject to the limitations contained in the following regulations set forth in Section 5 of the North Carolina Community College System Accounting Procedures Manual. Under no circumstances may duplicate reimbursement be made for any portion of an employee’s non-State source.

All travel is contingent upon the availability of funds in the proper budget line item.

Definition of Terms

For purposes of these regulations, the following definitions apply:

Travel – All activities involving expenses for transportation, subsistence, or registration, which are authorized to be paid from state funds or which involve College vehicles for transportation.

Transportation – The means of moving from one physical location to another. The cost of transportation includes: reimbursement paid for the use of private or public motor vehicles, the fare paid on public conveyances, tolls, and parking fees.

Subsistence – Lodging, meals, registration, and all other allowable items which are not defined above as transportation.

State Funds – Any funds deposited with the State Treasurer, whether derived from appropriations or College receipts.

Reprinted/Effective: December 2011
Non-College Employee:

A consultant whose compensation will be paid from a general expense line item rather than from a payroll;
An employee of another governmental jurisdiction, local or federal, in whose travel the College may have a business interest; and/or
A student in a community college or technical college.

Duty Station – While employed by the College, it is the headquarters or job location assigned by the College at which the employee spends the majority of his/her working hours.

Conference – A formal gathering for the purpose of conducting business and exchanging information. Registration fees may be paid for the actual amount expended for such meetings as shown by a valid receipt or invoice.

Institute – A formal gathering for the purpose of training and instruction. Tuition fees may be paid for instructional costs incurred in such meetings.

Common Carrier – Commercial scheduled airplane, train, or bus.

In-State – Within the borders of North Carolina.

Out-of-State – All of the continental United States except North Carolina.

Out-of-Country – Anywhere not included in In-State and Out-of-State.

Policies Governing Travel and Expense Allowance

Expenses for travel on official business by employees and members of boards of trustees of colleges which operate from funds deposited with the State Treasurer shall be reimbursed, not to exceed the following rates as set forth by legislation:

For transportation by privately owned automobiles a reimbursement rate per mile as determined by the College’s administration (prescribed by the Internal Revenue Service on January 1 of each year) will be reimbursed. The actual cost of road, bridge, and ferry tolls paid.

For transportation by airline, bus, railroad, or other conveyance, actual tourist class fare.

For subsistence, a per diem rate is allowed for a 24-hour period when traveling in-state or out-of-state. Please check the College’s intranet for per diem rates. The rates may be changed at any time as set forth by legislation. All travel is contingent upon the availability of funds in the proper budget line item.
Authorization Procedure:

**In-State Travel** – All in-state travel by College or non-College employees on College business (includes Trustees) must be approved in writing by the Division Dean and Vice President or his/her designee. The College President’s travel must be approved by the Trustees. In addition, written authorization must be secured in advance from the College President or a designee for the following:

a. excess lodging, and/or  
b. registration fees.

**Out-of-State Travel** – All travel out-of-state but within the continental United States (specifically excluding Alaska and Hawaii) by College employees or non-College employees on College business (includes Trustees) must be approved in writing by the College President or a designee. The College President’s travel must be approved by the Trustees.

**Out-of-Country Travel** – All travel out-of-country (including Alaska and Hawaii) by College employees or non-College employees on College business (includes Trustees) must be approved in writing by the College President or his/her designee. The College President’s travel must be approved by the Trustees.

**Blanket Authorization:**

Blanket authorization for travel by individuals who must frequently travel in-state in the course of carrying out their official duties requires the approval of the Division Dean and Vice President or a designee. Authorization forms should specify the name(s) of the traveler(s), the purpose of travel, mode of travel, and geographical areas to be visited.

**Advances:**

At the discretion of the College President or a designee, an advance of funds which does not exceed the estimated travel expense may be issued to an employee. All advances must be deducted from the employee’s next travel reimbursement, except those advances to employees whose expenses average at least two hundred dollars ($200.00) per reimbursement period need not be deducted from the next reimbursement. All advances must be repaid prior to the end of the year, no later than June 15.

The College Business Office must maintain a log of advances and post issuances and repayments, for purpose of control.

**Prospective Professional Employees:**

Approval for reimbursement of transportation expenses of prospective professional employees visiting the College for a call back employment interview may be approved by the College President or his/her designee. These expenses are limited to transportation and subsistence for
three days at the in-state rate. Amounts in excess of one thousand dollars ($1,000.00) must be approved by the State President and the Office of State Budget and Management.

Students:

Students of the College who travel on official College business and whose expenses are paid or reimbursed by the State of North Carolina are subject to these regulations, including statutory subsistence allowances, to the same extent as College employees. Travel by students for the purpose of participating in athletic contests and activities of student organizations must be paid from funds supporting the particular organization or activity, not State funds. In addition, State funds shall not be used to charter transportation for student field trips unless the field trip is a mandatory course requirement, not optional, and must be part of the course outline from inception.

Penalties and Charges Resulting from Cancellations:

Penalties and charges resulting from the cancellation of travel reservations (including airline, hotel reservations and/or conference registration) shall be the College’s obligation if the employee’s travel has been approved in advance and the cancellation or change is made at the direction of and/or for the convenience of the College. If the cancellation or change is made for the personal benefit of the employee, it shall be the employee’s obligation to pay the penalties and charges. However, in the event of accidents, serious illness, or death within the employee’s immediate family or other critical circumstances beyond the control of the employee, the College may pay the penalties and charges.

(Section 6.10, Policies Governing Travel and Expense Allowance, amended by Trustees on September 20, 2005 and on October 10, 2005.

SUBSISTENCE

Please check the College’s intranet for per diem rates for in-state and out-of-state travel for lodging and meals. The rates may be changed at any time as set forth by legislation.

24-Hour Period, Lodging and Meal Allowance – 24-hour period when traveling in-state or out-of-state.

Lodging – Reimbursement of actual costs of overnight lodging whether in-state or out-of-state, must be documented by a receipt of actual lodging expenses from a commercial establishment. Lodging in excess of the per diem rates must be approved by the Division Dean and Vice President, (and College President if traveling out-of-state) or his/her designee prior to departure. This documentation shall be attached to the reimbursement request.

Meals – Reimbursement for meals shall not exceed the per diem rate.

(Section 6.23, SUBSISTENCE, amended by Trustees September 9, 2002, August 11, 2003, September 20, 2005, and on July 1, 2007.)

Reprinted/Effective: December 2011
**Daily Travel (Overnight)** - Employees may receive allowance for meals for partial days of travel when the partial day is the day of departure or the day of return. The travel must involve a travel destination located at least 35 miles from the employee’s regularly assigned duty station or home, whichever is less. To be eligible, the employee must:

- Breakfast – depart duty station prior to 6:00am.
- Lunch – depart duty station prior to Noon (day of departure) or return to duty station after 2:00pm (day of return).
- Dinner – depart duty station prior to 5:00pm (day of departure) or return to duty station after 8:00pm (day of return).

The time of departure and/or arrival must be stated on the travel reimbursement request.

**Daily Travel (Not Overnight)** – Allowances shall not be paid from State funds to employees for lunches if travel does not involve an overnight stay; except as shown below in “Limitations on Meal Allowances When Overnight Travel is Not Required.”

To be eligible for allowances (regardless of the source of funds) for the breakfast and evening meals, employees must:

- Breakfast – depart duty station prior to 6:00am.
- Dinner (evening) – return to duty station after 8:00pm.

To be eligible for both meal allowances, the employee must have worked five (5) hours longer than the normal workday.

The travel must involve a travel destination located at least 35 miles from the employee’s regularly assigned duty station or home, whichever is less.

The time of departure and/or arrival must be stated on the travel reimbursement request.

**Limitations on Meal Allowances When Overnight Travel is Not Required** - A College employee may be reimbursed for meals, including lunches, when the employee’s job requires his/her attendance at the meeting of a board, commission, committee, or council in his/her official capacity and the lunch is preplanned as part of the meeting for the entire board, commission, committee, or council. (This provision does not apply to conference, seminars or workshops unless the lunch is a preplanned part of the formal agenda, and/or is included as part of the registration fee).

**Reimbursement** - Employees claiming reimbursement under this provision shall be allowed per diem rates for breakfast and dinner if travel does not involve an overnight stay. Employees involved in an overnight stay under this provision shall be limited to the per diem rates for breakfast, lunch, and dinner from appropriate funds.

*Reprinted/Effective: December 2011*
A College employee may be reimbursed for meals, including lunches, when the meal is included as an integral part of a congress, conference, assembly, convocation, etc. Such congress must involve the active participation of persons other than the employees of a single State department, institution, or agency; the employee’s attendance is required for the performance of his/her duties, but must not be part of that employee’s normal day-to-day business activities; the congress must be planned in advance with a formal agenda; and the congress must provide written notice or an invitation to participants.

**Reimbursement** - Employees claiming reimbursement under this provision shall be allowed the per diem rates, which include gratuities.

Cost of meals furnished with other related activities (registration fees, conference costs, etc.) may not be duplicated on the reimbursement request. Employees are allowed to claim reimbursement for meals even though they are shown and offered as a part of one’s flight schedule on a commercial airline.

**Excess:**

No excess will be allowed for meals unless such costs are included in registration fees and/or there are predetermined charges or the meals were for out-of-county travel. The College President or his/her designee may grant excess subsistence for meals while traveling out-of-country.

**Registration Fees**- All registration fees must be approved in advance by the Division Dean and Vice President (and President if out-of-state) or his/her designee. Registration fees may be paid by the College or the employee. Employees may not claim reimbursement for meals included in registration fees. Such assembly must involve the active participation of persons other than the employees of a single college, or agency and must be necessary for conducting official College or State business. When a registration fee includes the cost of one or more meals, it is the responsibility of the College to ensure that reimbursements for such meals are not made to the employee.

Each meal reimbursement rate must be listed on the reimbursement request when overnight lodging is not incurred on that day, or when travel involves less than a 24-hour period.

Employees are allowed to claim reimbursement for meals even though they are shown and offered as a part of one’s flight schedule on a commercial airline.

Daily hotel allowances are to be reported as incurred on the date on which the night’s lodging begins.

Each employee is responsible for his or her own request for reimbursement.

Out-of-State travel status begins the day the employee leaves the state and remains in effect through the day the employee returns to the state. However, in-state allowances and reimbursement rates apply when employees and other qualified official travelers use hotel and

*Reprinted/Effective: December 2011*
meal facilities located in North Carolina immediately prior to and returning from out-of-state travel during the same travel period.

Supervisory individuals certifying the reimbursement requests as necessary and proper must require from the traveler a receipt of actual lodging expenses from a commercial establishment. This documentation shall be attached to the reimbursement request.

Tips for handling baggage at common carrier terminals and/or when arriving at or departing from the place of lodging are allowed and must be itemized under “other expenses.” Tips for transporting, i.e. taxi, limousine, etc. are not reimbursable. Tips are not counted toward the authorized subsistence maximums. Tips for room service, valet (including valet parking), and other hotel services are not reimbursable. The costs of laundry, entertainment, alcoholic beverages, “set-up,” between-meal snacks or refreshments, and other personal expenses are not reimbursable.

**Telephone Calls**

**Reimbursement** – (Voice Transmission) Official business phone calls (exclude personal) are not reimbursable from State funds. Official business calls may be reimbursed from non-State funds up to five dollars ($5.00) without the point of origin and destination being identified. Calls over five dollars ($5.00) must be identified as to point of origin and destination.

**Long Distance** – (Voice Transmission) While traveling, employees are not allowed to charge long distance phone calls to State funds. All long distance calls must be paid from non-State funds pursuant to the employee conducting official state business while traveling.

**Allowable Personal Calls** – (Voice Transmission) An employee who is in travel status for two or more consecutive days in a week is allowed one personal long distance telephone call for each two days for which reimbursement to the employee may not exceed three dollars ($3.00) for each in-state call or five dollars ($5.00) for each out-of-state call. Reimbursement must be made from non-State funds.

**Employee Emergency Calls** – (Voice Transmission) Employees may be reimbursed for a personal long distance call(s) if such call(s) is/are of an emergency nature as determined by the College. Appropriate documentation and justification must be filed with the reimbursement request. An example is a call made when an employee calls home to inform someone that the travel period has been extended beyond original plans due to unforeseen reasons. Reimbursement must be made from non-State funds.

**Mobile Telephones** – (Voice Transmission) Because mobile telephone charges (cellular and digital) are based on measured use, no personal calls should be made on mobile telephones except in emergency cases determined by the College. Mobile telephone calls to conduct official College business should only be used when more economical means of telephoning are not reasonably available.

Reprinted/Effective: December 2011
If an employee uses his/her personal mobile telephone in conducting official College business, the employee may be eligible for reimbursement. In order for the College to reimburse the employee, the employee must indicate on his/her telephone bill the reimbursable call(s), individual(s) called and the nature of the call(s), and submit the telephone bill to their supervisor for approval. If the supervisor approves the call(s) as official College business, the College will reimburse the actual billed cost of the call(s) from non-State funds.

**Use of Telephone with Computer Hook-ups** – (Data Transmission) Employees traveling on official College business needing to transmit data via their computer, should use the most efficient manner available. Prior to reimbursement, the employee’s supervisor must approve. Documentation and justification must be attached to the request for reimbursement. Reimbursement may be made from State funds for data transmissions.

Excess Subsistence Authorization - Lodging
When it is anticipated that, due to extraordinary circumstances, and that more economical accommodations are not available, the daily cost of total subsistence will exceed the maximum amounts established herein, a request for reimbursement for this excess which sets forth, in detail, the nature of such extraordinary circumstances may be approved by the College President or his/her designee. Reimbursement to employees sharing a room with a member of his or her family will be limited to the single occupancy rate.

It has been past practice and will continue to be the practice of the North Carolina Community College System not to approve excess subsistence for in-State travel except for conventions.

Stipends – Stipends may not be paid in addition to subsistence.

**REGISTRATION FEES**

Registration fees may be paid by the College or the employee. To reimburse an employee for a paid registration fee, the employee must provide documentation of the expense by a receipt. If the registration fee is paid directly by the College, a receipt must be obtained and filed with the expense voucher. Registration fees shall be distinguished from tuition fees. Tuition expenses which generate CPU’s must be coded to expenditure object 23980 – Employee Education Expense.

Requests for convention or conference registration fees may be approved by the Division Dean and Vice President (and College President if out-of-state) or his/her designee. Approval must be received prior to the convention or conference dates. Prior to approval of registration fees, the employee must reduce the cost by unrelated items that are not a direct part of the official convention or conference, such as tours, or social activities. It is the responsibility of the College to ensure that any meals included in the registration fee are not claimed in the daily meal allowances. Approval will not be authorized unless full justification is given on the travel authorization form. Travel authorization requests should be accompanied by a copy of brochures, fee schedules, or other material listing the specific costs included in the registration fee.

*Reprinted/Effective: December 2011*
TRANSPORTATION

General Policy – authorization of the mode of travel is to be made by the Division Dean and Vice President, subject to these regulations.

Private Cars

Use of Private Car for Convenience of the College – College employees may use their private cars at a reimbursement rate per mile as determined by the College’s administration (prescribed by the Internal Revenue Service) under the following circumstances:

- When the employee has a physical handicap which requires specialized equipment for operation of a motor vehicle that is not available on cars purchased on state contract; or
- When such use is to the College’s advantage, due to particular requirements of the employee’s duties. Reimbursement is limited to direct mileage between stops on the employee’s itinerary.

Use of Private Cars for Convenience of the Employee When a State-owned Vehicle is Available - College employees on official College business may use their private cars for personal convenience when a state-owned vehicle is available according to the rate established (up to but not to exceed thirty cents ($0.30) per mile) or air-coach rate, whichever is less. Subsistence expense is reimbursable only for the period required for airplane travel. Reimbursement will not be authorized for expenses which exceed the established rate of travel or actual air-coach rate when:

- A College-owned vehicle is available; or
- Railroad, airplane, or other alternate transportation is feasible and would be more economical, considering transportation, subsistence, and salary costs.

Reimbursement of costs incurred through use of a private car should be for direct mileage between points on the employee’s itinerary. Mileage should be from the employee’s assigned duty station or home, whichever is less. Tolls and parking are reimbursable to employees when using personal vehicles. Receipts must be provided when costs of tolls and parking exceeds four dollars ($4.00) per day.

Reimbursement may be made to College Trustees for their commute from their homes to their duty station to conduct official College board meetings.

Reimbursement for travel between the employee’s duty station and the nearest airline terminal and for appropriate parking may be made under the following circumstances.

Reprinted/Effective: December 2011
For travel by:
- Airport limousine/shuttle – One round trip limousine fare;
- Taxi – Actual cost when supported by a receipt; or
- Private Car – At the College’s established reimbursement rate per mile for a maximum of two round trips with no parking charge, or for one round trip with parking charges. Receipts are required for airport parking claims.

Reimbursement for travel to and from the airline terminal at the employee’s destination may be made under the following circumstances:
- Airport Shuttle Service – one round trip fare;
- Bus – one round trip bus fare;
- Taxi, when shuttle service is available – one round trip shuttle fare;
- Taxi, when shuttle service is not available – one actual fare to and from the airline terminal; and/or
- In situations where round trip costs, other than limousine, exceed twenty dollars ($20.00), complete justification and a receipt must be presented with the employee’s expense account.

Commercial Airlines – Tickets for commercial air travel may be purchased by the College or by the traveler and claimed on his/her expense account. Travel by “air coach” must be utilized. Exceptional conditions requiring the use of “first class” accommodations may warrant reimbursement provided a statement of the condition is attached. A receipt is required for reimbursement. Flight insurance is not reimbursable.

Non-commercial Air Travel – Request for all travel as passengers on non-commercial (charter flights) aircraft are made and approved in the same manner as transportation by other means.

Scheduled Bus and Train Service – The actual cost of coach fare for rail and bus service on College business is reimbursable, as is the actual cost of Pullman fare when overnight trips are required.

ASSEMBLIES SPONSORED BY COLLEGES

Authorization for sponsoring colleges holding formal assemblies.

Whenever feasible, assemblies should be held in facilities owned by the College. When necessary, other facilities may be rented and the costs charged to participants as part of a registration fee. If no registration fee is charged, rental of facilities becomes local responsibility. For subsistence allowance purposes, the 35 mile limitation with regard to employee’s duty station as set forth previously does not apply for employees attending formal meetings.

Reprinted/Effective: December 2011
Assemblies sponsored or co-sponsored by a college are considered formal when they meet the following limitations:

There are a substantial number of participants, with at least 25 percent of the participants coming from outside the local area;

The assembly is planned in detail in advance, with a formal agenda or curriculum; and

There is a written invitation to participants setting forth the calendar of events, the social activities, if any, and the detailed schedule of costs.

Registration fees may be charged by the sponsoring college to participants for costs of assemblies. Registration fees collected shall be deposited to a special fund and used to defray expenses of the particular assembly. Any unused funds may not be used for other programs and must be remitted to the State.

When a registration fee is not charged, sponsoring colleges may provide refreshments for “coffee breaks” provided there are twenty (20) or more participants and costs do not exceed four dollars ($4.00) per participant per day, per workshop. For “coffee breaks” to be paid by the College, the following shall be secured: (1) An itemized receipt or invoice; (2) A list of participants by name; and (3) Purpose and duration of assembly or a formal agenda.

When assemblies are to be held under the sponsorship of a college in which the funding for all participants is budgeted, lump-sum payments to a conference center or a service organization may be made upon written authorization from the College President or his/her designee. The authorization must provide:

The purpose and duration of the assembly;

The number of persons expected to attend;

The specific meals to be served at the assembly;

The approximate daily subsistence cost per person; and

The name of the conference center, hotel, caterer, or other organization providing the service.

Payments will be made only when sponsoring colleges attach to the payment vouchers an itemized invoice, approved by the College President or his/her designee, with a list of names, addresses, and affiliations of those attending.

It is the responsibility of the College to ensure that reimbursement for meals included in the lump-sum payment are not also included in reimbursement payments made to assembly participants.

Expense reimbursement and payment for participants at formal assemblies

Reprinted/Effective: December 2011
Reimbursement for expenses of College employees or payment expenses incurred on behalf of College employees participating in any formal conferences, convention, school, workshop, institute, seminar, or other organized gathering sponsored or co-sponsored by a college shall be in accordance with all provisions of these travel regulations and shall be based on in-state rates.

The College can pay registration fees for employees when attending meetings sponsored by a college. If any portion of the registration fee is to be used to defray meal costs, it is the responsibility of the College to ensure that its employees are not reimbursed for the same meals charged in the registration fees.

Informal Meetings:

**Guests of College Presidents** – The President may be reimbursed from State funds for his/her meals and meals for non-College employees who are his/her official guests, when accompanying him/her in the course of conducting official College business. Non-

College employees include, but are not limited to, Trustees, College advisory board members, and curriculum advisory board members. Such meals are not subject to the daily maximum limitations on amounts contained in these regulations, and the limitations pertaining to minimum distance from duty station do not apply.

**TIMELY FILING**

Each employee is responsible for his/her own request for reimbursement. All reimbursement requests shall be filed for approval and payment within thirty (30) days after the travel period has ended. “Travel Period” is defined as the calendar month during which the travel occurred. Specific dates of travel and lodging must be listed on the reimbursement request. Lodging reimbursement shall be substantiated by a receipt from a commercial lodging establishment. For reimbursement to be made, the following shall be included separately on each request: destination (include time of departure and arrival on the reimbursement request); each meal reimbursement rate; mileage; mode of transportation; luggage handling; parking; registration fee; airport shuttle service fee; etc.

When performing official duties for the College, written authorization for travel by the College President must be secured and approved by the College’s Trustees. Approval may be secured annually to cover the fiscal year in which travel will occur, or approval may be secured as need arises. Reimbursement procedures must be followed as outlined in this section.

**(TRAVEL REGULATIONS AND ALLOWANCES,** amended by the Trustees on August 23, 2004 and on October 10, 2005.)

Reprinted/Effective: December 2011
MAILING RULES AND PRINTING

The following guidelines apply to all College divisions and departments:

1. The originator of any major mailing or special printing must obtain approval from the appropriate Division Dean or Department Supervisor and the Office of Student Development prior to submitting to the Print Shop;

2. Special printing includes projects with 10 or more originals or with 200 or more copies. All special printings must have approval from the Division Dean or Department Supervisor and the Office of Student Development prior to entering the Print Shop. Refer to Printing Policies and Printing/Duplicating Services in Policy 1.8 for information on Print Shop Policies and Procedures;

3. Major mailings consist of 100 or more pieces. These should be combined (when practical) with other mailings of the same weight to qualify for the less expensive Bulk Rate (minimum 200 pieces). Supervisors and Deans may request Bulk Rate envelopes from the Print Shop;

4. All major mailings must have an appropriate return address that identifies the originator or department and include the appropriate postal code number assigned by the College mailroom;

5. Address files should be updated on a regular basis to maintain correct information. Mail returned by the Postal Service should be used as quickly as possible to correct these files.

MAIL AND POSTAGE RULES

The guidelines listed below are intended to improve College mailroom operations and to reduce postage expenditures. Unless specified beforehand, outgoing mail will be sent by the State Courier Mail. Other mail will be sent by U. S. Postal Service. The latter will require certain mailings to be “presorted” by the College sender by ZIP or carrier route (CAR-RT-SORT). The College has paid special non-profit fees for this reduced rate. Examples of major campus mailings are listed below with the required U. S. postage rate:

<table>
<thead>
<tr>
<th>Type</th>
<th>Rate</th>
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</thead>
<tbody>
<tr>
<td>1. Single Letter</td>
<td>First Class or State Courier</td>
</tr>
<tr>
<td>2. Grade Reports</td>
<td>Presorted First Class</td>
</tr>
<tr>
<td>3. More than 200 pieces</td>
<td>Basic Third Class or Presorted Third Class</td>
</tr>
<tr>
<td>4. Catalogs</td>
<td>Bulk or CAR-RT-SORT</td>
</tr>
<tr>
<td></td>
<td>Fourth Class Book Rate</td>
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</table>

Reprinted/Effective: December 2011
Addressing Mail: Always enter the sender’s name or department on the envelope in the Return Address. This permits returned mail (incorrect addresses) to reach the proper person on campus for address file changes.

When addressing envelopes, type as follows:

1. Keep address lines in the correct order as shown below:
   - Addressee’s name: MR S ONEILL PRES
   - Name of Recipient: SEAN ONEILL INC
   - Delivery Address: 4321 MAPLE STREET
   - City, State, Zip: OAKTON MD 12345-6789

2. Capitalize everything, using plain block letters or a sans serif typeface (characters should not touch). Omit all punctuation, except the hyphen in the ZIP=4 code. Use abbreviations whenever possible.

3. The barcode clear area (bottom right half of envelope) must remain free of all printing, markings, or colored borders and allow for a clean display of the barcode.

Foreign Addresses: Foreign mailings should have the country name, printed in capital letters, as the only information on the bottom line. The postal zone, if any, should be included with the city. For example:

   MR THOMAS CLARK
   117 RUSSELL DRIVE
   LONDON W1P6HQ
   ENGLAND

Make sure the address is as complete as possible, including all apartment or suite numbers, proper delivery designations such as RED, ST, NW, ANS, and the two-letter state abbreviation.

Size Standards: All letters, cards, and flyers should be at least 3 ½ inches high, and 5 inches long, and .007 of an inch thick. Smaller pieces may be returned. Oversized mail (large than 6 1/8 inches high, 11 ½ inches long, and ¼ of an inch thick) is assessed a surcharge.

Computer Presorted Mail: Although most of the Western Piedmont Community College mail is sorted by ZIP or carrier route, each division of the College should plan master address files that will allow for computerized sorts. Contact the Director of Information Systems for instructions.

First Class: All College mail of a personal nature (cards or letters) must be First Class Mail. Western Piedmont Community College permit #69 allows campus machine stamping. Addressee and address must be in all CAPS with no punctuation. Font used should be one that the letters do not touch. When possible a digit zip code should be used.
**Bulk First Class**: Presorted First Class mailings must number 500 or more pieces with no fewer than ten pieces per ZIP or CAR-RT-SORT bundle. Residual pieces (less than 10) must pay regular first class rates. Color-coded stick-on labels are required for bundles. Complete form PS3602-PC and deliver to the local post office after contact with the Vice President for Institutional Advancement for details.

**Bulk Third Class**: For advertising circulars and similar printed matter, Western Piedmont Community College permit #46 allows campus machine stamping or printed envelopes with “Bulk Rate” for a reduced rate. Presorted Bulk Third Class Mail by 5-digit ZIP saves per piece. An additional savings is allowed for CAR-RT-SORT. Presorted bulk mailings must number 200 or more pieces with no fewer than ten pieces per 5-digit ZIP or CAR-RT-SORT bundles. Residual pieces (less than 10) must pay Basic Third Class rates. Color-coded stick-on labels are required for bundles. Complete form PS3602-PC and deliver to the local post office. Contact the Office of Institutional Advancement for details.

**Fourth Class Book Rate**: Use this rate for bound books (which contain no First Class matter) weighing less than one pound, such as the General Catalog.

**Special Services**: The local post office will, for a fee, provide special mailing services. These must be approved by the Vice President for Administrative Services before being used:

- **Certified and Special Mail**: The post office will endorse a “certificate of mailing” or a “mailing receipt/record of delivery” for a fee. “Special Deliver” may arrive on Sundays and holidays for an additional charge.

- **Express Mail**: This is the fastest (and most expensive) service for letters and packages that require overnight delivery (5:00pm local to addressee by 3:00pm next day).

- **Business Reply Mail**: Western Piedmont Community College permit #4 allows special printed cards, envelopes, and labels to be returned to the College. Western Piedmont Community College pays the First Class postage plus $.25 cents per piece. Business Reply mail must meet all requirements of USPC Publications 115. Contact the Vice President for Institutional Advancement.

- **ZIP + 4 Code**: The post office has assigned Western Piedmont Community College ZIP Code 28655-4511. This number should be included in all printed return addresses.
BUDGET PLANNING PROCESS

In compliance with the North Carolina Fiscal Control Act and associated procedures found in the Accounting Procedures Manual, an appropriately detailed budget plan is prepared annually for Western Piedmont Community College. Its preparation and execution is preceded by sound educational planning through the College’s Perpetual Planning System, Annual Program Review, and Master Campus Plan. The instructional portion of the budget is essentially developed by academic Deans, working cooperatively with Program Coordinators/Directors, Faculty, Vice Presidents, and representatives of the Business Office.

Similarly, budgets for plant management operations, plant funds (including equipment, library books, capital improvements, and construction), and special funds are developed after consultation with appropriate administrative officers, Program Coordinators/Directors, Faculty, and Staff. The Budget Planning Committee and the Business Office assist in assembling and compiling budget requests, preparing income estimates, and advising the President about the determination of budgetary allocations. The final budget draft is presented by the President to the Trustees for action. Following approval by the Trustees, the budget is submitted to the Burke County Commissioners and to the State Board of Community Colleges, for final action.

Procedures for implementing the annual budget planning process are as follows:

1. Budget request forms and administrative guidelines are distributed by February 15 of each year to all Division Deans. Each Division Dean is instructed to receive information from each faculty and staff member within his/her division in completing requests for the next fiscal year. Deans must meet with the division as a whole to discuss the proposed budget requests before submitting completed requests to the Vice President for Administrative Services by March 15.

2. The President appoints a Budget Planning Committee comprised of the Vice President for Administrative Services as chairperson, the Vice President for Academic Affairs, the Vice President for Institutional Advancement, the Director of Planning and Research, the Controller, the chairperson of the Faculty/Staff Council, and one faculty member.

3. The Budget Planning Committee reviews each divisional budget request with the appropriate Division Dean to ensure that the divisional budget is based upon sound educational planning and realistic educational needs. The Committee drafts an institutional budget that is to be presented to the President for action. The Committee also annually evaluates the effectiveness of the budget planning process and reports its suggestions for improvements to the President.

4. Due to the fact that the Burke County Commissioners require a budget plan/or plant management operations and capital improvements each year in March, this portion of the College’s budget plans are generally developed in February by the Vice President for
Administrative Services with information obtained from administrators and plant management supervisors. Budget plans are submitted to the Trustees and, subsequently, to the County Commissioners in March for action. These budget plans are also included in form NCCCS 2-1 and submitted to the Trustees for action.

5. Once College officials have been notified of funding appropriations from State and County officials (normally in June or July), the Vice President for Administrative Services allocates the appropriations in accordance with the funding limits imposed by State and County funding authorities; however, the integrity of the Budget Plan will be maintained insofar as possible. This final budget is presented to the Trustees for action on form NCCCS 2.1. The approved document is submitted to the State Board of Community Colleges for final action.

6. Once final approval of the College’s budget has been received from the State Board of Community Colleges, the Vice President for Administrative Services prepares a “Budget Resolution” for Trustee action which documents the College’s approved institution budget for the new fiscal year. This approved resolution then is then submitted to the North Carolina Community College System.

Budget controls are established in compliance with the North Carolina Administrative Code and the North Carolina Community College System’s Accounting Procedures Manual to ensure the budgetary plans of the Trustees, the President, faculty and staff are implemented. The Vice President for Administrative Services renders interim budget statements on a monthly basis to the President, Vice Presidents, and Division Deans for their guidance in remaining within budgetary allocations.

In accordance with established State policy, necessary budget revisions are made by the Vice President for Administrative Services when conditions require such changes. Budget revisions are submitted to Trustees at regularly scheduled meetings for action, and approved revisions are submitted to the State Board of Community Colleges (and Burke County Commissioners when County funds are involved) for action. Approved revisions are communicated to those affected within the institution.

(BUDGET PLANNING PROCESS, amended by Trustees on July 21, 2003 and on September 20, 2005.)
Western Piedmont Community College recognizes an electronic signature as a valid signature from employees and students subject to Conditions 1 and 2 below: An electronic signature is defined as any electronic process signifying an approval to terms, and/or ensuring the integrity of the document, presented in electronic format.

**Condition 1: Campus Network Username and Password**
- Institution provides student or employee with a unique username
- Student or employee is given a unique initial password, but is also able to reset his or her own password
- Student or employee logs into the campus network and secure site using both the username and the password

**Condition 2: Student/Employee Login ID and Password (when different from username and password above)**
- Institution provides student or employee with a unique login id and password
- Student or employee sets his or her own password
- Student or employee logs into a secure site using both the login ID and password

Students use electronic signatures to register, check financial aid awards, pay tuition and fees, print unofficial transcripts, log into campus computers, complete forms, and submit class work, tests, etc. Employees use electronic signatures for submitting grades, viewing personal payroll data, logging into campus computers, accessing protected data through the administrative computing system and custom web applications provided by the college, etc.

It is the responsibility and obligation of each individual to keep their passwords private so others cannot use their credentials. Once logged in, the student or employee is responsible for any information they provide, update, or remove. The College will take steps to ensure passwords are protected and kept confidential. Furthermore, users are responsible for logging out of all systems and exercising the necessary precautions when using publicly accessible computers.

This policy is in addition to all applicable federal and state statutes, policies, guidelines, and standards.