



West Texas A&M University

Departmental Fiscal Procedure Handbook

Discover the **BUFF** in You.

Departmental Fiscal Procedure Handbook

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**Departmental Fiscal Procedure Handbook
Updates**

Policy	Title	Last Revision
Original	Departmental Fiscal Procedure Handbook	July 8, 2015
2.2	Money Received Other Than Donations	June 1, 2010
3.0-3.10	Purchasing	8-July-15
4	Interdepartmental Svcs & Chargebacks	27-Jun-12
5.1	Payments to Vendors	13-May-12
5.2	Other Payments	13-May-12
6	Travel	1-Jun-12
7.1	Budget Status Report	8-July-15
12	Points of Contact	13-May-12
Revised	Departmental Fiscal Procedure Handbook	30-Jun-12
8.6	Payroll: Clearance Procedures for Terminating Employees	15-Jun-12
9.1	Qualification of Information Systems Vendors	8-July-15
13.0	Scholarship Payments	31-Jan-13

INTRODUCTION

The Departmental Fiscal Procedure Handbook is designed to be a guide to assist your office in understanding and operating with the procedures related to fiscal matters. This handbook will be updated throughout the year to help clarify procedures as a result of administrative or legislative changes in policies.

This handbook should be used as a tool or guide. We know that this will not cover every item that you will deal with. We would welcome your suggestions on items that need more explanation or items that may not be included which would be of help to you.

We thank you for your cooperation, as we work together for an efficient and effective work environment.

Bryan Glenn
Director of Purchasing & Inventory

Effective 9-1-87

Revised 6-30-12

2.0 DEPOSITING MONEY

2.1 Depositing Procedures for Donations

2.2 Money Received Other Than Donations

2.2.1 Sundry Receipts

2.2.2 Transmittal Sheets

2.2.3 General Receipts (from business office)

Effective 8-25-94
Revised 3-31-08

2.1 DEPOSITING PROCEDURES FOR DONATIONS

All donations should be taken, along with sundry receipts and a donation description, to the Development Office. All receipting and acknowledgements will be done in the Development Office. The department may also elect to send an acknowledgement of the donation to the donor.

See Section 2.2.1 for procedures regarding receipt of money and issuance of sundry receipts.

Effective 8-25-94
Revised 06-30-12

DEPOSITING MONEY

2.2 MONEY RECEIVED OTHER THAN DONATIONS

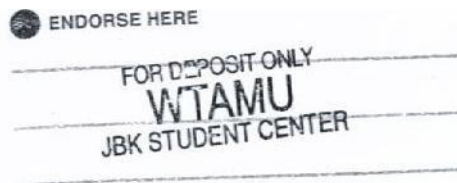
All money received by the department must be deposited with the business office. All checks should be immediately endorsed "For Deposit" upon receipt. To insure that the checks cannot be cashed or deposited if stolen each received check should be restrictively endorsed with the department's name. All checks should have a driver's license number on them.

State regulations require that all funds received by the institution be deposited within 3 days. The Texas A&M University System Administrative Policy requires departments to make daily deposits whenever the amount on hand reaches \$200.00. Exceptions may be considered by providing written request by a department to the controller. The request must include sufficient justification for unusual circumstances that would prevent compliance with this regulation.

Each person transporting cash funds and negotiable securities (excluding restrictively endorsed checks) in excess of \$2,500 between offices or between an office and the business office must be accompanied by a police escort as per TAMUS policy.

Receipts should be issued for all money received by the University. Receipt examples, along with deposit instructions, are included in this section.

Sample Restrictive Endorsement with the department's name (on back of check)



Effective 8-25-94

Revised 3-31-08

DEPOSITING MONEY

2.2.1 SUNDRY RECEIPTS

- a. Sundry receipt books are issued through the University business office. A sundry receipt should be written immediately when money is collected by a department (i.e. lab books or materials, banquet ticket sales, T-shirt sales, dorm dues, donations, etc.)
- b. Sundry receipts are three-part (white, yellow, pink). The white copy should be given to the payer. The yellow copy will be turned in with the deposit and the pink copy will remain in the bound sundry receipt book. Receipts should be written with ball-point pen firmly enough for all copies to be legible. The receipt should be filled out as shown in the sample. When a check is received, make sure the written and numerical amounts are the same, the check is signed and there are no mark outs on the check. All checks should include driver's license number.
- c. In order to void a receipt, all three copies must be marked "VOID". Staple the white and yellow copies together and submit to the business office, in numerical order, when making a deposit. The pink copy will remain in the bound receipt book.
- d. An adding machine tape should be run and attached to the yellow copy of the sundry receipts before submitting to the business office for deposit. An adding machine tape should also accompany the checks. The total money and total receipts should match. This should all be done before coming to the business office to make a deposit.
- e. Sundry receipts (yellow copy), torn apart and in numeric order, with corresponding money should be submitted within 3 days after receipt is written. Departments must make daily deposits whenever the amount on hand reaches \$200.00. Please limit deposits to one (1) a day. Partially used or completed receipt books should be returned to the business office after completion or upon call, but no later than August 31st each year.

Sample Sundry Receipt

Effective 9-1-87

Revised 3-31-08

DEPOSITING MONEY

2.2.2 TRANSMITTAL SHEETS

- a. A cash transmittal sheet should be filled out for each deposit made.
- b. The balanced money and yellow copies of the sundry receipts (with adding machine tape attached) should be submitted to the cashiers at the business office.
- c. Departments receiving payments by credit card, but not equipped to process the payments, should complete a separate transmittal. The transmittal sheet should only have credit card transactions. Each "Payment of Fees by Credit Card" form should be accompanied by the yellow copy of the sundry receipt. The balanced credit card forms and sundry receipts should be submitted to the cashiers at the business office.

Cash/Receipts Transmittal Sheet

Effective 9-1-87

Revised 3-31-08

DEPOSITING MONEY

2.2.3 GENERAL RECEIPTS (FROM BUSINESS OFFICE)

After a deposit is made, a general receipt will be issued to the department in the amount of the deposit (see example in Appendix A-3). It is very important that receipts are checked to make sure the amount (E) and the account number (F) are correct.

- (A) Date of deposit
- (B) Who deposit is received from
- (C) What money was collected for
- (D) Money was submitted (cash, check, credit card)
- (E) Amount of deposit
- (F) Account number deposited
- (G) Cashier accepting deposit

Sample General Receipt

Effective 6-15-98

Revised 4/22/16

PURCHASING

PURCHASING PROCEDURES

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Effective 9-1-98

Revised 04-22-16

PURCHASING

3.1 PURCHASE REQUISITIONS AND PURCHASE ORDERS

3.1.1 Authority to Obligate Funds

Except for contracts signed by the President of the University and the Board of Regents, only the purchasing office under the direction of the Vice President for Business and Finance has the authority to obligate funds of the University for purchases, except where otherwise authorized in writing in advance by the president or as expressed herein. **All purchases of goods and services are to be requisitioned through the purchasing office prior to actually making the purchase.** The reason for this regulation is to ensure that controls which are in place to limit purchases and encumbrances to funds available are effective. Compliance with this requirement will be judged by comparing the requisition and resulting purchase order dates as recorded in the accounting system with the invoice date. Exceptions to this regulation which will be allowed are:

1. *Emergency Purchases*: an emergency purchase is defined as one in which the items or services are so badly needed that the university will suffer financial loss or operational damage if the purchase is not made immediately. (See Section 3.1.3)
2. *Procurement Card*: the procurement card may be used for purchases less than \$5,000.00, with the exception of capital equipment.

3.1.2 Purchases made by Purchasing Office

All purchases of supplies and equipment shall be made through the purchasing office unless otherwise authorized by the Vice President for Business and Finance. Wherever possible, competitive bids shall be secured for all purchases.

3.1.3 Requisitions Submitted to Purchasing Department

Requisitions for purchases of supplies, equipment, rentals and services including repairs to building and equipment must be submitted by the

department head to the purchasing office on the approved outside requisition form. Department heads concerned shall render all assistance possible to the purchasing office in securing technical, scientific, and special items, and shall place the names of possible or preferred suppliers and/or manufacturers on requisitions for such items. All requisitions and orders must show the actual or accurately estimated cost. The Purchasing Office will create a purchase order and furnish a copy to the department concerned. All cancellations of orders must be made by the Purchasing Office.

Requisitions for items costing less than \$5,000.00 can be made with the procurement card when possible.

Requisitions for orders costing \$5,000.00 or more must be bid by the purchasing office. Items costing \$5,000.00 or more must have at least two bidders from Historically Underutilized Business (HUB). The Purchasing Office will be responsible for these bidding procedures. Departments should not divide large orders into small segments in order to avoid dollar thresholds.

Emergency Purchases: The Purchasing Department will approve emergency purchases in excess of \$5,000.00. For emergency purchase of goods or services exceeding \$5,000.00 a department must send a full written explanation of the emergency along with other documentation listed below.

- State the reason for the emergency purchase by explaining what the emergency is and/or what caused the emergency situation.
- State the financial or operational damage that will occur if needs are not satisfied immediately
- State why the needs were not or could not be anticipated so that items could have been requisitioned through the Purchasing Department or purchased following regular delegated procurement procedures.

The departments shall contact the Purchasing Department for advice and assistance in the handling of emergency purchases. The Purchasing Department may not approve an emergency purchase unless the department has complied with either of the above requirements.

3.1.4 Correspondence with Vendor

All correspondence, personal, and telephone contacts with vendors relating to bids, contracts, and similar business shall be handled by the Purchasing Office unless otherwise authorized in advance by the Vice

President for Business and Finance.

3.1.5 Purchasing Ethic

Where ethical competition is possible, all qualified bidders on record shall have equal opportunity to submit bids on a uniform and specified basis. No bidder shall receive special consideration or be allowed to revise a bid after having received information from other bids. All University employees shall refrain from any relationships which give any bidder an advantage, and shall accept no gratuities or in any other manner obligate themselves to any representative of concerns seeking University business.

3.1.6 Limitation Date of Purchases

All requisitions against department budgets should be placed with the Purchasing Office no later than August 31 of each year for all materials and supplies except those to be secured through interdepartmental requisitions. All requests for capital equipment must be in the purchasing office no later than April 30 each year. (See section 3.7 for purchasing dates and deadlines).

3.1.7 Requisitions for September Delivery

Provided the University operating budget for the next fiscal year has been approved by the Board of Regents, departments may submit requisitions during the summer (after July 1) for materials and supplies for September delivery to be charged against the departmental budget for the next fiscal year.

3.1.8 Professional Service Contracts

See Section 9.1

3.1.9 Department of Information Resources

The Department of Information Resources (DIR) is a state agency created in 1989 that serves as the chief information office for the State of Texas. DIR provides contracts for electronic and information resources (EIR) such as computer hardware, software, technical services, and telecommunications infrastructure and services for the state. All DIR contracts are competitively bid and comply with applicable state purchasing laws. State agencies and institutions of higher education are required to

purchase information technology commodity items through contracts established by DIR unless the agency first obtains an exemption from DIR.

Regarding accessibility, it is important to note that even when an EIR purchase is made through a DIR contract, the University is solely responsible for ensuring accessibility compliance and cannot assume that purchases made under pre-existing contracts will automatically be compliant. DIR does not evaluate vendor Voluntary Product Accessibility Templates (VPATs) for products available through its contracts on behalf of purchasers.

3.1.10 Electronic and Information Resources

The University must acquire accessible electronic and information resources (EIR) products, related deliverables and services, as required by DIR Texas Administrative Code (TAC) 213.38, and Texas A&M University System Regulation 29.01.04, unless an approved exception or exemption applies and is documented. Consideration of TAC

206 and 213 accessibility standards must be part of the acquisition and procurement planning process, market research and requirements definitions, and the standards must be included in all applicable solicitations.

Accessibility requirements apply to the acquisition regardless of the disability of those served or the dollar amount of the acquisition.

Requests for EIR acquisitions will be routed to the Office of Information Technology (IT) for assistance and review of accessibility, security, and project management requirements prior to purchase.

The University's procedure and more information on accessibility of EIR can be found at this link: <http://www.wtamu.edu/about/web-accessibility.aspx>

3.1.11 Federal Procurement Integrity Act

Federal Procurement Integrity Act Certification »

(Participating Officer, Employee, Agent, Representative and/or Consultant)

Pursuant to the requirements of subsection 27(d)(7)(A) of the Office of Federal Procurement Policy Act, 41 U.S.C. 423 (hereinafter the Act), and Sections 3.104-1 through 3.104-9 of the Federal Acquisition Regulation (FAR), and preparation and/or submission of bids and/or offers for which the undersigned has participated or will participate in personally and substantially, the undersigned declares that:

I am familiar with, and will comply with, the requirements of subsection 27(a) of the Act and FAR 3.104-3 as follows:

During the course of any federal agency procurement of property or services, I understand that I am prohibited from knowingly:

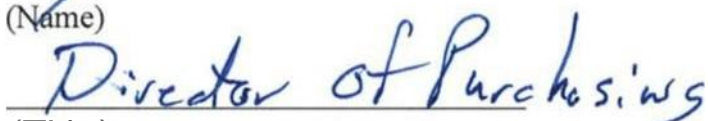
- (1) Making, directly or indirectly, any offer or promise of future employment or business opportunity to, or engaging, directly or indirectly, in any discussion of future employment or business opportunity with any procurement official of such agency;
- (2) Offering, giving, or promising to offer or give, directly or indirectly, any money, gratuity, or other thing of value to any procurement official of such agency; or
- (3) Soliciting or obtaining, directly or indirectly, from any officer or employee of such agency, prior to the award of a contract, any proprietary or source selection information regarding such procurement; and that

I will report immediately to the officer or employee of The Texas A&M University System responsible for the offer or bid for any contract or the modification of such contract, as the case may be, any information concerning a violation or possible violation of subsections 27(a), (b), (c), or (e) of the Act (see FAR 3.104-3), as implemented in the FAR.

0)_?



(Name)



(Title)

3.1.12 Transparency Reporting



TO: Faculty and Staff

**From: Bryan Glenn
Director of Purchasing and Inventories**

Date: July 7, 2015

Subject: Transparency in State Agency Contracting and Procurement

Governor Greg Abbott recently signed in to law Senate Bill 353 requiring tighter control and regulations on State Contracting and Procurement. The main points of the bill are as follows:

- Public disclosure of all “no-bid” contracts (Purchases from \$0.01 to \$5000.00) and a public justification for using such a procurement method;
- All University employees involved in procurement or contract management disclose any possible conflicts of interest;
- Prohibit contracts with business entities with which high-level institutional leadership or staff have a financial interest;

What does this mean for you and WTAMU?

We will require more Request for Proposals (RFP) for items over \$5,000 and any item(s) over \$25,000 will need to be posted on the State Bids website. We are also required to post on the WT Purchasing website a monthly transparency report of items that were purchased over \$5,000 and the method used to procure the goods or services.

Bottom line - the purchase of goods or service over \$5,000 may take a little more time for the RFP process so please plan accordingly. We ask that you include us in your planning early in your procurement process.

If you have questions or need clarification please contact me.

Have a great day,

Bryan Glenn CTPM
Director of Purchasing/Inventory Services and HUB Coordinator

Discover the **BUFF** in You.

Effective 9-1-98

Revised 6-01-11

PURCHASING

3.2 CENTRAL SUPPLY INTERDEPARTMENTAL REQUISITIONS

Central Supply stocks a wide variety of office, custodial, and maintenance supplies. Most of these items are items purchased from a HUB Vendor while striving to get the best product at the lowest price.

Submit a Central Supply interdepartmental requisition through campus mail and/or deliver the requisition to 2403 Russell Long Blvd. Central Supply will deliver your order to the specified location and charge your account for the purchase.

A list of products is available through Purchasing and Inventories or at

<http://www.wtamu.edu/administrative/vpf/pur/centralsupply.html>.

Effective 9-1-98

Revised 6-01-11

PURCHASING

3.3 INTERDEPARTMENTAL TRANSACTIONS

No department shall furnish materials or services to any other department of the University without an interdepartmental requisition approved by the fiscal office with the exception of the following: vehicles, telephones, and postage. See Section 4 for interdepartmental services provided by designated service departments.

Effective 9-1-98
Revised 6-01-11

PURCHASING

3.4 RECEIPT OF MERCHANDISE

Departments requesting merchandise should receive and account for all goods shipped. Check to see if all cartons listed on the delivery receipt or packing slip are received. Check all cartons for visible damage. Immediately after delivery, open all cartons and inspect all merchandise thoroughly for damage or loss. Items may be damaged in transit though outer cartons appear to be intact.

If visible or concealed damage is discovered, damaged items, containers, and inner packing materials must be held in receiving area pending pick-up by Central Supply or carrier making delivery.

Call Central Supply

immediately if damage is discovered. Confirm the call in writing. Retain a copy of your letter and send a copy to the Purchasing Office.

Notify the Purchasing Office within 5 days after receiving the supplies if adjustments need to be made. Most companies require written notice within 10 days if damage or adjustments need to be reported. Include letter with specific complaints.

Verify that the merchandise delivered belongs to your department. If the merchandise does not belong to your department, **call Central Supply immediately.** Remember, it could be your order setting in another department.

The receiving report (the copy of the purchase order) should be signed, dated, and returned to the Purchasing Office the same day merchandise is delivered. Invoices cannot be paid until the receiving report is returned. Prompt action on completing the receiving report will insure the invoice is paid within 30 days. Slow response time on the receiver might cause interested to be charged to that department

Effective 9-1-98

Revised 12-18-12

PURCHASING

3.5 INVENTORY AND EQUIPMENT MANAGEMENT

3.5.1 EQUIPMENT INVENTORY PROCEDURES

Equipment is defined as non-consumable personal property, including furnishings, which is owned or received by the University. Inventory controls are mandatory for all equipment that has a value greater than \$5,000 and on all controlled equipment (video, computer, scientific) that has a value greater than \$500 per unit. According to state law this equipment must be identified as West Texas A&M University property by assigning an inventory number. The department will be responsible for this equipment.

The inventory system is a major control element in managing equipment. The inventory record of equipment is an itemized list of all equipment in the possession or under the control of that department. The department head is responsible for all equipment in that account. The minimum data to be maintained for each item in the inventory records of each property account is as follows: inventory number, item description, manufacturer's serial number, acquisition date, acquisition cost, department name, location, property account number, and source document reference number.

Consolidated inventory records for the University are maintained and controlled in a central inventory office under the direction of the property manager (Director of Purchasing and Inventory Services). "Physical inventory" is the act of verifying the accuracy of the itemized inventory record including the existence of each item, and the completeness and accuracy of the data recorded. Once a year each department will receive a listing of items assigned to the department. Any changes or discrepancies should be reported immediately to the inventory assistant in writing.

3.5.2 ACQUISITION OF EQUIPMENT

The property manager will be the official representative for the University in all matters pertaining to the acquisition of equipment through purchase and rental. Prior to acquiring equipment, the department head will insure that there is a justified need; that necessary funds and trained personnel will be available to operate the equipment; and that required facilities, including adequate utilities, will be available. The department head will screen surplus property lists for similar usable equipment that is available through transfer.

A department may trade-in equipment that it owns for new property of the same or similar type if it is in the best interest of the state. However, a department may not trade in property that has been declared either surplus or salvage; Such property must be disposed of under applicable state law or the Texas Building and Procurement Commissions' (TBPC) surplus property program. Trade-ins are not allowed on TPBC term contracts or scheduled purchase items.

Before making any trade-in a department should document the age, condition, make, model and serial number of the used equipment and estimate its approximate value. If the state could reasonably realize greater cost savings by declaring the equipment as surplus or salvage, the equipment should be disposed of under applicable state law or TBPC's surplus property program. If a University determines that a trade-in offers the best value to the state, the University shall in addition to the above requirements include in the solicitation document the following:

- A Less trade-in at state's option: to be picked up by the successful bidder "as is" as per the University's terms and conditions. Provide a deadline in terms of the number of days for the vendor to remove the used equipment; and
- Each type of trade-in allowance must be shown on the solicitation document as an individual line item;
- Used equipment will not be released to the vendor on a trade-in until the purchased equipment is received unless the University receives a bond, letter of credit or similar instrument as collateral.

3.5.3 RECEIPT AND NUMBERING OF EQUIPMENT

Practical and clearly understood procedures for receipt and numbering of equipment are critical to effective management of equipment to avoid loss of accountability and control.

The inventory number is to be permanently affixed to an item promptly on receipt but not later than three workdays after receipt, unless prevented by unusual circumstances. In order to meet this deadline the department must send a receiving report to purchasing the day the item is delivered. The receiving report should include verification of correctness of items, quantity, and condition of equipment. Examples of acceptable reasons for not accomplishing such within the three workdays would be that the item had to be assembled, calibrated, or connected to a system before it could be inspected properly and placed in use. Only authorized personnel designated by the department head should sign receipt for equipment. Permanent attachment of a special property tag indicating University ownership for sensitive and pilferable items of non-inventory status (normal value of \$500.00 or less per item) should be done prior to being put in use.

3.5.4 UTILIZATION OF EQUIPMENT

Equipment is to be used solely for official purposes, and primarily for those purposes for which originally authorized. It should not be diverted to some other purpose unless the original requirements have been met or subsequent requirements are of a higher priority. When practical, equipment will be scheduled for use by more than one individual or more than one activity through equipment pools or other sharing arrangements. Such arrangements can reduce equipment duplication and idle equipment time.

The use of official vehicles is an area requiring special emphasis to ensure that employees do not, in the course of normal activities, give the impression to the public of misuse or misapplication.

Federal equipment issued to or provided to any department is to be utilized only in the manner for which it was originally furnished and authorized unless specific written exception is received from the grantor.

“Idle” equipment is that which is not surplus, but is not used continuously, and periodically is idle for three or more months after which it is again needed and used. The department head will insure that idle equipment is promptly

identified and reported, at least quarterly, to the next higher administrative level. The head of the next administrative level will determine if the equipment can be scheduled for use by another activity under the same jurisdiction.

3.5.5 ASSIGNMENT AND LOAN OF EQUIPMENT

Equipment may be assigned or loaned to an individual or activity for official purposes only.

When equipment is to be assigned to an employee for use overnight or for weekend use at some location other than the normal official work area, the department head will require the use of a signed receipt or sign out procedure. When equipment is assigned to employees for longer periods of time for use on a regular basis for demonstrations, research, or teaching, the department head will require the use of a signed receipt. When items of equipment are specifically assigned to an employee for use in the employees' official duties, the department head will ensure that if the employee transfers or terminates, all equipment assigned to the employee has been returned to the department.

The department head will establish procedures for management of equipment that is loaned to an activity not under the control of the department head. The procedures will include the following requirements as a "minimum":

1. Issue and return of equipment by means of signed receipts by authorized personnel.
2. The receipt specifying, if applicable, restrictions on use, and requirements for special handling, operator training, and other specific stipulations.
3. Identification in department head's inventory records of "on-loan" items.
4. Specific time limits for loan.
5. Periodic review of items on loan.

The department head loaning the equipment may require the borrower, if applicable, to record or report the usage time during loan, or other required usage data upon return of the item. [Transfer of Equipment form](#)

3.5.6 PHYSICAL INVENTORY PROCEDURES

A physical inventory of all equipment for each property account (department) will be conducted at least once each fiscal year. The property manager will issue written instructions to each department head for required physical inventories; including establishment of dates of annual physical inventories and such other inventories as may be required. Arrangements will permit orderly and thorough physical inventories with a minimum disruption of normal activities. The instructions will include a requirement for the department head to conduct and certify the correctness and completeness of the physical inventory and the required report. Inventories may also include unannounced complete or spot check physical inventories.

Each annual physical inventory conducted within the University will include as a minimum the elements listed below:

1. Verify existence of all items charged to the property account.
2. Record appropriate data for any accountable item on hand for which the property account is not charged.
3. Verify legibility of inventory number on each item and report for replacement those that are missing or illegible.
4. Report absence of any item not on hand.
5. Verify specific location of each item.
6. Verify condition of each item.
7. Verify current utilization of each item.
8. Verify continued need for each item and when applicable report those that are surplus and available for transfer and those idle, in a sufficient amount of time to consider sharing use with other authorized activities.
9. Record precise date that each item was inventoried.
10. Record full name, title, and office phone number of individual(s) who performed inventory.
11. Provide signature of individual(s) above, certifying as to date recorded or verified.
12. Provide signature of the department head, dean or officer.

The property manager will maintain procedures to ensure that adjustments in property records resulting from physical inventories are properly recorded. Items charged to a department that appear to have been lost, abandoned, or not under the control of any individual or department will immediately be reported to the property manager for investigation.

The property manager will provide the vice president of business and finance a written report of results of annual physical inventories, and when

appropriate, results of special inventories, including comments on effectiveness of the inventory, identification of problem areas or trends, corrective actions taken or planned, and recommendations for any actions required but not within the authority of the manager to accomplish.

3.5.7 DISPOSITION OF EQUIPMENT

Disposition of equipment may be accomplished by any of the following actions and shall be recorded as:

1. Sold as surplus of salvage property.
2. Broken, unable to repair, and discarded.
3. Lost, stolen or otherwise missing noted in report to University police.
4. Transferred to another department.
5. Transferred to another agency of the State of Texas.
6. Traded-in on new property.

Relief from responsibility for equipment that has been disposed of by any of the methods listed above requires formal documentation. The property manager and the department head must insure that each deletion entry is entered promptly and accurately in the inventory records and that valid documentation exists. The property manager is responsible for collecting, on a monthly basis, data for deleting items of State owned equipment from inventory records for all property accounts under that jurisdiction. The property manager is responsible for assembling the required forms, verifying the completeness of the information contained therein, and transmitting the forms to the state auditor for final approval. The forms will be transmitted to the state auditor so as to arrive not later than the 20th of the following month. Final approval of the State Auditor must be received by the property manager before an item of state owned equipment can be deleted from the inventory records.

3.5.8 SALE OF EQUIPMENT

The University may sell equipment when it has been determined to be either surplus or salvage. "Surplus" equipment is that which is in excess of needs but still has some usefulness. "Salvage" equipment has no value for the purpose for which it was originally intended.

The department head will notify purchasing by written memo when they have surplus or salvage property. Send one copy of written notice to Central Supply. Central Supply will arrange a convenient time to pick up the equipment in the department. The equipment will be physically moved to a storage area. Purchasing will change the location and department to surplus property on the computer.

Prior to a surplus sale being held a listing will be made of the surplus and salvage equipment. The department heads will be notified in writing with a list of equipment. If the surplus equipment can be used by a department on-campus, the equipment will be transferred. If the university departments do not need the surplus equipment, a list will be prepared for advertisement for a surplus and salvage sale. All sales of equipment will be by competitive bidding, either by sealed bid or public auction, unless the agency head grants an exception. The sale will be advertised in the Canyon and Amarillo newspapers approximately twice a week in a 10-14 day calendar period.

Requests for surplus property sales will be initiated and submitted by the Central Supply supervisor to the property manager who will forward them for required approvals. The property manager will insure that there are written procedures for sales by the surplus property activity that provide for sufficient public notice of each sale and timely solicitations of sealed bids, accurate description of items offered, adequate and convenient time for public inspection of items prior to sale, and provision of rejection of any and all bids. All sales will be for cash or bankable equivalent. Generally, bid forms will provide that all items sold, including scrap lots, will be removed by the successful bidder within 10-14 working days from the date of the sale.

A deletion request will be sent to the State Auditor's Office requesting removal of the equipment sold in the surplus and salvage sale.

3.5.9 CANNIBALIZATION OF EQUIPMENT

“Cannibalization” of equipment is the dismantling of a piece of equipment for parts to be used as replacements in other pieces of equipment. Except in emergencies, cannibalization will be limited to the removal of serviceable parts and assemblies from the uneconomically repairable items of equipment, or components thereof, in order to install them on another item of equipment to make it operational.

The remainder of a cannibalized item and parts removed from the repaired item must be turned in to Central Supply for disposal.

3.5.10 DAMAGED OR DESTROYED EQUIPMENT

After investigation of any item of equipment that is damaged or destroyed to determine responsibility, the property manager will initiate necessary action to report the item for inventory deletion.

3.5.11 LOST OR STOLEN EQUIPMENT

Missing equipment is equipment that has disappeared and no one can explain the disappearance. When equipment is missing the Report of Missing or Stolen Equipment should be completed and submitted to West Texas A&M Property Manager. Property Manager will send a Campus wide notice inquiring as to the possible location of the missing equipment.

Stolen equipment is any equipment missing by theft, whether by forced removal, burglary, theft by employees, or other criminal acts. The department must submit the Report of Missing or Stolen Equipment ([Report of Missing or Stolen Property](#)) and the original police report to the West Texas A&M Property Manager.

When equipment is stolen, the department head must notify the University Police and the purchasing department within 24 hours of discovering the item stolen. A written notice should be sent to the purchasing department for documentation.

Any individual who, through misuse or neglect, causes or permits equipment to be lost, stolen, damaged or destroyed may be held monetarily responsible for the loss sustained as may be determined by proper authority.

Effective 9-1-98

Revised 6-01-11

PURCHASING

3.6 PURCHASING DATES AND DEADLINES

No requisitions of any type or purchase orders issued under delegated authority will be honored beyond the following deadlines. The deadline date refers to the date of receipt in the purchasing office.

A. Outside Requisitions:

1. Organized Research and Restricted Research Accounts. Capital items (equipment \$500 and more), April 30. Other purchases, June 30.
2. Physical Plant, Farm, Ranch, Dairy and Library. Capital items (equipment \$500 and more), April 30.
3. All teaching departments. Capital items (equipment \$500 and more), April 30. Other purchases, August 30.
4. All other non-teaching departments. Capital items (equipment \$500 and more), April 30. Other purchases August 30.

B. Internal Requisitions to:

1. Central Supply, August 30.
2. Print Shop, July 31.
3. Media Center, July 31.
4. Maintenance jobs involving labor - May 31, Commodities - July 31, (except for special jobs must be able to complete before August 31.)

****Note**** All interdepartmental requisitions must be filled and/or completed by August 31. Any request, which cannot be filled and/or completed by August 31, will be canceled and should be resubmitted on next year's budget if the merchandise or service is still desired.

*****Funds cannot be requisitioned and carried forward beyond the end of the fiscal year for internal requisitions.**

Effective 9-1-98

Revised 6-01-11

PURCHASING

3.7 PRINTING PROCEDURES

Printing is defined as any reproduction requiring type to be set. Reproduction of copy other than type being set is defined as “electronic reproduction”. **The University Communications Services department must approve** all printing and reproduction for the appropriate use of the University logo and name.

All printing jobs are routed thru the University print shop. The print shop will process the job(s) to one of our contracted printing vendors. If the contracted printing vendors are unable to meet your requirements then the Purchasing Department will discuss with you the proper way your printing needs will be handled.

Effective 9-1-98

Revised 6-01-11

PURCHASING

3.8 FORMS

Requisition

Purchase Order

Central Supply Interdepartmental Requisition

Interdepartmental Requisition

Transfer of Equipment

Assignment and Loan of Equipment

Documentation for Reimbursement / Payment of Business Meals

Member Justification

Texas Sales and Use Tax Exemption

Certificate Physical Plant Request for

Quote Supplemental/Missing Document
Form

Hotel Direct Bill

Cell Phone Application Form

Additional forms can be found at

<http://www.wtamu.edu/administrative/vpf/pur/forms.html>

Effective 9-1-98

Revised 6-01-11

PURCHASING

3.9 HIGHER EDUCATION ASSISTANCE FUND (HEAF)

General

The Higher Education Assistance Fund was established to provide permanent capital funding for many state colleges and universities whose resources had been severely limited by the repeal of the ad valorem tax. The people of Texas approved an amendment, now Article VII, Section 17 of the Constitution, which created the Higher Education Assistance Fund. Appropriate expenditures and the use of the funds are as follows:

3.9.1 Acquiring land with or without permanent improvements.

Acquisition of land is the outright purchase of real property without improvements or rural property with permanent improvements located thereon for purposes other than the use for student housing, intercollegiate athletics or auxiliary enterprises.

3.9.2 Constructing and equipping buildings or other improvements.

Construction is the erection, installation or assembly of a new facility to include the addition, expansion, extension or replacement of an existing facility. Construction includes related site preparation, excavation filling and landscaping or other land improvements. HEAF funds are not available for auxiliary functions.

3.9.3 Major repairs or rehabilitation of buildings or other permanent improvements, (not available for auxiliary functions.)

Major repairs or rehabilitation is the restoration of a facility by alteration, conversion, rehabilitation or replacement of constituent parts or materials that have deteriorated by action of the elements or wear and tear in use and that have not been corrected through maintenance or minor repairs. Major repair/rehabilitation includes corrections of deficiencies and failed or failing major components of existing facilities such as roofs, foundations, heating, ventilating, and air conditioning systems and elevators.

Other permanent improvements include but are not limited to landscape development, utility systems, streets and sidewalks, parking lots, drainage systems and livestock fencing.

Fixed equipment are those items installed as a part of construction that are attached to a building or facility. Fixed equipment includes, but is not limited to, cabinets, fume hoods and mechanical equipment.

Furnishings are items that are not attached to the building or facility and support general office, classroom, conference room and library functions. Furnishings include, but are not limited to, desks, tables, filing cabinets, credenzas, chairs and bookcases.

Moveable equipment are items not attached to the building or facility that support specific functions and are often of a scientific or technical nature. Moveable equipment includes, but is not limited to, typewriters, computers, modems, printers, cameras, forklifts, microscopes, recorders and analyzers.

3.9.4 Acquisition of capital equipment (not available for auxiliary functions.)

Capital equipment is defined as fixed or moveable tangible assets to use for operations, the benefits of which extend over more than one fiscal year. These assets may be acquired through purchase from an outside vendor or by construction or development by university employees. Computer software operating systems and application programs are considered capital equipment. The development, excluding routine maintenance and acquisition of computer software, are includable equipment costs.

Equipment may also include the original contract or invoice price, freight in, import duties, handling and storage, specific in transit insurance charges, sales use and other taxes imposed on the acquisition, cost of site preparation, installation charges, charges for testing and preparation of use and cost of reconditioning used items when purchased. Maintenance agreements for one year, which are purchased as part of the original acquisition, are appropriate cost in this category.

3.9.5 Purchase of library books and library materials.

The purchase of library books and library materials for permanent retention is only allowed if these purchases will be located in a designated library. The approved designated libraries are as follows:

1. The Cornette Library;
2. Music Library - located in Mary Moody Northern Hall and operated by the music department;
3. Learning Center - located in the Cornette Library and operated by the department of education;
4. Learning Resource Center - located in the ET Building and operated by the division of nursing.

When submitting requisitions for the purchase of library books or library materials to be maintained in one of the above designated libraries, the department should include the following statement on the requisition.

PURCHASE OF LIBRARY BOOKS AND/OR LIBRARY MATERIALS TO BE LOCATED IN THE ____LIBRARY.

The purchase of periodicals, publications or subscriptions by individual departments, which will be housed in that department instead of one of the above-approved libraries are not approved expenditures for HEAF funds.

Effective 9-1-98

Revised 3-26-15

PURCHASING

3.11 REIMBURSEMENTS AND PAYMENTS OF BUSINESS MEALS

Reimbursements and payments of business meals must include required documentation answering the following questions – “Who, what, when, where, and why?” This information may be provided on Documentation for Reimbursement/Payment of Business Meals form, on the face of the requisition, or on an internally developed form. This documentation should be included with all food purchases - reimbursements to individuals, payment to vendors (including Aramark), and procurement card purchases. A business meal is defined as “a meal consisting of both University and/or non-University employees with a specific University business function.” Sales tax may be paid on business meals.

3.12 Procurement Card

3.12.1 Purpose of Program

The purpose of the procurement card program is to provide University employees with a more efficient way to purchase day-to-day supplies. The use of the procurement card is not intended to avoid or bypass appropriate purchasing procedures set forth by the State of Texas.

3.12.2 Important Points

- The procurement card is issued **only** to the cardholder. No one else should use the procurement card other than the person to whom the card is issued.

- The cardholder is responsible for all transactions made with his or her procurement card.
- The procurement card may be used with vendors that accept MasterCard as a form of payment.
- The cardholder may use the procurement card to purchase day-to-day supplies within their designated single purchase and monthly credit limits.
- Cardholders are responsible for allocating charges on a monthly basis and submitting receipts and other supporting documentation to the Purchasing office by the fourth working business day of each month.

3.12.3 Cardholder Responsibilities

- Attending Training – the cardholder is responsible for attending procurement card training upon initial receipt of the procurement card and on an as-needed basis in order to learn the proper procedures for using the procurement card.
- TrainTraq - the cardholder is responsible to complete the online training once a year.
- Card Security - the cardholder is responsible for the security of the procurement card. If the card is lost or stolen, the cardholder is responsible for contacting Citibank as well as the Purchasing department in order to take preventative measures against fraudulent activity.
- Making appropriate purchases – it is the responsibility of the cardholder to make sure all purchases made on the procurement card are an appropriate use of the procurement card and of the funding provided by the university. The cardholder is responsible for all charges made with the credit card issued in their name.

- Submitting Logs – the cardholder is responsible for submitting a procurement card log each month that contains a report of all transactions as well as appropriate backup documentation for each purchase. It is the cardholder’s responsibility to allocate charges to the appropriate accounts and to submit a procurement card log by the fourth working business day of each month.
- Corrections – the cardholder is responsible for making any and all corrections as needed in order for his or her log to comply with state laws. The cardholder will be responsible for all missing receipts, sales tax, and any other documentation needed.

3.12.4 **General Guidelines**

The procurement card is used by campus departments to make routine purchases of supplies. The following items are considered acceptable purchases:

- Supplies for an office, lab or classroom
- Books
- Flowers (local accounts only)
- Janitorial Supplies
- Meals/Food for business-related meetings (local accounts only)
- Medical Supplies
- Postage/Shipping
- Promotional Items
- Registration fees (no memberships)
- Subscriptions
- Tools/hardware
- Videos
- Copier Rental

The following items are not allowable on the procurement card:

- Memberships
- Cash refunds/Cash Advances

- Alcoholic Beverages
- Computer hardware/software
- Gasoline
- Insurance
- Services
- Personal Purchases
- Capitalized or Controlled Equipment
- Travel Expenses for employees

3.12.5 Sales Taxes

West Texas A&M University is a state entity; therefore all purchases made with the procurement card are exempt from sales tax. The **only** exception to this rule is for University business meals. A business meal is defined as “a meal consisting of both University and non-University employees with a specific University business function.”

The cardholder should take steps to ensure that they are not charged sales tax when making procurement card purchases. If a cardholder is charged sales tax on a purchase, the cardholder will be responsible for contacting the company to refund the taxes or reimbursing their account for any taxes charged. Proof of reimbursement will be required. The tax exempt form for West Texas A&M University can be found in the “forms” section of the Purchasing website.

3.12.6 Object Codes

As part of the monthly allocations, the cardholder will need to select

an object code that is appropriate for each purchase. An object code is a basic description of the purchase made. The following object codes are commonly used for procurement card purchases:

3.12.7 Supporting Documentation

The cardholder will be required to enter an expense description when allocating charges to an account on Citibank's website. The description should give detailed information, such as what was purchased and why the item(s) were purchased. This information will help the auditor determine if the purchase was appropriate and will also be helpful if the log is audited by outside auditors.

3.12.8 Audit Process

Upon receipt of procurement card logs, the auditor will check the log for the following items:

- The envelope is filled out completely
- Report has correct billing cycle and is run by posting date
- All receipts and backup information is included
- All goods were received, or exception forms are included
- All transactions have a detailed description
- Transactions were appropriate for University business
- The vendor was appropriate
- The cardholder used account numbers from their department
- Object codes are suitable for the items purchased
- No split purchases were made
- No sales taxes were charged

If there are no issues found with the log, the log will be initialed by the auditor and filed in the appropriate month's file.

Effective

Revised 04-22-16

3.13 FLEET GAS CARDS

3.13.1 Purpose of the Program – Ease of purchasing gasoline for University owned vehicles.

3.13.2 Gasoline is the only purchase allowed to be made with the Fleet Card

3.13.3 Monthly gasoline charges are charged back to the appropriate department

Effective 4-22-16

3.14 PROCESS IMPROVEMENT

Process Improvement, also known as Lean Six Sigma LSS, provides assistance and facilitation with projects that implement improvements across the University. The approved projects are those that meet University goals for streamlining processes, saving money, reducing time and duplication of efforts. The clients of the projects are the Faculty and Staff of the University. Projects that do not fulfill the goals of the University will not be done. All projects must have buy in from University Champions.

It is not common practice for Process Improvement to seek out and enforce improvements on departments without their consent. Members of the University Staff or Faculty are encouraged to present possible improvements that they believe are needed to the Process Improvement Department. Once a project has been initiated or completed, Process Improvement will follow up quarterly or semi-annually to inquire of their status and that improvements are being sustained by said departments.

Process Improvement is also responsible for teaching the Six Sigma methodology to any Faculty, Staff member or outside source by providing onsite classes, offsite classes and online courses. Anyone taking the Green Belt level class must complete the course, complete 3 projects which will be overseen by the Process Improvement Department and pass the Green Belt Certification Test with a 90% pass rate. Black Belt candidates must also complete the course, complete 10 projects for Black Belt which will be overseen by the Process Improvement Department and must pass the Black Belt Certification test with a 85% pass rate to become certified.

Process Improvement will consider the following activities as “out of scope” and will not be involved in these processes:

- Having any influence on how Faculty members teach their classes or the details of their syllabi
- Conducting Projects that are not congruent with University goals
- Eliminating jobs
- Enforcing compliance to any improvements on individual employees, this the department’s responsibility

- Process Improvement will not commonly seek out improvements or force the results on departments without their consent, rather departments are encouraged to approach the Process Improvement Department with their ideas for improvement.

The Process Improvement/Lean Six Sigma website link below is available to answer questions, to enroll in classes or to find out more information on the Process Improvement initiative at the University.

<http://www.wtamu.edu/lss>

<http://www.wtamu.edu/about/statements.aspx>

Effective 4-22-16

3.15 CONTRACT ADMINISTRATION

Effective 9-1-01

Revised 6-01-11

Contract management is the coordination and management of four core processes:

- Planning
- Procurement
- Contract Formation (Rate/Price Establishment and other relevant terms and conditions)
- Contract Administration

Texas law governs certain aspects of contracting for state agencies. Various types of purchases and contracts may be subject to different statutory standards, practices, processes, and strategies for successful implementation. The nature and level of risk associated with each of these elements vary depending on the nature of the business relationship.

State officials and employees are responsible for protecting the safety and welfare of the public's monies. All state officials and employees should endeavor to pursue a course of conduct that does not raise suspicion among the public. Therefore, they shall avoid acts which are improper or give the appearance of impropriety. This conduct is particularly important for state purchasing personnel and contract management personnel who are charged with the disposition of state funds.

State purchasing personnel must adhere to the highest level of professionalism in discharging their official duties. The nature of purchasing functions makes it critical that everyone in the purchasing process remain independent and free from the perception of impropriety. Any erosion of public trust or any shadow of impropriety is detrimental to the integrity of the purchasing process. Consequently, the credibility of a purchasing program requires that a clear set of guidelines and rules be established.

Such guidelines are designed to prevent actual and potential vendors from influencing state officers or employees in discharging their official duties. Furthermore, these guidelines will help prevent state officials' and employees' independent judgment from being compromised.

Therefore, with these principles in mind and in accordance with state law, the following policies and procedures should be adhered to by all state agency employees, contractors and potential contractors.

A state officer or employee should not:

- a. Accept or solicit any gift, favor, or service that might reasonably tend to influence the officer or employee in the discharge of official duties or that the officer or employee knows or should know is being offered with the intent to influence the officer's or employee's official conduct;
- b. Accept other employment or engage in a business or professional activity that the officer or employee might reasonably expect would require or induce the officer or employee to disclose confidential information acquired by reason of the official position;
- c. Accept other employment or compensation that could reasonably be expected to impair the officer's or employee's independence of judgment in the performance of the officer's or employee's official duties;
- d. Make personal investments that could reasonably be expected to create a substantial conflict between the officer's or employee's private interest and the public interest; or
- e. Intentionally or knowingly solicit, accept or agree to accept any benefit for having exercised the officer's or employee's official powers or performed the officers or employees official duties in favor of another
- f. A state agency may not use appropriated money to compensate a state employee who violates a standard of conduct.

GENERAL

- a. The Director of Purchasing, Inventory Services and HUB program, who is WTAMU's contract administrator, is tasked with the responsibility of preparing and documenting WTAMU's written delegation of authority for contract administration. This document

is reviewed on an annual basis, with updates made as needed.

- b. Written contracts shall be executed whenever WTAMU enters into a binding agreement with another party that involves any stated or implied consideration.
- c. Contracts are construed to include, but not be limited to, the following: purchase orders, service agreements, cooperative agreements, and memoranda of understanding, interagency contracts, grants, loans, easements, licenses, leases, and permits. Other parties include, but are not limited to: federal, state and local governmental agencies, non-profit organizations, business entities (such as corporations or partnerships), and individuals.
- d. Approval of, and signature on a contract constitutes approval to commit funds towards the contractual arrangement (if applicable). Funding sources should be identified (as applicable) and provided to Contract Administration with the contract to be reviewed. Contract Administration is responsible for creating and maintaining well-defined administrative controls that ensures management exercises its fiduciary responsibilities when executing contracts on behalf of WTAMU.

CONTRACTS REQUIRING BOARD OF REGENTS APPROVAL

- e. Contracts requiring board approval (as outlined in system policy and regulation and WTAMU'S Delegation of Authority) forwarded through the Vice President for Business and Finance who will prepare the agenda item and appropriate documentation in support of the agenda item, after consultation with the University President and the System Office of General Counsel.
- f. Contracts shall be signed as specified in the approved board minute order.

CONTRACTS REQUIRING CHANCELLOR APPROVAL

Contracts that involve a stated or implied consideration of more than \$500,000 shall be forwarded to the Chancellor's Office through the Vice President for Business and Finance and the appropriate system offices.

PRESIDENT'S DELEGATION OF AUTHORITY TO VICE PRESIDENTS

A&M System Regulation 25.07.01 provides the University President/CEO the delegated authority to approve contracts valued at \$500,000 that are not otherwise reserved for approval by the board. This delegated authority is provided after fulfillment of the routing and review process outlined in the President's Delegation of Authority for Contract Administration document.

The President may delegate his authority to approve and sign contracts that involve a stated or implied consideration (both cash and non-cash) less than \$500,000 to the vice president for business and finance. This delegation also includes grants and related contracts.

g. OTHER DELEGATION OF AUTHORITY

a. The President has granted to the Director of Purchasing, Inventory Services, HUB program, the authority to approve and sign contracts for goods and services procured in accordance with system procurement policies and WTAMU guidelines. The purchase of goods and services secured through a State of Texas issued or managed contract will be processed in accordance with guidelines established by the State Comptroller's Office.

h. GENERAL COUNSEL REVIEW OF WEST TEXAS A&M UNIVERSITY

a. An administrative officer's delegated authority to approve and sign contracts must ensure that such documents have been reviewed as to form and legal sufficiency by

Contract Administration and the system Office of General Counsel. Requests for contract review by the Office of General Counsel shall be routed through and administered by Contract Administration.

i. REVIEW OF CONTRACTS AND USE OF CONTRACT ADDENDUM

- a. All contracts/agreements received by Contract Administration will be reviewed in accordance with State guidelines and system policy and regulation. If problematic clauses are found in the agreement, the first means of addressing those will be through the use of a standardized, system Office of General Counsel-approved contract addendum. The contract and addendum will be signed by the authorized WTAMU representative and submitted to the vendor for review and acceptance. If accepted and returned fully-executed by the vendor, the payment mechanism will be released to the vendor.
- b. If the vendor will not accept WTAMU's contract addendum, Contract Administration will then ask for an electronic version of the vendor's agreement which can be modified and submitted to the system Office of General Counsel for legal sufficiency review.
- c. If the vendor is not willing to negotiate their standardized terms and conditions, the WTAMU employee who submitted the contract for review will be contacted and asked if there are other avenues to obtain the product/service. If there are none, then a memo will be prepared by Contract Administration, outlining the processes that have been taken, and forwarded to the contract originator for review and acknowledgment of acceptance of the business risk associated with doing business with the desired vendor. Pending Vice President of Business and Finance approval and possibly the President's; why the contract requestor wants to do business with the vendor and why WTAMU needs to accept responsibility.

d. The memo will be returned to Contract Administration, and all actions documented accordingly.

Effective 9-1-87

Revised 6-30-12

4.1 INTERDEPARTMENTAL SERVICES AND CHARGES

4.2 SERVICES

The following services are available on-campus and are considered interdepartmental services:

- 1) Central Supply
- 2) Print Shop
- 3) Postal Services
- 4) Telephone
- 5) Computer Center
- 6) Web Services
- 7) PC Support
- 8) IITL/Media
- 9) Dial-up Services
- 10) Networking Services
- 11) Cornette Library
- 12) Personnel

4.3 INTERNAL CHARGEBACKS

All charges for interdepartmental purchases will be recorded by internal chargebacks. These will appear as an IC legend on the budget status report.

PROCESSING PAYMENTS AND PRINTING CHECKS

5.1 PAYMENTS TO VENDORS

Payments to vendors will be processed once a week. Purchases that have been made properly (issuance of requisition and purchase order prior to purchase being made)* will be processed in the following manner:

1. All invoices must be returned to Purchasing with all documentation (receiving report approved to pay) on or before noon Monday.
2. Purchasing will process the invoice for payment and forward to the Accounting and Business Office by noon Wednesday.
3. The Accounting and Business Office will process the invoice for payment and mail the check to the vendor on Friday.

The above described procedure applies to those funds held locally. The payments made on funds in the State Treasury will be processed daily due to the fact that we send documentation to Austin and they must process and return the payment to us to forward to the vendor. Holiday periods may delay payment to vendors.

*See Purchasing Guidelines on proper format and information needed on requisitions, purchase orders, etc.

Effective 9-1-87

Revised 5/16/12

PROCESSING PAYMENTS AND PRINTING CHECKS

5.2 OTHER PAYMENTS

Other payments will be processed every Friday. These payments consist of travel reimbursements, petty cash reimbursements, and emergency payments.

1. Petty cash reimbursements must be received in purchasing by noon Monday of each week for printing of the checks on Friday of that week. All checks will be printed and ready for distribution at the cashier's station by noon on Friday.
2. Emergency payments must be received in purchasing by noon Monday of each week for printing of the checks on Friday of that week. Please note that emergency payments would be of an extraordinary nature, one in which the items or services are so badly needed that the university will suffer financial loss or operational damage if the purchase is not made immediately (not routine purchases). These requisitions should be marked "Emergency-Special Handling Requested". These payments will be ready for distribution and/or mailing by noon on Friday.
3. Travel reimbursements **must be received in the Accounting and Business Office by 12:00 p.m. on Monday** of each week for printing of the checks by Friday of that week.

All requisitions received after Monday at noon will be processed the following week.

Revised 5/16/12

Travel

TRAVEL PROCEDURES

<https://wtaccess.wtamu.edu/travel/>

Effective 9-1-90

Revised 6-30-12

BUDGET STATUS REPORT

7.1 Budget Status Report - Web Version

7.2 Reading the Report

7.3 Legend of Source Codes

7.4 Outstanding Encumbrance Report

Effective 9-1-87

Revised 5/16/12

7.1 BUDGET STATUS REPORT – Web version

To process your own Budget Status Report the following procedures should be used:

1. Go to Buff Portal
2. Login
3. Click on Buff Advisor
4. Click on Login Tab
5. Click on Staff on the bottom right
6. Click on the Budget Status Report link
 - a. Select year to view (2 choices)
 - i. Current Fiscal Year
 - ii. Prior Fiscal Year
 - b. Enter Fund (2 digits -10, 11, 12, 19, 20, 30, 40, 42, 50 & 51)
 - c. Enter seven digit account number
 - d. Enter either:
 - i. Specific 6 digit object code or,
 - ii. First two digits of object code (60, 61, 62, 70 or 92)
 - e. Enter beginning date - Usually first day of year or month
 - f. Enter ending date – Usually today's date, month end or year end date
 - g. Click on Submit
7. Use your browsers print option to print report.

BUDGET STATUS REPORT

7.2 READING THE REPORT

Each budget account manager is responsible for monitoring the account(s) within their control to assure accuracy and account management. Through reading and understanding the budget status report, account managers can assure that:

1. Encumbrances are eliminated when expenditures are made. This can fail to occur either through an oversight in the accounts payable area in the business office, through software error or because of submission of a "second" requisition to purchasing at the time the invoice is approved for payment. Please review all encumbrances regularly to guard against this. If such errors are discovered, please report them to the Purchasing Office.
2. No purchase requisition, payroll, or any other expenditure is processed beyond the available balance of the account.

The Budget Status Report has been simplified to enable you to better track your expenditures and monitor each budget category. Each transaction - cash receipts, purchase orders, journal entries, vouchers, budget changes - will be listed in detail making your account easier to monitor (see legend of codes page 7.3).

Effective 9-1-90

Revised 6-30-12

7.3 LEGEND OF SOURCE CODES

The prefix following the transaction date indicates what type of entry or transaction was made. The following is a list of those prefixes.

IC xxx	Interdepartmental charges/Inventory charges (including procurement card)
BU Bxxxx	Budget change
CR Cxxxxxx	Cash receipt (money deposited either as income or as a refund of expense)
EP Pxxxx	Encumbrance (this number will be the purchase order number)
PJ Vxxxxxx	Voucher/payment
JE Jxxxxx	Journal entry - normally to record transfers, budget adjustments or make corrections
PR xxxxx	Payroll transaction
IV xxxx	Invoice charge – registration, housing and adjustments to students' accounts
FA xxxx	Financial Aid Transmittals
AB Bxxxx	Original Budget
AA Jxxxxx	Opening balance journal entry
FR Pxxxxx	Development Receipt

BUDGET STATUS REPORT

7.4 OUTSTANDING ENCUMBRANCE REPORT– Colleague Version PROCESSING THE REPORT

To process your outstanding encumbrance report, the following procedures should be used:

LOGIN to your normal area in Colleague (on the UI). We would suggest that you do this at the beginning of the day and run this in connection with your Budget Status Report for best results.

Click on Options

Click on Query Builder

Verb:

Output To:

Screen

Before: WT.BUDGET.EMCUMBRANCE

Click OK

PAYROLL

- 8.1 Payday for Regular Employees
- 8.2 New Employees
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 - 2. Employment Eligibility Verification
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 - 7. Staff Property Clearance Form
- 8.11 Summer Insurance
- 8.12 Professional Services Agreement

Effective 8-25-97

Revised 3-31-08

PAYROLL

8.1 REGULAR EMPLOYEES

All regular employees are paid on a monthly basis. The preferred payment method is direct deposit. Employees may enroll in this program by contacting the Personnel Office. The direct deposit program allows access to funds the night before the first day of the month. Manual payroll checks will be available for employees to pick up the first working day following the end of the month in which payment is to be received. Payroll checks will be disbursed in the Payroll Office, Old Main Room 119, from 8:00 - 5:00 on the day of payday. **No payroll checks can be disbursed prior to the authorized payday.**

(For special handling of payroll checks see Section 8.7).

8.2 NEW EMPLOYEES

All new employees are added into the payroll system by means of an Employment Information Form. This information includes the department account number, the rate, the FTE, and the months. Additionally, all new employees will need to sign all required forms through the personnel office. This includes but is not limited to W-4, I-9, insurance and retirement forms.

New employees who are hired during the month may expect to receive a payroll check at the next payday provided an Employment Information Form has been completed and forwarded to the personnel office in a timely manner before payroll is processed for that month.

Note: Even if an employee begins work after the payroll has been processed for the month, an Employment Information Form should be completed by the new employee and submitted to the personnel office as soon as possible so that the new employee can be paid for the days worked that month.

Effective 9-1-87

Revised 3-31-08

PAYROLL

8.11 SUMMER INSURANCE

Faculty and employees on less than twelve-month appointment:

Payment for month(s) not on payroll should be made in Personnel Services not later than the 25th of the month prior to the month not on payroll. Checks may be post-dated for the first day of the month due (e.g. June 1, July 1, etc.) and should be payable to West Texas A&M University. Checks should be written for the amount normally deducted from the paycheck. State contribution will continue to be paid by the University.

If you are participating in the Tax-Saver program (reimbursement account or dependent care) you cannot cancel your insurance during the summer. IRS guidelines prohibit changing insurance if participating in a cafeteria plan, which is in effect at West Texas A&M University. Changes can only be made due to a change in family status or job status.

8.12 PROFESSIONAL SERVICES AGREEMENT

Employees do not qualify as independent contractors and cannot be paid as professional services or consultant services. A payroll change form must be submitted through the regular administrative channels and payment for additional work must be processed through payroll.

Effective 9-1-87

Revised 3-31-08

PAYROLL

8.3 PAYROLL CHANGES/ADJUSTMENTS

All adjustments to payroll should be made on a Payroll Change Form. These changes include salary amounts, department account number, FTE, termination of employment, address change, telephone change, title change and any change in deductions on the various programs offered at the University. Any payroll adjustment must be submitted to the personnel office by the 5th of the month that the change is to be effective. Any payroll change submitted after the 5th will be processed the following month.

Insurance changes should be made through the personnel office. Insurance changes need to be made by the 1st day of the month to be effective for that month. Any insurance changes after the 1st will be processed and effective the following month.

The schedule below will help you with important payroll schedules and requirements. When these dates fall on a Saturday, Sunday or holiday, the schedule will need to be adjusted accordingly.

Day of Month

1st	Insurance changes due to personnel office. Insurance changes received after this date will be effective the first of the following month.
1st	Payday for regular employees
5th	All payroll changes and Employment Information Forms for new employees due to personnel office.

PAYROLL

8.4 STUDENT PAYROLL

8.4.1 Bi-Weekly Student Payroll and Procedures

The following procedures are to be followed when processing a bi-weekly payroll:

1. The TAMUS BPP Office will open in TIME TRAQ the current pay period a couple of days prior to the beginning of the pay period.
2. Each student must enter, submit and certify hours in TIME TRAQ. The manager will review entered hours for accuracy. They will approve all correct hours and reject any incorrect hours back to the student for adjustments. (Overtime is any time worked over forty hours per week). Once the manager has approved all students' time, the Department Approver will submit the Ad loc to Payroll.
3. If a student is not listed in TIME TRAQ, this indicates a new hire and the student must complete a New Employee Packet in Student Employment Services for retention. A copy of the Employee Personal Data Form and a copy of the W-4 form must be in the Personnel Office as soon as possible after the student worker has been hired. Once the proper forms have been completed, these new hires can then be added to TIME TRAQ by emailing the student's UIN/SSN, Name, Regular/Work Study, Rate of Pay, six digit account number to the Payroll Office.
4. If the department does not currently have students in the TIME TRAQ system, the Payroll Office must be contacted for activation. Verify the object class and title code for each of the workers. The object class for regular students is 1740 and their title code is 7534. For work study students, the object class is 1745 and the title code is 7535.

A conversion list of our account numbers to the TAMUS account numbers can be found in the Chart of Accounts.

8.5 INSURANCE CHANGES

Insurance changes should be made through the personnel office. Insurance changes need to be made by the 1st day of the month to be effective for that month. Any insurance changes after the 1st will be processed and effective the following month.

Effective 9-1-87

Revised 06-15-12

PAYROLL

8.6 CLEARANCE PROCEDURES FOR TERMINATING EMPLOYEES

The State Auditor's Office requires all employees to complete a Property Clearance Form at the end of their employment at West Texas A&M University. The department should send a Payroll Change Form to the Human Resources office showing that the employee is terminated. If the employee is to be re-appointed for the following semester a new Employment Information Form can be submitted and the other procedures disregarded.

At the end of appointments for GA's, Ta's and PTI's the Human Resource office sends a Payroll Delay Form to the employee with the necessary forms for completion. A copy of the form is also sent to payroll.

Clearance procedures for student and non-student employees (paid on hourly payroll) will be developed by each department. Since these students are employed by the hour, the department will have the only means to know when a student is not to be employed in the future. Additional information can be found on the following link:

<http://www.wtamu.edu/student-support/cs-fac-staff-sup-handbook-termination.aspx>.

Effective 9-1-87

Revised 3-31-08

PAYROLL

8.7 SPECIAL HANDLING OF PAYROLL CHECKS

Payroll checks are distributed on payday in the payroll office from 8:00 - 5:00. Employees must pick up and sign for their own paycheck. All employees should have a University ID card and be prepared to present it upon request in order to receive their payroll check. If anyone other than the employee or spouse is to pick up a person's payroll check, the employee must request in writing, authorizing an individual to receive their payroll check.

An employee may request the payroll office to mail their payroll check by completing the proper form and providing a self-addressed stamped envelope.

The University also offers employees the convenience of a Direct Deposit Program through ACH (automated check handling) as an alternative means to receiving their monthly or bi-weekly pay. Sign-up forms can be obtained from the personnel office.

8.8 9/12 MONTH OPTION FOR FACULTY & STAFF EMPLOYEES

Faculty and staff who are working during the year on a 9 or 10 ½ month appointment may elect to have their salary paid over the full 12 months. This election is called EPP (Extended Pay Plan). Once an employee has made this election it will be in effect until the employee either terminates or elects not to participate in the EPP Plan. If the employee leaves before the end of the year the full contract amount for the period worked will be paid.

The forms for this election/termination may be picked up and completed in the personnel office.

Effective 9-1-88

Revised 3-31-08

PAYROLL

8.9 EMPLOYMENT BENEFITS

2007-2008

FICA

Employer 7.65%
Employee 7.65%
maximum Social Security salary to \$102,000

TEACHER RETIREMENT

Employee 6.4% (deduction)
Employer 6.58% (contribution)

OPTIONAL RETIREMENT

Employee 6.65% (deduction)
Employer 6.58% (contribution)

INSURANCE

Insurance benefits are based on the rates of individual insurance carriers as per their charges. A listing can be obtained from the personnel office for the current fiscal year.

All benefits on local accounts will be charged to individual M & O accounts.

8.10 PAYROLL FORMS

See: <http://www.wtamu.edu/administration/human-resources-forms.aspx>

Effective 9-1-01

Revised 6-01-11

PAYMENT ON PROFESSIONAL SERVICES CONTRACT

9.1 Guidelines

9.2 Requisitions

9.3 Professional Services Agreement

Effective 9-01-01

Revised 7-8-2015

PAYMENT OF PROFESSIONAL SERVICES CONTRACT

9.1 GUIDELINES

A [professional services agreement](#) can be used only when an employer- employee relationship does not exist between WTAMU and the person performing the services. Generally, an employer-employee relationship exists if the person for whom the services are performed has the right to control and direct the individual who performs the services. This right to control and direct pertains not only to the results of the work but also to the details and means by which the results are performed; having the right to do so is sufficient. Additionally, if an individual receives as form W-2, "Wage and Tax Statement" from WTAMU, the IRS will take the position that all income paid to the individual is earned as an employee.

Another factor in determining whether or not a person can be hired under a professional services contract is previous employment with WTAMU or another part of the System.

System policies state that no funds appropriated to WTAMU may be used to enter into a consultant or professional services contract with any individual who has been employed by the System within the past 12 months.

Determination of Independent Contractor Status Form

The University department or unit using the services of the independent contractor (non- WTAMU employee) must complete the Determination of Independent Contractor Status document before the independent contractor provides any services to the University. [Form 1](#) of the Determination of Independent Contractor Status document should be completed by the appropriate University personnel and approved by the University department or unit head. The responses to the questions contained on [Form 1](#) should affirm the independent contractor status. The independent contractor is then responsible for completing [Form 2](#) of the Determination of Independent Contractor Status document and providing the university with the requested information and certification. A current Determination of Independent Contractor Status document must be on file with Accounts Payable, Controller's Office, before any payment is made to an independent contractor.

West Texas A&M University will issue a form 1099 MISC (subject to IRS regulations) to independent contractors for amounts paid to them by the University. The amounts paid to the independent contractor may represent consulting fees, travel and lodging fees, or miscellaneous expenses incurred by the independent contractor. The independent contractor should be responsible for paying all expenses related to the performance of their service.

Effective 9-1-01

Revised 7-8-2015

PAYMENT ON PROFESSIONAL SERVICES CONTRACT

9.2 REQUISITION

An outside requisition is required to process a payment for a professional service (see professional services form on 9.3). The requisition should contain the following information:

- 1) Department to be charged for the service;
- 2) Account number of department to be charged;
- 3) Person requesting the payment;
- 4) Approval of department head;
- 5) Date of request;
- 6) Approval of appropriate dean or senior officer;
- 7) Name and complete mailing address of vendor;
- 8) Description of professional service and date of service;
- 9) Amount of professional service, and
- 10) Any special instructions.

This completed requisition should be submitted to the purchasing department with a completed Professional Services Agreement, W-9 form, and Form 2 attached. Blank requisitions may be obtained through the purchasing department.

Effective 9-01-01

Revised 7-8-2015

PAYMENT ON PROFESSIONAL SERVICES CONTRACT

9.3 PROFESSIONAL SERVICES AGREEMENT

A professional services agreement must be attached to every requisition submitted to the purchasing department for payment of a professional services contract. The form must be completed per instructions and definitions on the reverse side of the form.

Submit the completed Professional Services Agreement with the requisition to the purchasing department by noon on Monday to insure payment by the following Friday. Blank Professional Services Agreements may be obtained through the Accounting and Business Office.

[Professional Services Agreement](#)

Effective 6-15-98

Revised 7-8-2015

TRANSFER OF FUNDS OR MAKING CHANGES OR CORRECTIONS

10.1 BUDGET CHANGES

A Budget Adjustment Request form is used for all budget changes ([see example below](#)). These forms may be obtained in the business office. An account ending in 60, 61, 62, or 70 is considered a budgeted account.

Please see section 10.2 for instructions pertaining to non-budgeted accounts. A Budget Adjustment Request should be completed as follows:

1. Date request is being made.
2. Budget year request is being made for.
3. Account number from which funds are being moved.
4. Title of account from which funds are being moved, including budget category (telephone, computer expense, travel, capital outlay and other services and supplies).
5. Account number to which funds are being moved.
6. Title of account to which funds are being moved, including budget category (telephone, computer expense, travel, capital outlay and other services and supplies).
7. Amount of request.
8. A thorough description of the change to be made.
9. Appropriate signatures:
 - a. For budget adjustment requests within the same account number or between accounts with a common account custodian only the department head's signature is required.
 - b. For budget adjustment requests between accounts with different account custodians or requests for additional funds, all signatures are required.

If during the year an adjustment involving more than one account with more than one account custodian is requested, then the Budget Adjustment Request form should be routed through the normal administrative channels and forwarded to the budget office.

Note: Funds/budget may not be moved between state (10-xxxxxxx-xx) and local (11, 12, 19, etc.-xxxxxxx-xx) accounts.

Budget Adjustment Request

Requested by _____

CHRISTIE WILHITE

Fiscal year budget _____

2014-2015

Move money FROM this account

Originating account number

12-1790001-62

##-#####-##

Originating budget object code (optional)

7300

####

Originating account title _____

FOOTBALL

Move money TO this account

Destination account number

12-1790002-62

##-#####-##

Destination budget object code (optional)

7300

####

Destination account title _____

FOOTBALL SCHOLARSHIPS

In the Amount of \$

100.00

Justification for request

Should include the use of request funds and the reason it was not possible to anticipate this need when the budget was prepared. Please be thorough.

THIS IS AN EXAMPLE OF HOW TO COMPLETE A BUDGET ADJUSTMENT REQUEST

Submit

With few exceptions, state law gives you the right to request, receive, review and correct information about yourself collected by this form.

Effective 6-15-98

Revised 3-31-08

TRANSFER OF FUNDS OR MAKING CHANGES OR CORRECTIONS

10.2 MEMOSOR E-MAILS

Changes, transfers or corrections pertaining to non-budgeted or activity accounts should be made by use of a memo or e-mail to the business office. This memo may be in hard copy form or electronic (e-mail) form ([see example](#)). Non-budgeted and activity account numbers end in 92.

Note: Funds/budget may not be moved between state (10-xxxxxxx-xx) and local (11, 12, 19, etc.-xxxxxxx-xx) accounts.

Effective 9-1-87

Revised 4-1-03

PETTY CASH PROCEDURES

11.1 Establishment of Petty Cash

11.2 Use of Petty Cash

11.3 Reimbursement of Petty Cash

11.4 Reconciliation of Petty Cash

11.5 Monthly Procedures for Reconciling Petty Cash Checkbook

11.6 Theft or Loss of Petty Cash

11.7 Audit of Petty Cash

PETTY CASH PROCEDURES

11.1 ESTABLISHMENT OF PETTY CASH

Petty Cash funds are established only when the department operations necessitate small miscellaneous purchases of expendable commodities.

Two types of petty cash funds exist:

1. **Cash-Petty Cash** is set up by making a request for petty cash on an outside purchase requisition with approval from the controller. This money is taken from a petty cash account set up strictly for this purpose, not from the department's M&O account.
2. **Checking-Petty Cash** is set up from a written request presented to the controller. Money is deposited into a checking account. Printed checks are issued to the custodian after a petty cash agreement has been signed and signatures have been obtained for the signature card to be sent to the bank. **There must be a strong operational reason why a checking account is needed.**

PETTY CASH PROCEDURES

11.2 USE OF PETTY CASH

Petty cash funds are kept separate and apart from all other funds the department may receive or have on hand. Efforts should be made to maintain petty cash funds at the lowest possible amount to carry out normal activities without hindering the operation of the department.

The merchandise purchased must meet the same test of necessity to the operation of the department and lawfulness as a purchase made by a procurement card or requisition through the purchasing office. A rule of thumb is if a purchase order or pro-card can be used to obtain merchandise, use this method first, petty cash last.

Petty cash is intended for the purchase of supplies and goods costing \$250.00 or less and made in the Amarillo/Canyon area. Purchases by mail must be made through the purchasing channels, not through petty cash. Salary or wage payments, payments for services, equipment and travel expenses, including registration fees, cannot be paid from any petty cash funds. **No personal checks may be cashed from the petty cash funds.**

Each petty cash fund is placed in the custody of a single individual, usually a department / division head, who has full responsibility for safekeeping of the funds and is subject to audit at any time. It is the responsibility of the custodian of the fund to make all persons having access to the petty cash aware of the proper procedures to follow in the handling of these funds.

In the event a custodian of a petty cash checking account changes, notice should be made in writing to the business office and the new custodian should sign a petty cash agreement. When a custodian of a petty cash account changes, the money should be turned into the business office and checked out by the new custodian, with the old custodian present.

At any point in time, the petty cash fund may consist of any or all of the following:

1. Bank account balance
2. Petty cash as currency and/or coin
3. Itemized invoices and receipts for checks written which reimbursement has not been claimed

4. Copies of requisitions, which have been forwarded requesting reimbursement but on which reimbursement has not been received, to replenish the petty cash fund.

PETTY CASH PROCEDURES

11.3 REIMBURSEMENT OF PETTY CASH

At least once a month and prior to August 31st of each year, custodians should verify the amount of the fund. At this time one or more outside requisitions should be forwarded through purchasing channels requesting reimbursement. The requisition should have attached receipts and invoices for the cash expended. In addition the requisition should have the items purchased listed on the face of the requisition. These receipts and invoices take many forms but must meet the following test:

1. The receipts and invoices must be the vendors' forms (not department notations) and show the invoice as paid.
2. The date of the purchase.
3. What was purchased.
4. Cash register tapes are acceptable receipts and invoices, provided the above information is noted on the tape or attached to it. The check number should also be noted on those receipts if purchases have been made utilizing checking account petty cash funds.
5. Authorized purchases made from petty cash funds are exempt from state and local sales taxes. **(The business office will not reimburse accounts for payment of sales taxes and the person purchasing the supplies or the department/division head is responsible for reimbursement of the petty cash account due to sales tax.)** Tax exemption certificates for official purchases may be obtained at <http://www.wtamu.edu/administrative/vpf/pur/forms.html> and click on Texas Sales & Use Tax Exemption Form.

Reimbursement of checking petty cash may be made from any of the department accounts available. It is helpful to note on the check and check stub, the account number from which the item will be reimbursed. In the case where more than one account is used to reimburse the petty cash fund, a separate outside requisition should be submitted for each account. The requisition should be made payable to the custodian in the following format:

West Texas A&M University for John Doe, Department Head

XYZ Department Checking Petty Cash 09-999-9 (bank number)

The reimbursement should be submitted often enough to allow several days to process the requisition and deposit the reimbursement in the bank so that the account will not be overdrawn at any time.

For those petty cash funds being reimbursed that are made from cash purchases rather than from checking petty cash, the same information would apply but without reference to the checking account number. Reimbursement of cash funds will be made in the same manner and may be picked up in the business office and cashed to replenish the petty cash fund.

PETTY CASH PROCEDURES

11.4 RECONCILIATION OF PETTY CASH

The reconciliation of petty cash includes the amount of currency or coin on hand, itemized invoices and receipts for which expenses have been made and reimbursement has not yet been claimed or copies of requisitions which have been forwarded requesting reimbursement but on which reimbursement has not been received to replenish the fund. These three items added together should equal the total amount of petty cash that has been issued to the custodian.

Petty cash checking account reconciliation consists of:

1. The bank account balance shown at the end of the month in the checkbook.
2. Itemized invoices and receipts for which checks have been written for which reimbursement has not been claimed.
3. Copies of requisitions which have been forwarded requesting reimbursement but on which reimbursement has not been received to replenish the petty cash fund.

Both the cash account and the petty cash checkbook account must be reconciled on a monthly basis.

PETTY CASH PROCEDURES

11.5 MONTHLY PROCEDURES FOR RECONCILING PETTY CASH CHECKBOOK

1. Put checks in numerical order.
2. Reconcile checks that are in bank statement against the checkbook.
3. List outstanding checks (those that have been written but have not cleared in the bank statement) on the reverse side of the bank statement in the appropriate blank.
4. List the outstanding deposits (deposits dated in the month being balanced, but not included in the statement) on the reverse side of the bank statement in the appropriate blank.
5. Bring forward the ending balance on the front page of the bank statement and write it in the space at the top for bank balance on the back of the bank statement.
6. Following through the balance procedure as described on the bank statement:
 - a. Add outstanding deposits
 - b. Subtract outstanding checks
7. Ending total should balance with the total in checkbook.
8. To insure that you always balance to the amount of petty cash you originally had:
 - a. Take ending total (7) that you balance with:
 - b. Add requisitions that have been submitted for reimbursement but have not been processed
 - c. Add any receipts for which checks have been written but reimbursement has not been requested; list each check individually by number and amount
 - d. Total should equal original petty cash beginning amount
9. Make copy of bank statement for your records and future reconciliations.
10. Return original bank statement along with checks to the business office by the 25th of each month.
[Example for reconciling petty cash](#)

PETTY CASH PROCEDURES

11.6 THEFT OR LOSS OF PETTY CASH

Petty cash is the responsibility of the custodian and should be kept in a secure area at all times. The fund should be monitored closely enough and often enough to maintain the security and balance of the fund at all times. If it is discovered that there appears to be a loss or theft in the fund that cannot be accounted for, the custodian should notify the Accounting and Business Office and University Police immediately. An audit and police investigation will be conducted verifying the dollar amount and circumstances involving the theft. This report will include the persons having access to the funds as well as the security provision within the department. After the audit and police report are complete, the department should submit a requisition reimbursing the petty cash fund along with copies of the report.

The custodian shall send to the business office the changes that will be made within the department to prevent the reoccurrence of theft within the department.

PETTY CASH PROCEDURES

11.7 AUDIT OF PETTY CASH

As stated in 11.2 (Use of Petty Cash), "Each petty cash fund is placed in the custody of a single individual, usually a department head/division head, who has full responsibility for safekeeping of the funds and is subject to audit at any time. It is the responsibility of the custodian to make all persons having access to the funds aware of the proper procedures to follow in the handling of the funds."

At least once a year (twice if the petty cash is greater than \$500.00), petty cash will be counted and reconciled by the director of accounting or by an employee (other than the fund custodian) designated by the director of accounting. A report of the audit results will be submitted to the custodian of the fund, the applicable division/department head (if not the custodian), and the controller. As always, the funds will be counted when custodians change. The funds will be turned into the business office by the old custodian and checked out to the new custodian. The counting and reconciliation of the petty cash fund will be done on a random and surprise basis. This counting and reconciliation procedure will take place in the presence of the custodian or an employee that has access to the fund and all funds must be returned to the applicable custodian or employee for his/her signature.

The fund must contain the authorized amount for that department, including but not limited to, cash, coins, receipts for outside purchases, travel advances (business office only) and checks (Accounting and Business Office, JBK Student Center, Gold Card Office, Library, Activities Center, and the University Bookstore). If the fund should have a shortage, the director of accounting or other designated employee will obtain a requisition to reimburse the shorted fund. If the fund should have an overage, the director of accounting or other designated employee will obtain the necessary funds to be deposited to the department's cash short/over account. The receipt generated by the business office will be sent to the custodian of the account for his/her records. The custodian, in the event of a shortage/overage, should be able to give sufficient reason(s) for the discrepancy.

Effective 9-1-87

Revised 6-31-12

12 POINTS OF CONTACT

Budget Status Report - Accounting Dept. #2080

Depositing Money – Cashiers #2083

Equipment Repair (service call) – Purchasing #2105

Interdepartmental Services and Charges – Accounting Dept. #2080

Non Employee Injuries –Risk Management Office #2961

Order Supplies – Purchasing #2105

Payroll – #2082

Payment to Outside Contractors – Accounting Dept. #2080

Petty Cash Procedures – Dir. of Accounting #2080

Processing Payments and Printing Checks – Accounting Dept. #2080

Scholarship Payments – Student Financial Aid #2055

Transfers or Corrections – Dir. of Accounting #2080

Travel – Travel Coordinator #2080

Workers' Compensation Injuries – Human Resources #2114

Effective 9-1-87

Revised 01-31-13

13.0 SCHOLARSHIP PAYMENTS

All scholarship awards, including awards from off-campus sources will be credited to the student's accounts receivable to offset the cost of tuition, fees, and room and board. If a credit balance exists after all monies owed to the University have been paid, the remaining funds will be released to the student starting the first class day. Checks will be mailed to the A/R address given by the student.

No checks can be distributed for awards ceremonies. The Financial Aid Office and the Scholarship Services Office can offer suggested formats for letters or certificates of awards to be presented in lieu of actual checks.

[Scholarship Recipient List](#) form (available from the Scholarship Services Office) should be completed and forwarded to the Scholarship Services Office once the department has selected the recipient

Effective 9-1-87

Revised 6-01-11

14 EQUIPMENT REPAIRS (service calls)

Computer Equipment

Call HELP Desk 651-4357

Information needed:

Make and model

WT #

Serial #

Dept. and person's name to contact

Problem

Minolta Copiers:

Call Tascosa Office Machines 373-6268

Canon & Sharp Copiers and Fax Machines

Call Tascosa Office Machines 373-6268

Typewriters

Call Tascosa Office Solutions 359-0691

Xerox Copiers 1-800-894-0831

Fax Machines

Call Tascosa Office Solutions 359-0691

15 INJURIES AND PROPERTY DAMAGE

The liability of The Texas A&M University System for personal injury and property damage is controlled by the Texas Tort Claims Act, V.T.C.A. Civil Practice and Remedies Code, Chapter 101, Section 101.021. The limits of liability are \$250,000 for each person, \$500,000 for each single occurrence for bodily injury or death and \$100,000 for each single occurrence for injury to or destruction of property. Following this limited exposure, the System as a state agency, is protected by the doctrine of sovereign immunity, and as such, is self-insured up to the aforementioned limits.

All injuries occurring on the West Texas A&M University campus should be reported to a supervisor immediately. The supervisor should then file the appropriate injury report according to the type of injury that has occurred.

Injury to University Employee: An employee is any person on the University payroll either as full time or part time in the capacity of administrator, faculty, staff, or student employee. An on the job injury to a University employee should be reported to the personnel office by written report on the form entitled **“WORKERS’ COMPENSATION – First Report of Injury.”**

Witness Report: In many instances there will be a witness to an injury. The witness should complete a **Witness Report** and return it to the Personnel Office.

Medical Bills: Medical bills resulting from an on the job injury can be submitted directly to the following address:

Office of Risk Management
The Texas A&M University System
200 Technology Way
College Station, TX 77845-3424

Injuries, which require the employee to have absence from work, will require the employee to complete a **Request for Paid Leave** form. This form may be obtained from the personnel office.

NOTE: All determinations of benefits eligibility is determined by the Office of Risk Management, The Texas A&M University System. The personnel office will assist all injured employees with submission of any information necessary to process their potential claim for Workers’ Compensation benefits.

ALL UNIVERSITY EMPLOYEE INJURIES MUST BE REPORTED BY PHONE IMMEDIATELY TO THE PERSONNEL OFFICE WITH INJURY REPORTS DELIVERED PERSONALLY TO THE PERSONNEL OFFICE WITHIN 24 HOURS OF THE INJURY.

Injury to Non-University Employees: Any injury to non-university employees should be reported to the University Police Department and a written report sent to the Rick Management Office by using the form entitled "[Incident/Injury/Property Damage](#)." These forms need to be completed and turned in to the Business Office within 24 hours of the accident. Please follow the instructions for the form completion.

University Vehicle Accidents: For property damage involving a University vehicle, a [Motor Vehicle Accident Report](#) is to be completed and returned to the Rick Management Office within 24 hours of the accident. If any policing agency was called to the accident, that police report should be forwarded with the completed MVAR. The Assistant Vice President for Risk Management will review for completeness and forward all documents to The Texas A&M University System, Risk Management and Safety Office.

Property Damage: Property damage that does not involve a University vehicle should be reported on the form entitled "[Incident/Injury/Property Damage](#)." Completed forms are to be sent to the Assistant Vice President for Risk. Please follow the instructions for the form completion.

Property damage includes but is not limited to University or personal vehicles, grounds and buildings. Anytime someone has caused or discovered possible property damage they should immediately report it to the University Police Department and send a written report of their knowledge of the incident to the Rick Management Office.

ALL NON-UNIVERSITY EMPLOYEE INJURIES MUST BE REPORTED TO THE RICK MANAGEMENT OFFICE. INJURY REPORTS SHOULD BE DELIVERED TO THE RICK MANAGEMENT OFFICE WITHIN 24 HOURS OF THE INJURY.

Effective 6-15-97

Revised 6-30-12

COMPUTER PASSWORD SECURITY SYSTEM

16.0 See <http://wtamu.edu/about/rules-and-procedures.aspx> link for updated procedures.

17.1 FRAUD POLICY

As employees of West Texas A&M University and the State of Texas, each of us is responsible for the proper and legal use of university assets and resources. Violation of our responsibility may include, but is not limited to:

- 1) Theft
- 2) Fraud
- 3) Embezzlement
- 4) Bribery/rebate/kick-back
- 5) Misappropriation, misapplication, destruction, removal or concealment of property, or
- 6) Conflicts of interest

If an employee of WTAMU suspects such incidents or practices have occurred, the specific incident or practice should be reported to the employee's supervisor, the president of the university or the Chief Auditor of the Texas A&M University System, whichever is considered most appropriate by the employee.

If such an incident or practice is reported, the reporting employee shall refrain from further examination of the incident, confrontation of the alleged violator, or further discussion of the incident with anyone other than the reporting employee's supervisor, the University Police Department, the university president or his designee, the chief auditor, and/or law enforcement personnel.

Each of us is committed to using the resources available to us to achieve the greatest possible benefit to our University. The types of activity listed above are not only illegal, they make each of our responsibilities more difficult to accomplish.

For a copy of the complete Texas A&M University System policy on fraud, see [System Policy 21.04: Control of Fraud and Fraudulent Actions](#).