

COLUMBUS STATE COMMUNITY COLLEGE
POLICY AND PROCEDURES MANUAL

OPERATIONAL BUDGET
Procedure No. 9-01 (K)
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Effective August 1, 2009

(1) Budget Preparation

- (A) The Office of the Senior Vice President of Business and Administrative Services is responsible for establishing, communicating, and overseeing a process for preparing the annual operating budget. The process will be designed to include the participation of all cost center managers. Cost center managers shall create an opportunity to review with their employees the cost center's budget request prior to its formal submission for consideration.

(2) Budget Allocations

- (A) Forms and a related approval process for transfers of allocations between operating budget accounts during the course of a fiscal year will be made available by the Business Office.
- (B) Allocations may not be transferred from payroll accounts to other accounts without the approval of the Cabinet Member who oversees the affected cost center and the Vice President for Business and Administrative Services.
- (C) Allocations may not be transferred between cost centers without the approval of the affected Cabinet Member or Members, and the President.
- (D) Cost centers may not spend in excess of their annual operating budget without the approval of the Cabinet Member overseeing the affected cost center, the Senior Vice President for Business and Administrative Services, and the President.

(3) Purchases

- (A) All purchases shall be made in accordance with the college's Purchasing Policy (9-03) and Purchasing Procedure 9-03 (H).

(4) Meals

(A) *Business purpose*

The college may pay or reimburse properly documented meals, the primary purpose of which is a business discussion. Business meals must include at least one non-college employee whose presence is necessary to the business discussion. Expenses may be incurred only for those individuals whose presence is necessary to the business discussion.

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Expenses must be reasonable, and must be approved by an immediate supervisor and by the cabinet member.

Meetings attended solely by college employees at which refreshments or meals will be served must be pre-approved as a College Function pursuant to 4(C) of this procedure. Gatherings that are primarily social in nature do not qualify for payment or reimbursement as business meals.

(B) Documentation

Consistent with Internal Revenue Service (IRS) rules on substantiation, business meal expenses require an itemized receipt and documentation of the time, date, place, business purpose and attendees at the meals. The college will not pay for or reimburse meal expenses that lack documentation or a clear business purpose.

Tips. Tips must be reasonable, not to exceed 15%, unless an automatic gratuity is required by the establishment for large groups.

(C) College Functions

Provision of food or beverages for employees on a daily or similar on-going basis is not considered to be an appropriate use of college funds.

College funds may be used to provide food and beverages at college functions such as a seminar, retreat, workshop, orientation or other college function that advances the mission of the college. College functions may include working breakfasts, lunches, or dinners that have a clear mission-related purpose.

Pre-Approval

Expenditures for food or beverages for college functions must be pre-approved by a cabinet member or his/her designee.

Documentation

Invoices or payment requests for these expenditures must include a brief description of the business purpose of the college function and a list of attendees.

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(D) Non-College Functions

College funds may be used to pay for registration fees for college-related conferences, seminars or other meetings that provide lunch and/or refreshments during the program. Meals and/or refreshments will not be reimbursed if they are included in the registration fees.

(5) Phones

(A) Personal use of telephones. The college provides phone services on campus for employees for the purpose of advancing the mission of the institution. Occasionally employees may need to use the college's phone services for personal use.

Employees must reimburse their departments for

- o Long-distance personal calls made on a college office telephone.
- o All personal use of a college-owned mobile communication device.

(B Mobile Communication Devices

The college may provide mobile and wireless voice, data, or other communication devices for employees whose duties and responsibilities require wireless and mobile access to telephone and data communication services.

The Vice-President of Information Technology shall have primary responsibility for establishing and maintaining a mobile voice and data communication program. The program shall provide services that will advance the college's mission effectively, affordably, and in compliance with federal, state and/or other regulations.

Cabinet members shall be responsible for authorizing devices and services for employees in their division pursuant to the college's mobile voice and data communication program guidelines.

(6) Entertainment

Entertainment expenditures may be incurred for purposes of promotion of the college, entertainment for guests of the college as designated by a cabinet member, or for fundraising purposes. Entertainment expenditures must be reasonable, prudent, appropriate to the occasion and consistent with the college's mission. All entertainment expenditures must be pre-approved by a cabinet member.

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(7) Employee Recognition Functions

The college recognizes that employees are its most valuable asset in achieving its overall mission, and the college creates opportunities to recognize employees' contributions toward that end.

Award and recognition programs may exist at a college-wide level, and must be pre-approved by the president. Documentation requesting creation of a college-wide award program should include:

- Purpose.
- Eligibility.
- Frequency.
- Nature of award (cash or non-cash).
- Amount of award.
- Related events (luncheons, etc.)

In accordance with IRS guidelines, cash awards regardless of amount and non-cash awards greater than \$100 represent taxable income to the individual.

Expenditures related to award and recognition events should be limited to those which are work-related and should not include those events which are of a personal nature.

Previous Effective Dates: October 15, 1985
June 1, 2004
September 15, 2004
April 18, 2005