

BENEDICT COLLEGE

Division of Business & Finance

Policies and Procedures

10/18/2021

CASHIER

THE ROLE OF THE CASHIER:

- The Cashier and the cashiering function have been integrated into the responsibilities of representatives in the Office of Student Accounts. The Cashier and/or cashiering function is to ensure deposits of all cash receipts into the appropriate bank account.

PROCEDURAL REQUIREMENTS:

- The cashier receipts all funds for the college from various sources. Funds are received from students, donors, grantors, auxiliary, etc. All funds that are received must be promptly recorded in the respective ledger of accounts and must be deposited in the respective bank account.
- The cashier is required to ensure that all funds received by the college are accounted for. All documents regarding receipts are to be properly recorded and filed. Funds are to be disbursed only to authorized recipients.
- A current copy of the Chart of Accounts and the Jenzabar EX Operating Manual must be kept on hand for reference purposes. Each source of funds is coded differently in the computer system and may require a different receipt.
- The Cashier must verify the purpose of the funds. A receipt of funds is documented. If manual receipts are to be issued, the receipt is to include name of payer, student identification number, transaction code, date of payment, amount, and signature of the cashier. The transaction should then be keyed into the proper system and receipt copies should be filed.

DAILY DUTIES OF THE CASHIER OFFICE:

- The cashier is responsible for receiving all funds. Receipts for funds received are to be immediately issued. The cashier is responsible for posting payments through the Jenzabar EX system. The cashier must balance daily transactions for the day by preparing the Daily Recap and balancing the recap to the edit printout and cash deposit slips. Independent cash verification must be completed, and all checks must be endorsed. Collections should be promptly deposited in the bank accounts. Checks that are deposited into the general operating account are processed through the TellerScan System and the deposited checks, which are marked voided after scanning, are maintained in the daily cash folder. If manual receipts are to be issued, a chronological order of all receipts must be maintained. Any voided receipts must be kept on file with copies of other receipts. It is imperative that all files containing chronological receipt sequence be maintained.

SOURCE OF FUNDS:

- Cash receipts are ordinarily handled at the window. These receipts may be for student accounts, transcripts, room deposits, fines, donations etc.

TRANSCRIPT FEES:

- The Cashier must verify that the requestor has used the proper transcript form, signed the form, and has been cleared by Student Financial Services.

MAIL CHECKS

- The Cashier keeps a log of the checks received by mail through the President's Office and the Office of Institutional Advancement.
- The Cashier must compare the check log to the individual checks. If there are no discrepancies, the transactions will be posted to the General Ledger.

SOUTH CAROLINA TUITION GRANT - SCTG

- SCTG electronic funds transfers normally arrive twice in an academic year. The Financial Aid Office receives notification and verifies the students' eligibility status. The Financial Aid Office (FAO) verifies the eligibility of the students including but not limited to:
 - a) Certification as a SC resident
 - b) Full-time status of the student
 - c) Satisfactory academic progress
- The notification comes with a list of recipients and their SSN. A one-page College/Commission contract is also received.
- Upon the Controller's notification that the College has received the SCTG Commission's electronic funds transfer, the Cashier receipts the funds to the SCTG A/R (10~1123) account as a wire transfer. All receipts are filed with documentation showing the funds were received **GUARANTEED STUDENT LOAN (GSL):**
- GSL funds are deposited directly into the College's GSL bank Account. The Cashier is notified by the Controller of the deposits to receipt to the GSL Fund general ledger account the same day. The GSL bank account sweeps nightly into the General Operating bank account. A journal entry is made by a Staff Accountant to transfer the funds into the General Operating general ledger account. The Financial Aid Office (FAO) determines the eligibility of loan recipients. The logs are forwarded to Student Financial Services for posting to students' accounts.

PLUS LOANS:

- PLUS loans are loans lent to parents for the benefit of the students' education. This check requires both parent's and the College's endorsement. These checks become void 120 days after the check date, thus the urgency to expedite endorsement. These checks are received through the FAO.
- The cashier is notified of the Plus Loans through a log from the FAO. The cashier must therefore verify the check logs received from the FAO against the actual checks. The loan can also be forwarded in the form of a wire transfer. The cashier must restrictively endorse each check.

PLUS LOAN CHECKS:

- A log of all checks mailed, and the certified mail stub, must be kept on file. If a check has not been returned within twenty-one (21) days, the supervisor must be notified immediately for contact with the parent
- When the check is received endorsed by the parent, the student account shall be credited and the receipt for the same parent must be mailed to the parent.
- When the check is received endorsed by the parent, the student account shall be credited and the receipt for the same parent must be mailed to the parent.

COLLEGE WORKSTUDY (CWS):

- CWS checks represent earnings to student for hours worked. The student is encouraged to apply the proceeds of the check to settle his/her account. Most of the students, as part of their financial agreement with the college, sign a contractual payment plan with the college whose due date coincides with the CWS payment dates. The student is expected, at a minimum, to meet his/her obligation under the plan. If the cashier notices that a student has a large unpaid account balance, the cashier should refer the student to the Student Financial Services for a remodification of the existing payment plan. Some of the students may need to apply only portions of their earnings to his/her account. The cashier must arrange to have petty cash on hand to meet the cash needs of partial applications.
- A copy of the most current payment plan balances must be obtained prior to check disbursement. This can be obtained through Student Financial Services.

DISBURSEMENTS:

- Each student must sign a check log to indicate that he/she has received his/her check.
- Each student must show a valid Benedict College ID prior to check endorsement in all cases.
- To avoid default on their payment plan the students are encouraged to pay the balance due.
- If any questions arise, the matter is to be referred to Student Financial Services.
- All check logs must be filed.

OTHER SOURCES:

- Cash may be received in various forms and a variety sources. In most cases the account to be credited will be written on the transmittal forms. If there is a doubt as to which account number should be used, the supervisor should be notified. All copies of the transmittal must be filed.

CASH FLOAT:

- The cashier maintains a \$500.00 cash float for various auxiliary enterprises of the College. The Cashier's office does not cash checks except with the express permission of the VP of Business.
- Periodic audits of the cash float will be conducted, and a disciplinary action may be taken if an accounting of any discrepancies is found. Other cash should be transmitted to various banks daily.
- All cash verifications are to be done independent of the cashier.

CASH DEPOSIT VERIFICATION:

- To determine that the daily cash deposits have been recorded in the proper cash accounts.
- Ensure that the deposits have been sent to the correct banks.
- Ensure that the cash received = cash deposited.
- Ensure that all checks have been restrictively endorsed.

PROCEDURES:

- The verifier must ensure that each check has been stamped and that the cash on hand = cash reported on the deposit slips.
- Compare the dollar amounts, account and receipt numbers recorded on the edit report with the figures on the actual receipts.
- Make any necessary correction.
- Compare the corrected edit report with the posting list, and initial both the edit and posting list, if no discrepancies exist.
- As a final step verify that cash on hand = total cash available less cash on deposit list and cash on deposit list = cash on posting report.
- Deposits are made, preferably by a public safety officer, to the bank or night drop box.

PURCHASING PROCESS:

REQUISITIONS:

- Requisitions are submitted utilizing the procurement module within Jenzabar EX.
- Approval chains are authorized by VP of Finance. The Business Office is included in the approval process to verify accuracy of vendor information and G/L account number, ensures appropriate signatures, confirms all corresponding documents are attached, and reviews the requisition for budget authority. All requisitions require approval of the VP Finance. Requisitions greater than \$2,000 require the approval of the President. Should any of the information not be accurate and complete, the requisition can be returned to originator for correction, or the requisition can be denied.
- Upon approval of the requisition, a Purchase Order is issued authorizing the requestor to make a purchase. Upon receipt of an invoice, the Business Office completes payment utilizing a purchasing card, electronic payment, or issuance of a check.

TRAVEL POLICY STATEMENT

The purpose of this policy statement is to provide guidance to the College employees and others who are traveling on official College business.

- It is the policy of the college to reimburse employees for all authorized, ordinary, and reasonable costs of travel pertaining to official College business, subject to the provisions of this policy directive.
- Travel should always be arranged to serve the best interest of the College and must have a legitimate business purpose. The business expense must be incurred in connection with services performed as an employee of the College.
- Employees should use the most direct route and the most economical transportation, taking into consideration travel time, expense, absence from campus, and convenience.

- Employees are reimbursed for authorized actual transportation expenses and other reasonable expenses incurred while on travel status, per this policy.
- Benedict maintains a fleet of vehicles for travel and are required to be requested via Benedict's Transportation department at least 5 business days in advance. Should the use of an employee vehicle be authorized, employees are to be reimbursed at the federal rate (\$0.56 per mile currently).
- Prior authorization, per the Purchasing Process outlined above, must be obtained for all official College travel.
- This policy shall guide the employee travel management process at Benedict College for all accounts (Institutional, Sponsored Programs and Agency).
- The AP Solutions card issued via Synovus Bank is preferred for all travel expenses. If advances have to be made prior to travel, advances require receipts for verification. Any unused advance must be repaid to the College within 2 business days upon return. By accepting a travel advance, employees authorize the College to deduct up to the full amount of the advance from the employee's wages.

Purchasing Card (AP Solutions):

During the fiscal year 2019, Benedict adopted the AP Solutions Purchasing Card program through Synovus Bank. The use of the Purchasing Card was designed to simplify the process of funding travel, improve controls, reduce the occurrences of employees having to personally fund travel expenses, and reduce the amount of cash in the process. The card program requires the following:

- Approved requisition for travel to be submitted to VP Finance or to designated Administrative Assistants (Ms. Tanedra Washington or Mrs. Karen McKenzie).
- Upon approval of the requisition, availability will be increased sufficient to fund the amount of the requisition plus a small contingency.
- Card purchases will be restricted to businesses consistent with the stated purpose of travel
- Upon return, excess availability will be reduced to near \$0.
- Upon return, travelers will have 3-days to affix images of receipts and appropriate general ledger code to the corresponding purchase in the AP Solutions portal.
- Receipts will be required for reimbursements, no exceptions.
- Failure to attach receipts will result in the loss in use of the purchasing card and could result in employees reimbursing Benedict College.
- Card reconciliations are performed by the VP of Finance and reviewed by the President.

Lodging

- Overnight accommodations will be approved when travel exceeds fifty miles from either the College or the employee's residence.
- Employees should book standard accommodations in reasonably priced hotels and motels.
- Employees should ask for educational discounts at all hotels and motels, many of which charge reduced rates to those who identify themselves as educational faculty or staff. To insure the lowest possible costs, the traveler is encouraged to book lodging utilizing travel applications. Generally, travel agencies are discouraged based on costs.
- Maximum rate of lodging is \$225 plus tax per day.

Food Allowance:

- Employees may claim the per diem meal allowance of \$34.00 per day when the employee is traveling more than twenty-five (25) miles from the College or the employee's residence.
- Student and Non-Benedict College Employees: The College will pay travel expenses for students and Non-Benedict College employees provided approval of a travel requisition. The employee requesting the funds will be held responsible for meeting the travel and purchasing policy requirements.

Other Expenses:

- Gratuities: For indoor dining, gratuity is not to exceed 15% of the bill.
- Ground Travel: Taxi or shuttle costs for travel to and from the hotel or airport.
- Parking: Hotel and Airport parking
- Personal items and entertainment (movies, alcohol, etc.) are strictly prohibited.

Air Travel

- Upon requisition approval, employees are encouraged to purchase airline tickets utilizing travel applications or other applications to ensure standard flights are reasonably priced.
- For complicated itineraries, Airline reservations can be made by contacting Forest Lake Travel at (803) 738-1520 or (800) 554-8758 at least 3 weeks before the date of the trip. For the best rates, please make your reservations early.

ACCOUNTS PAYABLE PROCEDURES

- All invoices are to be attached to the requisition or forward to accounts payable for verification of vendor information.
- Accounts Payable will verify the work or product has been completed or delivered.
- Verification that vendor information including name, amount, invoice, and address is correctly entered into the Procurement Module of Jenzabar EX.
- Daily, the aging totals are logged to validate all vendor obligations were correctly entered.
- Disburse funds utilizing AP Solutions card. If the vendor does not take card or charges a transaction fee, payment is to be made by check, ACH, or wire.
- Daily, disbursement totals are logged to ensure the payment cleared the obligation on the aging.
- Students are encouraged to receive refund checks through the student portal. All other checks are delivered to Student Accounts or the VP of Finance office for pick up.
- Parent Plus refund checks are mailed to the address on file.
- Verify the invoice paid was removed from the accounts payable aging.
- All checks available for pickup in person require signature and time stamp.

PAYROLL OFFICE

- Ensure hourly staff hours are correctly entered into Paycom and payrolls are submitted and transmitted timely and correctly.
- Act as a liaison between the college and the payroll agent.
- Ensure that the payroll report is accurate so the correct journal entries for payroll expenditures can be processed by the Accounting Department by the 15th of each month.
- Ensure that all the payroll information is stored in a retrievable format and a secure location.

- After payroll has been submitted to Paycom, the Business Office is responsible for generating a wire transfer and ensuring its release to Paycom timely to ensure payment by the scheduled pay period.

PROCEDURES:

There are three categories of employees who are processed through the payroll office: Faculty/Staff salaried employees, hourly employees, and College Work-Study students.

- All payroll additions, modification, and deletions, except for College Work Study, are submitted through the Human Resources Office. Any pay adjustments are submitted through the Personnel office. No additions/deletions/adjustments should be made without written authorization from Human Resources.
- All Personnel Action Forms (PAFs) must have approval signatures of the President, Area Vice President, Vice President for Business Affairs and the Grant Accountant when applicable.
- Most of the faculty members are on a nine (9) month contractual period which normally ends in May. Faculty members are required to complete a clearance process prior to receiving their last paycheck. Therefore, all faculty members or employees whose contracts are expiring should be deactivated from using the direct deposit feature on their last paycheck. This is usually done by request from the VP of Academic Affairs. The commencement of the contractual period in August means that these employees must be reinstated to the payroll and direct deposits must be reinstated.

GRANT ACCOUNTING

- The accounting for grants shall include all aspects of grant transaction, from approval of the proposed grant to final action by the Grantee and the Awarding Agency. The accounting and financial reporting system must be able to trace funds to a level of expenditure that is sufficient to show that the funds have been spent in compliance with applicable laws and regulations. At a minimum, the financial management system must be able to demonstrate accounting, budgetary, internal control, cash management, reporting capability, allowing cost determination and source documentation.
- The acceptance of federal grant funds is accompanied by requirements for strict compliance with the statement of work, terms and conditions and regulations.
- Therefore, it is essential that every effort be made to follow sound management practices and policies, which is the purpose and essence of good grants management. The purpose of the Grant Accounting Office is to ensure and to provide for a proper accounting of the federal, state and private grants and contracts, in compliance with all applicable laws, regulations, and restrictions.

ROLE OF THE GRANT ACCOUNTING OFFICE:

- The following is a guide to some of the tasks, duties, responsibilities, and concerns for coordinating the grants management functions during the life cycle of a grant. It is not an all-inclusive checklist of topics applicable to every Grantee organization, but it does provide a framework for understanding the function of grants management. It includes tasks involved in planning, both for the grant and for organizational operations in general, budgeting, implementation of approved grant, monitoring, and after closeout evaluation.

PLANNING

- Ensure that the Grantee organization has the capability to manage a grant and to handle the grant requirements.
- Establish that there is sufficient legal authority and functional responsibility to perform the contemplated grant activities.
- Examine the adequacy of the organizational structure and chain of command.
- Develop necessary organizational lines of communication.
- Develop internal policies to ensure that effective management is in compliance with public policy requirements.
- Determine broad policies for Grantee functions relating to the business and fiscal aspects of the organization's activities.
- Identify all sources of program support, including non-federal sources (foundation, corporate, etc.).
- Ensure that the organization has a sound financial management system with adequate internal controls including systems for budgeting, accounting, recording keeping, reporting, financial control, payroll and timekeeping procedures.
- Ensure that the organization has other support systems and procedures required to perform the grant satisfactorily, such as procurement (purchasing); property and equipment management; cash management; facilities management; personnel (including recruitment, compensation, training, career development, promotion and dismissal); and management control systems to measure and control operations and performance; to effect adherence to policy; and for general accountability.
- Acquire management support and technical assistance where deficiencies or weakness are identified.
- Determine what support services are needed. For example, a large staff will mean more work for personnel, large amounts of subcontracting will require purchasing support, etc. Among other considerations are office space, motor pool and document copying costs.

FINANCIAL SYSTEM:

The law requires the Awarding Agency to ensure that their own financial systems, as well as their grantee's, provide adequate internal control and accounting procedures that are:

- In accordance with Generally Accepted Accounting Principals (GAAP). The financial system shall include:
- Information pertaining to sub grant awards, obligations/encumbrances, non-obligated balances, assets, cash expenditures and income earned and expended.
- Effective internal controls to safeguard assets and assure their proper use.
- A comparison of actual expenditures with budgeted amounts for grant(s)
- Source documentation to support accounting records
- Proper charging of costs and cost allocation

TRACKING COSTS

- Permit preparation of required reports.
- Permit the tracing of funds to a level of expenditure adequate to establish that funds have not been used in violation of the applicable restrictions on the use of such funds.
- Demonstrate compliance with the matching requirements.
- Program administrators, at both the Awarding Agency and Grantee levels, must make critical financial decisions based on their understanding of the status of current expenditures. Under the law, the Awarding Agency is responsible for establishing a record keeping system that "permits tracking of funds to the level of expenditure adequate to insure funds are not spent unlawfully". The

administrative entity is also responsible for ensuring that Grantees comply with adequate costs tracking system. The accurate and timely tracking of costs is a fundamental prerequisite for managing grant financial resources.

FUNCTIONS OF THE GRANT ACCOUNTING OFFICE:

- Once a grant has been approved, the Grant Accounting Office is responsible for establishing the budget within the system and assigning account numbers. The budget must reflect the name of the program and ending dates as listed on the award document.
- The budget line items assigned to a grant/contract must be consistent with the College's general ledger line items.
- The Grant Accounting Office must receive and approve all expenditure requisitions prior to payment.
- The Grant Accounting Office must forward estimate or actual of cash needed to cover grant expenditures.
- The Grant Accounting Office must maintain documents pertaining to the grant including; a copy of the proposal, the grant authorization, the contract award letter, expenditure requisitions, budgets, etc.
- The Grant Accounting Office must ensure and/or prepare and forward all grant/contract reports, including the PMS 272, SF269, and the SF270 and various other reports as requested by the Grantor Agency in order to keep them informed of the financial progress of the grant.
- The Grant Accounting Office must coordinate all grants activities with the PI's and grantor agencies.
- The Grant Accounting Office must ensure that the College is reimbursed for its entitled approved indirect cost.
- The Grant Accounting Office must maintain an accurate grant activity on the general ledger.
- The Grant Accounting Office must keep abreast of and act as an advisory on federal and state regulations governing expenditures of federal funds.
- The Grant Accounting Office must identify and record any matching requirements for contracts/grants including in-kind expenses.
- To effectively manage the flow of cash, the Grantee's staff should forecast their cash needs on a daily basis in order to carefully plan the submittal of Request for Payment Invoices.

TIMING OF REQUEST

- The Grant Awarding staff should monitor and determine the average turn-around time between submission of request for funds and actual receipt of the funds.
- Sound cash management requires that bills be paid on the dates due, neither earlier, requiring early cash receipt of cash, nor later, which could impose cash penalties. Items such as staff net salaries, fringes, participants payrolls/needs-related payments, rent, utilities and other recurring expenditures are known in sufficient time to enable the fiscal staff to develop reasonably accurate schedules to request cash advances. When funds are needed to cover other expenditures, which are less predictable, the request for funds should be scheduled to coincide, as near as possible, with regular requests for recurring disbursement.
- The Grant Accounting staff should also work closely with their sub grantees in developing schedules for advancing funds that will prevent the unnecessary and undesirable practice of having the sub grantee accumulate large cash balances of grant funds over extended periods of time. The primary objective is that cash required would only cover their immediate cash disbursements need.

ACCOUNTING CYCLE:

There are three important accounting terms that distinguish the various stages of a financial transaction:

Encumbrance of Obligations - Occur when a commitment to purchase goods or services is made to a vendor. These must be tracked so that the program does not encumber more costs than authorized in the grant award.

Accrued Expenditures - Occur when the goods and services are received but not paid for. Bills may or may not be received. When there are no invoices, estimates of costs are used.

Cash Expenditures - Occur when funds are distributed for goods or services received. (NOTE: Cash disbursements in the form of travel advances are not cash expenditures since no service had yet been received. However, they do constitute an encumbrance and should be tracked accordingly, until travel occurs).

PROCEDURES:

- The Grant Accounting Office must have on file a copy of the proposal and notification of the award before any grant activities can commence.
- The establishment of budgets for grants should be coordinated with the principal investigators.
- The assignment of budget numbers should be coordinated with the Controller's Office.
- A copy of the budget and monthly expense reports must be forwarded to the Principal Investigators.
- All requisitions from Principal Investigators must be forwarded to the Grant Accounting Office, where the eligibility, and approval of the expenditures will be made.
- After approval of the requisition by the Grant Accounting Office, Vice President's Office and the President's Office, it is forwarded to the Purchasing Department for further processing.
- The Grant Accountant must keep a copy of the requisition on file.
- Personnel costs including salary and benefit level are determined and forwarded to the Payroll Office by the Personnel Department. The Grant Accounting Office should also forward a copy of the percentage of salary verification to the Payroll Office. These two should coincide.
- The Grant Accounting Office should review the salary amount and budget account numbers to ensure proper budgeted amounts and classification. Payroll Action Forms should be completed at the beginning of the grant period for each person to be charged to a grant/contract. This is to ensure that the percentages for the personnel are consistent with the grant allocations.

TIME/EFFORT:

Where personnel costs are shared between multiple departments, the Grant Accounting Office must coordinate with the PI to obtain a time/effort worksheet to document time and effort spent on each program.

- The Grant Accounting Office must forecast estimated or actual expenditures for the period for cash drawdowns. The Grant Office has to reconcile the expenditure records with the revenue records to ensure that the College is neither over/under drawing on the authorized funds. This must reflect what the personnel and the payroll office have for these employees.

GUIDELINES FOR COST PRINCIPLES AND ALLOWABLE COSTS

- Journal entries to be prepared must include charging of Staff Benefits that include:
 - Fringe Benefits - Social Security
 - Health Insurance, Retirement
 - Other Staff Benefits - Sick leave, vacation time and Worker's Compensation Insurance.
- Journal entries must be approved by the Accounting Office prior to posting in the system.
- There are two major and distinct kinds of allowable costs: Direct and indirect costs. All costs, whether direct or indirect, should be properly classified and reported according to the appropriate cost category and allowable program activity.

Allowable Costs.

- The following lists of guidelines are not inclusive. The Awarding Agency's staff should be consulted in writing if doubt exists as to the allowing of any costs. Allowable costs should meet the following criteria:
 - Be necessary and reasonable for proper and efficient administration of the grant; be allocable thereto under these principles, and, except as specifically provided in the grant; not be a general expense required to carry out the overall non-grant responsibilities of the Grantee
 - Be authorized, or not prohibited, under state or local laws or regulations
 - Internal policies, procedures, and practices be uniformly applied to grant and non-grant costs
 - Treatment of cost should be consistent with GAAP, appropriate to the circumstances
 - Not be allocable to, or included, as a cost of any other federal or non-federal financed program operating in either the current or a prior fiscal year
 - Be the net of all applicable credits, such as purchase discounts, rebated and trade-in allowances.
 - Be allocable to a particular grant and/or cost category to the extent of benefits received, not the result of a shift in costs from other programs or activities to overcome funding deficiencies, to avoid restrictions imposed by law, or for other reasons.
 - A plan for allocating joint costs will be required to support the distribution of any joint costs charged to various grants.
- Cost Allowable (only if approved in advance). Several types of costs, because of state and federal regulations and policies, must be approved in advance to insure allowable cost chargeable to some grants. These costs may include:

Occupancy Costs

- The costs of space procured for program usage. Also, approval is required for periods of non-occupancy.

- Costs incurred for rearrangement and alteration of facilities required specifically for the program or those that materially increase the value of useful life of the facilities.

Capital Costs

- Costs of buildings and other facilities, equipment, other capital assets and repairs that materially increase the capital value.
- The acquisition of automated data processing equipment, whether by purchase, rental-purchase agreement or other method of purchase.

Insurance and Indemnification

- Costs of insurance or contributions to any reserve covering the risk of loss of, or damage to, federal government property.
- Costs incurred because of losses not covered under nominal deductible insurance coverage provided in keeping with sound management practice, and minor losses not covered by insurance such as: spoilage, breakage and disappearance of hand tools.
- Contributions to a reserve for a self-insurance program.
- Indemnification - includes securing the Grantee against liabilities to third persons and/or other losses not compensated by insurance or otherwise.
- Legal costs to establish and maintain a grievance system, including costs of hearing, appeals and related lawyer fees.

Other Costs

- Costs of management studies to improve the effectiveness and efficiency of on-going program management that is performed by agencies other than the Grantee.
- Costs incurred prior to the effective date of grant, whether or not they would have been allowable there under if incurred after such date, are allowable only when specifically provided in the grant.
- Costs of professional services rendered by individuals or organizations not a part of the granted organization.
 - Costs of preparing proposals on potential grant programs.

Unallowable Costs

- Several types of costs are generally deemed to be unallowable. These costs may include: (for any concerns about these costs, please contact the Grantor):
 - Financial assistance for political activities
 - Bad debts and related costs
 - Contributions and donations
 - Fines and penalties levied under state and federal or local laws and regulations and related costs
 - Contributions to a contingency reserve
 - Costs not recovered under other agreements
 - Costs resulting from non-compliance with state, federal or local laws, regulations, policies, and provisions
 - Insurance policies offering protection against debts established by the state or federal government

- Costs related to non-discrimination or sectarian activities
- Costs prohibited by 29 CFR Part 93 (Lobbying Restrictions) for any salaries or expenses related to an activity designed to influence legislation or appropriations pending before the Congress of the United States and
- Costs of another federal grant or program or costs category may not be shifted to another grant, sub grant, program or cost category to overcome fund deficiencies, avoid restrictions imposed by law or grant agreement or for other reasons.

Accounting Terms:

Direct Costs – Those costs identified with a particular grant or project. These costs may be charged directly to the grant or project account

Indirect Costs - may represent an administrative charge that is recovered by the College. The rate of indirect costs is normally specified on the Notification of Grant Award Letter. Indirect Costs may be based on salaries and wages or a percentage of direct cost. The awarding agencies will usually identify the base rate used for IDC within the approved budget if the rate allowed is not the colleges approved rate. These recoveries are to be computed and funds obtained on a monthly basis.

- Where a grant requires matching, coordination between the Vice President of Business Affairs, Controller, the Principal Investigator, and the Grant Accounting Officers is required to determine the type and extent of the match.
- Continuous schedule of grant activity should be maintained in an easily retrievable format so that the grant information is readily available.

FINANCIAL REPORTING:

There are several financial status reports that must be completed by the Grant Accountant Office depending on the Grantor Agency. It is important that all expenditures reported on the reports (e.g. PMS 272, SF 269, SF 270) be verifiable and supported by expense documents. The general ledger must reflect the expenditures reported.

BUDGET TRANSFERS:

Budget transfers may be requested by the Principal Investigator. The Grant Accounting Office must verify that the funds are available and that the transfer is allowable. (Grantor agencies may be contacted to verify eligibility).

- Any carry forward must be confirmed either within the grant documents or a written authorization from the Grantor Agency.

FIXED ASSETS

Fixed assets will be tracked through an asset tracking form. This form will be distributed by the Grant Accounting Office whenever a requisition consists of equipment being purchased. The Grant Accounting Office will attach the tracking form to the requisition to be filled out by the requestor. The form will be forwarded in conjunction with the accounts payable office's verification that you have actually received the equipment. It will include questions consisting of the following: the type of equipment, name brand, serial number, and where the equipment is located.

ACCOUNTING

The Accounting Department in the Business Affairs Office is responsible for maintaining all accounts and preparing all financial reports for both internal and external users. Towards this goal, the Accounting Department is charged with maintaining the integrity of the data contained within the general ledger.

FUNCTIONS

- The Accounting Department ensures that all accounts are reconciled.
- Ensures that necessary journal entries are prepared and posted.
- Prepares and posts departmental charges.
- Prepares tax information and requests for tax payments.
- Coordinates the interface to the general ledger of the various departments.
- Prepares and distributes monthly and annual reports as needed.
- Coordinates the various financial reporting required by various agencies.

JOURNAL ENTRIES:

All journal entries are assigned a batch and transaction number. A log containing all journal entries is maintained. A journal entry must balance (e.g. credits must equal debits) for each fund in order to be posted. The Controller or his/her designee must approve each journal entry.

CHART OF ACCOUNTS:

All general ledger accounts are "housed" in our chart of accounts. There is a systematic way in which general ledger account numbers are assigned. The first identifier is the fund for which the general ledger account numbers will be used. The next identifier is the department code that identifies the budget. The next set of numbers is the object code that identifies the type of expense or revenue in the budget. For example, 10-60006-5003 is in the unrestricted fund (or company) denoted by the "10" the next five digits

"60006" identifies the department which is the Business Office. The next four digits "50330" is the object code for telephone. Therefore, the description for general ledger account number 1- 60006-50330 is the telephone line item in the Business Office's budget. Another example is 10- 60006-50330 is the telephone line item in the Business Office's budget. Another example is 20- 80049-5200. The number "20" denotes the restricted fund. The next five digits "80049" identifies the department, MBRS Alston. The last four digits "5200" denote the object which is administrative salaries. Object codes never change. That is, no matter which fund and budget is being charged, administrative salaries will always be 52000. All Accounting Department and Business Office personnel are required to familiarize themselves with the chart of accounts.

FEDERAL FUNDS

Benedict College receives federal funds from Title IV Programs (Pell, SEOG, CWS and Perkins), Title III and others. The college receives these funds by wire transfers as requested using the Department of Education's G5 Payment System. Financial Aid determines eligibility for Title IV awards. At the beginning of each fiscal year, the federal government sends notification of the award levels for the year for Pell, SEOG, CWS and Perkins. Normally SEOG, CWS and Perkins funding levels do not change while the Pell levels increase as the college submits increasing levels of Pell Grants awarded.

The SEOG and CWS programs require matching by the Institution based on the statutory percentage for each dollar of federal funds used in these programs. However, institutions may request waivers on this requirement. The request for next year's waivers is made on the FISAP report that is completed for the current year. This waiver must be requested on an annual basis. Benedict's request for a waiver is normally granted.

REQUEST

All requests for funds from the federal government require that Student Financial Services provide adequate support documents to the Accounting Department. The request may be for expenses already incurred or for expenditures to be incurred within the next 3 working days. The backup documents may include a list of students who have been awarded and a schedule of actual or estimated expenditures. A reconciliation of awards granted to awards posted must be done to resolve any discrepancies. Once there is adequate documentation to support a request, the Controller's Office requests funds using the G5 Payment System.

FUND RECEIPTS:

Funds are normally received within 3 working days in Benedict's Carolina First Bank Federal Restricted Account. A log is maintained for each program showing at a minimum, each fund request and the remaining available balance.

REPORTING:

- Some common annual reports for which the Accounting Department is responsible include.
- The IPEDS report completed with information from the college's audited financial statements.
- Form 990 is the annual information tax return of the college's operations filed with the Internal revenue Service
- Form 5500 is the annual information tax return of the college's retirement, insurance and long-term disability plans.
- The FISAP report recaps the institution's Title IV activities for the year and also requests funding levels for the subsequent year. Completion of the FISAP report by the scheduled deadline is imperative. The Financial Aid Office is the department responsible for filing the FISAP report. However, coordination between Financial Aid, Enrollment Management and Business Affairs is required. Business Affairs ensures that financial information reported on the FISAP has been reconciled to underlying support records. Reporting of the Perkins section must be made after reconciliation with records from the Perkins Loan Servicing Agent.
- Lending institutions and grantors with which Benedict are associated normally request our audited financial statements. The Business Affairs Office must ensure that an adequate supply is maintained to meet these requests.

STUDENT FINANCIAL SERVICES

- The Student Accounts handles all billing related matters for Benedict Students and provides the cashiering function for the campus. The Staff of this Office is responsible for ensuring the accuracy of, and for monitoring and reconciling all accounts transactions.
- **To implement procedures for Student Record management.**

Policies and procedures which affect Student Financial Services (SFS), change continuously, this affects record management in the Student Accounts Office. When these changes are made, they should be updated in a timely manner. Amendments to existing policies and new procedures implemented can be obtained from the Business Affairs and Academic Affairs Offices, respectively. The Business Affairs Office is usually responsible for the entire control system as it relates to financial matters. Individual student account information must be kept on each student enrolled at Benedict College. The Student Accounts Office maintains a permanent record in its filing system and also enters payment information onto the institutions automated "Jenzabar EX system". This system offers a status report as well as a payment history on each student

ROLE OF THE STUDENT ACCOUNTS OFFICE:

To monitor Student Account Activities

Each student account must be reconciled each month to ensure that all subsequent information such as payments, credits and any additional charges are reflective on the account. Payments, credits, refunds charges etc., must be updated daily.

To reconcile Accounts on a Month-to-Month Basis.

Data from Financial Aid, Enrollment Management, Housing, etc., must be generated each month so that it can be reconciled against information in the Jenzabar EX system. Where discrepancies occur, the account in question should be thoroughly researched and subsequently, corrected.

To create a clear audit trail.

Each account transaction has been given a specific transaction code number to be used at all times to describe a particular transaction. When an entry has been made in error, a corresponding designated transaction adjustment code must be used to correct the error. At no time should entries be backdated or deleted from an account.

To resolve the discrepancies and disputes.

It is a primary duty of the Student Accounts Director to resolve disputes and discrepancies. Often times, this office will have to interact with Parents, Guardians, Lawyers, and other institutional representatives and outside agencies. This should always be done in a professional and courteous manner. All staff members must ensure customer satisfaction.

To ensure that payments are correctly posted to Students Accounts.

The Student Financial Services Officer is responsible for posting most receivables and ensuring that these transactions are accurate. The SFS staff is responsible for verifying these transactions. If a discrepancy appears, it should be resolved immediately. Discrepancies should be corrected during the monthly reconciling of accounts.

To monitor the payments of all invoices.

As Benedict College increases its enrollment, the student's funding resources have increased. In most cases, an invoice has to be submitted to the paying agency in order for funds to be received by the College. These invoices should be submitted timely, usually within 30 days after the last day of registration, of any given semester. All correspondence should be documented and placed in the respective student's file or a functional file system. Where applicable, a follow up call may be necessary and should also be done in a timely manner.

To monitor Student Accounts adjustments and student refunds.

All student account adjustments should be approved by the Director. Likewise, all student refunds must be approved by the Director before a check is processed. A credit balance report is run regularly by the SFS counselors to identify the accounts which may be eligible for a refund. After verifying the account balance, those eligible for a refund are sent to the Financial Aid Office (FAO) for further verification and approval. After the FAO has signed off on the refund, the Director of SFS reviews and verifies the accuracy of the refunds for processing. Once signed, the SFS counselors enter the refunds in the Jenzabar EX system. An edit is ran to verify the accuracy of the data entered. After all relevant signatures, the request can then be sent to the Accounts Payable Office for checking processing and subsequently, to the Cashier for issuing. The refund policy, as stated in the Benedict College Student Handbook must be enforced.

To notify students of any Institutional changes.

Each year, in the spring, the Benedict Board of Trustees meet and may adopt new policies and issues. The Student Financial Services Office must ensure that these new policies are enforced when instituted. Some changes may reflect an increase in tuition and fees etc. Notification of these changes should be communicated to the Student Body as quickly as possible.

To monitor the approval and release of transcripts and grades.

Since the US Court of Appeal for the 6th Circuit upheld an earlier Federal District Court ruling allowing an educational institution to withhold an academic transcript, if a (borrower) default on a student loan, Benedict College may exercise its option, to withhold transcripts and the release of grades as a form of recovering delinquent student account receivables. All transcript requests should be approved by all of the offices within the Student Financial Services Department. All requests must be approved before the Cashier accepts monies for the release of a transcript.

To update file information.

Each semester, student account files should be updated. At the end of a semester, hard copy reports should be filed. The previous semesters files are to be stored in a place easily accessible within Student Financial Services.

Functional File System.

The is responsible for keeping a functional file system on the office that contains information regarding registration information, tuition remission, special arrangements files on scholarships, special grants, and all regulations as they govern Student Accounts.

Graduation Procedures.

Commencement is held each December and May. Prospective graduates are encouraged weeks in advance to resolve their financial obligations. Student Financial Services obtains a prospective graduation list as early as October for Winter Commencement and March for Spring Commencement from Registrar's Office and begin to contact students who may graduate. The Student Loan Coordinator is involved in this process, to conduct exit interviews for the Perkins & Institutional Loan. The Collections and Student Financial Services Offices must clear students financially before they are allowed to participate in graduation activities. Before each of the commencement exercises, the Registrar's Office receives the names and a letter from the Student Financial Services Offices, of the students who have outstanding balances, so that the Registrar can withhold their degree and grades until the Student Financial Services Office has cleared them.

Registration Process and Procedures.

Registration procedures begin way before preparation for the actual registration. A student may be pre-cleared if his or her financial and academic affairs are in order. If they are cleared, they will be stamped "Admit to Class" in advance and will receive their paperwork once they check into the Welcome Center during the designated time for each registration period.

Summer School.

Summer Session I and II are held each summer. Summer Session I is considered apart of the existing current academic year, however, Summer Session II, is apart of a new academic year. Tuition and fees may vary from Session I and II. Because summer school is self-supporting, all tuition and fees are payable on the day of registration, and in general, deferment payment arrangements are not available.

Tuition Remission.

The College provides tuition remission to assist trustees and employees and their family members with the cost of tuition at Benedict College. Remission of tuition charges for courses of instruction offered at Benedict College is authorized for trustees who have served more than one year and the immediate families of full-time faculty and full-time staff. Immediate family is defined as spouse and dependent children under the age of 24. Tuition Remission forms and applications must be obtained from Human Resources. The form must be approved by the Registrar's Office and/or Admission & Student Marketing Office and Financial Aid before funds can be awarded each semester.

Community Life.

The Community Life Office is responsible for maintaining student account records as they apply to student housing. Presently, housing/boarding charges are incurred when a student signs up with the Community Life Office. The Student Financial Services Office is responsible for verifying those transactions and to ensuring that students are charged housing/boarding fees based on the enrollment status. If a student damages the dorm(s) or do not comply with the rules and regulations related to student housing, they can be fined throughout the semester. Fines are submitted to SFS to be posted to their student accounts.

STUDENT LOAN OFFICE

- The Federal Loan Office is a part of the Student Financial Services Offices. Its role is to ensure that Benedict College complies with all Federal and State rules and regulations, and to ensure accountability and accuracy in the administration of these Loans. This office, in conjunction with the Student Financial Aid office is fully responsible for approving, disbursing, and collecting on all Federal Loans and for managing the default rate of Guaranteed Student Loans Program

DISBURSEMENT TO STUDENTS

- Loans may be disbursed directly to the students in the form of a check or credited to their account. Benedict College has opted for the later. The college must keep canceled checks or vouchers as evidence of payment, as a part of their record. Students awarded Perkins Loans must be enrolled before the funds can be disbursed to his or her account. The credit should not appear on the student's account until after three weeks after the first day of registration.

EXIT INTERVIEWS

- Federal regulations also require that Exit Interviews be conducted before students separate from the institution. This interview emphasizes the importance of the repayment obligations and supplies the borrower with detailed information to ensure that the borrower understands the rights and responsibilities involved in the repayment of the loan. This interview also provides an opportunity for the Loan Coordinator to obtain, review and correct all data associated with a loan, needed later for the successful collection of that loan. As with pre-loan counseling, the exit interview is designed to inform the borrower about specific procedures involved in the repaying of the loan, deferring repayments, and/or canceling the loan, when applicable.

AUDIT OF LOAN FILES

- It is recommended that once per year, an audit of all the files is completed. Usually, this audit takes the form of reconciling with the Financial Aid, Student Financial Services, Accounting, Registrar and the Reconciliation & Automated Processing Offices. The information obtained from these offices must be reconciled with information reflected in each loan file. The Loan Coordinator must use the standard loan audit checklist, for verification of file documents. This audit checklist should be dated and attached to each file. Where discrepancies exist, the information should be corrected quickly and documented.

To assign past due accounts to external collection agencies.

After the Billing Agency and College have exhausted its collection efforts, in trying to recover past due or defaulted loans, the loan can then be considered for placement with an outside collection agency. Any collection agency chosen should have proven history for professional collection practices. It is important for a collection agency to collect on delinquent loans as quickly as possible. Prolonged delinquency of a loan can be expensive due to accounts maintenance, repeated billing, postal expenses, and phone calls can become costly to the Institution.

To resolve discrepancies and disputes.

It is the specific job of the loan coordinator to resolve any discrepancies and disputes that may be associated with each loan account. The representatives of the loan office ensure compliance with Federal rules and regulations.

To renegotiate contracts:

An intricate part of managing the loan program is renegotiating loan contracts. A loan contract is usually renegotiated when a borrower has become past due on his account. The loan coordinator may, on behalf of the Federal Loan Program, enter into a new payment agreement with the borrower. The coordinator must first determine the borrower's eligibility based on information provided by the borrower. Some reasons for renegotiations include unemployment, part time employment and disability (medical). Once a borrower has provided proof of his/her financial status, the Loan Coordinator can offer a deferment based on hardship, unemployment, in-school etc., until the loan can be rehabilitated.

To monitor the approval of transcripts and the release of diplomas.

All offices within the Student Financial Services area are responsible for approving the release of transcripts, degrees. The Loan Office decisions to deny the release of a transcript if a student has an outstanding account balance with the College or who is seriously delinquent or has defaulted on a Federal Loan.

To ensure invoices are paid and in a timely manner. All outside agencies that renders services to the College must be paid within a reasonable time frame. No invoice should go unpaid for any length of time, due to the seriousness of the possibility of loan information being withheld because of non-payment.

To process loan reports for the Accounting Department.

The Loan Office receives analysis reports from the Department of Education, the Billing and Collection Agencies employed by Benedict College monthly. These reports are vital to the Accounting Department as they provide insight to the overall management of the loan program. The Loan Office should submit these reports to the accounting department on a regular basis, for further disposition. Banking statements should be given to accounting as soon as they are received, when applicable.

To assign Accounts to the Department of Education. After all in-house collection due diligence have been exhausted, and the loan has been assigned and recalled from the collection agency, with no recovery, the loan can then be assigned to the Department of Education(DOE). When assigning an account to DOE all federal rules, regulations and guidelines must be adhered to. Information on how to assign accounts can be obtained from the DOE.

- **Ensure that the Fair Debtors Act is not abused.** (See attachment)
- **Manage the GSL Default Management Programs.** The Loan Office Coordinator has the responsibility of also managing the GSL default management program.
- **Collection Procedures for Guaranteed Student Loans.**

GSL or Guaranteed Student Loans refer to an entire group of Stafford, Plus and SLS loans. These loan programs make need- based loans available to students to pay for the cost of attending eligible post-secondary educational institutions. Many of these loans are made by private lenders and are guaranteed either by the Federal Government directly, or through a state or private non-profit guarantee agency that

receives partial or full reimbursement from the Federal Government. The Federal Government pays interest for the subsidized loans while the borrower is still in a college or university. Stafford loan repayments may be canceled or deferred under certain conditions set by law. An institution may not disburse a Stafford Loan to a first-year undergraduate student until 30 days after the beginning of the academic year.

- **GSL Default Management:**

It is a primary function of the Loan coordinator to organize and manage the "cohort default rate" for the GSL program at Benedict College. DOE has issued several defaulted reduction regulations that are applicable to all Colleges and Universities. If a college or university's default rate exceeds certain established limits, then more stringent measures will be required to reduce the default rate.

To monitor the GSL default rate:

As part of the GSL default management strategies employed by Benedict College, several guidelines were set for reducing the default rate, which are as follows:

- Obtain pre-claim lists from various lending institutions.
- Send grace period letters.
- Notify students, by mail, phone, and/or email of their obligations to the repayment of their loans. Indicate the various options available for the deferment or cancellation of the loan.

STUDENT COLLECTIONS OFFICE

- The Student Collections Office is a part of the Student Financial Services Office. The Staff of this Office is responsible for aggressively pursuing the collections of delinquent accounts receivables; thus increasing cash flow for the Business & Finance Office and the institution.

To ensure that all aspects related to the operation of a successful Collections Office are employed.

The Collections Office should strive to be more than just a "bill collector". With ever changing federal and state laws, it is important that institutions involved with the collections of delinquent account receivables, stay updated with changing rules, and be knowledgeable of the opportunities available to assist them in their collections efforts. The objectives of the Collection Office include to:

- Collect delinquent receivables in a cost effective way
- Convert collected funds into available funds for the Business & Finance, and Update receivables data quickly and accurately

To implement all Federal, State and Institutional policies related to in-house collections

All collection efforts must comply with the Fair Debtors Act. A current copy of the Act must be kept on file. Also, there are several collection guidelines books that should be updated and referred to periodically. In addition, in the Benedict College Student Handbook, there are guidelines which govern the collections of delinquent accounts receivables.

To supervise the collection activities of non- enrolled students, ensuring that proper collection due-diligence is performed, and institutional policies are enforced.

The Collections Office acts as a liaison between the collection agencies, lawyers and debtors. It must handle inquiries and resolve disputes as quickly as possible, with the least amount of interruption to the normal flow of any activities. Information released to outside parties must be carefully scrutinize and conform to regulatory guidelines, concerning confidentiality, rights, and responsibilities.

To identify all accounts to be collected.

Once accounts have been identified as collectable, these accounts must be purged of erroneous information. It is the responsibility of the Collection Office to ensure that all accounts are researched thoroughly before any collection attempts are made. Where applicable, accounts must be correct and adjustments made accordingly.

To make necessary adjustments to accounts that are placed in collections.

All adjustments, be they are currently enrolled students, or those students who no longer are enrolled at Benedict, must be made through the Student Financial Services Office. All adjustments requested from the Collections Office must be fully documented and submitted to Student Financial Services for further disposition. Note: at no time should any one from the Collections Office attempt to adjust an account. The Collections Office receives payments from different sources: individuals and companies. Specific codes have been developed for the purpose of creating a clear payment history. These codes must be utilized at all times and the corresponding adjustment codes must be also used.

To process monthly analysis reports for the accounting department.

All payment information obtained in the Collections Office must coincide with the information on the Jenzabar EX System and with the records in the Accounting Department. When a discrepancy appears, it must be resolved quickly, to ensure accuracy.

Approve the release of transcripts and release of degrees.

All transcripts requests must be approved by the Collection's Office before approval can be given to Registrar's Office for non-enrolled students. All accounts must be researched and balances must be cleared before the request can be approved by the Collection's Office. Special arrangements can be made with the Collections Office for a one-time release of a transcript for certain purposes provided other criteria are met.

To assign accounts to external collection agencies.

When applicable, delinquent accounts can be assigned to external collection agencies. The Collections Office must monitor closely the activities of these agencies and their remittances practices. If an account has been placed with an external collection agency, the agency should send back to the Institution an acknowledgement list, stating acceptance of the placements. This list should be of everyone placed with the agency, and the amount to be collected on each account. On a monthly basis, the collection agency should submit a number of reports along with remittances. All monies collected must be forwarded to the College at a regular agreed period. The agency should provide the Institution with a Statement of Collections, a Recovery Analysis Report, new and changed addresses, updated information on each account, and a closeout listing.

When applicable, assign accounts to the institution's legal counsel for litigations.

After collection due-diligence has been exhausted by the In-House Collections Office, and has been assigned to a collection agency, with little or no recovery, the Institution may exercise its option to assign the account to the institution's legal counsel for litigations.

Monitor the collections of Institutional Loans. Benedict College has a number of accounts that are considered Institutional Loans. These accounts are also handled by the Billing Agency and receive the same terms and conditions as Federal Loans. The activities of these accounts are to be closely monitored. They should have a separate program number from that of Perkins Loans and Collection Accounts.

Clearance for returning students.

If a former Benedict student wishes to resume his or her studies at the College, they must ensure that their account is in good standing or proper payment arrangements have been made with the Student Financial Services Office before he or she is allowed to register.

POST OFFICE

Procedure for Receiving Mail through The Benedict College Post Office:

- Sort incoming mail.
- Log incoming Fed Ex, Airborne, USPS Express and Certified parcels.
- Prep outgoing mail.
- Sell postage stamps and other related mailing materials.
- Bundle incoming mail to be sent to Edgewood Post Office.
- For proper receipt of mail at the Campus Post Office, your address should appear as such;

MSC (enter your box number) Name of individual
Benedict College 1600 Harden St.
Columbia, SC 29204-1086

MAIL SECURITY ISSUES

Please DO NOT enter your box number as a PO box number. Doing so may cause your mail to be sorted to another post office and may cause a delay in delivery.

The Postal Inspection Service, one of the oldest and most capable investigative agencies in the United States, has been looking into mail security issues for more than 200 years. Their experience indicates that there are, unfortunately, entirely too many opportunities for security problems that any of us would like to believe.

While you likely share responsibility for security with a campus security department and appropriate administration offices, it is advisable for you to familiarize yourself (and your staff) with the range of security issues that confront mail centers.

Security concerns include daily on-site considerations such as:

- Proper protection of important incoming and outgoing mail (especially registered or insured mail and the like)

- Safeguarding petty cash (or cash registers at Contract Postal Units) and stamps.
- Protecting against unauthorized use of postage meters or official school mailing materials.
- Dealing with hazardous materials (recognizing incoming mail that may contain such materials and knowing what constitutes prohibited matter of outgoing mail)
- Mail fraud.

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- Proper protection of important incoming and outgoing mail (especially registered or insured mail and the like)
- Safeguarding petty cash (or cash registers at Contract Postal Units) and stamps.
- Protecting against unauthorized use of postage meters or official school mailing materials. Dealing with hazardous materials (recognizing incoming mail that may contain such materials and knowing what constitutes prohibited matter of outgoing mail)
- Mail fraud.

Basic security practices are developed around the “three P’s:” personnel, physical facilities and procedures.

- Personnel - Sound screening and hiring practices to seek reliable and trustworthy employees, and a similar process for reviewing students or other volunteers. Allowing only authorized personnel in certain areas or to perform certain functions. (operating postage meters, etc.)
- Physical facilities - Where are the mail center’s facilities located (including central facilities and outlying facilities, such as Contract Postal Units)? What is the physical layout of each facility, can unauthorized personnel gain entry, and can all areas be plainly seen by supervisors or security personnel? Is there a properly designed area available for placing hazardous or suspicious looking mail?
- Procedures - There are many daily procedures that affect security, in addition to the following: Have you and other supervisory personnel been trained in security procedures? Has other staff received appropriate training? Are there established procedures for contacting campus security, administration, local postal authorities, Postal Inspectors, local fire, police or emergency services?

MAILABLE AND NONMAILABLE

In addition to postal regulations that govern whether an item can be mailed, there are regulations issued by the Department of Transportation and other agencies, and a variety of laws that control what can or can’t be mailed. We have included in this section DMM C021, C022, C023, C024 and C031, which describe policies with respect to questionable materials.

- To supplement this information, you may wish to contact your Postal Service representative and ask for a copy of the following publications: Notice 107, “Some Things Were Never Meant To Be Mailed”; Publication 52, “Acceptance of Hazardous, Restricted or Perishable Matter”; Publication 14, “Prohibitions and Restrictions on Mailing Animals, Plants and Related Matter”; and Handbook EL – 812, “Hazardous Materials and Spill Response.”

- If you have any questions about hazardous materials and the mail, you can contact the Postal Inspection Service or your Business Mail Entry Manager or the USPS Rates and Classification Service Center for your area.

INTERNATIONAL MAIL

- International mail is subject to the same restrictions as domestic mail when it comes to what is considered mailable or nonmailable material, and more. There are further restrictions placed by individual countries. Included with this section is IMM 130, which discusses overall considerations. You will need to refer to the individual country listings in the appendix of the International Mail Manual for additional restrictions that pertain to specific countries. The International Mail Manual can be accessed through the Postal Explorer on the Internet, as <http://pe.usps.gov>. It also is available at the USPS Web site (www.usps.gov/intl), or through your Postal Service representative.
 - Again, mail addressed to an individual at an organization carries certain responsibilities for the organization. According to Postal Service regulations, as described in DMM D042, section 5.2, if the addressee is no longer at the institution, **the college or university must forward the mail to the individual's new address, if it is known, or stamp an appropriate endorsement on the mail piece and give it back to the Postal Service for disposition.**
 - To forward the mail piece, cross out the address on the envelope and cover or obliterate the existing barcode (to prevent automated equipment from redirecting the mail piece back to your school), enter the new address on the mail piece and put it with your outgoing mail.
 - To return the mail piece to the Postal Service without forwarding it, use an endorsement stamp form among those listed in Exhibit 4.1 from the DMM (please see page 9 in this section; also, USPS Notice 262 contains a detailed description of these endorsements for all classes of mail and is provided in this section).

RESPONSIBILITY TO FORWARD

Please note: If a First-Class Mail or Standard Mail (B) mail piece, or any attachment to the mail piece, has not been opened, that mail piece can be forwarded or returned to the Postal Service for disposition without payment of any postage or fees.

Unopened Standard Mail (A) may be forwarded only if the original mailer has endorsed the mail piece with "Address Service Requested – BPRS," "Address Service Requested" or "Forwarding Service Requested," with no payment by the school of additional postage or fees. If one of these endorsements is not on the mail piece, it may be returned to the Postal Service for disposition without payment of any postage or fees.

International Addressing Standards

Proper addressing for outgoing international mail is fairly straightforward and should follow the guidelines for addressing domestic mail, with the following exceptions. There are no barcodes for international mail, addresses must be in ink and the bottom line of the address must show only the country name printed in full in all capital letters. There are a few other requirements and exceptions to these standards. IMM 120, provided with this guide, contains all international addressing requirements.

Forwarding

As described earlier, the Postal Service annually processes in excess of 40 million changes of address. Each year, college and university mail centers also must cope with a substantial amount of changes of address among their constituent populations. Students and faculty leave for the summer, faculty goes on sabbatical or extended projects away from the institution and, of course, the senior class graduates.

While the Postal Service has a system in place for handling most changes of address and for forwarding mail, colleges and universities - as well as virtually all organizations that consist of a number of individuals (membership organizations, the military, businesses with employees, etc.) - present different circumstances. **Postal regulations require, in essence, that any mail addressed to an individual at such organizations be delivered to the organization.** Please see DMM, D042, section

5.2 and DMM F020, section 1.4, following this section.

The Postal Service considers mail addressed to an organization to be the responsibility of that organization. The Postal Service cannot make a determination on whether the contents of a mail piece belong to the organization or the individual addressee. (For example, if a box of study materials is addressed to Professor Smith of the English Department, and Prof. Smith has left and been replaced by Prof. Jones. The Postal Service holds that it is the university's responsibility to determine whether the materials should be given to Prof. Smith's replacement, rather than forward them to Prof. Smith at his new address.)

If a mail piece is addressed to an individual at a college or university, for example:

Edwin Smith State University 12 Elm Street
Anywhere, NY 12345

That mail piece must be delivered by the Postal Service to State University, whether or not Mr. Smith is still there. In addition, if the mail piece is addressed as follows:

Edwin Smith 12 Elm Street
Anywhere, NY 123

The mail piece will still be delivered to State University, because the local Post Office and mail carriers know 12 Elm Street to be the address of the university, not Mr. Smith.

PHYSICAL PLANT

All large shipments generally are shipped to the Physical Plant Office 1 - 3 days after Benedict College's Purchasing Department processes the purchase order. Upon receipt of the packages, the Physical Plant promptly delivers each package to its proper department. Any concerns about a late or missing package should first be discussed with our office. If it is discovered that Office Depot did not ship you order to the Physical Plant, your concern will then be forwarded to the college's Purchasing Agent, Ms. Nicolette Siddon.

ELECTRICAL

The Physical Plant's electrician maintains all electrical building repairs and replacement and installation of all equipment ranging from light fixtures to generators.

ELEVATORS

All elevator service calls are reported to our department. The call is then forwarded to Delaware Elevator for repairs.

LANDSCAPE/GROUNDS

The Physical Plant's Grounds men assist Enviro Ag-Science with the maintenance of campus grounds. Trees, shrubs, plants, flowers, and turf are carefully handled to ensure an aesthetically pleasing and hazard-free environment. Enviro Ag-Science is also assisted in the care and maintenance of athletic fields and irrigation systems. Our men work on special events and are responsible for clearing and maintaining sidewalks, streets, and paths. Our goal and responsibility is to assist in keeping the campus litter free.

LOCKSMITH

The locksmiths of our area contribute to campus safety and security by designing master keying systems and by remastering buildings on a needed basis. The locksmiths also repair and replace locks and issue keys.

ENERGY MANAGEMENT/HVAC

The boiler operator is responsible for all dry heat temperature on campus. We strive to keep faculty, students and staff in a comfortable environment. An outside contractor is used for the construction and installation of new systems.

PLUMBING

This area is responsible for all campus water lines and related systems. Common plumbing problems, such as clogged drains and flooding, are dealt with on a priority basis.

TRANSPORTATION

The Physical Plant provides vehicles on a rental basis and as transportation on special events. A vehicle request form must be submitted to the Physical Plant. The request must be completed in its entirety with all approving official signatures. The Athletic Department will have priority. If there are no vehicles available at the time of your request, rental reservations should be made with an outside rental company. Budget Rent-A-Car (408 Blossom Street, 796-2269) currently accepts purchase orders from the college. If a driver is required, it is the requester's responsibility to make contact with an approved driver. A list of drivers may be picked up from the Physical Plant.

CONSTRUCTION/ESTIMATING

An estimate is a fixed cost provided to the customer prior to the beginning of a project. The customer should request an estimate when an exact cost is required in order to make sound budget decisions. An estimate should always be requested for extensive remodeling and construction projects. The Physical Plant will provide a written cost

estimate for such projects. Upon approval of an estimate by the requester, we will coordinate the approved project from start to finish.

INVENTORY CONTROL

Efforts to manage and maintain all property on campus are handled through the Physical Plants Inventory Specialist.

To make asset tracking possible, all Benedict College's equipment is tagged with a Barcode Label. Equipment is considered any of the following: computers, printers, Typewriters, modern phones, TV's, VCR's, office equipment, lab equipment, motor vehicles and other expensive equipment should be labeled. Furniture, fixed and inexpensive equipment, and buildings don't have to be labeled. However, investments with an acquisition value of more than \$2,500 have to be capitalized and depreciated periodically. Consequently, these items need always be registered in the FAS database in order to calculate the annual depreciation.

PROPERTY MAINTENANCE

New equipment is delivered to campus through the Physical Plant so it can be tagged before it goes to the custodian. The Purchasing department informs the Inventory Specialist of new equipment by forwarding a copy of all equipment purchase orders to the Inventory Specialist. After receipt of the equipment, the Inventory Specialist will label it and update the database. A monthly inventory report is forwarded to the Controller's Office. The controller uses this information to update the depreciation data periodically.

EQUIPMENT TRANSFER

To keep equipment inventory current, the following procedures regarding transfers must occur:

- For equipment that needs to be moved from one location to another, an Inventory Transfer Request Form from the Physical Plant should be completed. **A form should also be filled out if equipment is moved by someone other than an employee of the Physical Plant.** The completed form must be forwarded to the Inventory Specialist to notify them of the new location for the equipment.
- A Transfer Request Form must also be completed for the transfer or replacement of a Custodian.

EQUIPMENT DISPOSAL

In case a listed asset is removed from campus one of the following procedures must occur.

- A Transfer Request Form must be completed for the disposal of all tagged assets. The form must be submitted to the Physical Plant, so they may dispose of the asset.
- A Transfer Request Form must be submitted for all trade-ins. (replacing an existing asset with a different asset)
- A Transfer Request Form must also be completed for all theft of tagged assets. A copy of the police report must be attached.

A physical inventory must be done once a year. The purpose of the physical inventory is to check the existence of the registered assets and check the accuracy of the information stored in the FAS database.

Before the physical inventory, all newly purchased assets should be entered into the database and double barcode numbers should be eliminated. A barcode reader is used for the performing the actual inventory.

The physical inventory is done by scanning all barcode stickers attached to the equipment. After the asset number is scanned the barcode reader will pull up the asset's information including description, location, room, custodian and department. The inventory taker verifies this information and makes any necessary corrections.

If the inventory taker finds equipment without a barcode label, he/she sticks a new label on that asset and enters description and other relevant data into the reader. After all the barcode labels are scanned, the data is uploaded into the PC.

There are four types of assets during the Reconciliation process:

- Assets are not found: These are labeled assets not scanned during the inventory. The asset numbers need to be recorded and the appropriate action has to be taken. The reconciliation code "Not Reconciled" has to be applied for this type of asset.
- Assets with changes: These are scanned assets, however during the physical inventory a change has been entered into the barcode reader. The reconciliation code „Update“ has to be applied for this type of asset.
- New assets: These are new assets entered into the barcode reader. The reconciliation code "Add" need to be applied to this type of asset.
- Assets with no changes: These assets are found during the inventory as registered in the database. The reconciliation code "no changes" need to be applied to these assets.

All registered assets need to be allocated to one of the following asset groups and their matching estimated life:

Asset Type	Estimated Life (years)
BI :Building Improvements	25
BL :Building	40
CO :Computers	5
CP :Copiers	7
EQ :Equipment	10
FR :Furniture	10
LA :Land	Infinity
LE :Lab Equipment	10
LI :Land Improvements	25
MI :Music Instruments	10
MV :Motor Vehicles	9 (new)/3 (used)
PR :Printers	5

JOB DESCRIPTIONS

PAYROLL OFFICER

- Processes salary information to ensure that all employees and students are paid in a timely and accurate manner.
- Reconciles and processes vouchers and entries pertaining to payroll expenses
- Distributes leave accounting reports and performs leave accounting functions.
- Maintains high level of confidentiality and discretion.
- Serve as college liaison with ADP Payroll Services.
- Calculate and adjust all salaries at the beginning of each fiscal year from the salary listing; process new hires and makes other adjustments as necessary.
- Verify employee's annual earnings to lending institutions.
- Process all manual and void checks for W-2 Wages: credit departments through journal entry process for manual checks charged on the regular payroll in addition to charges made by the Accounts Payable Department.
- Serve as resource person to all faculty and staff for inquiries regarding payroll matters such as, leave and attendance reports, sick and vacation accrual hours and payroll deductions.
- Monitor sick and vacation hour's accrual and distribute leave and attendance reports to reports to designated staff for each division of the campus. Process and transmit reports submitted by designated staff with the payroll on the 15th of each month.
- Adjust all vacation hours in excess of 225 by June 30 of each fiscal year and generate the Vacation Liability Report for auditing purposes.
- Process and monitor direct deposits and payroll deductions for employees. Process bonus payroll by calculating and adding FICA taxes to net bonus amount; transmit as a manual payroll for additional W-2 gross earnings.

- Verify and adjust, when necessary, all annual gross earnings for each quarter for accurate and timely processing of W-2 earnings; distribute W-2's to all current employees and former employees with earnings in the current year.
- Generate internal and external reporting requirements: schedule annual Premium Audit for Worker's Compensation insurance policy.
- Generate and maintain reports from the payroll system.
- Report monthly, employment statistics data a SC Employment Security Commission.
- Assign amount of premium deductions for each employee upon enrollment into the medical/dental insurance; process payment requests for payroll premiums and other deduction payments and remit payments to agencies.
- Perform other related duties as assigned.

COLLECTIONS OFFICER

- Review past due accounts and communicates with parents and students by written correspondence and telephone : documents collection efforts.
- Develops and organizes collection procedures to include recording data for the purpose of reporting to various agencies regarding default status.
- Refers past due accounts to collection agencies.
- Performs other related duties as assigned.

SENIOR ACCOUNTANT

- Responsible for the month end closing procedure up to and including the distribution of the month end reports to department heads.
- Responsible for preparation of monthly account analysis to include publication of reports to appropriate personnel.
- Responsible for assuring that all bank reconciliations are performed in a timely manner.
- Supervises the cashier function to assure that all transactions are properly balanced and recorded.
- Performs other duties as assigned.

CHIEF ACCOUNTANT

- Balances account receivables ledger to account monthly.
- Reconciles liability accounts on a monthly basis.
- Supervises accounting office that includes Cashier, Accounts Payable, Accounts Receivable, General Accounting, and Data Input.
- Coordinates reconciliation of all accounts and distributes budget expenditure reports monthly.
- Performs other related duties as assigned.

CONTROLLER

- Directs the accounting affairs of the College and prepares financial analysis of operations, including interim and final financial statements with supporting schedules, for the guidance of management.
- Maintains the College's system of accounts and keeps books and records on all company transactions and assets.

- Works with the Vice for Business and Finance to establish objectives and policies for the accounting area, and prepares reports that outline the College's financial position in the areas of income, expenses, and earnings based on past, present and future operations.
- Assists in the coordination and preparation of the budget and financial forecasts, institutes and maintains other planning and control procedures, analysis and report variances.
- Furnishes internal reports, revises and updates reports to be more useful and efficient, and furnishes external reports as necessary.
- Review depreciation rates to apply to capitalized items and advises management on desirable operational adjustments.
- Responsible for the College's accounting practices, the conduct of its relationship with institutions, the maintenance of its fiscal records and the preparation of financial reports.
- Supervision over general accounting, and budgetary controls to include the development, analysis, and interpretation of statistical and accounting information in order to appraise operating results in terms of profitability, performance against budget, and other matters bearing the fiscal soundness and operating effectiveness of the College.
- Responsible for evaluating the performance of personnel in the Accounting Department.
- Recommends training requirements, has the duty to keep the staff at the highest level of skills necessary to meet College needs and objectives, and may recommend the personnel be hired or removed from the department. Establishes and monitors budget accounts to ensure that expenditures are within guidelines of the grant.
- Prepares and processes all entries and transactions to the proper accounts; this includes payment request, revenue receipts, salary information, and journal and adjusting entries.
- Distributes monthly budget reports and communicates periodically with principal investigators.
- Prepares financial reports required by granting agencies.
- Coordinates with personnel and payroll offices, information pertaining to employees who are contracted under a sponsored program.
- Performs other related duties

POSTAL CLERK ASSISTANT

- Assists in receiving, securing, and dispatching incoming and outgoing campus mail daily.
- Assist in the sale of stamps, postal cards, envelopes, etc.
- Assists in record keeping of departmental charges.
- Keeps logs of special mail received and distributed from the Post Office.
- Performs other related duties.

GRANT ACCOUNTING OFFICER

- Establishes and monitors budget accounts to ensure that expenditures are within guidelines of the grant.
- Prepares and processes all entries and transactions to the proper accounts; this includes payment request, revenue receipts, salary information, and journal and adjusting entries.
- Distributes monthly budget reports and communicates periodically with principal investigators.
- Prepares financial reports required by granting agencies.
- Coordinates with personnel and payroll offices, information pertaining to employees who are contracted under a sponsored program.³⁴
- Performs other related duties.

ACCOUNTS PAYABLE OFFICER

- Maintains vendor listings, interviews potential vendors.
- Advise institutional personnel on purchasing policies and procedures.
- Reviews purchase requisitions for accuracy, obtains quotations as necessary, and issues purchase orders.
- Corresponds with purchaser or vendors as required.
- Verifies invoice vouchers.
- Maintains purchasing record files.
- Process payment request for job voucher or disbursement of checks.
- Evaluates purchasing practices and identifies desirable change in policy and procedures.
- Performs related duties as required.

DIRECTOR, PERSONNEL SERVICES

- Develops and administers personnel policies and procedures.
- Provides direct supervision to personnel office staff.
Provides personnel services, to include recruitment, orientation, training coordination, and disciplinary processes and recognition/awards programs.
Prepares and maintains all official personnel records and prepares related reports. (Official records are treated in a strict confidential manner to preclude unauthorized access.)
Ensures compliance with Federal and State regulations to include Affirmative Action, ERISA Requirements, and Workers Compensation.
Coordinates the salary and wage administration program.
Administers the college fringe benefits program including retirement, health, life and disability insurance.
Performs other related duties as assigned.

CUSTODIAN II

- Maintains cleanliness of assigned space (scrubbing, waxing, dusting, etc.)
- Maintains a high level of sanitation in restrooms.
- Assist in loading, unloading, rearranging and delivering furniture and equipment.
- Carries out all work orders as assigned.
- Follows all safety precautions in carrying out assigned duties.
- Supervises Antidel House and provide childcare in the absence of the President and spouse.
- Performs other related duties as requested.

DRIVER/CUSTODIAN

- Drives college vehicles to transport students, faculty and staff according to schedules.
- Makes deliveries as instructed.
- Maintains records of trips.
- Ensures scheduled vehicles maintenance is performed.
- Follows all safety and traffic regulations.
- Performs other related duties as assigned.

- **BOILER OPERATOR**

- Monitors operations of facilities boilers, air conditioning systems and minor repairs.
- Checks and cleans all fans and vent systems and their operations.
- Inspects, tests and adjust all physical plant systems, machinery, and equipment on a regular basis.
- Maintains all records of inspections, tests, and repairs.
- Performs other related duties as assigned.

POSTAL OFFICER

- Receives, secures and dispatches incoming and outgoing campus mail.
- Sells stamps, postal cards and envelopes.
- Keeps records of postal meter reading; prepares and submit monthly report of postal charges.
- Keeps records of departmental charges and distributes monthly usage reports to each department.
- Keeps logs on special mail received and distributed from the Post Office.
- Purchases and maintains supplies for Post Office; oversees maintenance service for postal equipment.
- Secures stamps, checks and special mail in safe.
- Performs other related duties.

VICE PRESIDENT FOR BUSINESS AND FINANCE

- Provides supervisory oversight to department heads in the development and implementation of plans, programs, policies, and procedures.
- Formulates and implements long- range goals and objectives to meet the strategic plan of the college.
- Provides staff assistance to other college departments as relates to area of responsibility.
- Prepares and presents reports to the President and Board of Trustees on areas of responsibility.
- Performs other related duties as assigned.

DIRECTOR, PHYSICAL PLANT

- Plans and controls all electrical, mechanical and vehicle services.
- Consults and coordinates with external sources such as physical plant management agent, engineers and architects in the renovations, alterations, and repairs of college facilities.
- Accountable for the inventory and utilization of the college assets such as machinery, equipment, vehicles, etc.
- Ensures that all personnel safety standards, building code safety standards and regulations are met.
- Conducts periodic inspections to ensure conformance with established standards.
- Coordinates timely preparation of inventory records, reports and building blueprints and specifications, and maintenance schedules for building, machinery, and vehicles.
- Coordinates and manages the College's motor pool.
- Performs other related duties as assigned.

ADMINISTRATIVE SPECIALIST, PHYSICAL PLANT

- Receives weekly and monthly statistics from various auxiliary enterprise and compiles information for the Director's review and action.

- Monitors completion of reports required of staff by established deadlines.
- Maintains and post various departmental information, i.e., telephone logs, leave records, and prepares recurring reports.
- Assists in the scheduling of facility use.
- Maintains calendars, schedules appointments, and arranges conferences, meetings, and travel.
- Types correspondence, reports, and other documents in final form; ensures that format, grammar, spelling and punctuation are correct; composes replies to routine correspondence.
- Types and distributes purchase orders.
- Supervises, assigns, and reviews work-study students.
- Maintains and controls key system.
- Maintains record of rental properties.
- Serves as an alternate on various committees.
- Distributes, verifies, and tallies special event tickets.
- Distributes and maintains record of Identification cards.
- Performs other related duties as assigned.

GROUNDS MAINTAINER

- Landscapes grounds and lawns.
- Performs road and parking lot maintenance.
- Performs fence and sign repairs.
- Prune or trim as necessary to maintain uniform size and shape of all landscape plantings. Provides chemical control of weeds and grass in shrub beds.
- Vacuum and blow walkways and curbs on maintenance daily.
- Remove low hanging branches and suckling from trees as needed.
- Clean curbs, walkways, and grounds of debris and/or trash daily.
- Performs other related duties as assigned.

GENERAL MAINTENANCE WORKER

- Performs general maintenance of carpentry, plumbing, electrical and HVAC equipment.
- Performs renovations, alterations, and repairs.
- Maintains adequate supplies and repair parts for assigned tasks.
- Performs other related duties as assigned.

MAINTENANCE SUPERVISOR

- Supervises general maintenance of carpentry, plumbing, electrical and HVAC equipment.
- Works with engineers and architects as required.
- Supervises all renovations, alterations, and repairs.
- Conducts periodic inspections to ensure conformance to standards and building code requirements.
- Maintains adequate supplies and repair parts for assigned staff.
- Ensures that assigned personnel are properly instructed on safety, and strictly adhere to all safety precautions.

GROUNDS SUPERVISOR/MOTOR POOL/INVENTORY COORDINATOR

- Maintains logs on all college vehicles used.
- Checks on maintenance/repairs for all college vehicles and requisitions additional vehicles as required for official college use.
- Responsible for fueling up all college vehicles and verification of all gas card usage by other college personnel.
- Undertakes a comprehensive inventory of the College's fixed assets.
- Develops, modifies, and maintains a database of assets and calculation of depreciation reported on the General Ledger.
- Organizes activities and set priorities for grounds daily tasks and specific projects. (Mow grass, edge walkways and curbs, fertilize grass shrubs, control disease and insect infestation of lawn and shrubs).
- Landscapes grounds and lawn, assigns road and parking lot maintenance and assigns fence and sign repairs.
- Prune or trim as necessary to maintain uniform size and shape of all landscape plantings. Provide chemical control of weeds and grass in shrub beds. Vacuum and blow walkways and curbs. Daily removal of low hanging branches and suckling from trees as needed. Clean curbs, walkways, and grounds of debris and/or trash daily.
- Organize and supervise student workers.
- Performs other related duties.

DIRECTOR, STUDENT FINANCIAL SERVICES

- Maintains the accounting records of the College relative to student tuition and fees by directing the monitoring of all charges and payments assessed to student accounts and reconciling information from the Billing and Receivable System to the Financial Reporting System.
- Directs the timely and accurate processing of student refunds by developing timetables for output and reviewing said output for compliance with College and Federal policies and procedures.
- Directs the collection effort for delinquent student accounts and loan accounts by formulating plans for internal collection efforts and initiating contracts with external agencies. Implements those procedures mandated by the College relative to the collection of past due amounts owed to the College by screening of delinquent accounts and distribution to private collection agencies, The State Department of Taxation or the Legal Attorney of the College as required.
- Serve as liaison for external auditor, collection agencies, State Department of Taxation and various other state and federal agencies on all matters related to student transactions for tuition, fees, and loan receivables.
- Directs the disbursement and collection of federal loan funds in accordance with Institutional, Federal, and State requirements via the development and review of internal procedures necessary to provide for timely and accurate disbursements and collections. Determines methodology to be utilized to decrease default rate (Federal and GSL) and submits proposed methodology for supervisory approval as required.
- Oversees and directs the College registration process as it relates to the assessment and payment of tuition and fees for matriculating students by organizing and supervising a task force of personnel and providing training as required to ensure that procedures are followed and enforced.
- Directs the disbursement and reconciliation of financial aid programs by monitoring and reviewing all aid transmitted from the Office of Student Financial Aid and posted to student accounts for compliance with College, State, and Federal guidelines. Prepares reports for the Federal Government and supervisory status of loan funds and financial aid programs through the analysis of data provided by billing agents, external collection agencies and college accounting records.

ADMINISTRATIVE SPECIALIST, PERSONNEL SERVICES

- Responsible for maintenance of faculty and staff personnel data.
- Prepares and distributes faculty and staff contracts, staff probationary report forms and clearance forms.
- Prepares faculty, staff, and work-study students schedule and time sheets for payroll office.
- Distributes new employee materials, employment applications and employee related forms that are housed in personnel.
- Maintains personnel, contracts, correspondence files and tickler file systems for follow-up and completion of assignments.
- Answers and screens telephone calls from applicants, business associates, faculty and staff. Prepares incoming and outgoing mail.
- Types correspondence, reports, purchase requisitions to include ordering of office supplies.

- Schedules appointment for Personnel Director, arranges materials for meetings and assist with travel arrangements.
- Supervises work-study students.
- Performs other related duties as requested.

ADMINISTRATIVE SECRETARY, VP FOR BUSINESS AND FINANCE

- Maintains calendars, schedules appointments, and arranges conferences and travel arrangements, reminds supervisor of appointments and prepares subject matter files for upcoming meetings.
- Receives visitors and incoming calls. (Obtains identity of caller, nature of call and directs to supervisor or refers to others within Vice Presidents area of responsibility.)
- Establishes and maintains Vice Presidents and departments office administrative files.
- Receives and distributes mail daily. Stamps to record receipt date. Maintains suspense files or control record on all documents requiring reply by the Vice President or Director of Business and Finance.
- Types correspondence, reports, and other documents in final form with responsibility for accuracy of format, spelling, punctuation, and grammar. (Priority of effort is to Vice President).
- Lists all checks, money orders, etc. received by mail or hand and forwards same with listing to cashier daily; and maintains file of such listing.
- Prepares requisitions for Vice President's Office.
- Performs other related duties as assigned.

CASHIER

- Receipts and deposits all funds for Benedict College ensures proper safeguard of funds.
- Reconciles periodically accounting records of gifts with records of Development Office.
- Signs and distributes all checks.
- Maintains up-to-date inventory of vault documents.
- Posts transactions of Agency and Endowment accounts and reconciles statements on a monthly basis.
- Maintains daily cash balance in general operating accounts.
- Performs other related duties as assigned.

PURCHASING CLERK

- Communicated with college employees on status of purchase requisitions and purchase orders.
- Communicates and coordinates with vendors for placing purchase orders and checking on status as such.
- Sets up requisitions for issuing purchase orders and mails out purchase orders to vendors
- Verifies purchase requisitions before they are set up as purchase orders
- Coordinates with the Accounts Payable person for setting up payment on goods and services ordered.
- Periodically reviews all encumbrances and closes out open outstanding purchase orders.
- Files all purchasing related documents.
- Run standardized reports for the Business Office supervisors.