



Category
SUPPORT SERVICES FOR TENNESSEE COLLEGE'S OF APPLIED TECHNOLOGY – 1:10:10:00
Approval
Corresponding Policies: TBR Policy 4:01:01:10 ; TBR Guideline G-110
Leadership Council Approved: December 20, 2011
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Responsible Party: Vice President for Finance & Administration

Motlow State Community College assumed the role of lead institution and fiscal agent for Shelbyville Tennessee College of Applied Technology (TCAT) on October 1, 1983 and Murfreesboro TCAT and McMinnville TCAT November 1, 1983.

Guidance regarding lead institutions has been provided by the Tennessee Board of Regents (TBR) with Guideline G-110. Procedures for providing support services for the TCATs are outlined below:

I. ACCOUNTING & BUDGETING

A. Accounting Records

The accounting functions are incorporated within Motlow State Community College's Accounting System, providing a separate chart of accounts for each TCAT. Transactions are classified as to restricted or unrestricted sources, and also, the accounting records account for Plant Funds and Agency Funds.

B. Capital Assets

Additions, changes and deletions to any capital assets throughout the year should be recorded on an Inventory Control Form and sent to the Motlow State Community College Business Office. Documentation for additions must include copies of purchase orders, the bid recap sheet and submitted bids.

Each TCAT is to conduct an annual equipment inventory. This inventory is to be certified by the TCAT Director and forwarded to the Motlow State Community College Business Office.

The TCAT is responsible for all procedures relating to Sensitive Minor Equipment.

C. Accounting Reports

Motlow State Community College will provide on a monthly basis, the following reports:

1. General Ledger Detail (FGRGLTA)
2. Organization Detail Activity (FGRODTA)
3. Organization Payroll Distribution (NHRDIST)

D. Bank Accounts

1. Monthly Appropriation Allocations will be deposited in each TCAT's LGIP account by the TBR through Automatic Clearing House (ACH) and will be appropriately recorded on the Motlow State Community College Accounting System.

2. **TCAT Imprest Checking Accounts**
Each TCAT maintains a local Imprest checking account in compliance with TBR Policy 4:01:01:10. The account is not to exceed \$25,000 and is to be used for purchases of less than \$5,000. Checks written against this account will require two of the three approved signatures as provided in the memorandum to the Chancellor. As funds are depleted from this account, a reconciliation along with the original invoices paid and check copies, will be submitted to the Motlow State Community College Business Office for audit. Motlow State Community College will transfer the funds replenishing the balance to the \$25,000 level.
3. **TCAT Depository Accounts**
Each TCAT maintains a local depository bank account for the purpose of depositing any monies received. The balance will be transferred by the MSCC Business Office staff on a monthly basis to Motlow State Community College's Operating Account.
4. **Investment of Funds**
The primary instrument used for investing is LGIP. Interest is automatically posted to the appropriate LGIP account. Motlow State Community College Business Office staff will draw down funds from each TCAT LGIP account as needed into Motlow State Community College's Operating Account.
5. **Budgets and Financial Statements**
The budget for each TCAT has been loaded to Motlow State Community College's Accounting System in accordance with the TBR guidelines. The budgetary control is the responsibility of the TCAT Directors. MSCC will assist each TCAT in the preparation of their budgets.

Motlow State Community College has the primary responsibility for preparation of the annual financial report for each TCAT.

II. PURCHASING & ACCOUNTS PAYABLE

- A. **Purchasing and Bidding Procedures**
 1. The TCAT may process purchases (not payments) for less than \$25,000. The TCAT is responsible for issuing the purchase orders, and if applicable, for soliciting and documenting bids.
 2. For any purchases of \$25,000 or more, Motlow State Community College is responsible for bidding and issuing the Purchase Order as well as maintaining the permanent file.
 3. Actual payments for \$5,000 or more will be made using Motlow State Community College checks. All payments will be disbursed to the vendors by Motlow State Community College Business Office staff. All supporting documents must be provided with the request for payment.
 4. Copies of all purchase orders and vendor invoices processed by Motlow State Community College will become a part of the permanent files of Motlow State Community College.
 5. Except as indicated in this document, each TCAT is expected to follow Motlow State Community College Purchasing Policy and Procedures as maintained on the Motlow State Community College web site (MSCC Policy No. 4:02:10:00).
- B. **Local Purchases – Imprest Checking Account**
Each TCAT maintains an Imprest checking account with a maximum balance of \$25,000 and purchases may be made from this account for invoices less than \$5,000. Checks written on the account will require two of the three designated signatures. No payment for travel will be made from this account. The request for replenishment of the account will be accompanied by a reconciliation of the account, detailing each check written as well as the original invoice and the check copy.
- C. **Purchasing Reports**
Each TCAT must submit the Small and Minority-Owned Business Quarterly Report to the Motlow State Community College Purchasing Clerk. Motlow State Community College will submit a consolidated report to TBR.
- D. **Travel**
 1. **TCAT-Faculty and Staff-Travel Claims:** Travel authorization signed by the TCAT Director will accompany any request for reimbursement.

2. All travel claims will be submitted to Motlow State Community College for payment.
3. All travel claims will be paid in accordance with the TBR policy regarding allowable costs and reimbursement amounts.

III. PAYROLL/PERSONNEL

- A. Personnel Records
The official personnel records for the TCAT employees will be maintained by the respective TCAT.
- B. Affirmative Action and EEO Compliance
The responsibility for compliance with statutes and regulations to Affirmative Action and Equal Employment Opportunity rests with the TCAT Directors.
- C. Appointments and Terminations
The appointments and terminations of employees will be initiated by the TCAT Directors in compliance with TBR Policy 5:01:00:00. Certain documents will be required for all appointments.
 1. Position Announcement
 2. Distribution of Job Announcement
 3. Interview summary, showing all persons interviewed
 4. Recommendations for Appointment/Approval letter
 5. Copy of signed contract
- D. Personnel Reporting
The Motlow State Community College Personnel Office will coordinate with the staff of each TCAT, the completion of all personnel reports. Affirmative Action, TBR Reports and Budget Turnaround documents will be handled as a joint effort, the main responsibility resting with the TCAT.
- E. Payroll Transactions
The payroll payment schedule is once a month for all TCAT employees. Payrolls will be processed as follows:
 1. Each TCAT will be provided a deadline date for submittal of payroll data for each pay period to the Motlow State Community College Payroll Office.
 2. The payroll information will then be processed through the payroll system by the Motlow State Community College Payroll Office. Payment will be made by direct deposit.
 3. An email or memo should be sent to the Motlow State Community College Payroll Office listing any terminated employees in addition to it being written on the first applicable payroll list.
 4. All required reporting for salary information will be the responsibility of Motlow State Community College.

IV. Financial Aid

- A. Records
Each TCAT will maintain individual student financial aid records.
- B. Award Checks
Each TCAT will forward an electronic check disbursement file to Motlow State Community College. The Motlow State Community College Business Office staff will print the award checks and forward them back to the TCAT. Each TCAT will disburse the checks. Each TCAT will send the original documentation to back up the electronic check file and Motlow State Community College will maintain the required records.
- C. Federal Cash Draw Downs
Motlow State Community College reviews the Federal Financial Aid accounts and orders the cash through the Federal drawdown system. The money is transferred by ACH to the depository account of each TCAT.

- D. Financial Aid Director
Motlow State Community College will provide guidance and assistance to each TCAT Director as needed.

- E. Reporting and reconciliation
The FISAP Report is prepared and submitted by each TCAT and a copy is forwarded to Motlow State Community College. All Financial Aid accounts are to be reconciled by each TCAT and a written reconciliation provided to Motlow State Community College on a timely basis.