COUNTY COLLEGE OF MORRIS

Business and Finance Division Policies and Procedures Manual

Subject:	Page:	001
TABLE OF CONTENTS	Date:	5/22/15

CHAPTER 1 - INTRODUCTION	
Preface	01.01
Objectives and Organization	01.02
CHAPTER 2 - BUDGET	
Contracts and Grants Development and Administration	02.01
The Chart of Accounts	02.02
The Budget Process	02.03
Budget Transfer Request	02.04
CHARTER 4 CENTER 41 ACCOUNTERIO	
CHAPTER 3 - GENERAL ACCOUNTING Fixed Assets - Overview	03.01
Tagging of Purchased and Donated Property	03.02*
Reporting of Missing College Property; Equipment and Furnishings	03.03
Fixed Asset Transfers - From one Department or Location to Another	03.04
Fixed Assets – Trade In on Purchases	03.05
Fixed Assets - Authorization to Disassemble	03.06
Fixed Assets – Physical Inventory	03.07
Travel Request, Advance and Reimbursement Overview	03.08
Travel Authorization/Cash Advance Request Form	03.09
Check Request Procedure	03.10
Expense Reimbursement Form	03.11
Security of Cash and Check Receipts	03.12
Accounting - Interdepartmental Reconciliation and Deposit of Receipts	03.13*
Accounting - Interdepartmental, Petty Cash Fund Reconciliation	03.14*
Accounting Department, Petty Cash Funds/Reimbursements	03.15
Investment Procedures	03.16*
Invoice Approval	03.17
Balance Sheet Account Analysis and Reconciliations	03.18
Calculation and Requesting of Federal Funding	03.19*
Accounts Payable Check Printing & Releasing	03.20*
Accounting for Revenue Recognition in the Restricted Fund	03.22*

COUNTY COLLEGE OF MORRIS Business and Finance Division Policies and Procedures Manual

Business and Finance Division Policies an	d Procedu	ires Manual	
Subject:	Page:	002	
TABLE OF CONTENTS	Date:	5/22/15	
Wire Transfer Payment Requests		03.23	3*
Journal Entry Preparation and Maintenance		03.25	5*
Off Campus Use of College Property		03.26	5
Safeguarding College Property/Assets		03.27	7
CHAPTER 4 - BURSAR Billing of Registered Students		04.01	1*
Reregistration and Reinstatement of Unpaid Students		04.02	2*
Tuition and Fees, Refunds		04.03	3*
Cash on Hand		04.04	4 *
Cashier Policies		04.06	5*
Book Advances		04.07	7*
Federal Direct Student Loan Program -Disbursements		04.08	8*
Disbursement of Financial Aid Awards		04.09) *
CHAPTER 5 - PAYROLL Automated Bank Reconciliation		05.01	1
Pension Reporting, PERS and TPAF		05.02	2
Reimbursement of Alternate Benefit Plan Pension – Employer	Contribution	ns 05.03	3*
Pension Reporting & Remittance Alternate Benefit Program (A	ABP)	05.04	4 *
Voluntary Payroll Deductions		05.05	5
NJ State Quarterly Report – Unemployment and Income Tax V	Withheld	05.06	5*
Payroll Time and Attendance form - Preparation		05.07	7
Payroll Distribution		05.08	3
Direct Deposit		05.09	9
General Payroll Policies		05.10	С
CHAPTER 6 - NO LONGER IN USE (previously Word Processing services)			
CHAPTER 7 - RECORDS MANAGEMENT			
Records Management Program Archival of Records		07.01	
Records Management Program Destruction of Records		07.02	
Records Management Program Destruction of Confidential M		07.03	
Records Management Program Retrieving Material from the F	Records Archi		
Open Public Records Requests		07.05	
Retention of Electronic Mail (E-Mail)		07.06	5

COUNTY COLLEGE OF MORRIS

Business and Finance Division Policies and Procedures Manual

Subject:	Page:	003
TABLE OF CONTENTS	Date:	5/22/15

CHAPTER 8 - (NO LONGER IN USE)

(previously Telecommunications) *Contact Help Desk for all telecommunications service requests

(k	4
CHAPTER 9 - PURCHASING Blanket Purchase Orders	09.01
Purchasing, Price Quotes Requirement	09.03
Advertised Bidding, Procedure	09.04*
Acquisition of Capital Equipment and Furnishings (Fixed Assets)	09.08
Purchasing of Goods or Services	09.09
Contracts Administration, Purchasing Department	09.10
Purchasing of Goods and Services, Conflict of Interest	09.11
Emergency Purchases and Contracts	09.12*
Memorandum of Return Procedure	09.13
Purchasing Department's Operating Steps for the Procurement of Goods and Services	09.14
Emergency Credit Card Usage	09.15*
Procurement Card Use – Policy and Procedure	09.16*
CHAPTER 10 - RECEIVING AND DISTRIBUTION Receiving and Delivery of Purchased Goods, Receiving & Distribution Department	10.01
Equipment & Furnishings, Request for Disposal	10.02
Disposing of Surplus Property	10.03
Stationery Supply Requisition	10.04
CHAPTER 11 - PRINTING Requisition of College Printing Services	11.01
CHAPTER 12 - MAIL General Use of College Mail Services	12.01
CHAPTER 13 - DEPARTMENT OF PUBLIC SAFETY Emergency Evacuation	13.01
Employee Work Related Accidents, Injuries or Illnesses, Reporting Requirements	13.02
Handling Lost and Found Non-College Property	13.03
Campus Key Orders and Control	13.04
Employee Complaints on Chemical Use in the Workplace and Indoor Air Quality	13.05
Emergency ResponsePanic Button/Telephone Stations	13.06*
Security/Safety Complaints Emergency/Non-Emergency	13.07

COUNTY COLLEGE OF MORRIS Business and Finance Division Policies and Procedures Manual

Subject:		Page:	004
	TABLE OF CONTENTS	Date:	5/22/15

Students/Visitors Injury or Illness Reporting Requirements	13.08
Disaster Preparedness – Biological and Chemical Exposure	13.09
Emergency Evacuation (Headquarters Plaza Campus) – POLICY DELETED	13.10*
Insurance Reporting for Damage to College Property	13.11
Access to College Buildings and Facilities When Closed	13.12
Smoking Policy	13.13
Essential Employee Credentialing/Verification Cards	13.14
CHAPTER 14 - PLANT AND MAINTENANCE School Closing or Delayed Opening	14.01
Work Order Request	14.02
Vehicle Fueling and Bulk Receiving – Standard Operating Procedure	14.03
Recycling	14.05
Maintenance of College Vehicles	14.06
Use of College Owned Vehicles	14.07
Good Housekeeping Practices at Maintenance Yards – Standard Operating Procedure	14.08*
Vehicle Maintenance at Maintenance Yards – Standard Operating Procedure	14.09*
Stormwater Pollution Prevention Plan	14.10*
Refuse Container and Dumpster Maintenance	14.11*
Vegetative Waste – Standard Operating Procedure	14.12*
CHAPTER 15 - SYSTEMS AND MAINTENANCE Electrical Service Failure, Emergency Procedure Water Service Failure, Emergency Procedure	15.01 15.02*
Trutor Service Failure, Emergency Freeduce	15.02
CHAPTER 16 - CUSTODIAL/GROUNDS MAINTENANCE Snow Removal	16.01
CHAPTER 17 - FACILITIES PLANNING AND MANAGEMENT Alterations, Renovations and Changes to Use of Existing Facilities, Approval Procedures	17.01
Insurance Coverage for Special Events and Facilities Usage by Outside Clients	17.03
CHAPTER 18 - CAMPUS STORE	
Merchandise Receiving, Campus Store Operation	18.01
Customer Refund, Campus Store Operation	18.02
Special Order for Books, Campus Store	18.03

COUNTY COLLEGE OF MORRIS Business and Finance Division Policies and Procedures Manual

Subject:		Page:	005
	TABLE OF CONTENTS	Date:	5/22/15

Estimating for Textbook Purchases, Campus Store Operation	18.04
Textbook Adoption Procedure, Campus Store	18.05
Graduation Regalia (Caps, Gowns, etc.)	18.06
Campus Store, Cash Register Operation—General Procedure	18.07*
Campus Store, Cash Register OperationSales, Receipts, Discounts, Refunds	18.08*
Safekeeping of Cash-on-Hand, Campus Store	18.09*
Purchase Order and Payment Procedure, Campus Store	18.10*
Campus Store Daily Buyback	18.12*
CHAPTER 19 - HUMAN RESOURCES *POLICY DELETED (Refer to Spider/ Human Resources)	19.01
CHAPTER 20 - FOOD SERVICES Food Service Catering for Special Functions	20.01

^{*} This procedure is not for college-wide distribution.