

SAN JUAN COLLEGE BUSINESS SERVICES PROCEDURES

TOPIC: ACCOUNT MONITORING Related to Board Policy: 802

General

Departments should verify and reconcile the data in their accounts per the Monthly Budget Report transmitted to their Fiscal Monitor. As a rule departments should retain copies of source documents, including payroll reports and deposit slips affecting their accounts for the purpose of reconciling to central accounting system reports. Errors in the central accounting system reports should be reported immediately to the Business Office for correction.

Payroll

Fiscal Monitors or authorized departmental signers must verify that salary and benefit charges are reasonable and hours claimed were worked.

Part-Time Faculty

Part-time faculty salaries for teaching credit classes are budgeted in a pool. Each pay period these salary costs will be charged to the appropriate departmental account (i.e., "1" accounts between 1-1012 and 1-1074, 1-1077, 1-1078 and 1-1088), and monthly an equal and offsetting budget transfer will be made from the pool of part-time faculty budgeted funds to offset these costs in departmental account(s).

Student Workers

A. Student worker hours are budgeted, not wages.

1. Each year the accounts' Fiscal Monitor will be notified of the maximum number of student hours for their department(s) for the time period July 1st and June 30th. Monthly the Fiscal Monitor will receive a report of hours worked by students charged to your account for the month and since July 1st. The Fiscal Monitor must not let total number of student hours budgeted be exceeded. If you did not receive a student hours sheet and thought you were to have such student hours in your departmental budget, please contact the Assistant Vice President for Business Affairs (Ext. 3251).
2. First preference in hiring will continue to be given to students with unmet financial need.
3. Whether the student hours are funded from federal, state work study or institutional funds is not a fiscal monitors concern.
4. The student worker(s) must, however, be registered for at least 6 hours and have completed both a Student Information Sheet and Financial Assistance Form prior to being added to the payroll or working any hours, or 3 hours for the summer session.
5. If your department is authorized to hire and pay wages on an hourly basis to other than students, (per the College's most current fiscal year wage schedule to temporary employees) those funds are included in your departmental budget under the category "Hourly & Other Salary Needs" of the attached spreadsheet.
6. If no hourly worker funds are budgeted in either category for your department, you are not permitted to hire or offer work to students or non-students. Exceptions may be made to cover for normal staff turnover, however, please discuss such needs with the appropriate Vice President.

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Supplies and Services

Purchase Orders must be prepared for all supplies and services, and receipt of goods or services verified on invoices received prior to payment.

Travel

Deans/Directors must approve all travel requests in advance and verify that subsequent reimbursement claims are properly documented and reasonable. Emergency conditions may require after-the-fact approval by a Vice President and/or the President.

Equipment

Deans/Directors must prepare a Purchase Order for all equipment purchases prior to placement of the order and acknowledge delivery of ordered items timely for payment.

Distribution of Central Accounting System Reports

Monthly Budget Reports are distributed by the tenth of the month to the department Fiscal Monitor with account responsibility. The Fiscal Monitor is responsible for timely review of all report charges and outstanding Purchase Orders for accuracy and must notify the Purchasing Department of any discrepancies or to cancel or reduce a Partial Purchase Order.