

## OPPM 6000 – Administrative Services

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**SKAGIT VALLEY COLLEGE  
POLICY/PROCEDURE  
FOR  
FISCAL OPERATIONS**

<b>Section: 6000</b>	<b>Initial Date of Approval: 9/18/07 Revision Date(s): 6/14/10</b>
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**PURPOSE**

To identify the delegation of fiscal authority for the college and establish procedures for the preparation and review of the budget

**REFERENCES**

EF-1 Board of Trustees Policy (Fiscal Health & Safety)  
RCW28B.50 (Community College Act)  
RCW43.88 (Budget and Accounting Act)  
RCW43.19 (Purchasing Act)  
State Board for Community and Technical Colleges Education Policy and Procedures Manual (section 5.00; separately published as "Fiscal Affairs Manual")  
Washington Administrative Code (WAC) as applicable  
Office of Financial Management (OFM) regulations  
Accreditation Standard 2

**POLICY**

The policy of the college is to establish and maintain a fiscal affairs operation, consisting of a Vice President of Administrative Services, Controller, and other staff as appropriate to fiscal operations. All fiscal affairs are managed consistent with RCW28B.50 (Community College Act), RCW43.88 (Budget and Accounting Act), RCW43.19 (Purchasing Act), State Board for Community and Technical Colleges Education Policy and Procedures Manual (section 5.00; separately published as "Fiscal Affairs Manual") Washington Administrative Code (WAC) as applicable, Office of Financial Management (OFM) regulations and the "State Administrative and Accounting Manual.

The fiscal year of the college shall conform to the fiscal year of the State of Washington beginning July 1<sup>st</sup> and ending June 30<sup>th</sup>.

## **PROCEDURE**

### **6000.05 Budget Preparation**

The college will prepare and administer annual budgets as required by law. Such budgets include general fund, associated students and other local funds. It is the responsibility of the Vice President of Administrative Services to develop, review and monitor annual budgets and initiate necessary amendments.

The annual budget is developed over a period of six months. Requests for annual budget information are sent to budget managers through the Vice President of Administrative Services by the first week in February for the ensuing fiscal year. These requests are reviewed by the President's Cabinet. The President's Cabinet makes recommendations concerning staffing, FTE projections and the general allocation of resources.

The Vice President of Administrative Services prepares the recommended budget and provides budget forums on the Mount Vernon and Whidbey Campuses to discuss budget priorities. A work session is also held with the Board of Trustees to consider the proposed budget. The final recommended budget is prepared by the Vice President of Administrative Services prior to the June Board of Trustees meeting, at which time the budget is recommended for adoption.

The college capital budget request is prepared according to instructions issued by the State Board for Community and Technical colleges. While the timing of budget preparation varies from that of the operating budget, and can change from year to year based upon the budget instructions, the processes used to develop the request are similar to preparation of the operating budget.

Specific information or associated students budget procedures are covered in Article VI of the ASSVC Financial Code.

### **6000.15 Budget Review**

The Skagit Valley College Board of Trustees assures fiscal health and stability of the college. In order for the Board of Trustees to assess the financial health of the college on an ongoing basis, administration will provide the following to the Board at its regularly scheduled board meetings:

- a. A monthly report recording the College's Year-to- Date (YTD) revenues and expenses for the current fiscal year and comparison YTD amounts for the prior fiscal year.

It is anticipated that in most cases, the month ending reports will be available for the following month's regularly scheduled board meeting. If such is not to be available, the Board will be apprised of such and the reports will be presented at the following scheduled Board meeting.

- b. A final annual report of fiscal-year Revenues and Expenditures will be provided to the Board of Trustees. This report will also show comparisons to the board approved operating budget.

Results of annual state audit will be provided to the Board as soon as available.

<b>Administrative Responsibility:</b> Vice President, Administrative Services
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**SKAGIT VALLEY COLLEGE  
POLICY/PROCEDURE  
FOR  
ACCOUNTING POLICY & PROCEDURES**

<b>Section: 6000</b>	<b>Initial Date of Approval: 9/18/07</b>
<b>Subsection: 6100</b>	<b>Revision Date(s): 6/14/10, 5/11/15</b>

**PURPOSE**

To establish the responsibility and requirements of the College to account for revenues received.

**REFERENCES**

State Board for Community and Technical College's Fiscal Affairs Manual, Sections 40.50 (Receipts/revenue), 40.10.(Current assets)  
RCW 28B.50.320 (Fees and other income--Deposits--Disbursements)  
RCW 39.58 (Public funds--Deposits and investments)  
RCW 42.26 (Agency vendor payment revolving fund—Petty cash accounts)  
State Administrative & Accounting Manual (SAAM), issued by OFM, 85.20, 85.50, & 85.54  
SAAM, Chapter 20, Internal Controls  
Accreditation Standard 2.F: Financial Resources

**POLICY**

The policy of the college is to receipt and record all revenue officially received by the college in accordance with general accepted accounting practices and sound principles of internal control.

**PROCEDURE**

**6100.05 Revenue Accounting**

Revenues are cash receipts and receivables such as tuition, sale of goods, rendering of a service, and interest earned on investments. Cash receipts and receivables are recorded in the applicable funds when the revenues are recognized.

**6100.10 Cash Receipts**

Cash receipts are any cash items, e.g. cash, check, money order, or credit card payments, received by the college for any intended purpose. The college records all cash received on pre-numbered cash receipts forms which document the date, amount, mode of payment (cash, check, credit card), and identification of the preparer.

Collections of cash made at the Cashier's Office are receipted through an automated cashiering system. Collections in the field are documented by issuance of an official Skagit Valley College

pre-numbered receipt. Each pre-numbered receipt must be accounted for. Cash is counted daily and reconciled to cash receipt records reflecting the day's transactions and deposits made.

In handling receipts as authorized above, the following internal control principles are adhered to:

- a. Recording of receipts – cash collections are recorded daily
- b. Separation of duties – only one employee shall be assigned to each change fund and shall be responsible for cash collections and receipts in that change fund.
- c. Complementation of duties – financial duties are checked by another employee.
- d. Auditing – periodic verification of transactions are conducted by persons not involved with the functions of receiving or depositing cash

### **6100.20 Change Fund & Petty Cash Fund**

The College maintains two types of cash accounts within the petty cash regulations. These consist of Change Funds and Petty Cash Accounts. The college adheres to petty cash regulations as prescribed in RCW 42.26 and its procedures are in accordance with OFM's prescribed regulations and procedures. The Business Office maintains on file a letter designating the individual assigned as custodian for the account and the amount of the change or petty cash account. Change funds are used solely for making change in across-the-counter cash transactions. Change funds are not used for cashing personal and/or payroll checks. All change funds are physically secured in safe or other locked location.

Petty cash accounts are used to make payments when issuing a check is not practical or timely. Petty cash must be physically secured in a safe, vault, or other locked locations. The use of the petty cash account shall be restricted to miscellaneous petty or emergency expenditures. The items purchased cannot be expediently paid through regular payment procedures. Petty cash may be used for payment of postage due, minor miscellaneous materials and supplies, and other authorized uses of petty cash found in SAAM 85.50.60b. Petty cash is not used for cashing personal and/or payroll checks.

All disbursements from petty cash accounts are to be documented and supported by receipts or vouchers bearing the signature of the payee. The document must include the date, name of payee, purpose of disbursements, amount paid, and signature of the person authorizing disbursement and the proper account to be charged. The total cash on hand, plus the amount of the expenditures according to the documentation is to equal the authorized balance of the petty cash account. Petty cash accounts are to be reconciled at least monthly.

To replenish a petty cash account for disbursements made, a Purchase Requisition is to be prepared. All documents substantiating the reimbursement are to be attached. Petty cash accounts are to be reimbursed monthly, unless the reimbursable amount is less than \$100. If the reimbursable amount is less than \$100, replenishment shall be made the following month.

The Vice President – Administrative Service has the authority to abolish cash accounts. When the need for the account no longer exists and the cash fund is to be reduced or abolished, reconciliation should be performed and the money returned to the fund from which it was advanced.

### **6100.25 Deposit of College Funds**

All cash receipts are deposited at the college's local bank account within 24 hours of receipt, unless total cash receipts on hand are less than \$500. If total cash receipts are less than \$500,

the college is not required to deposit within 24 hours; at a minimum the college makes a weekly deposit. Deposits are controlled and documented by the use of bank deposit slips. On a daily basis, cash collected is counted and reconciled with cash receipt records and local account deposit slips. Any differences between the deposits and records of receipts are investigated and resolved immediately.

### **6100.30 Accounts Receivable Collections**

Past due receivables are followed up promptly by the college. Most students are dropped from classes for nonpayment of tuition by the due date for the quarter. However, we do incur receivables for students that sign Tuition Payment Plans, or make other special arrangements, that are unpaid after the tuition due date.

The Registration Office obtains an Unpaid list for the quarter after the tuition due date. A block is immediately placed on the student's account so the student is unable to obtain transcripts or further register for classes. The students are contacted by mail three times to make payment and they are notified that the debt may be assigned to a collection agency if the debt is not paid. If the account is still in unpaid status after the three letters are sent, the account is turned over to the Business Office for collections. The account is then forwarded to a private collection agency.

Upon notice of NSF Checks by the bank, a block is immediately placed on the student's account. An NSF handling fee is then charged to the student account and the account is then turned over to a letter writing service to pursue collection.

Receivables are determined to be uncollectible after two years and are then written off. The Accounts Receivable accountant determines accounts that are uncollectible and forwards those to the Controller for approval. The receivables are then written off the accounting system.

<b>Administrative Responsibility:</b> Vice President, Administrative Services
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**SKAGIT VALLEY COLLEGE  
POLICY/PROCEDURE  
FOR  
DISBURSEMENT & EXPENDITURES**

<b>Section: 6200</b>	<b>Initial Date of Approval: 9/18/07</b> <b>Revision Date(s): 6/14/10</b>
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**PURPOSE**

To identify the responsibility and requirements of the college for disbursement and expenditures of college funds.

**REFERENCES**

RCW 28B.50.320 (Fees and other income—Deposits—Disbursements)  
Financial Accounting Manual (FAM), issued by State Board for Community and Technical Colleges (SBCTC), section 40.60 (Expenditures)  
Article VII of the Associated Students Financial Code

**POLICY**

The policy of the college is to make all payments for expenditures, refunds, fund transfers, loans, scholarships, and payroll by check from local funds, or drawn against state treasury funds, consistent with accepted fundamentals of internal control.

Likewise, local checks are signed by the College President and such other person as designated by the Board of Trustees as provided by RCW 28B.50.320. The college will make payments based upon documented support forms.

**PROCEDURE**

**6200.05 Procedures on Expenditures**

Requests for expenditures for goods and services, equipment and supplies are made to the Business Office through the use of purchase requisitions (see also, Purchasing Procedures Policy).

All source documents must be intact for payment to be made. Source documents include the authorization for purchase (Purchase Requisition, Travel Expense Voucher, etc), the invoice or other billing document (registration form, subscription form, receipts, etc) and proof of receipt of goods or services.

Prior to payment, the College must also audit the accounts payable documents as follows:

- a. Verify quantities on the invoice match the payment/purchasing document and the receiving document.
- b. Verify unit price on invoice agrees with that indicated on the purchase documents.
- c. Verify extensions and footings are correct.
- d. Verify discounts are taken where appropriate
- e. Verify correct account codes
- f. Verify payment authorization from budget manager.

### **6200.10 Procedures for Cash Disbursements**

All payments made by the college are to be based upon documented support forms such as: cash receipts journal summary, payroll worksheets, purchase order, voucher distribution, invoice voucher, and travel voucher. An invoice voucher is used to substantiate payment to a vendor in the space provided. A voucher distribution is used to record the account distribution when a purchase order is not involved. A travel expense voucher is used to substantiate payment to travel expenses to employees (see, Travel).

It is the responsibility of the Vice President – Administrative Services to employ the following internal control procedures relative to cash disbursement:

- a. Ensure timely payment of valid liabilities in accordance with the most favorable terms of the billing document.
- b. Separation of employee duties with regard to (a) initiation of orders, (b) approval of voucher, (c) preparation of checks, (d) mailing of checks, (e) recording of disbursements.
- c. Clearly defined responsibility of disbursement
- d. Cash disbursement properly and satisfactorily verified.
- e. Local checks are signed by the College President and such other person as designated by the Board of Trustees as provided by RCW 28B.50.320.

**Administrative Responsibility:** Vice-President, Administrative Services



**SKAGIT VALLEY COLLEGE  
POLICY/PROCEDURE  
FOR  
PURCHASING & EQUIPMENT INVENTORY**

<b>Section: 6000</b>	<b>Initial Date of Approval: 9/18/07</b>
<b>Subsection: 6300</b>	<b>Revision Date(s): Sept 2008 (6300.10); 6/14/10; 10/10/11; 6/10/15</b>

**PURPOSE**

To ensure compliance with laws and regulations regarding purchasing and provide control and accountability over state property.

**REFERENCES**

RCW 43.19 (Department of Enterprise Services)  
RCW 28B.10.029 (Property purchase and disposition)  
State Administrative & Accounting Manual (SAAM), Issued by Office of Financial Management (OFM), 35.10 (Inventories)  
Fiscal Affairs Manual, issued by State Board for Community and Technical Colleges (SBCTC), Sections 40.10.50 (Inventories) & 40.60.10 (Purchasing)

**POLICY**

It is the policy of Skagit Valley College to comply with State of Washington purchasing laws and regulations and to acquire and maintain control over state property (equipment) in accordance with RCW 43.19, OFM, and SBCTC guidelines.

**PROCEDURE**

Goods, materials, supplies, or equipment may be purchased from any of the following sources: selected vendors (on the basis of quality, service, and price), direct purchases from Department of Enterprise Services (DES), state contracts, other state agencies, or formal bid process.

**6300.10 Purchasing Goods and Services**

The following purchasing requirements apply to general goods and services. Different rules apply to direct purchases from DES, Department of Information Services (DIS), Cooperative Purchasing Agreements, and OFM personal and client services contracts.

The College follows the Department of Enterprise Services (DES) guidelines and

purchasing limits. Depending on the dollar amount of the purchase, one of the following competitive purchasing methods for goods and services must be used. Refer to the DES website and RCW 28B.10.029 to determine the dollar limits applicable to each process.

- a. For purchases under a specified amount, colleges have authority to buy without competitive quotes.
- b. Request for Quotes. We are required to solicit a minimum of three competitive quotations. The quotes may be obtained by telephone, writing, or fax.
- c. Competitive Sealed Bids. Purchases in excess of an amount identified by DES are made under a formal sealed bid procedure in accordance with the rules and regulations of DES.

The Federal Office of Management and Budget (OMB) established new federal procurement requirements for purchases with federal funds under 2 CFR 200. Our institution has elected to accept the one year grace period for implementing the new standards until July 1, 2016. Until then, the College will continue to follow the established federal procurement policies, which are in compliance with OMB Circular A-110.

RCW 39.26 grants exceptions to the competitive process for purchases from state contracts, emergency purchases, single source of supply, insurance and bonds, purchases for resale by institutions of higher education, and other specific situations. Skagit Valley College employees shall follow these procedures for purchases:

- a. A purchase requisition (PR) is created at the department level and used to request that a purchase be made.
- b. All PRs must have an account code and signature from the budget authority for the account being charged.
- c. PRs are then forwarded to the Business Office.
- d. Upon receipt of the goods, a receiving report is signed, dated, and returned to the Business Office with invoice and/or packing slip attached.
- e. Any discrepancy between the goods ordered and received is reported to the Business Office. Discrepancies shall be resolved between the receiving department, ordering department, and vendor as necessary.

Purchase requisition forms may be obtained from the Business Office.

### **6300.15 Fiscal Year End Purchasing**

Goods and services must be received by June 30 to be included as expenditures in the current fiscal year. Therefore, *all* requests for purchases must be turned in to the Business Office no later than May 1st. Any requests for purchases made after May 1st will be reviewed and authorized by the Vice President of Administrative Services.

Goods and/or services received after June 30 will be charged to the following year's budget.

These year-end purchasing deadlines exclude federal grants operating on a fiscal year other than the state fiscal year of July 1 through June 30.

### **6300.25 Equipment Inventory**

Upon the receipt of equipment, a state property tag number is issued by the Business Office for affixing on the item. However, a state tag will be assigned, but not affixed, if it is impractical or impossible to mark according to OFM Standards – see SAAM 30.30.30. An item is defined as equipment if it meets one or more of the following criteria:

- a. First cost value of \$5,000 or more and life expectancy of one year or more.
- b. Does not change its form with use, i.e. non-consumable
- c. Is of a “small and attractive” nature, as defined by OFM, making formal accountability practical (e.g. computer, laptops, televisions). Equipment details are included in the State Equipment Register (SARS). This includes item description, source of purchase, department holding custody, cost, and location.

Any change of location shall be reported to the Business Office for purposes of record correction. Inventory Transfer forms are located on the SVC Intranet at <http://portal.skagit.edu/businessoffice/default.aspx>. All transfers must be signed by both the department that originally had the equipment and the department receiving the equipment.

Disposals or any Equipment Removal shall be documented on Equipment Removal From Inventory Forms found on the SVC Intranet at [http://intra.skagit.edu/files.asp\\_Q\\_pagenumber\\_E\\_892](http://intra.skagit.edu/files.asp_Q_pagenumber_E_892). All disposals shall be verified by two witnesses.

Loss, theft, damage, or any occurrence rendering property unusable is reported to the Business Office for removal in inventory records).

An actual Physical Inventory of SVC equipment shall be completed at least every two years.

State Property not currently in use shall be stored in areas where access is limited to authorized personnel only.

<b>Administrative Responsibility:</b> Vice President, Administrative Services
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**SKAGIT VALLEY COLLEGE  
POLICY/PROCEDURE  
FOR  
TRAVEL**

<b>Section: 6000</b>	<b>Initial Date of Approval: 9/18/07</b>
<b>Subsection: 6400</b>	<b>Revision Date(s): 6/14/10; 5/11/15</b>

**PURPOSE**

To ensure compliance with laws and regulations regarding travel for official college business

**REFERENCES**

RCW 43.03 (Salaries and expenses)  
State Administrative & Accounting Manual, issued by OFM, Chapter 10 (Travel), Chapter 70.10 (Coffee and Light Refreshments), Chapter 70.15 (Meals with Meetings)

**POLICY**

Travel on official state business shall be in accordance with Office of Financial Management (OFM) policies and procedures related to Travel. OFM policies and procedures may be reviewed at <http://www.ofm.wa.gov/policy/10.htm>

**PROCEDURE**

In accordance with state regulations, **an employee (\*)** may be reimbursed expenses incurred while in travel status on official state business. The following internal control procedures are adhered to for travel reimbursements:

(\*) Any additional costs incurred for a non-employee (spouse, friend, etc) accompanying an SVC employee on official state business will NOT be paid by the college. These additional costs are the responsibility of the traveler.

**6400.05 Prior Authorization**

Employees must receive prior authorization for all out-of-state travel. The President must approve all out-of-state travel requests prior to any travel arrangements being made.

Exceptions to maximum allowable per diem rates must also be authorized in advance of travel arrangements being made. Explanations for exceptions must be turned into the Business Office for prior approval.

### **6400.10 Travel Advance**

Employees may receive travel expense advances to defray some costs. Travel advances are prohibited for mileage reimbursement and the purchase of commercial airfare. Budget managers are responsible for authorizing travel advances charged to their account.

On or before the tenth day following the month in which such advance was furnished, the employee shall submit to the Business Office a fully itemized and approved Travel Expense Voucher. Based on the authorized Travel Expense Voucher, the employee will be reimbursed for expenses incurred in excess of the travel advance.

It is the responsibility of the Traveler to return any unexpended portion of such advance to SVC when they return from travel status. When an employee defaults in accounting for or repaying an advance, the full unpaid amount shall become immediately due and payable with interest of ten percent per annum from date of default until paid.

### **6400.15 Registration**

When an event registration fee is required, the options for payment are:

- a. Complete a Purchase Requisition with authorizing signatures and submit to Accounts payable for payment.
- b. Employee pays his/her own registration costs and submits for reimbursement on Travel Expense Voucher. Submit the original receipt with the travel expense voucher for reimbursement.
- c. Apply for a travel advance for the registration fee.

### **6400.20 Airfare**

The use of the State Charge Card system is **mandatory** for the purchase of air travel arrangements. An employee may not purchase airfare from personal financial resources.

Employees make air travel arrangement through any travel provider including internet providers, a state contracted provider, or make arrangements directly through an airline. Online providers are allowed for airfare only.

SVC is to obtain airfare in the most cost effective and efficient manner. **3 quotes** must be submitted with the airfare purchase to document that the most cost effective and efficient fare was purchased. Written justification may also need to be submitted.

The following procedures shall be followed to make airfare reservations:

- a. Research airfare provider rates.
- b. Obtain 3 quotes.

- c. Initiate a Purchase Requisition (PR) including: vendor, dates of flight, and destination, name of traveler, price of ticket, budget to be charged and obtain required authorizing signature. Include the 3 quotes with the PR.
- d. Flight is then booked on state credit card.
- e. Submit authorized PR and quotes with your Visa reconciliation, if charged on departmental purchasing card.
- f. Submit authorized PR and quotes to the Business Office if booked through state contracted vendor.
- g. Employees may claim airline mileage consistent with opinions issued by the WA State Ethics Board.

### **6400.25 Lodging Reservations & Payment**

The following options are available for lodging payments and/or reimbursements:

- a. Make own lodging reservations using personal credit card or state-issued corporate card. Submit the original receipt with the travel expense voucher for reimbursement.
- b. Reservation and payment of lodging may also be made using an SVC VISA business travel card upon request to the Business Office. An authorized Purchase Requisition must be submitted with this request. Original receipt must also be submitted to the Business Office upon return to the college for support of the credit card payment.

Lodging expenses may not exceed the maximum allowable lodging rates (per diem). For maximum allowable lodging rates, please visit to the following website.  
<http://www.ofm.wa.gov/policy/10.90.htm>. Per diem rates are also posted on the college's Portal at <https://portal.skagit.edu/businessoffice/default.aspx>

OFM does allow exceptions to the maximum allowable lodging rates in certain situations. These situations may be reviewed in the OFM Travel Policy at <http://www.ofm.wa.gov/policy/10.30.htm>. The Business Office must approve any exceptions to the maximum rate in *ADVANCE* of any travel arrangements being made. When any exception to the maximum allowable lodging rate is used, OFM requires the traveler to provide an explanation describing why an exception was necessary. Also, the traveler is required to provide documentation to support his/her explanation.

### **6400.30 Meals**

An employee may be reimbursed for meal expenses if the Three Hour Rule is met – see 6400.35 below. Reimbursement for meal expenses is on a per diem basis. Per diem rates may be found at <http://www.ofm.wa.gov/policy/10.90.htm>. Per diem rates are also posted on the college's Portal at <https://portal.skagit.edu/businessoffice/default.aspx>

Reimbursement for meals will not be authorized when a traveler does not incur expenses for meals because they are furnished.

According to OFM, travelers must be in travel status during the entire agency-defined meal

period(s) in order to qualify to collect meal payments for meal(s). The traveler may not stop for a meal just to meet the three-hour rule. Our agency-defined meal periods are as follows:

Breakfast	6am – 8am
Lunch	12pm – 2pm
Dinner	5pm – 7pm

### **Non-Travel Related Meals**

The college may serve coffee and light refreshments, or meals, for certain business meetings regardless of travel status. The business office approves requests for these meals in **ADVANCE** of the meeting and/or purchase of food items. The form for requests is available at <http://portal.skagit.edu/businessoffice/default.aspx>. The business office determines whether the request for coffee and light refreshments, or meal served with a meeting, is in compliance with SAAM 70.10 and 70.15 before approvals are made.

### **6400.35 Three Hour Rule**

If the trip does not involve an overnight stay, meals may only be reimbursed if the normal work schedule of the traveler is extended by at least three hours. The three hours may consist of hours occurring before, after, or a combination of both before and after the regularly scheduled working hours for the day.

### **6400.40 Rental Car**

The state has a mandatory-use contract which ensures a government rate and insurance. Please contact the Purchasing Manager in the Business Office to identify the state contract vendor. An authorized Purchase Requisition must be generated listing the daily rate multiplied by the number of days to be used. Car rental reservations may be made through the state contracted travel agent or the Business Office will handle. If the destination is not accommodated by the State Contract, the rental car company of choice may be used. Upon return, the original rental car receipt is submitted with the travel expense voucher.

### **6400.45 Travel Expense Voucher**

Reimbursement of travel expenses is achieved through the completion of a Travel Expense Voucher. This voucher may be found on the SVC intranet under "Travel Forms and Info". Forms must be printed out for authorizing original signatures. The following information must be included in the preparation of a Travel Expense Voucher:

- a. Name of claimant
- b. Social Security Number of claimant
- c. Month/year of travel
- d. Official station/residence
- e. Departure and return time and date.
- f. Purpose of trip
- g. Mileage if use of privately owned vehicle
- h. Original, detailed receipts for parking, lodging, and other miscellaneous expenses in excess of \$50.
- i. Signatures of traveler, supervisor and budget manager.

The original Travel Expense Voucher is submitted to the Business Office for payments.

### **6400.50 Travel Rates**

Lodging, Meals, and Private Vehicle Mileage Rates for the Continental USA may be found at <http://www.ofm.wa.gov/policy/10.90.htm>

For locations outside of Washington State, refer to [http://www.gsa.gov/Portal/gsa/ep/contentView.do?contentId=17943&contentType=GSA\\_BASIC](http://www.gsa.gov/Portal/gsa/ep/contentView.do?contentId=17943&contentType=GSA_BASIC)  
Per diem allowances for foreign locations, Alaska, and Hawaii are revised monthly and can be accessed on the internet at the following address: <http://www.state.gov/m/a/als/prdm/>

**Administrative Responsibility:** Vice President, Administrative Services



**SKAGIT VALLEY COLLEGE  
POLICY/PROCEDURE  
FOR  
INSURANCE**

<b>Section: 6000</b>	<b>Initial Date of Approval: 9/18/07</b>
<b>Subsection: 6500</b>	<b>Revision Date(s): 5/11/15</b>

**PURPOSE**

To identify insurance coverage held by the college

**REFERENCES**

RCW 28B.10.842, Actions against regents, trustees, officers, employees, or agents of institutions of higher education

RCW 4.92.130, Tortious conduct of state

OFM Policy 12.40, Insurance Coverage and Related Requirements

**POLICY**

Skagit Valley College is self-insured in accordance with state policy.

Protection against fire loss is in the form of contingency funds and/or legislative appropriation for replacement of lost or damaged property. For buildings with unsatisfied debt, fire insurance is purchased through the State of Washington.

College trustees, officers, employees and other agents (including students who are acting as agents of the institution) have liability protection when acting in good faith within the scope of their duties. Legal defense is provided by the Attorney General. Judgments rendered against the state are paid from the Tort Claims Revolving Fund.

Fidelity (faithful performance) insurance is carried by the State of Washington on each employee. The treasurer to the Board of Trustees is also covered by the state Fidelity Policy.

**PROCEDURE**

**6500.05 Claims**

Claims against the college are handled through the Vice President of Administrative Services and shall be reported immediately. The Vice President of Administrative Services will work with Department of Risk Management to submit claims.

Since no vehicle insurance is carried, the following procedure exists for resolving vehicle accident claims:

1. Any accidental loss to a state vehicle is reported to the Vehicle Tort Claims Unit. This is submitted within two days of the accident on State Accident Form SF 137.
2. Fully describe the damages to the state vehicle when completing the accident report.

3. All motor pool vehicles contain accident forms in the glove box.
4. Submit at least two estimates of repair costs.

#### **6500.10 State Employee Drivers – Privately Owned Vehicles (POVs)**

State employees authorized to drive POVs used for official state business are required to comply with the State of Washington mandatory liability insurance requirements. A driver of a POV involved in an accident while on official state business is covered by his/her personal insurance policy. This insurance policy is considered “primary” for payment of all losses/recoveries arising from an accident while driving a POV. The Washington Self-Insurance Liability Program will act as an “excess policy” in the event limits of the private insurance policy are exhausted. Under certain circumstances, the state may assist in the defense and settlement of claims, including possible lawsuit defense, if warranted.

#### **6500.20 Student or Volunteer Drivers – State Vehicles and Privately Owned Vehicles (POVs)**

Students and/or volunteers must receive prior authorization from the Vice President of Administrative Services to use state vehicles and POVs for official state business.

<b>Administrative Responsibility:</b> Vice President, Administrative Services
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**SKAGIT VALLEY COLLEGE  
POLICY/PROCEDURE  
FOR  
BOOKSTORE**

<b>Section: 6000</b>	<b>Initial Date of Approval: 9/18/07</b>
<b>Subsection: 6600</b>	<b>Revision Date(s): 6/14/10; 5/11/15</b>

**PURPOSE**

To identify the delegation of authority for the operation of a college bookstore

**REFERENCES**

RCW 28B.50.140 (5)

RCW 28B.10.590

Higher Education Opportunity Grant (HEOA Sec 112) (effective 7/1/2010)

**POLICY**

The purpose of the SVC Bookstore as authorized by state law (RCW 28B.50.140 (5)) is to provide textbooks, course materials and supplies to support instructional programs at the college.

**PROCEDURE**

The bookstore provides textbooks and supplies and merchandise consistent with college retail stores at the time needed in the quantities requested at prices fair and consistent with good business practices. Products available in the college bookstore are sold with a profit margin designed to support self-sufficiency, provide for future capital improvements, and meet goals as determined by SVC administration. As a general rule, textbook prices follow industry standards and state college bookstore averages.

**6600.05 Course Materials**

The SVC course materials requisition process is designed to support compliance with RCW 28B.10590 and HEOA Sec 112. Faculty and instructional departments are expected to submit requisitions according to the schedule established by the bookstore in conjunction with the instructional departments. As stipulated by HEOA Sec 112, the bookstore will make textbook information available to students as close to the start of registration as reasonably possible. Custom course materials and materials with limited return rights require advance departmental approval prior to orders being placed by the bookstore.

## **6600.20 Miscellaneous**

All on campus retail sales for student course materials and supplies are to be processed through the bookstore rather than through academic departments.

When feasible, a reasonable amount will be held in cash reserve for the bookstore at the end of each fiscal year. The cash reserve is intended as emergency funds, monies to cover the purchase of new bookstore equipment purchase, technology system upgrades and facility improvements. Any monies in excess of the cash reserve will be directed to the college.

**Administrative Responsibility:** Vice President, Administrative Services

**SKAGIT VALLEY COLLEGE  
POLICY/PROCEDURE  
FOR  
THEFT OF PUBLIC FUNDS OR PROPERTY**

<b>Section: 6700</b>	<b>Initial Date of Approval: 9/18/07</b> <b>Revision Date(s):</b>
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**PURPOSE**

To identify a process for dealing with suspected theft of public funds or property.

**REFERENCES**

RCW 43.09.185  
State Administrative & Accounting Manual, issued by OFM, Chapter 20.30

**POLICY**

In the event of a suspected loss of public funds or property, SVC will follow required procedures in order to:

- Minimize loss,
- Ensure that incorrect personnel actions are not taken,
- Comply with RCW 43.09.185 and report losses to the Office of State Auditor (SAO).

**PROCEDURE**

Notification is given to the Vice President – Administrative Services of suspected loss of public funds or property. The Assistant Attorney General (AAG) shall also be consulted on incidents involving the loss of public funds or property, when the nature or facts of the incident warrant legal advice. The suspected loss will be reported to SAO, Department of General Administration, Division of Risk Management, and local or state law enforcement officials if need be by the Vice President – Administrative Services or his designee.

<b>Administrative Responsibility:</b> Vice-President, Administrative Services
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**SKAGIT VALLEY COLLEGE  
POLICY/PROCEDURE  
FOR  
CELL PHONE/SMART DEVICE SERVICE PLAN ALLOWANCE**

<b>Section: 6800</b>	<b>Initial Date of Approval: 6/14/10</b> <b>Revision Date(s):</b>
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**PURPOSE**

To provide employees with access to cell phones/smart devices if their official job responsibilities require this technology.

**POLICY**

It is the general policy of Skagit Valley College to provide a monthly allowance, via payroll, to employees who need to use cell phones/smart devices for college business. College vice-presidents authorize monthly allowances.

In certain cases, exceptions may be approved by any of the college vice-presidents for provision of college-owned devices.

Occasional use of a personal cell phone/smart device may be reimbursed as approved by a vice-president.

**PROCEDURE**

The SVC Cell Phone/Smart Device Service Plan Allowance Policy & Agreement is located on the college intranet at <http://portal.skagit.edu/businessoffice/default.aspx>

<b>Administrative Responsibility:</b> Vice-President, Administrative Services
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