Student and Constituent Support Services, Inc.

Procedures Manual
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INTRODUCTION

The North Carolina School of Science and Mathematics Student and Constituent Support Services, Inc. (SCSSI) was established in accordance with North Carolina General Statutes 55A-2—2 for the purpose of forming a 501(c)(3) Non-Profit Corporation. The SCSSI shall operate for student and constituent support programs of the North Carolina School of Science and Mathematics, including but not limited to, receiving, administering and advancing funds for the support of student co-curricular and extra-curricular activities and athletics, and for any other phase of operation or program of the North Carolina School of Science and Mathematics, as the SCSSI Board of Directors in its discretion may deem appropriate for student and constituent support. The powers of the Corporation shall be exercised by a Board of Directors of five persons.

The SCSSI Executive Director is responsible for the day-to-day management and operations of the Corporation.

PURPOSE

This document and the procedures that follow will provide a comprehensive overview and explanation of the requirements for receipting and using funds through SCSSI programs. Its intended purpose is to provide an efficient control and accountability system that will help assure appropriate safeguards and use of funds. In order for SCSSI programs to operate at optimum efficiency there must be a spirit of cooperation, teamwork, and communication.

1.0 MANAGING CASH RECEIPTS FOR SCSSI PROGRAMS

The SCSSI Executive Director, SCSSI Coordinator, SCSSI Program Managers, and SCSSI Program Agents are all responsible for ensuring proper management of SCSSI Program funds to include collecting and receipting cash transactions, forms and files management, and approval of cash disbursements. For purposes of this policy, cash receipts include funds received by SCSSI Programs in the form of cash, checks, money orders, or credit cards. Sound accounting practice requires that an accurate record of all such cash receipts and transactions be retained in the event of future audits. It should not be assumed that any cash collected from or on behalf of NCSSM students or programs does not fall under the scope of this policy without first contacting the SCSSI Executive Director for final decision.

To ensure that the integrity of SCSSI funds is maintained, at no time will payments be made from monies prior to their deposit. At no time will checks be cashed for individuals, nor any form of labor or reimbursements be paid in cash. Receipted monies must be deposited in the manner and form in which they were received and contain only such monies receipted from a particular purpose, activity or event.

All funds collected or receipted through SCSSI must be deposited in the bank within 48 hours. At no time should cash or checks intended for deposit in the SCSSI bank account be kept in an unsecured area overnight, i.e. desk drawers, file cabinets, taken home, etc. Staff members who collect funds from students after 5:00 p.m. or on weekends should contact the on-duty Campus Resource Officer who will provide assistance with securing the funds. The Campus Resource Officer can provide the staff member with a self-sealed, tamper-proof disposable bank bag in which to deposit the funds and then escort that staff member to the SCSSI safe. Cash deposits left in the safe overnight must be retrieved by 9:00 a.m. on the following business day by the Program Manager (staff member who
collected and deposited the funds) or the designated Program Agent. At no time should a student be
sent to deposit or retrieve funds from the safe. Failure to adhere to the provisions of this policy which
results in loss or theft of funds could result in the employee having to cover the loss. **All losses or
thefts must be reported immediately to both the Director of Campus Resources and the SCSSI
Executive Director.**

1.1 **SCSSI COORDINATOR**

The SCSSI Coordinator will:

- establish and manage an electronic accounting system for the SCSSI
- confirm receipts are posted electronically within 24 hours of deposits
- receive checks issued by the business office on Tuesday and Thursday of each week upon
timely receipt of appropriate paperwork
- notify staff and students via email when checks are available to be picked up or mail checks if
requested
- reconcile credit card statements each month and request payment for those accounts
- process and facilitate all requests for expenditures from the SCSSI program funds
- assure that expenditures are posted to each account in a timely fashion upon the completion
of all appropriate paperwork
- maintain an accurate account for each SCSSI Program so as to be able to answer questions and
communicate information to Program Managers or Agents upon request
- email financial report(s) to Program Agents by the 15th of each month
- prepare financial reports for the SCSSI Board of Directors upon request

1.2 **SCSSI PROGRAM MANAGER**

The SCSSI Program Managers are NCSSM staff who serve as club sponsors, constituent program
coordinators, Mini-Term instructors/sponsors, or any other staff member who collects funds from
students for an activity, trip, or program. The Program Manager will:

- obtain a SCSSI pre-numbered receipt book or pre-numbered tickets from an SCSSI Program
Agent or the SCSSI coordinator
- write receipts or issue tickets at the time the funds are received (All payments in the form of
checks or money orders MUST be made payable to SCSSI. Receipts may be written by NCSSM
students under the supervision of an NCSSM adult, however ALL receipts must be signed by an
NCSSM adult. All checks and money orders should be restrictively endorsed as soon as they are
received. Endorsements must be placed on the back side of the check or money order. “For
Deposit Only” endorsement stamps can be obtained from the SCSSI Coordinator.)
- complete a Receipt Transmittal form and verify funds collected
- deliver the Receipt Transmittal form, funds, and yellow copy of pre-numbered receipt(s) or
ticket stubs to the Program Agent
- initiate and approve all request for expenditure of SCSSI program funds
- return the receipt book to the SCSSI Bookkeeper when program/activity ends or the receipt
book is completely full.
1.3 SCSSI PROGRAM AGENT

The SCSSI Program Agents serve as liaisons between the Program Managers and the SCSSI Bookkeeper. The Program Agent will:

- receive funds, Receipt Transmittal form, and yellow copy of pre-numbered receipt(s) or ticket stubs from the Program Manager
- run two balanced adding machine tapes to verify that funds received match the amount on the Receipt Transmittal form and the yellow copy of pre-numbered receipts
- complete a bank deposit slip and place funds and deposit slip into a disposable tamper-proof bank bag
- deliver the sealed disposable tamper-proof bank bag by 11:00 a.m. each day to the designated bank runner in the Business Office (funds not presented in a sealed, properly labeled bank bag will NOT be accepted by the bank runner) with the original Receipt Transmittal form, two balanced adding machine tapes, and the yellow copy of pre-numbered receipts
- deliver a photocopy of the Receipt Transmittal form to the Program Manager and the SCSSI Coordinator

1.4 DISPOSITION OF PROGRAM FUNDS

The SCSSI Board of Directors establishes policy and procedures for management of SCSSI programs and has approved the following:

- All Mini-Term programs will zero out by the end of each fiscal year. Any funds that remain in the account at the conclusion of Mini-Term must be refunded to the student or parents except in the case where a refund is less than $5 per student or $100 total after all receipts are received and expenses are paid. In those cases, the remaining funds will transfer to the SCSSI General Support account.
- All clubs, school store, athletics, and other constituent support programs with cash balances at the end of the fiscal year will have a portion of funds reverted to general support and will retain a portion of their balance.
- Any programs that received grant money from the SCSSI BOD will return all unused portions of the grant, up to the original amount of the grant. Any cash balance remain will be assumed to be grant money, since it is expected that program will exhaust their own funds before using SCSSI Grant funding.
- SCSSI Programs are determined to be inactive after two (2) consecutive years of no transaction activity and are closed on June 30. Any cash balance remaining in a program at the time that it is closed is transferred to the SCSSI General Support account for any proper school related purpose as determined by the SCSSI BOD.

1.5 RECEIPTING SCSSI PROGRAM FUNDS

The Program Manager or designee issue receipts to persons from which money is collected at the time the funds are received using an official SCSSI three-part, pre-numbered receipt book.

The Program Manager is responsible for all SCSSI receipt books issued to them.

The pre-printed receipts must be used in strict numerical order, and copies distributed in the following order.
• The original or white copy of the receipt is given to the payer.
• The second or yellow copy of the receipt should be maintained in numerical order and attached to the Receipt Transmittal form, and turned in to the Business Office.
• The third or pink copy is maintained in the receipt book.

If an error occurs in the preparation of a receipt, void the incorrect receipt and issue a new receipt. In the event a receipt must be voided, write VOID across the receipt. The second copy (yellow) of the receipt should be included with the numerical receipts attached to the Receipt Transmittal form and turned in to the Business Office. The original and third copy (pink) must be retained in the receipt book. Under no circumstances shall a receipt be altered. DO NOT DESTROY ANY PORTION OF A VOIDED RECEIPT.

Once a receipt book is completely used or a program concludes and the receipt book is no longer needed, it should be returned to the SCSSI Coordinator.

2.0 CASH ADVANCES

Cash advance necessary to purchase equipment, materials, or supplies (not related to travel) must be submitted with the required signatures on the Request for Advance form and Check Request form. For forms are submitted to the SCSSI Coordinator during the business day Thursday, Friday, or Monday, a check will be available by the end of the business day Tuesday, and for forms submitted Tuesday or Wednesday, a check will be available by the end of the business day Thursday. Advance requests will be processed only if funds are available and the Program Manager and the SCSSI Executive Director have approved the Request for Advance form. The minimum amount of funds that will be advanced is $25.00. To clear an advance the staff member must within five (5) working days following the activity or event, submit receipts and/or unused funds to the Program Manager or Program Manager’s designee. In cases where no unused funds are being returned, the staff member should submit receipts only to the SCSSI Coordinator. A receipt must be issued to the traveler when unused funds are returned and funds processed separate from other monies that may be collected. The SCSSI Executive Director will not honor additional advance requests when a staff member has not satisfied all requirements for prior advances. Failure to clear an advance can also result in garnishment of wages.

For advances related to travel, please see section 6.0 about travel forms.

3.0 CHECK REQUEST FORM

To complete a Check Request form:
1. Enter the date in the space provided.
2. Fill in the vendor’s name and address, or the name of the person requesting an advance, reimbursement, or refund and his/her address. (Checks will be made payable to the person or vendor indicated on the line for “Vendor / Person Name.” Please be sure to use the legal and not preferred names of NCSSM students or staff.)
3. In the explanation section, describe the items purchased, invoice number, or other detailed information. If requesting an advance, provide purchase detail and write “Advance” in the explanation section.
4. Fill in the Program Number and Program Title (e.g., 100–School Store, 200–Alumni Reunion, 400–German Exchange, etc.).
5. Fill in the amount section with the total amount to be reimbursed or advanced for an individual and bring that amount down to the sub-total and then total boxes. For payments to a vendor, enter all before-tax amounts in the amount section and sub-total boxes, and write the amount of the taxes in the box for tax. Add the sub-total amount and the taxes and place the sum in the total box.

6. Check the box for either “Please mail check to above address” or “Please email ___(write in the email address here)___ to pick up check”. If the box for “Please mail check to above address” is checked, please make sure that the complete and correct mailing address is given in item 2.

7. The Check Request form must be signed by the requester, approved for budget funding by the Program Manager, approval acknowledged by the Program’s Vice Chancellor, and final approval by the SCSSI Executive Director upon verification of the availability of program funds.

Check Request forms submitted to the SCSSI Coordinator during the business day Thursday, Friday, or Monday will have a check available by the end of the business day Tuesday, and forms submitted Tuesday or Wednesday will have a check available for pick up by the end of the business day Thursday. All checks may be picked up from the SCSSI Coordinator’s office.

3.1 REQUIRED ATTACHMENTS TO THE CHECK REQUEST FORM

- For Reimbursement – attach the original itemized merchant receipt, not a credit card receipt
- For an Advance – attach a completed and signed Advance Request form
- To pay a vendor – attach the original vendor invoice. (The invoice must be signed and dated to verify that purchased goods or services have been received, inspected, and fulfills the program’s needs.)

4.0 LOST OR STOLEN CHECKS

Checks drawn on the NCSSM Student and Constituent Support Services, Inc. (SCSSI) bank account become void if not deposited or presented for payment within ninety (90) days from the date of issuance. Following the ninety (90) day period, the SCSSI Coordinator will make reasonable attempts to contact the vendor or individual to determine the status of the check.

In the event it is determined that a check issued by SCSSI has been lost or stolen, the affiant must complete an Affidavit and Indemnity Bond form, have it notarized, and submit the form to the SCSSI Coordinator. The SCSSI Coordinator will then request that a replacement check be issued upon receipt of the notarized affidavit.

When it becomes necessary to reissue a lost or stolen check, the SCSSI Coordinator will contact the bank to initiate a stop payment action. The fee charged by the bank to stop payment on a check will be posted against the SCSSI program that authorized the original payment.

5.0 PERSONAL/CONSULTANT SERVICES OR ADDITIONAL EMPLOYMENT

Personal/Consultant Services and Additional Employment forms are initiated when a department identifies the need for temporary services. The NCSSM Human Resources Department has established a process to follow for completing the request the required forms and appropriate attachments, and identifying the correct funding source. The NCSSM Chancellor expects the SCSSI Executive Director to analyze the accuracy and propriety of each Personal/Consultant Services Contract and Additional
Employment request before giving final hiring approval. A contractor or employee should neither begin work nor should expenditures be made if authorization has not been granted by the NCSSM Chancellor.

NCSSM staff or faculty who request personal services or additional employment which is to be paid for by SCSSI funds must comply with all of the instructions as established by the NCSSM Human Resources Department. All inquiries about this process should be directed to the Director of Human Resources.

6.0 TRAVEL FORMS

An employee traveling on official business is expected to exercise the same care in incurring expenses that a prudent person would exercise if traveling on personal business and expending personal funds. Excess costs, circuitous routes, delays, luxury accommodations, and services unnecessary or unjustified in the performance of official business are not acceptable under this standard. Employees will be responsible for unauthorized costs and any additional expenses incurred for personal preference or convenience.

For all travel, the Travel Authorization form must be completed prior to any expenses being paid for the trip. If expenses are paid before travel is authorized, they may not be reimbursed.

6.1 TRAVEL INFORMATION GUIDE

Daily Travel (Not Overnight): To be eligible for allowances for the breakfast and evening meals, employees must comply with the following criteria. Allowances for lunch cannot be paid to employees if travel does not involve an overnight stay.

- Breakfast -- depart duty station prior to 6:00 AM and extend the workday 2 hours
- Dinner -- return to duty station after 8:00 PM and extend the workday 3 hours

If requesting reimbursement for meals, employees must enter the time of departure and time of return on the reimbursement request form.

Overnight Travel: Employees receive reimbursement for meals and lodging for full days of travel and for partial days (less than 24 hour period) when the partial day is the day of departure or the day of return and involves an overnight stay. To be eligible for specified meals on partial travel days the employee must:

- Breakfast -- depart duty station prior to 6:00 AM
- Lunch -- depart duty station prior to Noon (day of departure) return to duty station after 2:00 PM (day of return)
- Dinner -- depart duty station prior to 5:00 PM (day of departure) return to duty station after 8:00 PM (day of return)

Local Travel and Use of Personal Vehicle: Employees should make every effort to maximize the use of state vehicles for official school business. In cases where employees are authorize to use their personal vehicle resulting from the employee’s personal preference or for the convenience of the employee, or when a state vehicle is reasonably available, the reimbursement shall be made at a rate of 30 cents per mile. If a state care is not reasonably available, the travel may be reimbursed at the standard business rate of 50 cents per mile (an email from the Director of Campus Resources showing that a state vehicle was not available is required). When requesting reimbursement, list the date, departure time, and return time of each trip, and the mileage.
Out-of-State Travel: Out-of-State Travel status begins when the employee leaves the state and remains in effect until the employee returns to the state. However, in-state allowance and reimbursement rates apply when employees and other qualified official travelers use hotel and meal facilities located in North Carolina immediately prior to and returning from out-of-state travel during the same travel period.

Airport Transportation: Reimbursement for travel to and from the airline terminal may be made where travel is via the most economical mode available.

- Taxi or Airport Shuttle – actual costs with receipts
- Rental Vehicles – may be used with the prior approval of the NCSSM Chancellor, however rental vehicles may not be used for the sole convenience of the employee (receipt required)
- Use of Public Transportation – in lieu of using a taxi or airport shuttle, employees can be reimbursed without receipts $5 for each one-way trip from the duty station to the airport and from the airport to the hotel/meeting

Travel Advances: Travel Advances for occasional travel must not exceed the estimated cost of the trip and may not be issued more than five (5) working days prior to the date of departure. Advances must be deducted from the reimbursement request on the Reimbursement of Travel Expenses form. A Travel Authorization form must be completed in order for the SCSSI Coordinator to issue registration fees and/or advance checks. This includes obtaining all required signatures (the Traveler, Traveler’s Supervisor, SCSSI Program Manager, NCSSM Chancellor, and SCSSI Executive Director). Omission of required information will result in delays of advances and reimbursement of expenses.

6.2 TRAVEL AUTHORIZATION FORM

An employee contemplating travel must complete the Travel Authorization, obtain appropriate signatures and submit to the SCSSI Coordinator at least two (2) weeks prior to the date of travel.

When travel expenses are reimbursable to multiple adults traveling as a group, a Travel Authorization form must be completed for each traveler. The names of all group travelers should be listed on each Travel Authorization form for comparison of reimbursable expenses. In cases where group travel is for the same purpose and destination and the SCSSI Coordinator is requested to make direct payment to vendors (i.e. registration, lodging, transportation, etc.), each adult will still complete a Travel Authorization, but only one check request form need be completed.

The following information must be included on the Travel Authorization form:

1. Traveler’s Name and Title
2. Department (this is the department the traveler is assigned to)
3. Phone number and email address
4. Dates of Travel (From and To)
5. Type of travel, academic competition or employee travel (if student related trip, attach list of student names)
6. Destination (city and state of destination) and description (reason for travel).
7. Attach agenda if available
8. Estimated cost of travel, including air, rail, or bus travel; checked bag fees; parking; other ground transportation; registration; lodging; mileage; meals; and any other anticipated expenses (include appropriate verifications for mileage and excess lodging)
9. Funding Source: state which expenses will come from which funding source. For all SCSSI funds, include the program number and program title

10. Comments, including any special instructions, limited funds, advanced airfare, shared rooms, make check payable to, etc. Attach itemized list or other documentation if necessary

11. Signatures from the Traveler, Dean or Director, Vice Chancellor, President or Executive Director, and Chancellor

The following may also be included with the Travel Authorization or may follow once it has been approved:

1. Request for Advance form (the SCSSI Coordinator will issue advance check one (1) week prior to travel)
2. Request for Credit Card purchase for expenses that need to be paid via the SCSSI credit card
3. Other Registration, Lodging, or Check requests associated with the travel

SCSSI uses the State of North Carolina guidelines for subsistence allowance rates for meals. The most up to date rates are listed on the Travel Authorization form. The exception to the following is the SCSSI Board of Directors approval of meal rates for travel by students for the purpose of participating in athletic contests. The per-meal rate in these instances is $8.00 per meal.

The traveler cannot request reimbursement or duplicate meals furnished with other related activities (registration fees, conference costs, etc.). Meal tips incurred by the traveler must be included in the subsistence allowances. Tips for handling baggage at common carrier terminals and tips for the handling of baggage when arriving at or departing from the place of lodging can be claimed separately and must be itemized under the “Other Expenses” section of forms. These tips should be kept within a reasonable amount. The payment of sales tax, lodging tax, local tax, or service fee applied to the cost of lodging is allowed in addition to the lodging rate and is to be paid as a lodging expense.

**6.3 TRAVEL REIMBURSEMENT**

Once travel is complete, if the travel cost more than was budgeted on the Travel Authorization form, the Travel Reimbursement form must be completed by the traveler and submitted with required receipts (original receipts, canceled check, charge card slip or statement signed by traveler must be submitted for: airfare, airport parking, hotel, registration, limousine, rental car, taxi shuttle service, etc.) to the SCSSI Coordinator within five (5) working days upon return from travel. If the travel did not exceed the budget, then only receipts need to be submitted, no Travel Reimbursement form.

The following information must be included on the Travel Reimbursement form:

1. Enter date(s) of travel, departure and arrival time(s)
2. Travel from: enter city and state of departure
3. Travel to: enter city and state of destination
4. Type of transportation (C=car, A=air, R=rail, O=other)
5. Daily private car mileage and rate
6. Subsistence (B=breakfast, L=lunch, D=dinner, H=lodging
7. Explanation of Other Expenses (registration, taxi, limo, tips, parking, etc.)
8. Amount of (each) Other Expenses
9. Total Travel Expenses (pick up Totals from each column)
10. Less: Travel Advance (only if an advance was received)
11. Amount due SCSSI (if travel expense were less than advance)
12. Amount due Travel (if traveler did not receive and advance or travel expenses exceeded advance)
13. Signatures: Traveler, SCSSI Program Manager, SCSSI Executive Director

7.0 CREDIT CARD PAYMENT REQUESTS

Employees may request that SCSSI make a payment to a vendor or company by submitting a Credit Card Payment Request form.

To complete a Credit Card Payment form:
1. Enter today’s date and the name of employee who is making the request
2. Enter the name of the company or vendor to be paid
3. Include the city and state of the company or vendor as necessary (for example, to designate the location of a hotel)
4. Enter the date by which the payment needs to be made
5. Provide specifics of the payment method (online, by phone, etc.)
6. Provide and explanation, program number and title, and expected amount
7. Attach any necessary documentation such as reservations, estimates, invoices, or special instructions
8. Have the requester, program manager, program’s vice chancellor, and SCSSI Executive Director sign the form
9. Submit the form to the SCSSI Coordinator who will confirm funds are available and complete the payment within 2 business days of the completed request

Credit cards are not available to be released to employees to complete their own purchases. If an employee wishes to complete his or her own purchase, he or she may either request an advance for funds or use personal funds and then request a reimbursement.

8.0 WALK-THROUGH PAYMENT REQUESTS

In the event that there is need for an exception due to extenuating circumstances, an emergency check can be requested. The individual should get the Program Manager’s permission to walk the request through the process. By so doing, the individual would take the forms to each person who needs to sign the forms. The walk-through process is the total responsibility of the individual requesting an advance, reimbursement for personal services, travel authorization, pre-pay invoice, etc. Such walk-throughs should be an exception. There should be no expectation by any staff member that all other tasks will be put aside in order to facilitate the “Walk-Through Payment Request.”