



SUNY Ulster Board Policy Manual

Policy Section	
8.	FINANCIAL MANAGEMENT



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Policy Section	
8.1	FISCAL ADMINISTRATION UNDER PLAN C

Approval Date: June 4, 1963

WHEREAS Sub-Division 6 of Section 6304, Article 126 of the Education Law of the state of New York provides for the election of one of three methods of administering the fiscal affairs of Ulster County Community College and

WHEREAS the Finance Committee and the College Administration, after making detailed and thoughtful study of the three alternate methods of administering the fiscal affairs of the College, have concluded that the adoption of Method C will result in fiscal operations which are the most advantageous for all concerned and

WHEREAS the Board of Trustees of Ulster County Community College have appointed a Financial Officer who will assume his full time duties on or about June 1, 1963, now, therefore, be it

RESOLVED that the Board of Trustees of Ulster County Community College recommend to the board of Supervisors of the County of Ulster that the fiscal affairs of Ulster County Community College will be administered in accordance with the plan C as set forth in Sub-Division 6 of Section 6304, Article 126 of the Education Law of the State of New York, and be it further

RESOLVED that Method C of administering the fiscal affairs of Ulster County Community College shall be instituted no later than August 1, 1963.

Adopted June 4, 1963 (63-6-37)



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Policy Section	
8.2	AUTHORIZED SIGNATURES

Approval Date: April 20, 1999

WHEREAS, there is a need to establish a Board Policy designating authorized signatures by virtue of college title, now, therefore, be it

RESOLVED, that the Board of Trustees hereby authorizes the President, the Dean of Administration, and in the absence of both, the Vice President to sign payrolls, requisitions, vouchers, periodic reports to the State and Federal governments, contracts, and such other routine forms as require an official College Signature, and be it further

RESOLVED, that this resolution be recorded in the Board Policy Handbook as policy 8.2 OFFICIAL SIGNATURES and replace Resolution #99-4-80.

Adopted April 20, 1999 (99-4-80)

Adopted October 18, 2005 (05-10-114)



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Policy Section	
8.2.1.	SIGNATURE ON OPERATING CHECKS POLICY

Approval Date: May 19, 2009

WHEREAS the Board of Trustees Treasurer's signature was replaced by the double signature of the President and the Dean of Administration via Resolution #81-11-119 in December of 1981, and

WHEREAS New York State Education Regulations §602.14 state that, subject to appropriate Federal, State and local laws and regulations, policies and practices relating to cash control are matters of local College Trustees' determination, and

WHEREAS the Board of Trustees requires the Dean of Administration's actual or facsimile signature be affixed to College checks either by the Dean or affixed under the Dean's direct supervision, and

WHEREAS this recommendation to improve financial controls has been approved by the Finance Committee of the Board of Trustees, now, therefore, be it

RESOLVED that the Board of Trustees hereby approves that all Ulster County Community College operating checks are to contain only one embedded signature, and that the signature shall be that of the Dean of Administration as the Chief Financial Officer, and be it hereby

RESOLVED that any operating check that exceeds \$5,000 is required to receive a second manual signature by either the President or Vice President of the College,

and be it further

RESOLVED that this resolution be recorded in the Board Policy Handbook as policy 9.2 SIGNATURES ON OPERATING CHECKS and replace Resolution #81-11-119, Double Signature on Operating Checks.

(81-11-119)



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Adopted May 19, 2009 (#09-5-67)

Policy Section	
8.3	PURCHASING



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Policy Section	
8.3.1.	USE OF COUNTY PURCHASING PROCEDURES

Approval Date: May 16, 1963

WHEREAS it is necessary to purchase supplies and equipment for the orderly operation of Ulster County Community College, now, therefore, be it

RESOLVED that it is the policy of the Board of Trustees of Ulster County Community College to authorize the College Administrator, within the procedures established by the Purchasing Agent of Ulster County, to make awards on all requested bids to the low bidder thereon, provided that there is no question raised by the College Administrator as to equivalency, quality, financial responsibility or ability to make delivery under the conditions set forth within the bid specifications.

Adopted May 16, 1963 (63-5-32A)



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Policy Section	
8.3.2.	PROCEDURE WHEN LOW BID IS QUESTIONED

Approval Date: May 16, 1963

RESOLVED that in such cases where a question concerning the low bid is raised by the College Administrator, the Board of Trustees of Ulster County Community College, through the proper committee, shall determine the successful bidder.

Adopted May 16, 1963 (63-5-32A)



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Policy Section	
8.3.3.	CONTRACT AWARDS AS PER NEW YORK STATE OFFICE OF GENERAL SERVICES

Approval Date: May 16, 1963

RESOLVED that contracts as awarded by the Division of Standards and Purchase, Office of General Services, State of New York, shall be used as a standards guideline and where the College is legally authorized to purchase items under the terms of such contract, the College Administrator shall be authorized so to do.

Adopted May 16, 1963 (63-5-32A)



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Policy Section	
8.3.4.	PENALTY CLAUSES IN LEASE AND INSTALLMENT AGREEMENTS

Approval Date: March 17, 1992

WHEREAS, the Board of Trustees is concerned about the inclusion of "penalty clauses" in leases and installment sales agreements entered into by Ulster County Community College, now, therefore, be it

RESOLVED, that Ulster County Community College shall not enter into any lease or installment agreement which contains a penalty for termination, by forfeiture or otherwise, without the express approval of the Board of Trustees by resolution

Adopted March 17, 1992 (92-3-141)



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Policy Section	
8.3.6.	AUTHORIZATION TO ENTER INTO A COOPERATIVE BIDDING PROGRAM WITH THE NEW YORK STATE COMMUNITY COLLEGE PURCHASING CONSORTIA

Approval Date: April, 1998

WHEREAS, the New York State Community College business Officers Association has formed a budding consortia for the purchase of goods and services, utilizing CCBOA as the head agency for conducting the bid process, and

WHEREAS, cooperative budding has been encouraged by SUNY at the New York State Budget Office, and by utilizing this procedure, vendors will be bidding on larger quantities and will be encouraged to quote lower more competitive pricing, and

WHEREAS, each party will contract individually for purchases from said vendor or at its option, cancel bids support, at its option, can seek bids separate, now, therefore, be it

RESOLVED, that the Board of Trustees endeavor participation in the CCBOA Cooperative Purchase Agreement and authorize the Dean of Administration to execute said agreement.

Adopted April, 1998 (98-4-62)



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Policy Section	
8.3.7.	PURCHASING POLICIES & PROCEDURES

Approval Date: April 21, 2009

WHEREAS New York State Education Law §602.14 states that, subject to appropriate Federal, State and local laws and regulations, policies and practices relating to internal business and financial policies and practices are matters of local college trustees' determination and,

WHEREAS, procedures for complying with General Municipal Law 104B were adopted via Resolution #07-3-33,

WHEREAS, under the time-honored practice of American colleges, trustees of colleges concentrate on establishing policies governing the college and delegate responsibility for the administration and execution of those policies to their employed professional administrators, therefore, be it,

RESOLVED that the Ulster County Community College Board of Trustees has determined that the President or his designee develop a manual for procedures and policies for procurement pursuant to Municipal Law 104B and in line and subject to guidelines that are available from the State Comptroller, and that this manual be completed within 90 days, and be it hereby

RESOLVED that the President and Vice President for Administrative Service's should review the purchasing policies and procedures on a regular basis and present changes and updates to the Board annually, and be it further,

RESOLVED, that a copy of this Policy and Procedure Manual will be kept on file in the President's Office and made available for the convenience and information of members of the college constituency.



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SUNY Ulster County Community College Purchasing Manual

This material in this manual is compiled from various sources, including
New York State Education Law, General Municipal Law,
the Ulster County Purchasing Manual,
and authorizing resolutions by the SUNY Ulster Board of Trustees.

9th Revision - June 20, 2017



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PURPOSE

SECTION I

OVERVIEW OF PURCHASING MANUAL:

The purpose of these Guidelines is to assist employees when procuring Commodities, Services and Technology and provide the proper steps to take in making a purchase that will facilitate Ulster County Community College’s mission while protecting the interests of students, the County of Ulster, the State of New York, the taxpayers and promoting fairness in contracting with the business community.

GOAL:

The aim and goal of Ulster County Community College in its purchasing and procurement process is to procure Commodities, Services and Technology that will enable the college to fulfill its mission while ensuring fair and open competition. This procurement process is designed to:

- guard against favoritism, improvidence, extravagance, fraud and corruption;
- ensure that the results meet the college’s needs; and
- protect the interests of students, the county, the state and taxpayers.

To ensure these goals are met, State statute provides for checks and balances to regulate and oversee agency procurement activities. But the primary responsibility for procurement rests with the college which, in addition to statutory requirements, should conform with the general practices hereafter set forth.



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COMPETITION:

Competition in the purchasing and procurement process serves both the college and potential vendors by:

- ensuring the procurement process produces an optimal solution at a reasonable price;
- guarding against favoritism, fraud and collusion; and
- allowing qualified vendors an opportunity to obtain college business.

PURCHASES OF GOODS/ EQUIPMENT/COMMODITIES- \$20,000 OR LESS:

Under \$5,000 Awarded at the Discretion of the Purchasing Agent

\$5,001-\$20,000 Minimum of Three (3) quotes. Written, e-mail or facsimile.
Awarded at the Discretion of the Purchasing Agent

OVER \$20,000 Sealed, public bid per GML 103

When competition exists, the purchaser shall make every effort to provide maximum opportunity for offers to compete. The breadth of the competitive field may be defined through the establishment of minimum eligibility requirements describing the Commodities, Services and Technology to be provided, as long as the rationale is sound and the process itself is documented. Alternatively, when competition does not exist, the purchaser should endeavor to negotiate a reasonable price and terms and conditions which can be justified and documented.

RESPONSIBILITY:

Contracts should only be awarded to those vendors who are responsible. The college must administer a process in which vendors are required to provide assurances that they conform with responsibility requirements. Such requirements may include, but are not limited to, the vendor's qualifications, financial stability, integrity and performance. ***Responsibility differs from responsiveness*** in that it generally applies to the vendor and the constructs are established in case law. Responsive applies to the extent to which the vendor has complied with the specifications or requirements of the solicitation.

EVALUATION AND AWARD:



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Information provided to vendors must be clearly written such that all vendors understand:

- (i) the requirements of a responsive bid or proposal;
- (ii) how their bid or proposal will be evaluated; and
- (iii) the general method the agency will use to select a successful vendor.

To ensure equitable treatment among competing vendors, each must be provided consistent information throughout the procurement process. All vendors must be considered and awards must be made in accordance with a rational pre-determined process.

The process may use price as the sole determinant or may consider a variety of factors such as quality, cost and the efficiency of the proposed solution. Consideration of cost does not have to be limited to the price of the Goods and Services being procured but may apply to the total cost or cost/benefit of procuring and using the goods and services. **Wherever possible, the evaluation should be quantifiable.**

FAIR AND OPEN PROCESS:

Employees of Ulster County Community College who are engaged in the procurement process, must make every reasonable effort to ensure that vendors are aware of opportunities to compete for the college's business. In addition, the college must:

- define the process by which the procurement is being conducted;
- disclose the general process to potential vendors;
- adhere to the process while conducting the procurement; and
- document the process.

Additionally, the college must provide vendors with an opportunity to learn why their offer was not selected.

SECTION II

Purchasing Guidelines for Personnel with Authority to Make Requisitions.

DETERMINING NEED FOR DEPARTMENT:

The first step in the purchasing process is to determine that a need exists for a particular Service, Technology or Commodity and to select and document the appropriate purchasing technique for meeting that need. These decisions are made by the Department head, College Purchasing Agent and the area Vice President.



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Prior to entering a requisition, the requisitioner must verify, using FGIBAVL, that there are sufficient budget funds remaining to cover their requisition. The Accounting Department is available to assist in determining if sufficient budget funds remain.

If the requisition involves travel over 300 miles away from SUNY Ulster, a Travel request form and board approval are required before a requisition can be entered (see travel policy). Anyone who is traveling will obtain a travel advance of 80% from the Accounting Department and will be required to pay for registration, lodging, etc. from that advance. All receipts for such expenditures should then be submitted with the Travel Request Form upon completion of travel to receive any additional reimbursement due.

If the requisition involves meals, a meal request form must be completed in advance of the event and sent to the Vice Presidents for Administrative Services detailing the information required as part of the meals policy.

Sufficient and Insufficient Funds:

A requisition should not be completed if there are insufficient funds in the budget line to cover the purchase. If you would like to purchase an item or service but do not have the necessary funds to cover the expense in the appropriate budget line, a BUDGET MODIFICATION FORM must be completed. Filing of this form allows for the transfer of funds from one budget line to another. Budget Modification Forms can be obtained from the Accounting channel on the portal, or directly from Accounting. There is also one attached in the appendix of this document. Once a Budget Modification Form has been signed by all necessary parties, it must be submitted to the Accounting Department where it will be entered in Banner within one business day. Once this occurs, the requisition can be entered.

CHOOSING A VENDOR:

The college, through the expertise of the College Purchasing Agent, has a list of approved vendors from which a good can be ordered. Every purchase requires a vendor to be established in Banner. If a vendor is not in place, it is the responsibility of the individual completing the requisition to obtain a W-9 form (blank forms can be located on the portal under the Accounting channel). In this instance, the requisition can still be entered, however the vendor information (name and address) should be entered in the document text area. Upon receipt of the completed and approved requisition, and the W-9 form, the Accounting Department will create the vendor and process the purchase order. Even when purchasing from state contract the vendor should be contacted to ensure best and final pricing.



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Preferred Sources must be considered first in all purchasing decisions. If you have questions regarding commodities carried by preferred sources, or the hierarchy within preferred sources, please consult the Purchasing Agent.

For general purchases, the following order should be considered when selecting a vendor:

- Preferred Sources
- NYS bid items (or consortium arrangement or County/local bids)
- Other vendors in accordance with procedures outlined in this policy

Please make every attempt to obtain quotes that, when feasible, are valid for a duration of up to 1 year or as indicated by the purchasing agent.

The Purchasing Agent can provide a list of suggested vendors for a particular commodity, including state contract information. If a state contract is used to make a purchase, the purchase requisition must reference the state contract number.

Please be advised that catered events on campus and book purchases are subject to existing contractual agreements. Please contact the Vice Presidents for Administrative Services Office for current restrictions.

Blanket orders can be set up with specific vendors. With blanket orders, a specific dollar amount is encumbered with the vendor to cover routine purchases. Even though the requisition is under a blanket order, the purpose for the order and the description of the item are still required. Similarly, the use of a blanket purchase order does not alleviate the requirement that bidding/quoting take place. Unless you have a contract in place with a definitive amount, no blanket requisition shall be requested to cover more than 6 months of anticipated expenses within a fiscal year.

In instances when there is a probability that a commodity will be needed above the written quote or bid threshold within a fiscal year, but the exact products cannot be identified in advance (ie: lumber in varying sizes, electrical supplies, printed materials, auto parts, paint etc.), a quote or bid, whichever is appropriate, shall be let using best estimates of quantity and specifications. Upon bid analysis, a vendor will be selected based upon the aggregate low bid/quote based upon best assumptions. After the bidding/quoting process for the desired commodity is completed, a blanket PO shall be issued to that vendor and used for all purchases of that commodity class during that fiscal year. If multiple departments require that same commodity, each may issue its own blanket purchase order citing that same bid. It is recommended that the bid/quote be let with prices to be held for a defined period of time (whenever possible), and that the duration of the blanket purchase order be of that same duration.



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MAKING THE PURCHASE:

A. Requisition and the Purchase Ordering Process

Every purchase should, if possible, go through the purchase ordering process which begins with the entering of a requisition into Banner. Instructions for entering of requisitions into Banner Web are attached in the appendix. After requisitions are entered and marked as completed, they will immediately enter the approval queue process. Every ORG (organizational department code) has a unique approval queue established which routes the requisitions through the various approval levels. The department head makes the first approval which is followed by the approval of the area Vice President and then Purchasing Agent (and Grants Accountant, when necessary). The final approval is by the Vice President for Administrative Services. The appropriate budget code must be entered on the requisition. It is particularly important that equipment be coded with an equipment line (see definitions and Capital Asset Policies & Procedures). If you do not currently have a budget line needed, please prepare and submit a budget modification form and one will be created for you. The supporting documentation (quotes) must be submitted to the purchasing agent who will review that documentation before his electronic approval.

B. Purchase Order

Once the requisition is approved by the Department Head, the Purchasing Agent, and subsequently the Vice President for Administrative Services, it will be returned (electronically) to the Accounting Office to be assigned a purchase order number. Purchase orders are printed daily and sent to the Vice President for Administrative Services for signature. Once signed, they are returned to Accounting where they are immediately distributed. The signed copy is mailed to the vendor, and copies are simultaneously distributed to Accounts Payable, the Purchasing Agent and the requisitioning department. It is a fair assumption that the vendor receives their copy of the purchase order approximately the same day the requisitioner receives his/her copy. The Purchasing Agent will forward the quote documentation to Accounting where it will be attached to the Accounting copy of the purchase order and retained for potential future use or audit.

Technology Approval

All purchase orders for technology will be reviewed by OIT to ensure the best vendor is being used, the equipment is compatible, there are no concerns with maintenance or high operating costs, and all necessary components are being ordered.



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C. Goods Received

Once good or services are received, the vendor should submit an invoice directly to Accounts Payable. The invoice must be signed, indicating that the goods or services have been provided. Accounting will copy that invoice and send a copy to the requisitioning party who will sign it using their full name attesting that the goods were received in good condition and that the pricing is accurate in accordance with the P.O. and state contract. The Accounts Payable department will assemble invoices, receipts, purchase orders, quotes etc. and enter them into Banner as a completed invoice ready for payment.

EXCEPTIONS TO THE PURCHASE ORDER PROCESS:

A. Petty Cash

Purchases for supplies or other business needs that are \$75.00 and under can be made and reimbursement can be obtained by submitting a Petty Cash Form (see appendix) with sales receipts, providing all provisions of this policy are met. Reimbursement requests should be submitted within 30 days of purchase. Any purchases made toward the end of the College fiscal year, August 31, must be submitted by September 15 for reimbursement. All purchases must conform to College purchasing guidelines.

The Vice President for Administrative Services approves this reimbursement. It must be understood that these purchases are subject to disapproval and the employee who makes the purchase is at risk of assuming this cost personally. Furthermore, no reimbursement will occur if budgeted funds are not available.

No reimbursement will be made for New York State sales tax, alcoholic beverages or gratuity greater than 20%. Employees should obtain a tax exempt letter prior to purchase.

B. Credit Card Purchases

The requisition/purchase order method is the preferred means by which College purchases should be made, whenever possible. However, if the purchase is of an emergency nature OR if the selected vendor does not accept a College purchase order, a credit card purchase can be made. Only the President, Coordinator of Procurement & General Services and Purchasing Agent, and Assistant Dean of Administrative Services are permitted to hold credit cards. All purchases must conform to College purchasing guidelines. Credit Card purchases shall be made at the sole discretion of the Purchasing Agent.



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Approval process:

- For those purchases that can be planned in advance, the credit card user should fill out the SUNY Ulster Credit Card Authorization Form **prior to the purchase** so the proper approvals are obtained and funds encumbered. See attached form.
- For emergency purchases, the credit card user should receive approval from either the Vice President for Administrative Services or the President prior to use. The Credit Card Authorization Form should be filled out as soon as possible. “Emergency Purchases” is defined in Section 103.4, Article 5A of the General Municipal Law as a situation that affects public buildings/property or the life, health, or safety of the inhabitants and requires immediate action.

As with any College purchase, no reimbursement will be made for New York State sales tax, alcoholic beverages, or gratuity greater than 20%.

Purchase:

After completing the Credit Card Authorization Form, including all signatures, the purchase can be made. The requester can place the order and **must** work with the Coordinator of Procurement & General Services and Purchasing Agent so the credit card information is provided to the vendor. All completed Credit Card Authorization Forms should then be submitted to the Accounting Office.

Receipts:

Upon use, the credit card user shall immediately submit all signed **original sales documents** (invoices, receipts, credit card slips, etc.) to the Accounting Office. Charges for which there are no receipts may be considered taxable income to the credit card user in accordance with IRS regulations.

Monthly Statements:

Each month the Accounting Office will review the credit card statements and determine that all charges are legitimate College-related expenses with approved Credit Card Authorization Forms and receipts submitted. For each purchase the Accounting Office will charge the budget line identified on the Credit Card Authorization Form. Any expenses not related to College business or not made in accordance with this policy will be considered null and void per the Authority to Commit Monies Policy.



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C. Meal and Food Expenses

For purchases that involve food or meal expenses, the SUNY Ulster Board policy on Meal and Refreshment Expenses must be followed. It states:

The College will pay for or reimburse a business meal or refreshment expense when it is deemed to be necessary, reasonable, and appropriate by the President, Vice President, director, department head or designee as stated in SUNY Community College Regulations.

Approval Process:

A Request for Meals or Refreshment Expenses form (see appendix) must be completed **in advance** of the event and include the following documentation:

- A completed department budget number;
- The name and signature of the person submitting the charge request;
- The business purpose involved with the meal;
- The time, place and itemized expenses related to the business meal (a credit card receipt or monthly statement alone is not adequate); and
- Complete list of attendees, itemizing full names and if they are a staff or faculty member, student or guest.

All provisions of this policy must be met. No reimbursement will be made for payment of New York State sales tax, alcoholic beverages, or gratuity greater than 20%.

For all business meal or refreshment expenses anticipated to be more than \$75 a purchase order following the College's Purchasing and Procurement Policy must be obtained **in advance** of the event.

- For business meal and refreshment expenses less than \$75, reimbursement may be provided through petty cash and requires original, itemized receipts, subject to available budgeted funds.

Meal Allowances:

The College will follow the meal allowances provided in the CSEA contract for Ulster County, which include a maximum reimbursable daily meal allowance for employees traveling on approved College business, (currently for at \$7 maximum for Breakfast, \$13 maximum for Lunch, and \$20 maximum for dinner). Those traveling to major metropolitan areas (ie. New



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York City, Washington D.C., Los Angeles etc.) may request meal allowances at double the per diem rate (\$14 for Breakfast, \$26 for Lunch, and \$40 for dinner.) The request for determining a major metropolitan area can be made to the Purchasing Agent or Assistant Dean of Administrative Services, and generally a population of 2M will be used as the guideline.

D. Travel Policy and Procedures

All requests for mileage reimbursements should be submitted in a timely fashion (at least monthly,) and requests for mileage reimbursement for travel prior to August 31st must be submitted by September 15th.

Policy

The College will reimburse individuals for reasonable, necessary, appropriate and approved travel and business expenses incurred in the performance of college business as specified in New York State Education Department Community College Regulations, Part 600, Section 602.4 .

The College's policy and procedures apply to all College-funded business travel, without regard to source of funds. College business travel is defined as any travel paid for, whether in advance or through reimbursement, out of a College account including grant and agency accounts. This policy also applies to non-Ulster County Community College employees whose travel is paid for by the College (e.g., prospective employees, speakers, consultants, and other College guests).

It is the responsibility of each individual incurring travel expenses to comply with the College's policy and procedures. Employees who improperly submit and approvers who improperly authorize the use of College funds are subject to disciplinary action.

Purpose

The purpose of this policy is to make faculty, staff, travelers, directors, and department heads aware of their respective roles and responsibilities relative to submitting and approving travel and business-related expenses. Individuals are expected to be prudent when incurring travel or business expenses. Travel at the expense of the College must be in connection with official college activities. Travel by employees on College business or by students traveling for official purposes must be approved in advance by the president or the president's designee. The president may delegate authority to approve travel requests to the extent that competent decisions concerning the nature and necessity of the travel can be ensured.

Procedure

The president has delegated the authority to the employee's Department Head, Area Dean and



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Vice President for Administrative Services to approve reimbursable travel, with the exception of travel 300 miles or more from the College. This requires Board approval per Board Policy 8.4.3, Travel Beyond Limit.

APPROVAL PROCESS:

A Travel Request Form must be completed and approved in advance for all travel requests that require funds for airfare, hotels or conference fees.

A Travel Log may be completed for local travel for mileage reimbursement only.

A Request for Meals or Refreshment Expenses Form may be completed for meals only.

After approval by the appropriate administrators & area Vice Presidents, the form is sent to the Vice President for Administrative Services Office. If it is necessary to change the amount of a travel request, it should be requested by memorandum to the Vice President for Administrative Services rather than submission of a new form.

Travel Expenses

These instructions are intended to make known the College's policy with regard to those expenses that may legitimately be listed on travel and expense reports for reimbursements. Expenses that may be included follow:

1. Transportation costs, including air fare (the lowest fare available) and necessary ground transportation to the destination, including shuttle bus, bus, taxi, other public transportation, or rental car. Mileage will be paid at the current reimbursement rate.
2. Privately Owned Vehicles. For trips more than 80 miles per day, it is fiscally advantageous for travel to be conducted using a rental car. Employees should use the preferred vendor in place (currently Enterprise) and select the appropriate size car up to a full size (economy, compact, intermediate, standard, full size). If an employee opts to use their own vehicle for trips over 80 miles per day, they may do so, however their reimbursement will be limited to the full-size rental rate (currently \$35.79 per day). When an employee uses a rental car, the College will directly pay Enterprise for the rental rate, and the employee will be reimbursed for gas. When driving on College business, employees must carry a valid driver's license, vehicle registration, and proof of insurance. New York residents must carry a New York Insurance Identification Card. Privately owned motorcycles shall not be used on College business. In the event of an accident involving injuries or damages to other persons or property while operating a privately owned vehicle on College business, the employee must notify the Vice President for Administrative Services Office to provide for any potential involvement of the



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College. The financial loss for damage to a privately owned vehicle used on business is not reimbursable by the College.

3. Rental Cars. A rental car may be used and it is recommended for travel over 80 miles. Enterprise is the vendor of choice and offers favorable pricing. All authorized drivers must be listed on the car rental contract. Collision insurance (often called Collision Damage Waiver insurance on the rental contract) must be purchased when renting an automobile domestically. The minimum liability insurance must be purchased if it is not automatically included in the contract.
4. Lodging costs, including the cost of a room and associated taxes (if out of state) The College will reimburse lodging for trips of more than 50 miles one-way. Specific exceptions for travel within the 50-mile proximity in New York, New Jersey, Pennsylvania, and New England locations may be authorized by the Vice President for Administrative Services (e.g., multiple-day conferences where commuting is inappropriate, particularly early start or late times, or multiple-day field assignments for which overnight lodging is deemed appropriate).
5. Meals, including costs for food not included in the conference fee and nonalcoholic beverages. (Meals are reimbursed at the current CSEA applied rate \$7 breakfast, \$13 lunch, \$20 dinner, except where included.)
6. Registration fees for professional conferences.
7. Gratuities – not to exceed 20% of bill.
8. Parking costs.
9. Telephone calls that involve College-related business.
10. Cancellation fees incurred in the normal course of doing business.
11. Travel insurance.
12. Airfare (at the lowest reasonable available fare)
13. Gas (if using a rental car)

Expenses that may not be included:

1. TV movies.
2. Gasoline costs if mileage reimbursement is used.
3. Cost of mileage beyond the amount that would be required to travel by coach class air.
4. Personal telephone calls.
5. Alcoholic beverages.
6. Costs for meals, travel or lodging for spouses or other personal guests.
7. Fees incurred for changing reservations unless there is a justification.
8. Expenses and/or fees associated with social or non-mandatory activities at conferences such as tours, sports activities, golf outings, in-room movies, in-flight movies, etc.
9. Unreasonably expensive meals and lodging.



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10. Cancellation fees incurred by the traveler through negligence, personal choice, or carelessness of the traveler.
 11. All expenses related to the personal negligence of the traveler (parking tickets and fines, towing, traffic violations, damage to personal vehicles, clothing, or other items.)
 12. Repairs of personal vehicles used on College business.
 13. Lost/stolen cash or personal property including luggage and/or briefcases.
- Travelers shall not seek reimbursement for goods or services (including transportation, lodging, etc.) that are provided free of charge, paid for by another source or are not related to College business.

Tax-Exempt Status

The College is a tax-exempt organization and individuals should request that sales tax not be collected in New York State. Unfortunately, the travel industry (e.g., airlines, rail, rental, restaurants) frequently will not recognize this status and insist that taxes be paid. In these instances, the employee will be reimbursed for the taxes paid. If the supplier requests a tax-exemption document, a tax exemption letter or ST129 form can be obtained from the Vice President for Administrative Services, or is available on the Portal in the forms section. Tax will only be paid on out of state travel.

Travel Authorizations and Arrangements

The traveler's Department Head, Area Dean and Vice President for Administrative Services, head, in accordance with this policy should authorize all official College travel. In general, receipts for expenses incurred by the employee must be itemized and attached to the claim that is submitted for reimbursement.

One requisition should be entered for the travel of the trip and all amounts should show on the travel request form. Attachments should include supporting documentation such as an agenda, MapQuest etc, for justification of other costs.

Receipts are required to substantiate all travel advances regardless of whether the actual expenses incurred were less than or more than the amount of the advance. Receipts are required for expenses (except mileage for use of personal vehicles.)

To ensure proper accounting, prompt reimbursement and compliance with IRS regulations, travelers need to submit their expenses for reimbursement within 60 days after their return to the work site. Requests submitted beyond 60 days after the date(s) of travel will be subject to the college pursuing collection action.



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International Travel

Faculty or staff intending to travel abroad to conduct College business or supervise instructional travel must secure approval from the appropriate Vice President, Vice President for Administrative Services, President and Board of Trustees in advance of committing College resources to the trip. This is accomplished by completing and submitting the Travel Request Form at least 60 days prior to the anticipated date of departure. A memo to the appropriate Vice President's should be attached to this form outlining the:

- Purpose of the trip
- Specific, tangible business benefit to the College
- Source of funds (college operating, agency, granting organization)
- How the traveler will report the outcomes to the campus community

Upon return, the traveler is responsible for providing an English translation/explanation for all receipts written in a foreign language. The translation/explanation should provide an identification of the type of expenditure (i.e. meals, transportation, etc.) and a general description of the items included on the receipt (e.g. lunch for traveler).

Travelers are encouraged to use credit cards for payment and submit the credit card statement that facilitates and validates the conversion process. If a copy of the traveler's credit card statement is included with receipts, reimbursement will be for the amount shown for the item on the statement. If the traveler converts US dollars into foreign currency, the currency exchange receipts or bank statement detailing the transaction can be used to calculate the US dollar equivalent for expenses reported. For those individuals not using credit cards or lacking currency exchange receipts, receipts submitted in foreign currency must be converted to US Dollars using the Oanda currency converter which can be found at <http://www.oanda.com/convert/classic>.

Reimbursement will be allowed for actual and visa fees for travel outside the United States on college business.

For international automobile rentals, all insurance coverage must be taken.

Transportation to Temporary Work Stations Transportation to temporary official work stations or sites shall be reimbursed. If an employee is assigned to attend a conference, training, and /or meeting on behalf of the College, the shortest distance, either home to the event or their regularly assigned work location to the event shall be reimbursed.



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Travel Under Sponsored Programs

Travel related to sponsored programs must follow this policy, unless requirements of the granting or sponsoring agency are more stringent than those contained in this policy or procedure.

Payment for Travel and Business Expenses

After the appropriate approvals have been received for travel, and travel has been authorized through the College's Purchasing and Requisition Policy and Procedure the following will occur.

The College will pay 80% of the projected costs in advance for approved travel.

Travel advances will processed for transportation, lodging, meals, and incidentals when needed.

Travel advances for transportation can be requested up to 60 days prior to the departure date.

Travel advances are considered a personal charge to the individual requesting the advance. An approved Travel Request Form with appropriate receipts must be submitted within 60 days of the traveler's return to their work site to reconcile how the advance was used and to indicate the amount to be repaid to the College, or to the traveler. Outstanding travel advances for completed trips must be settled before subsequent advances will be issued.

Required Documentation

Documentation of projected costs must be submitted with the Travel Request Form.

- **Lodging:** Copy of hotel room rates for overnight stays if not included in conference fees. (At the lowest reasonable cost)
- **Transportation:** Lowest Airfare Cost - Copy of airfare cost taken from travel websites will be accepted.
- **Private Vehicle Mileage Cost** - Copy of Mapquest or similar websites that include mileage to destinations will be accepted.
- **Conference Registration Fees:** Copy of a Conference Registration form and agenda is required.

Securing Reimbursement for Travel Expenses

In accordance with IRS regulations, the supporting documentation (i.e. receipts) must reconcile the cost and business purpose of the expenditure, and, for a reimbursement, must show evidence of payment. Employees should itemize all expenses on the Local Travel Log monthly or on the Travel Request Form within 60 days upon their return to the College and attach the original receipts.



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If actual meal expenditures are reported instead of the use of a per diem rate, receipts must be included for all meal expenditures submitted on the request for reimbursement.

When expenses are being shared with either individuals or external organizations, a duplicate copy of the receipts will suffice with a detailed explanation that includes the names of the individuals or organizations that paid the balance of the expenses.

E. CALL-In (Confirming) Purchase Orders

In the rare cases of purchases needed in a timely manner prohibitive of the requisition process, employees may place an order before the mailing of a purchase order.

If the purchaser intends to phone in an order due to its urgency, he/she must notify the Accounting Office immediately via email so the purchase order can be stamped as “confirming” to alert the vendor to not duplicate the order. Accounting will also fax urgent orders upon request.

No order will be placed until the Vice President for Administrative Services signs the original purchase order.

F. Request for Payment

In the rare cases of emergency purchases or purchases needed in a manner prohibitive of the requisition process time frame, a purchase can be made without a purchase order and payment can be made by submitting a Request for Payment (see appendix).

“Emergency Purchases” is defined in Section 103.4, Article 5A of the General Municipal Law as a situation that affects public buildings/property or the life, health, or safety of the inhabitants and requires immediate action.

Any payment made with a Request for Payment must still have received approval PRIOR to making the purchase or committing funds, and budgeted funds must be available.

G. Change Orders

Once a Purchase Order has been issued, the purchase can be made. Each PO may be modified only once, by not more than 50% of the original value of the PO, provided that the method used to affect the purchase still meets the criteria established under this policy. Otherwise, new bidding or quoting in accordance with this policy will be required. Change Orders must be approved by the Department, Area VP, Purchasing Agent and VP for Administrative Services before being processed by Accounting.



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SECTION III

The Role of and Guidelines for the Purchasing Agent

Commodities, Services and Technology are procured in response to a need or a problem situation that exists. These needs or problems vary with respect to how well they can be defined. Some are common to several departments at the college and others are unique to a particular department. Issues range from relatively simple to complicated problems requiring complex solutions. As problems become more complicated, the requirements for resolving them become more difficult to describe and the expertise of the college purchasing agent is called upon.

To address this array of conditions there is a continuum of procurement techniques available to State agencies. Irrespective of the technique used, acquiring Commodities, Services and Technology is a time-consuming undertaking that requires a fair degree of thought and planning.

The records generated through the use of this policy should fully document the procurement/purchasing process, serving as an historical record as well as the basis for the Office of the State Comptroller's review.

When selecting the most effective technique, the College's Purchasing Agent should consider and take into account any and/or all of the following:

- What is the nature of the problem being addressed? (Ex: Routine or unique; any similar problem; what is solution; special skills needed.)
- How well can the college's need be described? (Ex: Specifications; single or multiple solutions; would problem be resolved?)
- What practical considerations are there? (Ex: Complications; timetable, is it realistic? is there competition; other logistical considerations?)
- How well does the proposed Commodity or Service fit into available resources? (Ex: Can service be provided by other college employees; is there management support; are there sufficient resources to pay for the Commodity or Service; are there revenue sources outside of the college available for use?)
- How much risk is involved? (Ex: contingencies; associated costs; adaptability.) With many procurements, another consideration in selecting the most appropriate purchasing technique is cost effectiveness. When it is necessary to examine costs and benefits, a broad context should be employed. Such an analysis may include:



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- the life cycle costs of the product;
- overhead and handling costs;
- the investment of staff time;
- the cost of getting a service provider “up to speed”;
- the cost of adapting existing equipment; and
- other financial considerations such as total financing charges net of any trade-in, credit, royalty and residual values.

ROLE OF THE PURCHASING AGENT:

The college’s Purchasing Agent, as appointed by the Board of Trustees, is to ensure all employees entering a requisition will adhere to the purchasing procedure, including the proper quoting/bidding of items. Employees are reminded that the thresholds apply to the aggregate purchases of that particular commodity for the College’s fiscal year (September 1 through August 31). When the potential for written quotes exists, employees should err on the side of caution and obtain written quotes. Employees requisitioning items should feel free to email the College Purchasing Agent to determine if the desired item is on State/County bid, or for suggestions as to possible source. The College Purchasing Agent will supply the information, including a link to the appropriate state bid, if requested. If the intended purchase is technology related, the College Purchasing Agent may refer the requisitioner to OIT for their technical assistance. The employee entering the requisition is responsible for supplying three written quotes (in most instances) to the College Purchasing Agent via interoffice mail, simultaneous with the submission of an electronic requisition. If the purchase is being made from a State or County contract, the number **MUST** be referenced in the item text of the requisition. If the item is deemed by the College Purchasing Agent to require bidding, the necessary information will be forwarded to the Vice President for Administrative Services office for bid documentation preparation.

The College Purchasing Agent will review the requisition in conjunction with the quotes, when applicable, and will electronically approve or disapprove the requisitions. If the purchase is for technology, the College Purchasing Agent will confer with OIT and receive their approval before approving the requisition. OIT will review the purchase to determine if the item is of an acceptable quality, to be sure it is compatible, to be sure the proper sources were quoted and to be sure all necessary components are being ordered.

The College Purchasing Agent approval indicates that the purchase is being made in conformance with the Purchasing Policy and General Municipal law, and that the required



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documentation has been received. If the requisition is for an item other than a purchase subject to the purchasing policy, the College Purchasing Agent will automatically approve the requisition to move it to the next stage in the process, however the approval will essentially be viewed as “not applicable”.

Upon approval, the College Purchasing Agent will forward the quote documentation to the Accounting Department to be attached to the Accounting Department’s copy of the Purchase Order, which will ultimately be retained with the paid invoice in conformance with applicable record retention laws.

TYPES OF PURCHASING TECHNIQUES:

A. Supplies through Central Services:

A central inventory of supplies, including the blue books used for mid-term and final examinations, is maintained by Central Services for office use. Examples of supplies which should be ordered through Central Services include copy paper, stationary, pens, pencils, note pads, files, binders, dividers, tape, staples, paper clips, etc. A “Stock Room Request” form can be found on the Work Orders channel on the Portal by clicking on the Work @ Ulster tab. You can also use the following link

http://people.sunyulster.edu/Portal/CentralServices/StockRoom/Stock_Form.html to be directed immediately to the form.

Note: Verbal requests for supplies cannot be honored.

B. Guidelines for Quoting:

A Summary is below:

Under \$5,000	Awarded at the Discretion of the Purchasing Agent
\$5,001-\$20,000	Minimum of Three (3) quotes. Written, e-mail or facsimile. Awarded at the Discretion of the Purchasing Agent
OVER \$20,000	Sealed, public bid per GML 103

C. Determination of Which Process to Use (Bid or Quote)

All purchases shall be evaluated with attention given to cumulative dollar amounts expected in a



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given fiscal year for the entire College. When necessary, canvassing of using departments will be done to determine yearly value of a commodity. Past history can be taken into consideration when evaluating yearly costs associated with the purchase of a commodity. If a limit as set forth above is suspected to be exceeded, bidding/quoting shall take place. This decision shall rest with the College Purchasing Agent.

Preferred Sources must be used, and state bids may be used in lieu of bidding/quoting.

Under no circumstances will a quote that exceeds the bidding limits be awarded.

D. Written/Fax Quotations:

Vendors should provide at a minimum, date, description of item or details of service to be provided, price quoted, and name of contact.

E. Request For Proposal:

An effective way to award contracts for professional services is to award them only after a minimum number of professionals are contacted and asked to submit written proposals. Requests for proposals (RFPs) are traditionally used as a means of obtaining all types of professional services. RFPs are used to obtain the services of: architects, engineers, accountants, underwriters, fiscal consultants and other professionals.

A RFP and an evaluation of proposal can consider price plus other factors like staffing, experience and suitability for needs and may include negotiations on a fair and equal basis. The award should be the most advantageous to the College.

The process involves making a request for proposals from various professionals or firms and evaluating proposals received. Depending on the complexity of the situation, the college may prepare the RFP in-house or may obtain a consultant to help prepare it.

F. Overall Solicitation Process:

The overall solicitation process involves three steps:

1. A well-planned solicitation effort is needed to identify a sufficient number of qualified



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firms. To locate qualified firms check listings of firms in trade journals or professional journals, talk to other educational institutions, contact governmental entities, etc. Although many firms may be active in a given locality, not all are likely to have the specialized knowledge and experience needed to perform a satisfactory service. A good solicitation effort helps to ensure that these qualified firms are aware of the college's needs and procurement procedures and are thereby able to participate in the proposal process.

2. Encourage qualified firms to respond to requests for proposals. Preparing a response to an FRP can be costly. Qualified firms may be unwilling to go to the trouble and expense of preparing a proposal if critical details of the engagement or the method used to select (i.e. quality versus price) are not made clear during the solicitation process.

3. The solicitation effort can result in reduced costs through increased competition. Of course if not properly managed, competition can produce unsatisfactory results. The college may obtain poor quality service, for example, if only cost factors are considered in the selection of a firm. However, if a sufficient pool of qualified firms is identified through a sound solicitation effort, the college can enjoy the economic benefits of competition without sacrificing quality.

There is no requirement in Section 104-B of the General Municipal Law on the frequency of solicitation; periodic solicitation can be made at reasonable intervals. E.g., a professional could be selected with the option of extending the contract in the second and third year before completing another RFP process.

G. Documentation:

All Quotes copies of New York State or County bid used, and Requests for Proposals (when accepted) shall be documented and forwarded to the purchasing agent at the time of requisition. All purchases resulting from same shall have quote number referenced on purchase order or voucher, thus creating an audit trail. All awards from quotes shall be made to the lowest responsible and responsive bidder if possible. All quotes shall be forwarded to the purchasing agent who will review them prior to electronically approving any requisition. This documentation will then be forwarded to accounting for retention with purchase order and payable documentation.



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Circumstances which will be documented may dictate purchase from other than low bidder (i.e., delivery requirements, quantity requirements, if a pickup, the location of vendor, known past experience of vendor, etc.). Any award, other than to lowest bidder, must be documented and approved by the purchasing agent.

EXCEPTIONS TO BIDDING:

A. Emergencies:

An emergency exists wherein the delay caused by soliciting quotes would endanger the health, welfare or property of the municipality, or more important of the individual taxpayer, then the procurement of goods or services will be at the discretion of the proper department head with documentation as to the nature of the emergency and shall be approved by the Dean of Administration.

B. Professional Services and Consultants:

Contracts that require professional methods, character, or standards fall into the Professional Service contract category. Many of these professional services require a state license to practice or may be creative and specialized in nature. Where applicable, the college will initiate one of several processes (written/fax quote or RFP) in order to acquire professional services at the best price for the college. A minimum of three vendors will be solicited when possible.

All contracted vendors must comply with insurance requirements as noted in Schedule C of the Appendix.

All contracts must be executed by the Vice President for Administrative Services.

C. Insurance

All agreements for insurance coverage will be instituted by the Vice President for Administrative Services. If competition is available in the market, RFPs will be requested, evaluated and award made.

D. Sole Source:

When there is only one possible source from which to procure goods and/or services, thus indicating there is no possibility of competition, the following should be documented in an e-



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mail to the purchasing agent at the time of requisition.

- a. Unique benefits of item needed;
- b. No other product/service can compare;
- c. Cost is reasonable as compared to product offered;
- d. There is no competition available.

E. True Lease:

Prices will be negotiated between the college and Lessor.

MONETARY GUIDELINES AND/OR LIMITATIONS:

All contracts over \$20,000 must be signed by an area Vice President after completion of a fully executed purchase order and then forwarded to the Vice President for Administrative Services for final approval.

A. Purchase Contracts:

1. Purchases that exceed \$20,000 must be publicly bid per NYS law.
2. Purchases under \$5,000 are made at the discretion of the College Purchasing Agent. The established procedure is to obtain three written quotes for purchases that exceed \$5,001-\$20,000.

B. Public Works Contracts:

1. Public Work Contracts that exceed \$20,000 must be bid per NYS Law.
2. Public Work Contracts under \$20,000 may be entered into at the discretion of the Vice President for Administrative Services. The established procedure is to obtain three written quotes for projects that are estimated to cost between \$5,000 and \$20,000.



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C. Exemptions Negotiated:

NYS Law provides for the following categories to be negotiated. A quote or RFP may be used at the discretion of the Vice President for Administrative Services.

- Emergency Purchases
- Insurance
- True Leases
- Used Equipment
- Hospital/Nursing Home Equipment

D. Professional Services:

1. Request for Proposal:

a. Professional Services that will exceed \$40,000, 104-b, requires a Request For Proposal (RFP) be issued. E.g., architectural service for new construction, advertising campaigns, consultants, financial audits and insurance.

b. All RFPs for professional services shall be processed after consultation with and in conjunction with the Vice President for Administrative Services in order to take advantage of the Vice Presidents' expertise in this area and to ensure they are prepared and evaluated properly and fairly. RFP's shall be assigned a number in the bid/quote index and this number shall be referred to on any purchase order issued.

2. Written Agreement:

Professional Services with a potential cost of less than \$40,000 require a written agreement e.g., clearly defined audits, engineering or architectural services for renovations or non-capital projects, heating systems, artwork, video films, instructors, design services. These contracts will be processed by the department with final approval by the Vice President for Administrative Services.

3. Negotiated:

Therapists, Counselors, Psychiatrists, Doctors, Nurses, Attorneys, Software and maintenance of computers, licensing of software systems, etc., shall be negotiated at the discretion of the Vice President for Administrative Services.



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4. Capital Projects:

All Capital Projects come exclusively under the care, custody and control of the Vice President for Administrative Services and their procedures are not referred to in this manual.

ALL FORMS REFERRED TO IN THIS POLICY ARE ON THE PORTAL

DEFINITIONS

- **Authorized Signature** – All purchase order requisitions must be approved by the Department Head and the area Vice President, Purchasing Agent and Vice President for Administrative Services. If such authorization is not entered into the Banner System, the requisition will be returned.
- **Best Value**- This is the basis for awarding all Service and Technology contracts to that vendor which optimizes quality, cost and efficiency, among responsive and responsible vendors. Such basis shall be, wherever possible, quantifiable.
- **Budget Code** – The correct budget line can be determined from your copy of the College Budget. The budget for your department can be viewed in banner using FGIBAVL.
- **Commodities**- Standard articles of commerce in the form of material goods, supplies, products or similar items. Does not include Technology.
- **Costs and Price**- “Costs” in the case of “Best Value” are distinguished from “Price”. Costs include conversion costs, life-cycle costs, etc. and embody price, which is the amount charged by the vendor for the given Commodity or Service or Technology.

Emergency – For the purposes of this manual, an “emergency” is an unanticipated, sudden and unexpected occurrence beyond the control of anyone at the College which threatens: (1) the life, health, safety or welfare of any person, or (2) the continued public use of function of College property.

NOTE: Failure to properly and timely plan in advance for all procurements, which then result in a situation in which normal procurement practices cannot be followed, will not



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constitute a critical basis for an exemption. (per NYS Comptroller's Office definition)

- **Encumbrance** – The budget amount to be set aside for items ordered. This should include any shipping charges, handling costs, or allowable discounts.
- **Equipment** - An individual item with a cost over \$500 which will be used over a number of years. These items are to be purchased from an equipment expense code and will be tagged as an asset by the receiving department.
- **Invoice**- A bill the seller of goods sends to the buyer of the goods that identifies the goods and their costs.
- **Lowest Price**- The basis for awarding all Commodity contracts among responsive and responsible vendors.
- **Procurement Record**- A record should be kept for each acquisition. This record formalizes the practice of the college maintaining documentation concerning the procurement process and the decisions made during that process. The record should contain all materials necessary to be conveyed to the Office of the State Comptroller for contract review and approval purposes and for post audit, as well as any other material the college determines essential. This record is designed to serve and protect the college, the employee and the business community during and after the procurement.
- **Purchase Order**- A printed form sent from the buyer of goods to the seller specifying the quantity and description of the goods to be ordered. This form must be signed by the Vice President for Administrative Services.
- **Requisition**- An electronic request for something needed.
- **Request for Payment Form**- This form is used as a last source for payment when there is no opportunity for a purchase order.
- **Services**- The performance of a task or tasks which may include the use of a material good or a quantity of material goods. This definition includes Technology which can be either a good or a Service or a combination thereof (frequently referred to as “bundled procurements”).
- **Technology**- A good or service or combination thereof that results in a technical method



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of achieving a practical purpose or in improvements in productivity. .

- **Vendor-** The provider of goods or services. Complete address and a name of any individual to be referenced should be provided. Keep in mind that the first line of the vendor address is the way the check will be made out.

APPENDIX

Budget Modification Form
Credit Card Authorization Form
Directions for placing a Requisition on Banner
Hotel Tax Exempt Certificate
Petty Cash Form
Request for Meal or Refreshment Expenses Form
Request for Payment Form
Tax Exempt Letter
Travel Log
Travel Request Form

The latest versions of all forms are available on the Portal



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SCHEDULE C

ULSTER COUNTY COMMUNITY COLLEGE STANDARD CONTRACT INSURANCE REQUIREMENTS

(For all contracts EXCEPT hazardous waste and other specialties)

WORKERS' COMPENSATION AND DISABILITY INSURANCE:

The FIRM shall take out and maintain during the life of this Agreement, Workers' Compensation (WC) Insurance and Disability Benefits (DB) Insurance, for all of its employees employed at the site of the project, and shall provide to the Dean of Administration's Vice President for Administrative Services Office of Ulster County Community College Certificates of Insurance evidencing this coverage. If FIRM is not required to carry such insurance, The FIRM must submit form CE-200 attesting to the fact that it is not required to do so.

WORKERS' COMPENSATION REQUIREMENTS:

To assist the State and municipal entities in enforcing WCL Section 57, FIRMS seeking to enter into contracts with municipalities MUST provide ONE of the following forms to the government entity entering into a contract:

IF FIRM IS REQUIRED TO CARRY COVERAGE & HAS AN OUTSIDE CARRIER, submit Form C-105.2, "Certificate of Workers' Compensation Insurance" (The FIRM'S insurance carrier will send this form to the government entity at the FIRM'S request). (PLEASE NOTE: The State Insurance Fund provides its own version of this form, the U-26.3)

IF FIRM IS REQUIRED TO CARRY COVERAGE & IS SELF INSURED, submit Form SI-12, "Certificate of Workers' Compensation Self-Insurance" (the FIRM'S Group Self-Insurance Administrator will send this form to the government entity at the FIRM'S request).

IF FIRM IS NOT REQUIRED TO CARRY COVERAGE, submit Form CE-200, "Affidavit For New York Entities With No Employees And Certain Out of State Entities, That New York State Workers' Compensation and/or Disability Benefits Insurance Coverage is Not Required" (this form and the instructions for completing it are available from the link below).

DISABILITY BENEFITS REQUIREMENTS:

To assist the State and municipal entities in enforcing WCL Section 220(8), FIRMS seeking to enter into contract with municipalities MUST provide ONE of the following forms to the government entity entering into a contract:



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IF FIRM IS REQUIRED TO CARRY COVERAGE & HAS AN OUTSIDE CARRIER, submit Form DB-120.1, "Certificate of Disability Benefits Insurance" (The FIRM'S insurance carrier will send this form to the government entity at FIRM'S request).

IF FIRM IS REQUIRED TO CARRY COVERAGE & IS SELF INSURED, submit Form DB-155, "Certificate of Disability Self-insurance" (the FIRM must call The Workers Comp. Board's Self-Insurance Office at 518-402-0247).

IF FIRM IS NOT REQUIRED TO CARRY COVERAGE, submit Form CE-200, "Affidavit For New York Entities With No Employees And Certain Out of State Entities; That New York State Workers' Compensation and/or Disability Benefits Insurance Coverage is Not Required" (this form and the instructions for completing are available from the link below).

Please note that ACORD forms are NOT acceptable proof of New York State Workers' Compensation or Disability Benefits insurance coverage.

Form CE-200 and the instructions for completing the application and obtaining the form are available on the Board's website, www.wcb.state.ny.us, under the heading "Common Forms." FIRMS without access to a computer may obtain a paper application for the CE-200 by writing or visiting the Customer Service Center at any District Office of the Workers' Compensation Board. However, FIRMS using the manual process may wait up to four weeks before receiving a CE-200. Employees of the Workers' Compensation Board cannot assist FIRMS in answering question about this form. Please contact an attorney if you have any questions regarding Form CE-200. However, if you have questions regarding workers' compensation coverage requirements, please call the Bureau of Compliance at (866) 546- 9322.

COMMERCIAL GENERAL LIABILITY INSURANCE:

The FIRM shall take out and maintain during the life of the Agreement, such bodily injury liability and property damage liability insurance as shall protect it and the COLLEGE from claims for damages for bodily injury including accidental death, as well as from claims for property damage that may arise from operations under this Agreement, whether such operations be by the FIRM, by any subcontractor, or by anyone directly or indirectly employed by either of them. It shall be the responsibility of the FIRM to maintain such insurance in amounts sufficient to fully protect itself and the COLLEGE, but in no instance shall amounts be less than those set forth below. The amounts set forth below establish the minimum acceptable levels of coverage.



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Bodily injury liability insurance in an amount not less than TWO MILLION AND N0/100 (\$2,000,000.00) DOLLARS for each occurrence and in an amount not less than ~~ONE~~ TWO MILLION AND N0/100 (\$2,000,000.00) DOLLARS general aggregate.

Property damage liability insurance in an amount not less than ONE MILLION AND N0/100 (\$1,000,000.00) DOLLARS for each occurrence and in an amount of not less than ONE MILLION AND N0/100 (\$1,000,000.00) DOLLARS general aggregate.

OTHER CONDITIONS OF COMMERCIAL GENERAL LIABILITY INSURANCE:

1. Coverage shall be written on Commercial General Liability form.
2. Coverage shall include:
 - A. Contractual Liability
 - B. Independent Contractors
 - C. Products and Completed Operations
3. Ulster County Community College, PO Box 557, Stone Ridge, NY 12484 shall be added to the Commercial. General Liability policy as "Additional Insured" and this insurance is primary and non- contributory with any other valid and collectable insurance.

AUTOMOBILE LIABILITY INSURANCE:

Automobile bodily injury liability and property damage liability insurance shall be provided by the FIRM with a minimum Combined Single Limit (CSL) of ONE MILLION AND N0/100(\$1,000,000.00) DOLLARS.

OTHER CONDITIONS OF AUTOMOBILE LIABILITY INSURANCE:

1. Coverage Shall Include:
 - A. All owned vehicles
 - B. Hired car and non-ownership liability coverage
 - C. Statutory No-Fault coverage

PROFESSIONAL LIABILITY INSURANCE (e.g. MALPRACTICE INSURANCE)

Professional liability insurance in the amount of no less than ONE MILLION AND N0/100 (\$1,000,000.00) DOLLARS

ADDITIONAL CONDITIONS OF INSURANCE:



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1. FIRM shall submit copies of any or all required insurance policies as and when requested by the COLLEGE.
2. If any of the FIRM'S policies of insurance are canceled or not renewed during the life of this Agreement, immediate notice of cancellation or non-renewal shall be delivered to the COLLEGE no less than ten (10) (30) days prior to the effective date and time of cancellation or non-renewal.

CERTIFICATE OF INSURANCE:

The FIRM shall file with the Dean of Administration's Office of Ulster County Community College, prior to commencing work under this Agreement, a certificate of insurance.

Certificate of insurance shall include:

- A. Name and address of Insured
- B. Issue date of certificate
- C. Insurance company name
- D. Type of coverage in effect
- E. Policy number
- F. Inception and expiration dates of policies included on the certificate
- G. Limits of liability for all policies included on the certificate
- H. "Certificate Holder" shall be Ulster County Community College, P.O. Box 557, Stone Ridge, NY 12484.

2. If the FIRM'S insurance policies should be non-renewed or canceled, or should expire during the life of this Agreement, the COLLEGE shall be provided with a new certificate indicating the replacement policy information as requested above. The COLLEGE requires thirty (30) days prior written notice of cancellation.

INDEMNIFICATION BY THE FIRM:



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The FIRM agrees to protect, defend, indemnify and hold Ulster County Community College and its employees free and harmless from and against any and all losses, claims, liens, demands and causes of action of every kind or character, including claims, liens, debts, personal injuries, death (including claims or losses by or death of employees of Ulster County Community College or the FIRM), and without limitation by enumeration, all other claims or demands of every character occurring or in any wise incident to, in connection with, or arising, directly or indirectly, out of this Agreement. The FIRM agrees to investigate, handle, respond to, provide defense for, and defend any such claims, demands or suits at its sole expense and agrees to bear all other costs and expenses related thereto, even if such claims, demands or suits are groundless, false or fraudulent.

In the event that any claim is made or any action brought against the College arising out of the negligence, fault, act or omission of the Firm or an employee, representative, subcontractor, assignee, or agent of the Firm's negligence fault, act or omission, then the college shall have the right to withhold further payment hereunder for the purpose of set-off in sufficient sums to cover said claim or action. The rights and remedies of the College provide for in this clause shall not be exclusive and are in addition to any other rights and remedies provided by law, in equity, or pursuant to this agreement.



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AUTHORIZING RESOLUTIONS BY THE SUNY ULSTER BOARD OF TRUSTEES

1. Resolution #09-6-80 Appointment of Claims Auditor
2. Resolution #09-4-43 Purchasing Policies and Procedures
3. Resolution #09-4-45 Authority to Commit Monies
4. Resolution # 09-5-70 Meal and Refreshment Expense Policy
5. Resolution #07-3-33 Purchasing Policies and Procedures Relating to General Municipal Law Section 104.13
6. Resolution #63-5-32A Purchasing Procedures – Authorize College Administration
7. Resolution #63-5-32A Procedure When Low Bid is Questioned
8. Resolution #63-5-32A Contract Awards per NYS OGS
9. Resolution #98-4-62 Authority to Enter into Cooperative Bidding
10. Resolution #09-8-127 Travel Policy
11. Resolution #09-9-141 Petty Cash
12. Resolution #09 -9-142 Credit Card Policy
13. Resolution #10-6-73 Capital Asset Policy & Procedures

Adopted April 21, 2009 (09-4-43)

Amended September 15, 2009 (09-9-136)

Amended October 19, 2010 (10-10-106)

Amended September 20, 2011 (11-9-142)

Amended October 21, 2014 (14-10-149)

Amended December 20, 2015 (15-12-158)

Amended May 17, 2016 (16-5-67)

Amended August 16, 2016 (16-8-107)

Amended September 20, 2017 (17-9-284)



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Policy Section	
8.3.8.	AUTHORITY TO COMMIT MONEY

Approval Date: April 21, 2009

WHEREAS, The Board of Trustees, which has responsibility for all College funds, including those received under grants and contracts and those originating with other outside sources, recognizes that the Dean of Administration has overall responsibility for procurement, and

WHEREAS, Ulster County Community College is part of the SUNY system and is required by New York State to follow General Municipal Laws when procuring goods or services, and

WHEREAS, under General Municipal Law, Ulster County Community College is subject to competitive bid requirements that set dollar thresholds for telephone quotes, written quotes, and formal sealed bids, and

WHEREAS, the Board of Trustees has designated that the President or his designee establish effective procurement policies and procedures to provide guidance to College personnel in the purchasing process, and

WHEREAS, an effective purchase order process ensures that purchases are properly approved before being made and that sufficient funds are encumbered to pay for the purchase, and

WHEREAS, sound internal controls require the Trustees to monitor this process to avoid appropriations being overspent,
Be it therefore,

RESOLVED, any person who commits College funds to purchase goods or services without following the College's procurement policies and procedures, including the proper use of purchase orders and the documentation of all purchasing activities, will find that the College considers the acquisition effort null and void and declines to pay any invoice that might be issued. In such a case, the supplier may look to the individual placing the order for payment or reimbursement.

Adopted April 21, 2009 (09-4-45)



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Policy Section	
8.4	TRAVEL



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Policy Section	
8.4.1.	PRESIDENT AUTHORIZED TO TRAVEL FOR THE COLLEGE

Approval Date: November 8, 1962

WHEREAS it is necessary for the President of Ulster County Community College to travel widely within the State of New York on behalf of the College, therefore be it

RESOLVED that the President is authorized to make such trips within the boundaries of New York State as are in the best interests of the College and that all expenses incurred in making such trips will be legitimate charges to the college; and be it further

RESOLVED that when travel is made with the President's vehicle he will be reimbursed on a mileage basis at the prevailing rate paid by Ulster County.

Adopted November 8, 1962 (62-11-28)



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Policy Section	
8.4.2.	LOCAL TRAVEL FOR FULL AND PART-TIME FACULTY

Approval Date: August 26, 1975

WHEREAS the President has recommended that the policy relating to local travel be revised, and

WHEREAS the Personnel/Curriculum and the Finance/Facilities Committees of the Board of Trustees have met, discussed, and concur with the President regarding this change in policy, now, therefore,

BE IT RESOLVED that if a full-time faculty member or administrator must travel beyond the round trip distance from home to the College to reach a course, the College will pay the difference at the federal rate, and

BE IT FURTHER RESOLVED that if a part-time faculty member must travel beyond the round trip distance from home to the College to teach a course, the College will pay the difference at the federal rate.

Adopted August 26, 1975

Revised June 1976

Revised October 18, 1989 (88-10-133)

Amended October 21, 2014 (14-10-148)



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Policy Section	
8.4.3.	TRAVEL POLICY

Approval Date: April 27, 1976

WHEREAS, there is a need to revise and approve the existing Travel Policy (see attached), and

WHEREAS, the President recommends and the Personnel, and Educational Programs and Services Committee concur, now, therefore, be it

RESOLVED, that the Board of Trustees does hereby approve the following travel policy for all full and part time faculty, and all staff, including the President and Management Confidential staff,

TRAVEL POLICY

All travel beyond a 300 mile radius of Ulster County Community College must be approved by the Board of Trustees. Reimbursement for all travel expenditures will be generally in accordance with the travel policy set forth by Ulster County, and, be it further

RESOLVED, that this policy will supersede any and all previous existing policies.

Adopted April 27, 1976

Revised January 19, 1999 (99-1-37)



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Policy Section	
8.4.4.	TRAVEL POLICY

Approval Date: August 18, 2009

WHEREAS, The Board of Trustees has responsibility for all College funds, including those received under grants and contracts and those originating with other outside sources, and

WHEREAS, the College will pay for or reimburse reasonable, necessary, appropriate and approved travel and business expenses incurred in the performance of college business as specified in New York State Education Department Community College Regulations, Part 600, Section 602.4,

WHEREAS, William Ryan Jr. College Attorney has reviewed this proposed policy, therefore,

Be it hereby

RESOLVED, that the Board of Trustees adopts the attached as SUNY Ulster’s Travel Policy, and be it

RESOLVED, that the President and Vice President for Administrative Services should review this travel policy on a regular basis and present changes and updates to the Board annually, and be it further,

RESOLVED, the following travel policies remain in effect:

- 8.4.1 President Authorized to Travel for the College (#62-11-28)
- 8.4.2 Local Travel for Full and Part-time Faculty (#88-10-133)
- 8.4.3 Travel Policy – Travel Beyond 300 Mile Radius (#99-1-37) .



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Travel Policy and Procedures

Policy

The College will reimburse individuals for reasonable, necessary, appropriate and approved travel and business expenses incurred in the performance of college business as specified in New York State Education Department Community College Regulations, Part 600, Section 602.4 .

The College's policy and procedures apply to all College-funded business travel, without regard to source of funds. College business travel is defined as any travel paid for, whether in advance or through reimbursement, out of a College account including grant and agency accounts. This policy also applies to non-Ulster County Community College employees whose travel is paid for by the College (e.g., prospective employees, speakers, consultants, and other College guests).

It is the responsibility of each individual incurring travel expenses to comply with the College's policy and procedures. Employees who improperly submit and approvers who improperly authorize the use of College funds are subject to disciplinary action.

Purpose

The purpose of this policy is to make faculty, staff, travelers, directors, and department heads aware of their respective roles and responsibilities relative to submitting and approving travel and business-related expenses. Individuals are expected to be prudent when incurring travel or business expenses. Travel at the expense of the College must be in connection with official college activities. Travel by employees on College business or by students traveling for official purposes must be approved in advance by the president or the president's designee. The president may delegate authority to approve travel requests to the extent that competent decisions concerning the nature and necessity of the travel can be ensured.

Procedure

The president has delegated the authority to the employee's department head, Area Vice President and Vice President for Administrative Services to approve reimbursable travel, with the exception of travel 300 miles or more from the College. This requires Board approval per Board Policy 8.4.3, Travel Beyond Limit.

APPROVAL PROCESS:

A Travel Request Form must be completed and approved in advance for all travel requests that require funds for airfare, hotels or conference fees.



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A Travel Log may be completed for local travel for mileage reimbursement only.

A Request for Meals or Refreshment Expenses Form may be completed for meals only.

After approval by the appropriate administrators & area Vice Presidents, the form is sent to the Vice President for Administrative Services' Office. If it is necessary to change the amount of a travel request, it should be requested by memorandum to the and Vice President for Administrative Services rather than submission of a new form.

Travel Expenses

These instructions are intended to make known the College's policy with regard to those expenses that may legitimately be listed on travel and expense reports for reimbursements. Expenses that may be included follow:

- 1. Transportation costs**, including air fare (the lowest fare available) and necessary ground transportation to the destination, including shuttle bus, bus, taxi, other public transportation, or rental car. Mileage will be paid at the current reimbursement rate.
- 2. Privately Owned Vehicles.** For trips more than 80 miles per day, it is fiscally advantageous for travel to be conducted using a rental car. Employees should use the preferred vendor in place (currently Enterprise) and select the appropriate size car up to a full size (economy, compact, intermediate, standard, full size). If an employee opts to use their own vehicle for trips over 80 miles per day, they may do so, however their reimbursement will be limited to the full-size rental rate (currently \$35.79 per day). When an employee uses a rental car, the College will directly pay Enterprise for the rental rate, and the employee will be reimbursed for gas. When driving on College business, employees must carry a valid driver's license, vehicle registration, and proof of insurance. New York residents must carry a New York Insurance Identification Card. Privately owned motorcycles shall not be used on College business. In the event of an accident involving injuries or damages to other persons or property while operating a privately owned vehicle on College business, the employee must notify the Vice President for Administrative Services Office to provide for any potential involvement of the College. The financial loss for damage to a privately owned vehicle used on business is not reimbursable by the College.
- 3. Rental Cars.** A rental car may be used and it is recommended for travel over 80 miles. Enterprise is the vendor of choice and offers favorable pricing. All authorized drivers



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must be listed on the car rental contract. Collision insurance (often called Collision Damage Waiver insurance on the rental contract) must be purchased when renting an automobile domestically. The minimum liability insurance must be purchased if it is not automatically included in the contract.

4. **Lodging costs**, including the cost of a room and associated taxes (if out of state). The College will reimburse lodging for trips of more than 50 miles one-way. Specific exceptions for travel within the 50-mile proximity in New York, New Jersey, Pennsylvania, and New England locations may be authorized by the Vice President for Administrative Services (e.g., multiple-day conferences where commuting is inappropriate, particularly early start or late times, or multiple-day field assignments for which overnight lodging is deemed appropriate).
5. **Meals**, including costs for food not included in the conference fee and nonalcoholic beverages. (Meals are reimbursed at the current CSEA applied rate \$7 breakfast, \$13 lunch, \$20 dinner, except where included.)
6. **Registration fees** for professional conferences.
7. **Gratuities** – not to exceed 20% of bill.
8. **Parking costs**.
9. **Telephone calls** that involve College-related business.
10. **Cancellation fees** incurred in the normal course of doing business.
11. Travel insurance.
12. Airfare (at the lowest reasonable available fare)
13. Gas (if using a rental car)



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Expenses that *may not* be included:

1. TV movies.
2. Gasoline costs if mileage reimbursement is used.
3. Cost of mileage beyond the amount that would be required to travel by coach class air.
4. Personal telephone calls.
5. Alcoholic beverages.
6. Costs for meals, travel or lodging for spouses or other personal guests.
7. Fees incurred for changing reservations unless there is a justification.
8. Expenses and/or fees associated with social or non-mandatory activities at conferences such as tours, sports activities, golf outings, in-room movies, in-flight movies, etc.
9. Unreasonably expensive meals and lodging.
10. Cancellation fees incurred by the traveler through negligence, personal choice, or carelessness of the traveler.
11. All expenses related to the personal negligence of the traveler (parking tickets and fines, towing, traffic violations, damage to personal vehicles, clothing, or other items.)
12. Repairs of personal vehicles used on College business.
13. Lost/stolen cash or personal property including luggage and/or briefcases.

Travelers shall not seek reimbursement for goods or services (including transportation, lodging, etc.) that are provided free of charge, paid for by another source or are not related to College business.

Tax-Exempt Status

The College is a tax-exempt organization and individuals should request that sales tax not be collected in New York State. Unfortunately, the travel industry (e.g., airlines, rail, hotel, car rental, restaurants) frequently will not recognize this status and insist that taxes be paid. In these instances, the employee will be reimbursed for the taxes paid. If the supplier requests a tax-exemption document, a tax exemption letter or ST129 form can be obtained from the Dean of Administration, or is available on the Portal in the forms section. Tax will only be paid on out of state travel.

Travel Authorizations and Arrangements

The traveler's Department Head, Vice President and Vice President for Administrative Services in accordance with this policy should authorize all official College travel. In general, receipts for expenses incurred by the employee must be itemized and attached to the claim that is submitted for reimbursement.

One requisition should be entered for the travel of the trip and all amounts should show on the



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travel request form. Attachments should include supporting documentation such as an agenda, MapQuest, etc., for justification of other costs.

Receipts are also required to substantiate all travel advances regardless of whether the actual expenses incurred were less than or more than the amount of the advance. Receipts are required for expenses except mileage for use of personal vehicles.

To ensure proper accounting, prompt reimbursement and compliance with IRS regulations, travelers need to submit their expenses for reimbursement within 60 days after their return to the work site. Requests submitted beyond 60 days after the date(s) of travel will be subject to the College pursuing collection action.

International Travel

Faculty or staff intending to travel abroad to conduct College business or supervise instructional travel must secure approval from the appropriate Vice President, Vice President for Administrative Services, President and Board of Trustees in advance of committing College resources to the trip. This is accomplished by completing and submitting the Travel Request Form at least 60 days prior to the anticipated date of departure. A memo to the appropriate dean should be attached to this form outlining the:

- Purpose of the trip
- Specific, tangible business benefit to the College
- Source of funds (college operating, agency, granting organization)
- How the traveler will report the outcomes to the campus community

Upon return, the traveler is responsible for providing an English translation/explanation for all receipts written in a foreign language. The translation/explanation should provide an identification of the type of expenditure (i.e. meals, transportation, etc.) and a general description of the items included on the receipt (e.g. lunch for traveler).

Travelers are encouraged to use credit cards for payment and submit the credit card statement that facilitates and validates the conversion process. If a copy of the traveler's credit card statement is included with receipts, reimbursement will be for the amount shown for the item on the statement. If the traveler converts US dollars into foreign currency, the currency exchange receipts or bank statement detailing the transaction can be used to calculate the US dollar equivalent for expenses reported. For those individuals not using credit cards or lacking currency exchange receipts, receipts submitted in foreign currency must be converted to US Dollars using the Oanda currency converter which can be found at



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<http://www.oanda.com/convert/classic>.

Reimbursement will be allowed for actual passport and visa fees for travel outside the United States on college business.

For international automobile rentals, all insurance coverage must be taken.

Transportation to Temporary Work Stations Transportation to temporary official work stations or sites shall be reimbursed. If an employee is assigned to attend a conference, training, and /or meeting on behalf of the College, the shortest distance, either home to the event or their regularly assigned work location to the event shall be reimbursed.

Travel Under Sponsored Programs

Travel related to sponsored programs must follow this policy, unless requirements of the granting or sponsoring agency are more stringent than those contained in this policy or procedure.

Payment for Travel and Business Expenses

After the appropriate approvals have been received for travel, and travel has been authorized through the College's Purchasing and Requisition Policy and Procedure the following will occur:

The College will pay 80% of the projected costs in advance for approved travel.

Travel advances will be processed for transportation, lodging, meals, and incidentals when needed. Travel advances for transportation can be requested up to 60 days prior to the departure date. Travel advances are considered a personal charge to the individual requesting the advance. An approved Travel Request Form with appropriate receipts must be submitted within 60 days of the traveler's return to their work site to reconcile how the advance was used and to indicate the amount to be repaid to the College, or to the traveler. Outstanding travel advances for completed trips must be settled before subsequent advances will be issued.

Required Documentation

Documentation of projected costs must be submitted with the Travel Request Form.

- **Lodging:** Copy of hotel room rates for overnight stays if not included in conference fees.



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(at the lowest reasonable rate.)

- **Transportation:** Lowest Airfare Cost - Copy of airfare cost taken from travel websites will be accepted.
- Private Vehicle Mileage Cost - Copy of Mapquest or similar websites that include mileage to destinations will be accepted.
- **Conference Registration Fees:** Copy of a Conference Registration form and agenda is required.

Securing Reimbursement for Travel Expenses

In accordance with IRS regulations, the supporting documentation (i.e. receipts) must reconcile the cost and business purpose of the expenditure, and, for a reimbursement, must show evidence of payment. Employees should itemize all expenses on the Local Travel Log monthly or on the Travel Request Form within 60 days upon their return to the College and attach the original receipts.

If actual meal expenditures are reported instead of the use of a per diem rate, receipts must be included for all meal expenditures submitted on the request for reimbursement.

When expenses are being shared with either individuals or external organizations, a duplicate copy of the receipts will suffice with a detailed explanation that includes the names of the individuals or organizations that paid the balance of the expenses.

Adopted August 18, 2009 (09-8-127)
Amended October 19, 2010 (10-10-105)
Amended October 21, 2014 (14-10-148)
December 15, 2015 (15-12-165)
(Purchasing Manual – August 16, 2016, #16-8-106)
(Purchasing Manual – September 20, 2017, #17-9-284)
January 23, 2018 (18-1-02)



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Policy Section	
8.5	ROYALTIES

Approval Date: January 19, 1982

WHEREAS the College President has reviewed the policy of sharing royalties with faculty and staff members with the College Attorney, and

WHEREAS the College Attorney has discussed this policy with the State University Counsel's Office, who has indicated that this type of policy is being encouraged at other SUNY campuses, and

WHEREAS the College Attorney reported this finding at the December Board of Trustees meeting and

WHEREAS the Personnel Committee has reviewed this policy at its December and January meetings, now, therefore, be it

RESOLVED that the President be authorized to enter into contracts with faculty and staff members to provide for the sharing of royalties and/or revenues between the College and the faculty and staff members, and be it further

RESOLVED that before such contracts are signed that each specific agreement be submitted to the Personnel Committee for their review, and be it further

RESOLVED that before any sharing of royalties can take place, the College would have to recover all of its direct cost.

Adopted January 19, 1982 (82-1-6)



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Policy Section	
8.6	COMPLAINT PROTECTION AND PROCEDURE

Approval Date: September 21, 2004

WHEREAS, it is necessary to adopt a procedure for handling employee complaints regarding accounting, internal controls and auditing matter of the College, and

WHEREAS, the College attorney recommends the following protection and procedures, now, therefore, be it

RESOLVED, that the attached protections and procedures be adopted as Board Policy 8.6:

1. **Purpose and Definition**- These protections and procedures shall apply to any complaint regarding accounting, internal controls, and auditing matters made by an employee of Ulster county Community College. The purpose of this policy is to establish a confidential and anonymous mechanism to encourage employees to report any complaint and protect the employee who, in good faith, makes a protected complaint.

2. **Submission of Complaint or Report of Inappropriateness**- Any employee of Ulster County Community College may, confidentially and anonymously report any perceived complaint regarding accounting, internal controls and auditing matters to the President of the college in writing or email at the following address: www.kattd@sunyulster.edu or President Donald C. Katt, Ulster County Community College, Stone Ridge, NY 12484. Any report with respect to the above reference matter involving the actions of the President, may be made confidentially and anonymously to the Chair of the Board of Trustees. The President and/or the Chair of the Board, as the case may be, shall keep the identity of the reporter confidential.

3. **Review of Complaints or Reports**- The President or chair of the Board of Trustees, as the case may be, shall, within sixty (60) days of receipt of any such complaint or report, make a report to the Board of Trustees of the College outlining the allegations contained in the complaint and/or report, and recommend to the Board of Trustees that the claims contained in the complaint or reports be



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determined to be unfounded, founded or appropriate for further investigation by the Board. Should the Board find that the complaint and/or report is either founded or a subject for further investigation it shall take such action as it deems appropriate under the circumstances.

4. **Protection of Employee**- An employee makes a complaint or report in good faith when the employee has a reasonable belief or suspicion that fraud or a questionable accounting or auditing matter exists. No complaint or report by an employee made in good faith concerning any questionable financial practices shall be a basis for punishment of the employee. Punishment for the purposes of this section shall include firing, demotion, suspension, reprimand, harassment, failure to consider the employee for promotion, or any other kind or type of discrimination.

Adopted September 21, 2004 (04-9-115)



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Policy Section	
8.7	MISCELLANEOUS PAYROLL CERTIFICATION POLICY

Approval Date: May 2009

WHEREAS New York State Education Regulations §602.14 state that, subject to appropriate Federal, State and local laws and regulations, policies and practices relating to internal business and financial policies and practices are matters of local College Trustees' determination, and

WHEREAS, the Board of Trustees require College officials to certify payrolls before the payroll checks are issued, and

WHEREAS, the College disperses miscellaneous paychecks at times other than the normal payroll run, therefore, be it hereby

RESOLVED the Board of Trustees requires either the President or the Dean of Administration to review and certify all payroll registers prior to the issuance of checks, including those supplemental registers generated by the processing of miscellaneous checks that are not issued during the normal payroll run.

Adopted May 2009 (09-5-68)



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Policy Section	
8.8	RED FLAGS RULES POLICY

Approval Date: June 2009

WHEREAS the Fair and Accurate Credit Transactions Act of 2003 (FACTA) directed financial regulatory agencies, including the FTC, to promulgate rules (the Red Flags Rules) requiring “creditors and financial institutions” with covered accounts to implement programs to identify, detect, and respond to patterns, practices, or specific activities that could indicate identity theft, and

WHEREAS the Federal Trade Commission delayed enforcement of the new “Red Flags Rules” until August 1, 2009, to give creditors and financial institutions more time to develop and implement written identity theft prevention programs, and

WHEREAS FACTA’s definition of “creditor” applies to any entity that regularly extends or renews credit – or arranges for others to do so – and includes all entities that regularly permit deferred payments for goods or services, and therefore, the FTC's definition of "creditor" includes SUNY Ulster,

be it hereby

RESOLVED the Dean of Administration shall be responsible for the development, implementation, oversight and continued administration of the required identity theft program and "red flag" detection on campus, and be it

RESOLVED the following are identified as the warning signs – or “red flags” – of identity theft at SUNY Ulster:

- Address discrepancies;
- Presentation of suspicious documents;
- Photograph or physical description on the identification is not consistent with the appearance of the person presenting the identification;



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- Personal identifying information provided is not consistent with other personal identifying information on file with the College;
- Documents provided for identification that appear to have been altered or forged
- Unusual or suspicious activity related to covered accounts;
- Notification from students, borrowers, law enforcement, or service providers of unusual activity related to a covered account;
- Notification from a credit bureau of fraudulent activity; and
- FAFSA fraud alert;

and be it

RESOLVED should an employee identify a "red flag" they should immediately inform the College Registrar, Coordinator of Student Accounts, Controller or Coordinator of Human Resources who will investigate the threat of identity theft to determine if there has been a breach, and be if further

RESOLVED this policy is to be re-evaluated at the beginning of each calendar year and revised as necessary.

Adopted June 2009 (09-6-109)



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Policy Section	
8.9	CAPITAL ASSET POLICIES AND PROCEDURES

Approval Date: June 22, 2010

WHEREAS New York State Education Law Sec 602.14 states that, subject to appropriate Federal, State and local laws and regulations, policies and practices relating to internal business and financial policies and practices are matters of local college trustees' determination, and

WHEREAS, under the time-honored practice of American colleges, trustees of colleges concentrate on establishing policies governing the college and delegate responsibility for the administration and execution of those policies to their employed professional administrators, and

WHEREAS a formal capitalization policy is necessary to effectively control and account for all property and equipment owned by the College, therefore be it

RESOLVED that the Ulster County Community College Board of Trustees approves the Capital Assets Policies and Procedures Manual annexed hereto, and be it further

RESOLVED that this resolution be recorded in the Board Policy Handbook as policy 8.9, and be it further

RESOLVED that the President and Dean of Administration should review the capital asset policies and procedures annually and present changes and updates to the Board, and be it further

RESOLVED that a copy of this policy and procedure manual be kept on file in the President's Office and made available for the convenience and information of members of the college constituency.



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Ulster County Community College Capital Asset Policies and Procedures

September 20, 2011

Introduction

Ulster County Community College has developed this policy and procedure manual to clarify the treatment of fixed assets. The policies have been carefully developed to safeguard assets, maintain compliance with Governmental Accounting Standards Board Pronouncement Number 34, and set forth procedures to be followed in the handling of all fixed assets. This policy and procedure shall be used to determine an asset's budget treatment, valuation, capitalization, depreciation, useful life, inventorying/tagging, disposal and financial reporting.

Policy

For purposes of this policy, Fixed Assets are defined as assets with an initial cost of \$1,000 or more and an estimated useful life of two or more years. The following categories of Fixed Assets are recognized for financial reporting purposes:

- Land
- Land Improvements
- Buildings and Improvements
- Furniture and Equipment
- Vehicles
- Computers
- Construction in Progress
- Works of Art and Historical Treasures
- Computer Software
- Capital Lease

Asset Valuation:

Fixed Assets shall be recorded at historical cost or, if the cost is not readily determined, at



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estimated historic cost. Costs shall include applicable ancillary costs (ie: shipping & installation). All costs shall be documented including methods and sources used to establish any estimated costs. Operational cost such as supplies, subscriptions, and maintenance agreements should be EXCLUDED. In the case of gifts, the fixed asset should be recorded at fair market value on the date of receipt.

Purchased Assets – The recording of purchased assets shall be made on the basis of actual costs, including all ancillary costs, based on vendor invoice or other supporting documentation.

Constructed Assets – All direct costs (including labor) associated with the construction project shall be including when determining the asset’s valuation.

Donated Assets – Fixed Assets acquired by gift, donation or payment of a nominal sum not reflective of the asset’s market value shall be assigned a cost basis equal to the fair market value at the time of receipt.

Asset salvage value – The salvage value of an asset is the value it is expected to have when it is no longer useful for its intended purpose. In other words, the salvage value is the amount for which the asset could be sold at the end of its useful life. This value can be based upon general guidelines from a professional organization such as Government Finance Officers Association (GFOA), internal experience, or as determined by a professional such as engineers, architects, etc.

Asset group- If the amount of a single item is less than the threshold set forth above, but the aggregate cost of a quantity of the same item being purchased exceeds it, then the item should be capitalized as a group, provided the items are to be used for a single project (i.e. computers purchased for a computer lab). Each individual item as part of the group purchase must have its own tag. A single purchase of a quantity of items with a total cost in excess of the threshold to be used in multiple locations should not be capitalized (i.e. computers purchased for several offices).

Capitalization:

The following fixed assets will be capitalized:

- Land – All acquisitions
- Land Improvements and infrastructure projects with a cost of \$10,000 or more
- Buildings – All acquisitions
- Building Renovations and Improvement projects with a cost of \$10,000 or more
- Furniture and Equipment with a cost of \$5,000 or more
- Vehicles with a cost of \$5,000 or more



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- Computers with a cost of \$1,000 or more
- Construction in Progress with a cost of \$10,000 or more
- Works of Art and Historical Treasures with a cost of \$1,000 or more
- Computer Software with a cost of \$1,000 or more
- Capital Lease with a cost of \$1,000 or more

TABLE A

Asset description	Amount to be tagged	Amount to be Depreciated	Useful/Deprecation Life
Land	N/A	N/A	N/A
Land Improvements and infrastructure projects	\$5,000	\$10,000	10-30 Years*
Buildings	All	All	30 Years(sheds 20 yrs)
Building Renovations and Improvement projects	\$5,000	\$10,000	20-30 Years (depending on type) (See Definition)
Furniture and Equipment	\$1,000	\$5,000	10 Years
Vehicles	\$1,000	\$5,000	5 Years
Computers	\$1,000	\$1,000	5 Years
Construction In Progress	All	N/A	N/A
Works of Art and Historical Treasures	\$1,000	None	N/A
Computer Software	\$1,000	\$1,000	3 Years
Capital Lease	\$1,000	\$1,000	Lease Term

* Land Improvements useful life will be determined by the Vice President for Administrative Services

Definitions

Building- Structures which consist of building shell, exterior walls, interior framing, walls, floors, and ceilings. Examples include classroom buildings, garages, and storage buildings



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Building Renovation or Improvements- Betterments to an *existing building* that extend the useful life of the building (i.e. replacing roof or updating electrical system) will be assigned a 20 year useful life. Building renovations that enhance the existing asset with the addition of a new component (i.e. a new wing on a building or installing a sprinkler system where one did not exist before) will be assigned a 30 year useful life.

Computer- A device that computes, especially a programmable electronic machine that performs high-speed mathematical or logical operations or that assembles, stores, correlates, or otherwise processes information. This would include both desktop, Laptop, and other equipment that meets the above definition.

Computer Software- Computer programs, either acquired or internally developed, used solely to meet the college's internal needs

Construction in Process (CIP)- A CIP asset reflects the cost of construction work undertaken but not yet completed. For CIP Assets, no depreciation is recorded until the asset is placed in service. When the construction is completed, the asset should be reclassified into its proper category, and should be capitalized and depreciated in accordance with the applicable section of this manual.

Equipment and Furniture- A device, piece of equipment, furnishing or other tangible property that is expected to be used for two or more years. (i.e. heavy equipment, tractors, kitchen equipment, storage racks, physical ed, music instruments, furniture, and audio/visual equipment)

Land- A tract of property that is owned, which is available for use by Ulster County Community College

Land Improvements and infrastructure- Betterments to land (other than buildings) that ready land for its intended use. Examples of land improvements include site improvements such as excavation, fill, grading, utility installation, retaining walls, parking lots, fencing, landscaping, water and sewer systems, roads, and street lightening.

Leased assets- to be considered a capital lease (i.e. cars and copiers) at least one of the following criteria must be met:

- Ownership transfers at the end of lease term
- lease contains a bargain purchase option
- Lease term is equal to 75% or more of the estimated useful life



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- the present value at the beginning of the lease term at the minimum lease payments exceeds 90% of the retail market value of the leased property

Leases that do not meet any of the above criteria should be recorded as an operating lease (i.e. rental space)

Vehicles- Cars, Vans, or trucks, purchased or donated, expected to be used for two or more years.

Works of art and Historical treasures- Items held for public exhibition, education, or research in furtherance of public service, primarily because of their cultural aesthetic or historical value. In addition, these are assets that are protected, cared for, kept unencumbered, and preserved.

Procedures

The need for an asset is identified

When a Department identifies a need for an asset, the process begins with a purchase requisition in accordance with the purchasing manual. This could include the use of a state contract, quoting or bidding, as required.

A requisition is entered into Banner and the requisition flows through the approval queue process after which a Purchase Order is produced, signed and mailed, placing the order for the asset.

For general ledger and budgeting purposes, assets with a cost greater than \$1,000 shall be paid for from an equipment budget line (81XX) which will facilitate the initial identification of that asset by the accounting department. If a department wishes to purchase equipment but does not have an appropriate equipment line (or that line does not have sufficient funds to make the purchase), a budget modification form (attached and available on the portal) must be completed prior to the entering of a requisition into Banner.

The asset is received

All assets should be delivered to the Receiving Department where they will be assigned a tag number, tagged and entered in to the asset database. The receiving department will coordinate the delivery to the appropriate department. In the instance of technology purchases, OIT will also tag the asset, as they maintain a bar-coded technology inventory which better facilitates the tracking of technology items.



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All items that meet the depreciable threshold below will be recorded by accounting and added to existing depreciation schedules. Once an item is fully depreciated, the item will remain on the accounting department's asset list until it is disposed of. Upon disposal, these assets and their depreciation will be removed from the general ledger and subsidiary list. See Disposal process and form (attached).

If the asset is purchased using grant funding, the depreciation schedule and asset database will include a notation as such, including a reference to the grant making the purchase.

Annual Inventory

A physical inventory must be taken once a year in order to verify that all lists are up to date. This verification process should be performed by the accounting department with each department signing off and verifying the assets located within their area. This verification will be returned to the accounting department and activity will be recorded on the general ledger.

An asset is no longer needed

All items that have an original value greater than \$1,000 must be disposed of using the Asset Surplus Form (attached). This form is available from the accounting department and on the portal. An item description, as well as serial number, original cost, PO #, college decal #, condition, reason for surplus, and disposal code are necessary (if known). The form will require the signatures of the Department Head, Area Dean, and Vice President for Administrative Services. An asset will be considered abandoned or scrapped when it is deemed no longer useful to the responsible department. The Purchasing Agent, with Vice President for Administrative Services' approval, will determine whether or not the asset can be used by another department and whether it should be sold, retained, or discarded. Any item with an original value greater than \$5,000 will need board approval before it is deemed surplus and ultimately disposed of. SUNY Ulster will follow disposal guidelines in accordance with the NYS Environmental Regulations if applicable. Assets may be sold by public auction or via sealed bids. An asset may be donated whereby SUNY Ulster gives the asset to an entity outside its control for nothing in return.

An asset is received by donation

Donated assets will be carried at fair market value on the date of donation. All donated



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items should be presented to the Ulster Community College Foundation for the benefit of SUNY Ulster. The foundation will assess a fair market value on the date of receipt.

If the asset is purchase using grant funding, the applicable grant agency will be contacted and the disposition will be made in accordance with the appropriate requirements.

Forms attached

Budget Modification
Asset Surplus Form

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Amended September 20, 2011 (11-9-141)
Amended August 15, 2017 (17-8-273)