



Navajo Technical University

Fiscal Procedures

Effective August 1, 2016

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Introduction

This manual contains the fiscal management procedures of the Navajo Technical University Board of Regents (BOR). New situations and issues give rise to the continuing need to develop new procedures or revise existing ones.

Navajo Technical University (NTU), operates according to policies and procedures established by the Board of Regents. The BOR, which represents the best interest of the community, adopts policies and procedures in accordance with federal regulations and the university administration implements them through specific regulations and procedures. The BOR periodically appraises the effects of its procedures and makes revisions as necessary.

The Fiscal Management Procedures Manual is the source of University procedures used by University departments in carrying out their functions related to the administration of overall financial matters.

BUDGET OVERVIEW

The Budget Committee, appointed by the President, is responsible for developing the University's annual operating budget. Grant budgets must be developed and maintained in accordance with sponsor guidelines as outlined in the Sponsored Project Agreement, and are monitored by the Contracts & Grants Accountant.

The process of budget development should be the primary vehicle for determination of priorities among expenditures and resources available to individual programs within departments and divisions as well as among departments and divisions. Therefore, budget transfers, reallocations and modifications should be requested only when necessary to address contingencies not provided for in a process of sound budget development.

Procedure:

1. This procedure applies to all budget revisions (changes in an approved budget that deviate from the original approved budget plan) within approved budgets which have been duly adopted by the Navajo Technical University (NTU) Board of Regents and, where appropriate, approved by the funding source.
2. Persons seeking to transfer or reallocate funds within particular funding accounts shall follow the procedures and utilize the forms developed pursuant to this procedure and the NTU budget policies generally.
3. Revisions in approved budgets covered by this procedure include:
 - a. Budget transfers - the transfer of funds within the same program budget.
 - b. Budget reallocations - the reallocation of funds between different program budgets within (or between) particular divisions or departments.
 - c. Budget modification - of funding, which may involve increases or decreases to the overall program, division, or department budget.
4. Budget transfer, reallocations, and modification requests must be reasonable and appropriately justified and must support the mission, strategic plan and educational purposes of NTU.
5. Budget transfers, reallocations, and modification are not allowed between funds from different funding accounts.

Budget Transfers

1. Budget transfers within programs require the request of the program representative, review by the next level of supervision and approval of the appropriate Dean or Director.
2. All transmittal of budget transfer documents will be processed through the appropriate Dean or Director.
3. Funds cannot be transferred from the following object codes without the concurrence of the President:
 - A. Salary & Fringe Accounts – 5101 to 5205
 - B. 5660 - Student Assistance

Budget Reallocations

1. Budget reallocations between programs require the request of the program representative seeking additional funds via reallocation, notification to the program representative of the program from which the funds are sought, review by the next level of supervision over each program and approval of the appropriate Dean or director.
2. Budget reallocation between units subject to oversight of the President shall require the approval of the President.
3. All transmittal of budget transfer documents will be processed through the appropriate Dean or Director.

BUDGET MODIFICATION

1. Budget modifications - the modification of funding, which may involve increases or decreases to the overall program, division or department budget.
2. Budget modifications require the approval of the President of NTU depending upon the level of funding.
3. Transfers that result in the fund being modified beyond the percentage allowed by the funding source will have to be referred to the funding source. In such cases, the procedures for budget modification shall apply.

Budget Modification Procedure:

1. To initiate a budget transfer, reallocation, or modification request, the following procedure will be followed:
 - a. Complete a Budget Transfer Request Form.
 - b. Submitted to the appropriate Department Director and/or Dean for review and approval before submitting the completed form to the Business Office and/or Grants and Contracts Office.
2. Upon receipt of the Budget Transfer Request:
 - a. The Contracts & Grants Accountant will review for compliance for all special Grant Funds (e.g. National Science Foundation, US Department of Agriculture, Department of Energy, etc.) and recommend a decision to the CFO.
 - b. The Contracts & Grants Accountant will review for compliance for all NTU Operating Funds (i.e. Perkins, BIA, Navajo Nation, General Fund, and Indirect Cost Funds) and recommend a decision to the CFO.
 - c. The Human Resources Director will review any budget transfer requests involving salaries and fringes.
3. When a request for a budget transfer, reallocation or modification is rejected for any reason,

the decision and reasons for the rejection shall be sent to the requesting party and dean within 2 working days.

4. Depending on the decision of the CFO, the Budget Transfer or Reallocation Request is either processed or returned to the Department Director(s) and Dean with a copy of the document indicating the denial. Reasons for a denial shall be provided to the program which initiated the request and appropriate Dean or Director in every case as provided in 3 above. In addition, any other program impacted by the denial shall be provided with a copy of the reasons for the denial upon request.
5. Once approved and processed, a copy of the Budget Transfer Request Form and a budget/expenditure report will be transmitted back to the appropriate Department Director(s) or Dean(s) and to the program which initiated the request and any other program impacted by the request.
6. The provisions in the NTU Purchasing Policies and Procedures Manual regarding the level of authority for approving different amounts of expenditures shall apply to the level of authority at which final approval may be exercised on budget transfers, reallocations and modifications under these procedures.
7. The budget committee shall be updated at its monthly meetings about the budget transfers, reallocations and modifications occurring since their last meeting.
8. All budget transfers, reallocations and modifications occurring since the last regularly scheduled meeting of the NTU Board of Regents shall be included in the next regular monthly report of the CFO to the budget committee and the Board.

CASH & NON-CASH RECEIPTING

Collecting Receipts

1. All departments collecting receipts must follow the procedures outlined in this section. Departments authorized to perform a cashiering function must also follow the procedures outlined in Cashiering Functions.
2. All checks received for deposit must be made payable to Navajo Technical University. University departments and individuals should advise their grantors/donors/contractors to make all checks payable to Navajo Technical University, identifying the appropriate unit. Checks should NOT be made payable to or identify individuals. For example: Navajo Technical University, Science Department, or Navajo Technical University, Grant # XXX. The mailing address is Navajo Technical University, Financial Services Office, P.O. Box 849, Crownpoint, NM 87313.
3. All checks made payable to Navajo Technical University must be deposited in to a University account. Once checks have been deposited in to University accounts, funds will not be transferred from the University unless there is clear evidence of error.
4. Banks cannot cash checks made payable to Navajo Technical University. They must be deposited in to a NTU account.
5. Upon receipt of funds:
 - a. Verify the cash or checks.
 - b. Endorse checks with a restrictive endorsement.
 - c. Provide the payer with evidence (such as a receipt or event ticket) that the funds were received.
 - d. Place all items immediately in a locked drawer or cash box. Negotiable items should never be left unsecured.
 - e. Log receipts.
 - f. Process and deposit the monies with the Financial Services Office DAILY.
6. Receipt of monies should be divided between two individuals.
 - a. One person opens the mail and records the receipts in a log. When currency and/or coin is received in US mail, a second staff member should be asked immediately to verify the funds received in the envelope.
 - b. Another person prepares a Cash Receipt and takes the monies to the Financial Service's Office.

Completed cash receipts and the log should be compared with the deposit records to verify the deposit of all monies received.

7. **UNDER NO CIRCUMSTANCES SHOULD MONIES (cash or check) BE FORWARDED BY CAMPUS MAIL.**
8. Payments received directly by the department or individual must be processed DAILY as follows:
 - a. Make a direct deposit via a secured tamper free deposit bag to the Financial Services Office.
 - b. A departmental representative can bring all other payments, such as, sponsored grants and contracts, consulting or contracted services performed by departments

or individuals on behalf of the University to the Financial Service's Office. A validated receipt will be returned to the department.

NOTE: If an individual is uncomfortable bringing the deposit to the Financial Service's Office, contact the CFO and /or security to make alternate transport arrangements.

9. Payments received by the Financial Service's Office are prepared for deposit daily. Bank deposits will be made daily or as frequent as possible, no less than weekly.
 - a. Checks received from departments or individuals will be credited to the appropriate University account.
 - b. Checks received via the US Postal Service will be credited either to the appropriate University account or if an account cannot be determined to an undistributed receipts clearing account.
 - c. **When the account is known:** the Financial Service's Office will either:
 - i. Total the checks for each account number and account code, enter the amount as one line item on the Cash Receipt for data entry into Jenzabar and send the department the receipt and a copy of the Jenzabar Cash Receipt; **or,**
 - ii. List each payment separately on the Cash Receipt and send a copy of the Jenzabar Cash Receipt to the department.
 - d. **When the account is not known:** The Financial Service's Office sends a copy of the check, the supporting paperwork to the referenced department or individual. The department completes the journal entry with the appropriate account number and object code and returns to the Financial Service's Office. The Financial Services' Office processes the journal entry transferring the monies from the suspense account to the department's account.
10. The department head should review the overall financial status of the department to ensure that no significant errors are occurring. The responsible person for the account should, at a minimum, review the Jenzabar transactions to ensure that expected revenues are being deposited and expenses are reasonable.

Cashiering Function

11. Obtain authorization for all cashiering functions from the CFO. Never establish a change fund by withholding receipts from deposits to University accounts.
12. The cashiering function should maintain a separation of duties. This specific separation of duties may be difficult for some units because of a limited number of employees. This problem should be brought to the attention of the CFO who may recommend an alternate procedure to maximize security and control. Separation of duties should include:
 - a. Designating an individual to receive payments, whether by cash, checks or credit cards. This individual should be someone other than the cashier and is responsible for opening the mail and recording receipts in a log before presenting the monies to the cashier. When currency and/or coin is received in US mail, a second staff member should be asked immediately to verify the funds received in the envelope. The mail receipts log should be compared with the cashier's records to verify the deposit of all monies received.
 - b. Separating the cashiering function from the accounts receivable function.
 - c. Separating the cashiering function from the cash disbursement function.

- d. Periodically rotating the duties of employees connected with the cash receipts function.
13. To ensure the safekeeping of undeposited monies:
- a. Maintain all monies (cash, check and credit card receipts) received in a secured lock drawer or locked cash box, housed in an area not accessible to anyone other than the responsible employee.
 - b. Lock all drawer and cash boxes during the cashier's absence.
 - c. Restrict safe combinations and keys to drawers or cash boxes to a minimum number of employees.
 - d. Control combinations and duplicate keys by two individuals other than the person holding the keys or combinations. This procedure is referred to as a dual control system.
 - e. Change safe combinations and locks periodically and when indicated by employee turnover.
 - f. Count all monies and balance to receipts DAILY.
 - g. The supervisor of the custodian of a change fund should conduct a surprise count of cash on hand monthly.
14. Whenever practical, use cash registers. Cash register controls should consider the following:
- a. Locked in totals.
 - b. Visible amount of sale.
 - c. Bell signaling sale and opening of drawer.
 - d. Receipt given to payer.
 - e. Over and under ring voucher signed by payer and supervisor.
 - f. Voided receipts returned for audit purposes.

EXPENDITURE PROCEDURES

This section provides the University procedures on expenditures for purchases of goods and services. (Travel expenditure procedures are discussed in the TRAVEL section.)

All request for purchase of goods and/or services must have an original Purchase Requisition (PR) form as well as the Jenzabar PR form.

Purchase Requests less than \$5,000.00 require at least one quote.

Purchase Requests \$5,000.00 - \$50,000.00 require at least three (3) competitive quotes.

Purchase Requests greater than \$50,000.00 require a Request for Proposal (RFP) and sealed bid.

NTU shall follow the Navajo Nation Business/Procurement Code when such does not violate federal or grantor policy.

PURCHASE/PAYMENT REQUISITIONS

1. Purchase/Payment Requisition forms shall be obtained from the Financial Service's Office. The completed purchase/payment requisition form is submitted to the department supervisor/chair for approval who in turn will submit the purchase requisition to the Financial Service's Office for final approval at least two weeks prior to the date the item is desired. The PR and supporting documentation are to be given to the administrative assistant for review and logged as being received.
2. If the appropriate approvals by the department chair, supervisor, and/or president are not obtained, as required, the Purchase/ Payment Requisition form will be returned to the requestor.
3. The Administrative Assistant logs in the PR packet and then stamps the date and time of receipt on the document. This includes TAs, time-cards, etc. The PR packet is forwarded to the Contracts & Grants Accountant for review.
4. The Contracts & Grants Accountant then reviews the PR "packet" for completeness, account funding, allowable cost, etc. If the PR is not complete or has some other problem, it is returned to the requestor with an explanation as to why it was denied. If the PR is OK, it is then forwarded to the CFO for review and approval. The CFO returns the packet to the Contracts & Grant Accountant who forwards the approved packet to the Purchasing Technician for processing.
5. The Purchasing Technician shall convert the PR to a Purchase Order. The PO packet is forwarded to the CFO for review and signature. After signing, the packet is returned to the Purchasing Technician for distribution. The original is sent and /or faxed to the vendor. A second copy is sent to the originator and a third copy sent to the Warehouse. A final copy is forwarded to the Accounts Payable (A/P) Technician.
6. The Purchase Requisitions for classroom textbooks and supplies for resale shall be signed by the Bookstore Manager, the Department Chair, the Dean of Undergraduate or Graduate Studies and Dean of Business Affairs. Within Financial Services the Contracts & Grants Accountant and the CFO sign the PR. The signature of the President shall not be required.
7. Method of payment does not change the procurement process. If a University credit card is used for the purchases of goods and/or services, proper pre-approval per the above guidelines is required as well as the credit card PR form.

UNAUTHORIZED PURCHASES / UNALLOWABLE COSTS

Unauthorized purchases will be at the employees' expense, and the University must be reimbursed within ten (10) business days of notification or the amount of the purchase will be deducted from the employee's next pay.

2 CFR Part 200 Excerpts: Unallowable Costs

On or after December 26, 2014, 2 CFR Part 200 is effective and applies to all new awards issued. Funding awarded prior to this date and/or incremental funding may still be governed by OMB Circular A-

110, A-21, or A-133, depending on the awarding agencies specific terms and conditions. Specifically for subawards issued on prime awards subject to A-21, the RF is responsible for determining whether its subrecipients have met the audit requirement outlined in A-21.

2 CFR Part 200 section Subpart E Cost Principles; Listing of Costs that are Unallowable either as a Direct or Indirect Charge to Federal Grants and Contracts. Note: These excerpts are a high-level summary. CFR Part 200 section Subpart E Cost Principles should be referred to for specific questions and language.

2 CFR Part 200 Section Reference	Description
421	Advertising costs are unallowable unless they are necessary to meet the requirements of the sponsored agreement.
421	Public Relations Costs are unallowable except for (1) costs specifically required by sponsored agreements, (2) cost of communicating with the public and press pertaining to specific accomplishments which result from performance of sponsored agreements or (3) costs of conducting communication and liaison necessary to keep the public informed on matters of public concern such as notices of awards, financial matters, etc.
422	Advisory councils or committees costs are unallowable unless authorized by statute, the awarding agency or as an indirect cost where allocable to sponsored awards.
423	Alcoholic beverage costs are unallowable.
424	Alumni activity costs are unallowable.
426	Bad debt costs are unallowable.
429	Commencement and convocation costs are unallowable.
431	<p>Institution furnished automobile costs for personal use are unallowable.</p> <p>Severance costs incurred in excess of the institution's normal severance pay policy applicable to all persons employed at the institution upon termination of employment are unallowable.</p> <p>Tuition benefits for family members other than the employee are unallowable.</p>
433	Contingency provision costs are generally unallowable.

2 CFR Part 200 Section Reference	Description
434	Contributions and donations made are unallowable.
435	Defense and prosecution of criminal and civil proceedings, claims appeals, and patent infringement are generally unallowable.
438	Entertainment costs including amusement, diversion, and social activities and any costs directly associated with such costs are unallowable unless they are required for programmatic purposes and either in the approved budget or with prior written approval.
441	Fines and penalties costs resulting from violations of, alleged violations of, or failure to comply with federal, state, local or foreign laws and regulations are unallowable unless specifically approved by a federal agency or with prior written approval.
442	<p>Fundraising costs including financial campaigns, endowment drives solicitation of gifts and similar expenses incurred to raise capital or obtain contributions are unallowable.</p> <p>Costs of investment counsel and staff and similar expenses incurred to enhance income from investments are unallowable except when associated with investments covering pension, self-insurance, or other funds which include federal participation allowed by 2 CFR Part 200 subpart E.</p>
445	Goods and services costs for personal use are unallowable regardless of whether the cost is reported as taxable income.
445	Housing costs, housing allowances and personal living expenses are only allowable as direct costs and must be approved in advance by the federal awarding agency.
447	Insurance costs when reasonable and necessary are generally allowable. See section 445 for specifics. Insurance to protect against defects in the institution's materials or workmanship are unallowable. Losses which could have been covered by insurance are unallowable unless expressly allowed by the sponsor.
448	<p>Intellectual Property</p> <p>Patent costs, copyrights and related disclosures and filings are generally unallowable unless required by the federal award.</p> <p>Royalties on a patent or copyright and related costs are allowable only if necessary for the proper performance of the federal award and if the federal government does not already have a license, the patent is valid and enforceable. Also, see section 448 for other details.</p>

2 CFR Part 200 Section Reference	Description
449	Interest on borrowed capital, temporary use of endowment funds, or the use of an institutions own funds are unallowable.
450	Lobbying costs are unallowable unless specifically authorized by statute to be undertaken with funds from sponsored agreements.
451	Losses on other sponsored agreements or contracts are unallowable.
454	Membership costs in any civic, community organization, country club or social or dining club or organization are unallowable. Cost of memberships in organizations whose primary purpose is lobbying are unallowable.
456	Participant support costs as defined in 200.75 are allowable with the prior approval of the federal awarding agency.
458	Preaward costs are allowable only when deemed necessary for the performance for the scope of the federal award and only to the extent that they would have been allowable if incurred after the date of the federal award and only with written approval of the federal awarding agency.
463	Recruiting costs for help wanted advertising, special emoluments, fringe benefits and salary allowances incurred to attract professional personnel from other institutions that do not conform with the established practices of the institution are unallowable.
464	Relocation costs related to: fees and costs with acquiring a new home; loss on sale of former home; mortgage payments on a home being sold and income taxes related to relocation costs are unallowable. Allowable costs incurred where an employee resigns within 12 months after hire must be refunded or credited to the federal award.
465	Rental costs under "sale and leaseback" arrangements and "less-than-arm's length" leases are only allowable up to the amount that would be allowed had the entity continued to own the property.
467	Selling and marketing costs of products or services of the institution are unallowable except as a direct cost when approved by the awarding agency when necessary for the performance of the award
469	Student activity costs are unallowable unless specifically provided in the sponsored agreements.
Appendix III, B8(a)	Rare books (museum type books) with no value to sponsored agreements are unallowable.

A-21 Excerpts: Unallowable Costs

OMB Circular No. A-21 Listing of Costs that are Unallowable either as a Direct or Indirect Charge to Federal Grants and Contracts.

A-21 Section Reference	Description
J1	Advertising costs are unallowable unless they are necessary to meet the requirements of the sponsored agreement.
J1	Public Relations Costs are unallowable except for (1) costs specifically required by sponsored agreements, (2) cost of communicating with the public and press pertaining to specific accomplishments which result from performance of sponsored agreements or (3) costs of conducting communication and liaison necessary to keep the public informed on matters of public concern such as notices of awards, financial matters, etc.
J3	Alcoholic beverage costs are unallowable.
J4	Alumni activity costs are unallowable.
J6	Bad debt costs are unallowable.
J8	Commencement and convocation costs are unallowable.
J10	Institution furnished automobile costs for personal use are unallowable.
J11	Contingency provision costs are unallowable.
J13	<p>Defense and prosecution of criminal and civil proceedings, claims appeals, and patent infringement are generally unallowable.</p> <p>Costs incurred by the institution for defense of suits brought by its employees or ex-employees are unallowable if the institution was found liable or settled.</p> <p>Costs of legal, accounting, consultant services, and related costs incurred with defense against government claims or appeals, or the prosecution of claims or appeals against the government are unallowable.</p> <p>Costs of legal, accounting, consultant, and related costs, incurred in connection with patent infringement litigation, are unallowable unless otherwise provided for in the sponsored agreements.</p>
J14	Depreciation reserves: Institutions shall expend currently, or reserve for expenditure within the next five years, the portion of indirect cost payments made for depreciation under sponsored research agreements, to acquire repair, renovate, or improve buildings or equipment directly used for organized research.
J15	Donations or contributions made by the institution regardless of the recipient are unallowable.

J17	Entertainment costs including amusement, diversion, and social activities and any costs directly associated with such costs are unallowable.
J28	Executive lobbying cost incurred in attempting to improperly influence either directly or indirectly, an employee or officer of the federal government regarding a sponsored agreement are unallowable.
J19	Fines and penalties costs resulting from failure of the institution to comply with federal, state, local or foreign laws and regulations are unallowable unless specifically approved by a federal agency.
J22	Goods and services costs for personal use are unallowable.
J23	Housing and personal living expenses are unallowable.
J25	Insurance costs to protect against defects in the institution's materials or workmanship are unallowable.
J26	Interest, fund raising and investment management costs are unallowable except for cost related to the physical custody and control of monies and securities and for interest cost paid to external parties for assets (buildings and equipment) used to support sponsored agreements.
J28	Lobbying costs are unallowable unless specifically authorized by statute to be undertaken with funds from sponsored agreements.
J29	Losses on other sponsored agreements or contracts are unallowable.
J33	Membership costs in any civic, community organization, country club or social or dining club or organization are unallowable.
J36	Preagreement costs prior to the effective date of the sponsored agreement are unallowable unless approved by the sponsoring agency.
J42	Recruiting costs for help wanted advertising, special emoluments, fringe benefits and salary allowances incurred to attract professional personnel from other institutions that do not conform with the established practices of the institution are unallowable.
J46	Selling and marketing costs of products or services of the institution are unallowable.
J10	Severance costs incurred in excess of the institution's normal severance pay policy applicable to all persons employed at the institution upon termination of employment are unallowable.
J47	Specialized service facilities charges should be designed to recover not more than the aggregate cost of the services over a long-term period agreed to by the institution and the cognizant federal agency.

J48	Student activity costs are unallowable unless specifically provided in the sponsored agreements.
J53	Airfare travel costs in excess of the lowest available commercial discount airfare or customary standard coach airfare are unallowable except in special circumstances.
J54	Trustees travel and subsistence costs, regardless of the purpose of the trip, are unallowable.
K	The indirect cost proposal will not be accepted by the federal cognizant agency unless a certificate of indirect cost is signed by an individual no lower than vice president or chief financial officer.

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PURCHASE ORDER SIGNER

The purchase order must be signed by the CFO or designee.

PACKING SLIPS

When goods arrive in Crownpoint, the Warehouse is responsible for reviewing each order and for notifying the ordering department to pick-up their order. The packing slip is then matched to the purchase order to confirm the receipt of goods. All received purchase orders must be stamped or otherwise marked 'received'.

If items are delivered to another NTU location or are picked up by the ordering department, the packing slip(s) and receiving documents are to be forwarded to the warehouse as soon as possible. Not forwarding receiving documents to the Warehouse may result in delays to vendor payments.

ACCOUNTS PAYABLE SYSTEM

An adequate accounts payable system shall be used. Invoices are to be matched with purchase orders, computations verified and partial payments noted. When a credit memo is received it will be applied to the General Ledger Account originally charged.

1. When an invoice is received for more than 10% of the approved Purchase Requisition/ Purchase Order the requisition originator must submit a memo of justification, properly approved per the Procurement Level Authority, to the A/P Technician for approval by the CFO for payment.

2. In the event that a purchase requisition was approved for \$100,000.00 or less, but is invoiced for more than \$100,000.00, the purchase requisition and invoice shall be brought to the Board for approval prior to payment per the procurement guidelines.

PAYMENT OF ACCOUNT PAYABLES

All original invoices should be sent directly to the Financial Services Office. The A/P Technician will forward copies as needed.

Payments to vendors will not be made until the invoice is matched with the receiving report and Purchase Order. The A/P Technician will match the documents, verify computations, partial payments noted, and apply any credit memos.

Any prepayments to vendors prior to the receipt of goods and/or services must be approved by the CFO.

1. Employees and Board members shall acquire goods and services by following the purchase procedures set forth above. Employees and Board members are prohibited from obtaining goods and services on behalf of the University without prior approval.

CHECKS AND CHECK SIGNERS

All disbursements shall be made by pre-numbered checks.

1. All checks shall require two signatures. Authorized check signers must be approved by the Board of Regents and shall include the President, the Dean of Undergraduate Studies, Dean of Graduate Studies, Provost, Dean of Students, Accounting Manager, Registrar, and the Chief Financial Officer. Signing checks in advance of approval and the practice of drawing checks to cash are prohibited.
2. A list of checks outstanding ninety days or longer shall be prepared monthly and the list shall be reviewed by the CFO for determination of actions to be taken.
3. "Void after 90 days" shall be printed on the checks.

CHECK VOIDING

When checks are voided before being distributed, the signature line shall be cut out and the word 'void' placed on the front of the check. The voided check shall then be placed on file in a voided check file.

PAYMENT OF NONTRAVEL ADVANCES

When an advance is necessary to expedite payment for purchases, such as food for a cookout, a PR is completed and a check will be issued to the responsible person. Receipts must be submitted and any excess funds returned.

HOW TO USE THE SOLE SOURCE METHOD OF PROCUREMENT

In order to validate the purchase of sole-sourced goods or services, you should:

1. Provide a recent (less than 30 days) quotation (RFQ) from the sole source provider;
2. Fill out a Sole Source justification & Approval form;
3. Get the approval and signature on the form by the President and CFO; and
4. Request your Procurement/Purchasing service for a Purchase Order (PO) by attaching your Sole Source form.

PETTY CASH FUNDS

Establishing a Petty Cash Advance

1. The dean, department head and/or responsible person completes a Purchase Requisition payable to the custodian, with the following information:
 - a. The amount requested
 - b. The name of the custodian who will be responsible for the funds
 - c. Specific reasons for the request
 - d. The types and frequency of the anticipated expenditures
 - e. The account where the advance will be posted as a receivable.
 - f. The method of storing and safeguarding the petty cash funds, and
 - g. A completed Petty Cash Custodial Agreement/Promissory Note.

The Promissory Note must be signed by the custodian responsible for the advance and by the dean, department head and responsible person for the account on which the advance and expenses will be recorded.

NOTE: The custodian responsible for the advance may not delegate their signature. However, the dean, department head, or responsible person's signature may be delegated, as long as the designee is not the custodian.

Upon completion of the Disbursement Voucher, the dean or department head submits the request along with the signed Promissory Note to the Financial Service's Office for processing.

2. Once processed, the custodian will be contacted by Accounts Payable. Advance checks must be picked up in person and cannot be sent to the department. At Accounts Payable, the custodian will be asked to sign the Promissory Note, if this has not already been done, and will receive:
 - a. The Advance check
 - b. A copy of the signed Promissory Note

Reimbursing Allowable Expenditures

1. The custodian prepares an expense summary, organizes and attaches all original itemized receipts substantiating the expenditures in chronological order by type of expenditure, and forwards to the appropriate dean or department head.
2. The dean or department head prepares a new Purchase Requisition for the actual expenses incurred, attaches the expense summary and original receipts, and submits to accounts payable. Record the following information on the Disbursement Voucher.
 1. **Payee:** The custodian of the Petty Cash fund.
 2. **Funding:** Record a summary amount for each object code to which an expense is to be charged.
 3. **Comment:** Identify the Petty Cash being replenished by referencing the number of the ORIGINAL Disbursement Voucher used to establish the Petty Cash.
 4. **Documentation needed for:**
 - i. **Expenditures:** Supported in detail by the Record of Petty Cash Expenditures (or equivalent expense summary form) and original itemized receipts.
 - ii. **Payments to individuals, for example, subject pay:** Include each recipient's name legibly written or typed, social security number or university employee number, and home address. If the subject is paid in cash instead of by check, the subject must sign to acknowledge receipt.

NOTE: SSN and home addresses are not required for one-time subject payments of less than or equal to \$50.

3. Once approved and processed by accounts payable, the custodian will receive a check to cash and replenish the petty cash fund.

Changing Petty Cash Custodians

1. The new custodian must complete all of the steps for establishing a petty cash fund initially. The petty cash fund being changed does not need to be closed prior to establishing the new custodian. Once the process is complete, a check will be issued to the new custodian.
2. The previous custodian must go through the process for closing the Petty Cash Fund detailed below.

Closing the Petty Cash Fund

1. Complete a Purchase Requisition for any expenditure incurred and not replenished in the fund. In the comments section state the CLOSING of the fund and the ORIGINAL PR # used to establish the fund. The PR will be crediting the account where the advance is recorded and debiting the appropriate account and object code to record the expense.
2. Any cash remaining in the fund should be deposited through the Financial Service's Office using a Cash Receipt. Be sure to deposit the funds to the account where the advance is recorded. Reference the Cash Receipt number on any PR that is submitted (re: step 18 above) and reference the original PR number on the Cash Receipt.
3. Once the Promissory Note has been paid, the original custodian will receive the original note marked "paid" from the Financial Services Office.

TRAVEL

Navajo Technical University has secured the services of an on-line travel agency, AM-TRAV to facilitate University travel. Travelers are not required to utilize AM-TRAV but are encouraged to do so. Booking travel and lodging through AM-TRAV will result in the costs being charged directly to a University credit card.

Travel Authorization

1. Travel must be authorized and documented prior to all official University travel activities. A **Travel Request Form** must be filled out, and the original signed form submitted to the Financial Service's Office, even if travel expenses will not be charged to the University. The Travel Request form should be submitted before the travel event commences. This ensures that:
 - a. Travel plans have been authorized by the appropriate departmental approving authority;
 - b. Funds are available;
 - c. The traveler can document their official travel status if needed for Risk Management purposes;
 - d. The travel has a legitimate business purpose; in the best interest of the university.
 - e. The travel meets the IRS Accountable Plan.
 - f. After the Travel Request Form is approved, the traveler should complete a Travel Authorization Form. The TA number will be assigned AFTER the form is completed.
 - g. The Employee Request Form for Use of Vehicle should be completed if a university vehicle is needed for travel.
 - h. Travel Authorization Form can be completed on a monthly basis as a 'Blanket' for frequent in-state travel events that meet the following guidelines:
 1. Travel business purpose is consistently the same for each travel event (Example: Attend monthly Site visits to Chinle)
 2. Travel activity is to the same location or duty post.
 3. Travel activity is for the same individual indicated on the Travel Authorization form.
 4. Blanket Travel Authorizations are renewed on a monthly basis.
2. The following approvals must be obtained:
 - a. Traveler must sign the Travel Authorization Form if he/she is requesting an advance.
 - b. Traveler's Supervisor and/or the Principal Investigator (sponsored projects accounts) must review and approve the travel authorization ensuring that the travel is for a valid public purpose, funds are available, when applicable, travel is authorized under the terms of the grant or contract and if the traveler is driving his or her own vehicle, they must have current vehicle insurance and a valid driver license.
 - c. If the department head, director, or the PI will be traveling, their supervisor or the individual authorized to approve on behalf of the supervisor must approve.
3. University travel is authorized in accordance with the following principles:

- a. When personal contact is the most economical method of conducting official University business.
- b. Representation at a convention or meeting outside of the Reservation should be limited to essential employees.
- c. Selection of the most economical method of transportation in terms of expense to the State and the employee's time away from the office.
- d. If a privately owned vehicle is used for travel, the employee has sufficient insurance coverage.

Non-Reimbursable Expenses

1. Personal Travel - When extending a business trip using personal time, the traveler will be eligible for reimbursement of lodging and meals only for the time he or she is conducting business for the university. Personal time needs to be approved when the trip is authorized.
2. Travel expenses for family members unless there is a compelling business reason.
3. Personal Phone calls or movies.
4. Insurance:
 1. Costs for personal accident, medical insurance, and collision damage insurance waiver (CDW) included in the car rental agreement or flight insurance are personal expenses and will not be reimbursed to current employees since they are covered by Workers' Compensation. The only exceptions are when a vehicle is rented overseas and the traveler is required to get insurance for that country, or the traveler is under 25 and the rental company requires their own insurance.
 2. Personal Medical Insurance since current employees are covered by Workers' Compensation and other travelers need to secure their own health insurance. If the travel is out of the United States the traveler needs to review options available in the country they are traveling.

Non-Travel Business Expenses

1. Business related expenses incurred while on travel status may be claimed on the Travel Expense Report. All expenses must be supported by original itemized receipts.

Payment for services (such as Independent Contractors) should be paid with a Purchase Order.

Exceptions

1. Travel involving the following, regardless of the source of funding, must be explained and approved on the travel authorization form:
 - a. The traveler will be on long-term travel status (more than 30 days). See additional requirements for funding and per diem on long-term travel.
 - b. Personal time will be taken in combination with travel.
 - c. Use of airfare other than coach/economy.
 - d. Airfare booked less than four (4) weeks in advance of travel date.
 - e. Use of private, chartered or rented aircraft or rented motor vehicle.

- f. Lodging charges in excess of established policy limits, which is not designated lodging as shown on a conference brochure.
- g. Foreign travel and travel to Hawaii and/or Alaska require the President's authorization regardless of the funding source.

Group/Team Travel

1. When team travel, field trips or group travel are taken, the coach or advisor (must be employees) and any other University employees, students or affiliates traveling with the group/team must:
 - a. Submit an approved **Travel Request Form** with his or her name and the business purpose of the trip.
 - b. One individual can get an advance for the group but each employee, student or affiliate is still responsible for filing their own Travel Authorization and all Travel Authorization Number(s) must be referenced by the individual requesting reimbursement.
 - c. If the group, other than the coach or advisor, has members that are not University Employees and an advance is needed, obtain an Operational Advance in the name of the employee and attach a copy of the Operational Advance Disbursement Voucher to the Travel Authorization Form.

Travel Funding

Requesting travel advances

1. Travel advances may only be issued to active University employees, students or Board of Regent's Members.
2. Advances will be issued to the traveler, before the start of trip, upon receipt of an approved **Travel Authorization**. The travel advance request must have original signatures and be forwarded to the Financial Service's Office to initiate the advance. Faxes and copies cannot be accepted.
 - a. Travel advance requests must be requested prior to the trip to cover not more than 100% of the total cost of the trip less any prepaid expenses or expenses paid directly to a vendor. Travel advances will be issued no more than seven days prior to the start of the trip. Travel advance requests must be received the Financial Service's Office at least ten (10) business days before the date required.
 - b. Travel advances must be settled within 10 business days after the completion of the trip in order to comply with Travel Policy, Accountable Plan. Travel advances not settled within 30 days after the completion of the trip will be collected as a deduction from an employee's salary, wages or travel expense reimbursement.
 - c. If a Travel advance is not settled and the University cannot get reimbursed for the advance through payroll deduction because the traveler is no longer, or never was, an employee, the amount of the advance will be considered reportable income to the traveler, will be 1099 reportable to the IRS, and a 1099 will be issued to the traveler.
 - d. Travel advances will not be issued:
 - i. To travelers who have outstanding advances greater than 10 days.

- ii. To travelers owing money on a previously submitted Travel Expense Report.
- iii. For amounts less than \$50.
- e. Advances are available for pick up on the date requested at the Financial Service's Office.

Transportation

NTU Vehicles

1. Complete the NTU Employee Request Form for Use of Vehicle.

Privately owned vehicles and mileage

1. Reimbursement for transportation expenses in and around the employee's duty post may be claimed on a Travel Expense Report when it is a necessary function of an employee's position and approved by the department. This needs to be claimed on a Travel Expense Report. A traveler driving a privately owned vehicle on university business must have current vehicle insurance and a valid driver's license and meet Risk Management Fleet Safety requirements.
2. Reimbursement for mileage is computed at IRS allowed rate based on the most direct route between two points computed by official highway maps. If claiming mileage in excess of map mileage, state odometer readings on the Travel Expense Report.
 - a. A traveler using their privately owned vehicle for university business may receive mileage reimbursement regardless of eligibility for lodging or per diem reimbursement, as long as, the travel is not to a permanent duty post.
 - b. A traveler assigned to multiple duty posts is eligible for mileage reimbursement for travel between duty posts.
3. If a traveler is being dropped off at the airport, parking is not reimbursable. When the traveler is picked up at the airport, one hour of parking may be reimbursed.
4. Private vehicle mileage reimbursement, when approved, is allowed for travel by way of the most direct regularly traveled route computed by online mileage calculators (such as MapQuest) or odometer readings.
5. Exception: Mileage to go to or from your job is not an accountable expense and will be considered to be income. It must be approved, in advance, by the department head and will be reported to payroll so that taxes can be withheld on it.

Rental Vehicles

1. Rented or chartered vehicles may be used where other means of travel cannot be economically used if approved in advance by the department head. The use of such means must be explained on the Travel Authorization.
2. Rented vehicles may be used when it is advantageous to the University and not for the traveler's convenience.
3. Decline the collision damage insurance waiver (CDW) unless you are under 25 years old or are on foreign travel status. In the event of an accident follow Risk Management policies. Do not pay for the damages.

4. For receipt information, see the Receipt Requirement section.
5. Gasoline: Travelers using rented vehicles may claim the actual cost of gasoline with receipts, but cannot claim mileage. See the Receipt Requirement section for reimbursement requirements.

Commercial Airlines

1. Reimbursement for airline travel is limited to expenses of travel by the most direct and economical route at a minimum expense. Travelers traveling by an indirect route or with a more expensive ticket for their own pleasure and convenience, or to take advantage of airline incentive, will not be reimbursed for subsistence and travel expenses in excess of those which would have been required for travel for the more direct route or less expensive ticket.
2. See the Receipt Requirements section for appropriate supporting documentation for airline ticket reimbursements. In cases where airline seats are **not** assigned at the time of booking, early bird check-in or priority boarding may be allowed *and no additional justification is required*. When airline seats are assigned at the time of booking, the employee **must** provide a written explanation to the business office to be signed by an authorized approver for booking any additional check-in or priority boarding charges or any type of upgrade (including seating, meal, and coach upgrades). This explanation **must** be included in the supporting documentation to justify the expense and included on the Travel Authorization Form, Travel Expense Report or supporting documentation depending on the method of payment utilized.

Private, Rental & Chartered Airplanes

1. If a University employee will be piloting an aircraft, it must be explained on the Travel Authorization and approved by Risk Management and the President prior to travel. Pilots must have a current pilot history and evidence of insurance on file with Risk Management.
2. Chartered aircraft travel is allowed providing common carrier is not feasible or in the best interest of the University. The traveler's supervisor, not the traveler, determines if such travel is justified and in the best interest of the University. Chartered air service may be obtained only by completing a Requisition, and only from FAA licensed commercial flight operators.
3. Privately owned aircraft will be reimbursed at the current IRS rate, based on the shortest air route from origin to destination, using airways wherever possible. When the trip is limited solely to University business and the "air miles" cannot be accurately computed from origin to destination, Financial Services may authorize reimbursement for the actual cost of renting a plane.
4. For Rental Aircraft see the Receipt Requirements section for what receipts are required.

Reporting accidents

1. As an enterprise unit of the Navajo Nation, Navajo Technical University is required to participate in Navajo Nation Risk Management. Risk Management has established programs to handle all claims for property damage, public liability and workers' compensation involving the State, its property and employees.

2. If a traveler is involved in an accident that results in damage to University property, damage to property of others, bodily injury or some other form of damage to an individual or organization, report the situation immediately to the Insurance Manager, Risk Management.

Driving in Lieu of Flying

Travelers may upon approval of the department head and CFO, be allowed to drive instead of fly to destinations beyond the normal University driving range. Travelers may be reimbursed mileage up to the coach, round trip airfare at least two weeks in advance of the trip. Meals & lodging will be reimbursed as if the traveler flew to their destination.

Preparing a Travel Expense Report

1. **Within ten working days after the completion of a trip** complete a Travel Expense Report, itemizing expenses and per diem claims for each day.
2. Attach original itemized receipts when required. See information on the receipt requirements below.
3. If the traveler attended a conference, attach a copy of the brochure.
NOTE: If the Financial Services Office will be reimbursing more than 20% of the receipt, then the original receipt must be retained in Financial Services to satisfy audit requirements. However, a copy of the receipt stamped "Filed with NTU" will be returned to you upon request.
4. **Settling a Travel Advance**
 - a. If the travel advance was less than the actual expenses incurred, the difference will be reimbursed as after tax net pay.
 - b. If the travel advance exceeded actual expenses, the traveler must reimburse the University for the difference. The check must be deposited and the number of the Cash Receipt referenced on the Travel Expense Report. Checks or cash should not be sent through the mail to Financial Services.
 - c. Travel advances are considered liens against wages and must be settled within 10 business days after the completion of travel. Failure to clear advances on a timely basis by submitting a Travel Expense Report with the appropriate receipts may result in loss of future advance privileges and deductions from any payments due the individual (for example, reimbursements, scholarships or salary/wages).
5. Obtain all required signatures:
 - a. Traveler
 - b. An authorized approver for the all accounts used
6. Forward the Travel Expense Report to Financial Services along with the original receipts, necessary documentation and reference the Cash Receipt if money was paid back to the University.
7. Employees will receive a check from Accounts Payable. Students and affiliates who are paid through travel will be sent a check. Completed documents will be processed in the order of their receipt by Financial Services.

Business related expense reimbursement (not travel expenses):

1. To request reimbursement of business related expenses incurred while on official travel you will need documentation, original itemized receipts and business purpose as required.
2. Benefits (hotel discounts, rebates, frequent flyer awards) earned as a result of University travel should be used by the traveler for future University business travel at no cost to the University and may not be claimed by the traveler as a reimbursable expense. Promotional benefits which the employee is awarded from either personal or business related travel may not be sold or bartered to the University.

Receipt requirements

1. Lodging Receipts

- b. Lodging must be with a commercial establishment. The commercial establishment's original itemized receipt is required. It must be the original itemized statement from the hotel/motel showing the establishment's name, street address, location (for example, city and state), telephone number, the actual dates of lodging, daily room charges and single room rates if more than one person is occupying the room. A credit card receipt is not acceptable.
 - c. When lodging is shared by travelers on approved university travel status, reimbursement will be the total cost divided by the number of persons sharing a room, but the total of the two or more lodging receipts may not exceed the single room rate. Claim reimbursement as follows:
 1. When a room is to be shared, the travelers should request separate receipts when registering. The total of the two (or more) lodging receipts cannot exceed the total lodging cost.
 2. Designated lodging - A copy of the conference brochure must be submitted showing the site of the designated hotel and the cost per night.
 3. If the establishment cannot issue separate original receipts one traveler may submit the original lodging receipt and the other traveler(s) may submit photocopies. However, each receipt (original and photocopies) must be marked "Shared Lodging," and have the names and Travel Authorization number of all travelers sharing the room. Photocopies must be signed by the traveler and approved by the department head. No photocopies will be accepted without these original signatures, OR
 4. When a group or team is traveling together, one traveler may incur the cost of lodging for the group and submit the original receipt for lodging reimbursement. The lodging receipt must indicate the names of all travelers who shared the room.
 - d. When lodging is shared with an individual not on University business (such as a spouse) reimbursement to the traveler will not exceed the single room rate.
2. **Airline receipts:** When purchasing tickets via the internet, the confirmation or receipt must indicate the name, itinerary and that the tickets have been paid for.
 3. **Public transportation:** Itemize public transportation expenses within a city (for example, trains, buses) on the Travel Expense Report. (Receipts are not required. Exception: Foreign rail receipts are required.)

4. **To claim registration or conference fees**, a program or literature showing the opening and closing dates of the function is always required as well as original itemized receipts. For receipt information see the Receipt Requirement section. Registration fees for conferences outside of your duty post by 100 miles may be claimed on a Travel Expense Report. In order to avoid out of pocket expenses, registration or conferences fees should be paid for on a Purchase Requisition.
5. **Parking/Garage Fees:** Claims for parking/storage must be supported by a receipt.

Other receipts:

1. **Gasoline:** Travelers using rented vehicles, or any vehicle that is not owned by the traveler, may not claim mileage. Submit original gasoline receipts showing the date of purchase, name of the vendor, license plate number of the vehicle, price per gallon, total gallons purchased and the total amount paid. "Prepaid" fuel receipts are NOT reimbursable.
2. **Rental Vehicles:** Submit the original rental agency statement showing the dates of use and total cost.
3. **Rented Aircraft:** Receipts are required for reimbursement of chartered aircraft rental, landing and parking fees. Reimbursement will not be made for storage or parking fees at the location where the privately owned aircraft is normally based. Aircraft fuel will be reimbursable if receipts are provided.

Foreign expenses

1. **Foreign Receipts:** It is the traveler's responsibility to convert foreign receipts into US dollars; the exchange rate used must be shown on the Travel Expense Report. When submitting foreign receipts the following must be documented:
 - a. The exchange rate,
 - b. What the receipt is for, and
 - c. The amount in US dollars.
2. **Foreign Currency Exchange Fees:** Submit original itemized receipts showing the amounts exchanged and the fee charged.

If the original receipt is lost or destroyed:

1. Submit a photocopy of the receipt with the statement, "Treat as an Original." The photocopy must be signed by the employee and approved by the department head, OR
2. If a photocopy is not available and a copy cannot be obtained from the commercial establishment, then submit a copy of the canceled check or credit card receipt showing the employee paid for the expense and a letter of explanation approved by the department head in lieu of the original or photocopy. The letter must contain the name of the employee, the dates of the expense, the name, address and telephone number of the business, cost per night, if lodging, the total cost, etc., and the reason(s) why an original or photocopy of the receipt is not available.

Canceling a Travel Authorization/Trip

1. Travelers may be responsible for nonrefundable expenses upon discretion of the supervisor and/or CFO.
2. **Travel Advances:** If your trip has been canceled and you received an advance, the advance is repayable to the University within 10 days from the date of cancellation. Travelers are responsible for returning the entire amount of the advance to the University. Failure to submit repayment with a cancellation will result in a payroll deduction for the entire amount of the advance.
3. **Airline tickets:** If you had a refundable airline ticket, return the ticket to the travel agent and request a credit. Once you receive a credit for the ticket, you can then issue a repayment to the University for the Travel Advance (if applicable). Normally the credit will take more than 10 days, so please keep Financial Services informed. If you had a non-refundable airline ticket, attach the ticket to the Travel Expense Report and process normally. If this is an E-Ticket and you cannot attach the original ticket, provide a memo of explanation for the cancellation and a description of how the credit for the unused ticket will be utilized for University Travel only.
4. **Registration fees:** If your trip is canceled and the registration fee is refundable, request a credit and repay the advance. If the registration fees are non-refundable, attach proof of payment and process normally.
5. **Travel Authorization:** Send a copy of the Travel Authorization to Financial Services marked "CANCEL".

PROPERTY INVENTORY

The University is required to conduct a physical property inventory annually.

All property valued in at \$5,000 or more and that has a useful of life of more than one year, is to be counted each year. Also items that have been "tagged" are also to be counted.

The Warehouse is responsible to conduct the inventory. Count sheets shall include Tag #, Serial #, Model, brand, etc. As well as funding source.

A separate list of federal property will not be required but is to be included in the annual inventory.

Property records are to be reconciled with the General Ledger.

TIME & EFFORT REPORTING

Grant recipients are required to account for the staff time charged to grants. Accounting for staff time by grant is important to maintain the identity of grant funds. Accounting for staff time by activity is important for budgeting and planning purposes, and for grant reporting.

To document staff time, grant recipients may use one of two options:

1. Direct time tracking supported by a system that accounts for 100% of an employee's time.
2. Personnel activity reports (PARs) or the equivalent that constitute after-the-fact determinations of grant activities, and that account for 100% of an employee's time. Activity reports must be prepared and signed at least semiannually by the employee.

Required Elements

Staff time charged to grants must be tracked or accounted for as it is reported at two levels:

- **Grant**
 - Grants must be identified by grant program and fiscal year. For example, the FY 2015 Local Water Management program portion of the Natural Resources Block Grant [NRBG], the FY 2015 General Services program portion of the Conservation Program and Operations Grants [CPOG], or a FY 2015 competitively awarded, Clean Water Fund grant.
- **Activity Category**
 - Activity Categories include Administration/Coordination, Education/Information, Planning and Assessment, Project Development, and Technical/Engineering Assistance.

Additional Requirements of Time and Effort Documentation

Charges for staff time must be based on records that accurately reflect the work performed. These records must:

- Be supported by a system of internal control that provides reasonable assurance that the charges are accurate, allowable, and properly allocated.
- Be incorporated into the official records of NTU:
 - The amount of time that is recorded on a direct time tracking system or PAR must be the same amount of time that is entered into NTU's official payroll system.
- Account for 100 percent of an employee's time.

- Be maintained for all employees whose staff time is being charged to the grant, and also for all employees whose staff time is being used as match.

Examples of Time and Effort Documentation

NTU provides two direct time tracking system templates and two PAR templates on this website to assist in documenting the time and effort that they charge and report to grants.

Direct Time Tracking

Direct time tracking is recording hours that are spent on a grant on a daily basis.

Figure 1: A Bi-Monthly Time Tracking System, Grants and Activities in Rows

Stormy County/SWCD		Bi-Monthly Time Record														
Calendar Year 20XX		Employee Signature: _____										Date: _____				
Employee: _____		1-Jan	2-Jan	3-Jan	4-Jan	5-Jan	6-Jan	7-Jan	8-Jan	9-Jan	10-Jan	11-Jan	12-Jan	13-Jan	14-Jan	15-Jan
Other...																
Other...																
Other...																
Other...																
FY XX Grant	Activity Category 1															
	Activity Category 2															
	Activity Category 3															
	Activity Category 4															
FY XX Grant	Activity Category 1															
	Activity Category 2															
	Activity Category 3															
	Activity Category 4															
FY XX Grant	Activity Category 1															
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	Activity Category 4															
FY XX Grant	Activity Category 1															
	Activity Category 2															
	Activity Category 3															
	Activity Category 4															
Other...																
Other...																
Other...																

This spreadsheet template records the hours per day that an employee (identified at the top of the sheet) dedicates to each of several grants during a bi-monthly pay period. Individual grants are identified, and time tracked to the Activity Category within those grants. Grants and activities are listed in rows, and hours tracked in columns. This template links each employee's sheet to a summary sheet within the workbook that automatically calculates the amounts charged to grants for all employees.

Figure 2: A Bi-Weekly Time Tracking System, Grants and Activities in Columns

XXXXXX		20XX											
Name: XX		Title: XXX				Hourly Billing Rate: \$0.00							
Bi-Week Beginning:	Non Grant					FY XX Local Water Management				FY XX Wetland Conservation Act			
12/28/2014	Sick Hours	Vacation-PTO Hours	Board	Admin	Other	Activity Category 1	Activity Category 2	Activity Category 3	Activity Category 4	Activity Category 1	Activity Category 2	Activity Category 3	Activity Category 4
Sunday													
Monday													
Tuesday													
Wednesday													
Thursday													
Friday													
Saturday													
Sunday													
Monday													
Tuesday													
Wednesday													
Thursday													
Friday													
Saturday													
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Employee Signature:					Date:								

This bi-weekly spreadsheet template in this example arranges the grants and activities that daily hours are assigned to in columns (across the top of the spreadsheet) rather than in rows. The template provided on the website differs from the previous template in tracking the time of individual employees in separate workbooks rather than in separate tabs in the same workbook. Hours are summarized per employee, and multiplied against the billing rates of those employees, to calculate amounts charged to grants.

A database can also be used to track time. The advantage of a database is that it can be configured to track time at several levels beyond grant and activity. Depending on the program or project, a database can also be configured to automatically assign an employee's activities to the grant that is funding them.

Time must be reported in hour increments. Smaller increments are allowed.

Personnel Activity Report

The second option for accounting for staff time charged to grants is a personnel activity report, or PAR. Like direct time tracking, a PAR is an after-the-fact determination of the time charged to grants. The only difference between the two options is that, while a direct time tracking system records time on a daily basis, a personnel activity report records time at some greater interval after the fact.

NTU requires that PARs be filled out at least semiannually, but it is recommended that it be done on a monthly basis, as in the examples that follow.

Figure 3: Personnel Activity Report, Activity Only

Personnel Activity Report			
LGU: <u>Stormy County/SWCD</u>		Employee: <u>June Smith</u>	
Reporting Period: <u>October 1-31, 2014</u>		Title: <u>Clean Water Specialist</u>	
Program/Grant	Activity Category	Number of Hours	Distribution of Time
FY 15 WCA	Administration/Coordination	56.00	30%
FY 15 WCA	Technical/Engineering Assistance	75.00	41%
FY 15 WCA	Project Development	10.00	5%
FY 15 Conservation Delivery	Administration/Coordination	12.00	7%
Other Activities		15.00	8%
Leave		8.00	4%
General Administration		8.00	4%
		Total:	184.00
			100%
<i>I hereby certify this report is an after-the-fact determination of total activities and actual time expended for time period indicated.</i>			
Employee Signature: <u>June Smith</u>		Date: <u>11/5/2014</u>	

In this first example of a PAR the employee records the time that she is charging to grants on a monthly basis, and assigns it as required to both the name of the grant (for example, FY 15 WCA, FY 15 Conservation Delivery, etc.) and the Activity Category (i.e., Administration/Coordination, Technical/Engineering Assistance, etc.). The PAR has a signature block for the employee to certify to the time reported. The PAR also includes rows for the hours that are not being charged to grants, but that may be included in a billing rate calculation: leave hours (vacation, holidays, or sick) and general administration hours. (General administrative hours are *not* the hours that are directly charged to the “Administration/Coordination” of the grant itself.) It accounts for 100 percent of the employee’s time during the month by documenting time dedicated to “Other Activities” not related to grants.

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Figure 4: Personnel Activity Report, Activity + Description

Personnel Activity Report			
LGU: <u>Stormy County/SWCD</u>		Employee: <u>June Smith</u>	
Reporting Period: <u>October 1-31, 2014</u>		Title: <u>Clean Water Specialist</u>	
Grant	Percent of	Description of Activities	Hours
FY 15 LWM	40%	Education/Information	30.00
		Held water quality seminar	
		Monitoring/Data Collection:	34.00
		Sampled surface water	
		Administration/Coordination:	10.00
		Wrote budget	
		<i>Total:</i>	<i>74.00</i>
FY 15 SSTS	29%	Education/Information	20.00
		Provided article for newsletter on septic systems	
		Regulations/Ordinances/Enforcement:	20.00
		Gathered landowner regulatory requirements	
		Administration/Coordination:	14.00
		Issued Permits for new septic systems	
		<i>Total:</i>	<i>54.00</i>
	0%		
Other Activities	11%		20.00
Leave	9%		16.00
General Administration	11%		20.00
Total Hours			184.00
<p>I have performed the above duties as described and the hours recorded are an accurate reflection of time expended during above time period.</p> <p>Employee Signature: <u>June Smith</u> Date: <u>11/5/2014</u></p>			

Both examples of PARs report time not only in number of hours, but also as percentages of the whole. Number of hours are necessary for calculating the cost of staff time, but percentages can be useful for budgeting or planning purposes. Budget estimates do not qualify as support for staff time charged to grants.

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RECORD RETENTION AND DESTRUCTION

1) Purpose

The purpose of is to ensure that necessary records and documents are adequately protected and maintained and to ensure that records that are no longer needed or are of no value are discarded at the proper time. This is also for the purpose of aiding employees in understanding their obligations in retaining electronic documents - including e-mail, Web files, text files, sound and movie files, PDF documents, and all Microsoft Office or other formatted files.

2) Administration

Attached is a Record Retention Schedule that is approved as the initial maintenance, retention and disposal schedule for physical records and the retention and disposal schedule of electronic documents. The CFO (the “Administrator”) is the officer in charge of the administration of this Policy and the implementation of processes and procedures to ensure that the Record Retention Schedule is followed. The Administrator is also authorized to: make modifications to the Record Retention Schedule from time to time to ensure that it is in compliance with local, state and federal laws and includes the appropriate document and record categories.; monitor local, state and federal laws affecting record retention; annually review the record retention and disposal program; and monitor compliance with this Procedure.

3) Suspension of Record Disposal In Event of Litigation or Claims

In the event NTU is served with any subpoena or request for documents or any employee becomes aware of a governmental investigation or audit concerning NTU or the commencement of any litigation against or concerning NTU, such employee shall inform the Administrator and any further disposal of documents shall be suspended until shall time as the Administrator, with the advice of counsel, determines otherwise. The Administrator shall take such steps as are necessary to promptly inform all staff of any suspension in the further disposal of documents.

4) Applicability

This Procedure applies to all physical records generated in the course of NTU’s operation, including both original documents and reproductions. It does not apply to independent contractor records as we rely upon the governing boards of third party vendors to set appropriate retention policies for their members. It also applies to the electronic documents described above.

RECORD RETENTION SCHEDULE

The Record Retention Schedule is organized as follows:

SECTION TOPIC

- A. Accounting and Finance
- B. Contracts and Memorandums of Understanding
- C. Corporate Records

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- D. Correspondence and Internal Memoranda
- E. Electronic Documents
- F. Legal Files and Papers
- G. Miscellaneous
- H. Personnel Records
- I. Property Records
- J. Tax Records
- K. Contribution Records

A. ACCOUNTING AND FINANCE

Record Type	Retention Period
Accounts Payable ledgers and schedules	7 years
Accounts Receivable ledgers and schedules	7 years
Annual Audit Reports and Financial Statements	Permanent
Annual Audit Records, including work papers and other documents that relate to the audit	7 years after completion of audit
Annual Plans and Budgets	2 years
Bank Statements and Canceled Checks	7 years
Employee Expense Reports	7 years
General Ledgers	Permanent
Interim Financial Statements	7 years
Notes Receivable ledgers and schedules	7 years
Investment Records	7 years after sale of investment
Internal Audit work papers and findings	7 years after completion

B. CONTRACTS

Record Type	Retention Period
Contracts and Related Correspondence (including any proposal that resulted in the contract and all other supportive documentation)	7 years after expiration or termination

C. CORPORATE RECORDS

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Record Type	Retention Period
Corporate Records (minute books, signed minutes of the Board and all committees, corporate seals, articles of incorporation, bylaws, annual corporate reports)	Permanent
Licenses and Permits	Permanent
Memorandums of Understanding	Permanent

D. CORRESPONDENCE AND INTERNAL MEMORANDA

General Principle: Most correspondence and internal memoranda should be retained for the same period as the document they pertain to or support. For instance, a letter pertaining to a particular contract would be retained as long as the contract (7 years after expiration). It is recommended that records that support a particular project be kept with the project and take on the retention time of that particular project file.

Correspondence or memoranda that do not pertain to documents having a prescribed retention period should generally be discarded sooner. These may be divided into two general categories:

1. Those pertaining to routine matters and having no significant, lasting consequences should be discarded *within two years*. Some examples include:
 - Routine letters and notes that require no acknowledgment or follow-up, such as notes of appreciation, congratulations, letters of transmittal, and plans for meetings.
 - Form letters that require no follow-up.
 - Letters of general inquiry and replies that complete a cycle of correspondence.
 - Letters or complaints requesting specific action that have no further value after changes are made or action taken (such as name or address change).
 - Other letters of inconsequential subject matter or that definitely close correspondence to which no further reference will be necessary.
 - Chronological correspondence files.

Please note that copies of interoffice correspondence and documents where a copy will be in the originating department file should be read and destroyed, unless that information provides reference to or direction to other documents and must be kept for project traceability.

2. Those pertaining to non-routine matters or having significant lasting consequences should generally be retained permanently.

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ELECTRONIC DOCUMENTS

1. **Electronic Mail:** Not all email needs to be retained, depending on the subject matter.
 - Staff will strive to keep all but an insignificant minority of their e-mail related to business issues.
 - Staff will not store or transfer NTU related e-mail on non-work-related computers except as necessary or appropriate for NTU purposes.
 - Staff will take care not to send confidential/proprietary NTU information to outside sources.
 - Any e-mail staff deems vital to the performance of their job should be copied to the staff's thumb drive.

2. **Electronic Documents:** including Microsoft Office Suite and PDF files. Retention also depends on the subject matter.
 - **PDF documents** – The length of time that a PDF file should be retained should be based upon the content of the file and the category under the various sections of this policy. The maximum period that a PDF file should be retained is 6 years. PDF files the employee deems vital to the performance of his or her job should be printed and stored in the employee's workspace.
 - **Text/formatted files** - Staff will conduct annual reviews of all text/formatted files (e.g., Microsoft Word documents) and will delete all those they consider unnecessary or outdated. After five years, all text files will be deleted from the network and the staff's desktop/laptop. Text/formatted files the staff deems vital to the performance of their job should be printed and stored in the staff's workspace.

3. **Web Page Files: Internet Cookies**
 - All workstations: Web Browser(s) should be scheduled to delete Internet cookies once per month.

NTU does not automatically delete electronic files beyond the dates specified in this Policy. It is the responsibility of all staff to adhere to the guidelines specified in this policy.

E. LEGAL FILES AND PAPERS

Record Type	Retention Period
Legal Memoranda and Opinions (including all subject matter files)	10 years after close of matter
Litigation Files	10 year after expiration of appeals or time for filing appeals
Court Orders	Permanent
Requests for Departure from Records Retention Plan	10 years

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F. MISCELLANEOUS

Record Type	Retention Period
Consultant's Reports	2 years
Material of Historical Value (including pictures, publications)	Permanent
Policy and Procedures Manuals – Original	Current version with revision history
Policy and Procedures Manuals - Copies	Retain current version only
Annual Reports	Permanent

G. PERSONNEL RECORDS

Record Type	Retention Period
Employee Personnel Records (including individual attendance records, application forms, job or status change records, performance evaluations, termination papers, withholding information, garnishments, test results, training and qualification records)	6 years after separation
Employment Contracts – Individual	7 years after separation

H. PROPERTY RECORDS

Record Type	Retention Period
Correspondence, Property Deeds, Assessments, Licenses, Rights of Way	Permanent
Original Purchase/Sale/Lease Agreement	Permanent
Property Insurance Policies	Permanent

I. TAX RECORDS

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General Principle: NTU must keep books of account or records as are sufficient to establish amount of gross income, deductions, credits, or other matters required to be shown in any such return.

These documents and records shall be kept for as long as the contents thereof may become material in the administration of federal, state, and local income, franchise, and property tax laws.

Record Type	Retention Period
Tax-Exemption Documents and Related Correspondence	Permanent
IRS Rulings	Permanent
Excise Tax Records	7 years
Tax Bills, Receipts, Statements	7 years
Tax Returns - Income, Franchise, Property	Permanent
Tax Work paper Packages - Originals	7 years
Sales/Use Tax Records	7 years
Annual Information Returns - Federal and State	Permanent
IRS or other Government Audit Records	Permanent

J. CONTRIBUTION RECORDS

Record Type	Retention Period
Records of Contributions	Permanent
Northwest Foundation's or other documents evidencing terms of gifts	Permanent

NAVAJO TECHNICAL UNIVERSITY

Check One: Budget Transfer Request **FY**
 Budget Reallocation Request
 Budget Modification Request

(1) Requestor:

Name (Print) _____ Title _____ Date _____ Program Title / No. _____

Transfer from:

Fund	Byr	Program	Object	Amount
Total				\$0.00

Transfer To:

Fund	Byr	Program	Object	Amount
Total				\$0.00

Justification: _____

(2) Approval(s):

Signature: _____

Dept/Program Director _____ Date _____ Dean/Director/Manager/PI _____ Date _____

(3) Review:

Accounting Manager _____ Date _____ Grants & Contracts Manager _____ Date _____

(4) Approvals

(5)

CFO _____ Date _____ Human Resources Director _____ Date _____

(6) Office of the President

Approved / Disapproved: _____
 NTU President _____ Date _____

For Steps (5) and (6), see Redistribution of Funds Policy



PURCHASE/PAYMENT REQUISITION

VENDOR
 Jenzabar Vendor # _____

DATE: _____
 DATE WANTED: _____
 REQUESTED BY: _____

TELEPHONE# _____

FAX# _____

Quantity		Unit Price	Amount
			\$0.00
			\$0.00
			\$0.00
			\$0.00
			\$0.00
			\$0.00
			\$0.00
			\$0.00
			\$0.00
			\$0.00
			\$0.00
			\$0.00
			\$0.00
			\$0.00
			\$0.00
			\$0.00
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			\$0.00
			\$0.00
			\$0.00
			\$0.00

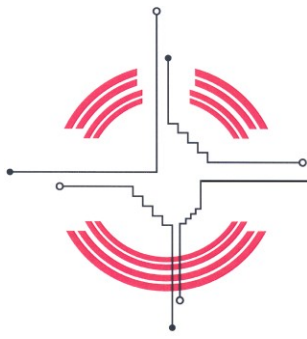
ACCOUNT NUMBER _____ TOTAL AMOUNT OF REQUISITION: \$0.00

Requestor _____ Date _____
 I certify that these goods / services are necessary and comply with NTU policy & procedure.

APPROVED BY APPROPRIATE INDIVIDUALS

_____ Immediate Supervisor	_____ Date	_____ Principle Investigator (PI)	_____ Date
_____ Dean of Instruction	_____ Date	_____ Dean of Student Services	_____ Date
_____ Dean of Business Affairs	_____ Date	_____	_____ Date
_____ Provost	_____ Date	_____ President	_____ Date

BUSINESS OFFICE USE ONLY			
_____ Contracts & Grants Accountant	_____ Date	_____ Chief Financial Officer	_____ Date



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NAVAJO TECHNICAL UNIVERSITY

S I H A S I N

DEPARTMENT (NTU Department)

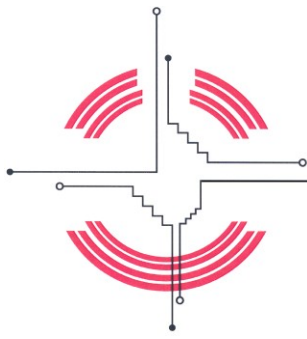
DATE:

YES / NO Justification and Approval for Other Than Full and Open Competition (Sole Source)

1. This document constitutes justification and approval for other than full and open competition for the acquisition described herein.
2. Nature and description of action being approved.
3. Description of supplies or services required to meet the Department's needs.
4. Demonstrate that the nature of the acquisition requires other than full and open competition.
5. Description of efforts made to ensure that offers are solicited from as many potential sources as is practicable.
6. Determination by the chief financial officer that the anticipated cost to the university for the proposed acquisitions will be fair and reasonable.
7. Description of market survey conducted and the results or a statement of the reasons that a market survey was not conducted.
8. Any other facts supporting the use of other than full and open competition.
9. A listing of the sources, if any, that expressed, in writing, an interest in the procurement.
10. A statement of the actions, if any, the department may take to remove or overcome any barriers to competition before any subsequent acquisition for the supplies or services required.
11. Statement of delivery requirements.

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PH# (505) 786-4100 • FAX# (505) 786-5644

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S I H A S I N

TECHNICAL AND REQUIREMENTS CERTIFICATION

I certify that the facts and representations under my cognizance which are included in this justification and which form a basis for this justification are complete and accurate.

Name and Title	Department	Phone	Date
----------------	------------	-------	------

CHIEF FINANCIAL OFFICER CERTIFICATION

I certify that this justification is accurate and complete to the best of my knowledge and belief.

Chief Financial Officer	Phone	Date
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UNIVERSITY PRESIDENT'S REVIEW

I have reviewed this justification and approve.

President	Phone	Date
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PETTY CASH CUSTODIAL AGREEMENT/PROMISSORY NOTE

As custodian of these funds for the department of _____
acknowledge receipt from Navajo Technical University the principal sum of
-, (\$ _____),

- Chose** ○ Payment in full must be completed by _ ..
One ○ Expiration of this note is April 30, (Renews annually)

My signature indicates my intent to comply with the policies and procedures regarding cash management and security, maintaining records of petty cash expenditures, and collecting and maintaining itemized original receipts. Records and receipts will be maintained to support all expenditures from the petty cash fund. The receipts must be original, itemized and show evidence of being "paid."

Each department is required to maintain supporting documentation when operating a petty cash fund. This documentation should include, but is not limited to, the original check request and receipts for any un-reimbursed expenditures from the fund.

In the event of severance of my employment with Navajo Technical University, the advance shall become due and payable immediately. In the event of default in the payment of this Note, the holder of this Note may without notice, demand, protest, or other formality accelerate the balance due and demand the entire balance due immediately.

This Petty Cash Custodial Agreement/Promissory Note is governed in all respects by the laws of the Navajo Nation and cannot be transferred to another individual.

EMPLOYEE SIGNATURE

DATE

ACCOUNT NUMBER: _
01900-00-0000

Object Code 1313

EMPLOYEE ID NUMBER: _

DEPT #: _

*APPROVED BY _
Department

DATE _

**APPROVED BY _

DATE _

NTU Travel Request Form

1. Traveler Information					
Traveler Name (Last, First, MI)		Employee ID Number			
Building / Room #		Office Phone			
Position / Title		Fax No.			
2. Trip Information					
Travel Departure (BEGIN) Date (mm/dd/yy)		Travel Return (END) Date (mm/dd/yy)			
Trip Description					
Trip Leg	Per Diem Location	Arrival Date (mm/dd/yy)	Arrival Time	Departure Date (mm/dd/yy)	Departure Time
1					
2					
3					
4					
5					
3. Travel Expenses (Other Than Per Diem)					
Transportation Mode	<input type="checkbox"/> AIR <input type="checkbox"/> POV <input type="checkbox"/> TRAIN <input type="checkbox"/> BUS <input type="checkbox"/> GOV Vehicle				
Terminal Information / routing	Comments:				
Ground Transportation to / from airport or depot	\$ or Enter # of POV Miles:				
Enter other anticipated expenses (e.g. Taxis, parking, telephone, rental car and other allowable miscellaneous expenses.	1. 2. 3.				
Registration Fees	\$	Lodging/Meals Included?	Comments:		
		<input type="checkbox"/> Yes <input type="checkbox"/> No			
4. TRAVEL PREFERENCES And SPECIAL TRAVEL CIRCUMSTANCES					
Preferred HOTEL					
Is Gov. Per Diem being used?					<input type="checkbox"/> Yes <input type="checkbox"/> No
Is Conference Rate (CLA) required?					<input type="checkbox"/> Yes <input type="checkbox"/> No
If this is a foreign trip, has the University President approved the travel?					<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A
Will you be purchasing an airline ticket using personal funds (>\$100.00 USD)					<input type="checkbox"/> Yes <input type="checkbox"/> No
Will you use annual or personal leave while on this trip?					<input type="checkbox"/> Yes <input type="checkbox"/> No
Are you eligible to earn Compensatory Time Off for Travel?					<input type="checkbox"/> Yes <input type="checkbox"/> No
Annual Leave Date(s)	Hours	Comments/Explanation			

5. Accounting Information		
Account Number (Direct Expenses)		
Account Number (Reimbursable Expenses)		
6. Travel Cash Advance		
Cash Advance Requested	<input type="checkbox"/> Yes <input type="checkbox"/> No (If no, proceed to Section 7)	
Reason for Cash Advance	<input type="checkbox"/> Meal Per Diem <input type="checkbox"/> Non-Meal Expenses not covered by other sources. <input type="checkbox"/> Other (Please provide explanation)	Reason for Cash Advance (Other):
Other Trip Information:		
7. Recommending Signature		
Recommending Official:	I, _____ (enter name) recommend this Travel. <input type="checkbox"/> Yes <input type="checkbox"/> No	

NTU EMPLOYEE REQUEST FORM FOR USE OF VEHICLE (VUF)

TO REQUEST A VEHICLE: NOTE: Only Employees who have had their driving records cleared through State MVD and NN Risk Management), are authorized to drive NTU Vehicles and may be listed as drivers below.

- 1) Complete "Vehicle Request" Section. List authorized drivers only. Only one form per vehicle per trip.
- 2) Read policy and obtain all necessary signatures.
- 3) Request for vehicle must be made in advance of departure. In cases where a form cannot be submitted prior to departure, call the Transportation Office to request a vehicle.
- 4) Forward completed form to the Transportation Office.

VEHICLE REQUEST INFORMATION:

Name of Employee requesting vehicle: _____
() Faculty
() Staff
() Student
Primary Driver

Department: _____ Campus Phone: _____

Secondary Drivers (if applicable): 1. _____
 2. _____

Destination and Purpose of Travel: _____

Type of Vehicle Requested: () 15-Passenger van () Standard 4-Passenger Car
 () 5 Passenger Mini-Van () Other _____

Pickup Day: _____ Date: _____ Time: _____

Return Day: _____ Date: _____ Time: _____

Estimate Total Miles: _____

Others Traveling in Vehicle (passengers): _____

POLICY/SIGNATURE OF AUTHORIZED DRIVER(S)

By signing, I certify that the NTU vehicle provided for this travel will be used only for the purpose described above. I will be responsible for this vehicle and its use, and must comply with the "General Rules for Drivers of NTU Vehicles". I understand that I will be held financially responsible for this assigned vehicle in cases of misuse and/or gross negligence.

Employee Signature (Primary Driver): _____ Date: _____

Secondary Driver(s) Signature(s): 1. _____ Date: _____

2. _____ Date: _____

Approval of Supervisor: _____ Date: _____

- Note: 1) Employees choosing to use a personal vehicle (for approved travel) when a NTU Vehicle is available will not be reimbursed mileage.
 2) Personal vehicles used for approved travel are reimbursed at the GSA rate if no NTU Vehicle is available. This form (signed and dated by Transportation) will be sent to the Business Office and attached to the pertaining Expense Report.

For Transportation Office Use Only

Driving Record of Employee Drivers Verified by: _____ Date: _____

Date Posted to Schedule: _____ By: _____

NTU Vehicle Not Available: Date Requested: _____ Transportation Signature: _____

Supervisor Authorization for Overnight Use: _____

GENERAL RULES FOR STUDENT/VOLUNTEER DRIVERS OF NTU VEHICLES

1. Only drivers approved through Transportation Office as authorized drivers may operate NTU vehicles.
2. Vehicles may only be operated by those designated drivers on the vehicle request form.
3. All drivers shall operate NTU vehicles in a manner that reflects concern for safety and courtesy towards the public.
4. NTU vehicles shall be driven only by NTU officials, authorized employees, and designated volunteers.
5. NTU vehicles shall not be used to conduct personal business, to transport members of the family, e.g. transporting children to and from school or for pleasure. Only those individuals listed on the request form may be passengers in the NTU vehicle.
6. No person may drive or ride in the front seat of a NTU motor vehicle unless properly restrained by the occupant restraint device. It shall be the primary driver's responsibility to ensure that the passengers use the available restraint devices.
7. All traffic and parking laws are to be obeyed. Posted speed limits are not to be exceeded, nor is the vehicle to be operated above safe driving speeds for road conditions. All violation fines shall be the responsibility of the driver involved.
8. Report all accidents immediately to Transportation Office and in turn they will notify the Dean of Students.
9. The driver of a NTU vehicle shall take every precaution to ensure the safety of the vehicle and its contents. The driver shall lock the vehicle and take the keys, except in those instances when a commercial parking garage requires the keys be left with the vehicle.
10. Operators of NTU vehicles are personally responsible for vehicles assigned to them. Should damage to a NTU vehicle result through misuse or gross negligence, the operator may be required to make restitution to the State.
11. Individual must fill out mileage and destination record in the vehicle.
12. Under no circumstances will alcohol (open or closed containers) be allowed in a NTU vehicle.
13. Transportation will record the condition of the vehicles upon return. Individuals returning vehicles in an unsatisfactory condition may result in the denial of their further usage.
14. Willful disregard of these rules is considered just cause for disciplinary action and denial of future usage.

Travel Authorization Form

Department:		Date of Travel Request:	
I request authorization to travel as indicated below and to incur necessary expense in accordance with applicable travel procedures.			
Name:		Signature	
Phone:		of Traveler:	
Date of Departure	Date of Return	Purpose of Travel:	
Mode of Travel & Estimated Cost - Check One		Mileage Est.	Mileage CostEst.
NTU Vehicle	Private Vehicle	miles @	c /mile \$
Transportation Cost Estimate: \$			Misc. Cost Estimate
Other Possible Expense (Itemize):			
Destination:			
I here by approve this travel request.		Date Approved	Charge to Acct. No.
Department Head			Total Cost Estimate \$
Travel Advance Authorized by:		Date Approved	Charge to Acct. No.
Chief Financial Officer			Total Advance \$
<u>TRAVEL EXPENSE STATEMENT</u>			
Transportation: _____			
Lodging: _____			
Meal(s) - Per Diem: _____			
Other: _____			
TOTAL Reimbursement Request: \$ _____			
I declare and affirm, under the penalties of perjury, that this claim has been examined by me and to the best of my knowledge and belief is in all things true and correct.			
NOTE: Attach NTU Travel Request Form & NTU Vehicle Use Form			

TRIP REPORT

Vehicle Assigned: _____

Date of Travel: _____

Time Departed: _____

Time Returned: _____

Ending Mileage: _____

Beginning Mileage: _____

Total Mileage: _____

(Include Purpose of trip, name of person contracted, accomplishments, concerns, etc.)

Traveler's Signature

Date

Supervisor's Signature

Date