



## TOHONO O'ODHAMCOMMUNITY COLLEGE

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### FINANCE AND OPERATIONS POLICIES AND PROCEDURES

**As Amended by the Board of Trustees on August 11, 2022**

The Addendum at the end of this document records amendments that have been made to the policy since its inception

### **FINANCE OFFICE MISSION STATEMENT**

Administrative Service and Finance provide support services to the rest of the college with financial services. Our customers are students, other divisions of the college, and vendors. We operate with a commitment to service excellence, fiscal responsibility, strict ethical standards, courtesy and dedication to the college mission.

### **PURPOSE OF FINANCE AND OPERATIONS POLICIES AND PROCEDURES**

This manual sets forth the procurement policies and procedures governing the business relationships and procurement transactions of the Tohono O'odham Community College (TOCC) with suppliers offering goods and services to the College for purchase, lease, or rent. The purpose of this manual is to increase cost effectiveness through internal controls utilizing uniformity in procurement policy and procedures. The responsibilities set forth in this manual are collegewide in scope, reaching each level, organization, department, and location.

**TOHONO O'ODHAM COMMUNITY COLLEGE  
FINANCE AND OPERATIONS POLICIES AND PROCEDURES  
TABLE OF CONTENTS**

**SECTION**

---

**POLICIES AND PROCEDURES**

**PURCHASING CYCLE**

**COMPETITIVE PURCHASING**

Quote Forms

T.E.R.O. Exemption

**CREDIT CARDS**

Credit Card Policy Agreement

**TRAVEL EXPENSES**

Travel Request Form and Instructions

Travel Reimbursement Forms (including Mileage Charts)

**INVENTORY**

**BUDGETING CYCLE**

**DEVELOPMENT LLC**

TOCC Project Request Approval Form

**APPENDIX**

**DEFINITIONS**

**ROLES AND RESPONSIBILITIES**

**CONTRACTS**

**GRANT MANUAL**

Grant Proposal Authorization Form

**DEVELOPMENT LLC FUNDING COMPACT**

## **PURCHASING CYCLE**

## TOHONO O'ODHAM COMMUNITY COLLEGE POLICIES AND PROCEDURES PURCHASING CYCLE

The Board of Trustees has established College policies and procedures to provide control over budgets and purchases and to facilitate the preparation of meaningful management reports.

### POLICIES

1. The Board of Trustees and the President delegate procurement authority to the Dean of Finance.
2. The College will procure all goods and services on the best terms and at the lowest overall cost consistent with an appropriate level of quality. Acquisition will be without favoritism and on a competitive basis, whenever practical, to obtain maximum value for each dollar expended. All interested suppliers will receive fair and impartial consideration.
3. All purchases will be made with **prior authorization** and according to the policies and procedures in the TOCC Purchasing Policies and Procedures. The College may choose not to reimburse employees when the date of purchase is prior to the purchase order date.
4. If prepayment is required, documentation must be attached to the request fully justifying the need for prepayment. A minimum of two working weeks (10 workdays) is required in order to have sufficient time to prepare a check; this includes Collect On Delivery (COD).
5. The College will provide maximum practical opportunity to O'odham, minority, and women owned businesses to participate as suppliers and contractors in the provision of goods and services to the College.
6. Any form of discrimination is prohibited in the awarding of business.
7. Employees must act in accordance with the limits of their authority. Any questions concerning the ramifications of formation or language of any oral or written agreement should be reviewed with legal counsel of the College prior to the presentation or execution of the agreement. No individual has the authority to enter into purchase agreements, contracts or to obligate the College for any purchase unless specifically authorized to do so by the Finance Office. Any such negotiations are considered unauthorized purchases and the individual will be held personally responsible for the obligation to the vendor.
8. Bidding procedures, for purchases in excess of \$5,000 are established in accordance with prescribed College and Federal regulations and will be followed.
9. The purpose for delegation of signature authority is to facilitate the processing of financial transactions and check signing. All TOCC checks require two signers. The Board of Trustees designate signers based on the president's recommendation. All checks of \$40,000 or more require the signature of a board member.
10. All requisitions are submitted through the Jenzabar data management and accounting system and that system shall require the approval of at least two persons each from a separate division from that which the request is made.
11. The College will follow appropriate oversight and controls that prevent unauthorized use of signature mechanisms and will ensure electronic signatures are unique to the person authorized and restrict use of signature authority to the person whose signature is represented. The Dean of Finance assigns the designated signers for access to Approval Track authorization in Jenzabar.

**TOHONO O'ODHAM COMMUNITY COLLEGE  
POLICIES AND PROCEDURES  
PURCHASING CYCLE**

12. Vendors doing regular business with the College are made aware of the policy in writing and are advised that all purchases chargeable to the College must be authorized by an official College purchase order and have the authorization signatures from the Finance Office.
13. The College does not purchase goods or services for the personal use of its employees. The College is not obligated to pay for unauthorized purchases. Unauthorized purchases become the personal obligation of the individual who made the purchase.
14. Employees conducting business transactions on behalf of the College hold a position of trust, which dictates that their actions be governed by the highest standards of personal and business conduct. All employees will follow the tenants of the TOCC Conflict of Interest policy.
15. Any employee of the College, or relative of an employee, who has a substantial interest in any contract, sale, purchase or service to the College shall make known that interest to the College through the Dean of Finance and shall refrain from participating in any manner as an officer or employee in such contract, sale or purchase.
16. No employee of the College shall supply any equipment, material, supplies or services pursuant to the award or contract unless as a result of properly conducted public competitive bidding or a formal written quotation.
17. Purchase orders will be prepared for all College expenditures except for exempted items such as salaries and related costs. No purchase(s) will be made without a signed purchase order. Unauthorized purchases become the obligation of the individual who made the purchase.
18. Blanket purchase orders may be used for purchases of a recurring nature. The original purchase order number will be used for the purchase. Blanket purchase orders will indicate a definite period covered and a specified expenditure limit. The blanket purchase order shall not exceed \$5,000 in one fiscal year without a competitive process.
19. Receiving reports will be prepared for all goods and services received except exempted items. The date of receipt and quantity received will be recorded in the accounting system.
20. Credit memos will be processed promptly, either by deduction of the credit amount from a subsequent invoice received from the vendor or by receipt of a refund check within the fiscal year.
21. Requests for supplies or equipment to be returned to the vendor for adjustment or credit must be cleared by the Finance Office.
22. Checks made payable to "cash" or "bearer" are prohibited, unless the check is presented at the back for petty cash reimbursement. In addition, checks must be complete before they are signed.
23. Vendor invoices must be cancelled when paid to prevent duplicate payments.
24. Reversions of federal or other grant funds will be processed only upon receipt of notification from the granting agency and will be processed using the regular disbursement procedures.

**TOHONO O'ODHAM COMMUNITY COLLEGE  
POLICIES AND PROCEDURES  
PURCHASING CYCLE**

Date Approved:

Performed by	Procedure
Requester	1. Follows Jenzabar "create requisition" instructions including: entering purchase information, selecting cost center in approval track, linking back-up, supporting documents for purchase and submitting for approval.
Department Dean or Director/Supervisor/ Sponsored Projects Director (For Grant Funded Expenditures)	2. Based on the approval track department selected by Requester, Supervisor reviews requisitions for completion of all applicable information. 3. Determines if any required procurement procedures have been followed. (See Competitive Purchasing) If all required documentation is not included, the requisition will be denied and returned to the Requestor for proper completion. If quote requirements are not met, the Supervisor indicates the deficiency in the Notes section of Jenzabar.
Controller/President	4. Submits purchase requisitions to Controller for review and approval of purchase. 5. Controller approves properly completed requisitions and President reviews and approves all purchases of \$5,000 or more.
Controller	6. Reviews electronic requisitions for propriety of account codes, for budget capacity and competitive purchasing documents, if applicable.
Dean of Finance	7. Once all requirements are met, converts the purchase requisition to a purchase order.
Accounting Technician	8. Accesses file copy of PO and maintains copy in A/P pending file.
Vendor	9. Fulfills and delivers goods to Central Receiving/Bookstore.
Central Receiving/Bookstore	10. Receives goods. Counts items verifies receipt in accounting software. Matches receiving copy of purchase order to vendor packing slip and submits to Finance Office.
Accounting Technician	11. Verifies mathematical accuracy of vendor invoice. 12. Posts accounts payable to computer. Verifies total invoices match the expenditure listing. 13. Prepares Unpaid Bills report and submits report along with supporting documents to Dean of Finance.
Dean of Finance	14. Receives and reviews Unpaid Bills report, indicates bills to be paid, returns to Accounting Technician.
Accounting Technician	15. Prepares checks and cancels vendor invoice and forwards checks and supporting documents to authorized signer.
Authorized Signer	16. Reviews supporting documentation, signs checks and forwards to Administrative Assistant.

**TOHONO O'ODHAM COMMUNITY COLLEGE  
POLICIES AND PROCEDURES  
PURCHASING CYCLE**

Date Approved:

Performed by	Procedure
Administrative Assistant	17. Mails checks and forwards check voucher with supporting documents to Accounting Technician.
Accounting Technician	18. Attaches check voucher to supporting documentation, files in vendor file and maintains for five years. The supporting documents include: 1) signed and approved PO; 2) Quotes/Requests for Purchase/flyers, etc; 3) Packing slips/proof of delivery; and 4) Invoices and credit memos.
	19. Generates a vendor year-to-date total expenditure listing on a weekly basis. Reviews listing and highlights vendors approaching competitive purchasing thresholds. Forward list to Controller.
Controller	20. Receives vendor year-to-date listing and uses during the requisition preparation process to approve or deny purchase requests.
<b>BANK RECONCILIATION PROCEDURES</b>	
Controller	21. Receives unopened monthly bank statements or directly accesses electronic bank statement and reviews balances, checks, deposits, transfers and credit card charges. Any discrepancies are investigated and resolved.
	22. Completes reconciliation within two weeks of month end, dates, and initials monthly bank statement. Forwards bank statement and related bank reconciliation to Dean of Finance.
Dean of Finance	23. Reviews and initials bank statement and reconciliation.
<b>CANCELLATIONS/ERRORS</b>	
Accounting Technician	24. Reviews file of open purchase orders to follow up with Supervisors on anything that has been pending for more than 30 days.
Finance Office	<p>All requests for the cancellation or modification of purchase orders (before shipping) must be directed to the Finance Office by an authorized individual in the form of a written memorandum. Reasons for the request should be stated with reference to the purchase order number and vendor.</p> <p>Since a purchase order is a legal document, it can only be canceled by mutual agreement with the vendor and the Finance Office. There may be cancellation fees if the vendor has expended money to fulfill the order and the payment of any charges associated with a cancellation will be the responsibility of the requesting department.</p>



## **COMPETITIVE PURCHASING**

**TOHONO O'ODHAM COMMUNITY COLLEGE  
POLICIES AND PROCEDURES  
COMPETITIVE PURCHASING**

*Date Approved:*

**COMPETITIVE PURCHASING**

**A. Purpose**

The competitive quotation procedure will be used to invite suppliers to offer a price quotation for specific goods or services. The primary objective of this procedure is to obtain goods or services at the lowest overall cost commensurate with quality and service.

**B. Requirements for Competitive Quotations**

The requirements for competitive quotations depend upon the total cost of goods or services to be procured during the term of the agreement; such cost may be incurred either at one time or over a period of time, as in the case of a lease or rental agreement. The total cost of a transaction cannot be fragmented into several purchases to circumvent the requirement for competitive quotations. Also, purchases of the same service or items may not be split between different vendors with the intention to keep total cost for each vendor under a procurement threshold. For example, purchase of paper cannot be split between two vendors to avoid procurement policy.

**C. Bids, Quotations and Proposals**

A purchase order shall be awarded to the lowest responsible and responsive bidder whose bid conforms in all material aspects to the requirements and criteria set forth. When obtaining bids, quotes or proposals, taxes and if available, shipping costs are to be included in the bid, quote and proposals.

A request for quotation shall provide the same specifications and requirements to each supplier. Only qualified suppliers to whom the company would consider awarding business should be invited to quote. Requests for quotation should not be made in language that could reasonably be construed as an offer on the College's part to enter into a procurement agreement. A supplier's quotation should be received but does not obligate the College until the College has accepted it.

A request for quotation package is used to obtain written quotations for goods or services that will be procured through use of a contract or lease agreement due to complex specifications or unique procurement requirements. Each such package shall contain the following:

- a. A transmittal letter
- b. A complete statement of conditions applicable to the request
- c. Complete specifications, including product or service descriptions, estimated quantities, shipping and delivery schedules, warehousing and distribution requirements, and sketches, samples, or other pertinent documents
- d. Supplier's price quotation form

**TOHONO O'ODHAM COMMUNITY COLLEGE  
POLICIES AND PROCEDURES  
COMPETITIVE PURCHASING**

The current suppliers will be included unless performance is unsatisfactory. Whenever the current supplier is not included in the quotation procedure, reasons for the exclusion should be documented.

At times, suppliers may request additional information prior to formulating or submitting their quotation. If additional information is given, it will be made available to all suppliers to ensure true competition.

**D. Tribal Employment Rights Ordinance**

Contractors engaged in business activity on the Tohono O'odham Nation must comply with TERO Regulation 1.5-Compliance Plans. These requirements can be found on the TERO website:

<http://www.tonation-nsn.gov/public-safety/tero/contractor-information/>. Contractors may apply for an exemption from these regulations at least ten days prior to engaging in business activity. See the Appendix for the TERO Application for an Exemption from Regulation 1.5.

**E. Quotations, Sole Source and Emergency Procurements**

**1. Funding Levels for Quotations**

To ensure open competition resulting in the maximum value for the purchasing dollar, the College has implemented the following competitive purchasing guidelines for purchases of \$5,000 or more.

**Micro-purchase \$0 - 10,000:** No bid or quote required if price is considered to be reasonable. Reasonableness could be determined by comparing the price to past purchases or other published prices and/or requesting prices from more than one vendor.

**Small purchase procedure \$10,001 - \$250,000:** Price or rate quotes must be obtained from adequate number of sources (at least two). Can be informal, e.g. Phone call or web search. All quotes, including phone calls, web searches, etc., must be documented and kept on file. Price does not need to be deciding factor, but all quotes need to be kept in procurement records.

**Sealed bid \$250,001 and greater:** Used when selection of successful bidder can be made principally on the basis of price. Bids must be solicited from an adequate number of known suppliers, providing sufficient response time. Local and tribal governments must publicly advertise bids. Invitation for bids must define the items or services in order for bidders to properly respond. All bids will be opened at time and place prescribed in invitation. Local and tribal governments must be opened publicly. Firm fixed price contract made in writing to the lowest responsive and responsible bidder. Any or all bids may be rejected if there is a sound documented reason.

The vendors contacted and their price quotation should be indicated on, or attached to, the College's file copy of the related requisition form or purchase order. If three quotations cannot be obtained, the College will document the vendor contacted who did not offer quotations, and the reason they would not.

**TOHONO O'ODHAM COMMUNITY COLLEGE  
POLICIES AND PROCEDURES  
COMPETITIVE PURCHASING**

*Date Approved:*

The lowest responsible and responsive bidder should be selected for the purchase. If the lowest cost vendor is not selected, the specific reasons for the selection must be documented in writing and maintained in the vendor file. The College may consider using the RFP process (see below) for purchases

**TOHONO O'ODHAM COMMUNITY COLLEGE  
POLICIES AND PROCEDURES  
COMPETITIVE PURCHASING**

under \$100,000 when lowest cost is not the only factor considered in the selection of the vendor.

**2. Sole Source Procurements-in excess of \$5,000:**

A purchase may be made, or contract awarded for a material, service or construction item without competition if the Dean of Finance determines in writing that there is only one source for the required material, service or construction item. Sole source procurement shall be avoided, except when documented in writing that no reasonable alternative sources exist. The Finance Office will submit a list of vendors determined to be sole source to the Board of Trustees for approval. Once approved, the list will be updated annually.

**3. Emergency Procurements-in excess of \$5,000:**

*Failure to anticipate a need is not itself considered a bona fide emergency.*

The Dean of Finance may make or authorize others to make emergency procurements if there exists a threat to public health, welfare or safety, or if compliance with the College's competitive purchasing guidelines are impractical or unnecessary. However, these procurements will be made with such competitive procedures as possible under the circumstances. A written determination of the basis for the emergency and for the selection of the vendor will be included in the accounts payable file. The circumstances of the emergency and documentation of the vendor will be presented to the Board of Trustees at their first subsequent meeting. A copy of the Board of Trustee minutes accepting management's decision for the emergency procurement will be included in the accounts payable file.

**F. Requests for Proposals, (RFP) and Sealed Bids (See the Appendix-Contracts for more information.)**

A formal contract should normally be used as the procurement process when:

- The costs of the goods or services is estimated to be \$100,000 or more
- The effective period will extend for 12 months or longer, or
- Requirements are complex (e.g., pricing variations, guaranteed availability, highly technical specifications)

Contracts differ from blanket purchase orders in that quantities and delivery dates are indefinite. Each transaction or pickup requires a new request and purchase order record on the computer. A new *purchase order number* is **not** required. The requisition form indicates the *contract number*. This will appear on the purchase order as part of the description and allows for proper invoice matching.

**TOHONO O'ODHAM COMMUNITY COLLEGE  
POLICIES AND PROCEDURES  
COMPETITIVE PURCHASING**

**1. Requests for Proposals**

When it is determined by the College to award a contract to a business on consideration other than the lowest cost, the RFP process must be followed. The factors for evaluation of the vendor may include the following:

- a. Quality of goods offered
- b. College's past experience with the vendor
- c. Ability of vendor to meet deadlines
- d. References
- e. Functions to be performed by the supplier (e.g., warehousing and distribution)
- f. Supplier-provided training and technical assistance
- g. Utilization of qualified, Tohono O'odham, minority, and women suppliers

When the competitive procurement procedure has been used, the specifications, quantities, shipping arrangements, delivery dates, payment terms, liability insurance requirements, special clauses, and general terms and conditions will already have been established. If an essential term has been omitted or will be changed significantly, the quotation procedure may have to be reopened. If the terms to be resolved are minor, with the President's approval, the terms can be agreed to by the Dean of Finance and selected supplier.

Competitive sealed proposals or RFPs cannot be used for construction contracts.

**2. Sealed Bids**

In addition to following TERO rules, procurements that exceed an aggregate estimated dollar amount of \$100,000 require a Competitive Sealed Bid or a sealed Request for Proposal (RFP)- see RFP Section. If a list of prospective bidders is less than five, adequate public notice may be given by publication in at least one official newspaper of the Tohono O'odham Nation or Pima County containing legal advertising. Publication shall be as many times as deemed necessary by the Dean of Finance, but the last publication shall be a minimum of ten (10) working days prior to the date of the opening of bids or proposals. Among other items, the Invitation to Bid may include the following:

- a. Instructions to bidders
- b. Purchase description, specifications, delivery, etc.
- c. Contract terms and conditions, including warranty and bonding

**3. Exceptions to Formal Procurement Procedures**

Procurement activity not governed by the above-outlined guidelines include the following:

- a) Purchases made as a member of the Mohave Cooperative, or other authorized procurement cooperative;
- b) Purchases from vendors approved by Intergovernmental Agreements; and
- c) Purchases from vendors providing Board of Trustee's approved curriculum.



**TOHONO O'ODHAM COMMUNITY COLLEGE  
POLICIES AND PROCEDURES  
COMPETITIVE PURCHASING**

**G. Capital Improvements and Construction (See the Appendix-Contracts for more information.)**

**1. Construction under \$100,000**

If the project cost does not exceed \$100,000 a contract or Memorandum of Understanding or Agreement (MOU/A) may be used for the construction of a building, structure, addition, or alteration of a College facility with another governmental agency/division.

**2. Construction exceeding \$100,000: Follows the Sealed Bid requirements**

Construction contracts of \$100,000 or more will be awarded through the competitive sealed bidding process. Solicitations will be made for an Invitation for Bid and will follow the Competitive Sealed Bids process outlined in #2, Sealed Bids.

**3. Surety Bonds for Construction Projects**

Financial security required for construction contracts includes bid security, which must be a bond (listed by the U.S. Treasury of approved bonding companies) provided by a surety company licensed to do business in Arizona, or a cashier's check, either of which must be 10% of the bid price and must be submitted with the bid. Additionally, both a performance bond and a payment bond executed by a surety company licensed to do business in Arizona and equal, respectively, to 100% of the price specified in the contract, are required from the entity awarded the contract.

**4. Major Construction Projects**

Major construction projects, in excess of \$500,000; large installation projects and major improvement plans (1-5 years) require the Board of Trustees approval by resolution.

**5. Change Orders**

With regards to construction projects, the Finance Office, through the processing of a Change Order request may modify purchase orders prior to the receipt of goods or services. The initiating department may request a Change Order using a form routed through the same approving officials as the original purchase order. The appropriate department administrator must approve all Change Order requests. When a change order exceeds ten percent (10%) of the original contract amount it may be executed only after the President determines in writing that the change order is appropriate and advantageous to the College; and, it has been authorized by the Board of Trustees.

**Any questions concerning a conflict of interest should be directed to the Dean of Finance.**

## QUOTE FORMS



## Oral Quote Form

Date: \_\_\_\_\_

Item(s): \_\_\_\_\_

	1.	2.	3.
Vendor	_____	_____	_____
Contact Person	_____	_____	_____
Unit Price	_____	_____	_____
Freight	_____	_____	_____
Tax	_____	_____	_____
Total	_____	_____	_____

Vendor chosen: \_\_\_\_\_

Reason:

☐

Lowest Quote

☐

Other: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

A copy of this form has been:

☐

Filed

☐

Attached to P.O. \_\_\_\_\_

Completed by: \_\_\_\_\_

\_\_\_\_\_

**Written Quote Form**

Date: \_\_\_\_\_

Item(s): \_\_\_\_\_

<u>Vendor</u>	<u>Person Contacted</u>	<u>Quote</u>
1. _____	_____	_____
2. _____	_____	_____
3. _____	_____	_____

Vendor chosen: \_\_\_\_\_

Reason:

☐ Lowest Quote

☐ Other: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

A copy of this form has been:

☐ Filed

☐ Attached to P.O. \_\_\_\_\_

\*Three written quotes **must** be attached to be compliant.

Completed by: \_\_\_\_\_

\_\_\_\_\_

## Sole Source Procurement

Date: \_\_\_\_\_

Item(s): \_\_\_\_\_

Name and address of vendor:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Telephone: \_\_\_\_\_

Fax: \_\_\_\_\_

The items listed above are sole source based upon the following: \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Suggested research:

### 1. Companies contacted for procurement of item(s) and results:

	Name	Contact	Phone #	Comments
a.	_____			
b.	_____			
c.	_____			

2. Other research: \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_

Documentation:

☐ Determined to be sole source

A copy of this form has been:

☐ Filed

☐ Attached to P.O. \_\_\_\_\_

Completed by: \_\_\_\_\_

\_\_\_\_\_

## Emergency Procurement

Date: \_\_\_\_\_

Item(s): \_\_\_\_\_

Basis for determining procurement as an emergency: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Basis for selecting the vendor chosen: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Determination of the price paid as reasonable: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Vendor

Person Contacted

Quote

1. \_\_\_\_\_

2. \_\_\_\_\_

3. \_\_\_\_\_

A copy of this form has been:

☐ Filed

☐ Attached to P.O.

\_\_\_\_\_

T.E.R.O. EXEMPTION



**TOHONO O'ODHAM NATION  
TRIBAL EMPLOYMENT RIGHTS OFFICE**

P.O. Box 40  
Sells, Arizona 85634  
Tucson Line (520) 547-8160 • Direct Line (520) 383-3304  
Fax (520) 383-2781 • Email: [tero@tooua.net](mailto:tero@tooua.net)



**APPLICATION FOR AN EXEMPTION  
FROM REGULATION 1.5-COMPLIANCE PLANS  
FOR:**

**(Project Title/Entity)**

If a covered employer, including a primary contractor or subcontractor, wishes to be granted an exemption from compliance with Tribal Employment Rights Ordinance ("TERO") Regulation 1.5-Compliance Plans, such employer must submit this completed application to the Tribal Employment Rights Office ("Office") at least ten (10) business days before the employer intends to engage in a business activity within the Nation's reservation boundaries. The Office will review this application and either, in writing, grant an exemption or deny the exemption application. If an exemption is denied, full compliance with Regulation 1.5 is required.

PLEASE BE ADVISED, that a covered employer shall not engage in a business activity within the Nation's reservation boundaries until an exemption from Regulation 1.5 is granted or Regulation 1.5 is complied with in full in the event an exemption is denied.

All of the below questions **MUST BE** answered on this application and any documents requested shall be attached to this application. Failure to complete this application fully or attach any requested documents will result in a delay in processing this application.

**FAILURE TO COMPLY WITH THE TERO MAY RESULT IN CIVIL PENALTIES.**

The applicant hereby certifies that for the proposed project, which is titled above, that the entity, covered employer, contractor or sub-contractor will engage in a business activity on the Nation primarily for non-construction purposes such as one or more of those selected below in number 1.

1. ☐ DELIVERY ☐ INSTALLATION/CONFIGURATION OF EQUIPMENT ☐ OTHER TANGIBLE GOODS (Software or Hardware)
2. NAME OF COMPANY \_\_\_\_\_
3. ADDRESS \_\_\_\_\_
4. OFFICE TELEPHONE \_\_\_\_\_ FAX \_\_\_\_\_
5. PROJECT MANAGER/SALES REP/MARKETING MANAGER \_\_\_\_\_
6. CELL TELEPHONE \_\_\_\_\_ EMAIL \_\_\_\_\_
7. LOCATION OF PROJECT/BUSINESS \_\_\_\_\_
8. WORK TO BE PERFORMED \_\_\_\_\_

*The applicant hereby designates the following company official to monitor all employment, training and contractual related activities to ensure that the company is in compliance with the TERO. The TERO Liaison will work closely with Tribal Employment Rights Office.*

9. TERO LIAISON \_\_\_\_\_
10. LIAISON CONTACT NUMBER \_\_\_\_\_ EMAIL \_\_\_\_\_
11. PROJECT NUMBER \_\_\_\_\_
12. CONTRACT/P.O. NUMBER \_\_\_\_\_
13. TOTAL AWARD \_\_\_\_\_

14. NAME OF CONTRACTING OFFICER \_\_\_\_\_
15. START DATE (Contract/P.O date) \_\_\_\_\_
16. DATE OF COMPLETION/DURATION (Contract/P.O date) \_\_\_\_\_

17. NUMBER OF EMPLOYEE(S) REQUIRED FOR PROJECT/BUSINESS \_\_\_\_\_

18. LIST REGULAR, PERMANENT OR KEY EMPLOYEES. (Use separate sheet if needed and attach hereto.)

The applicant hereby certifies that the employees who will be engaged in the business activity on the Nation are regular, permanent, or key employees of the entity, covered employer, contractor or sub-contractor and no additional employees will be hired to complete the work proposed for the project.

	EMPLOYEE NAME	POSITION/TITLE	INDIAN	NON-INDIAN	Date of Hire with Company
A.					
B.					
C.					
D.					
E.					

**ATTACH THE FOLLOWING:**

19. ☐ Copy of executed contract/agreement or issued purchase order
20. ☐ Copy of Certificate, if required
21. ☐ Legible copies of identification card, tribal card, driver's license for EACH employee listed in #18.
22. ☐ Work Schedule or Delivery Schedule
23. ☐ Copy of Transaction Privilege Tax License for this Project. If NOT valid for this project, contact the Treasury Office at 520 383-1800 Ext., 2457.

The applicant is required to inform the Tribal Employment Rights Office of any change to the contract or agreement, purchase order or services.

The Tribal Employment Rights Office Director or Compliance Officer have the right to make on-site inspections and conduct compliance investigations at all sites where services are taking place under the provisions of the TERO and its Regulations.

I hereby certify by my below signature that I am authorized to submit this application on behalf of the entity seeking the exemption, that such entity shall comply with all the rules and regulations set forth in the TERO and that all the answers provided herein are correct, true and accurate.

**COMPANY REPRESENTATIVE**

Print Name \_\_\_\_\_ Title \_\_\_\_\_

Signature \_\_\_\_\_ Date \_\_\_\_\_

## **CREDIT CARDS**



**TOHONO O'ODHAM COMMUNITY COLLEGE  
POLICIES AND PROCEDURES  
CREDIT CARDS**

*Date Approved:*

**POLICIES**

1. Only employees authorized by the Board of Trustees can use College credit cards.
2. The Board of Trustees or their designee is responsible for the implementation of expenditure policies and procedures.
3. A list of authorized cardholders is to be maintained on file with the credit card issuer.
4. Each authorized cardholder must read, sign, and abide by the Credit Card Policy Agreement.
5. Purchases on the College credit card must follow the TOCC purchasing policies and be used only for official College goods and services. The cards offer an occasional alternative to the existing purchasing process in situations that require immediate payment and, therefore do not allow for normal purchasing procedures. Example of authorized general credit card uses are: low cost supplies, association dues, books and periodicals, and travel expenses as defined in the Travel Policies and Procedures.
6. The President has discretionary authority to use the College credit card without pre-approval but must follow all other documentation guidelines. Such individual discretionary purchases are limited to \$1,000 and will be paid from operational funds.
7. **All other** credit card purchases must be pre-approved and have a purchase order number issued by the Finance Office. The credit cards are not a substitute for the standard requisition and purchase order system of the College.
8. Consequences of credit card misuse are serious and may lead to disciplinary action, up to and including termination of employment. (See the Consequence of Misuse section of the TOCC Credit Card Policy Agreement for more information.)
9. **All** Credit Card purchases must be supported by detailed, vendor-prepared receipts.
10. Individuals purchasing items for the bookstore on a credit card, must provide bookstore management with a copy of the receiving report or an itemized order document.

**TOHONO O'ODHAM COMMUNITY COLLEGE  
POLICIES AND PROCEDURES  
CREDIT CARDS**

Date Approved:

**PROCEDURES**

Performed by	Procedure
Authorized Employee	<ol style="list-style-type: none"> <li>1. Uses the accounting system purchasing procedures to obtain an approved purchase order form or authorized travel claim <b>prior to</b> the credit card purchasing transaction.</li> <li>2. Obtains vendor itemized receipt and credit card charge receipt for each credit card transaction.</li> <li>3. Receives monthly credit card statement, matches receipts to charges and prepares and signs a reconciliation. The President, Deans and/or Directors may assign this process to an assistant, however the cardholder must review and sign the completed reconciliation.</li> <li>4. Submits the reconciliation packet to the Accounting Technician within 5 business days of receipt of the credit card statement.</li> </ol>
Accounting Technician	<ol style="list-style-type: none"> <li>5. Receives reconciliation packet and credit card receipts with authorized employee signature, and proper vendor documents and approved purchase order and/or authorized travel claim.</li> <li>6. Reviews receipts for propriety, contacts employee for justification of questionable charges and resolves issue or refers concerns to Dean of Finance.</li> <li>7. Posts each credit transaction into accounting system.</li> <li>8. Prepares a journal entry to record total statement credit charges.</li> </ol>
Dean of Finance	<ol style="list-style-type: none"> <li>9. If questionable charges were referred by Accounting Technician, contacts employee and approves or denies credit card charge.</li> </ol>
Accounting Technician	<ol style="list-style-type: none"> <li>10. Ensures proper expenditure coding for charges and prepares journal entry for the statement balance. Submits journal entry to Dean of Finance for approval.</li> </ol>
Dean of Finance	<ol style="list-style-type: none"> <li>11. Reviews and signs journal entry documentation.</li> </ol>
Accounting Technician	<ol style="list-style-type: none"> <li>12. Posts the approved credit card statement journal entry to create the payable and closes the related individual credit card transactions.</li> </ol>

See procedures in the Purchasing Cycle for completion of vendor payment.

## **CREDIT CARD POLICY AGREEMENT**

## **Tohono O'odham Community College Credit Card Policy Agreement**

### **What is the Credit Card?**

The card is a VISA credit card issued by Bank of America. It is a flexible purchasing tool that offers an occasional alternative to the existing college purchasing process and provides for an efficient and effective method of payment for items purchased in situations that do not allow for normal purchasing procedures. Purchases must follow the TOCC credit card policy and the card is to be used only for official college purchases. The VISA Credit Card enables the purchase of non-restricted commodities, by telephone, in person, or via internet directly from vendors. The card is only to be used when time constraints precluded normal purchasing policies or when needed at hotel check-in on official college travel. The credit card is not a substitute for the standard requisition and purchase order system of TOCC. The credit card must be returned to the college upon termination of employment.

### **Guidelines for Using the Card**

The Credit Card gives the cardholder authority to buy items for the benefit of and in behalf of the college. This advance authority applies only to Credit Card transactions. Approval authority of all other types of transactions remains unchanged. Requisitions are still required for all purchases. If a requisition is not possible in advance, one must be submitted ASAP after the purchase. The Cardholder must only use the Credit Card for legitimate college business purposes. The Cardholder must:

1. Ensure the Credit Card is used only for legitimate and allowable business purposes.
2. Maintain Credit Card in secure location at all times.
3. Obtain all backup documentation for card which includes sales slips, register receipts, and/or Credit Card slips and submit purchase requisitions as required. (see **Following the Purchases**) Note: Each charge must be verified by a printed invoice or receipt provided by the vendor showing the date, all items purchased with dollar amounts and taxes paid. Total purchase receipt price should match charged price on monthly statement.
4. Approve the charges made with the Credit Card. The approval certifies purchase meets the college guidelines for payment approval.
5. Return the Credit Card upon terminating employment or transferring to a position that is not authorized to possess the card.
6. Ultimate responsibility for use/misuse of cards rests with the Cardholder.

### **The following restrictions apply:**

1. The card may not be used to make personal purchases.
2. The card is not accepted in Automatic Teller Machines.
3. The card's dollar and transaction limits may not be exceeded. (See card limits below.)
4. The card may not be manipulated or used to split a transaction to make purchases that fall outside the guidelines. Such actions will constitute misuse of the card.
5. The card may not be used on campus to obtain supplies, food or services.
6. Before the card is used, confer with the business office to ensure that the correct information is gathered for government reporting of transactions that require TOCC to issue 1099 statements to vendors.
7. The cardholder may make authorized acquisitions for other employees. However, responsibility to verify receipt, correction, and authorization for the transaction remains with the cardholder.

8. The cardholder may not loan the Credit Card to anyone. Misuse of the card may result in disciplinary action or the cardholder's termination from employment. Contact Purchasing or the business office with questions about using the Credit Card.
9. Purchases of alcoholic beverages are not possible with the card.

#### **Before the Purchase**

1. Determine there is a need, within your area of responsibility, to buy an item.
2. Determine there is sufficient budget allocated to cover the cost of the item.
3. Determine there is insufficient time for regular purchasing procedures to apply.
4. Obtain an approved purchase order form or authorized travel claim prior to transaction.

#### **Making the Purchase**

Credit cards may be used in person, online, by mail, or by telephone.

1. Contact the vendor and agree to a price if one has not already been established.
2. Arrange to pick up the goods or have them delivered.
3. Obtain documentation (VISA customer receipt, the sales receipt, packing slip, etc.) from the vendor that clearly shows what goods are purchased.
4. Pick up the goods or receive the goods as agreed upon with the vendor. Make sure proper documentation accompanies the goods. If the goods are being shipped to the college, have the vendor print Credit Card Purchase and the name of the cardholder on the label.
5. The cardholder may place a phone order for another employee. When that employee receives the item, they will write Phone Order on the credit card receipt and sign it. The cardholder must also sign the receipt to show his approval.

#### **Following the Purchases**

1. In the rare occasion that a transaction occurred without a Purchase Order, as soon as possible after the purchase, submit a requisition for the purchase.
2. When a receipt or packing slip, etc., is not available, the cardholder should prepare and sign a memo to document the purchase. The memo should show the purpose, date, location, sales tax if applicable, and amount of the purchase and must be attached to the purchase requisition.

#### **Lost/Stolen Cards**

Immediately upon discovering that a card has been lost or stolen, a cardholder must report this by phone directly to Bank of America, and to the Dean of Finance, (520) 383-0025. In addition, verbal reports of lost or stolen cards must be followed in writing to the Dean of Finance. The college's liability per cardholder is limited to the established restrictions on that particular card. Charges against the card before it is reported lost or stolen are the responsibility of the cardholder's department, which will be appropriately charged.

#### **Misuse of the Credit Card**

Individuals given credit card access are held accountable for all the transactions related to their card(s). Consequences for misuse of the credit card are serious. Misuse of the card can be either personal or administrative. Personal misuse includes, but is not limited to: using the credit card for personal (i.e., non-college-related) purchases or allowing an unauthorized person to use the card.

Administrative misuse includes, but is not limited to, card use in direct violation of the credit card policies and procedures contained in this document.

#### **Consequence of Misuse**

The following consequences of misuse have been established. Not all consequences will be applied to every violation; there are situations that may lead to disciplinary action, including suspension or termination of employment, without following all these steps. The President reserves the right to use discretion in applying these guidelines, depending on the type and severity of the specific violation being addressed.

1. A formal warning delivered to the cardholder. In some cases, written notification of misuse may be included in the employee's personnel file. The reprimand will include a warning for possible card revocation pending further misuse.
2. If violations continue after notification of misuse, card use will be revoked. The employee may regain use of a college purchasing card only with the approval of the President.
3. Based on the severity of the misuse, the college can decide to initiate disciplinary action, up to and including possible termination and/or legal action.

In addition, in the case of personal purchases, repayment of the purchase by the cardholder to the college is required within 2 working days of the discovery of discrepancy or appropriate disciplinary measures will ensue. Repayment may be made by cash or check. It is the responsibility of the cardholder to ensure that repayment is made for personal items charged to a delegated card.

#### **Internal Controls**

##### **Reconciliations**

Cardholders are individually responsible for monthly reconciliation of their credit card statement within 10 work days of receipt. This statement must be reviewed for accuracy and any exceptions must be noted on the transaction statement. Disputed transactions should be noted immediately. The cardholder is responsible for all charges on his or her monthly statement, including resolution of charges in error. After final review is completed by the cardholder, the printed reconciliation form must be signed by the cardholder and delivered to the finance office.

I have read the Credit Card Policy and agree to abide by its provisions.

\_\_\_\_\_  
Name (printed)

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

## TRAVEL EXPENSES



**TOHONO O'ODHAM COMMUNITY COLLEGE  
POLICIES AND PROCEDURES  
TRAVEL EXPENSES**

*Date Approved:*

**POLICIES**

1. The Board of Trustees or their designee is responsible for the implementation of expenditure policies and procedures.
2. Travel must be essential or necessary for the performance of duties or conduct of college business.
3. Employees and other college-sponsored travelers are representatives of TOCC on official College related business. Independent contractors are ineligible for college paid travel.
4. Travel arrangements must be made for the benefit of the college rather than the traveler with consideration given to safety factors in relation to mode of travel, times of travel, accommodations, and or personal preferences.
5. All official travel must be properly documented, authorized, reported, and reimbursed in accordance with this Travel Manual. Under no circumstances shall expenses for personal travel be charged to, or be temporarily funded by, the college.
6. The division Dean, Director or designee authorizes College travel for all employees on official college business. The President authorizes travel for Deans and Directors.
7. All out-of-state travel requires the approval of the President or designee.
8. The Board of Trustees and President must approve out-of-country travel prior to the date of the trip. The traveler must have the proper documents, appropriate medical insurance and must have taken the prescribed immunizations and medical precautions prior to the trip.
9. Student travel is subject to the same policies and procedures delineated for other College travel. All student travel must be reviewed and approved by the division Deans and Directors. The travel request form must be completed, attaching a list of the names and social security or identification numbers of the students, faculty and staff members participating in the trip.
10. Some employees may, as a routine part of their job, use personal vehicles to fulfill the duties of their positions. One example is a GED instructor who teaches at multiple locations on the reservation. The standard reimbursement rates will apply. Reimbursement requests must be received, on a monthly basis, no more than TWO working weeks after the travel.
11. Employee candidate travel will be arranged in accordance with the same policies and procedures delineated for other College travel. Each candidate will be allowed the equivalent of TOCC's current Per Diem rate. For candidates using their personal vehicles, mileage shall be reimbursed at TOCC's current reimbursement rate. Lodging in excess of one day requires President approval.
12. Hotel expenses charged to credit cards are limited to basic lodging expenses and additional hotel amenity charges are unauthorized.
13. Employees bear the financial responsibility for any voluntary changes to travel itinerary, flights etc. that result in expenses exceeding the originally approved Travel Request. Employees must inform the Dean of Finance of any changes to their travel plans.



**TOHONO O'ODHAM COMMUNITY COLLEGE  
POLICIES AND PROCEDURES  
TRAVEL EXPENSES**

14. If an illness, accident, or emergency occurs while on authorized travel, the traveler must notify: Local Emergency Medical Services if warranted; Law enforcement authorities in case of a vehicle accident or criminal offense; Their immediate supervisor of location and telephone number for future contact. Traveler is responsible for the security and safekeeping of their personal property. An Accident Report form shall be sent to the Finance Office.

**TOHONO O'ODHAM COMMUNITY COLLEGE  
POLICIES AND PROCEDURES  
TRAVEL EXPENSES**

**PROCEDURES**

<b>Performed by</b>	<b>Procedure</b>
	<b>Before the Trip:</b>
Traveler	<ol style="list-style-type: none"> <li>1. Completes the Travel Request form including: purpose of trip, timeframe of travel, total estimated cost, etc. (see Travel Request form Instructions) and submits to Supervisor at least 15 business days prior to departure.</li> <li>2. If a travel advance of the allocated per diem is required, it shall be included on the Travel Request form and the Finance Department will have a check issued to the Traveler.</li> </ol>
Supervisor	<ol style="list-style-type: none"> <li>3. Reviews and signs completed Travel Request form ensuring that the travel is for a valid purpose, that funds are available, and that the employee is authorized for the trip. Forwards to the Dean of Finance for approval at least 10 business days prior to departure. Also forwards to the President for approval if travel is out-of-country.</li> </ol>
Dean of Finance	<ol style="list-style-type: none"> <li>4. Receives and approves or denies travel request, ensures funding availability, and checks for proper coding. If travel approved, signs Travel Request form and forwards to Accounting Technician.</li> </ol>
Accounting Technician	<ol style="list-style-type: none"> <li>5. Receives approved Travel Request form, processes purchase order for payment, and maintains a copy of Travel Request form in the travel pending file.</li> <li>6. Processes purchase orders and issues travel advance and/or registration check(s) to Traveler.</li> <li>7. Provides credit card authorization to hotel and purchases airline tickets, if necessary.</li> </ol>
Traveler	<ol style="list-style-type: none"> <li>8. Receives signed checks for trip.</li> </ol>
Traveler	<b>After the Trip:</b>
	<ol style="list-style-type: none"> <li>1. Within 10 business days of return, Traveler provides completed Travel Reimbursement form per instructions including all receipts and back-up documents to Supervisor.</li> <li>2. If the advance was greater than the expenses claimed, the Traveler must submit payment for the difference to the Finance Office within 10 business days.</li> <li>3. If the actual expenses exceeded the travel advance, the expense reimbursement will be processed by the Finance Office approximately 10 business days after all approved travel documents are received.</li> </ol>

**TOHONO O'ODHAM COMMUNITY COLLEGE  
POLICIES AND PROCEDURES  
TRAVEL EXPENSES**

- |                       |  |
|-----------------------|--|
| Supervisor            | 4. Reviews and signs the Travel Reimbursement form and forwards to the Accounting Technician.  |
| Accounting Technician | 5. Matches receipts, reviews for allowable expenses, and agrees all other documents to Travel Reimbursement form and then attaches to Travel Request form. Notifies Traveler and/or Dean of Finance about discrepancies.   |
|                       | 6. Ensures that Traveler remits payment for any travel advance in excess of actual expenses within 10 business days. If not remitted within 10 days, the amount will be deducted from the next scheduled payroll for employee travelers and will be added to account receivable for student travelers. |
| Dean of Finance       | 7. Determines legitimacy of expense questions brought forward by the Accounting Technician and contacts Traveler to resolve the issue and collect disqualified expense amounts.  |
| Accounting Technician | 8. Maintains all original travel and supporting documents in the Finance Office files.   |
|                       | 9. Periodically reviews travel pending file for open Travel Request forms, determines status of trip and notifies Traveler of missing documents.   |

## **TRAVEL REQUEST FORM AND INSTRUCTIONS**

**TOCC**  
**Travel Request**

Name:  Title:

Department:  Telephone:

Departure Date:  Return Date:

Destination:

Business Purpose of Travel: (attach brochure pages, agenda, conf. hotel rate, registration form etc.)

**Estimated Expenses:**

	Description	Amount	Notes
Airfare/Train	<input type="text"/>	<input type="text"/>	<input type="text"/>
Personal Car Mileage	<input type="text"/>	<input type="text"/>	<input type="text"/>
Rental Car	<input type="text"/>	<input type="text"/>	<input type="text"/>
Parking	<input type="text"/>	<input type="text"/>	<input type="text"/>
Tolls	<input type="text"/>	<input type="text"/>	<input type="text"/>
Taxi-Shuttle	<input type="text"/>	<input type="text"/>	<input type="text"/>
Lodging (days/rate)	<input type="text"/>	<input type="text"/>	<input type="text"/>
Meal Per-diem (days/rate)	<input type="text"/>	<input type="text"/>	<input type="text"/>
Registration Fee	<input type="text"/>	<input type="text"/>	<input type="text"/>
Other-describe:	<input type="text"/>	<input type="text"/>	<input type="text"/>
Other-describe:	<input type="text"/>	<input type="text"/>	<input type="text"/>

For prepayment (advance) requests indicate amount requested in the orange box.

Total Estimated Expense:

Signature of Traveler:  Date:

**Approvals and Funding Authorization:**

Signature of Supervisor:  Date:

Dean of Finance Approval Signature:  Date:

President Approval Signature:  Date:

Board Approval Signature:  Date:

Funding/Account(s) to be charged for the travel costs (in priority order):

Account Number:	Department Title:	Amount
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>

Send completed form to:  
Accounts Payable  
Finance Office  
Telephone #:

Form Revised on

## TOCC Travel Authorization Instructions

Please read the information and instructions below prior to your travel. This should answer most, if not all, of your questions, as well as make the process easier for you.

A request for authorization to travel must be made using this TOCC Travel Request form, which should be signed by you and your supervisor and submitted to the Dean of Finance no less than 10 business days prior to departure. Obtain President and Board Trustee signatures, when required. Plan ahead and take advantage of early discounts!

Any additional expense due to personal travel changes in dates or starting/ending location are paid by the traveler. Expenses or changes should be approved in advance by the Finance Office, don't assume you will be reimbursed.

The following documents will be needed in advance of your trip:

1. Your estimated travel expenses completed on the Travel Request form.
2. Copy of your flight itinerary, if applicable.
3. Copy of the conference brochure that includes name of conference, conference date(s) and conference designated hotel w/lodging rates.

Upon return, you will need to provide the following documentation to receive reimbursement:

1. Original ticket or documentation, if ticketless, for airline travel
2. Odometer readings or Google map if using personal vehicle for mileage reimbursement at the current TOCC rate per mile
3. Original, itemized hotel receipt showing payment
4. Original, detailed meal receipts (unless your reimbursement is based on maximum allowable per diem rate - See U.S. General Services Administration, [www.gsa.gov](http://www.gsa.gov) per diem rates for guidance.)
5. Original, ground transportation receipts (taxi, shuttle, UBER)
6. Original, airport parking receipts, if applicable
7. Copy of seminar/conference registration receipt
8. Miscellaneous expense receipts; e.g. baggage check

**Please note:**

Meals provided during the conference reduce the daily meal allowance. Gratuities up to 20% are reimbursable and should be noted on the receipt.

## TRAVEL REIMBURSEMENT FORM



## Travel Reimbursement Form



Name:

Title

Date(s) of Travel:

Destination:

Event:

	Date	Request	Actual	Difference
1. Air Fare				
2. Registration				\$ -
3. Lodging				\$ -
/Night+Tax				\$ -
4. Per Diem				\$ -
				\$ -
				\$ -
5 Transportation				\$ -
				\$ -
6. Business Expense				\$ -
				\$ -
7. Advances:				\$ -
Car Rental				\$ -
Taxi Fares				\$ -
Bags				\$ -
Non Covered Expense				\$ -
Total Expenses:		\$ -	\$ -	
Less Paid by College:		\$ -	0.00	
Difference		\$ -	0.00	\$ -
Allowed Expenses			0.00	
Due to College		0.00	0.00	
Due to Employee		0.00	0.00	

Traveler

Date

Administrator

Date



Tohono O'odham Community College  
P.O. Box 3129  
Sells, Arizona 85634  
Phone (520) 383-8401 \* Fax (520) 383-8403

### Travel Expense Reimbursement Request

Name:	
Address:	
Phone:	

Charge Account: \_\_\_\_\_

Purpose of Travel:
--------------------

Dates	From: Location	To: Location	Point to Point Distance
Total Distance @ \$0.54 per mile to calculate total expense			

Total Expense \$ \_\_\_\_\_

I certify that I am entitled to the  
Claimed reimbursement

Attach meeting documents if appropriate.

Revised 4/27/16

\_\_\_\_\_  
Traveler Signature/Date:

\_\_\_\_\_  
Division/Dept. Signature/Date:



**Tohono O'odham Community College**  
**Distance from Sells to Villages on the Tohono O'odham Nation**

	One way	Round Trip
Ajo	74	148
All Chuk (Managers Dam)	90	180
Anegam	41	82
Artesia	2	4
Big Fields	10	20
Bitter Wells	60	120
Casa Grande	85	170
Charco 27 (Hotai Shon Vo)	56	112
Choulic	16	32
Chui Chu	77	154
Cobabi	20	40
Comobabi	21	42
Cockleburrr	88	176
Cold Fields	15	30
Covered Wells (Quijotoa)	21	42
Crow Hang	15	30
Florence	115	230
Fresnal Cayon (Chuili Shaik)	17	34
Fresnal Village	7	14
Gila Bend	122	244
Gunsight	60	120
Gu Vo	68	136
Hickiwan	66	132
Ka Ka	66	132
Kohatk	69	138
Little Tucson	8	16

	One Way	Round Trip
Maricopa	117	234
Managers Dam	90	180
New Fields	30	60
Nolic	14	28
North Komlic	51	102
Pan Tak	24	48
Phoenix	146	292
Pia Oik	85	170
Pisinemo	45	90
Queen's Well	40	80
Quijotoa	21	42
San Miguel	23	46
Santa Rosa	38	76
Santa Rosa Ranch	25	50
San Pedro	29	58
San Simon	40	80
San Vincente	17	34
San Xavier	72	144
Stoa Pitak	76	152
Sil Nakya	35	70
Topawa	7	14
Tucson	63	126
Vamori	20	40
Vaya Chin (South Wells)	59	118
Ventana	60	120



## Tohono O'odham Community College In-State Mileage Chart

Destination	One Way	Round Trip	Destination	One Way	Round Trip
Ajo	74	148	Page	412	824
Benson	104	208	Parker	295	590
Bisbee	153	206	Patagonia	118	236
Casa Grande	79	158	Payson	210	420
Chandler	118	236	Petrified Nat'l Forest	374	748
Coolidge	101	202	Phoenix	135	270
Cottonwood	238	478	Prescott	235	470
Douglas	178	356	Roosevelt Dam	227	454
Eloy	83	166	Safford	185	370
Flagstaff	279	558	San Miguel	23	46
Florence	111	222	Scottsdale	140	280
Ft. Huachuca	129	258	Sendona	251	502
Gila Bend	133	266	Show low	255	510
Gilbert	125	250	Sierra Vista	130	260
Glendale	145	290	Sonoita	106	212
Globe	166	332	Springerville	302	604
Grand Canyon	363	726	Superior	142	284
Green Valley	81	162	Tempe	134	268
Hoover Dam	396	792	Thatcher	189	378
Hopi Indian Villages	400	800	Tombstone	128	256
Jerome	246	492	Tubac	99	198
Kingman	326	652	Tucson	64	128
Marana	67	134	Wickenburg	196	392
McNary	275	550	Willcox	140	280
Mesa	138	276	Williams	311	622
Miami	188	376	Winkelman	135	270
Nogales	121	242	Yuma	229	458
Oak Creek Canyon	364	728			

## INVENTORY

**TOHONO O'ODHAM COMMUNITY COLLEGE  
POLICIES AND PROCEDURES  
INVENTORY**

*Date Approved:*

In order to safeguard, control and account for its inventory, the College adheres to the following policies.

**POLICIES**

1. The inventory will be physically safeguarded.
2. **All** goods and materials will be received through Central Receiving/Bookstore for initial inspection.
3. Central Receiving/Bookstore will identify the materials received and inspect them to ensure that the College is receiving the goods in the quantity and quality which it negotiated. Technical and electronically sensitive items will be inventoried, tagged and tracked by the IT Department.
4. Shipping errors should be promptly reported, in writing, to the Finance Office. Claims that can be supported under the warranty provisions of the procurement agreement should be processed in the Finance Office.
5. Damaged or incomplete materials are to be reported immediately to the Finance Office.
6. When a discrepancy exists between the procurement agreement and the supplier's invoice, the procurement agreement prevails. All discrepancies between procurement agreements and suppliers' bills should be resolved through the Finance Office prior to payment of the amounts in question.
7. Segregation of duties will exist between record keeping and custodial functions. Access to the computer system is limited to recordkeeping personnel.
8. The inventory is valued at actual cost using the last invoice method of valuation.
9. A periodic inventory system is used. An annual physical inventory is taken in June.
10. Access to the inventory in storage will be limited to authorized personnel.



**TOHONO O'ODHAM COMMUNITY COLLEGE  
POLICIES AND PROCEDURES  
INVENTORY**

**PURCHASING / RECEIVING**

<b>Performed by</b>	<b>Procedure</b>
Instructor	1. Makes request for textbook purchases.
Department Head	2. Approves or denies instructor requests.
Bookstore Supervisor	3. Determines volume of purchases needed to provide desired stocking level and initiates purchasing process in accounting system.
	4. Follows competitive purchasing procedures when required.
President/Deans/Department Heads	5. Solicits, receives, and opens bids received from vendors when competitive purchasing procedures are required. Submits purchase request to Dean of Finance.
Dean of Finance	6. Receives purchase request through accounting system and reviews for budget capacity, proper account codes, and determines all other required information is properly completed. Converts purchase requisition to purchase order.
Bookstore Supervisor	7. Receives notification of completed purchase order.
	8. As items are delivered, prepares the receiving copy of purchase order, noting the number of items received, the number of items back ordered and date received. Matches items on original purchase order to vendor packing slip.
	9. Reports shipping errors promptly to the Finance Office. Report includes: purchase order number, vendor, receiving slip and sufficient detail so that clarification and correction of discrepancies can be made.
	10. When verified, signs receiving copy of purchase order, and submits, with vendor packing slip and vendor invoice to Accounting Technician within five (5) business days to ensure prompt payment.
Accounting Technician	11. Checks off items as received in accounting system per documents provided by Bookstore Supervisor.
	12. Reviews vendor invoice, checking items received and price extensions and notifies Bookstore Supervisor of any discrepancies.
	13. Investigates and resolves discrepancies.
	14. Receives notification to correct receiving copy of purchase order from Bookstore Manager and initiates payment.
	15. Files and maintains all original invoices and receiving documents.
Dean of Finance	16. Generates annual report for use during physical inventory.

**TOHONO O'ODHAM COMMUNITY COLLEGE  
POLICIES AND PROCEDURES  
INVENTORY**

*Date Approved:*

**ANNUAL PHYSICAL INVENTORY**

<b>Performed By</b>	<b>Procedure</b>
Central Receiving/Bookstore Staff	1. Works in team of two. Team makes a physical count on all items in bookstore and warehouse.
Finance Office Staff Member	2. Monitors inventory count process.
Central Receiving/Bookstore Staff	3. Counts items and documents on stock item listing.
	4. Sends count sheets to Bookstore Supervisor.
Bookstore Supervisor	5. Keys count sheets into excel spreadsheet by stock number and count. Submits report to Controller.
Controller	6. Reviews spreadsheets and produces final inventory listing for bookstore and financial statement reporting.

## **BUDGETING CYCLE**



TOHONO O'ODHAM COMMUNITY COLLEGE  
POLICIES AND PROCEDURES  
BUDGETING CYCLE

TOCC 's annual budgeting cycle engages all Divisions and Departments according to the following calendar:

March 5 - Finance notifies all components of the College that budget worksheets are live in Jenzabar and deadline for preparation of annual budget set NLT April 7

April 7 - Divisions and Departments submit budget requests to Finance for consideration using Jenzabar, to include budget justification using the function provided

April 8 -20 - Finance meets with President, Deans, and Directors and reviews budgets to ensure that they fall within the parameter of the projected revenues for the fiscal year.

April 20-28 - Divisions and Departments review changes made by Finance and reply

May 1 - TOCC Administration submits budget proposal to Board of Trustees Budget Subcommittee for review

May (second Thursday) - Budget proposal submitted to Board of Trustees for consideration

June 30 - Budget worksheets in Jenzabar made available to Divisions and Departments

**DEVELOPMENT LLC**

**TOHONO O'ODHAM COMMUNITY COLLEGE  
POLICIES AND PROCEDURES  
DEVELOPMENT LLC**

**TOCC Development LLC Mission Statement:**

To train and certify the people of the Tohono O'odham Nation who seek out a vocation through apprenticeship guided by Apprenticeship Standards approved by the Tohono O'odham Community College Development, LLC, Arizona Apprenticeship Council, and the Bureau of Apprenticeship Training, U.S. Department of Labor.

**Purpose**

The TOCC Development LLC (LLC) must conduct financial and development activity operations under the guidance of the TOCC President and TOCC Board of Trustees. These Policies and Procedures are designed to provide adequate control over revenues and expenditures and to facilitate the preparation of meaningful management reports to comply with Federal, State of Arizona, the Tohono O'Odham Nation and other granting agencies.

**POLICIES**

Policies 1 through 7 are selected financial policies delineated in the Funding Compact. See the Appendix for more details.

1. The Arizona TPT revenues distributed to TOCC pursuant to § 42-5031.01 are for the exclusive purpose of supporting the maintenance, renewal, and capital expenses of the TOCC, and for no other purpose.
2. Reporting Requirements-No later than September 30 of each year that the TOCC receives TPT revenues pursuant to this Compact, the TOCC shall submit a Schedule of Expenditures to the State Auditor General who will audit the Schedule of Expenditures.
3. Records Retention- the TOCC must retain all data and other records relating to the receipt and expenditure of TPT monies in accordance with this Compact. All records shall be subject to inspection and audit by the State Auditor General upon reasonable request. Upon request, the TOCC shall produce a legible copy of any or all such records.
4. Financial Records- Financial Records shall, as applicable, meet the following standards: 1. Include records of the source of all receipts and the deposit of funds received by the State Treasurer under the Compact. 2. Include original copies of invoices, statements, sales tickets, billings for services, etc., and a cash disbursement journal and canceled checks to reflect all disbursements from the TPT monies received pursuant to this Compact. 3. Include a complete general ledger with accounts for the collection of all costs and/or fees applicable to the Compact. 4. Include a copy of a written, approved cost allocation plan to reflect the manner in which costs were to be allocated under the Compact. 5. Include copies of any construction agreements that in any way affect Compact expenditures.
5. Separate Accounting- all records and transactions related to this Compact must be maintained separately from other records related to the TOCC.
6. Audit- at any time during the term of this Compact, and at any time within five (5) years after the termination of the Compact, TOCC's books and records shall be subject to audit by the State Auditor General to the extent that the books and records relate to the performance of this Compact, and TOCC shall fully cooperate with such audit.
7. Any and all tax revenues received pursuant to A.R.S. § 42-5031.01 shall be deposited into a specific and separate bank account designated by and in the name of the Tohono O'odham Community College so that all records and transactions related to the Funding Compact are

**TOHONO O'ODHAM COMMUNITY COLLEGE  
POLICIES AND PROCEDURES  
DEVELOPMENT LLC**

maintained separately from other records related to TOCC. (Adapted from the Tohono O'odham No. 17-371 Council Resolution)

8. Segregation of duties between cash handling and recordkeeping will be maintained.
9. Checks received will be immediately endorsed upon receipt.
10. Disbursements will be made by serially prenumbered checks and check stock will be maintained in a secure location.
11. Projects are contracted primarily for TOCC but also for Tohono O'odham Nation's Departments, other smaller entities, and members of the community. As a community service, the LLC provides construction services for Elders in the community free of charge as time and finances allow.
12. There are two authorized LLC bank accounts, one bank account is prescribed by the Funding Compact and will be authorized by the Board of Trustees and one is authorized by the TOCC President as the general fund account.
13. The Director of Operations and the TOCC President are designated by the TOCC President to possess check-signing authority for all Development LLC bank accounts.
14. One credit card is authorized and issued to the Director of Operations for the purpose of supplies purchases needed for job completion.
15. A purchase order to the LLC for the TOCC campus emergency repairs and maintenance may be established by the TOCC Dean of Finance in the amount of \$25,000 for the fiscal year. Emergency repairs and maintenance work projects will be identified by the TOCC Operations Director and authorized by the President. LLC invoices for such work projects will reference the emergency purchase order number.
16. To facilitate timely remittance of amounts due to the LLC from TOCC, the LLC Manager will send a monthly accounts payable aging report to the TOCC Finance Office and Special Projects Coordinator. Any invoices more than 30 days past due will be investigated and resolved by the Finance Office and the LLC Manager within one week of month end.
17. Disbursements over \$5,000 and all payroll checks require two signatures.
18. All cash disbursements should be generated by the general ledger software package and no manual checks should be prepared.
19. Access to accounting software, JobPower, is limited to the Director of Operations and the Office Manager.
20. In accordance with the Amended Operating Agreement of the LLC, Section V, upon written request to the Manager (Director of Operations), the Member (TOCC President) shall have the right, during normal business hours, to inspect and copy, at the Member's expense, the LLC's books and records.

**TOHONO O'ODHAM COMMUNITY COLLEGE  
POLICIES AND PROCEDURES  
DEVELOPMENT LLC**

Date Approved:

**Revenue, Receivables and  
Cash Receipts**

Performed by	Procedures
Director of Operations	1. Gathers the job details and inputs them into the JobPower system, the Organization's accounting system and workflow management software package.
	2. Uses LLC Project Request form for all projects, obtains project quotes, prices out jobs including all amounts for labor and materials and applies a 10% markup for overhead, when appropriate.
Board of Trustees or President	3. Approves the job estimate and directs the LLC to proceed with the bidding process on jobs. Any new construction projects on the College premises must be approved by the Board of Trustees.
Director of Operations	4. Creates a quote in JobPower that is prenumbered and provided to the customer for acceptance of the project cost.
Board of Trustees or President	5. Authorizes LLC to perform authorized job project.
Director of Operations	6. Contacts the Finance Office for a PO. Submits Project Request Form to the President for approval then the Office Manager creates a requisition in Jenzebar.
Dean of Finance/Accounting Technician	7. Creates an electronic Purchase Order for the project.
Journeyman Instructors, On-the-Job Training Students and Licensed Sub-Contractors/Dir of OP	8. Performs authorized job project.
OJT Instructors	9. Assembles timecards and receipts for materials, by invoice.
Office Manager	10. Enters time into JobPower and creates paychecks for all projects.
	11. Invoices jobs performed for College by percentage of completion for the quotes with a PO or time and material with the invoice packet provided to the Finance Office.
Accounting Technician	12. Reviews invoices with POs, approves the packet, and prepares a check for the amount of the invoice. Notifies the Director of Operations when check is available.
Office Manager	13. Travels to the administration office at the College to physically obtain the check.
	14. Records the check information in a spreadsheet to be filed with the monthly TOCC Board of Trustee report, and gives the check to the Director to deposit in the bank.

**TOHONO O'ODHAM COMMUNITY COLLEGE  
POLICIES AND PROCEDURES  
DEVELOPMENT LLC**

*Date Approved:*

- |                        |  |
|------------------------|--|
| Director of Operations | <ul style="list-style-type: none"><li>15. Deposits the check and retains both the check stubs and deposit slips, as confirmation of the deposit.</li><li>16. Receives notification from the Finance Office that TPT funds are available and will be electronically transferred to the authorized LLC bank account within 48 hours.</li><li>17. Logs in to bank account to ensure receipt of ACH deposit and notifies Finance Office if <b>not</b> received in 48 hours.</li></ul>  |
| Office Manager         | <ul style="list-style-type: none"><li>18. Receives mail, logs in checks received, stamps checks "for deposit only" and submits to Director of Operations. Submits checks to Director of Operations.</li><li>19. Receives miscellaneous cash and cash receipts for collected rent. Keeps a cash receipts book for all cash received. Prepares a receipt (in a pre-numbered, two-part, cash receipts book). Gives one copy to the customer and maintains one copy in cash receipts book.</li><li>20. Records cash receipts in financial records. Submits the cash to the Director of Operations.</li><li>21. Forwards monthly check log and cash receipts book to the President or designee for use in the bank reconciliation review.</li></ul> |
| Director of Operations | <ul style="list-style-type: none"><li>22. Deposits cash and checks into the authorized bank accounts. Maintains validated deposit slip with other deposit supporting documents.</li></ul>  |

**Accounts Receivable and Accounts Payable  
Inter-Company Reconciliation**

Performed By	Procedure
Director of Operations	1. Prepares monthly accounts receivable and accounts payable reports and submits to Controller.
Controller	2. Receives monthly accounts receivable and accounts payable reports and works with Director of Operations to reconcile timing, clerical errors, etc.
	3. Completes reconciliation and eliminates intercompany transactions.

**TOHONO O'ODHAM COMMUNITY COLLEGE  
POLICIES AND PROCEDURES  
DEVELOPMENT LLC**

*Date Approved:*

**Payables, Purchasing and Cash Disbursements**

<b>Performed By</b>	<b>Procedures</b>
Director of Operations	1. Prepares Purchase Orders in JobPower for vendors paid through grants.
Office Manager	2. Receives invoices by either email or mail, ensures mathematical accuracy of vendor invoice, enters vendor into JobPower accounting system, and creates the payable.
	3. Generates JobPower invoice reports, approves the invoices, and prepares checks through JobPower.
Director of Operations	4. Reviews checks and supporting documentation for accuracy and signs checks. For check amounts of \$5,000 or more, TOCC President and Director of Operations sign checks.
Office Manager	5. Stamps invoices as paid, files documentation and mails checks to vendors.
President, or Designee	6. Receives the bank statements directly from the financial institution through electronic access to the account or by mail. Reviews for propriety of transactions and initials and dates hard copy statements. Maintains for use during bank reconciliation review.
Director of Operations	7. Prepares the bank reconciliation in JobPower, initials, dates and submits to the President within two weeks of month end.
President, or Designee	8. Reviews, initials, and dates bank reconciliation.
Director of Operations and Office Manager	9. Prepares the monthly financial report provided to the Board of Trustees, the Finance Office, and the TOCC President for review. The monthly financial report includes the balance sheet, the income statement, the accounts payable and accounts receivable reports, and the bank statements with reconciliation reports.

**TOHONO O'ODHAM COMMUNITY COLLEGE  
POLICIES AND PROCEDURES  
DEVELOPMENT LLC**

*Date Approved:*

**CREDIT CARD PURCHASES**

<b>Performed By</b>	<b>Procedures</b>
Director of Operations and Office Manager	<ol style="list-style-type: none"><li>1. Purchases supplies as needed by instructors and students for job completion.</li><li>2. Keeps all receipts for these purchases and enters the individual transactions into JobPower.</li><li>3. Categorizes expenses by vendor and records as non-check deducts within the program under the bank account for the credit card.</li><li>4. Pays bank credit card with electronic transfer from the general bank account.</li><li>5. Prints a disbursement journal in JobPower and attaches the receipts to the corresponding journal printout and maintains the journal as support for the bank reconciliation.</li></ol>

**Purchasing Procedures for  
Construction Trades, with the  
Exception of Carpentry**

<b>Performed By</b>	<b>Procedures</b>
OJL Trade Instructor	<ol style="list-style-type: none"><li>1. Provides the Director of Operations with a vendor quote for material needed to complete a project.</li></ol>
Director of Operations	<ol style="list-style-type: none"><li>2. Approves the material quote.</li></ol>
OJL Trade Instructor	<ol style="list-style-type: none"><li>3. Orders construction materials.</li></ol>
Director of Operations or OJL Trade Instructor	<ol style="list-style-type: none"><li>4. Receives material and confirms that the packing slip or materials matches the approved material quote and the items received.</li></ol>



**TOHONO O'ODHAM COMMUNITY COLLEGE  
POLICIES AND PROCEDURES  
DEVELOPMENT LLC**

*Date Approved:*

**OTHER OPERATIONAL INFORMATION**

**Revenues, Receivables and Cash Receipts**

The three Primary sources of Development LLC Revenue are:

1) COLLEGE PROJECTS

Currently, the majority of revenue is generated by projects for the College. The College signed an agreement, effective July 25, 2012, to contract with the LLC to perform some of the services needed for the West Campus Construction Project and for other potential design and consulting services.

Under this contract, labor is provided by students who are enrolled in the On-the-Job Training Program at the College. Billings for the student's labor and for materials used on the project typically receive a 10% markup and are billed to the College using a prepopulated numbered invoice generated by the JobPower system semi-monthly. The Director of Operations prepares an invoice package that includes copies of students' timecards and supporting documentation to substantiate the expense purchases. The invoice package is attached to all billings to the College.

Once received, reviewed, and approved by the Finance Department at the College, a check is prepared. The Office Manager physically picks up the check and records the check information and gives the check to the Director of Operations to deposit in the bank.

2) TOHONO O'ODHAM NATION PROJECTS AND MICSECLLANEOUS PROJECTS

Additional revenue is generated through projects with the Tohono O'odham Nation's Departments, other smaller entities, and members of the community.

As a community service, the LLC provides construction services for Elders in the community free of charge as time and finances allow.

All jobs are first quoted to the customer. These quotes are prepared by the Director of Operations through JobPower. This quote serves as the bid for the job and is then used for invoicing.

3) OTHER REVENUE SOURCES

The LLC receives funds through the College because of a MOU agreement and a TPT Compact. The MOU funds are deposited in the general LLC cash account and the TPT funds are deposited into a designated account. A yearly accounting report is provided to the state.

**TOHONO O'ODHAM COMMUNITY COLLEGE  
POLICIES AND PROCEDURES  
DEVELOPMENT LLC**

*Date Approved:*

Payables/Purchasing and Cash Disbursements

**GENERAL**

The Director of Operations and Office Manager are the only people with access to the accounting software, JobPower.

The Office Manager receives all mail, including the monthly bank statements, and then provides these statements to the Director of Operations. The Director of Operations prepares both monthly reconciliations of the bank statements to the general ledger and a report for the BOT.

The LLC has four primary disbursement methods: 1) amounts paid by check to the College, 2) amounts paid by check to other vendors, 3) amounts paid by credit card, and 4) paid payroll checks.

**1) PAYABLES BY CHECK TO THE COLLEGE**

The College signed an agreement, effective July 25, 2012, to contract with the LLC to perform some of the services needed for the West Campus Construction Project and for other potential design and consulting services. Under the terms of this agreement, a monthly service fee of \$11,969.42 is paid to the College, this fee being designated 'Institutional Support.' Because this is a fixed, recurring disbursement, an invoice is not sent to the LLC. The Director of Operations enters the monthly expense in JobPower as a payable, approves the expense, and generates a manual check.

**2) PAYABLES BY CHECK TO OUTSIDE VENDORS**

Invoices are received by either email or mail. The Director of Operations receives all emailed invoices. Mailed invoices are received by the Office Manager, opened, and forwarded to the Director of Operations. Received invoices are entered in JobPower and a corresponding payable is created. Payable aging reports are periodically generated using JobPower to determine which bills are due, and invoices are paid as they are due. The Director approves the payable and the expense and then generates a manual check.

**3) PAYABLES BY CREDIT CARD**

The LLC has one credit card, issued to the Director of Operations. This card is used to purchase supplies the instructors and students need for job completion. The JobPower monthly expense is also paid with the credit card. The Director keeps all receipts for these purchases and enters them into JobPower. These expenses are categorized by vendor and recorded as non-check deductions within the program under the bank account for the credit card. The account for the bank credit card is paid with a check from the general bank cash account. Once these are recorded, a disbursement journal is printed using JobPower and the Director of Operations attaches the receipts to the corresponding journal printout. These documents are then used as support for the bank reconciliation.

## **TOCC DEVELOPMENT PROJECT REQUEST APPROVAL FORM**

## TOCC Development Project Request Form

---

**Requestor:** \_\_\_\_\_  
Name Date

\_\_\_\_\_  
E-mail Address Department/Division

**Project:** \_\_\_\_\_  
Funding Source Budget Account Number

\_\_\_\_\_  
Location of Work (TOCC Site, Building, Room, Area)

Requestor Schedule Requirements: Start Date: \_\_\_\_\_ End Date: \_\_\_\_\_

**Request Type:** (Circle One) Major Construction, Minor Construction, Repairs, Emergency Repairs  
[NOTE: Major & Minor Construction must be approved by the President of the College]

### Scope of Requested Work:

**Approval:** \_\_\_\_\_  
Signature of Requestor Date

\_\_\_\_\_  
Authorized Signature Date

### For TOCC Development Use Only

\_\_\_\_\_  
Date Received

\_\_\_\_\_  
Assigned Project Number, Name, & Date

Comments:

\_\_\_\_\_  
TOCC Director of Operations

## APPENDIX

# APPENDIX

DEFINITIONS

ROLES AND RESPONSIBILITIES

CONTRACTS

GRANT MANUAL

Grant Proposal Authorization Form

DEVELOPMENT LLC FUNDING COMPACT

## DEFINITIONS

**TOHONO O'ODHAM COMMUNITY COLLEGE  
POLICIES AND PROCEDURES  
DEFINITIONS**

**DEFINITIONS**

*Procurement:* The acquisition of goods or services by purchase, lease, or rent. Employees participate in the procurement process in the following ways:

- Through direct involvement on behalf of the College (e.g., by determining required goods or services, initiating the order, authorizing payment, requesting quotations, negotiating terms, obtaining legal counsel, awarding the business, and following up on the order);
- Through support activities, such as coordinating supplier and product evaluations, and providing legal counsel;
- Through indirect involvement in directing, authorizing, or approving the action of another who is directly involved in a transaction for the College.

*Goods and services:* Any commodity offered to or procured by the College for use in the conduct of its operation. Goods include, but are not limited to, tangible commodities such as equipment, material, supplies, land, and buildings. Services include, but are not limited to, intangible commodities such as advertising, brokerage, contracted work time, insurance, and consultation of various kinds.

*Transaction:* A business proceeding that acquires goods or services through negotiation and execution of an agreement, contract, or purchase order issued on behalf of the College.

*Supplier:* An individual, proprietorship, partnership, corporation, association or other business organization that offers or furnishes goods or services to the College. Included are agents or representatives of a supplier and any organization owning a controlling interest therein. The term "supplier" as used in this manual includes contractor, lessor, and vendor.

*Blanket Purchase Order:* A blanket purchase order is a contractual arrangement setting forth terms and conditions applicable to certain repetitive transactions with a supplier that are expected to result in significantly high dollar expenditures over a specified, extended period, within or for an entire College fiscal year (i.e., July 1-June 30).

Blanket purchase orders allow the requestor to obtain goods and services of small quantity and low dollar value as needed in support of their operation within dollar limits authorized by the administrator.

*Contract:* A contract is an agreement stating terms and conditions under which goods or services will be provided on request for a specified price. While a purchase order or a letter that is acted upon by the other party may technically constitute a contract, the term "contract" here means a formal, written agreement



**TOHONO O'ODHAM COMMUNITY COLLEGE  
POLICIES AND PROCEDURES  
DEFINITIONS**

signed by all parties. How extensive a particular contract should be ultimately is a matter of judgment dependent on the awards and risks involved.

*Letter of Intent:* A letter of intent is an interim contract used only when it is necessary to ensure price, delivery, or contract performance and the contract provisions for the ultimate contract requires additional negotiations.

The purchase order becomes a contractual arrangement only when the supplier accepts it by either written acknowledgment or delivery. If it is written against a current contract, it is in fact just a part of that contract, subject to all of its terms and conditions.

*Department:* A department is a section of a *Division*. For example, the Occupational Programs Department is part of the Educational Division of the College.

*Division:* A division is one of the four major areas of the College that have supervisory responsibility. These units are the President's Office, Education, Administrative Services, and Student Services.

*Sole Source Vendor:* The vendor is the only vendor who sells the particular item requested.

*Department Budget Manager:* The Budget Manager authorizes expenditures of one or more line items in a department's budget.

*Dean of Finance:* The Dean is responsible for the daily operations of the College's Finance Office and supervises the Finance Office staff.

*Specifications:* A specification means any description of the physical or functional characteristics, or of the nature of a material, service, or construction item. Specifications may include a description of any requirement for inspecting, testing, or preparing a material, service or construction item for delivery. Specifications must be definite enough to assure satisfaction and yet general enough to promote competition. The preparation of specifications is the responsibility of the departments.

## **ROLES AND RESPONSIBILITIES**

**TOHONO O'ODHAM COMMUNITY COLLEGE  
POLICIES AND PROCEDURES  
ROLES AND RESPONSIBILITIES**

*Date Approved:*

**ROLES AND RESPONSIBILITIES**

**Dean of Finance**

The Dean of Finance, provides administrative oversight for all procurement processes and is responsible for the following:

- Administering internal controls of all procurement for internal use by the College including, but not limited to, maintenance items, custodial supplies, furniture and office equipment, mail services, printing services, reproduction equipment, telecommunications products and services
- Implementing, interpreting, and administering all aspects of these policies and procedures
- Evaluating of procurement functions
- Conducting reviews and internal audits to monitor the adequacy and effectiveness of the procurement policies and procedures and related internal controls
- Providing counsel to those involved in the procurement process to ensure that the rights of the College are preserved and its obligations properly defined

**Finance Office**

The role of the Finance Office is to facilitate and serve as the central processing office for all procurement for the College; develop and implement College Purchasing Policy and Procedures to ensure fairness, accountability, and legality of all College Purchasing transactions. These responsibilities include issuing purchase order numbers and other procurement activities including but not limited to the following:

**1. Central Receiving/Bookstore**

- Purchasing, control, and provision of books, clothing, resale, promotional and office supply items, etc. for departmental needs through the bookstore
- Receiving and acknowledging all purchase order and credit card related goods delivered to the College

**TOHONO O'ODHAM COMMUNITY COLLEGE  
POLICIES AND PROCEDURES  
ROLES AND RESPONSIBILITIES**

- Updating the purchase order file to indicate receipt of goods/shipment
- Obtaining acknowledgement of delivery from the department that received the goods/shipment.

**2. Accounts Payable**

- Using accounting system to post and process all suppliers' invoices and ensure timely payment to vendors
- Assuring all purchase orders and check requests or credit card purchase request forms are properly prepared and authorized by appropriate College personnel in the accounting system
- Reviewing electronic requisitions for propriety of account codes, budget capacity and competitive purchasing documents, if applicable
- Verifying accuracy of quantity and price on the invoice, purchase orders, and receiving copy of the request for purchase order, check, or credit card purchase
- Completing the purchase order process in the accounting system

**C. Departments (Deans, Directors and Staff Members)**

In addition to following the Purchasing Cycle Policies and Procedures contained in this Manual, the role and responsibilities of department personnel utilizing the procurement process include:

- Using the accounting system, prepare and submit a requisition, check request, or credit card request and send it to the Finance Office a minimum of **five (5) working day in advance** of when the purchase order is needed.
- Provide ordering information, shipping instructions, date needed, insurance (if needed), etc.
- Recommending vendors and obtaining quotes when required by following the College Competitive Purchasing guidelines
- Supervisors approving purchase requests should take no more than two business days to review and authorize.

## CONTRACTS

**TOHONO O'ODHAM COMMUNITY COLLEGE  
POLICIES AND PROCEDURES  
CONTRACTS**

*Date Approved:*

**CONTRACTS, AGREEMENTS AND LICENSES**

The President or designee shall authorize all contracts and lease agreements.

**A. Contracts and Leases**

All contracts for good and services, vendor agreements, software licenses and other documents containing terms and conditions binding the College must be sent to the Finance Office. The Finance Office will obtain the required approval of the President and signature of the Dean of Finance. If these documents are not signed with proper authority, both legal and financial difficulties can result for the individual, the department, and the College.

**1. Negotiation of a Contract**

The President establishes all the terms and conditions of the contract and negotiates an agreement that is in the best interests of the College and is acceptable to, and fully understood by, the supplier.

During negotiations, the President has the authority to act for the College. As appropriate, others who have a vested interest in or who can offer expertise to the negotiations will be invited to participate.

The Dean of Finance and the Finance Office is responsible for maintaining all original contract documents.

**2. Notification of Contract Award**

Once the contractor has been selected, all other bidders should be given prompt notification of the decision. At the discretion of the Dean of Finance, the name of the selected contractor may be disclosed; however, specific information regarding price, terms, conditions, and other relevant data should not be disclosed.

**3. Execution of Contract**

The execution of the contract is considered complete with the signing of a contract by the supplier and by the President and Dean of Finance, which represents mutual acceptance of the negotiated transaction. Two copies of a contract must be fully executed, one for retention by the supplier and the original for retention by the Finance Office.

**4. Cancellation of Contract**

The College may void any contract made in violation of the policy, in which case the individual making the contract or agreement becomes responsible.

The College may cancel, by notice of the President, any contract without penalty or further obligation, made by the College or any of its

**TOHONO O'ODHAM COMMUNITY COLLEGE  
POLICIES AND PROCEDURES  
CONTRACTS**

*Date Approved:*

departments if any person significantly involved is determined to have a conflict of interest in the initiating, negotiating, securing, drafting or creating a contract on behalf of the College or any of its departments at any time while the contract or extension of the contract is in effect.

The cancellation shall be effective when all other parties to the contract receive written notice from the President unless the notice specifies a later time.

**B. Intergovernmental Agreements**

The President is responsible for recommending all Intergovernmental Agreements to the Board.

The President or designee administers approved agreements involving procurement by the College and agreements involving selling or no-cost arrangements.

**C. Consultants - Professional Services Agreements**

**1. Request for Professional Services**

Prior approval is required for consultants providing professional services. Requests for professional services will be submitted to the Finance Office a minimum of five (5) working days in advance for processing. No goods or services are to be rendered to the College until authorization has been given to the department.

The request should include dates for any special requirements such as personnel, facility needs, room set up, audiovisual equipment, phones, computers, etc.

The President may award a contract to the best qualified consultant based on factors set forth in an Request for Proposal (RFP) or needs statement after determining the compensation is fair and reasonable. No professional services contract will be awarded based solely on the basis of price.

For the purpose of procuring professional services, the College will provide notice to consultants for professional services and all requirements for the procurement of the services required.

**TOHONO O'ODHAM COMMUNITY COLLEGE  
POLICIES AND PROCEDURES  
CONTRACTS**

*Date Approved:*

**2. Claim for Professional Services Claim for Payment**

Professional services consultants must submit an invoice for payment with the following items included:

- a. Description of services rendered
- b. Reference to contract for authorized expenses
- c. Detail of expenses (supplies, travel, etc.)

**D. Service Contracts and Product Warranties**

Requests for Bids/Proposals may call for vendor performed services, maintenance and repair/replacement agreements when required. Request for Bids/Proposals will also require a statement of product warranties.

**E. Major Equipment Items**

The President and the Dean of Finance will be the responsible parties for all major equipment purchases.

The selection of major equipment items shall be based on consideration of economy in operation, safety, productivity, compatibility, quality, energy efficiency, savings in item or labor costs, durability, warranties and service, so that the net result will be increased efficiency at the lowest cost.

Prior to submitting a request for purchase order for the item, the requesting department should ascertain whether power requirements or other utilities are available. These should be specified on the request. Space requirements, floor loading, access by elevator or door openings should also be checked and verified where applicable with the Dean of Finance.

**F. Documentation**

The Finance Office is responsible for maintaining all original financial, contract and lease agreements and related documents for the College.



## GRANT MANUAL

# **TOHONO O'ODHAM COMMUNITY COLLEGE GRANT MANUAL**

## **TOCC OFFICE OF SPONSORED PROGRAMS MISSION STATEMENT**

The mission of the Office of Sponsored Programs is to serve as the coordinating unit for the College's internal and external sponsored activities awarded through grant submission of current or new projects in support of research, instruction, training, service or other scholarly activities for the college and the communities served. We assist in providing high quality administrative, contracting and financial services to ensure proper stewardship of sponsored funds and to minimize the risk to the college's resources. The proper administration of funds is generally based upon the terms and conditions that are a requirement of the awarded funds.

## **PURPOSE OF TOCC GRANT MANUAL**

The purpose of this Manual is to provide guidance to College faculty, staff, and/or administrators interested in applying for grant funds, implementing the awarded grant program and closing out the grant and to define the respective roles of College personnel in the grant process. For detailed grant financial procedures, refer to the TOCC Finance and Operations Policies and Procedures.

## TABLE OF CONTENTS

	<b>Page</b>
<b>I. Pre-Award Grant Development and Application Process</b>	<b>3</b>
a. Overview	<b>3</b>
b. Pre-Approval	<b>3</b>
c. Collaboration With Other organizations	<b>3</b>
<b>II. Grant Writing and Proposal Submission Procedures</b>	<b>4</b>
a. Federal Proposals	<b>4</b>
i. Duties and Responsibilities	<b>4</b>
1. Lead Grant Writer	<b>4</b>
2. Dean of Finance	<b>4</b>
3. Sponsored Projects Coordinator	<b>5</b>
b. State and Foundation Proposals	<b>5</b>
<b>III. Grant Award Implementation</b>	<b>6</b>
a. Overview	<b>6</b>
i. Duties and Responsibilities	<b>6</b>
1. Dean of Finance/AOR	<b>6</b>
2. Sponsored Projects Coordinator	<b>7</b>
3. Principal Investigator and Project Director	<b>7</b>
<b>IV. Grant Management</b>	<b>8</b>
a. Overview	<b>8</b>
1. Audit Requirements	<b>8</b>
2. Reporting Requirements and Deadlines	<b>8</b>
3. Budget	<b>9</b>
4. Allowable Costs	<b>9</b>
5. Personnel/Human Resources	<b>11</b>
6. Purchasing	<b>11</b>
7. Inventory	<b>12</b>
<b>V. Grant Closeout</b>	<b>13</b>
a. Overview	<b>13</b>
b. Procedural Guidelines	<b>13</b>
<b>APPENDIX - Grant Definitions and Acronyms</b>	<b>14</b>

## **I. Pre-Award Grant Development and Application Process**

### **a. Overview**

Authorization to submit a proposal for a grant to be housed at TOCC must be approved by the TOCC Board of Trustees. It is important to assess RFP deadlines as soon as it is available, as many initiatives have quick turnaround times. The process to submit a request for authorization is to fill out the attached form and submit it to the appropriate supervisor who will review and forward it to the TOCC President. The process to request approval is the same for federal, state, and foundation proposals.

### **b. Pre-Approval**

The grant Request for Proposals (RFP), Request for Applications (RFA), Notice of Funding Availability (NOFA) or other document announcing a grant competition must be provided along with the Grant Proposal Authorization form to the supervisor. The requester should identify the following seven items, preferably in a summary before meeting with the supervisor. The requestor will meet with the supervisor to discuss the following and to determine whether the initiative is appropriate to forward to the Leadership Council and request approval:

1. Purpose of the grant initiative;
2. Alignment of the proposed project idea to the grant initiative;
3. Priority of the proposed project in meeting needs of TOCC;
4. Number of grants to be awarded;
5. Amount of funding and whether an in-kind contribution or matching financial contribution is required;
6. Deadline for submission, and whether the amount of time is feasible to complete a proposal.
7. Identification of additional obligations such as partnerships with external agencies.

If the supervisor agrees that the grant initiative meets the needs of TOCC and that the responses to items 4, 5, 6 and 7 facilitate writing a fundable proposal, the requester will forward the form to the President for consideration.

After review, the President will either inform the requester of its approval or denial of the proposal. If approved, the TOCC President submits the request for approval form to the TOCC Board of Trustees. The Grant Authorization Form must be submitted at least six days prior to the Board meeting to ensure inclusion on the Board Agenda. If the turnaround time for a submission is short but the proposal can be completed within the time frame, the President may request electronic Board approval.

### **c. Collaboration With Other Organizations**

A request to collaborate with another entity that is the lead applicant for a grant must be approved by the President, following the above steps, but does not have to be approved by the TOCC Board unless the TOCC would be named as a subawardee. A Letter of Agreement to collaborate, or to support a grant proposal must be signed by the TOCC President.

## **II. Grant Writing and Proposal Submission Procedures**

### **a. Federal Proposals**

Most federal grants are submitted through Grants.gov Workspace or Fastlane, websites that support electronic submission of grant proposals. The required forms and document attachments vary according to which federal agency is the applicant agency. The following procedures are for federal grant submissions with the exception of any that specify a different process as indicated in the RFA. One example for TCUs is the USDA Community Development/Rural Development grant.

#### **i. Duties and Responsibilities**

##### **1. Lead Grant Writer**

If approved by the Board of Trustees, the faculty or staff writing the proposal or supervising the preparation must take the following steps:

1. Send the Dean of Finance/AOR and the Sponsored Project Coordinator the RFA;
2. Meet with the Dean and Coordinator to review the RFA, develop a timeline for completion of the proposal, and determine the assistance needed to develop the proposal, including the budget;
3. Schedule a date to provide the completed proposal for review and uploading of documents at five days prior to final submission date.
4. Meet with the HR Director to discuss any new positions and create new corresponding job descriptions that will be required for submission.
5. Develop a preliminary budget and meet with the AOR, Sponsored Projects Manager, Dean, and President, if appropriate, to complete a feasible budget.
6. Determine what organizations are required for partnerships if any; compile a list with appropriate contacts, prepare letters of request and draft support or MOUs and personally deliver or mail. Timing should be sufficient to enable receipt of the signed document at least five days prior to the grant due date.
7. Coordinate team meetings as appropriate to compile data, conduct research, and write sections of the proposal.
8. Track progress on completion of the proposal, and keep the AOR and Sponsored Projects Coordinator informed on progress to complete all elements of the proposal by at least five days prior to final submission date.
9. Meet with AOR and Sponsored Project Coordinator to provide final documents and collaborate on submission.

##### **2. Dean of Finance**

The Dean of Finance is the Authorized Organization Representative (AOR) for TOCC for submission and financial management of federal grant proposals. The AOR is a required position by federal agencies to be the organization's designated individual for grant financial management. As the AOR, the Dean of Finance provides the following:

1. Open the Grants.gov *Workspace* for the grant or for NSF grants, open *Fastlane*.
2. Authorize the President, the Sponsored Projects Coordinator, the lead writer, and any other appropriate individuals to fill out forms and upload documents in *Workspace*.

3. Review the required forms and attachments for the grant with the Sponsored Projects Coordinator and the lead writer.
4. Review the uploaded documents and the completed forms with the Sponsored Projects Coordinator and lead writer.
5. Submit the proposal or designate an authorized staff member to submit the proposal.
6. Receive the notifications from Grants.gov and the applicant agency and provide copies to Sponsored Projects Coordinator, appropriate Dean, Principal Investigator or Project Director if known, and lead writer.
7. Inform appropriate parties if the applicant agency rejects the proposal for technical reasons.
8. Assist Sponsored Projects Coordinator and the lead writer to provide needed documents and/or corrections if the notice is within the deadline for final submission of the proposal.
9. Receive the Award Letter for funded proposals and share with relevant staff and/or faculty.

### **3. Sponsored Projects Coordinator**

The Sponsored Projects Coordinator has the responsibility for ensuring that grants applications are prepared and submitted in compliance with the NOFA. The Coordinator's role in the development of the grant proposal includes the following steps:

1. Analyze the RFA to determine the Code of Federal Regulations (CFR) requirements and share with the Lead Writer and AOR.
2. Assist with preparation of the proposal including developing the budget, as needed.
3. Review the RFA to determine whether indirect costs are allowed in the budget, and if so whether it is at the TOCC negotiated cost rate or a more limited percentage.
4. Determine the allowable and non-allowable budget lines for which indirect costs may be included as determined by the Negotiated Indirect Cost Agreement.
5. Review the proposed budget with the Lead Writer and the AOR to ensure that the costs are reasonable and that they are in line with the proposed project goals and objectives.
6. Consult with representatives from support departments for feasibility of the Project. These representatives may include Human Resources and IT among other departments.
7. Review the final proposal and budget to ensure that they meet the grant requirements and limitations in accordance with the NOFA.

#### **b. State and Foundation Proposals**

The AOR is charged with the responsibility to submit state and foundation grant proposals unless another individual is formally designated by the AOR. Designation must be in the form of a written communication, with an email being an acceptable form of communication.

Foundation proposals including the first step in a proposal process must be submitted by the AOR unless another individual is formally designated by the AOR. Designation must be in the form of a written communication, with an email being an acceptable form of communication.

Most state and foundation grants require electronic submission. They usually provide a means to download a copy of the electronic submission documents. The lead writer must send a downloaded copy to the AOR and the Sponsored Projects Coordinator and review the requirements with them.

The lead writer sends the completed proposal to the AOR for submission unless that individual has formal designation to submit the proposal. A copy of the final proposal is provided electronically to the SPC and is maintained in the drafts file until the determination as to funding is received. The SPC maintains the electronic file in the TOCC M Drive under grants, and creates and maintains the working hard copy file.

### **III. Grant Award Implementation**

#### **a. Overview**

When the College receives notification of a grant award, a formal award letter is usually received by email. Prior to this, the AOR or PI/PD may receive a phone call or email stating funding approval of the grant. If there are special conditions that must be met before the Award funding may be drawn down, the federal grant official may inform the AOR or the PI/PD and discuss the conditions. Written acceptance of the Award by the AOR or the TOCC President is usually required.

The responsibility for accepting awards and the successful administration of awards is a shared responsibility. It includes the Principal Investigator (PI) or Project Director (PD) who is the lead Project Manager, the TOCC Finance and Administration Office including the AOR, the Controller, and the Sponsored Projects Coordinator. The Dean of Finance supervises the acceptance of the Award, and ensures that the Controller meets with the PI/PD and Sponsored Projects Coordinator to assign and TOCC budget number for the grant with the budget line items included in the proposal budget.

During the period of time between Award notification and the hiring of the PI/PD, the President will assign interim staff and/or faculty to begin implementation of Grant activities in a timely manner. The AOR, Controller, Sponsored Project Coordinator, assigned interim staff if needed, and the PI/PD review the Conditions of the Award. If conditions exist that must be remedied prior to the final approval of the Award the appropriate staff member will complete these.

#### **b. Duties and Responsibilities**

Each of the TOCC staff members play an integral role in the success of the grant program. The following are specific duties and responsibilities for select individuals.

##### **1. Dean of Finance/AOR**

The Dean of Finance as the AOR provides the following supervisory and finance related responsibilities for the grant implementation:

1. Supervise the acceptance of the Award and ensure that the Controller meets with the PI/PD and Sponsored Projects Coordinator to assign and TOCC budget number for the grant with the budget line items included in the proposal budget.
2. Receive the formal Notice of Award letter that includes any special conditions, and informs the President, Controller, Sponsored Projects Coordinator and PI/PD.
3. Manage the grant budget account in the System for Award Management (SAM) that is the federal government's vendor database. The registration must be renewed annually.



4. Supervise and work with the Controller to set up the grant budget in Jenzabar. The Controller meets with the PI/PD and Sponsored Projects Coordinator to create a budget account with line items that match the grant proposal budget.
5. Ensure that the PI/PD follows the procedures for creating requisitions for purchase orders, and for obtaining contractual vendor services if needed.
6. Supervise additional safeguards including segregation of duties for grant management to ensure that no one person handles all aspects of a transaction from beginning to end.
7. Draw down or assign draw down of the grant funds on a timely basis.
8. Submit financial reports using the Grantor's on-line reporting system.
9. Communicate with the granting agency contact person such as the Program Manager for Federal grants, when required.

## **2. Sponsored Projects Coordinator**

The Sponsored Projects Coordinator has the responsibility for ensuring that grant awards are implemented in compliance with the terms and conditions of the Award letter. The Coordinator's role in grants management includes the following:

1. Monitor grant awards between TOCC and federal, state, and/or local government, non-gift grants, contracts, subgrantee, and MOUs.
2. Assist with grant administrative services including budget, expenditures, purchase orders, and prior approvals for expenditures required from the funding agency;
3. Ensure that program requirements, financial reports, and/or other required reports are submitted timely and in accordance with grant terms and conditions;
4. Ensure that the TOCC Administration and grant PI/PDs understand the federal Office of Management and Budget (OMB) guidance for federal grants administration adopted on 12/26/2013 referred to as the Super Circular. The CFR is codified at 2 CFR Part 200.
5. Determine whether costs are allowable under each grant and requiring that PI/PDs provide documentation as needed to justify proposed expenditures.
6. Serve as the point of contact for grant-related audits and coordinating with the Finance Office to expediently provide information.
7. Provide PI/PDs with training on the use of PAR forms and ensuring that grant staff complete PAR forms with payroll time sheets.
8. Analyze the policies and guidance for each federal grant awarded and providing training for the grant staff and TOCC administration for each grant.
9. Provide training to inform Controller, PI/PD, grant staff, and HR on project implementation regarding budget, personnel, reporting requirements and internal and external deadlines, purchasing, inventory, and closeout requirements.

## **3. Principal Investigator and Project Director**

A grant will have as the designated person responsible for the grant administration a PI or a PD, and may or may not have both positions in the grant personnel. A PD is usually a highly qualified person with extensive experience in grants administration who is included on the grant at a small percentage of time, between 5 and 15 percent.

If a TOCC faculty or staff member included in the grant proposal leaves the grant the individual replacing that person may have to be approved by the federal Project Officer. The federal agency considers the qualifications of the PI and/or PD carefully as part of



the review process as they are considered critical for effective grant management. The role of the PI/PD includes the following steps:

1. Manage day to day operation of the grant obligations.
2. Ensures that the Human Resources Director is informed about new positions created by the grant, Job Description(s) included in the proposal are reviewed, edited as needed and posted.
3. Ensures that the goals and objectives are met, and designs strategies to address barriers that may arise.
4. Gathers and maintains quantitative and qualitative statistics for both reporting and program evaluation purposes.
5. Collaborates with the Sponsored Projects Coordinator to ensure that the terms and conditions of the grant award are fulfilled.

#### **IV. Grant Management**

##### **a. Overview**

In addition to day to day operations, grant management requires the following procedures to ensure that grant administration adheres to federal policies and guidance. Various Finance Office and Grant Office staff play key roles in the following grant management categories.

##### **1. Audit Requirements**

All grant activity including revenues, expenditures, and inventory are subject to the Federal Single Audit requirements. The Single Audit is substantially more detailed than a regular financial audit. It requires higher levels of testing transactions by the independent auditor to ensure that financial reports are presented fairly and that the College has adequate procedures for effective internal controls.

Failing to follow regulations can result in significant adverse consequences including the loss of important grant funding.

##### **2. Reporting Requirements and Deadlines**

- a. The program and financial report deadlines are reviewed and noted during the initial meetings to implement a grant award.
- b. Each federal agency program has its own program reporting requirements. They vary from quarterly to semi-annual to annual for grants.
- c. Cooperative Agreements typically require quarterly program reports as the information is shared with other grantees and there is collaboration to achieve the program goals.
- d. The PI/PD completes the Program Report based on the format provided by the funding agency and provides a copy to the Sponsored Projects Coordinator prior to submitting to the federal agency. When the PI/PD has submitted the program report to the funding agency the Sponsored Projects Coordinator is copied.
- e. The Sponsored Projects Coordinator prepares the quarterly, semi-annual and/or annual financial reports which are forwarded to the Controller for review and/or signature. The report(s) are then sent to the AOR for submission to the designated on-line system.
- f. The goal for PI/PDs and the Sponsored Projects Coordinator is to have the reports completed one week before the deadline for final review and to submit all reports at least

three working days before the deadline but under no circumstances after the deadline. Delinquent reports will automatically result in the rejection of requests to drawdown funds. Late submissions also give a negative impression on the ability of a grantee to implement a grant and may negatively affect future funding opportunities for the College.

### **3. Budget**

- a. The approved budget is reviewed and modified, if required, as a condition of the Award, and then merged into an internal budget format.
- b. After assigning a fund account number and budget expenditure line items based on the approved grant budget, the Controller enters the information into the Jenzabar accounting system. A revenue account is also created for the award.
- c. The PI/PD is advised to develop and maintain an excel spreadsheet to reflect availability of current funds. This report should include approved budget categories and subcategories, record all expenses, and indicate any unobligated balance.
- d. The AOR will contact the federal program manager, when necessary, to modify the original budget using the GAN procedures.
- e. The budget line item amounts may change as actual costs may vary. Most grants allow budget modifications up to 10% without requiring budget approval. Some federal projects require that any budget modifications be provided to the federal program manager even if they do not require pre-approval.
- f. Sponsored Projects Coordinator provides a quarterly General Ledger Transaction Report, however more frequent reports may be provided upon request to the Sponsored Projects Coordinator.
- g. PI/PD compares the official Finance Office GL report with the excel spreadsheet and investigates and resolves any discrepancies with the Finance Office.

### **4. Allowable Costs**

All costs charged to a federal grant must meet the following general criteria under 2 CFR §200 to be allowable:

- a. Be necessary and reasonable for the performance of the federal award and be allocable thereto under these principles.
- b. Conform to any limitations or exclusions set forth in these principles or in the federal award as to types or amount of cost items.
- c. Be consistent with policies and procedures that apply uniformly to both federally-financed and other activities of the non-federal entity.
- d. Be accorded consistent treatment. A cost may not be assigned to a federal award as a direct cost if any other cost incurred for the same purpose in like circumstances has been allocated to the federal award as an indirect cost.
- e. Be determined in accordance with generally accepted accounting principles (GAAP), except for state and local governments and Indian tribes only, as otherwise provided for in this part.
- f. Not be included as a cost or used to meet cost sharing or matching requirements of any other federally-financed program in either the current or a prior period. See also CFR §200.306 cost sharing or matching paragraph (b).
- g. Be adequately documented. See also §200.300 Statutory and national policy requirements through §200.309 Period of Performance of this part.

## **Allowable and Unallowable Costs**

### **General Policy Statement**

The spending of any funds awarded by the federal government to Tohono O’odham Community College (“TOCC”) is governed by 2 CFR 200 – Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (“Uniform Guidance”), published by the United States Office of Management and Budget (OMB). The Uniform Guidance describes the principles to be applied in establishing the allowability of certain costs related to federally and other externally-sponsored programs at TOCC. These principles prohibit reimbursement from the federal government for certain unallowable costs.

Unallowable costs must be promptly transferred from the grant and charged to a non-sponsored account. Should you have questions please contact the Sponsored Projects Director.

TOCC may identify other award costs as unallowable based on consideration of:

- The sponsor’s policies;
- The award’s terms and conditions;
- TOCC’s policies and procedures; and
- Facts and circumstances associated with a particular award.

### **SAMPLE UNALLOWABLE COSTS**

- Alcoholic Beverages,
- Bad Debts,
- Contingency Provisions,
- Contributions and Donations
- Entertainment,
- Fines and Penalties,
- Fund Raising Costs,
- Gift Cards,
- Interest on Borrowed Capital,
- Lobbying Costs,
- Social Memberships.

<b>Allowable</b>	<b>Unallowable</b>
Audit Services	Advertising
Budgeting costs	Alcoholic beverages
Communications	Bad debt
Conference grant costs	Certain travel cost (e.g., flying first class)
Consulting services	Entertainment costs
Equipment & other	Fines & penalties
Maintenance & repair costs	Fundraising costs
Meals	Interest
	Lobbying costs

See General Provisions for Selected Items of Cost. Allowable and Unallowable Costs (2 CFR Part 200.420-476).  
<https://www.ecfr.gov/current/title-2/subtitle-A/chapter-II/part-200/subpart-E/subject-group-ECFRed1f39f9b3d4e72>

## **5. Personnel/Human Resources**

If the grant includes personnel costs the following activities are required:

- a. The President approves assigning the current staff to the project.
- b. If a faculty or staff member is to be paid from the grant, Human Resources and the PI/PD will collaborate on revision of budgets to properly allocate salary expense. I/PD collaborates with Human Resources (HR) to review the position descriptions.
- c. HR posts and supervises filling the positions.
- d. HR ensures that all required certifications, if any, are on file once the position is filled.
- e. HR ensures that Payroll authorizations are complete and collaborates with the Controller and Sponsored Projects Coordinator to ensure their accuracy.
- f. PAR forms documenting time and effort are required for all employees paid in part or fully by federal grant funds. This is a federally mandated method to certify accurate salary and benefits are charged to a federal.
- g. The PI/PD reviews the PAR form that documents activities performed under the grant with the grant staff and provides dates when due to HR/Payroll. The PAR form is also provided to the Sponsored Projects Coordinator.
- h. When the PI/PD included in the grant proposal is a TOCC faculty or staff member subsequently leaves the grant program, notice must be given to the funding agency. The federal Project Officer must give approval to any replacement prior to the individual's involvement with the grant.

## **6. Purchasing**

- a. All items to be purchased with the grant funds are included in the grant proposal budget.
- b. Purchasing equipment, supplies, program items, and contractual and consulting services is requested by the PI/PD by submitting a requisition in the TOCC Jenzabar system.
- c. The Finance Office generates a Purchase Order to authorize the purchase. (See also the Purchasing Cycle of the Finance and Operations Policies and Procedures for detailed procedures and competitive purchasing guidelines.)

#### Subpart E – Excluded Parties List System (also referred to as Debarment and Suspension)

As recipients of Federal grant funds, TOCC may acquire a variety of commercially available goods or services in connection with a grant-supported project or program. TOCC may use their own procurement procedures that reflect applicable state and local laws and regulations, as long as those procedures conform to the sponsored project.

What is the purpose of the Excluded Parties List System (EPLS)?

The EPLS is a widely available source of the most current information about persons who are excluded or disqualified from covered transactions with a federal agency.

Debarment and Suspension: No purchases shall be made from parties who have been involved in fraud, waste or abuse. The General Service Administration's (GSA) lists the names of parties debarred, suspended, or otherwise excluded by agencies, and contractors declared ineligible under statutory or regulatory authority on the System for Award Management. (The list was formerly known as the EPLS or Excluded Parties List System.) If a grant requires expenditures totaling \$3,000 in a fiscal year from one vendor, it is necessary to complete and document a Debarment and Suspension check on sam.gov before a purchase is made. Please review these procedures and contact the Director of Sponsored Projects for assistance with this process.

<https://sam.gov/content/exclusions>

## **7. Inventory**

- a. An inventory of all items purchased through the grant should be completed at the end of every budget period and a physical inventory done every two years. (See also Capital Assets in the Finance and Operations Policies and Procedures.)
- b. All equipment items purchased under a sponsored project must be properly tagged per TOCC policy.
- c. At the end of the grant project, items having a current market price of \$5,000 or more may be sold, disposed, or re-assigned to another College program but only with the permission of the granting agency. The TOCC Request for Authorization to Dispose/Relocate Equipment must be completed and submitted to the Finance Office.

## **V. Grant Closeout**

### **a. Overview**

Upon completion of a grant program and as outlined by the granting agency, the SPC will initiate the closeout process. In order to complete a closeout, the award recipient or Grant Program Manager, PI/PD, must submit the final financial and programmatic reports. According to the OMB Uniform Grants Guidance §200.343, the grantee must submit all financial, performance, and other reports required under the grant within 90 days after the grant award expires or is terminated. The awarding agency will review these reports to ensure compliance with all the grant terms and conditions as well as to make sure all the funds were spent appropriately.

### **b. Procedural Guidelines**

Procedures and other information needed for the grant closeout include the following:

- a. The Award letter may indicate the time frame for the grant closeout, usually 90 days after the end of the performance period, or the final grant year.
- b. Expenses may be encumbered prior to the grant end date and paid during the 90 day closeout (liquidation) time period. The terms and conditions of the award will outline this process.
- c. Liquidation of all obligations and grant fund drawdowns must be completed before the last date of the closeout period.
- d. A final financial report and/or a final program report will be due before the last date of the closeout timeframe.
- e. For inventory and required forms for tangible and property equipment, see terms and conditions of award for asset disposition guidelines.
- f. Approximately six months prior to grant close out evaluate the need for a no-cost extension, discuss with the federal program manager and, if warranted, implement grant procedures to request the extension.
- g. Grant documents will be retained per federal, foundation and College record retention policies.

## DEFINITIONS AND ACRONYMS

<b>Authorized Organization Representative (AOR)</b>	The individual, named by the applicant organization, who is authorized to act for the applicant and to assume the obligations imposed by the Federal laws, regulations, requirements, and conditions that apply to grant applications or grant awards.
<b>Award</b>	Financial assistance supporting a grant in the form of money to the College
<b>Code of Federal Regulations (CFR)</b>	A Manual that lists the regulations published in the Federal Register by the executive departments and agencies of the Federal Government
<b>Federal Financial Report (FFR)</b>	The Federal Financial Report is required from grantees to report the quarterly finance status of their budget draw-downs to government
<b>Grant Award Notification (GAN)</b>	The Grant Award Notification (GAN) is the official document that states the terms, conditions, and funding amount of the grant award. It also contains programmatic and fiscal data, as well as the names and contact information of the respective program officers.
<b>Grants Management System (GMS)</b>	An on-line Federal programs tool, that allows the grantee to upload reports and other information rather than mailing it.
<b>In-Kind Contributions</b>	The value of non-cash allocations provided by the College. Contributions may be in the form of personnel, real property, equipment, supplies, or other items of value to provide goods and services directly benefiting the program.
<b>Memorandum of Understanding (MOU)</b>	A document that expresses mutual accord on an issue between two or more parties that is legally binding.
<b>Notification of Funding Availability (NOFA)</b>	Formal notification of a grant award opportunity.
<b>Office of Management and Budget (OMB)</b>	This office assists Federal administration in the development and execution of policies and programs. In doing so, this office reviews and analyzes how all federal funds are being spent to ensure compliance with intent and scope of the award money.
<b>Request for Applications (RFA)</b>	RFA is a type of solicitation notice in which an organization announces that grant funding is available
<b>Request for Proposal (RFP)</b>	An invitation to submit a document and the beginning of a selection process.
<b>Principal Investigator (PI)</b>	The PI has the primary responsibility for ensuring the success of the research as well as the overall award management of the sponsored program. As such, the PI must comply with the financial and administrative policies and regulations associate with the award.
<b>Prior Approval</b>	Requirements for requesting changes to original grant terms including budget changes and no-cost extensions.
<b>Project Director (PD)</b>	The PD is the primary individual in charge of a grant, contract, cooperative agreement, or other externally sponsored activity. The PD has similar responsibilities to the PI and sometimes the terms are used interchangeably.
<b>Single Audit</b>	The U. S. government passed the Single Audit Act to ensure that organizations receiving federal grants use the funds in compliance with the federal government's requirements.

**GRANT PROPOSAL AUTHORIZATION FORM**



## TOCC Grant Proposal Submission Authorization Request Form

### A. Background and procedures:

Authorization to submit a proposal for a grant to be housed at TOCC must be granted by the TOCC Board of Trustees. Submit this form plus grant announcement to the Board after review by TOCC administration.

TOCC administration will review to determine: 1) priority of the proposed project in meeting needs of TOCC; 2) how well the proposed project fits the announcement; 3) number of grants to be awarded; 4) amount of funding and whether a match is required; 5) length of time to complete a proposal.. by If TOCC administration recommends approval the request will be submitted to the Board for consideration.

Note: A request to collaborate with another entity that is the lead applicant for a grant must be approved by the TOCC administration, following the above steps, but does not have to be approved by the TOCC Board. A Letter of Agreement to collaborate, or to support must be signed by the TOCC President.

### B. Request to BOT for approval of Grant Request

Date:

Submitted by:

Funding Agency:

Funding Number: CFDA # if applicable:

Letter of Intent required? Yes or No. If "yes", due date:

Grant submission date:

Entity for proposal submission (grants.gov, e-grants, Fastlane, etc.) :

Maximum award (per year): Duration of grant:  
(Note: determine if award listed is total for the grant period, or per year.)

Number of Awards: Match Required?  
(Note: if match required, specify how much, and type, i.e., cash, in kind, etc.)

Indirect Cost allowed? Amount (%):

(Note: Some grants only allow a maximum of 8% or 10%, if any, rather than the agency negotiated rate. TOCC negotiated rate is currently 28%)

Division Requesting Grant:

### Background and Justification:

(Note: Information should be provided to enable determination of whether the grant is a good match with the stated purpose for TOCC and would meet a significant need that cannot be met with existing staffing, resources, and funding. A short Concept Paper or Abstract should be included with this request.)

**Summary/Abstract:**

**Proposed Principal Investigator or Project Director:**

**Lead writer:**

*(Note: do the staff members proposing to submit the proposal have time and expertise to write the proposal, or is assistance of a grant proposal writer requested? How much assistance will be required for the budget development, and supporting documentation? Please list assistance requested to complete the entire proposal.)*

**Current staff to be paid under grant:**

New staff to be added? (Number and positions):

Alignment with TOCC Strategic Plan and Mission:

Contractors (external evaluator required, consultants, etc.)

Approval by President and TOCC administration and Date:

Board Review and Approval Date:

## **DEVELOPMENT LLC FUNDING COMPACT**

**FUNDING COMPACT  
BETWEEN  
THE TOHONO O'ODHAM NATION,  
THE TOHONO O'ODHAM COMMUNITY COLLEGE,  
AND THE STATE OF ARIZONA**

## RECITALS

Whereas, the Tohono O'odham Nation ("Nation") and the State of Arizona ("State") are separate sovereign governments with a government to government relationship; and

Whereas, in 2016, S. B. 1220 amended § 42-5031.01 of the Arizona Revised Statutes ("ARS"); and

Whereas, the amendment to § 42-5031.01, provides that the State Treasurer, subject to subsection C of the section, shall each month, transmit to the treasurer or other designated depository of each "qualifying Indian tribe", the amount of transaction privilege tax revenues received pursuant to the article in the preceding month from all sources located on the Indian reservation established for the qualifying Indian tribe as determined pursuant to § 42-5029, subsection A, paragraph 3; and

Whereas, "Qualifying Indian tribe" means any Indian tribe that owns, operates and charters any community college or postsecondary educational institution located on its own reservation in the State of Arizona; and

Whereas, the Tohono O'odham Nation ("Nation") is a "qualifying Indian tribe" under the statute and the Nation's Tohono O'odham Community College ("TOCC") is an accredited community college within the Nation that is eligible to receive a share of the tax revenues pursuant to § 42-5031.01; and

Whereas, § 42-5031.01(C)(1) provides that the Nation, as a qualifying Indian tribe, shall receive either \$1.75 million or 10 percent of the Arizona Transaction Privilege Tax ("TPT") revenues received from all sources located on the Tohono O'odham Nation's reservation, whichever is less; and

Whereas, the Arizona TPT revenues distributed to TOCC pursuant to § 42-5031.01 are for the exclusive purpose of supporting the maintenance, renewal and capital expenses of the TOCC, and for no other purpose; and

Whereas, before receiving any distribution of TPT revenues, § 42-5031.01(B), requires that the Nation, as a qualifying Indian tribe, enter into an initial compact with the State of Arizona on or before September 1, 2017, as follows: (1) the initial compact shall be for a term of at least twenty years. After a hearing and review of the compact by the joint legislative budget committee held during the 4th year prior to the expiration of the compact's term, the compact may be amended and renewed for an additional term of at least twenty years with the consent of the State, signed by the governor, and the qualifying Indian tribe, and signed by the chairman, president or governor of the qualifying Indian tribe; (2) require the monies to be used primarily for capital needs, including maintenance and renewal of existing facilities at designated community college campuses on the qualifying Indian tribe's own reservation in the state of Arizona; (3) provide for audits by the auditor general of the use of the monies. The auditor general

shall submit copies of each audit to the joint legislative budget committee; and (4) if necessary, provide for reimbursement to the Arizona Department of Revenue of costs associated with implementing the statute, not to exceed \$150,000.00, from revenues that would otherwise be paid to the qualifying Indian tribe pursuant to the statute.

Now, therefore, in consideration of the mutual agreements, undertakings, terms and conditions hereinafter set forth, including incorporation by reference of the Recitals herein, the Nation, TOCC, and the State agree as follows:

### **Section 1. Statement of Purpose**

This Compact is entered into by and between the Nation, and TOCC, and the State, in accordance with § 42-5031.01, for the purpose of distributing TPT revenues primarily for capital needs, including maintenance and renewal of the existing TOCC facilities on the Nation's reservation.

### **Section 2. Title**

This document shall be referred to as "Funding Compact between the Tohono O'odham Nation, The Tohono O'odham Community College, and The State of Arizona."

### **Section 3. Definitions**

"Capital Expenses" means the cost of construction of buildings, structures, facilities and supporting site improvements for the use or benefit of TOCC.

"Community College" means an educational institution providing a program not exceeding two (2) years training in the arts, sciences and humanities beyond the twelfth grade of the public or private high school course of study or vocational education, including terminal courses of a technical and vocational nature and basic education courses for adults.

"Tohono O'odham Community College" or "TOCC" means the community college chartered by the Nation that offers a two (2) year college program on the Nation's reservation.

"Financial Feasibility" means a work plan for capital expenses, including maintenance and renewal that is capable of being completed with Transaction Privilege Tax revenues and other funds allocated by any other source.

"Maintenance" means the repair and replacement of a building or infrastructure component that has a useful life of less than 3 years and a cost of less than \$1,000.00 per unit.

"Qualifying Indian Tribe" means an Indian tribe that owns, operates or charters any community college located on its reservation in the State of Arizona.

"Renewal" means the major repair or reworking of a building and the supporting infrastructure that will result in extending the expected useful life of the building and/or its supporting infrastructure. Renewal does not include new building additions, new infrastructure additions, landscaping and area beautification, routine maintenance or demolition and removal of a building.

"State Treasurer" means the elected official and constitutional officer serving as Arizona's State Treasurer.

"Transaction Privilege Tax" means an Arizona municipal transaction privilege tax, use tax or similar tax and includes for purposes of this section, any penalty assessed by a city or town for nonpayment, delinquent payment or failure to timely report or file a return, and any interest assessed because of late payment of taxes.

#### **Section 4. Audit and Record Requirements**

- A. *Reporting Requirements*- no later than September 30 of each year that the TOCC receives TPT revenues pursuant to this Compact, the TOCC shall submit a Schedule of Expenditures to the State Auditor General who will audit the Schedule of Expenditures.
- B. *Records Retention*- the TOCC must retain all data and other records relating to the receipt and expenditure of TPT monies in accordance with this Compact. All records shall be subject to inspection and audit by the State Auditor General upon reasonable request. Upon request, the TOCC shall produce a legible copy of any or all such records.
- C. *Financial Records*- Financial Records shall, as applicable, meet the following standards:
  - 1. Include records of the source of all receipts and the deposit of funds received by the State Treasurer under the Compact.
  - 2. Include original copies of invoices, statements, sales tickets, billings for services, etc., and a cash disbursement journal and canceled checks to reflect all disbursements from the TPT monies received pursuant to this Compact.
  - 3. Include a complete general ledger with accounts for the collection of all costs and/or fees applicable to the Compact.
  - 4. Include a copy of a written, approved cost allocation plan to reflect the manner in which costs were to be allocated under the Compact.
  - 5. Include copies of any construction agreements that in any way



affect Compact expenditures.

- D. *Separate Accounting*- all records and transactions related to this Compact must be maintained separately from other records related to the TOCC.
- E. *Audit*- at any time during the term of this Compact, and at any time within five (5) years after the termination of the Compact, TOCC's books and records shall be subject to audit by the State Auditor General to the extent that the books and records relate to the performance of this Compact, and TOCC shall fully cooperate with such audit.

#### **Section 5. Assignment and Delegation**

No duty under this Compact may be assigned or delegated by the State or the Nation other than those administrative duties assigned by the Nation to TOCC pursuant to this Compact.

#### **Section 6. Authority**

This Compact is entered into pursuant to ARS § 42-5031.01 and the Constitution of the Tohono O'odham Nation, Article VI, Section 1(f), under the respective authority of the Governor of the State and the Chairman of the Nation.

#### **Section 7. Limitations**

Pursuant to § 42-5031.01(C), the State Treasurer shall not transmit in any fiscal year more than one million seven hundred fifty thousand dollars (\$1,750,000.00) or more than 10 percent of Arizona Transaction Privilege Tax revenues received from all sources located on the Nation's reservation, whichever is less.

#### **Section 8. Tribal Reimbursement of Arizona Department of Revenue Expenses**

The Arizona Department of Revenue, pursuant to § 42-5031.01(B)(4), may, if necessary and in its sole discretion, require reimbursement to the Department of Revenue of costs associated with implementing § 42-5031.01, not to exceed one hundred fifty thousand dollars (\$150,000.00) during the term of this Compact, from revenues that would otherwise be paid by the Treasurer to the TOCC pursuant to § 42-5031.01. The State may deduct such monies from future payments that would otherwise be paid to the Tribe, not to exceed \$15,000.00 per fiscal year.

#### **Section 9. Payments**

- A. The TOCC shall receive Arizona Transaction Privilege Tax revenues pursuant to § 42-5031.01(A).



- B. The TOCC shall designate an account for receipt of Arizona Transaction Privilege Tax revenues. The State Treasurer shall be notified of the designated account by the date on which revenues are transferred or by May 1 of each fiscal year, whichever comes first.
- C. The State Treasurer shall transmit Arizona Transaction Privilege Tax revenues on a monthly basis.

#### **Section 10. Payment Recoupment**

After the State complies with the procedures for disputes in Section 19 of this Compact, the TOCC must reimburse the State upon demand, or the State may deduct from future payments, the following:

- A. Any amounts received by the TOCC from the State in excess of the statutory ceiling for any fiscal year.
- B. Any amounts received by the TOCC from the State that, as determined by the state auditor general, were not used for maintenance, renewal or capital expenses at TOCC.

The State may withhold subsequent Arizona Transaction Privilege Tax revenues to recoup overpayments or funds misused by the TOCC. If payments cannot be withheld, the State may demand payment from the Nation and/or TOCC. Any repayments by the Nation are subject to constitutionally mandated Tohono O'odham Legislative Council appropriation. The Nation agrees to use its best effort to seek approval of such appropriation in the event of a finding of an overpayment or misuse of funds.

#### **Section 11. Production of Records, Visitation, Inspection and Copying**

Upon 30 days written notice of a request by the State Auditor General, TOCC shall produce and deliver records of its facilities, services, books and records pertaining to this Compact to the office of The State Auditor General. If TOCC fails to produce the requested records within 30 days or within the extension of time mutually agreed to by the parties, after reasonable notice to TOCC's and the Nation's designated representatives, the State Auditor General may visit, inspect and copy records at any time during regular business hours.

#### **Section 12. Amendments**

The terms and conditions of this Compact shall remain in effect until amended, modified or terminated. In order to be effective, any amendments to this Compact, other than an amendment resulting from a change in Arizona or Nation law that will automatically change, and/or modify the terms of this Compact, shall be in writing and signed by all parties. The terms and conditions of this Compact shall remain in effect until amended,

modified or terminated. The State, the Nation and the TOCC agree to use their best efforts to resolve any issue that requires an amendment to the Compact.

### **Section 13. Non-Severability**

All provisions in this Compact shall constitute a single agreement. If a court of competent jurisdiction finds any material provision in this Compact to be invalid or unenforceable, it is the intent of the parties that the remaining provisions shall be voided.

### **Section 14. Third-Party Beneficiaries**

This Compact is not intended to create any third-party beneficiaries and is entered into solely for the benefit of the Nation, TOCC, and the State.

### **Section 15. Notices**

All notices required or authorized to be served under this Compact shall be served by certified mail (return receipt requested), commercial overnight courier service or by personal delivery, at the following addresses or such other address as either party shall hereafter inform the other by written notice:

State:                   The State of Arizona  
                              Arizona Department of Administration  
                              1700 W. Washington  
                              Phoenix, AZ 85007  
                              Attention: Director

                              Arizona Attorney General  
                              1275 W. Washington  
                              Phoenix, AZ 85007  
                              Attention: Attorney General

Nation:                The Tohono O'odham Nation  
                              Office of the Chairman  
                              P.O. Box 837  
                              Sells, AZ 85634

                              Tohono O'odham Attorney General  
                              P.O. Box 830  
                              Sells, AZ 85634

TOCC:                  Tohono O'odham Community College  
                              Office of the President  
                              P.O. Box 3129  
                              Sells, AZ 85634

## **Section 16. Calculation of Time**

In computing any period of time prescribed or allowed by this Compact, the day of the act, event or default from which the designated period of time begins to run shall not be included. The last day of the period so computed shall be included, unless it is a Saturday, Sunday or legal holiday under the Nation's laws, State law or federal law, or when the act to be done is the filing of or providing access to any record or document, and the last day of the period falls on a date which the weather or other conditions have made the offices in which the report or document is to be filed inaccessible, in which event the designated period shall extend until the end of the next day the office is accessible, which is not one of the previously mentioned excluded days.

## **Section 17. Counterparts**

This Compact is executed in five (5) original documents. One original shall be received by each of the following: the Chairman of the Nation, the Governor of the State, the State Auditor General, the President of TOCC, and the Arizona State Treasurer.

## **Section 18. Effective Date and Duration**

- A. *Effective Date.* This Compact shall be effective on the date that it is fully executed by the Governor of the State, the Chairman of the Nation, and the President of the TOCC.
- B. *Duration.* This Compact shall be in effect for a term of twenty (20) years from the effective date.
- C. *Termination.* This Compact may be voluntarily terminated by mutual agreement of the parties.

## **Section 19. Dispute Resolution**

- A. *Notice of Dispute.* In the event that either the State, or the Nation, or the TOCC has a dispute or controversy with another party to this Compact including, but not limited to a dispute or controversy over the existence, construction, validity, interpretation or meaning, performance, nonperformance, enforcement, operation, continuance or termination of this Compact, including payment recoupment by the State under Section 10 of this Compact, the party raising the dispute shall notify the other party in writing, of the nature of the dispute. If the State intends to withhold Transaction Privilege Tax revenues or seeks payment recoupment under Section 10 of this Compact or because of the dispute or controversy, such intent must be in writing.
- B. *Response.* Fourteen (14) days after receipt of a party's notice of dispute or controversy, the recipient party shall respond to the noticing party and



provide relevant factual details to support its response.

- C. *State Withholding of Transaction Privilege Tax Revenues.* Should the State not agree with the response of the Nation or TOCC to the dispute or controversy, the State may unilaterally withhold Transactional Privilege Tax revenues until the dispute is resolved. The State shall notify the Nation and the TOCC of its intent to withhold transaction privilege tax revenues within fourteen (14) days after receiving a response from either the Nation or TOCC.
- D. *Mediation.* Should the State, or Nation, or TOCC not agree on the merits of the dispute and the State elects to withhold Transaction Privilege Tax revenues, either the Nation or TOCC may seek nonbinding mediation through the American Arbitration Association, Phoenix, Arizona. The Nation or TOCC shall seek mediation within thirty days of receiving notice of the State's intent to withhold Transaction Privilege Tax revenues, or it will be deemed to have waived any objection to the State's withholding of these revenues.

#### **Section 20. General Indemnification**

To the extent permitted by law, the Nation and the TOCC shall defend, indemnify and hold harmless the State from any claim, demand, suit, liability, judgment and expense (including attorney's fees and other costs of litigation) arising out of or relating to the use of funds arising out of this Compact by the Nation or TOCC, their agents, employees, contractors, subcontractors, or anyone for whom the Nation or TOCC may be responsible. Neither the State nor the Nation, or TOCC waives its sovereign immunity respecting any claims made by third parties under this section.

#### **Section 21. Termination by Law**

In the event that § 42-5031.01 is repealed, this Compact shall be rendered null and void, provided that TPT monies received by TOCC prior to repeal shall not have to be returned or repaid to the State, except as provided in Section 10 of this Compact.

#### **Section 23. Notification of Building Plans**

- A. *Notice.* Prior to receipt of Transaction Privilege Tax revenues, the TOCC shall submit to the State's Department of Administration a work plan that details the proposed building maintenance, renewal or capital expense plans for the year in which the TOCC has designated State funds for building maintenance, renewal or capital expenses.
- B. *Plan Specifications.* The TOCC's work plan shall include the location of construction, construction plans, estimated costs and costs to be paid by other sources.

- C. *Time to Submit Plans.* The TOCC shall submit work plans beginning FY 2017 (June 30, 2017), and every year thereafter.
- D. *Subsequent or Amended Work Plans.* In the event that any work plan arises after the beginning of any fiscal year or any work plan submitted to the Department of Administration is amended, the TOCC shall notify the Department of Administration thirty (30) days prior to construction.
- E. *Financial Feasibility.* Within forty-five (45) days of receipt of the TOCC's work plan, the Department of Administration shall review the TOCC work plan to ensure that completion of any construction project at TOCC is financially feasible. If the Department of Administration concludes that the work plan is financially feasible, considering Transaction Privilege Tax revenues and other contributions, the TOCC shall receive Transaction Privilege Tax revenues in accordance with § 42-5031.01. If the Department of Administration determines that the work plan is not financially feasible, the Department of Administration shall: (1) notify TOCC and request a revised plan that demonstrates financial feasibility; and (2) notify the State Treasurer to withhold Transaction Privilege Tax revenues pending certification of financial feasibility. The Department of Administration shall set forth in detail the reasons for which the TOCC work plan is not financially feasible. If the Department of Administration does not act within the forty-five (45) day period, it shall be deemed that the work plan submitted by TOCC is financially feasible. The Department of Administration may seek a fourteen (14) day extension of time to respond.

#### **Section 24. Entire Agreement**

This Compact contains the entire agreement of the parties with respect to the matters covered by this Compact, and no other statement, agreement or promise made by any party, officer or agent of any party shall be valid or binding.

#### **Section 25. Authority to Execute**

Each of the undersigned represents that he or she is duly authorized and has the authority to execute this Compact on behalf of the party for whom the undersigned is signing, and that this Compact is a contractual agreement that is valid, enforceable and binding upon the parties.

EXECUTED this 3rd day of August, 2017.

STATE OF ARIZONA

Douglas Ducey  
Douglas Ducey Governor

Date: 8/3/17

Attest: Michelle Reagan  
Secretary of State

TOHONO O'ODHAM NATION:

Edward D. Manuel  
Edward D. Manuel, Chairman

Date: 8/14/17

Approved as to legal form by Legal  
Counsel for Governor Douglas Ducey

By: Michael T. Liburdi  
Michael T. Liburdi, General Counsel-  
Office of the Governor

Date: July 31, 2017

Approved as to legal form by Tohono  
O'odham Nation Attorney General

By: Chadwick Smith  
Chadwick Smith, Attorney General  
Tohono O'odham Nation

Date: 8/5/2017

TOHONO O'ODHAM COMMUNITY  
COLLEGE:

Dr. Paul M. Robertson  
Dr. Paul M. Robertson, President

Date: August 8, 2017

Approved as to legal form by TOCC Legal  
Counsel

By: Robert C. Brauchli  
Robert C. Brauchli, TOCC Counsel

Date: August 7, 2017

EXECUTED this 3-J day of Feb, 2017.

STATE OF ARIZONA

Douglas Ducey  
Douglas Ducey Governor  
Da re'

S-rifLu;J  
Secretary of State

TOHONO O'ODHAM NATION:

Edward D. Manuel  
Edward D. Manuel, Chairman  
Date:

8/14/17

Approved as to legal form by Legal  
Counsel for Governor Douglas Ducey

By: 1//tf, r:-J:J,  
Michael T. Liburdi, General Counsel-  
Office of the Governor

Date: :J 31>2tJ{1-

Approved as to legal form by Tohono  
O'odham Nation Attorney General

By: Chadwick Smith  
Chadwick Smith, Attorney  
Tohono O'odham Nation

Date: 17

TOHONO O'ODHAM COMMUNITY  
COLLEGE:

{J  
Dr. Paul M. Robertson, President

Date: ...J/ut..AAJ: Oi dV 1 7  
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Approved as to legal form by TOCC Legal  
Counsel

By: 12 (!. (h4.  
Robert C. Brauchli, TOCC Counsel

Date: A Ti ;:JOJ?



**RESOLUTION OF THE TOHONO O'ODHAM LEGISLATIVE COUNCIL**  
**(Approving the Funding Compact between the Tohono O'odham Nation, the**  
**Tohono O'odham Community College, and the State of Arizona)**

RESOLUTION NO. 12-371

1 WHEREAS, the Tohono O'odham Legislative Council is vested with the power to "consult,  
2 negotiate and conclude agreements and contracts on behalf of the Tohono  
3 O'odham Nation with Federal, State and local governments...on all matters  
4 within the authority of the Tohono O'odham Council." (Constitution of the  
5 Tohono O'odham Nation, Article VI, Section 1(f)); and

6 WHEREAS, in August 2016, the Arizona Legislature passed S.B. 1226, which amended Arizona  
7 Revised Statute ("A.R.S.") § 42-5031.01(C)(1), to allow a "qualifying Indian tribe" to  
8 receive either \$1.75 million or ten percent (10%) of the Transaction Privilege Tax  
9 ("TPT") revenues, whichever is less, that are received from all sources located on  
10 the reservation of a "qualifying Indian tribe," for the exclusive purpose of  
11 supporting the maintenance, renewal and capital expenses of any community  
12 college or postsecondary educational institution located on the qualifying Indian  
13 tribe's own reservation in the State of Arizona; and

14 WHEREAS, the Tohono O'odham Nation ("Nation") is a "qualifying Indian tribe" under the  
15 state statute and the Nation's Tohono O'odham Community College ("TOCC") is an  
16 accredited community college within the Nation that is eligible to receive a share  
17 of the tax revenues pursuant to A.R.S. § 42-5031.01; and

18 WHEREAS, pursuant to A.R.S. § 42-5031.01, as amended, the Tohono O'odham Nation, as a  
19 qualifying Indian tribe, is required to enter into a compact with the State of  
20 Arizona on or before September 1, 2017, for term of 20 years, signed by the  
21 Governor, the Chairman of the Nation, and TOCC, for the use and accounting of  
22 monies distributed pursuant to A.R.S. § 42-5031.01, which must primarily be used  
23 for capital needs, including maintenance and renewal of existing facilities at  
24 TOCC; and

25 WHEREAS, the Funding Compact between the Tohono O'odham Nation, the Tohono O'odham  
26 Community College, and the State of Arizona, negotiated by the parties and  
27 incorporated by this reference, sets forth the agreed upon understandings and  
28 responsibilities of the respective parties for the distribution, receipt,  
29 accountability and use of transaction privilege tax revenues by the Nation and  
30 TOCC pursuant to A.R.S. § 42-5031.01; and

31 WHEREAS, the Human Resources Development and Budget and Finance Committees  
32 reviewed the Funding Compact and recommend its approval.  
33



RESOLUTION NO. 17-371

(Approving the Funding Compact between the Tohono O'odham Nation, the Tohono O'odham Community College, and the State of Arizona)

Page 2 of 3

NOW, THEREFORE, BE IT RESOLVED that the Tohono O'odham Legislative Council approves the Funding Compact between the Tohono O'odham Nation, the Tohono O'odham Community College, and the State of Arizona, and authorizes the Chairman of the Nation to execute the Funding Compact in substantially the form attached hereto.

BE IT FINALLY RESOLVED that any and all tax revenues received pursuant to A.R.S. § 42-5031.01 shall be deposited into a specific and separate bank account designated by and in the name of the Tohono O'odham Community College so that all records and transactions related to the Funding Compact are maintained separately from other records related to TOCC, and that the State of Arizona be provided timely notice of the establishment of this account by TOCC in accordance with the Funding Compact requirements.

The foregoing Resolution was passed by the Tohono O'odham Legislative Council on the 28<sup>th</sup> day of AUGUST, 2017 at a meeting at which a quorum was present with a vote of 2,884.6 FOR; 0-0 AGAINST; 0-0 NOT VOTING; and [04] ABSENT, pursuant to the powers vested in the Council by Article VI, Section 1(c)(2) and (4) of the Constitution of the Tohono O'odham Nation, adopted by the Tohono O'odham Nation on January 18, 1986; and approved by the Acting Deputy Assistant Secretary - Indian Affairs (Operations) on March 6, 1986, pursuant to Section 16 of the Act of June 16, 1934 (62 Stat. 966).

TOHONO O'ODHAM LEGISLATIVE COUNCIL

*Timothy C. Joaquin*  
Timothy Joaquin, Legislative Chairman  
9<sup>th</sup> day of August, 2017

ATTEST:

*Evonne Wilson*  
Evonne Wilson, Legislative Secretary

8 day of August, 2017

Said Resolution was submitted for approval to the office of the Chairman of the Tohono O'odham Nation on the 9 day of August, 2017 at 9:34 o'clock, p.m., pursuant to the provisions of Section 5 of Article VII of the Constitution and will become effective upon his approval or upon his failure to either approve or disapprove it within 60 hours of submittal.

TOHONO O'ODHAM LEGISLATIVE COUNCIL

*Timothy C. Joaquin*  
Timothy Joaquin, Legislative Chairman

RESOLUTION NO. 17-371

(Approving the Funding Compact between the Tohono O'odham Nation, the Tohono O'odham Community College, and the State of Arizona)

Page 3 of 3

☒ APPROVED

on the 9 day of August, 2017

☐ DISAPPROVED

at 8:50 o'clock, A.m.

  
EDWARD D. MANUEL, CHAIRMAN  
TOHONO O'ODHAM NATION

Returned to the Legislative Secretary on the 9 day of

August, 2017, at 9:10 o'clock, a.m.

  
Evonne Wilson, Legislative Secretary

## RESOLUTION NO. 17-321

ACTION: APPROVING THE FUNDING COMPACT BETWEEN THE TOHONO O'ODHAM NATION, THE TOHONO O'ODHAM COMMUNITY COLLEGE, AND THE STATE OF ARIZONA

MOVED: COUNCILMAN DANIEL L.A. PRESTON, III

SECOND: COUNCILWOMAN LUCINDA J. ALLEN

DATE: AUGUST 08, 2017

DISTRICT	LEGISLATIVE REPRESENTATIVES	# OF VOTES	FOR	AGAINST	NOT VOTING	ABSENT
SIF OIDAK 235.8	1. MARY LOPEZ ( ) 2. LUCINDA ALLEN (Yolonda Garcia)	117.9 117.9	X X			X
SELLS 527.2	1. ARTHUR WILSON (Beverly Rivas) 2. ADRIANNE TILLER (Idaleen Reyes)	263.6 263.6	X X			
SCHUK TOAK 185.7	1. ANTHONY J. FRANCISCO JR. (Teresa F. Donahue) 2. QUINTEN C. LOPEZ (Agnes V. Joaquin)	92.85 92.85	X X			
SAN XAVIER 232.3	1. DANIEL L.A. PRESTON III (Felicia Nanes) 2. JANICE FELIX ( )	116.15 116.15	X X			
SAN LUCY 231.1	1. JANA MONTANA ( ) 2. GLORIA RAMIREZ (Lorraine Eller)	115.55 115.55	X X			X
PISINEMO 225.9	1. CHESTER ANTONE (Absent) (Caroline D. Garcia) (Present) 2. MONICA K. MORGAN ( )	112.95 112.95	X X			
HICKTIAN 209.0	1. LOUIS R. LOPEZ (Absent) (Shirley Molina) (Present) 2. SANDRA D. ORTEGA ( )	106.5 106.5	X X			X
GU VO 256.9	1. GRACE MANUEL ( ) 2. DALLAS LEWIS (Nacho Flores)	128.45 128.45	X X			X
GUACHI 270.9	1. TIMOTHY L. JOAQUIN (Absent) (Louis L. Johnson) (Present) 2. LORETTA LEWIS (Victoria Hobbs)	135.45 135.45	X X			
CHUKUT KUK 337.7	1. BILLMAN LOPEZ (Patricia Vicenti) 2. VIVIAN JUAN-SAUNDERS (Juanita Homer)	168.85 168.85	X X			
BABOQUTVARI 372.1	1. FRANCES MIGUEL (Roberta E. Harvey) 2. LEANDER MASE ( )	186.05 186.05	X X			
TOTAL		3,084.6	3,084.6	-0-	-0-	[04]

## Addendums

[illegible]