

and printed on the dedicated printer in the Business Office then delivered to the appropriate campus. Students sign for and pick up their check.

B. Tuition and Fee Refunds

The Registrar's office initiates tuition and fee refund disbursements. Refund checks are printed in batch mode on the dedicated printer in the Business office. The Business Office mails the check to the student.

C. Continuing Education Refunds

The Continuing Education office initiates refunds for continuing education classes. Refund checks are printed in batch mode on the dedicated printer in the Business Office. Continuing Education personnel pick up the checks from the Business Office and distribute the checks to the students.

VII. GRANTS AND CONTRACTS

Receipt and disbursement of grant and contract funds are subject to the same policies and procedures as institutional receipts and disbursements. They are also governed by rules specific to the particular grant or contract.

VIII. PAYROLL

The Human Resources Office is responsible for initiating the placement of a new employee on the College's payroll. Every employee must complete a work packet. (A work packet contains all the necessary forms needed for employment, i.e., contract or employment agreement, IRS forms, retirement forms, health insurance forms, etc.) The completed work packet is then forwarded to the Business Office where the Senior Accounting Assistant enters the information from the work packet into the payroll system.

The Payroll Office is responsible for the processing and distribution of all payrolls. The Payroll Clerk performs all related activities and ensures that all proper documentation is in order prior to payment. The Payroll Clerk may not pay any employee without proper documentation from the Human Resources Office and the employee.

Payroll disbursements are made by direct deposit to the employee's bank account or by check. The checks are printed in batch mode on the dedicated printer in the Business Office and are either put in the employee's campus mailbox, mailed to their home address, or picked up by the employee in their campus Business Office.

IX. BANK ACCOUNT RECONCILIATION

Twice monthly, the General Ledger Accountant receives bank statements and canceled checks for all bank accounts and prepares bank reconciliations. The reconciliations are