

## BUSINESS AFFAIRS SUB-COUNCIL

January 25, 2012

### MINUTES

The meeting began at 9:00 a.m. in the TBR Board Room. Present were Ms. Cynthia Brooks (TSU); Mr. Steve Campbell (NeSCC); Mr. Horace Chase (JSCC); Dr. David Collins (ETSU); Ms. Beth Cooksey (VSCC); Mr. John Cothorn (MTSU); Ms. Mary Cross (NaSCC); Mr. Danny Gibbs (RSCC); Mr. Lowell Hoffman (DSCC); Mr. Ken Horner (CoSCC); Mr. Tim Hurst (APSU); Dr. Rosemary Jackson (WSCC); Mr. Ron Kesterson (PSCC); Mr. Mitch Robinson (APSU); Ms. Jeannie Smith (UOM); Dr. Claire Stinson (TTU); Ms. Hilda Tunstill (MSCC); Mr. Greg Wilgocki (ETSU); Ms. Terrice Watson (STCC); Dr. Tommy Wright (CISCC); Mr. Jeff Young (TTU); Mr. David Zettergren (UOM); Ms. Tammy Gourley Birchett, Ms. Angela Gregory Flynn, Ms. Alicia Gillespie, Mr. David Gregory, Ms. Deanna Hall, Ms. Lisa Hall, Ms. Pat Massey, Chancellor John Morgan, Ms. Mary Moody, Ms. April Preston, Mr. Dale Sims, Ms. Renee Stewart, and Mr. Bob Wallace (TBR).

#### 1. Chancellor's Remarks

The Chancellor discussed the upcoming Governor's budget. THEC has recommended an improvement to fund the results of the new outcome based formula. On a net basis, every institution has improved their outcomes. As a result, THEC has requested approximately a 2.6% increase in appropriations. The governor's budget is also expected to contain a significant amount of capital maintenance funding.

The Chancellor also addressed tuition increases. He informed the committee that if the legislature approves an increase in funding, we need to ensure that any tuition increases be conservative.

#### 2. Legislative Update

Mr. Gregory updated the committee on the following pending legislation that could have an impact on TBR and its institutions:

- Tuition Cap Bill – Senators Campfield and Summerville are proposing a bill that would decrease state funding by one dollar for every dollar in tuition increases.
- Employee Parking – TSEA has demonstrated a renewed vigor to impact membership and legislation in an effort to hold off the United Campus Workers union. They are working on a bill that would prohibit institutions from charging employees for parking.
- Hold Harmless - Senator McNally would like to extend the removal of “hold harmless” to ten years. We are currently in year one of a three-year phase-in.
- Community College Service Areas – If a community college closes an off-site location in its service area, another community college would be allowed to take

over that site.

Mr. Gregory also informed the committee about issues that we plan to pursue with the legislature:

- Student / Faculty Regent – The proposed change is to allow another non-voting member for each in order to give them time to learn the process before becoming an active member. Each member would serve two-year terms – one year as a non-voting member and one year as a voting member.
- Race to the Top Grant Funds – We need to be given access to value added data on an individual basis.
- Wrongful Teacher Tenure Terminations – The current law does not allow the Chancellor to award backpay in these situations. We would like the ability to award backpay at the Chancellor’s discretion.
- Blind Vending – The Tennessee Blind Enterprises has been unwilling to negotiate on their contracts with TBR institutions. Therefore, we are going to request an exemption from the blind vendor statute.

### **3. Report of the Committees**

#### **A. Finance Committee**

Dr. Collins highlighted the following issues from the January 11, 2012 Finance Committee meeting.

- Deferred Payment Plan

The committee discussed why the deferred payment plan is prohibited for the summer term. An institution has asked that the wording in the deferred payment guideline be changed to allow use of the deferred payment plan during the summer term. The committee discussed that the biggest problem with offering the deferred payment plan during the summer is the number of summer sessions and the short length of the sessions. The turnaround time for payments may be too short.

It was decided that the institution making the request will be asked to develop a written plan on how the deferred payment plan will work during the summer term.

- Collection of Employee Receivables

The committee discussed the collection of employee receivables when the employee does not authorize the campus to withhold the debt from their paycheck.

The committee stated that their institutions were giving notice with options, and that if the employee disagrees, then a TUAPA hearing can be requested. If the employee does not request a hearing or exercise other options within 15 days, the institution then withholds the debt from their paycheck. Board staff will relay this information to the institution that had a question.

- Livestock Policy

The committee discussed the addition of the livestock section to the surplus property policy. A question was brought up about the language regarding record keeping and whether it should be added to this policy. The committee agreed that language should be added that states that the Head of the Agriculture Program should be responsible for maintaining records. (Attachment A)

- Banner Account Codes

The committee discussed a change to the Banner account codes. State Audit has stated that bond premiums and/or discounts should be amortized. Therefore, new account codes have been assigned. (Attachment B)

- Foundation Policy

The committee was updated on the foundation policy. A model agreement for the foundation is being looked at by TBR legal. They are revising the draft and will be sending it out for discussion.

Mr. Sims asked the committee to think about what problems they encounter locally with the current model agreement. The institutions are to send this information to Ms. Gillespie by Friday, February 10, 2012.

The Finance Committee minutes, with the policy changes, were approved.

## **B. Council of Buyers**

Ms. Flynn highlighted the following issues from the January 5, 2012 Council of Buyers meeting.

- Upcoming Trainings

Ms. Flynn informed the committee that the Central Office will conduct RFP training on Wednesday, February 8, 2012. The training will be held in the Genesco Training Room from 10:00 a.m. to 3:00 p.m. Some of the issues that will be covered include, but are not limited to, the following: RFP development, proposer disqualifications, mandatory specifications, and the evaluation process. If anyone has suggestions for additional topics specific to this training, they should contact Ms. Moody or Ms. Flynn.

- Cooperative Agreements

Ms. Flynn informed the committee that the Central Office was in the process of evaluating cooperative agreement use. There are five current agreements that TBR has via the Tennessee Interlocal Purchasing Act. The representatives for each cooperative agreement have been contacted and a detailed analysis of spending by campus has been requested. When the requested information has been received, it will be shared with the committee.

- Fiscal Review Change – Effective 4/1/12

Ms. Flynn informed the committee that Fiscal Review has indicated that it will begin looking at goods in addition to services. There may be some additional changes coming up in April, with the Procurement Commission, but the Central Office will keep the committee informed.

- Central Office RFP's

Ms. Flynn updated the committee on the status of the following RFP's:

- Electronic Transcript Transfer Solution Software – The RFP process is complete and Credential Solutions was the successful proposer. However, there is now a question as to whether or not the software can be operated with the Banner system due to the limited use license currently in place with Oracle. The contract is on hold until there is a resolution to the Oracle licensing issue. Ms. Flynn informed the committee that this issue may affect other software that might in violation of the limited use license. The Central Office will keep the committee updated.
- Refund Disbursement Services – The RFP process is complete and Heartland Payment Systems was the successful proposer. This service gives students the choice of having their financial aid disbursement placed on a debit card, paid in the form of a check, or transferred to the student's existing account. Heartland's legal department is currently reviewing the contract and anticipates that the contract will be finalized in the next couple of weeks.
- Furniture – The current furniture contract with CFA expires at the end of January. At that time, TBR will utilize UT's contract with CFA until June 30, 2012. TBR is in the process of developing the furniture RFP and is partnering with UT on this initiative. When UT's furniture contract with CFA expires in April of 2013, UT will begin utilizing the new TBR/UT contract.
- Janitorial Supplies – Ms. Flynn informed the committee that the Janitorial RFP is still in development with a targeted release date of the beginning of February.

- American Express

The TBR System had been using F&A's contract with American Express, until they ended the contract. Since then, American Express has allowed us to use the state's same contract terms. However, we are now in the process of negotiating a new master agreement with them.

- Discover

All schools who currently do not accept Discover need to let Ms. Flynn know if they wish to be included in the new contract with them. A question was raised as to how the \$300,000 over 5 years from Discover would be used. Mr. Sims indicated that it would be designated for use by the schools. We will discuss how it can be distributed, or if it should be kept for joint use towards a large project.

- Pearson

The committee was updated on the status of Pearson and MyLab products which are products for remedial and development courses. There have been discussions among community college Presidents about negotiating a system-wide contract. The Presidents and Academic Officers are currently hosting Lunch-and-Learns to evaluate other possible providers.

The Council of Buyers minutes were approved.

### **C. Human Resources**

Ms. Preston highlighted the following issues from the January 10, 2012 Human Resource Officers Committee meeting.

- Guideline P-115 Certified Professional Secretary or Certified Administrative Professional Examination

The proposed revisions include the name change from Certified Professional Secretary to Certified Administrative Professional in November 2011. A statement has been added indicating that, "Individuals who have previously received the 9% increase are not eligible for a subsequent 9% increase for passing the Certified Administrative Professional exam". (Attachment C)

Upon discussion by the committee, the guideline was deferred back to the Human Resources Officers Committee for clarification of eligible positions.

- Guideline P-080 Discrimination and Harassment – Complaint and Investigation Procedure

Based on guidance issued by the Equal Employment Opportunity Commission (EEOC) Dear Colleague Letter in 2011 and the Office of Civil Rights (OCR),

Guideline P-080 has been revised. The proposed revisions to the guideline come from the Office of General Counsel with collaboration from legal representation at the universities, the Office of Access, Diversity & Equity, Human Resources, and the TTC Office. One significant change is the extension of the time limit for submitting the report from 20 working days to 60 calendar days. (Attachment D)

- **New Compensation Plan Format**

The committee has recommended that a consistent format be used for the submission of revised compensation pay plans. This format will allow for more consistency in information gathering for analysis by the TBR Central Office Compensation Committee and submission to the Board of Regents. Moving forward, schools should notify the TBR Central Office in advance of starting the compensation review at their school, use the template provided, and all revisions should be sent, including the current plan with tracked changes.

- **TTC Salary File Submissions**

The lead institutions will process all faculty promotions, reclassifications, and degree changes reported in the salary planner for the Tennessee Technology Centers. Currently, all increases are sent to payroll at the lead institutions and the Office of the TTC's at the Central Office has been manually producing a file, which is a duplication of efforts. A notice will be sent to the TTC Directors, HR Directors and Payroll Coordinators about the change for the upcoming March 2, 2012 due date.

- **Medical Flexible Benefits**

Ms. Preston informed the committee that June is the target date for the disbursement of unclaimed funds to the schools. This disbursement will be for the 2010 and 2011 calendar years. There is a possibility that Flexible Benefits will release the 2010 funds to us before that time. If that happens, we will disburse those funds when they are received.

The HR Officers minutes, with the guideline change, were approved.

#### **D. Internal Audit**

Ms. Birchett highlighted the following issues from the January 12, 2012 Internal Auditors meeting.

- **Review of Audit Committee Minutes**

Ms. Birchett discussed a few items from the November Audit Committee meeting. The Audit Committee suggested that internal auditors may be helpful to management in the completion of financial statements by increasing their audit efforts of related areas in order to reduce the number of state audit findings. It

was suggested that internal auditors discuss with business officers any potential ways to assist them in preventing findings, especially repeat findings, by reviewing key issues.

The Audit Committee Chair also suggested that an increase in internal audit staffing may be beneficial in several ways: providing assistance to management to resolve repeat findings; performing audits of data supporting the Complete College Act; and improving completion dates of audits and investigations. Additionally, the Audit Committee discussed concerns over campuses that do not have a full-time internal auditor (i.e. CoSCC, MSCC, NeSCC, and WSCC).

- **President's Quarterly Reports**

Ms. Birchett provided an update on the review process for the president's quarterly expense reports. Institutions have been asked to continue to submit reports quarterly for a desk review, but reports will not be reviewed quarterly with the Audit Committee unless significant issues or concerns are noted during the desk review. The cumulative fourth quarter reports will be provided to the Audit Committee at the September meeting and audited expense reports for a sample will be provided at the November meeting.

- **Confidential Audit Information**

Ms. Birchett discussed the draft of a new sub-section for the Internal Audit Manual. The General Counsel advised that it would be best to appropriately label information considered by the internal auditor as confidential. TCA indicates internal audit working papers, as well as matters reported as fraud, waste or abuse, are confidential. Correspondence, working papers and other related information considered confidential should be labeled to avoid any confusion about whether or not information is confidential. (Attachment E)

- **Analysis of Division of State Audit Findings**

Ms. Birchett provided an analysis of state audit reports and findings to the group as an informational item. (Attachment F)

The Internal Auditors minutes were approved.

#### **4. General Policy on Tobacco and Alcoholic Beverages**

The committee discussed a revision to the policy to clarify that wine tastings conducted in a manner consistent with standard culinary practice are permitted. There was some discussion as to whether or not the wording needed to be more ambiguous. The committee decided to go ahead and move this version through, and it can be revisited later if the need arises. (Attachment G)

#### **5. Indemnification Clauses and the Delegation of Signature Authority**

The committee discussed indemnification clauses and the delegation of signature authority. A case summary was reviewed by the committee. The case outlined an indemnity agreement that was signed by an unauthorized signer and ended up in court.

The committee was asked to think about what should be included in a policy regarding indemnification clauses and delegation of signatures. The committee discussed that the TBR policy would state that each institution would have its' own policy. The policy should address written delegation; the assignor knowing to whom it is being delegated; due diligence in asserting that the person being delegated to has authority; and having a disciplinary process in place for violations.

**6. SciQuest pCard Marketplace Proposal**

Currently four institutions (ETSU, UOM, MTSU and TSU), use SciQuest for software procurement. In addition to providing a marketplace from which users can shop, this product integrates with Banner. However, due to the expenses involved, remaining institutions have not adopted the SciQuest product.

SciQuest has submitted a pCard Marketplace proposal for consideration by the system. Advantages of this product include: visibility of contracts maintained by each institution, the State of Tennessee, and E&I vendors; simplified purchasing process and compliance; and better spend data availability.

The cost for this product is a \$15,000 annual subscription fee per institution as well as a \$15,000 per institution implementation fee. Interested institutions should notify Ms. Flynn so that she can determine if there is enough interest to pursue a system-wide contract.

**7. Oracle Licensing**

The committee discussed the status of our Oracle License. We currently have a limited use license because of the Banner system. Over time, more products have required a higher level of Oracle license. Under our current license, we can only use Oracle for Banner related products. The TBR Central Office is in the process of clarifying what is acceptable and what is not under our current license. Once clarified, the information will be communicated to the institutions.

**8. Calendar for the Consideration of Incidental Fee Requests**

The committee received a schedule of meetings and conference calls with the Board's Finance Committee to consider incidental fee requests. (Attachment H)

**9. Financial Statement Preparation Training**

There will be a financial statement preparation training session held in early May. A committee has been developed and is currently working on putting the training together. Some suggested topics are: line-by-line statement review; converting FASB to GASB template; endowment disclosure; and investments.



**10. Change in General System Charge to the Institutions**

Each institution is currently assessed an amount equal to 0.225% of its total unrestricted educational and general revenues to partially fund the expenses of the Central Office. As part of the July Proposed Budget, it is our intent to ask the Board to consider the following changes in the system chargeback:

- Recognizing that Central Office reserves have increased, it will be proposed that the system charge for FY 2012-2013 be set at 0.105%, thereby effectively refunding collectively to institutions \$2,150,000.
- The system charge for FY 2013-2014 would be set at 0.231%, an increase of 0.006% from the current level. This proposed change generates the \$102,800 in increased revenues necessary to fund a portion of the 1.4% supplemental COLA. (Attachment I)

**12. THEC Funding Formula**

Mr. Russ Deaton, from the Tennessee Higher Education Commission (THEC), presented the funding formula recommendations and answered questions regarding how the formula was calculated.

The meeting was adjourned at 12:30 p.m.

Policy 4:02:20:00

Subject: Disposal of Surplus Personal Property

The following policies and procedures concerning the disposal of surplus personal property shall be followed by all institutions governed by the Tennessee Board of Regents.

### 1. Definition of Surplus Personal Property

"Surplus personal property" means that personal property which has been determined to be obsolete, outmoded, unusable or no longer usable by the institution, or property for which future needs do not justify the cost of maintenance and/or storage. Such property must be declared "surplus personal property" by the president, director, or designee of the transferring institution; provided however, property need not be declared surplus when disposition is through the trade-in method.

### 2. General Rules

- a) ~~(a)~~ Surplus personal property is either usable property, which shall be transferred or sold, or unusable property, which may be destroyed, as hereinafter provided:
  - 1. ~~(1)~~ Surplus personal property which is perishable food may be destroyed without delay or notification.
  - 2. ~~(2)~~ Surplus mattresses may be destroyed or may be otherwise disposed of only upon compliance with T.C.A. 12-2-403.
  - 3. ~~(3)~~ Surplus personal property which is determined to be not usable by the institution and of little or no salvage or other economic value may be destroyed by an appropriate method.
  - 4. ~~(4)~~ The institution shall follow the procedures described in Section 3(c) of this policy, prior to disposal of all other surplus personal property.
- b) ~~(b)~~ Surplus personal property in which the Federal Government or other entity has a legal interest should be transferred to such entity when no longer needed.
- c) ~~(c)~~ It is unlawful for any state official or employee, including System employees, to purchase from the state except by bid at public auction any surplus property during the tenure of his office or employment, or for six (6) months thereafter. A purchaser who violates this provision is guilty of a misdemeanor under T.C.A. 12-2-412.
- d) ~~(d)~~ For all sales to individuals except at public auctions including internet auction, the transferring institution conducting the sale shall obtain from the purchaser a signed disclaimer certifying the purchaser is not a state or System employee and

that the purchaser is not buying the property for or on behalf of any state or System employee.

- e) ~~(e)~~ All employees of the Tennessee Board of Regents System and their immediate families, shall be ineligible to bid for or purchase surplus personal property except by bid at public auction.
- f) ~~(f)~~ Possession of surplus personal property sold to the general public under any method prescribed under Section 3(c) of this policy shall not pass until payment is made by cash, or if payment is made by cashiers check or certified check, possession shall not pass until the check is honored by the drawee bank.
- g) ~~(g)~~ Possession shall pass to System institutions, political subdivisions of the state, and other governmental entities upon receipt, by the institution, of purchase vouchers of such institutions, political subdivisions, or other governmental entities. Title to motor vehicles sold as surplus property to political subdivisions and other governmental entities shall be closed as to transferee when title is passed.

### 3. General Disposal Procedures

- a) ~~(a)~~ The president or director of each institution or their designee shall declare personal property to be surplus personal property prior to disposition as such; provided however, property need not be declared surplus when disposition is through use of the trade-in method.
- b) ~~(b)~~ The president or director or their designee shall designate the department or individual at the institution responsible (hereinafter referred to as "responsible authority") for the disposal of surplus personal property, and the communications and procedures concerning the disposal of surplus personal property.
- c) ~~(c)~~ No article of personal property may be disposed of as surplus except by one of the following methods: ~~(1)~~
  - ~~1.~~ Trade-in, when such is permitted due to the nature of the property or equipment and subject to the provisions of T.C.A. 12-2-403 and the rules of this policy;
  - ~~2.~~ Transfer to other institutions within the Tennessee Board of Regents system;
  - ~~3.~~ Transfer to other state agencies;
  - ~~4.~~ Sale to eligible political subdivisions of the state and other governmental entities;

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| 4.~~5~~ Public auction, publicly advertised and held;

| ~~5-6~~ Sale under sealed bids, publicly advertised, opened and recorded;

| ~~6-7~~ Negotiated contract for sale, at arms length; but only in those instances in which the availability of the property is recurring or repetitive in character, such as marketable waste products;

| ~~7-8~~ Disposition through the Department of General Services as provided in the Department Rules and Regulations.

| ~~8-9~~ Donations to a public school or public school system.

| ~~9-10~~ Sale by Internet auction.

- | d) ~~(d)~~ If the president, director or designee declares the property to be surplus personal property, the method of disposal shall be determined by the responsible authority from the alternatives set forth in Section 3(c) of this policy. Written documentation for the selection of method of disposal shall be maintained. The trade-in method, when property is of the nature appropriate for trade-in, and transfer to other institutions in the Tennessee Board of Regents System shall be the first and second priority methods, respectively, for disposal of surplus personal property, except for waste products which shall be disposed of as further provided in this policy. In the selection of other methods of disposal, the following criteria shall be considered:
1. The character, utility and functionality of the property;
  2. The economics of disposal in light of all relevant circumstances attendant the proposed disposal, including the condition and climate of the potential market and present estimated market value of the property, transportation costs, and other cost factors associated with disposal; and
  3. Sound fiscal and budgetary policy and practices.
- | e) ~~(e)~~ The method of disposal selected in the preceding section shall be implemented pursuant to the specific procedures set forth in this policy for such disposition.
- | f) ~~(f)~~ The responsible authority at the institution shall be responsible for the maintenance of accountability documentation on all items of surplus personal property, and shall ensure that adequate audit and inventory trails on all items of surplus personal property are maintained. Such authority shall make the final determination of the fair market value of surplus personal property for purposes of calculating reimbursements to the transferring institution and to determine whether property may be destroyed pursuant to Section 2(a) (3).

- g) ~~(g)~~ Nothing shall prohibit an institution from simultaneously providing notice of an intended disposition of surplus personal property to all System institutions and all state agencies as specified in Section 5(a) and 6(a) below. In such event, if no System institution has requested the property within 30 days of the initial notice, the first state agency which had requested the property within such time shall be entitled to receive the property upon reimbursement as provided in Section 6 below.

#### 4. Trade-In On Replacement

- a) ~~(a)~~ Items that must be replaced may, subject to the requirements of this section, be traded in on replacement property.
- b) ~~(b)~~ The responsible authority of the institution shall perform the following functions in connection with the trade-in method of disposal:
  1. Issue invitations to bid asking for bids with trade-in and without trade-in and receive and review bids;
  2. Make an evaluation of the condition and fair market value of the property to be disposed of; Through comparisons of bids and the evaluation prepared, make a determination whether it is in the best interests of the institution to dispose of the property by trade-in or by one of the other methods of disposal.

#### 5. Transfer to System Institutions

- a) ~~(a)~~ Except when the trade-in method is utilized or when the property is to be disposed of as a waste product, the responsible authority at the institution shall provide to the president, director, or their designee, or appropriate departments and/or individuals at all other institutions in the System and to the offices of the Tennessee Board of Regents, a notice of intended disposition which shall include the name of the individual to contact for additional information, the location of the property for inspection, a description of the property, the condition of the property and the original cost and fair market value of the property as determined by the responsible authority. The initial notice of available surplus personal property may be made at periodic intervals for the purpose of consolidating notices on numerous items of such property for convenience.
- b) ~~(b)~~ The first institution which makes a written request for the available surplus personal property shall be entitled to receive such property
- c) ~~(c)~~ In the event that no institution requests transfer of available surplus personal property within 7 days of the date of the initial notice, the property may be disposed by means of another appropriate method of disposal.

## 6. Transfer to Other State Agencies

- a) ~~(a)~~ When transfer to other state agencies is the method of disposal selected, the responsible authority of the institution shall provide notice of the intended disposition to the commissioner or chief executive officer of all state agencies which shall include all information specified in the notice required by Section 5(a).
- b) ~~(b)~~ The first state agency which makes a written request for the available surplus personal property shall be entitled to receive such property.
- c) ~~(c)~~ In the event that no state agency requests transfer of available surplus personal property within 7 days of the date of the initial notice, the property may be disposed by means of another appropriate method of disposal.

## 7. Sale of Surplus Property to Governmental Entities

- a) ~~(a)~~ Political subdivisions of the state and other eligible governmental entities may purchase surplus personal property by submission of sealed bids for such property to the responsible authority of the institution no later than two (2) days prior to a public auction held for disposal of such property. Such bids shall be opened two (2) days prior to such public auction and the highest bid shall be selected unless the responsible authority decides that the highest bid does not represent the fair market value. The responsible authority may reject such bids and may negotiate with the political subdivisions of the state and other entities which have submitted bids in order to obtain a fair market value. In the event negotiation does not result in a fair market value, such property shall be disposed of by public auction.
- b) ~~(b)~~ Political subdivisions of the state and other governmental entities shall retain possession of surplus property purchased from System institutions for at least one (1) year unless disposal is approved by the Board of Standards. Any profit realized from the resale of such property shall revert to the state or the System as their interests may appear.
- c) ~~(c)~~ Any sale of automobiles by a System institution to a county, municipality or other political subdivision or governmental entity shall become null and void and such property shall revert to the state, or the System as their interests may appear, in the event that such political subdivision or governmental entity does not transfer the registration of title to such automobile to its name within seven (7) days after the sale.

## 8. Public Auctions and Sales Under Sealed Bids

- a) ~~(a)~~ Public auctions and sales under sealed bids, as provided in this policy, shall be publicly advertised and publicly held. Notice of intended disposal by public auction or sale under sealed bid shall be entered by the responsible authority of

the institution in at least one (1) newspaper of general circulation in the county or counties in which the disposal is to be made reasonably describing the property and specifying the date, time, place, manner, and conditions of the disposal. The advertisement shall be entered in the public notice or equivalent section of the newspaper and shall run not less than three (3) days in the case of a daily paper and not less than twice in the case of a weekly. The disposal shall not be held sooner than seven (7) days after the last day of publication nor later than fifteen (15) days after the last day of publication of the required notice, excluding Saturdays, Sundays and holidays. Prominent notice shall also be conspicuously posted for ten (10) days prior to the date of disposal, excluding Saturdays, Sundays and holidays, in at least two (2) public places in the county or counties where the disposal is to be made. Furthermore, notice shall be sent to the county court clerks of the county in which the sale is to be made, and all contiguous counties in Tennessee, except when the fair market value of all the property to be sold is determined in writing by the president or director or his or her designee to be less than \$500.00.

- b) ~~(b)~~ A mailing list shall be developed for mailing to eligible governmental entities and potential buyers of surplus items.
- c) ~~(c)~~ No person, firm or corporation shall be notified of any public auction or sale except as provided by this policy.
- d) ~~(d)~~ Each institution should attempt to include as many items in each sale as is practical and feasible.
- e) ~~(e)~~ All notices of sales of such property shall provide that the property is to be sold "as is" with transportation costs assumed by the purchaser. The notice shall state that the only warranty provided, expressed or implied, is the seller's right, title and interest in the property sold.
- f) ~~(f)~~ All sales by bid or auction shall be with reserve, and when bids received are unreasonably below the fair market value as determined by the responsible authority of the institution or school, all bids shall be rejected and the property shall be thereafter disposed of pursuant to other acceptable methods of disposal.

#### 9. Disposal of Waste Products

- a) ~~(a)~~ Marketable waste products such as paper and paper products, used lumber, bottles and glass, rags, and similar materials of nominal value classified as scrap may be sold directly to dealers at the going market rate without soliciting bids. Each institution shall keep a record of the volume and unit price of such materials sold on the scrap market.

- b) ~~(b)~~ Waste products which are subject to storage and are normally accumulated until such quantities are available to make a sale economically feasible shall be sold under sealed bids as follows:
1. Invitations to bid shall be mailed to known buyers of the particular item;
  2. Three firm bids shall be secured when possible;
  3. Sealed bids shall be publicly opened and recorded ten (10) days, excluding Saturdays, Sundays, and holidays, after the invitations to bid are mailed;
  4. The highest bidder shall be awarded the contract and shall be notified of the date for removal of the property and the method of payment which will be acceptable;
  5. A file shall be maintained for each disposal for the purpose documenting the sale and should include all documents and information pertinent to the disposal.
- c) ~~(c)~~ Anything to the contrary notwithstanding, surplus personal property which is determined to be unusable and of little or no salvage or other economic value may be destroyed by an institution or school as provided in Section 2(a) (3).

#### 10. Disposal of Livestock

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- a) The Head of the Agriculture Program is responsible for the administration of sales or other disposition of all livestock. The Head of the Agriculture Program shall also ensure that adequate inventory records are maintained. Exceptions must be approved by the President of the Institution.
- b) As applicable for the method of sale, documentation that supports the method of sale, advertisements, invitations to bid, bids received, authorization, minimum prices, and price received should be maintained by the Head of the Agriculture Program.
- c) Consistent with the best interest of the institution, as recommended by the Head of the Agriculture Program, livestock may be sold by the following methods:
  1. Disposition by Public Auction or Sealed Bid – Unless it is in the best interest of the institution to proceed otherwise, livestock shall be sold by invitation of sealed bids or by public auction (i.e., local livestock auctions).
  2. Special Auction/ Private Treaty Sales – These methods are used for superior breeding animals, show animals, pedigreed and/or high quality specialty animals.

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- a) Prior to advertisement, a responsible faculty member or farm manager shall submit a list of superior animals to be sold at auction or private treaty and obtain written approval from the Head of the Agriculture Program.
  - b) The animal(s) available for sale will be advertised through the departmental website, relevant industry publications, or newspaper at least two weeks in advance. A responsible point of contact, who is able to provide information on animal offerings and participate in the selling/bidding process, should be included in the advertisement.
  - c) The Agriculture Program will establish minimum sale prices. The farm manager or faculty member in charge of the respective species' research/teaching program shall determine sale prices for each animal. Value shall be based on the genetic, phenotypic, and performance merit of the animal compared to the average of the population.
  - d) Sale of the animal will be to the highest bidder at or above the minimum established sale price. In cases of tie bids, a random draw will determine the successful bidder.
3. Where the price for "commercial" (non-pedigree/non-specialty) livestock can easily be established, the institution may sell directly to "order-buyers" based on current prices when viewed as being in the best interest and most profitable to the institution.
4. Disposition by Slaughter – Prices for livestock being sold for slaughter, shall be based on the National Yellow Sheet prices. The "Yellow Sheet" publication updates prices daily based on a national average. An acceptable alternative for obtaining slaughter animal prices are current USDA Livestock Market Reports.

#### ~~10.11.~~ **Sale by Internet**

Notice of intended disposal by Internet auction shall be posted on the Internet. Such notice shall specify and reasonably describe the property to be disposed of, the date, time, manner and conditions of disposal, all as previously determined by the responsible authority.

#### 12. Exceptions

~~11.~~

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Surplus personal property may be disposed of by a method other than those listed in Section 3(c) of the policy only upon request by the president or director of the transferring institution or designee and approval by the Chancellor or his or her designee.

Source: TBR Meetings, June 29, 1979; September 30, 1983; March 7, 1997; September 26, 2003; June 29, 2007; June 24, 2011.

Internal Acct type	Account Type 1	Account Type 2	Account Code L1	Account Code L2	Account Code L3		Account Code L4		Desc	Data Entry	Predecess	Normal Balance
10									Assets			D
	10								Assets	N		D
		11							Assets	N		D
			11A						Noncurrent cash and cash equivalents	N		D
			11B						Deposit with Trustees	N		D
			110						Cash and Cash Equivalents	N		D
				1100					Cash	N	110	D
					00001	10999			Reserved for Future Use			
					11000	11000			Claim on Cash	Y	1100	D
					11001	11099			Cash in Bank	Y	1100	D
				1120					Cash in Savings	N	110	D
					11100	11199			Reserved for Future Use			
					11200	11299			Cash in Savings	Y	1120	D
				1130					Petty Cash and Change Funds	N	110	D
					11300	11399			Petty Cash and Change Funds	Y	1130	D
				1140					Cash on Deposit With Others	N	110	D
					11400	11499			Cash on Deposit With Others	Y	1140	D
				1150					Local Government Investment Pool	N	110	D
					11500	11599			Local Government Investment Pool	Y	1150	D
					11600	11899			Reserved for Future Use			
				1190					Other Cash	N	110	D
					11900	11999			Other Cash	Y	1190	D
			12A						Noncurrent investments	N		D
			120						Investments	N		D
				1200					US Government Securities	N	120	D
					12000	12099			US Government Securities	Y	1200	D
				1210					Corporate Stocks	N	120	D
					12100	12199			Corporate Stocks	Y	1210	D
				1220					Corporate Bonds	N	120	D
					12200	12299			Corporate Bonds	Y	1220	D
					12300	12399			Reserved for Future Use			
				1240					Commercial Paper	N	120	D
					12400	12499			Commercial Paper	Y	1240	D
				1250					Equity Mutual Funds	N	120	D
					12500	12599			Equity Mutual Funds	Y	1250	D
				1260					Bond Mutual Funds	N	120	D
					12600	12699			Bond Mutual Funds	Y	1260	D
				1270					Certificates of Deposit	N	120	D
					12700	12799			Certificates of Deposit	Y	1270	D
					12800	12899			Reserved for Future Use			
				1290					Other Investments	N	120	D
					12900	12999			Other Investments	Y	1290	D
			13A						Noncurrent receivables	N		D
			130						Receivables	N		D
				1300					Appropriation Receivable	N	130	D
					13000	13099			Appropriation Receivable	Y	1300	D
				1310					Notes Receivable	N	130	D
					13100	13199			Notes Receivable	Y	1310	D
				1320					Student Receivables	N	130	D
					13200	13299			Student Receivables	Y	1320	D
				1330					Nonstudent Receivables	N	130	D

				13300	13399			Nonstudent Receivables	Y	1330	D
			1340					Grant and Contract Receivables	N	130	D
				13400	13499			Grant and Contract Receivables	Y	1340	D
			1350					Travel Advance Receivables	N	130	D
				13500	13599			Travel Advance Receivables	Y	1350	D
				<b>13600</b>	<b>13799</b>			<b>Reserved for Future Use</b>			
			1380					Other Receivables	N	130	D
				13800	13899			Other Receivables	Y	1380	D
			1390					Allowance for Doubtful Accounts	N	130	C
				13900	13999			Allowance for Doubtful Accounts	Y	1390	C
		140						Loan Receivables	N		D
			1400					Loan Receivables	N	140	D
				14000	14989			Loan Receivables	Y	1400	D
				14990	14999			Allowance for Doubtful Accounts	Y	1400	C
		150						Inventories	N		D
			1500					Inventories	N	150	D
				15000	15999			Inventories	Y	1500	D
		160						Prepaid Exp and Deferred Charges	N		D
			1600					Prepaid Expense	N	160	D
				16000	16099			Prepaid Expense	Y	1600	D
			1610					Deferred Charges	N	160	D
				16100	16199			Deferred Charges	Y	1610	D
				<b>16200</b>	<b>16399</b>			<b>Reserved for Future Use</b>			
			1640					Suspense	N	160	D
				16400	16499			Suspense	Y	1640	D
			1650					Clearing Accounts	N	160	D
				16500	16549			Payroll Clearing	Y	1650	D
				16550	16599			Other Clearing	Y	1650	D
		1660						Default Accounts	N	160	D
				16600	16649			Payroll Default	Y	1660	D
				16650	16699			Benefit Default	Y	1660	D
				<b>16700</b>	<b>16899</b>			<b>Reserved for Future Use</b>			
			1690					Other Prepaid Exp Deferred Charges	N	160	D
				16900	16999			Other Prepaid Exp Deferred Charges	Y	1690	D
		17A						Noncurrent pledges receivable	N		D
		170						Pledges Receivable	N		D
			1700					Pledges Receivable	N	170	D
				17000	17049			Pledges Receivable	Y	1700	D
				17050	17099			Allowance for Doubtful Accounts	Y	1700	C
		171						Capital Assets	N	11	D
			1710					Land	N	171	D
				17100	17199			Land	Y	1710	D
			1720					Improvements and Infrastructure	N	171	D
				17200	17298			Improvements and Infrastructure	Y	1720	D
			1729					Accum Deprec for Improve and Infrs	N	171	C
				17299	17299			Accum Deprec for Improve and Infrs	Y	1729	C
			1730					Buildings	N	171	D
				17300	17398			Buildings	Y	1730	D
			1739					Accumulated Deprec for Buildings	N	171	C
				17399	17399			Accumulated Deprec for Buildings	Y	1739	C
			1740					Equipment	N	171	D
				17400	17498			Equipment	Y	1740	D
			1749					Accumulated Deprec for Equipment	N	171	C
				17499	17499			Accumulated Deprec for Equipment	Y	1749	C

			1750			Library Holdings	N	171	D	
				17500	17598	Library Holdings	Y	1750	D	
			1759			Accumd Deprec for Library Holdings	N	171	C	
				17599	17599	Accumd Deprec for Library Holdings	Y	1759	C	
			1760			Software	N	171	D	
				17600	17698	Software	Y	1760	D	
			1769			Accum Amortization for Software	N	171	C	
				17699	17699	Accum Amortization for Software	Y	1769	C	
			1770			Construction in Progress	N	171	D	
				17700	17799	Construction in Progress	Y	1770	D	
		18A				Noncurrent other assets	N		D	
		180				Other Assets	N		D	
			1800			Other Assets	N	180	D	
				18000	18999	Other Assets	Y	1800	D	
		190				Accrued Interest Receivable	N		D	
			1900			Accrued Interest Receivable	N	190	D	
				19000	19999	Accrued Interest Receivable	Y	1900	D	
20						Liabilities			C	
	20					Liabilities	N		C	
		21				Liabilities	N		C	
			210			Accounts Payable	N		C	
				2100		Accounts Payable	N	210	C	
					20000	20999	<b>Reserved for Future Use</b>			
					21000	21099	Accounts Payable	Y	2100	C
					21100	21199	Prior Year Accounts Payable	Y	2100	C
					21200	21299	Sales Tax Payable	Y	2100	C
					21300	21399	Other Payables	Y	2100	C
					21400	21999	<b>Reserved for Future Use</b>			
		22A				Noncurrent accrued liabilities	N		C	
		220				Accrued Liabilities	N		C	
			2200			Payroll Withholdings	N	220	C	
				22000	22999	Payroll Withholdings	Y	2200	C	
			2300			Payroll Tax Pay Employers Share	N	220	C	
				23000	23999	Payroll Tax Pay Employers Share	Y	2300	C	
			2400			Accrued Payroll Salary	N	220	C	
				24000	24199	Accrued Payroll Salary	Y	2400	C	
			2420			Accrued Benefits	N	220	C	
				24200	24299	Accrued Benefits	Y	2420	C	
			2430			Accrued Interest	N	220	C	
				24300	24399	Accrued Interest	Y	2430	C	
					24400	24899	<b>Reserved for Future Use</b>			
			2490			Other Accrued Liabilities	N	240	C	
				24900	24999	Other Accrued Liabilities	Y	2490	C	
		250				Deposits	N		C	
			2500			Student Deposits	N	250	C	
				25000	25199	Student Deposits	Y	2500	C	
					25200	25399	<b>Reserved for Future Use</b>			
			2540			Other Deposits	N	250	C	
				25400	25499	Other Deposits	Y	2540	C	
					25500	25999	<b>Reserved for Future Use</b>			
		26A				Current portion long term debt	N		C	
		260				Long Term Debt	N		C	
			2600			Notes Payable	N	260	C	

				26000	26199			Notes Payable	Y	2600	C
			2620					Bonds Payable	N	260	C
				26200	26299			Bonds Payable	Y	2620	C
			2630					Commercial Paper Payable	N	260	C
				26300	26399			Commercial Paper Payable	Y	2630	C
			2640					Loans Payable	N	260	C
				26400	26499			Loans Payable	Y	2640	C
			2650					Other Long Term Debt	N	260	C
				26500	26599			Other Long Term Debt	Y	2650	C
			2660					Bond Premiums/Discounts	N	260	C
				26600	26699			Bond Premiums/Discounts	Y	2660	C
				26700	26999			<b>Reserved for Future Use</b>			
			27A					Noncurrent due to grantors	N		C
			270					Due to Grantors	N		C
				2700				Due to Grantors	N	270	C
					27000	27099		Due to Grantors	Y	2700	C
					27100	27999		<b>Reserved for Future Use</b>			
			28A					Noncurrent deferred revenue	N		C
			280					Deferred Revenue	N		C
				2800				Deferred Revenue	N	280	C
					28000	28999		Deferred Revenue	Y	2800	C
			29A					Noncurrent compensated absences	N		C
			290					Compensated Absences	N		C
				2900				Compensated Absences	N	290	C
					29000	29099		Compensated Absences	Y	2900	C
			2A0					Accrued Interest Payable	N		C
				2A00				Accrued Interest Payable	N	2A0	C
					29100	29199		Accrued Interest Payable	Y	2A00	C
			2BA					Noncurrent other liabilities	N		C
			2B0					Other Liabilities	N		C
				2B00				Other Liabilities	N	2B0	C
					29200	29299		Other Liabilities	Y	2B00	C
			2C0					Deposits Held in Custody for Others	N		C
				2C00				Deposits Held in Custody for Others	N	2C0	C
					29300	29399		Deposits Held in Custody for Others	Y	2C00	C
					29400	29999		<b>Reserved for Future Use</b>			
30								Control Accounts			
	30							Control Accounts	N		
		31						Control Accounts	N		
			310					Control Accounts	N		
				3011				Revenue Control	N	310	C
				3012				Prior Year Revenue Control	N	310	C
				3013				Budgeted Revenue Control	N	310	D
				3014				Prior Yr Budgeted Revenue Control	N	310	D
				3021				Expenditure Control	N	310	D
				3022				Prior Year Expenditure Control	N	310	D
				3023				Budgeted Expenditure Control	N	310	C
				3024				PY Budgeted Expenditure Control	N	310	C
				3031				Transfer Control	N	310	D
				3032				Prior Year Transfer Control	N	310	D
				3033				Budgeted Transfer Control	N	310	C
				3034				Prior Yr Budgeted Transfer Control	N	310	C
				3041				Encumbrance Control	N	310	D

				3042				Prior Year Encumbrance Control	N	310	D		
				3043				Reserve for Encumbrances	N	310	C		
				3044				PY Reserve for Encumbrance Ctl	N	310	C		
				3048				Reservation Control	N	310	D		
				3049				Reserve for Reservations	N	310	C		
				3051				Budgeted Change to Net Assets	N	310	D		
				3052				PY Budget Change Net Asset Ctl	N	310	D		
40								Fund Balances			C		
	40							Fund Balances	N		C		
		41						Net Assets	N		C		
			400					Invested in Capital Assets Net	N		C		
			410					Restricted Net Assets	N		C		
				4100				Restricted Non Expendable	N	410	C		
					41100			Scholarships and Fellowships	N	4100	C		
					41200			Research	N	4100	C		
					41250			Instructional Department Uses	N	4100	C		
					41300			Other	N	4100	C		
				4200				Restricted Expendable	N	410	C		
					42100			Scholarships and Fellowships	N	4200	C		
					42200			Research	N	4200	C		
					42300			Instructional Department Uses	N	4200	C		
					42400			Loans	N	4200	C		
					42500			Capital Projects	N	4200	C		
					42600			Debt Service	N	4200	C		
					42700			Other	N	4200	C		
			490					Unrestricted Net Assets	N		C		
50								Revenue					
	50							Revenue	N		C		
		51						Tuition and Fees	N		C		
			510					Mandatory Fees	N		C		
				5100				In State Tuition	N	510	C		
					5100A			In State Tuition for Regular Term	N	5100	C		
						51000	51019	In State Tuition for Regular Term	Y	5100A	C		
							5100B	In State Tuition for Summer Term	N	5100	C		
							51020	51029	In State Tuition for Summer Term	Y	5100B	C	
							5100C	In State Tuition for RODP	N	5100	C		
								51030	51039	In State Tuition for RODP	Y	5100C	C
				5105				Out of State Tuition	N	510	C		
					5105A			Out of State Tuition for Reg Term	N	5105	C		
							51050	51059	Out of State Tuition for Reg Term	Y	5105A	C	
							5105B	Out of State Tuition for Sum Term	N	5105	C		
								51060	51069	Out of State Tuition for Sum Term	Y	5105B	C
							5105C	Out of State Tuition for RODP	N	5105	C		
								51070	51079	Out of State Tuition for RODP	Y	5105C	C
								51080	51099	Reserved for Future Use			
				5110				Debt Service Fees	N	510	C		
					5110A			Debt Service Fees	N	5110	C		
								51100	51149	Debt Service Fees	Y	5110A	C
				5115				General Acc or Program Services Fee	N	510	C		

				5115A				General Acc or Program Services Fee	N	5115	C
						51150	51199	General Acc or Program Services Fee	Y	5115A	C
			5120					Technology Access Fees	N	510	C
				5120A				Technology Access Fees	N	5120	C
						51200	51249	Technology Access Fees	Y	5120A	C
			5125					Student Activity Fees	N	510	C
				5125A				Student Activity Fees	N	5125	C
						51250	51299	Student Activity Fees	Y	5125A	C
			5130					Community Coll Campus Access Fee	N	510	C
				5130A				Community Coll Campus Access Fee	N	5130	C
						51300	51310	Community Coll Campus Access Fee	Y	5130A	C
			5131					Facilities Fee	N	510	C
				5131A				Facilities Fee	N	5131	C
						51311	51315	Facilities Fee	Y	5131A	C
			5132					Sustainable Campus Fee	N	510	C
				5132A				Sustainable Campus Fee	N	5132	C
						51316	51320	Sustainable Campus Fee	Y	5132A	C
			5133					International Education Fee	N	510	C
				5133A				International Education Fee	N	5133	C
						51321	51325	International Education Fee	N	5133A	C
						51326	51499	Reserved for Future Use			
		515						Nonmandatory Fees	N		C
			5150					Institution Online Course Fees	N	515	C
				5150A				Institution Online Course Fees	N	5150	C
						51500	51529	Institution Online Course Fees	Y	5150A	C
						51530	51549	Reserved for Future Use			
			5155					RODP Fees	N	515	C
				5155A				RODP Fees	N	5155	C
						51550	51599	RODP Fees	Y	5155A	C
			5160					CEU Student Fees	N	515	C
				5160A				CEU Student Fees	N	5160	C
						51600	51649	CEU Student Fees	Y	5160A	C
			5165					Specialized Academic Course Fees	N	515	C
				5165A				Specialized Academic Course Fees	N	5165	C
						51650	51699	Specialized Academic Course Fees	Y	5165A	C
			5170					Application Fees	N	515	C
				5170A				Application Fees	N	5170	C
						51700	51749	Application Fees	Y	5170A	C
			5175					Late Registration Fees	N	515	C
				5175A				Late Registration Fees	N	5175	C
						51750	51799	Late Registration Fees	Y	5175A	C
			5180					Other Nonmandatory Fees	N	515	C
				5180A				Other Nonmandatory Fees	N	5180	C
						51800	51999	Other Nonmandatory Fees	Y	5180A	C
	52							State Appropriation	N		C
		520						State Appropriation	N		C
			5200					State Appropriation	N	520	C
				5200A				State Appropriation for Operations	N	5200	C
						52000		State Appropriation for Operations	Y	5200A	C
						52001	52009	Reserved for Future Use			
				5200B				State Appropriation for Capital	N	5200	C
						52010		State Appropriation for Capital	Y	5200B	C
						52011	52999	Reserved for Future Use			
	5D							Nonoperating grants and contracts	N		C



		5D1						Nonoperating grants and contracts	N		C
	5E							Capital grants and gifts	N		C
		5E1						Capital grants and gifts	N		C
	53							Federal Grants and Contracts	N		C
		530						Federal Grants and Contracts	N		C
			5300					Federal Grants and Contracts	N	530	C
				5300A				Federal Grants and Contracts	N	5300	C
					53000	53499		Federal Grants and Contracts	Y	5300A	C
				5300B				Indirect Cost Recovery	N	5300	C
					53500	53900		Indirect Cost Recovery	Y	5300B	C
					<b>53901</b>	<b>53999</b>		<b>Reserved for Future Use</b>			
	54							State Grants and Contracts	N		C
		540						State Grants and Contracts	N		C
			5400					State Grants and Contracts	N	540	C
				5400A				State Grants and Contracts	N	5400	C
					54000	54499		State Grants and Contracts	Y	5400A	C
				5400B				Indirect Cost Recovery	N	5400	C
					54500	54899		Indirect Cost Recovery	Y	5400B	C
					<b>54900</b>	<b>54999</b>		<b>Reserved for Future Use</b>			
	55							Local Grants and Contracts	N		C
		550						Local Grants and Contracts	N		C
			5500					Local Grants and Contracts	N	550	C
				5500A				Local Grants and Contracts	N	5500	C
					55000	55499		Local Grants and Contracts	Y	5500A	C
				5500B				Indirect Cost Recovery	N	5500	C
					55500	55899		Indirect Cost Recovery	Y	5500B	C
					<b>55900</b>	<b>55999</b>		<b>Reserved for Future Use</b>			
	56							Private Grants and Contracts	N		C
		560						Private Grants and Contracts	N		C
			5600					Private Grants and Contracts	N	560	C
				5600A				Private Grants and Contracts	N	5600	C
					56000	56499		Private Grants and Contracts	Y	5600A	C
				5600B				Indirect Cost Recovery	N	5600	C
					56500	56899		Indirect Cost Recovery	Y	5600B	C
					<b>56900</b>	<b>56999</b>		<b>Reserved for Future Use</b>			
	5F							Additions to permanent endowments	N		C
		5F1						Additions to permanent endowments	N		C
	5G							Operating gifts	N		C
		5G1						Operating gifts	N		C
	57							Private Gifts	N		C
		570						Private Gifts	N		C
			5700					Private Gifts	N	570	C
				5700A				Private Cash Gifts	N	5700	C
					<b>57000</b>	<b>57009</b>		<b>Reserved for Future Use</b>			
					57010	57499		Private Cash Gifts	Y	5700A	C
				5700B				Private Inkind Gifts	N	5700	C
					57500	57699		Private Inkind Gifts	Y	5700B	C
				5700C				Private Noncash Gifts	N	5700	C
					57700	57999		Private Noncash Gifts	Y	5700C	C
	58							Sales and Services of Edu Act	N		C
		580						Sales and Services of Edu Act	N		C
			5800					Intercollegiate Athletics	N	580	C
				5800A				Ticket Sales	N	5800	C
					58000	58049		Game Event Taxable Ticket Sales	Y	5800A	C

						58050	58099	Game Event Nontaxable Ticket Sales	Y	5800A	C
					5800B			Game Guarantees	N	5800	C
						58100	58149	Game Guarantees	Y	5800B	C
					5800C			Conference Distributions	N	5800	C
						58150	58199	Conference Distributions	Y	5800C	C
					5800D			Radio TV Special Event Revenues	N	5800	C
						58200	58249	Radio TV Special Event Revenues	Y	5800D	C
					5800E			Other Collegiate Athletics	N	5800	C
						58250	58348	Other Collegiate Athletics	Y	5800E	C
					5800F			Student Athletic Fees	N	5800	C
						58349		Student Athletic Fees	Y	5800F	C
				5810				Child Care Centers	N	580	C
					5810A			Child Care Centers	N	5810	C
						58350	58359	Child Care Centers	Y	5810A	C
				5820				Other Sales and Services of Edu Act	N	580	C
					5820A			Other Sales and Services of Edu Act	N	5820	C
						58360	58499	Other Sales and Services of Edu Act	Y	5820A	C
	5H							Nonoperating other revenue sources	N		C
		5H1						Nonoperating other revenue sources	N		C
	5J							Other capital revenues	N		C
		5J1						Other capital revenues	N		C
	59							Other Sources	N		C
		590						Other Sources	N		C
				5900				Other Sources	N	590	C
					5900A			Other Sources	N	5900	C
						58500	58799	Other Sources	Y	5900A	C
	5A							Investment Income	N		C
		5A0						Investment Income	N		C
				5A00				Investment Income	N	5A0	C
					5A00A			Investment Income	N	5A00	C
						58800	58809	Investment Income	Y	5A00A	C
					5A00B			Investment Expense	N	5A00	D
						58810	58819	Investment Expense	Y	5A00B	C
					5A00C			Realized Gains and Losses	N	5A00	C
						58820	58829	Realized Gains and Losses	Y	5A00C	C
					5A00D			Unrealized Gains and Losses	N	5A00	C
						58830	58839	Unrealized Gains and Losses	Y	5A00D	C
						<b>58840</b>	<b>58899</b>	<b>Reserved for Future Use</b>			
	5B							Loan Fund Additions	N		C
		5B0						Loan Fund Additions	N		C
				5B00				Loan Fund Additions	N	5B0	C
					5B00A			Loan Fund Additions	N	5B00	C
						58900	58999	Loan Fund Additions	Y	5B00A	C
	5C							Auxiliary Rev Generating Activities	N		C
		5C1						Bookstore	N		C
				5C10				Bookstore	N	5C1	C
					5C10A			Bookstore	N	5C10	C
						59000	59099	Bookstore	Y	5C10A	C
		5C2						Food Service	N		C
				5C20				Food Service	N	5C2	C
					5C20A			Food Service	N	5C20	C
						59100	59199	Food Service	Y	5C20A	C
				5C3				Housing	N		C

				5C30					Housing	N	5C3	C
					5C30A				Housing	N	5C30	C
							59200	59299	Housing	Y	5C30A	C
			5C4						Parking	N		C
				5C40					Parking	N	5C4	C
					5C40A				Parking	N	5C40	C
							59300	59399	Parking	Y	5C40A	C
			5C5						Vending	N		C
				5C50					Vending	N	5C5	C
					5C50A				Vending	N	5C50	C
							59400	59499	Vending	Y	5C50A	C
							59500	59549	Reserved for Future Use			
			5C6						Wellness Facility	N		C
				5C60					Wellness Facility	N	5C6	C
					5C60A				Wellness Facility	N	5C60	C
							59550	59599	Wellness Facility	Y	5C60A	C
			5C7						Telecommunications	N		C
				5C70					Telecommunications	N	5C7	C
					5C70A				Telecommunications	N	5C70	C
							59600	59649	Telecommunications	Y	5C70A	C
			5C8						Post Office	N		C
				5C80					Post Office	N	5C8	C
					5C80A				Post Office	N	5C80	C
							59650	59699	Post Office	Y	5C80A	C
			5C9						Other Aux Rev Generating Activities	N		C
				5C90					Other Aux Rev Generating Activities	N	5C9	C
					5C90A				Other Aux Rev Generating Activities	N	5C90	C
							59700	59799	Other Aux Rev Generating Activities	Y	5C90A	C
							59800	59999	Reserved for Future Use			
60									Salaries and Wages			
	60								Salaries and Benefits	N		D
		61							Salaries	N		D
			610						Salaries	N		D
				6110					Administrative Salaries	N	610	D
					60000	61099			Reserved for Future Use			
					61100	61199			Administrative Salaries	Y	6110	D
				6120					Faculty and Academic Salaries	N	610	D
					61200	61299			Faculty and Academic Salaries	Y	6120	D
				6130					Clerical and Support Salaries	N	610	D
					61300	61399			Clerical and Support Salaries	Y	6130	D
				6140					Student Salaries and Wages	N	610	D
					61400	61499			Student Salaries and Wages	Y	6140	D
				6150					Medical School Residents	N	610	D
					61500	61599			Medical School Residents	Y	6150	D
				6160					Professional Support Salaries	N	610	D
					61600	61699			Professional Support Salaries	Y	6160	D
					61700	61999			Reserved for Future Use			
		62							Employee Benefits	N		D
			620						Employee Benefits	N		D
				6200					Employee Benefits Budget	N	620	D
					62000				Employee Benefits Budget Pool	B	6200	D
			621						Retirement	N		D
				6210					TCRS Retirement	N	621	D

					<b>62001</b>	<b>62099</b>			<b>Reserved for Future Use</b>			
					62100	62199			TCRS Retirement	Y	6210	D
				6220					ORP Retirement	N	621	D
					62200	62299			ORP Retirement	Y	6220	D
			623						FICA	N		D
				6230					FICA	N	623	D
					62300	62399			FICA	Y	6230	D
				6240					Medicare FICA	N	623	D
					62400	62499			Medicare FICA	Y	6240	D
			625						Group Insurance	N		D
				6250					Group Insurance	N	625	D
					62500	62599			Group Insurance	Y	6250	D
			626						Unemployment Compensation	N		D
				6260					Unemployment Compensation	N	626	D
					62600	62699			Unemployment Compensation	Y	6260	D
			627						Employee Scholarships	N		D
				6270					Employee Scholarships	N	627	D
					62700	62799			Employee Scholarships	Y	6270	D
					<b>62800</b>	<b>62879</b>			<b>Reserved for Future Use</b>			
			628						Compensated Absences	N		D
				6288					Compensated Absences	N	628	D
					62880	62880			Compensated Absences	Y	6288	D
					<b>62881</b>	<b>62899</b>			<b>Reserved for Future Use</b>			
			629						Other Employee Benefits	N		D
				6290					Other Employee Benefits	N	629	D
					62900	62999			Other Employee Benefits	Y	6290	D
					<b>63000</b>	<b>69999</b>			<b>Reserved for Future Use</b>			
70									Expenditures			
	70								Expenditures	N		D
		71							Travel	N		D
			730						Travel	N		D
				7300					Travel Budget	N	730	D
					73000				Travel Budget Pool	B	7300	D
				7310					Individual Instate Travel	N	730	D
					<b>70000</b>	<b>72999</b>			<b>Reserved for Future Use</b>			
					<b>73001</b>	<b>73099</b>			<b>Reserved for Future Use</b>			
					73100	73199			Individual Instate Travel	Y	7310	D
				7320					Individual Out of State or Country	N	730	D
					73200	73299			Individual Out of State or Country	Y	7320	D
			7330						Teams and Groups Instate	N	730	D
					73300	73399			Teams and Groups Instate	Y	7330	D
			7340						Teams Grps Out of State or Country	N	730	D
					73400	73499			Teams Grps Out of State or Country	Y	7340	D
			7350						Visitors Instate	N	730	D
					73500	73599			Visitors Instate	Y	7350	D
			7360						Visitors Out of State or Country	N	730	D
					73600	73699			Visitors Out of State or Country	Y	7360	D
			7370						Moving Expenses	N	730	D
					73700	73799			Moving Expenses	Y	7370	D
			7380						Athletic Recruitment Travel	N	730	D
					73800	73899			Athletic Recruitment Travel	Y	7380	D
			7390						Other Travel	N	730	D
					73900	73999			Other Travel	Y	7390	D

		74						Operating Expenses	N		D
			740					Operating Expenses	N		D
				7400				Operating Expense Budget	N	740	D
					74000			Operating Expense Budget Pool	B	7400	D
			741					Printing Duplic and Film Process	N		D
				7411				Printing of Supplies by Institution	N	741	D
					74001	74109		Reserved for Future Use			
					74110	74119		Printing of Supplies by Institution	Y	7411	D
				7412				Printing of Supplies Outside Instit	N	741	D
					74120	74129		Printing of Supplies Outside Instit	Y	7412	D
				7413				Duplicating and Copy by Institution	N	741	D
					74130	74139		Duplicating and Copy by Institution	Y	7413	D
				7414				Duplicating and Copy Outside Instit	N	741	D
					74140	74149		Duplicating and Copy Outside Instit	Y	7414	D
				7415				Film Processing	N	741	D
					74150	74159		Film Processing	Y	7415	D
				7416				Printing Publications by Instit	N	741	D
					74160	74169		Printing Publications by Instit	Y	7416	D
				7417				Printing Pubs Outside Instit	N	741	D
					74170	74179		Printing Pubs Outside Instit	Y	7417	D
					74180	74189		Reserved for Future Use			
				7419				Other Print Duplic and Film Process	N	741	D
					74190	74199		Other Print Duplic and Film Process	Y	7419	D
			742					Communications and Shipping Costs	N		D
				7421				Telephone Local Charges	N	742	D
					74200	74209		Reserved for Future Use			
					74210	74219		Telephone Local Charges	Y	7421	D
				7422				Telephone Long Distance	N	742	D
					74220	74229		Telephone Long Distance	Y	7422	D
				7423				Postal Charges	N	742	D
					74230	74239		Postal Charges	Y	7423	D
				7424				Freight and Express Charges	N	742	D
					74240	74249		Freight and Express Charges	Y	7424	D
				7425				Cable Television	N	742	D
					74250	74259		Cable Television	Y	7425	D
				7426				Telephone Installation	N	742	D
					74260	74269		Telephone Installation	Y	7426	D
					74270	74289		Reserved for Future Use			
				7429				Other Communication Shipping Costs	N	742	D
					74290	74299		Other Communication Shipping Costs	Y	7429	D
			743					Maint Repairs Services by Others	N		D
				7431				Equipment Maintenance	N	743	D

					<b>74300</b>	<b>74309</b>			<b>Reserved for Future Use</b>			
					74310	74319			Equipment Maintenance	Y	7431	D
				7432					Building Maintenance	N	743	D
					74320	74329			Building Maintenance	Y	7432	D
				7433					Maintenance of Grounds	N	743	D
					74330	74339			Maintenance of Grounds	Y	7433	D
					<b>74340</b>	<b>74389</b>			<b>Reserved for Future Use</b>			
				7439					Other Maintenance and Repairs	N	743	D
					74390	74399			Other Maintenance and Repairs	Y	7439	D
			744						Professional and Admin Services	N		D
					7443				Software Maintenance	N	744	D
					<b>74400</b>	<b>74429</b>			<b>Reserved for Future Use</b>			
					74430	74439			Software Maintenance	Y	7443	D
				7444					Consulting Services	N	744	D
					74440	74449			Consulting Services	Y	7444	D
				7445					Medical Services	N	744	D
					74450	74459			Medical Services	Y	7445	D
				7446					Legal Services	N	744	D
					74460	74469			Legal Services	Y	7446	D
				7447					Advertising Services	N	744	D
					74470	74479			Advertising Services	Y	7447	D
				7448					Dues and Subscriptions	N	744	D
					74480	74489			Dues and Subscriptions	Y	7448	D
				7449					Other Professional and Admin Svcs	N	744	D
					74490	74499			Other Professional and Admin Svcs	Y	7449	D
			745						Supplies	N		D
					7450				Supplies	N	745	D
					74500	74599			Supplies	Y	7450	D
			746						Rental and Insurance	N		D
					7461				Operating Leases for Real Property	N	746	D
					<b>74600</b>	<b>74609</b>			<b>Reserved for Future Use</b>			
					74610	74619			Operating Leases for Real Property	Y	7461	D
				7462					Operating Leases Personal Property	N	746	D
					74620	74629			Operating Leases Personal Property	Y	7462	D
				7463					Rentals	N	746	D
					74630	74639			Rentals	Y	7463	D
					<b>74640</b>	<b>74649</b>			<b>Reserved for Future Use</b>			
				7465					Insurance	N	746	D
					74650	74659			Insurance	Y	7465	D
				7466					Capital Leases	N	746	D
					74660	74669			Capital Leases	Y	7466	D
					<b>74670</b>	<b>74759</b>			<b>Reserved for Future Use</b>			
			747						Awards and Indemnities	N		D
					7476				Awards to Employees	N	747	D
					74760	74769			Awards to Employees	Y	7476	D
					<b>74770</b>	<b>74789</b>			<b>Reserved for Future Use</b>			
				7479					Other Awards and Indemnities	N	747	D
					74790	74799			Other Awards and Indemnities	Y	7479	D
			748						Grants and Subsidies	N		D
					7481				Grants and Subsidies to Orgs	N	748	D
					<b>74800</b>	<b>74809</b>			<b>Reserved for Future Use</b>			
					74810	74819			Grants and Subsidies to Orgs	Y	7481	D
				7482					Grants and Subsidies to Individuals	N	748	D
					74820	74829			Grants and Subsidies to Individuals	Y	7482	D

			7483			Training Costs for Employees	N	748	D
				74830	74839	Training Costs for Employees	Y	7483	D
						<b>Reserved for Future Use</b>			
			7488			Other Grants and Subsidies	N	748	D
				74880	74899	Other Grants and Subsidies	Y	7488	D
		749				Other Services and Expenses	N		D
			7491			Cash Short and Over	N	749	D
						<b>Reserved for Future Use</b>			
				74910	74919	Cash Short and Over	Y	7491	
			7492			Bad Debts	N	749	D
				74920	74929	Bad Debts	Y	7492	D
			7493			Gain or loss on disposal of fixed asset	N	749	D
				74930	74930	Gain or loss on disposal of fixed asset	Y	7493	D
						<b>Reserved for Future Use</b>			
			7498			Miscellaneous Unclassified	N	749	D
				74980	74989	Miscellaneous Unclassified	Y	7498	D
			7499			Late Payment Charges	N	749	D
				74990	74999	Late Payment Charges	Y	7499	D
						<b>Reserved for Future Use</b>			
		751				Utilities and Fuel	N		D
			7510			Utilities and Fuel Budget	N	751	D
				75100		Utilities and Fuel Budget Pool	B	7510	D
						<b>Reserved for Future Use</b>			
			7511			Electricity	N	751	D
				75110	75119	Electricity	Y	7511	D
			7512			Water and Sewage	N	751	D
				75120	75129	Water and Sewage	Y	7512	D
			7513			Natural Gas	N	751	D
				75130	75139	Natural Gas	Y	7513	D
			7514			Coal	N	751	D
				75140	75149	Coal	Y	7514	D
			7515			Fuel Oil	N	751	D
				75150	75159	Fuel Oil	Y	7515	D
						<b>Reserved for Future Use</b>			
			7519			Other Utilities and Fuel	N	751	D
				75190	75199	Other Utilities and Fuel	Y	7519	D
		752				Motor Vehicle Operation	N		D
			7521			Motor Fuel Oil Lubricants	N	752	D
						<b>Reserved for Future Use</b>			
				75210	75219	Motor Fuel Oil Lubricants	Y	7521	D
			7522			Tires and Tubes	N	752	D
				75220	75229	Tires and Tubes	Y	7522	D
			7523			Accessories and Parts	N	752	D
				75230	75239	Accessories and Parts	Y	7523	D
			7524			Repairs by Noninstitutional Agency	N	752	D
				75240	75249	Repairs by Noninstitutional Agency	Y	7524	D
			7529			Other Motor Vehicle Operation	N	752	D
						<b>Reserved for Future Use</b>			
				75290	75299	Other Motor Vehicle Operation	Y	7529	D
		753				Allocated Charges	N		
			7530			Allocated Charges Budget	N	753	D
				75300		Allocated Charges Budget Pool	B	7530	D
			7531			Prof and Admin Srvs by Instit Dept	N	753	D
						<b>Reserved for Future Use</b>			

				75310	75319			Prof and Admin Srvs by Instit Dept	Y	7531	
			7532					Data Processing Allocations	N	753	
				75320	75329			Data Processing Allocations	Y	7532	
			7533					Renewal and Replacement Charges	N	753	
				75330	75339			Renewal and Replacement Charges	Y	7533	
			7534					Prorata Allocations	N	753	
				75340	75349			Prorata Allocations	Y	7534	
			7535					Other Allocations	N	753	
				75350	75399			Other Allocations	Y	7535	
	75							Departmental Revenues	N		C
		754						Departmental Revenues	N		C
			7540					Departmental Revenues Budget	N	754	C
				75400				Departmental Revenues Budget Pool	B	7540	C
			7541					Departmental Revenues	N	754	C
				75401	75409			Reserved for Future Use			
				75410	75999			Departmental Revenues	Y	7541	C
				76001	76099			Reserved for Future Use			
		760						Stores for Resale Reissue or Manuf	N		D
			7610					Stores for Resale Reissue or Manuf	N	760	D
				76100	76999			Stores for Resale Reissue or Manuf	Y	7610	D
				77000	77099			Reserved for Future Use			
			770					Grants and Contracts Operating Exp	N		D
				7710				GC Printing Duplic and Film Process	N	770	D
					77100			GC Printing Duplic and Film Process	B	7710	D
					77101	77199		GC Printing Duplic and Film Process	Y	7710	D
			7720					GC Communication and Shipping Costs	N	770	D
				77200				GC Communication and Shipping Costs	B	7720	D
				77201	77299			GC Communication and Shipping Costs	Y	7720	D
			7730					GC Maintenance and Repairs	N	770	D
				77300				GC Maintenance and Repairs	B	7730	D
				77301	77399			GC Maintenance and Repairs	Y	7730	D
			7740					GC Professional and Admin Services	N	770	D
				77400				GC Professional and Admin Services	B	7740	D
				77401	77499			GC Professional and Admin Services	Y	7740	D
			7750					GC Supplies	N	770	D
				77500				GC Supplies	B	7750	D
				77501	77599			GC Supplies	Y	7750	D
			7760					GC Rental and Insurance	N	770	D
				77600				GC Rental and Insurance	B	7760	D
				77601	77699			GC Rental and Insurance	Y	7760	D
			7770					GC Awards and Indemnities	N	770	D
				77700				GC Awards and Indemnities	B	7770	D
				77701	77799			GC Awards and Indemnities	Y	7770	D
			7780					GC Other Services and Expenses	N	770	D
				77800				GC Other Services and Expenses	B	7780	D
				77801	77899			GC Other Services and Expenses	Y	7780	D
			7790					GC Utilities and Fuel	N	770	D
				77900				GC Utilities and Fuel	B	7790	D
				77901	77999			GC Utilities and Fuel	Y	7790	D
			78					Capital Expenditures	N		D
		780						Capital Expenditures	N		D
			7800					Capital Expense Budget	N	780	D



				78000				Capital Expense Budget Pool	B	7800	D
		781						Equipment	N		D
			7811					Office Equipment	N	781	D
				78110	78119			Office Equipment	Y	7811	D
			7812					Operational Equipment	N	781	D
				78120	78129			Operational Equipment	Y	7812	D
			7813					Instructional Equipment	N	781	D
				78130	78139			Instructional Equipment	Y	7813	D
				<b>78140</b>	<b>78189</b>			<b>Reserved for Future Use</b>			
			7819					Other Equipment	N	781	D
				78190	78199			Other Equipment	Y	7819	D
		782						Land	N		D
			7821					Purchase of Land	N	782	D
				<b>78200</b>	<b>78209</b>			<b>Reserved for Future Use</b>			
				78210	78219			Purchase of Land	Y	7821	D
			7822					Site Fvelopment and Improvement	N	782	D
				78220	78229			Site Development and Improvement	Y	7822	D
				<b>78230</b>	<b>78289</b>			<b>Reserved for Future Use</b>			
			7829					Other Land Costs	N	782	D
				78290	78299			Other Land Costs	Y	7829	D
		783						Buildings	N		D
			7831					Purchase of Buildings	N	783	D
				<b>78300</b>	<b>78309</b>			<b>Reserved for Future Use</b>			
				78310	78319			Purchase of Buildings	Y	7831	D
			7832					Construction of Buildings	N	783	D
				78320	78329			Construction of Buildings	Y	7832	D
				<b>78330</b>	<b>78409</b>			<b>Reserved for Future Use</b>			
		784						Improvements and Infrastructure	N		D
			7841					Parking Lots Streets Walks etc	N	784	D
				78410	78419			Parking Lots Streets walks etc	Y	7841	D
			7842					Utility System Maint Operation	N	784	D
				78420	78429			Utility System Maint Operation	Y	7842	D
				<b>78430</b>	<b>78489</b>			<b>Reserved for Future Use</b>			
			7849					Other Improvements	N	784	D
				78490	78499			Other Improvements	Y	7849	D
				<b>78500</b>	<b>78509</b>			<b>Reserved for Future Use</b>			
		785						Library Books and Binding	N		D
			7851					Books	N	785	D
				78510	78519			Books	Y	7851	D
			7852					Periodicals	N	785	D
				78520	78529			Periodicals	Y	7852	D
			7853					Binding	N	785	D
				78530	78539			Binding	Y	7853	D
			7854					Films	N	785	D
				78540	78549			Films	Y	7854	D
			7855					Microform	N	785	D
				78550	78559			Microform	Y	7855	D
				<b>78560</b>	<b>78579</b>			<b>Reserved for Future Use</b>			
			7858					Other Library	N	785	D
				78580	78599			Other Library	Y	7858	D
				<b>78600</b>	<b>78609</b>			<b>Reserved for Future Use</b>			
		786						Capitalized Software	N		D
			7861					Capitalized Software	N	786	D
				78610	78699			Capitalized Software	Y	7861	D

				78700	78999			Reserved for Future Use				
		79						Scholarships and Fellowships	N			D
			790					Scholarships and Fellowships	N			D
				7900				Scholarships and Fellow Budget	N	790		D
					79000			Scholarships and Fellow Budget Pool	B	7900		D
					79001	79709		Reserved for Future Use				
			791					Scholarships and Fellowships	N			D
				7971				Scholarships	N	791		D
					79710	79719		Scholarships	Y	7971		D
				7972				Fellowships	N	791		D
					79720	79729		Fellowships	Y	7972		D
				7973				Athletic Scholarships	N	791		D
					79730	79739		Athletic Scholarships	Y	7973		D
				7974				Sponsored Projects Fee Remissions	N	791		D
					79740	79749		Sponsored Projects Fee Remissions	Y	7974		D
				7975				Statutory Fee Remissions	N	791		D
					79750	79759		Statutory Fee Remissions	Y	7975		D
					79760	79799		Reserved for Future Use				
		7A						Depreciation Expense	N			D
			7A0					Depreciation Expense	N			D
				7A10				Equipment Depreciation	N	7A0		D
					7A100	7A199		Equipment Depreciation	Y	7A10		D
				7A20				Buildings Depreciation	N	7A0		D
					7A200	7A299		Buildings Depreciation	Y	7A20		D
				7A30				Improve and Infrastructure Deprec	N	7A0		D
					7A300	7A399		Improve and Infrastructure Deprec	Y	7A30		D
				7A40				Library Holdings Depreciation	N	7A0		D
					7A400	7A499		Library Holdings Depreciation	Y	7A40		D
				7A50				Software Amortization	N	7A0		D
					7A500	7A599		Software Amortization	Y	7A50		D
		7B						Grant Related Expense Items	N			D
			7B0					Grant Related Expense Items	N			D
				7B10				Indirect Cost Expense	N	7B0		D
					79800	79819		Indirect Cost Expense	Y	7B10		D
				7B20				Refund to Grantors	N	7B0		D
					79820	79839		Refund to Grantors	Y	7B20		D
				7B30				Expired Grants	N	7B0		D
					79840	79859		Expired Grants	Y	7B30		D
				7B40				Cost Sharing Expense	N	7B0		D
					79860	79879		Cost Sharing Expense	Y	7B0		D
		7C						Other Nonoperating Expense Items	N			D
			7C0					Other Nonoperating Expense Items	N			D
				7C10				Interest on Capital Asset Debt	N	7C0		D
					79880	79899		Interest on Capital Asset Debt	Y	7C10		D
				7C20				Bond Issuance Cost	N	7C0		D
					79900	79919		Bond Issuance Cost	Y	7C20		D
				7C30				Other Capital	N	7C0		D
					79920	79939		Other Capital	Y	7C30		D
		7D						Loan Fund Deductions	N			D
			7D0					Loan Fund Deductions	N			D
				7D10				Loan Fund Deductions	N	7D0		D
					79940	79999		Loan Fund Deductions	Y	7D10		D



95									Fund Deductions			
	95								Fund Deductions	N		D
		96							Fund Deductions	N		D
			960						Fund Deductions	N		D
				9600					Fund Deductions	N	960	D
					95410				Capitalized Expended for Plant	Y	9600	D
					95420				Disposal or Sale of Assets	Y	9600	D
					95430				Cumulative Chg in Acct Principle	Y	9600	D
					95510				Principal Payments for LT Debt	Y	9600	D
					95520				Principal Payments for Cap Leases	Y	9600	D
					95530				Incr or Decr Designated Allocations	Y	9600	D
					95550				Increase in Indebtedness	Y	9600	D
					95690				Other Fund Deductions	Y	9600	D

## **Guideline No. P-115**

### **Subject: ~~Certified Professional Secretary~~ or Certified Administrative Professional Examination**

Employees who work in a clerical-secretarial or clerical-management non-exempt position who pass ~~all parts of the Certified Professional Secretary Examination (CPS) or~~ Certified Administrative Professional Examination (CAP) shall be granted a nine percent (9%) increase in salary. Exempt employees are not eligible for the increase.

The salary increase shall become effective with the next pay period beginning after the employee's passing grades ~~on all parts of~~ on the examination are certified by the International Association of Administrative Professionals. The certification date is located in the upper left-hand corner of the Candidate Performance Report generated by the IAAP. (It is not the date that the test is administered nor the date that the report from IAAP is received). It is the employee's responsibility to provide the appropriate verification to the Human Resources/Personnel Office. Employees may contact the institution's Human Resources/Personnel Office with questions regarding eligibility for the increase.

The guideline applies to employees who pass ~~the all parts of the CAPCPS~~ exam after the effective date of this guideline which shall be July 1, 1991. An employee must pass ~~either the full (four-part)~~ exam sponsored by the International Association of Administrative Professionals ~~or the three-part Certified Professional Secretary~~ exam in order to receive the 9% increase, prospective as of June 27, 2007. Individuals who previously received the 9% increase are not eligible for a subsequent 9% increase for passing the Certified Administrative Professional exam.

Source: Presidents Meeting November 1, 1988; Presidents Meeting May 14, 1991; Presidents Meeting September 19, 1991; Presidents Meeting August 21, 2007

The suggested revisions below include many unrelated to the Title IX Dear Colleague Letter. The Title IX revisions are marked by comments by user "TA."

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## Guideline P-080

**SUBJECT: Discrimination and Harassment – Complaint and Investigation Procedure**

### **IMPORTANT: Other Available Complaint Procedures**

**An aggrieved individual may also have the ability to file complaints with external agencies such as the Equal Employment Opportunity Commission (EEOC), the Tennessee Human Rights Commission (THRC), the Office of Civil Rights (OCR) and the courts. Please note that the deadlines for filing with external agencies or courts may be shorter than the deadline established for filing a complaint under this Guideline. Examples of shorter deadlines include, but are not limited to, 180 days to file a complaint under Title VI & Title IX as well as ~~and~~ 300 days to file a complaint under Title VII.**

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### **I. Purpose**

The purpose of this Guideline is to supplement Board Policies 2:02:10:01 and 5:01:02:00 relative to the orderly resolution of complaints of discrimination or harassment on the basis of race, color, religion, creed, ethnic or national origin, sex, sexual orientation/gender identity/expression, disability, age (40 and over as applicable), ~~or~~ status as a covered veteran, ~~or genetic information~~, and any other category protected by federal or state civil rights law, and of sexual or racial harassment at related to the institutions, technology centers, and office of the Tennessee Board of Regents. Fair and prompt consideration shall be given to all complaints in accordance with the procedures set forth below. These procedures may be utilized by any employee, applicant for employment or student who believes he or she has been subjected to discrimination or harassment. Former employees or students may file complaints concerning conduct which took place during the time of employment or enrollment provided the complaint is timely filed pursuant to Section IV.B of this Guideline, and the conduct has a reasonable connection to the institution.

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All employees, including faculty members, are to be knowledgeable of policies and guidelines concerning discrimination and harassment. Using the procedures outlined in Section IV, below, supervisory employees must promptly report to the appropriate institutional contact any complaint or conduct which might constitute harassment

whether the information concerning a complaint is received formally or informally.  
Failure to do so may result in disciplinary action up to and including termination.

All faculty members, students and staff are subject to this Guideline. Any faculty member, student or staff found to have violated this Guideline by engaging in behavior constituting discrimination or harassment will be subject to disciplinary action which may include dismissal, expulsion or termination, or other appropriate sanction.

All faculty and staff members are required to cooperate with investigations of alleged discrimination or harassment. Failure to cooperate may result in disciplinary action ~~being taken~~ up to and including termination. Students are also required to cooperate with these investigations; failure to do so may result in disciplinary action up to and including expulsion.

Because the courts have imposed stricter obligations on employers with regard to ~~discrimination and sexual~~ harassment, institutions must take measures to periodically educate and train employees regarding conduct that could ~~constitute sexual harassment in violation-violate~~ of this Guideline. All employees, including faculty members, are expected to participate in such education and training. Further, ~~while~~ all faculty members, students and staff are responsible for taking reasonable and necessary action to prevent and discourage all types of ~~discrimination and harassment,~~ ~~this is particularly important with regard to sexual harassment.~~ ~~Conduct which might constitute sexual harassment must be promptly reported whether information concerning a complaint is received formally or informally.~~

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## II. General Statement

It is the intent of the Tennessee Board of Regents that the Board and all of the institutions within the Tennessee Board of Regents System shall fully comply with the applicable provisions of federal and state civil rights laws, including but not limited to Executive Order 11246, as amended; the Rehabilitation Act of 1973, as amended; the Americans with Disabilities Act of 1990, as amended; the Vietnam Era Veterans Readjustment Act of 1974, as amended; the Equal Pay Act of 1963, as amended; Titles VI and VII of the Civil Rights Act of 1964, as amended; Title IX of the Educational Amendments of 1972, as amended; the Age Discrimination in Employment Act of 19671975; the Age Discrimination Act of 1975; the Pregnancy Discrimination Act; the Genetic Information Nondiscrimination Act of 2008; and applicable state statutes and all regulations promulgated pursuant thereto. The Board of Regents will promote ~~and ensure~~ equal opportunity for all persons without regard to race, color, religion, creed, ethnic or national origin, sex, sexual orientation/gender identity/expression, disability, age (40 and

~~overas applicable), or status as a covered veteran, or genetic information, and any other category protected by federal or state civil rights law.~~

~~It is the intent of the Board that each campus within the system and the Central Office shall be free of discrimination on the basis of sex, race, color, religion, ethnic or national origin, age or any other protected status and shall fully comply with the applicable provisions of Titles VI and VII of the Civil Rights Act of 1964, as amended; Title IX of the Educational Amendments of 1972, as amended; the federal and state constitutions; and, all other applicable federal and state statutes.~~

Campuses and the Central Office affirm that they will not tolerate discrimination against any employee or applicant for employment because of race, color, religion, creed, ethnic or national origin, sex, sexual orientation ~~or~~ /gender identity/expression, disability, age (40 and overas applicable), ~~or~~ status as a covered veteran, or genetic information, nor will they tolerate harassment on the basis of ~~race or sex~~ these protected categories or any other category protected by federal or state civil rights law.

Similarly, the campuses shall not subject any student to discrimination or harassment under any educational program and no student shall be discriminatorily excluded from participation nor denied the benefits of any educational program on the basis of race, color, religion, creed, ethnic or national origin, sex, sexual orientation ~~or~~ /gender identity/expression, disability, age (40 and overas applicable), ~~or~~ status as a covered veteran, ~~or genetic information, or any other category protected by federal or state civil rights law.~~

## A. Discrimination

Discrimination may occur by:

1. Treating ~~members of a protected class~~ individuals less favorably because of their ~~membership in that class. The protected groups classes are based upon~~ race, color, religion, creed, ethnic or national origin, sex, sexual orientation/gender identity/expression, disability, age (40 and overas applicable), ~~or~~ status as a covered veteran, ~~or genetic information, or any other category protected by federal or state civil rights law;~~ or,
2. Having a policy or practice that has a disproportionately adverse impact on protected class members.

## B. ~~Sexual~~ Harassment

### 1. Harassment based on a protected class

Harassment is conduct that is based on a person's race, color, religion, creed, ethnic or national origin, sex, sexual orientation/gender identity/expression, disability, age (40 and overas applicable), -status as a covered veteran, or genetic information, or any other category protected by federal or state civil rights law, that

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- a. Adversely affects a term or condition of an individual's employment, education, participation in an institution's activities or living environment;
- b. Has the purpose or effect of unreasonably interfering with an individual's employment or academic performance or creating an intimidating, hostile, offensive or abusive environment for that individual; or
- c. Is used as a basis for or a factor in decisions that tangibly affect that individual's employment, education, participation in an institution's activities or living environment.

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Examples of such conduct include, but are not limited to verbal or physical conduct relating to an employee's national origin, race, surname, skin color or accent, offensive or derogatory jokes based on a protected category, racial or ethnic slurs, pressure for dates or sexual favors, unwelcome comments about a person's religion or religious garments, offensive graffiti, cartoons or pictures, or offensive remarks about a person's age.

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Not every act that might be offensive to an individual or a group will be considered harassment. Whether the alleged conduct constitutes harassment depends upon the record as a whole and the totality of the circumstances, such as the nature of the conduct in the context within which the alleged incident occurs. Harassment does not include verbal expressions or written material that is relevant and appropriately related to course subject matter or curriculum.

## **2. Examples of sexual harassment**

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Examples of sexual harassment include, but are not limited to, the following:

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-Refusing to hire, promote, or grant or deny certain privileges because of acceptance or rejection of sexual advances;

- Promising a work-related benefit or a grade in return for sexual favors;

- Suggestive or inappropriate communications, e-mail, notes, letters, or other written materials displaying objects or pictures which are sexual in nature that would create hostile or offensive work or living environments;

- Sexual innuendoes, comments, and remarks about a person's clothing, body or activities;

- Suggestive or insulting sounds;

- Whistling in a suggestive manner;

- Humor and jokes about sex that denigrate men or women;

- Sexual propositions, invitations, or pressure for sexual activity;

- Use in the classroom of sexual jokes, stories, remarks or images in no way or only marginally relevant to the subject matter of the class;

- Implied or overt sexual threats;

- Suggestive or obscene gestures;

- Patting, pinching, and other inappropriate touching;

- Unnecessary touching or brushing against the body;

- Attempted or actual kissing or fondling;

- Coerced sexual intercourse;

- Sexual assault; Sexual violence; including rape, sexual assault, sexual battery, and sexual coercion

- Suggestive or inappropriate acts, such as comments, innuendoes, or physical contact based on one's actual or perceived sexual orientation and /or gender identity/expression.

The examples listed above are not exclusive, but simply represent types of conduct that may constitute sexual harassment. Campus policies may delineate additional examples.

Please note that ~~sexual assaults~~ incidents of sexual violence may be constitute criminal acts and as such, investigation and processing by the criminal justice system, local police, campus security and crisis intervention centers may ~~supersede or~~ occur in addition to the process developed under this Guideline. Complainant must be notified of his/her right to file a criminal complaint.

Generally, sexual harassment may be defined as unwelcome sexual advances, requests for sexual favors, and other verbal or physical conduct of a sexual nature when one of the following criteria is met:

~~1. submission to such conduct is made either explicitly or implicitly a term or condition of the individual's employment or of the individual's status in a program, course or activity;~~

~~2. submission to or rejection of such conduct by an individual is used as a basis for employment decisions, a criterion for evaluation, or a basis for academic or other decisions affecting such individual; or~~

~~3. such conduct has the purpose or effect of unreasonably interfering with an individual's work performance or educational experience or creating an intimidating, hostile or offensive work or educational environment.~~

Sexual harassment can take many forms, but most sexual harassment falls into three categories: verbal, visual, and physical. Some examples of behavior that may constitute sexual harassment are:

~~–Refusing to hire, promote, or grant or deny certain privileges because of acceptance or rejection of sexual advances.~~

~~–Promising a work related benefit or a grade in return for sexual favors.~~

~~–Suggestive or inappropriate communications, e-mail, notes, letters, or other written materials displaying objects or pictures which are sexual in nature that would create hostile or offensive work or living environments.~~

~~–Sexual innuendoes, comments, and remarks about a person's clothing, body or activities.~~

~~–Suggestive or insulting sounds.~~

~~–Whistling in a suggestive manner.~~

~~–Humor and jokes about sex that denigrate men or women.~~

~~–Sexual propositions, invitations, or pressure for sexual activity.~~

~~–Use in the classroom of sexual jokes, stories, remarks or images in no way germane to the subject matter of the class.~~

~~–Implied or overt sexual threats.~~

~~–Suggestive or obscene gestures.~~

~~–Patting, pinching, and other inappropriate touching.~~

~~–Unnecessary touching or brushing against the body.~~

~~–Attempted or actual kissing or fondling.~~

~~–Coerced sexual intercourse.~~

~~–Sexual assault.~~

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~~–Suggestive or inappropriate acts, such as comments, innuendoes, or physical contact based on one’s actual or perceived sexual orientation and / or gender identity.~~

~~The examples listed above are not exclusive, but simply represent types of conduct that may constitute sexual harassment. Campus policies may delineate additional examples.~~

~~Not every act that might be offensive to an individual or a group will be considered harassment. Whether the alleged conduct constitutes sexual harassment depends upon the record as a whole and the totality of the circumstances, such as the nature of the conduct or the sexual advances in the context within which the alleged incident occurs. Harassment does not include verbal expressions or written material that is relevant and appropriately related to course subject matter or curriculum.~~

~~Please note that sexual assaults may be criminal acts and as such, investigation and processing by the criminal justice system, local police, campus security and crisis intervention centers may supersede or occur in addition to the process developed under this Guideline.x~~

### **C. Racial Harassment**

Generally, racial harassment is defined as any person's conduct which unreasonably interferes with an employee's or student's status or performance by creating an intimidating, hostile, or offensive working or educational environment. Harassment on the basis of race, color, or national origin, includes offensive or demeaning treatment of an individual, where such treatment is based on prejudiced stereotypes of a group to which that individual may belong. It includes, but is not limited to, objectionable epithets, threatened or actual physical harm or abuse, or other intimidating or insulting conduct directed against the individual because of his/her race, color, or national origin. Title VII requires employers to take prompt action to prevent individuals from expressing their opinions in a way which abuses or offends their coworkers.

### **III. Consensual Relationships**

Intimate relationships between supervisors and their subordinates and between faculty members and students are strongly discouraged due to the inherent inequality of power in such situations. These relationships could lead to undue favoritism or the perception of undue favoritism, abuse of power, compromised judgment or impaired objectivity.

Engaging in a consensual relationship with a student over whom the faculty member has either grading, supervisory, or other evaluative authority (i.e., member of dissertation committee, thesis director, etc.) constitutes a conflict of interest. The faculty member must take steps to remove the conflict by assigning a different supervisor to the student; resigning from the student's academic committees; or by terminating the relationship at least while the student is in his/her class. Likewise, it is a conflict of interest for a supervisor to engage in a consensual relationship with a subordinate over whom he or she has evaluative or supervisory authority. The supervisor must take action to resolve the conflict of interest by, for example, assigning another individual to supervise and/or evaluate the subordinate.

### **IV. Procedures**

#### **A. General**

1. The following procedures are intended to protect the rights of the aggrieved party (hereinafter, "the Complainant") as well as the party against whom a complaint of discrimination or harassment is lodged (hereinafter "the Respondent"), as required by state and federal laws. Each complaint must be properly and promptly investigated and, when warranted, appropriate disciplinary action taken against the Respondent.
2. The Office of General Counsel shall always be consulted prior to investigation. If institutions have on-campus legal counsel, that office must be consulted. Hereinafter, references to "Legal Counsel" shall mean either the Office of General Counsel or on-campus legal counsel, as appropriate.
3. In situations that require immediate action because of safety or other concerns, the institution may take any administrative action which is appropriate, e.g., administrative leave with pay pending the outcome of the investigation. Students may be placed on interim suspension under the appropriate circumstances pending the outcome of the investigation. Legal Counsel should be contacted before any immediate action is taken.
4. Each employee, applicant for employment and student shall be notified of the name, office, and telephone number of the designated EEO/AA, Student Affairs, Title VI or Title IX officer(s) responsible for assuring compliance with this Guideline, Board policy, and federal law.

## B. Filing Complaints

1. Any current or former student, applicant for employment, or current or former employee who believes he or she has been subjected to discrimination or harassment at an institution or technology center or who believes that he/she has observed discrimination or harassment taking place shall present the complaint to the designated EEO/AA, Student Affairs, Title VI or Title IX officer (hereinafter "the Investigator") responsible for compliance with this Guideline.
2. Complaints must be brought within 365 days of the last incident of discrimination or harassment. Complaints brought after that time period will not be pursued absent extraordinary circumstances. The determination of whether the complaint was timely or whether extraordinary circumstances exist to extend the complaint period must be made in conjunction with Legal Counsel.
3. Every attempt will be made to get the Complainant to provide the complaint in writing. The complaint shall include the circumstances giving rise to the complaint, the dates of the alleged occurrences, and names of witnesses, if any. Appendix A is a sample complaint form. The complaint shall be signed by the Complainant. However, when the Complainant ~~refuses-chooses not~~ to provide or sign a written complaint, the matter will still be investigated and appropriate action taken. Complaints made anonymously or by a third party must also be investigated to the extent possible.
4. If the complaint does not rise to the level of discrimination or harassment, the Investigator may ~~determine to~~ dismiss the complaint without further investigation after consultation with Legal Counsel. The Complainant should be informed of other available processes such as the employee grievance/complaint process, or a student non-academic complaint process.

## C. Investigation

1. Legal Counsel shall be notified of the complaint, whether written or verbal, as soon as possible after it is brought to the attention of the Investigator and the investigation will be under the direction of Legal Counsel. All investigatory notes and documents shall be attorney work product. The Investigator shall notify the President/ Director that an investigation is being initiated.
2. When the allegation of discrimination or harassment is against the EEO/AA Officer, Student Affairs Officer, Title VI or Title IX Officer, the President/Director will identify an individual who has been trained in investigating such complaints to investigate the complaint and carry out the responsibilities assigned pursuant to this Guideline. When the allegation of harassment is against the President/TTC Director of the institution, the EEO/AA Officer shall notify the Office of the General Counsel who will assign an investigator who will make his/her report to the Chancellor.

3. When the Respondent is a student, the Student Affairs Office will investigate the complaint in compliance with the procedures outlined in this Guideline. If a finding of violation is made, any resulting disciplinary action will be undertaken in compliance with the institution's or technology center's student disciplinary procedures.

4. When a student is involved as the Complainant, the Respondent or an individual interviewed, all documentation referring to that student shall be subject to the provisions and protections of the Family Educational Records and Privacy Act (FERPA) and Tennessee Code Annotated Section 10-7-504(a) (4) which requires that certain student disciplinary records are subject to disclosure pursuant to a public records request.

5. Investigation of complaints against employees of a Tennessee Technology Center (TTC) shall be initiated by the Vice Chancellor for Tennessee Technology Centers or his/her designee. In certain circumstances, the lead institution for the technology center may be asked to conduct the investigation. Investigations of complaints made against TTC students will be undertaken by TTC Student Services personnel. The TTC Directors are responsible for notifying the Vice Chancellor whenever a verbal or written complaint is made.

6. In consultation with and under the direction of Legal Counsel, the Investigator shall conduct an investigation of the complaint. This investigation shall include interviews with both the Complainant and the Respondent, unless either declines an in-person interview. The investigation shall also include interviews with relevant witnesses named by the Complainant and Respondent. The purpose of the investigation is to establish whether there has been a violation of the Guideline. ~~In conducting the investigation, the Investigator shall interview the Complainant, the Respondent, and other persons believed to have knowledge related to the investigation.~~ It is the responsibility of the Investigator to weigh the credibility of all individuals interviewed and to determine the weight to be given information received during the course of the investigation.

7. To the extent possible, the investigation will be conducted in such a manner to protect the confidentiality of both parties. However, the Complainant, Respondent and all individuals interviewed shall be informed that the institution has an obligation to address harassment and that, in order to conduct an effective investigation, complete confidentiality cannot be guaranteed. Information may need to be revealed to the Respondent and to potential witnesses. However, information about the complaint should be shared only with those who have a need to know about it. The Complainant and Respondent shall also be informed that a request to inspect documents made pursuant to the Public Records Act may result in certain documents being released.

A Complainant may be informed that if he or she wants to speak privately and in confidence about discrimination or harassment, he or she may wish to consult with a social worker, counselor, therapist or member of the clergy who is permitted, by law, to assure greater confidentiality.

Additionally, the Complainant ~~shall~~ ~~may~~ be given assurances that measures will be taken against the Respondent should there be retaliation against him or her. Retaliation is prohibited and should be reported to the investigator immediately. Allegations of retaliation must also be investigated pursuant to the procedure set out in this Guideline.

8. The Investigator shall notify in writing the Respondent within five (5) working days of receipt of the complaint. The Respondent ~~shall~~ ~~may~~ respond in writing to the complaint within five (5) working days following the date of receipt of the Investigator's notification.

9. If either the Complainant or the Respondent is a student, the Investigator should communicate the prohibition against disclosure of personally identifiable information with regard to the student, based on FERPA.

10. The Complainant, the Respondent and all individuals interviewed shall be notified that any retaliation engaged in in connection with the complaint or its investigation is strictly prohibited regardless of the outcome of the P-080 investigation and may, in itself, be grounds for disciplinary action.

11. At any time during the course of the investigation, the Investigator may meet with both the Complainant and the Respondent individually for the purpose of resolving the complaint informally. Either party has the right to end informal processes at any time. Mediation will not be used in cases involving sexual assault. If informal resolution is successful in resolving the complaint, a report of such, having first been reviewed and approved by Legal Counsel, shall be submitted to the President/Director.

12. If informal resolution is unsuccessful, the Investigator shall draft a report summarizing the investigation which shall be sent to Legal Counsel for review. Each report shall outline the basis of the complaint, including the dates of the alleged occurrences, the response of the Respondent, the findings of the Investigator, whether there were any attempts made to resolve the complaint informally, a determination of whether there was a violation of the Guideline, and recommendations regarding disposition of the complaint.

After review and approval by Legal Counsel, the report shall be submitted to the President/Director within ~~sixty (60) calendar~~ ~~thirty (30) working~~ ~~days a reasonable period of time~~ following receipt of the complaint, absent cause for extending the investigation timeline. ~~If the investigation concerns allegations of sexual harassment, the report shall be submitted within twenty (20) working days following receipt of the complaint.~~ If the complaint involves a technology center, a copy of the final report should also be sent to the Vice Chancellor for Tennessee Technology Centers. No working papers, statements, etc. generated in the investigation should be attached to the report. In situations where more time is needed to complete the investigation, for reasons such as difficulty in locating a necessary witness, or complexity of the complaint, additional time may be taken, but only following notice to Legal Counsel and written notice to both the Complainant and the Respondent .



13. If, after investigation, there is insufficient evidence to corroborate the complaint or, in any situation in which the Complainant refuses to cooperate in the investigation, it may be appropriate to discuss the complaint with the Respondent, informing him or her that he or she is not being accused of a P-080 violation, but that the conduct alleged, had it been substantiated, could be found to violate this Guideline. Any investigation and subsequent discussion should be documented and a report submitted as set forth in this procedure. It should also be noted that conduct which does not rise to the level of legally actionable discrimination or harassment may, nevertheless, provide a basis for disciplinary action against the Respondent.

14. The President/Director shall review the Investigator's report, and shall make a final written determination within a reasonable time as to whether a violation has occurred and, what the appropriate resolution should be. After the President/Director has made this determination, the Investigator shall, absent unusual circumstances and after consultation with Legal Counsel. - provide both the Complainant and the Respondent with a copy of the determination, along with a copy of the Investigator's report.

15. If the investigation reveals evidence that a violation of the Guideline has occurred, the President/Director must take immediate and appropriate corrective action. Such action may include ~~may~~ meeting with the Respondent and/or the Complainant and attempting to resolve the problem by agreement, except in the case of sexual assault. Appropriate steps must be taken to ensure that the discrimination or harassment will not reoccur.

~~16. If a violation of this Guideline is determined to have occurred, the Respondent shall be advised of his/her right to a hearing pursuant to the procedures set forth below. The Respondent must file the request for a hearing within ten (10) working days following receipt of the President's/ Director's determination.~~

~~16~~7. After completion of the investigation and any subsequent disciplinary proceedings, all documentation shall be forwarded to Legal Counsel. However, copies of the President's/-Director's determination, the Investigator's report, the complaint (if it concerns an employee) and documentation of any disciplinary action taken against the Respondent should be placed in a file maintained on campus. This file shall be maintained in a location designated by the President. If such action was taken, copies of documentation establishing disciplinary action taken against the Respondent, whether an employee or student, shall also be maintained in the Respondent's personnel or student record, as appropriate.

Some documents involved in a P-080 matter may be subject to the Public Records Act and thus open to public inspection. Other documents may be protected under FERPA, the attorney/client privilege, or attorney work product and would not be releasable. If a Public Records request is received, Legal Counsel must be consulted prior to the release of any documents.

~~17~~8. A complaint found to have been intentionally dishonest or maliciously made will subject the Complainant to appropriate disciplinary action.

#### D. Appeal of Decision

Because TBR institutions are committed to a high quality resolution of every case, each institution must afford the Complainant and Respondent an opportunity to appeal the President's/Director's decision concerning Respondent's responsibility for the alleged conduct. The appeal process shall consist of an opportunity for the parties to provide information to the institution's attention that would change the decision. The appeal process will not be a *de novo* review of decision and the parties will not be allowed to present their appeals in person to the President/Director, unless the President/Director determines, in his/her sole discretion, to allow an in-person appeal.

A. The institution shall provide written notice of the appeal process to the parties at the time that the parties are advised of the outcome of the investigation.

B. Either party may send a written appeal to the President/Director within ten (10) working days, absent good cause, of receipt of the President's/Director's determination. The appealing party(ies) must explain why he or she believes the factual information was incomplete, the analysis of the facts was incorrect, and/or the appropriate legal standard was not applied, and how this would change the determination in the case. Failure to do so may result in the denial of the appeal.

C. The President/Director will issue a written response to the appeal as promptly as possible. This decision will constitute the institution's final decision with respect to President's/Director's determination.

#### D. Hearing V. Other Applicable Procedures

If the President's/Director's decision includes disciplinary action, the procedures for implementing the decision shall be determined by the applicable policies relating to discipline (e.g., employee grievance/complaint procedure, student disciplinary policies, academic affairs policies).

1. For complaints involving sexual violence the hearing procedures in Policy 2:02:10:01 shall be used.

1.2.

2.3.1. If the Respondent requests a hearing, he or she shall be advised of the established institutional procedures available for resolution of the matter in question which will generally be the procedure for the hearing of a grievance before a grievance committee.

3.4.2. The grievance hearing procedures shall include the following minimal requirements:

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~~a. Notice to the Complainant and Respondent (“parties”) of the hearing which must include a summary of the facts that form the basis of the violation; the date, time and place of the hearing; and, the rights afforded the Respondent parties during the hearing process.~~

~~b. The right of the Respondent parties to present his or her their case.~~

~~e. The right of the Respondent parties to be accompanied by an advisor who may assist the Respondent them but may not advocate on his or her their behalf.~~

~~d. The right of the Respondent parties to call witnesses in his or her their behalf.~~

~~e. The right of the Respondent parties to confront and cross-examine question. Though no absolute right to question the witnesses directly.~~

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~~4.5.3. In the following situations the Respondent must be given the option of either an institutional hearing, or of having the hearing held pursuant to the Tennessee Uniform Administrative Procedures Act (TUAPA):~~

~~a. The Respondent is a support staff employee whom the President/Director has determined should be demoted, suspended without pay or terminated; or,~~

~~b. The Respondent is a student whom the President/ Director has determined should be suspended or expelled.~~

~~The election of which hearing process to utilize must be in writing, signed by the Respondent, expressly waiving the TUAPA option.~~

~~If the Respondent elects to proceed pursuant to the TUAPA, Legal Counsel should be notified immediately.~~

~~5.6.5. Under either hearing procedure, the Respondent bears the burden of proof to establish that no violation of this Guideline occurred. The standard of proof in these hearings which the Respondent must meet shall be by a preponderance of the evidence.~~

~~6.7.6. When an allegation involves a tenured faculty member, the same informal and formal procedures set out above shall be utilized. Tenured faculty members shall have the same right to elect hearing procedures as set out in this section. However, when the investigation results in a finding that the harassment policy was violated and the President/Director concurs with that finding and determines that procedures pursuant to TBR Policies 5:02:03:10, 5:02:03:60, and 5:02:03:70 should be undertaken in consideration of the termination of a tenured faculty member, the matter will then proceed directly to a hearing under either the institutional policy for termination of tenure or TBR Policies 5:02:03:10, 5:02:03:60, and 5:02:03:70.~~

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#### **V. Other Available Grievance or Complaint Procedures**

Each institution's policy may wish to reference the availability of the general student and employee complaint and grievances processes, as well as the ability to file complaints with the Equal Employment Opportunity Commission (EEOC), the Tennessee Human Rights Commission (THRC), the Office of Civil Rights (OCR) and the courts.

Source: November 14, 1984 TBR Presidents Meeting and November 16, 1984 AVTS Sub-Council meeting. Revised: August 16, 1988 Presidents Meeting. Revised: February 14, 1989 - Presidents' Meeting. Revised: November 10, 1992 - Presidents' Meeting. Revised: August 13, 1996 - Presidents' Meeting - February 13, 2001- Presidents' Meeting. Revised: August 16, 2005 – Presidents' Meeting. Revised: November 8, 2005 - Presidents' Meeting; February 13, 2008

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**Appendix A**

**DISCRIMINATION / HARASSMENT COMPLAINT FORM**

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

Complainant:

\_\_\_\_\_

Address:

\_\_\_\_\_

Email address: \_\_\_\_\_

Phone: (home) \_\_\_\_\_ (work) \_\_\_\_\_

Name(s) of person(s) accused of wrongdoing: \_\_\_\_\_

---

**Alleged Discrimination / Harassment Factors:**

Race  National Origin

Color  Disability

Religion  Age

Sex  Veteran Status

Sexual Orientation/Gender Identity

Describe all actions of person(s) named above. Be as detailed as possible; include the date, time and place of each event(s) or conduct involved. Attach additional pages, if needed.

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

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

\_\_\_\_\_

Why do you think the person(s) treated you this way?

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

What effect has this had on you? \_\_\_\_\_

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

Names of witnesses to the above-described events. Include phone number(s), if known.

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

Names of anyone with whom you discussed the above-described events. Include phone number, if known.

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

How would you like this matter resolved? \_\_\_\_\_

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

Complainant Signature: \_\_\_\_\_

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**Confidential Audit Information** – State law (Tenn. Code Ann. § 10-7-504 (a)(22) and § 49-14-103 (a)) states working papers of internal auditors are confidential records. Working papers include audit information, correspondence, documents and data received, obtained or created by internal auditors as part of an internal audit or investigation.

State law (Tenn. Code Ann. § 49-14-103 (a)) and TBR Policy 4:01:05:50, *Preventing and Reporting Fraud, Waste or Abuse* require the internal auditor to establish a process for confidential reporting of fraud, waste or abuse allegations (FWA). Correspondence (letters, emails) and other information (including verbal information) received that report allegations of FWA are considered confidential working papers of the internal auditor. FWA information reported to management, but immediately referred to the internal auditor for investigation is also considered confidential. The auditor will retain the identifying information of individuals requesting anonymity only in the working papers and will not share it without the individual's permission except as noted below.

Although every attempt will be made to keep information confidential, circumstances such as an order of a court or subpoena may result in disclosure. Also, if TBR or one of its institutions has a separate legal obligation to investigate the complaint (e.g., a complaint of illegal harassment or discrimination), TBR and its institutions cannot guarantee anonymity or complete confidentiality.

Some allegations submitted to Internal Audit as FWA may not be considered matters that constitute FWA. Internal auditors must use their professional judgment in these circumstances to request that a different institutional office review or investigate such matters. When contact information is provided, the person reporting the information will be notified by Internal Audit that the matter will be referred to another office for review. Examples of such issues, other than illegal harassment or discrimination mentioned above, include complaints regarding general matters, academic programs or individual behavioral issues that do not constitute FWA.

All investigations will be conducted in as strict confidence as possible, with information sharing limited to persons on a “need-to-know” basis. As necessary and appropriate, internal auditors may provide information and documents considered confidential working papers to management. Such correspondence retains its status as confidential working papers of the internal auditor. The auditor should label such correspondence as “Confidential Audit Information” or another similar label that is clearly understood by staff at the institution.

The internal auditor should refer any public records request to management. The internal auditor may respond to requests for working papers and should provide appropriate references to state law in any response.



**Tennessee Board of Regents  
Analysis of State Audit Reports and Findings  
Released Between July 2008 and October 2011**

	Community		Board Office	Total
	Universities	Colleges		
Audit Reports - No Findings	11	13	1	25
Audit Reports - One or more Findings	12	15	1	28
Total Audit Reports Released - July 2008 and October 2011	23	28	2	53
Number of Findings - Financial Statements/Notes	11	17	0	28
Number of Findings - Other Issues	11	4	1	16
Total Number of Findings	22	21	1	44
Number of Repeat Findings - Financial Statements/Notes	4	6	0	10
Number of Repeat Findings - Other Issues	2	0	0	2
Total Number of Repeat Findings	6	6	0	12
Repeat Findings:				
Inadequate controls over preparation of Financial Statements/Notes (TTU-1, TSU -3, MSCC- 1, NaSCC -1, PSCC - 1, VSCC - 2, WSCC - 1)	4	6	0	10
Inadequate controls over procurement cards (TTU - 1)	1	0	0	1
Inadequate reconciliation of Direct Loans per federal regulations (TTU - 1)	1	0	0	1

**The Comptroller's Office released 53 audit reports for TBR institutions between July 2008 and October 2011. Of the 53 reports, 28 (52%) contained at least one finding, with a total of 44 findings issued. Of the 44 findings, 28 (63%) were regarding inadequate controls over the preparation of Financial Statements or the Notes to the Financial Statements; 10 of the 28 findings regarding this deficiency were repeat findings, indicating more than half (55%) of the initial 18 findings were repeated. The repeat findings regarding preparation of Financial Statements or Notes occurred at two universities and 5 community colleges. During this time, two findings regarding other issues were repeated at one university.**

Universities - No Findings : University of Memphis

Community Colleges - No Findings: Chattanooga State Community College  
Cleveland State Community College  
Columbia State Community College  
Southwest Tennessee Community College

Prepared By TBR, Office of System-wide Internal Audit

## **Policy 1:07:00:00**

### **Subject: General Policy on Tobacco and Alcoholic Beverages**

#### **A. Tobacco**

The sale of any products containing tobacco is prohibited on all property owned or controlled by the Tennessee Board of Regents and its institutions.

#### **B. Alcohol**

The President of each four and two-year institution is authorized to, and may from time to time designate a place on property owned or controlled by the institution where alcoholic beverages may be served by alumni and foundation organizations at a function or event sponsored by said organization.

This area shall not be in classrooms, labs, faculty or administrative offices, residence halls, student dining halls, student gathering areas, outdoor public areas, or athletic facilities accessible to the public. Furthermore, under Policy 3:05:01:01 the use and/or possession of alcoholic beverages by students are prohibited on property owned or controlled by the institution.

The sale of alcoholic beverages at the designated place is prohibited. "Sale" means any transfer, trade, exchange, or barter, in any manner or by any means, for consideration, including, but not limited to, requiring fees or the purchase of tickets for admission to the area or event at which alcoholic beverages will be served. State funds may not be used for the purchase of alcoholic beverages.

Notwithstanding the provisions noted above, the sale of alcoholic beverages shall be permitted:

1. At the Kemmons Wilson School of Hospitality and Resort Management hotel and conference facility and the Fogelman Executive Center, both of which facilities are operated in connection with the academic program known as the Kemmons Wilson School of Hospitality and Resort Management.
2. If Property owned by the Tennessee Board of Regents is disposed of by lease, it is permissible for the tenants of the lessee(s) to sell alcoholic beverages subject to approval by the institution of the tenants occupying the leased property.

Compliance with all applicable laws and regulations shall be required.

This policy shall not be construed as prohibiting the use of alcoholic beverages as cooking supplies in Hospitality Management/Culinary Arts academic coursework where said beverages are not consumed as is, but, in which, the beverages are used solely in the cooking or wine tasting process in a manner that is consistent with standard culinary practices.

Source: TBR Meeting June 20, 1997; March 15, 2002; TBR Meeting June 26, 2008; TBR Board Meeting March 26, 2009; TBR Board Meeting September 25, 2009

**2012 Proposed Calendar**  
**Board Finance and Business Operations Committee**  
**Consideration of Mandatory & Incidental Fee Requests**

**January 13, 2012** - Fee proposals from schools due to Central Office

**February 9, 2012** – Telephonic Meeting that represents initial discussion of mandatory and incidental fees, process and timetable. Meeting goal is to familiarize members with timetable, provide an overview of both existing fees and fee change requests, and identify questions or concerns with proposals.

**March 1, 2012** – Telephonic Meeting that focuses on preliminary staff recommendations on mandatory and incidental fee requests. Goal is to identify questions or concerns with staff proposals.

**March 13, 2012** – Committee Meeting (in conjunction with Committee Chairs meeting) that focuses on revised staff recommendations. After deliberation, Committee acts to either adopt or modify and adopt staff recommendations.

**March 29, 2012** – Board meeting. Full Board considers recommendations of the Committee on Finance and Business Operations.

