



PROPOSED REVISIONS TO  
UNIFORM MANUAL OF ACCOUNTS FOR  
STATE SUPPORTED COUNTY COLLEGES...  
  
AND  
GENERAL ACCOUNTING AND PROCEDURES MANUAL FOR  
STATE SUPPORTED COUNTY COLLEGES  
  
(N.J.A.C. 9:4-3.1 through 9:4-4.14 inclusive)

New Jersey Community College Program  
N.J. Department of Higher Education,  
225 West State Street  
Trenton, NJ 08625

NJ/KA8  
H45/F4  
1973w

C. 2

May 10, 1973

Significant changes:

9:4-3.55(c)3v (new) - page IX-3

Add a new paragraph and heading to the section on capital:

"Minor capital: This category includes projects of less than \$50,000, such as additional new equipment necessary for implementation of new programs, modifications of existing programs, enrollment increases beyond the maximum anticipated capacity of the facility, or other specialized capital equipment needs."

9:4-3.57(a)1 - page IX-5

Under "enrollment data," change the leading sentence to read:

"In applying the following definitions for the classification of students in the enrollment data section of schedule 3, only those full time equated students generated by courses, credit or non-credit, the direct expenditures (as defined in the program cost chapter, N.J.A.C. 9:4-3.75) for which are borne by the college, are eligible to be counted in determining State support:"

9:4-3.57(a)2 - page IX-6

In the paragraph which begins "the actual and estimated columns for the three year period," the second sentence should read:

"For full-time and part-time students and those taking non-credit courses, the number of students within each category will be computed by adding the total 10th day enrollment within each category for each term and obtaining the average enrollment for the academic year, excluding summer session."

The last sentence in this same paragraph should be changed to read:

"For the summer session, the fifth day of classes will be the day on which enrollments are to be computed."

9:4-3.57(a)3iv - page IX-4, No. 4

For non-credit students, we should redefine this as follows:

"The weighted value assigned to students taking non-credit courses shall be computed by dividing total student contact hours by 450."

Add a new paragraph for displaying audited FTE enrollment and credit hour production:

"When submitting the audit reports at the specified time in the budget year, full time equated enrollments should be detailed on a format (example follows) for verification purposes of the college and for review by the Chancellor of Higher Education. Number of students (headcount and FTE) and credit hours should be displayed thusly:

Example:

The full-time equated enrollment of 4817 has been calculated and verified in accordance with the requirements of the General Accounting and Procedures Manual for State Supported County Colleges, as follows:

Schedule of Tenth Day FTE Enrollment, Fiscal Year 1971-72

<u>Session</u>	<u>Student Headcount</u>	<u>Full-time Credit Hours</u>	<u>Part-time Credit Hours</u>	<u>FTE</u>
Summer 1971: Part-time	900		3,600	
all 1971: Full-time	3,600	63,124		1,800
all 1971: Part-time	4,123		17,963	
Spring 1972: Full-time	3,396	52,197		1,698
Spring 1972: Part-time	3,908		16,356	
on-credit/community services: 1971-72	120		1,647*	
<b>TOTALS</b>		<b>115,321</b>	<b>39,566</b> <u>    </u> ÷ 30 =	<b>3,498</b> <u>    </u> <b>1,319</b> <u>    </u> <b>4,817</b>

\*Contact hour equivalent

Mechanical changes

9:4-3.1 through 9:4-4.14 - Both Manuals

All references to the Commissioner of Education should be changed to the Chancellor of Higher Education. All references to Department of Education should be changed to the Department of Higher Education.

9:4-3.36(a)1 - page VI-3

In reference to the payroll card, the social security number should be added to the minimum data required.

9:4-3.39(b) - page VI-4

In reference to the payroll check register, the social security number should be added to the minimum data required.

9:4-3.49, Step I - page VIII-4

In item #3 of the President's letter to the department heads, the reference to scheduling faculty to no more than 12 teaching hours should be changed to no more than 15 teaching hours per week.

9:4-3.55(c)3iii - page IX-3, No.3

A sentence should be added to the end of the paragraph dealing with library items:

"This does not include binding or cataloging charges."

9:4-3.56 - page IX-4

Under "computation of requested state support," the second sentence which refers to "chapter 38, P.L. 1966" should be changed to "N.J.S. 18A:64A-22."

9:4-3.61(a)ii - page IX-10, Second Paragraph

Under "current operations," a second sentence should be added:

"The adjustment for the prior year's operation shall be made in the first quarterly payment, i.e., July 15."

9:4-3.62(e) - Exhibit IX-A

Under "earned degrees granted" on schedule 3, add the "associate in applied science" degree to the two already listed.