A. Purchasing

1. Unless prior approval is obtained, personal funds should not be expended for University purchases. Departments should submit purchase orders with the appropriate signatures to the Budget Office. If a vendor does not accept purchase orders, or in other extenuating circumstances, a cash advance may be received by submitting a check request. In such case, the employee will submit an expense report with itemized receipts attached after the purchases are made. This guideline also includes purchases made by students for departments or organizations.

2. Signatures for Purchase Orders, Check Requests, and Expense Reports are required as follows:
   a. <$300 department head and budget director
   b. $300-$999 department head, budget director, area vice president, chief financial officer
   c. >=$1,000 department head, budget director, area vice president, chief financial officer, president or executive vice president

3. Purchase order approvals are given only for the items listed on the purchase order or on the attached vendor quote/price sheet. Other purchases must receive additional approval.

4. Purchase orders should be submitted at least 24 hours before they are needed. Every effort is made to quickly return assigned purchase orders to departments. However, additional processing is sometimes necessary.

5. Checks are printed, signed, and distributed on Wednesday afternoon of each week. In order for a check to be included in the week’s batch, an approved check request or expense report must be received in the Budget Office no later than 5:00 pm on the previous Friday.

6. When goods are received from a vendor, the department making the order must immediately verify that the type and quantity received match the pre-issued
purchase order. In the case of any discrepancy, the department must contact the Accounts Payable office to stop payment while a member of the department placing the order makes inquiry to the vendor to resolve the matter.

7. When purchases are made using purchase orders and store account cards (Wal-Mart, Lowe’s, Home Depot, Office Depot, Sam’s, etc.), receipts must be submitted to the Accounts Payable Office immediately.

8. In most cases, vendors send invoices on goods and services to the Accounts Payable Office. In the event that invoices are sent directly to the department making the order, the invoice should be forwarded immediately to Accounts Payable so that the payment may be processed.

9. Itemized receipts or other itemized proof of purchase must be attached to check requests or expense reports for reimbursement/payment to be made. Receipts should not include personal expenses comingle with reimbursable business expenses.

10. Employees with corporate credit cards must submit monthly statements, with expense report and receipts attached, to the Budget Office by the 10th of each month.

11. Corporate credit cards should not be used in lieu of the normal purchasing approval process (purchase orders). They should be used only when making purchases under the normal process is not feasible, primarily when travelling. Corporate credit cards should never be used to make personal purchases.

12. Petty cash requests should be submitted on the Requisition/Check Request form and should not exceed $50 per request.

B. General

1. Vendors performing services for the University (contractors, speakers, consultants, repairmen, etc.) must have a W-9 on file in Accounts Payable prior to their first payment. IRS Form W-9 may be found at www.irs.gov or in the Accounts Payable Office. Before work begins, these vendors must also submit a certificate of insurance (if available) demonstrating liability and workers’ compensation coverage.
2. William Carey University is exempt from sales tax and therefore will not reimburse employees for sales tax on expenditures that should have been made with a purchase order or for which pre-approval has not been given.

3. The University does not pay for employee dues to community / civic clubs and organizations. With approval, dues to professional organizations may be paid when membership is integral to the successful performance of duties.

4. The University does not pay/reimburse employees for costs of entertainment or other personal amenities.

5. Requests to make major capital purchases (equipment, vehicles, etc.) require at least two competitive quotes before approval is given.

6. The University does not make payments/reimbursements for alcohol or tobacco products.

7. Purchases of technological equipment (computers, printers, scanners, network devices, etc.) should always be routed through the Information Technology Department.

8. Purchases of toner and printer ink should always be routed through the Information Technology Department.

9. Approved expenditures for individual personal benefit (moving expenses, tuition reimbursement at another university, housing costs, etc.) may be subject to individual income tax as an additional fringe benefit.

C. Meals

1. Meal receipts submitted for reimbursement must include the names of all members of the dining party. Itemized receipts must be attached to an expense report containing the business purpose of the meeting.

2. The University does not pay for meals for faculty / staff meetings or planning sessions. The University may pay for meals in which at least one non-employee is
present for a legitimate purpose (prospective faculty/staff member, outside consultant, potential donor, etc.).

3. Except in extenuating circumstances, the University will not pay for employee or student meals while they are in their home vicinity (Hattiesburg, Gulfport/Biloxi, or New Orleans areas). It is expected that student teams will utilize the cafeteria whenever possible and that employees will make their own arrangements when near home.

4. Cash given to travel participants as a per diem distribution for meals must be accounted for with documentation listing the business purpose of the distribution, the recipients’ names, receipt dates, amounts received, and recipient signatures.

D. Travel

1. Except for individuals with corporate credit cards, the University Travel Approval Form must be submitted prior to making travel arrangements.

2. Cash advances for travel may be obtained by attaching a completed check request to the travel approval form.

3. Except in extenuating circumstances, the University will pay for air travel at the lowest coach fair booked 21 days in advance of travel. Due to greatly increased costs, late changes in flight arrangements may not be honored.

4. Except when attending a convention which is booked in a single hotel, the University will pay a moderate (Hampton Inn, Quality Inn, Holiday Inn, etc.) hotel rate.

5. Upon returning from a trip, the employee must submit an expense report with itemized expenses and receipts attached.

6. Requests for mileage reimbursement should be submitted no less frequently than each trimester.

7. Requests for reimbursement with receipts denominated in a foreign currency will be approved and paid based on exchange rates for the date of transaction except where rates are adjusted for bank fees.
8. Employees with an assigned University vehicle are required to complete an Employee Representation Regarding Use of Company Vehicle on November 30 of each year for the previous twelve month period. Employees must maintain a mileage log book for the vehicle. Personal mileage in the University vehicle will be included in taxable income based on the current IRS formula.

9. Mileage reimbursements shall be paid at a rate of $.40 per mile and shall be based on the record of actual miles travelled per the vehicles odometer reading. Mileage between University campuses will be reimbursed for the lesser of actual recorded miles or:
   - Hattiesburg and Tradition campuses - 115 miles round trip
   - Hattiesburg and New Orleans campuses – 220 miles round trip
   - Tradition and New Orleans campuses – 170 miles round trip

E. Annual Budget Process

- **March**: Budget Office sends request for departments to submit operating and capital budgets for next fiscal year
- **April**: Department operating and capital budgets are due in the Budget Office
- **May**: Board of Trustees approves a tentative budget for next fiscal year
- **August**: Board of Trustees approves amended version of budget
  - Budget Office sends operating budgets to departments
- **November**: Board of Trustees approves final version of budget
- **Monthly**: Variance reports sent to departments for review of expenditures, remaining account balances, and open purchase orders