Policy Statement

The Accounts Payable Unit of the Controller’s Office will process all payments for the College’s legally incurred, non-payroll obligations of goods and services in accordance with State/Federal laws and regulations as well as other policies and procedures of this institution.

Policy Manager and Responsible Department or Office

A. Controller’s Office

The Controller’s Office staff has the responsibility for making sure that all payments for goods/services of a non-payroll nature comply with State and Federal laws and regulations as well as College policies and procedures. This Office ensures those expenditures are tracked and properly accounted for and that the College maintains a favorable credit rating through the timely payment of invoices.

B. Departmental Staff

The departmental staff has the responsibility for ensuring that they follow the procurement guidelines when requesting goods and services. They must provide the Controller’s Office with accurate and complete documentation such as receiving reports (by way of the Central Receiving Office), completed forms, justifications/explanations needed for making payments. In addition, they must make sure that goods and services are satisfactorily received as well as demonstrate a documented benefit to the College.
C. Vendors/Payees

The vendors must provide the Controller’s Office with valid invoices that adequately describe the vendors’ names, addresses, itemized descriptions of goods/services, terms, etc. as well as Internal Revenue Service Forms W-9 evidencing their business type (corporation, sole-proprietorship, partnership, etc.) and tax identification numbers.

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Purpose/Reason for the Policy

The purpose of this policy is to ensure compliance with the S. C. Comptroller General’s Disbursement Regulations in prohibiting the use of College/State funds to pay for perquisites for employees of the College.

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Departments/Offices Affected by the Policy

This policy directs the purchases and payments of expenditures for all departments and offices of the College of Charleston.

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Procedures Related to the Policy

1. Prohibition of Perquisites (profits or payments received in addition to regular wages or salaries)

The College prohibits perquisites of free parking, housing, vehicles, etc. to its employees. The provisions of the General Appropriation Act read as follows:

"That salaries paid to officers and employees of the State, including its several boards, commissions, and institutions shall be in full for all services rendered, and no perquisites of office or of employment shall be allowed in addition thereto, but such perquisites, commodities, services or other benefits shall be charged for at the prevailing local value and without the
2. **Plaques, Certificates, and Other Events**

The College allows for the expenditure of College funds on employee plaques, certificates and other types of recognition events to reward innovations or improvements by individual employees or employee teams that enhance the quality of work or productivity or as a part of employee development programs of this institution. (Section 8-1-180 of the South Carolina Code of Laws)

a. Awards cannot exceed $50.00 dollars for each individual being recognized.

b. Written justification along with the purchase requisition must be submitted to the Procurement Office prior to obligating any funds. The written justification must list the details as specified.

1) A description of the event that evidences the innovation or improvements in the quality of work or productivity or the employee development program.

2) Date, time and place of event.

3) List of names' of the participants.

4) Approval of the department head and the executive/senior vice-president.

3. **Cash and Non-cash Gifts/Donations including Flowers for Memorials, Celebrations, etc.** – The purchase of flowers or other gifts on behalf of or for College employees or other individuals for bereavements or celebrations is not allowable with any funds administered by the College.

4. **Exemptions:**

a. The President of the College is permitted to occupy residences on the grounds of this institution without charge.

b. The residence hall directors at the COFC are permitted to occupy residences of COFC without charge.

b. The Auxiliary Services Office must report the fair market rental value of any residence occupied by the President or a College employee to the Agency Head Salary Commission, and the Division of Budget and Analyses respectively by October 1 of each fiscal year.
Related Policies, Documents or Forms

S. C. Comptroller General’s Disbursement Regulations

S. C. State Procurement Code


S. C. General Appropriations Act

Review Schedule

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