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 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.

B. Vendors/Payees

The vendors/payees 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 maintain reasonableness as well as consistency in practices and dollar amounts for payment of moving expenses.

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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**

**Moving Expenses**

1. **Relocation Expenses** - The College may reimburse reasonable relocation expenses for new permanent employees when such reimbursements are considered by the President to be essential to successful recruitment of professionally competent staff members. (Section 89.22L of the General Appropriations Act). All of the following conditions must be met.

   a. The new employee’s place of residence must be outside of the state of South Carolina at the time of employment by the College.
   
   b. The College can demonstrate that paying these costs is necessary to fill the position.
   
   c. The maximum payment in any instance to any new employee may not exceed the amount authorized by the President and must be stated in the Approval of New Employee Relocation/ Moving Expense form. The Approval form must be processed and approved before the offer is made.

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College of Charleston | Moving Expenses
extended in the employment contract. Five thousand dollars ($5,000) is the State’s general threshold although the President of the College has the discretion to approve higher limits.

d. The payment is certified by the President (or the board of trustees if the new employee is the President) as the total paid by the College toward the total moving cost incurred by the new employee. Please see the Approval of New Employee Relocation/Moving Expense form on the Controller’s Office website. The President has elected to designate approval of moving expenses to the following offices: The designee for Non Academic Affairs is the EVP for Business Affairs. The designee for Academic Affairs is the Provost & EVP for Academic Affairs.

e. Reimbursable moving expenses include only the costs of moving the personal and household effects.

**Allowable Reimbursement Expenses:**
- One door to door move
- Payments to a moving company
- Rental truck and gas for the truck
- Packing materials
- Car Shipments

**Non-Reimbursement Expenses:**
- House hunting trips
- Temporary living expenses
- Meals
- Cost of general repairs, maintenance, and insurance
- Multiple trips
- Airfare
- Mileage
- Hotel

** Itemized receipts must be presented for all expenses. Any labor expenses incurred during the move (such as assistance in loading or unloading furniture, packing or unpacking household goods, etc.), may be reimbursed with a signed receipt with the individual’s contact information, amount charged, and services provided. **

2. **Reporting of Moving Expenses** - Moving expenses must be reported on a Form W-2 in accordance with regulations of the Internal Revenue Service. In order to properly accumulate this information, the following procedures will be necessary regarding payment.

a. Payments can only be made to the employee being moved upon presentation of adequate documentation.
b. The employee's name and social security must be the same as maintained in the payroll system.

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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