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 business purpose and benefit to the College.
C. 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.

Purpose/Reason for the Policy

This 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 meals and refreshments served at meetings for staff as well as members of boards, commissions, and committees whose reimbursement is established by State law.

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.

Procedures Related to the Policy

The College may contract with vendors to provide meals served at statewide, regional, or district meetings or for student functions. **At least 75% of those attending the (statewide, regional, district) meeting must be employees of other agencies or outside organizations.** College meetings that do not satisfy the preceding requirements are not considered statewide, regional or district meetings.

**NOTE:** Any money administered by the College and held by the State Treasurer's Office is considered State/College Funds. The payment of alcoholic beverages and related bar services (setup, bartending, corkage fees, liquor license, etc.) with State Funds or from any College account is strictly prohibited. Invoices reflecting charges for alcoholic beverages and bar services cannot be processed by the Controller’s Office.
1. **Employees of Other State Agencies** - If the College makes payment for meals on behalf of an employee of another State agency, the College must notify the home agency of the transaction. The departmental staff person making the request for payment has the responsibility for notifying the individual’s home agency.

2. **Required Documentation** – Prior to obligating any College funds, the requestor must seek approval of the required documentation from the Procurement Director/Controller. A list of all participants and their places of employment along with documentation explaining the business purpose of the meeting and the benefits to the College must be attached to the purchase request and/or invoice packet. For additional guidance with documentation, see the Request to Purchase Catered Meals form at http://controller.cofc.edu/accountForms.html.

3. **Spouses and other immediate relatives/guests of College employees and Board members** cannot be considered eligible participants for purposes of meeting the 75% test unless their participation qualifies as employees of other agencies or outside organizations with legitimate business purposes and benefits to the College.

4. **Board of Trustee and Committees** - Meetings of the Board of Trustees or College committees are not considered statewide, regional or district meetings.

5. **On-campus** - Functions held on the College campus require that the provider of food services for the College gets first right of refusal for catering the events.

6. **Regular Staff, Faculty and Advisory Board Meetings/Events(e.g. Retirement and Holiday Parties) of College Employees** – The payment with College funds of catered meals including continental breakfasts, boxed lunches, or snacks for College employees is prohibited for these type of activities. This restriction applies to the contracted provider of food services for the College as well as other vendors.

7. **Student Functions/Events** – Food services/supplies (e.g. pizza, grocery store items, etc.) required for student functions and events must be planned/ordered based on the number of students invited to attend. A list of the participants invited to attend is required for invoice processing. If the invitation extends to a general student population, other documentation (e.g. flyer, brochure, program agenda) denoting the targeted audience will suffice. (See the Student Group Travel Policy.) The procurement card may be used for purchases costing less than $1,500.
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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<th>Issue Date: April 8, 2008</th>
<th>Next Review: May 18, 2012</th>
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<td>Author: Ruby G. Flateau, Controller</td>
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