SUMMARY:

The purpose of this policy is to describe the various funds at Coastal Carolina University as well as the state regulations and the University directives governing the funds. Any expenditure presented for payment or reimbursement that is in violation of this or any other University policy, rule or regulation, or State or Federal mandate, will be denied, and the submitter will be personally liable for the debt.

PLEASE NOTE that all budget officers, as well as anyone else who works with or monitors one or more budgets, must take the Expenditure Policy training being offered by Accounts Payable through University Training and Development. To sign up for a training session, visit https://www.coastal.edu/traininganddevelopment/trainingopportunities/, click on the training calendar month of your choice and register for Expenditure Policy Training.

POLICY:

I. DEFINITIONS

A. Discretionary Funds – a set amount of money or portion of a budget that is set aside for the purchase of things which may not be necessary, but may be useful or beneficial.

B. South Carolina Procurement Code (SC Code 11-35-10) – a section of law for the underlying purposes of:
   1. providing increased economy in state procurement activities and maximizing to the fullest extent practicable the purchasing values of funds, while ensuring that procurements are the most advantageous to the State and in compliance with the provisions of the Ethics Government Accountability and Campaign Reform Act;
   2. fostering effective broad-based competition for public procurement within the free enterprise system;
   3. developing procurement capability responsive to appropriate user needs;
   4. consolidating, clarifying and modernizing the law governing procurement in this State and permitting the continued development of explicit and thoroughly considered procurement policies and practices;
   5. requiring the adoption of competitive procurement laws and practices by units of state and local governments;
6. ensuring the fair and equitable treatment of all persons who deal with the procurement system which will promote increased public confidence in the procedures followed in public procurement;
7. providing safeguards for the maintenance of a procurement system of quality and integrity with clearly defined rules for ethical behavior on the part of all persons engaged in the public procurement process; and
8. developing an efficient and effective means of delegating roles and responsibilities to the various government procurement officers.

C. Prudent Person Test – an assessment of action(s) based on what a hypothetical “prudent person” would do; the prudent person acts sensibly, does things without serious delay and takes proper, but not excessive, precautions.

D. State Appropriations Act – legislative action that allows the state to spend money. A new act is proposed each year and is available on the South Carolina Legislature website: http://www.scstatehouse.gov/budget.php.

E. State Funds – any funds expended by the University, regardless of source, are considered State Funds.

II. EXPENDITURE POLICY

The Expenditure Policy explains the numerous funds from which expenditures are drawn at Coastal Carolina University. Included in the description of each fund are limitations imposed on disbursements by state mandates and by University rules. In some cases, the restrictions governing the expenditure arise from state law, federal regulations or precedent from written and/or verbal interpretation from various state offices and agencies.

Public opinion should also be considered as a factor in developing guidelines for appropriate expenditures. To this end, the Prudent Person Test (see sections I.C., and II.D.) has been developed to apply the criterion of public opinion to the expenditure of funds which are not otherwise controlled by state or federal regulations.

It is recognized that modifications in interpretation of laws by state officials and shifts in public opinion occur continually, and the University’s expenditure policy must offer sufficient flexibility to accommodate the changing environment while still maintaining consistency. The rules governing the expenditure of each fund are included with the description of the fund in the outline of the accounts below.

A. All funds – there are certain policies which apply to all funds, regardless of source:
   1. Compensation for personal services must always be according to State regulations and the provisions of section HREO of the University’s Policies and Procedures Manual.
   2. Honoraria is allowed under any fund pursuant to the Honoraria Policy (FINA-106).
   3. University travel authorizations and reimbursements must adhere to the regulations set forth in the Travel – Authorizations and Reimbursement policy (FINA-103).
4. Any non-salary expenses considered allowances or benefits to employees are subject to limitations and provisions of law applicable to the expenditure of State General Fund appropriations.
5. All expenditures should be reasonable, appropriate and justifiable.
6. Documentation of expenditures must be explicit, and the business purpose either evident or stated.
7. Object code 5501-Supplies should be used when purchasing items to be used for resale, such as for fundraising activities.
8. Object codes 5527 and 5343 must be used for all food and travel expenses related to candidates.
9. Object code 5515-Computer-Faculty Initiative should be used for all technology purchases $5,000 or under that will be reimbursed by IT lottery funds.
10. Object code 5609 should be used for all equipment/vehicle purchases over $5,000 (for example, $5,000.01), not just for technology purchases. Also include in the 5609 object code all costs necessary to put the asset into service (such as tax, shipping, etc.).
11. For equipment/vehicle purchases of $5,000 or less, shipping should be charged separately to object code 5392-Freight. The sales/use tax should be charged to the same object code that you used for the asset you purchased.
12. Documentation for all expenditures, no matter the fund, must contain a detailed explanation of the business purpose.

B. Operational Budget Funds (Fund Group 10)
1. These are funds appropriated by the State Legislature and allocated for the operating budget, and collections from regular-term tuition, matriculation and registration charges.
2. Expenditures from these funds must follow the State Procurement Code.
3. Expenditures from these funds are governed by the current year’s State Appropriations Act and by guidelines from the State Comptroller General.
4. Funds from a 10 account do not carry forward from year to year.
5. Generally, food and beverage expenses are not allowed in 10 funds. However, there are certain exceptions to the food and beverage rule:
   a. Commencement-related activities
   b. meals for individuals while in travel status (see FINA-103)
   c. Board of Trustees official functions
   d. candidate interviews
   e. student activities, including retreats that are provided for and offered to students
   f. activities and programs offered by recognized student organizations
   g. student-centered events or programs whose purpose is to recognize student accomplishments, develop community, or promote interaction among students with faculty or staff
   h. student focus groups with the intent of garnering student input and feedback on University programs or operations
   i. University-sponsored student clubs and activities
   j. other special uses as approved by the President or the President’s designee
6. Moving and relocation expenses may be charged to a 10 account.
7. Generally, funds from a 10 account may not be transferred to another fund unless the other fund is also subject to the State Procurement Code.
8. Alcoholic beverages may not be charged to a 10 account.

C. To ensure that expenditures conform to the requirements of ethics regulations, public opinion, and institutional and individual integrity, the Prudent Person Test has been devised to furnish guidelines with respect to the below-listed funds. The Prudent Person Test is not all inclusive; individual discretion and good judgment concerning the relationship of the expenditure to the welfare of the University must be exercised. Reimbursements may be prohibited under the ethics regulations depending upon the circumstances. For example, a University employee cannot be reimbursed for the meal of an employee from another state agency regardless of the fund source. Questions of compliance with the Ethics Act should be referred to University Legal Counsel.

Fund 14 = Discretionary funds
Fund 15 = Designated funds
Fund 17 = Self-generated funds
Fund 18 = Extended-learning funds
Fund 19 = Gift funds
Fund 21 = Student Housing
Fund 22 = Bookstore
Fund 23 = Vending
Fund 24 = Food Service

1. Personal expenditures are generally not allowed. The following exceptions may apply:
   a. Allowable personal expenses require the written approval of the President or the President’s designee.
   b. Personal expenses incurred, such as forfeited deposits, penalties applied, or fines in certain unusual limited circumstances, are allowable when the employee’s presence is required to perform official duties.
   c. If the preponderance of the benefit is to the University, the payment is not considered personal.

2. Food and Beverage
   a. Meals for employees in overnight travel status (FINA-103) may be paid up to the per diem amount.
   b. Excess over the state meal allowance per diem may be paid for an employee in travel status up to $35 per person with the written approval of the President or the President’s designee.
   c. Excess over the state meal allowance per diem may be paid for an employee for local meals up to $35 per person with the written approval of the President or the President’s designee. Examples of local meals include:
      (1) participation in the interview of a prospective employee
      (2) entertainment of official University visitors
      (3) employee-only meals (training programs, retreats and similar official events) may be paid from funds governed by the Prudent Person Test if one of the following applies:
(a) employee/s is/are required to work outside of normal departmental business hours to meet a deadline;
(b) meals are provided at new employee orientation; or
(c) meals are provided at retreats for employees (faculty or staff). An on-campus location is preferred for all retreats. Any off-campus location requires pre-approval by the President or the President’s designee. Off-campus locations should be the exception, not the rule. Retreats have the following restrictions:
   (i) be pre-approved by the appropriate President’s Council Vice President;
   (ii) last four hours or more;
   (iii) be limited to two retreats per fiscal year, per department;
   (iv) require a written agenda including location, attendees and estimated cost;
   (v) are subject to per diem amounts; and
   (vi) alcohol is never permitted.
(d) Pre-approval by the President’s Council vice president is required for the expenditure of food and beverage charges on a quarterly basis. Other expenditures should be approved by the appropriate President’s Council vice president.

d. Refreshments (cookies, brownies, drinks, etc.) may be provided for occasional employee meetings or training programs and paid for from funds governed by the Prudent Person Test.
   (1) 10 funds may be used for occasional meetings or training programs where the primary focus of the event is students.

e. Meals for official University visitors, speakers, and/or performers can be expensed up to the per diem provided by state regulations. Any meal that exceeds the state per diem rate must be approved by the President or the President’s designee.

f. When the sole purpose is to benefit the students, food and nonalcoholic beverages purchased for receptions for students, graduation activities, Honors and Awards Day, or other official events may be paid for from funds governed by the Prudent Person Test.

g. One retirement reception per year will be held annually for all retiring faculty and staff and will be funded by the President’s Office. However, a department may host a cake and punch drop-in for an employee retiring after 10 or more years of service to the state.

h. Strictly social events, such as holiday parties, showers or going-away parties, must be paid from personal funds.

i. Expenses related to drop-ins, open houses, receptions, etc., hosted on or off campus and held solely for business purposes, such as introducing guest speakers, new programs, employees, or facilities to the University or community, are allowable from funds governed by the Prudent Person Test.
   (1) Student events may be held on or off campus as approved by the department and the appropriate President’s Council Vice President and the Provost.

j. Expenses related to home entertainment are not allowed unless the President deems the event an official University function.

k. Alcoholic beverages are only allowed in certain limited situations.
(1) Prior approval of the President or the President’s designee is required.
(2) Alcohol may be paid from discretionary funds.

3. Non-Meal Expenses – this section does NOT apply to Student Activities
   a. Official University events
      (1) Approval of the President or the President’s designee is required for non-meal expenses related to the official activities of the University.
      (2) Where attendance is necessary, non-meal expenses may be paid for from funds governed by the Prudent Person Test.
      (1) Event-related non-food expenses may be paid for by 10 funds.
      (2) The official activity must be stated on the documentation submitted.
   b. Other events – strictly social event non-food expenses such as for holiday parties, showers or going-away parties must be paid from personal funds.
   c. Memorials or flowers in the event of a death
      (1) Providing notification has been received by the University, the Office of the President will officially represent the University in the event of the death of a/an:
         (a) employee
         (b) employee’s spouse
         (c) employee’s child or stepchild
         (d) employee’s parent or in-law
         (e) employee’s sibling
         (f) University board member
         (g) University foundation board member
         (h) University-affiliated group member
         (i) friend of the University
      (2) The President may also approve the use of funds governed by the Prudent Person Test for a President’s Council Vice President to represent his/her area of responsibility in the event of the death of a/an:
         (a) employee
         (b) employee’s spouse
         (c) employee’s child or stepchild
         (d) employee’s parent or in-law
         (e) employee’s sibling
         (f) University board member
         (g) University foundation board member
         (h) University-affiliated group member
         (i) friend of the University
      (3) Employees who wish to send flowers or another token must use personal funds.
   e. Memberships, dues and related expenses for civic, University, professional or other organizations are allowed if such expenses are deemed beneficial to the University.
      (1) Memberships should be purchased in the name of the University.
      (2) Individual memberships paid for with University funds or funds governed by the Prudent Person Test require the approval of the President’s Council Vice President and are allowed only when:
         (a) an organization does not permit institutional memberships and membership would be of value to the University, or
(b) it is less costly to the University to have an individual membership.

4. Gifts and Awards
   a. Noncash gifts, prizes, and awards (e.g., trophies, plaques, T-shirts) are permissible for the benefit of employees, students and others, if for official University business or public relations purposes.
      (1) Invoices for all gifts must include:
          (a) a description of the gift and
          (b) the reason for the gift.
      (2) If noncash gift and award expenditures total in excess of $50 per recipient, the invoice will also require approval from the President or the President’s designee, and the name, address, contact information and Datatel ID number of the recipient(s).
   b. Cash Awards for Employees and Students
      (1) Cash awards may be made to faculty and other employees to recognize outstanding performance, and must be processed through payroll. See HREO-165 Bonus Programs.
      (2) Cash awards for students must include:
          (a) a reason for the gift and
          (b) a completed W-9 or W-8BEN (for non-U.S. residents).
      (3) Communicate to the recipient that the cash award amount may be taxable as income under IRS regulations (reported on form 1099-MISC for non-employees).
   c. Gift Cards
      (1) Accounts Payable should be contacted prior to giving a gift card.
      (2) Gift cards worth more than $50 per recipient require approval from the President or the President’s designee.
      (3) Purchasing cards (P-Cards) may not be used to purchase gift cards.
      (4) Some gift cards require payment of an activation fee, usually four dollars per card. The card vendor can supply this information. Keep this in mind when figuring the amount of cash needed for purchase.
      (5) Communicate to the recipient that the gift card amount may be taxable as income under IRS regulations (reported on form 1099-MISC for non-employees).
      (6) For gift card purchases:
          (a) a Gift Reporting Form must be submitted to Accounts Payable, AND
          (b) for a purchaser seeking reimbursement, a Personal Reimbursement form and receipts must be submitted to Accounts Payable, OR
          (c) for a purchaser seeking a cash advance for gift card(s) purchases over $200, an Expense Advance Request for the amount of the required cash advance must be submitted to Accounts Payable.
          (d) The reconciliation must be submitted to Accounts Payable within five business days, along with receipts and/or cash totaling the amount of the cash advance.

5. Lodging
   a. Pre-approval by the President’s Council Vice President is required for overnight accommodations within 50 miles of an employee’s residence and/or headquarters.
b. These may be allowable expenditures when considered reasonable and necessary in the normal course of official University business.

6. Spousal Travel/Entertainment/Meals
   a. Payment for spousal travel / entertainment / meals is allowable when:
      (1) spouse-related expense reimbursement for the President and Provost is clearly within normal practice found throughout higher education or
      (2) official representatives have been designated by the President for a particular University function or event.

7. Purchase of Software/Electronic Applications and Hardware
   a. Requires prior IT approval.
   b. Expenditures must follow the State Procurement Code.

D. Discretionary (Fund Group 14) – subject to the Prudent Person Test
   1. **Pre-Approval by the President’s Council is required for all food and beverage charges on a quarterly basis. Other expenses require approval by the appropriate President’s Council Vice President.**
   2. These discretionary funds are derived from the operations of the campus bookstore, vending machines and campus food services. Their uses are designated by the University’s administration. Rather than being related to a specific project, service or activity, these funds are reserved for discretionary and contingency expenditures of the University. The business purpose must be clearly explained on supporting documentation. These funds:
      a. can carry over to the next fiscal year if there are funds remaining at year-end and
      b. are to be used primarily for the purposes for which state appropriations and student tuition fees may not be used.
   3. Expenditures from the 14-fund group must be business related and clearly described on submitted documentation. Appropriate expenditure examples may include, but are not limited to:
      a. scholarships, instructional, and other equipment
      b. food and beverages, as defined by the Prudent Person Test and as pre-approved in the quarterly submission to the President’s Council
      c. events which recognize academic and research excellence
      d. events which recognize members of the faculty, staff, students and/or distinguished guests of the institution, as pre-approved in the quarterly submission
   4. Internal Budgets for 14 funds must adhere to the following:
      a. Requests for budgets for 14 funds require the President’s approval or that of the President’s designee.
      b. Expenditures of $20,000 or more which are not budgeted must be referred to the President for approval prior to the commitment of the funds.

E. Designated Funds (Fund Group 15) – subject to the Prudent Person Test
   1. Funds generated by the activities of student organization. These funds:
      a. are generally exempt from the State Procurement Code, except when used for permanent improvements;
      b. can carry over to the next fiscal year if there are funds remaining at year-end; and
c. are designated for athletics, student activities or other student-related programs.
2. These are the funds typically saved for items that may not be purchased with 10 funds as they are exempt from the restrictions of the State Procurement Code.

F. Self-Generated Funds (Fund Group 17) – subject to the Prudent Person Test
1. Unrestricted funds which are normally generated by and support expenditures for a specific project, service, or activity. These funds:
   a. are subject to the State Procurement Code;
   b. can carry over to the next fiscal year if there are funds remaining at year end; and
   c. should fulfill the purpose for which any fee is charged.
2. Activities covered by this fund:
   a. are directly related to the mission of the University but are not funded by tuition and fees or appropriations (not 10-fund activities), and are activities in which a separate accounting of funds is desired.
   b. Types of activities in the 17-fund group could include, but are not limited to:
      (1) activities associated with restricted grants
      (2) activities supported by indirect costs earned on federal grants
      (3) activities which complement restricted grants and for which institutional funds have been designated as “match”
      (4) activities designated by the University to receive unrestricted support from the Coastal Educational Foundation or local government
      (5) activities that exist to provide instructional and laboratory experience for students and that incidentally create goods and services for which there is a market (theatre, music department activities, QEP)
      (6) activities for which a separate fee as approved by the University Board of Trustees is charged for students who use the services (e.g., health services, gym lockers)

G. Extended Learning Funds (Fund Group 18) – subject to the Prudent Person Test
1. Funds which are generated by and support certain program activities, especially continuing education activities (e.g., Cultural Arts Department, OLLI, Humanities Gala). 18-fund group activities may include:
   a. conferences
   b. workshops
   c. classes offered to special groups which are often offered in non-traditional settings
   d. new student orientation sessions
   e. course-related travel (includes study abroad)
   f. activities associated with restricted grants with an extended learning focus
   g. non-credit classes
   h. specializations/certifications for community members
2. These pass-through funds are subject to the State Procurement Code, but:
   a. funds can carry over to the next fiscal year if any are remaining at year end,
   b. expenditures must be event-specific within the appropriate program activity, and
   c. funds should fulfill the purpose for which any fee is charged.
H. Gift Funds (Fund Group 19) – subject to the Prudent Person Test
   1. **Pre-approval by the President’s Council is required for all food and beverage charges on a quarterly basis. Other expenses require approval by the appropriate President’s Council Vice President.**
   2. These funds are donations, generally from the Coastal Educational Foundation (CEF) or the Chanticleer Athletic Foundation (CAF).
   3. These funds may be used for discretionary and contingency expenditures of the University, unless restricted by the donor.
   4. Expenditures from the 19-fund group are subject to the State Procurement Code.
   5. All expenses in a 19 account must be reimbursed from a foundation account; the 19 account should have a zero balance at the end of the fiscal year.
   6. Examples of expenditures from the 19-fund group include, but are not limited to:
      a. scholarships;
      b. instructional and other equipment;
      c. food and beverages for general University functions; and
      d. food and beverages for employees carrying out their official University functions, such as candidate interviews, occasional working meetings and retreats, new employee orientation or required work beyond regularly scheduled work hours – to be approved by the President or the President’s designee; or
      e. extra pay or other forms of supplemental pay (excluding regular pay) as agreed upon by external party if funds are available.

I. Funds Derived from the Operation of Auxiliary Enterprises (Fund Group 2x) – subject to the Prudent Person Test
   1. An auxiliary enterprise, as defined by the National Association of College and University Business Officers (NACUBO), is “an entity that exists to furnish a service to students, faculty or staff, and that charges at a rate directly related, but not necessarily equal, to the cost of the service.” Auxiliary enterprises at the University include student housing, the bookstore, vending and food service.

J. Student Housing (Fund Group 21) – subject to the Prudent Person test
   1. These funds are subject to the State Procurement Code.
   2. Funds can carry over to the next fiscal year if there are funds remaining at year end.
   3. These are the funds generated by on-campus housing.
   4. Purchase of food is allowed for Residence Life student activities.

K. Bookstore (Fund Group 22) – subject to the Prudent Person test
   1. These funds are exempt from the State Procurement Code, except when used for permanent improvements.
   2. Funds can carry over to next fiscal year if there are funds remaining at year end.
   3. These are the commissions generated by the University’s bookstore contract.

L. Vending (Fund Group 23) – subject to the Prudent Person test
   1. These funds are exempt from the State Procurement Code, except when used for permanent improvements.
2. Funds can carry over to next fiscal year if there are funds remaining at year end.
3. These are the funds generated by the vending contract commission; machines are located across campus and include drink and snack machines.

M. Food Service (Fund Group 24) – subject to the Prudent Person test
1. These funds are exempt from the State Procurement Code, except when used for permanent improvements.
2. Funds can carry over to next fiscal year if there are funds remaining at year end.
4. These are the funds generated by the food service vendor contract commissions.

N. Restricted Funds (3x, including)
31 Federal
32 State
33 County or Local
34 Commercial
35 Philanthropic
36 Other restricted monies including endowment income and restricted scholarships
39 Federal grant cost-share funds solicited from an external non-federal source
1. These funds are subject to the State Procurement Code.
2. Funds can carry over to the next fiscal year if contract terms permit.
3. All restricted funds must follow the restrictions specified by the granting or contracting agency.
4. Unless federal or state law or grantee restrictions (or allowances) direct otherwise, restricted funds are governed by the same regulations as state-appropriated funds.
5. Activities which are governed by University committees and funded by restricted donations, such as cultural arts performers selected by the committee, will meet the test of a grant-specified purchase.
6. Restricted scholarships which are expended under this category must follow the award criteria specified by the donor, or, in the case of federal Title IV funds, criteria specified by federal regulations.
7. Transfers “into” and “out of” 3X funds are not permitted.

O. Loan Funds (Fund Group 50)
1. Funds include federal Perkins loan funds – a needs-based, low-interest student loan offered by the US Department of Education to help students meet their financial needs for higher education.
2. Federal regulations apply.
3. Funds can carry over to next fiscal year if there are funds remaining at year end.

P. Endowment Funds (Fund Group 60)
1. These are funds for which money or property has been donated to the University with the stipulation that the principal is non-expendable, is invested to produce earnings that are generally available for use as specified by the donor, and is to be held in perpetuity or for a defined time period.
2. Funds can carry over to next fiscal year if there are funds remaining at year end.
3. The University’s endowment fund is principally held by the Coastal Educational Foundation.
4. The endowment funds currently in this account are for an endowed faculty chair.
Q. Plant Funds (Fund Group 71)
   1. These are funds used for the acquisition, construction and maintenance of the University’s physical plant.
   2. These funds are subject to the State Procurement Code.
   3. Funds can carry over to next fiscal year if there are funds remaining at year end.

R. Agency Funds (Fund Group 80)
   1. These are funds held and disbursed on behalf of an entity other than the University.
   2. These funds are subject to the State Procurement Code.
   3. These funds must meet the restrictions of the agency for which they are held and disbursed (individual or organization).
   4. These funds include scholarships and loans awarded to University students by external sources.
   5. Transfers “into” and “out of” 80 funds are not allowed.

S. Fund Transfer Procedures
   1. Expense Transfers – expenses can be transferred between funds, provided the expenditure is permissible by the receiving fund and is approved by the appropriate President’s Council Vice President.

Quick Reference Matrix

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### Detailed Expense Transfer Chart

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T. Appeals

The Office of Financial Services reviews submitted expenditures for compliance with this policy. Any determination by the Office of Financial Services may be appealed to the President’s Council. Appeals should be made in writing, include supporting documentation and be delivered to the Office of the President. The President’s Council will review requests to appeal and make a recommendation to the President. All decisions by the President are final.