

GLENVILLE STATE COLLEGE BUSINESS AND FINANCE OPERATING POLICY

OPERATING POLICY 1

PURCHASING, RECEIVING, INVENTORY, SURPLUS PROPERTY, FIXED ASSETS, TRAVEL, COLLEGE FLEET VEHICLES, PURCHASING CARD AND ACCOUNTS PAYABLE POLICIES AND PROCEDURES

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1.1. General

1.1.1. Scope. These policies and procedures have been prepared as a guide to assist the personnel of Glenville State College, hereinafter, referred to as the “College”, with purchasing and paying for goods and services; make and paying for travel arrangements; the use of a fleet vehicle, receiving goods; managing inventory and fixed assets and the disposal of the College’s surplus items. The purpose of these policies and procedures is to ensure that the business activities of the College are in accordance with all applicable governing authorities, prevent any misuse, abuse or fraudulent activity and to increase public confidence in the College’s business activities. These policies and procedures are not to be construed as a complete or final determination of any such matters and may be amended or changed in accordance with the College’s policies and procedures. Exceptions to these policies and procedures may be made by the Chief Financial Officer (CFO), Chief Procurement Officer (CPO) or designee.

1.1.2. Authority.

- Purchasing: West Virginia Code §18B-5-4 through §18B-5-1, West Virginia Legislature Series 43 Purchasing Efficiencies and West Virginia Higher Education Commission Series 30 Purchasing.
- Purchasing Card: West Virginia Code §12-3-10a, Legislative Rule 155 CSR 7 and the West Virginia State Auditor’s Office Purchasing Card Division Policies and Procedures.
- Travel: West Virginia Code §12-3-11.
- Ethics: West Virginia Code §18B-1-6, 6B-2-5(L). All College employees are subject to and responsible for knowing, understanding and complying with the West Virginia Governmental Ethics Act. See College Policy #4.
- Vehicle Fleet: West Virginia Code §5A-2-1 (f) and 5A-3-48.

1.1.3. Effective Date: The effective date of these policies and procedures is July 1, 2018. These policies and procedures are available on the College’s website.

1.1.4. Policy Revisions or Replacements: These policies and procedures replace Glenville State College policies and procedures #1 and #21.

1.2. Authority and Responsibility

- 1.2.1. The “Chief Financial Officer, hereinafter referred to as CFO”, will also serve as the Chief Procurement Officer and the Head Purchasing Card Coordinator.
- 1.2.2. The CFO has the authority over and the responsibility of all financial and purchasing related matters and activities of the College which include, but are not limited to, Budget, Accounting, Accounts Receivable (Cashier’s Office), Purchasing, Purchasing Card, Inventory, Fixed Assets, Surplus Property, Travel, Accounts Payable, Fleet Management and Physical Plant. The CFO may delegate duties to assist him or her. However, the final responsibility rests with the CFO.
- 1.2.3. The CFO delegates the authority to the Area Vice President to plan the purchasing and travel activities for the Units under his or her charge. The Area Vice President is responsible for ensuring that the actual expense is charged to the appropriate funding source, keeping spending within the allocated budget or funds and coordinating the purchasing and travel activities in a manner that allows adequate time to place the order, make the travel arrangements and pay for the goods, services or travel expenses in accordance with these policies and procedures. The Area Vice President may delegate authorities or responsibilities to employees under his or her charge to assist him or her. However, the ultimate responsibility rests with the Area Vice President.
- 1.2.4. A completed, signed “Designation of Chief Procurement Officer Form” must be on file with the Executive Vice Chancellor for Administration, Attorney General and the West Virginia State Auditor’s Office.
- 1.2.5. A completed, signed “Designation of a Buyer Form” must be on file with the Executive Vice Chancellor for Administration, Attorney General and the West Virginia State Auditor’s Office.

1.3. Purchasing Policies & Procedures

- 1.3.1. Stringing. Stringing is prohibited. Stringing is defined as the act of separating requisitions, purchase orders, orders, invoices or payments to circumvent policies and procedures or purchasing card spending limits.
- 1.3.2. Tax Exempt Status. The College is exempt from paying the West Virginia Sales and Use Tax. A properly completed Certificate of Exemption that is signed and dated by the College's CFO, Controller, Director of Purchasing, Accounts Payable Clerk or Primary Purchasing Card Coordinator must be on file with or presented to the vendor before ordering or paying for any goods or services. The Certificate of Exemption and a Tax Exempt Letter for travel expenses that will be paid for by Purchasing Card is available on the College's website.
- 1.3.3. Vendors. All vendors must be in compliance with the following West Virginia state agencies before ordering or paying for any goods or services: Secretary of State, Purchasing Division, Division of Labor, Finance Division, Tax Division and the Bureau of Employment Programs. A Purchase Order cannot be issued to any vendor for any good or service that costs more than \$25,000.00 until the vendor is registered with or in compliance with these agencies. The Oasis system edits will indicate if a vendor is not registered with the Purchasing Division. Otherwise the documentation listed below must be obtained for proof of compliance.
- West Virginia Secretary of State: Certificate of Good Standing
 - West Virginia Tax Department: Statement of Good Standing
 - West Virginia Unemployment: Letter
- 1.3.4. Vendor File. A completed W9 Form with the vendor's original, currently dated signature must be submitted to the Accounts Payable Clerk to add or change a vendor's information to the vendor file. The vendor's name and address information on any documentation must match the name and address information in the vendor file.
- 1.3.5. Requisition Requirement (except Physical Plant). A Requisition with all of the required Departmental Approval Signatures must be submitted to the Purchasing Office before ordering, paying or obligating the College to pay for any goods, services or travel expenses regardless of the dollar amount except utilities, landline phone services, refunds, student financial aid (awards, scholarships, stipends, loans, grants, etc...) and inter/intra-institutional charges and fund transfers initiated by the College Cashier's Office. Supporting documentation should be attached to the Requisition. The Requisition Form is available on the College's website.
- 1.3.6. Requisition Requirement (Physical Plant). A Requisition with all of the Departmental Approval Signatures must be submitted to the Purchasing Office before ordering, paying or obligating the College to pay for any goods, services or travel expenses except for goods that will be used for the routine maintenance, repair or upkeep of equipment, buildings or grounds purchased under the circumstances listed below. Supporting documentation should be attached to the Requisition. The Requisition Form is available on the College's website.

- The goods cost less than \$1,000.00 in whole or in part.
 - The purchase is made in accordance with any additional directives or Physical Plant policies and procedures established by the Director of Physical Plant that are in compliance with these policies and procedures.
 - The work is performed by the College.
 - The goods are necessary to complete the work assigned by the Director of Physical Plant or designee.
 - The goods are paid for by a Purchasing Card Cardholder within the unit. The work must be relevant to the Cardholder's assigned job duties.
 - The total amount of goods purchased cannot exceed \$1,000.00 per Purchasing Card for each Purchasing Card cycle subject to the Cardholder's Purchasing Card spending limit.
- 1.3.7. Requisition Processing Schedule. Every attempt will be made to process Requisitions on a daily basis within normal work days/hours. If the Requisition is initially not approved, the issues will be addressed until the Requisition is either canceled or approved. The Requestor will receive a copy of the Requisition indicating if the Requisition is "Approved", "Not Approved" or "Canceled" and if a "Purchase Order is Required" or if a "Purchase Order is not Required". Requestors should consider the approval process time and the lead time to obtain the goods, services or in making travel arrangements when submitting requisitions.
- 1.3.8. Supporting Documentation. Supporting documentation that is typical and acceptable includes, but is not limited to, an itemized receipt, detailed shopping cart print-out, invoice, gift card request form, registration form, estimate, proposal, statement of work, quote, bid, the Vendor's agreement, contract, renewal form, a WV-48 form or a WV-96 form. The WV-96 form cannot be modified without the prior approval of the West Virginia State Attorney General's Office.
- 1.3.9. Requisition Revisions. The Requisition must be revised if the dollar amount increases more than twenty-five (25) dollars for goods or services that are already listed on the Requisition. The most common reason for revising a Requisition is that the shipping and handling is not initially included in the original Requisition amount. Please make sure that shipping and handling are initially included in the Requisition amount.
- 1.3.10. Purchase Orders. A Purchase Order is required for all services except for Essential Services regardless of dollar amount unless otherwise approved by the CFO. A Purchase Order is required for goods that cost \$50,000.00 or more, singularly or in aggregate. A Purchase Order is not required for goods less than \$50,000.00. However, a Purchase Order may be issued if desired by the College or the vendor. The Purchasing Office will give notification if a Purchase Order is required for the purchase of goods less than \$50,000.00. The College's Purchasing Office will prepare the Purchase Order and issue

the Purchase Order to the vendor to place the order. The Unit should not order, pay or otherwise obligate the College to pay any expense that requires a Purchase Order unless otherwise approved by the CFO.

1.3.11. Essential Services. The services listed below are exempt from a Purchase Order.

- License fees of all types.
- Utilities of all types, including cable TV and connections and disconnections.
- Federal, state, county and municipal fees and assessments.
- Postage.
- Association Dues.
- Accreditation Fees.
- Books and related items, including those for libraries and bookstores.
- Hospitality expenses.
- Employee travel, subsistence and other reimbursement.
- Athletic and academic team travel and related expenses.
- Shipping, handling and freight charges.
- Advertising.
- Subscriptions, periodicals and publications.
- Software and software licensing and maintenance agreements that do not contain terms and conditions which conflict with the WV-96 form or have been brought into compliance with use of the WV-96 form.
- Motor vehicle and aircraft fuel.
- Resale merchandise, sundries, food and related items used by auxiliary services.
- Maintenance contracts that do not contain terms and conditions which conflict with the WV-96 form or have been brought into compliance with use of the WV-96 form.
- Temporary space rentals that do not contain terms and conditions which conflict with the WV-96 form or have been brought into compliance with the use of the WV-96 form.
- Refunds.
- Credit card fees and charges and bank fees.
- Inter-library loan charges.
- Inter/intra-institutional charges and fund transfers.
- Student awards, scholarships, stipends, loans, and grants of all types.
- Registration and tuition fees.
- Insurance premiums.
- Medical and doctor's fees, prescriptions, drugs, medical supplies, fees for human subjects, medical studies, tests, x-rays, CAT scans, MRI's and emergency medical procedures and tests of all types.
- Contracts for artists, entertainers and speakers with terms and conditions which do not conflict with the WV-96 form, and adjudicators and others who are charging travel expenses only for their services.

1.3.12 Services. A fully executed contract must be in place prior to the begin date of service even if a Purchase Order is not required. The Vendor's contract document(s) or a WV-48 Agreement form are the preferred types of contract documents. Other documents that may be acceptable include, but are not limited to, bids, quotations, proposals or

estimates and will be approved by the CFO on a case-by-case basis. A WV-96 form is required if the contract documents have terms and conditions that are contrary to the West Virginia state law (code). A Vendor's contract documents almost always has terms and conditions that are contrary to West Virginia state law (code). Therefore, a fully executed WV-96 is required whenever a Vendor's contract documents are utilized to acquire a service.

- 1.3.13. Formal Bid Process. Goods or services that cost \$50,000.00 or more must be purchased or acquired through a formal bid process, a sole source vendor, a statewide contract, a consortium contract or other legal method. A Requisition with all of the required signatures is required and should be submitted to the Purchasing Office at least six (6) months prior to the desired goods or services receive date. The CFO will initiate the formal bid process. See the West Virginia Higher Education Policy Commission's Purchasing Handbook.
- 1.3.14. Formal Bid Methods. The formal bid methods generally used by the College are the Request for Bids (RFB), the Request for Proposals (RFP) and the Request for Expressions of Interest (REI). A RFB is issued when the College can provide the specifications. A RFP is issued when the College cannot provide the specifications due to lack of knowledge or expertise. A REI is issued to solicit architectural/engineering firm services. Construction is considered a service. See the West Virginia Higher Education Policy Commission's Purchasing Handbook.
- 1.3.15. Statewide Contracts, Consortium Contracts, Cooperative Contracts. The use of these types of contracts are conditional and must be examined on a case-by-case basis. A copy of the contract must be included with the Requisition. In addition, the following information must be clearly documented for each good or service as applicable: Page Number, Order Number, Description, Quantity, Unit Price, Extended Price, Total Order Amount or other such information that will identify what good or service is desired to be purchased, the cost and where it can be found in the contract documents. Examining the College's ability to utilize these types of contracts before planning to make a purchase will prevent any undue delays, stoppages or other problems.
- 1.3.16. Hospitality. Hospitality includes food, non-alcoholic beverages, lodging and entertainment. Hospitality related items includes, but is not limited to, plates, cups, napkins and cutlery. Hospitality and hospitality related items will be referred to as "Hospitality". Hospitality for the reception of guests of the College who are attending a specific function or event may be paid for by state funds. Hospitality for employees can be paid for by state funds for the events or under the circumstances listed below.
 - Employee appreciation events that are permitted by or within state government such as Public Employees Recognition Week. The President of the College must approve all employee appreciation events prior to the event and obligating or causing the College to incur any expense.
 - The employee is a participant of or providing support services for an event or function that other state employees from various geographical locations will attend such as, but not limited to, board meetings, workshops and seminars.

- The employee is approved to serve as a committee member to interview a job candidate or to entertain a guest speaker.
 - Hospitality for employees cannot be paid for from state funds for personal expenses such as, but not limited to, retreats, working lunches, birthday parties, holiday parties, retirement parties, faculty meetings or staff meetings.
 - Hospitality cannot be paid for from a general revenue source.
- 1.3.17. Student Activity Events. The expenses for a Student Activity Event may be paid for or reimbursed if the event directly benefits and promotes a social atmosphere for the students of the College and is open to or limited to the students of the College who paid the fee to fund the event. An employee of the College who is also a student of the College will be considered a student.
- 1.3.18. Prizes, Gifts and Gift Cards. A prize cannot be purchased for or distributed to a member of the general public or a College employee under any circumstance or for any reason. Prizes are permitted for a student activity event. Restricted items, such as, but not limited to, firearms, ammunition, tobacco products, alcoholic beverages or illegal items cannot be purchased for a prize. A gift may be presented to a special guest such as, but not limited to, a guest speaker. The value of a prize or gift cannot exceed \$50.00 singularly or in aggregate. The purchase of gift cards is not permitted. Internal gift certificates may be issued.
- 1.3.19. Emergency Purchases. Emergency situations are serious, unexpected or dangerous situations requiring immediate action. Lack of planning does not constitute as an emergency situation. The College's standard policies and procedures must be followed whenever possible. If it is not possible to follow these policies and procedures, detailed documentation must be submitted to the College's CFO within five (5) business days after the emergency event.
- 1.3.20. Employee Reimbursements. An employee may be reimbursed for goods, services or travel expenses, including any tax charged for such, paid for by personal funds on behalf of Glenville State College. The employee must have detailed proof of payment such as a receipt or canceled check. The employee should follow these policies and procedures for such purchases or payments. If these policies and procedures are not followed, the request for reimbursement will be evaluated on a case-by-case basis and the employee is not guaranteed reimbursement for his or her expenses. The Employee Reimbursement form is available on the College's website.
- 1.3.21. Contracts the West Virginia Attorney General's Office Must Approve. The State of West Virginia must approve all contracts listed below "as to form".
- Contracts with lawyers or law firms for legal services of any type regardless of dollar amount.
 - Contracts with terms or conditions from a Vendor who has not signed a WV-96

Agreement Addendum Form.

- Contracts and change orders to contracts which make substantive changes to terms and conditions or standardized forms previously approved by the Attorney General. For this purpose, a “substantive” change is one which conflicts with the provisions of the WV-16 Agreement Addendum Form.
- Lease-purchase agreements for capital improvements, including equipment, which total more than \$100,000.00 over the life of the agreement.
- Leases or other instruments for grounds, buildings, office or other space which exceed \$100,000.00 annually in rental payments.

- 1.3.22. Gambling, Bingo Games and Raffles. Gambling on College property is strictly prohibited. The College is not permitted to conduct charitable Bingo Games and Raffles because it is not a tax exempt charitable organization or a public service organization. The game of Bingo may be played on College property if no awards or prizes that cost \$50.00 or more are distributed to a participant of the game.
- 1.3.23. Fundraisers. Fundraisers are permitted and will be approved on a case-by-case basis. Goods or services may be initially purchased from state funds. The net revenue must be deposited into the state fund that the incurred the expense as applicable. The employee presiding over the fundraiser must submit a full accounting of all revenues and expenses to the CFO.
- 1.3.24. Contractor vs Employee. The CFO will determine the contractor vs employee status of service vendors in accordance with the United States Internal Revenue Service. The payment for all persons who are considered an employee must be processed through the College’s Payroll Office.
- 1.3.25. Cell Phones. A cell phone and its related apparatus or accessories may be issued to a College employee to be used for official College business that is related to his or her job duties only. The cell phone and its related apparatus may need to be returned if there is a change in job duties. The employee is responsible for notifying the CFO of any changes in duties. The employee is responsible for the return of any such equipment due to separation from the College. Any such equipment should be returned to the Purchasing Office (preferred) or the Human Resource Department.
- 1.3.26. Credit Card Solicitation and Marketing On College Property. See the College Administration Policy 7 “Regulation of Credit Card Solicitation and Marketing on the Glenville State College Campus”.
- 1.3.27. Alcoholic Beverages. A completed, signed “Request to Serve Alcoholic Beverages” form must be submitted to the CFO prior to the purchase, payment or serving of any kind of alcoholic beverage on the College campus for any reason. The completed, signed form is to be submitted to the CFO.
- 1.3.28. Association Dues and Memberships. All associations and memberships must be approved by the State of West Virginia prior to the payment of such. Oasis report WV-

AB-AR14 lists all of the approved associations and memberships for the College. Associations and memberships that are not approved must be added in Oasis or the College President must sign the Invoice before payment can be made.

- 1.3.29. Electronic Signature. Electronic signatures are acceptable and permitted on Purchasing, Purchasing Card or Accounts Payable documents. If the signature is not legible, the name of the person must be on the document.
- 1.3.30. Insurance Requirements. Any vendor providing services on College owned grounds may be required to provide the College with a Certificate of Liability Insurance on an Acora form with the College named as the additional insured. The CPO will determine when liability insurance will be required by the College and establish the required insurance limits.
- 1.3.31. Violations. A memo explaining the reason for not following these policies and procedures must be submitted to the CFO before an Invoice is processed for payment. If payment has been made by Purchasing Card, the memo must be submitted as soon as possible but not later than ten (10) business days. The memo must be attached to the Oasis payment document. A Purchase Order will not be issued after the fact.

1.4. Receiving Goods, Inventory, Surplus Property and Fixed Asset Policies & Procedures

- 1.4.1. Receiving Report. A Receiving Report is required if the employee who processed the payment is not the same person who physically received the goods. The employee who received the goods is responsible for preparing the Receiving Report, acquiring the required signatures and submitting it to the employee who paid for the goods within five (5) business days of the receipt of the goods. The Purchasing Card Log Sheet may serve as the Receiving Report if the employee who processed the payment is the same person who physically received the goods. The Receiving Report is available on the College's website.
- 1.4.2. Inventory and Fixed Assets. Items with a value of \$5,000 or more per item will be tagged by the Inventory Clerk. Other items may be tagged as deemed prudent or necessary. The Inventory Clerk will keep a list of all items that have been tagged that tracks the item from the date of purchase to the date of disposal.
- 1.4.3. Fixed Assets. A Fixed Asset is an asset that is not consumed or sold during the normal course of business, such as but not limited to, land, buildings, equipment, machinery, vehicles and leasehold improvements. Fixed Asset does not necessarily mean immovable. Any asset expected to last or to be in use for more than three (3) years may be considered a Fixed Asset. Fixed Assets should be shown in the College financial statements at their purchase price less depreciation. Fixed Asset items that can be physically tagged should be tagged.
- 1.4.4. Relocation/Disposal Form. A Relocation/Disposal Form must be completed by the College Unit for any items that have been tagged that will be moved from one office or room to another or removed from the College Unit completely. The Unit is required to provide a list of tagged items that are located in his or her area as of June 30 of each fiscal year. The list is due by July 31 of each fiscal year. The Equipment Transfer form is available on the College's website.
- 1.4.5. Work Orders. A Work Order must be completed by the College Unit if the Physical Plant must assist in the movement of any items. The Work Order is available on the College's website.
- 1.4.6. Surplus Property Disposal. The College's Surplus Property is defined as the College's obsolete, surplus and unusable materials, supplies and equipment. Under no circumstances shall any of the College's surplus property be sold, transferred or conveyed to any private person, firm or corporation other than at public auction or by sealed bid. Surplus property may be transferred to other governmental agencies or institutions, by exchange or trade or by sale as junk or otherwise. The CFO must determine which items are to be considered Surplus Property and approve the disposal of all Surplus Property. Any Surplus Property conveyed or sold will be removed from the College's inventory.
- 1.4.7. Trade-Ins. Trade-Ins are permitted. The documentation should indicate the original cost of an item, the dollar amount or value of the trade-in and the full amount paid.

1.5. College Fleet Vehicles Policies & Procedures

- 1.5.1. Applicability. These policies and procedures apply to all College fleet vehicles except all-terrain vehicles (ATV's).
- 1.5.2. Authorized Drivers and Passengers. The drivers and passengers listed below are authorized to operate or occupy a College fleet vehicle as applicable. The Fleet Coordinator must approve any other type of driver or passenger that is not listed below.
- A College employee. A College student who is employed by the College as a student worker is considered a College employee.
 - A Non-College Employee, limited to, a member of the College's Board of Governors and a Contractor performing services on behalf of the College.
 - Car Dealership personnel are authorized to operate a College fleet vehicle if the dealership is registered as a vendor with ARI. All maintenance and repairs must be performed by an ARI vendor.
 - The College Public Safety Office may transport a College Employee, a College Student or a person of the general public as required to fulfill its normal business activities and duties.
- 1.5.3. Driver Eligibility and Training. The driver must be an authorized driver and satisfy the requirements listed below to be eligible to operate a College fleet vehicle.
- Have an acceptable driving record.
 - Have no more than eight (8) points on his or her license.
 - Submit a copy of his or her valid driver's license that has not been suspended or revoked to the Fleet Manager. The driver must communicate any change to the status of his or her driver's license to the Fleet Coordinator within forty-eight (48) hours of the change or infraction. The Fleet Coordinator is responsible for verifying that a West Virginia Driver's license is valid, active and has not been suspended or revoked. Drivers with an out-of-state license must submit documentation from the Department of Motor Vehicles verifying that his or her license is active to the Fleet Coordinator.
 - Drivers must complete the required training and submit the required forms.
- 1.5.4. Authorized Vehicle Use. A College fleet vehicle can only be used for official College business except for minimal purposes unless used as a commuter vehicle. An example of minimal use is while attending a conference, going to a restaurant in close proximity if a meal(s) is not provided. The vehicle must be used in a safe, legal manner at all times. The driver must be eligible to operate a College fleet vehicle.

1.5.5. Prohibited Vehicle Use. Prohibited uses of a College fleet vehicle include, but are not limited to the types of uses listed below. The Driver and the passenger(s) should keep in mind that his or hers actions reflect upon the College and strive to represent the College in a professional manner.

- For personal use except for minimal purposes unless the vehicle is assigned as a commuter vehicle.
- To transport unauthorized persons such as, but not limited to, hitchhikers, strangers, family members or friends.
- Driving under the influence of alcohol.
- Driving under the influence of narcotics and prescription or non-prescription medications or drugs that may impair the driver's ability to safely operate the vehicle.
- Eating while operating the vehicle.
- Smoking or using tobacco products including electronic cigarettes.
- Smoking when re-fueling a College fleet vehicle is prohibited.
- Leaving a College fleet vehicle running unattended unless the driver or someone overseeing the vehicle is in close proximity, or the vehicle is in a secure area, or leaving the vehicle running is made necessary by the existing circumstances.
- Use of cell phones while driving, including but not limited to, making or receiving calls, texting, emailing, except employee-drivers may respond to work related calls in a hands-free manner when reasonable and necessary under the circumstance.

1.5.6. Safe Operation.

- The Driver(s) assigned to a College fleet vehicle are responsible for the safe operation of the vehicle according to all applicable laws, ordinances and rules governing the operation of any vehicle.
- Seat belts or other required safety devices or apparatus must be utilized at all times.
- The driver must have the physical abilities to safely operate the College fleet vehicle assigned to him or her.
- Whenever a College fleet vehicle is unattended, the driver must make sure that the vehicle is turned off, the keys are removed, personal or valuable items are removed or concealed and that the vehicle is secured (windows closed and doors or other access points or tool boxes are locked).
- The use of a wireless electronic communication device by the driver of a College fleet vehicle is prohibited while the vehicle is in motion, except when the device is a

hands-free wireless electronic communication device being used hands-free. The use of a hands-free electronic communication device means to verbally or visually communicate, message, or otherwise exchange information. The use of a handheld communication device is permissible.

- Hazardous material transported in a College fleet vehicle must be kept in a secured container and in accordance with the requirements of the U.S. Department of Transportation Hazardous Materials rules and with applicable state or local laws and regulations.

1.5.7. Vehicle Maintenance & Repair, Routine Care, ARI Card and Fuel

- The College is responsible for the cost of the maintenance, upkeep, repair and operation costs of any College fleet vehicle. The Fleet Coordinator is responsible for ensuring that the general maintenance and any necessary repairs, including recall notices, of all College fleet vehicles is performed as recommended by the manufacturer by a certified dealer including, but not limited to, scheduling the appointment, delivering the vehicle or arranging for the vehicle to be delivered to the service agent and retrieving the vehicle or arranging for the vehicle to be delivered back to the College from the service agent.
- The Driver is responsible for the routine checking of tire pressure, tire wear and other safety-related equipment and for the routine cleaning and general upkeep of a College fleet vehicle assigned to him or her. For a pool vehicle, all drivers assigned to the vehicle share such responsibility. Any issues should be reported to the Fleet Coordinator when detected. The driver is responsible for completing and signing a Pre-Trip Inspection Checklist.
- An ARI card or a State fuel card for fuel purchases will be assigned to each College fleet vehicle. Each authorized driver will receive a Personal Identification Number (PIN). The driver cannot share his or her PIN under any circumstance. Fuel purchases must be for regular unleaded or diesel, unless a higher grade or other type of fuel is required by the manufacturer. Any exception must be requested in writing by the College and approved by the Fleet Management Office. The driver is responsible for obtaining a receipt for any fuel purchased with a fuel card.
- An ARI Card will be assigned to each College fleet vehicle for maintenance or roadside assistance expenses. In an urgent or emergency situation, the driver should call the number on the back of the card.
- The College may seek reimbursement from a driver for misuse or abuse of a College fleet vehicle.

1.5.8. Reserving a Vehicle and Returning a Vehicle. A driver who is eligible to operate a College fleet vehicle must schedule a vehicle through the College Fleet Coordinator or the Agile Fleet Management System.

1.5.9. Vehicle Accidents, Damages, Insurance Claims and Violations

- The driver is responsible for reporting any accidents, damages and violations to the Fleet Coordinator. The Fleet Coordinator is responsible for ensuring that all accidents or any damage to College fleet vehicles are properly reported to the Fleet Management Office and the West Virginia Board of Risk and Insurance Management as soon as practical.
- The College will take any necessary measures to prevent future accidents, damages or violations such as driver training or employee discipline if the failure of the driver to properly operate and maintain the vehicle is found to be the cause of the accident or damage to the vehicle, or results in a violation.
- In the event of an accident or violation or to periodically determine a driver's operator license status, the Fleet Management Office or College may request and review the driving records of an employee or person that is or may drive a College fleet vehicle. Any information affecting employability or insurability will be referred to the College for action as appropriate.
- The Driver is responsible for any tickets, fines, penalties or warrants (civil or criminal) levied to him or her while operating a College fleet vehicle.

1.5.10. Policy and Procedure Violations. Any violations of these policies and procedures could result in personal liability or the loss of the privilege to use a College fleet vehicle depending upon the nature and the frequency of any such violation(s).

1.5.11. Vehicle Fleet Size Management. A College fleet vehicle cannot be added or replaced without the approval of the West Virginia Fleet Management Office.

1.5.12. License Plates, Inspection Stickers, Registration Cards, Proof of Insurance & Dealer Advertising.

- The official state license plate must be properly affixed to the rear bumper of a College fleet vehicle and the official state "State Car" license plate must be properly affixed to the front bumper of a College fleet vehicle except for Class "A" Vehicles.
- A valid state inspection sticker must be properly affixed to a College fleet vehicle at all times.
- A copy of the correct West Virginia Department of Motor Vehicles Registration card must be in the College fleet vehicle at all times.
- Proof of Insurance must be in a College fleet vehicle at all times.
- No dealer insignia or other advertising may be affixed to the vehicle or appear on any accessories.

1.5.13. Vehicle Assignment. A College fleet vehicle may be assigned as described below. The Driver assigned to a vehicle is responsible for recording information the information required by the Fleet Management Office and submitting the information to the Fleet Coordinator.

- To a single authorized driver for temporary use for a specific period of time.
- To a single authorized driver for commuter use to travel to and from the employee's regular workplace for a specific period of time. If a College fleet vehicle is assigned to a College employee as a commuter vehicle to travel to and from the employee's regular workplace, the commuting value must be calculated and reported as a fringe benefit in accordance with Internal Revenue Service Publication 15-B, Employer's Tax Guide to Fringe Benefits. The employee assigned to the College fleet vehicle is responsible for accurately collecting information needed to calculate the commuting value and reporting to the appropriate person within the College that manages payroll. Failure to comply may result in the termination of the assignment of a College fleet vehicle to the employee, liability for the use of the College fleet vehicle as a personal expense and penalties levied by the Internal Revenue Service.
- To multiple authorized drivers for use as a pool vehicle for a specific or indefinite period of time.

1.6. Travel Policies & Procedures

- 1.6.1. Contact Information. The College's Travel Coordinator is the primary contact for all matters related to travel except for College fleet vehicles. The College employee, hereinafter, referred to as the "Traveler", should contact the Fleet Coordinator to schedule driver training or to reserve a College owned vehicle.
- 1.6.2. Driver Training and Responsibilities. Any Traveler who desires to operate a College fleet vehicle must be in compliance with the Fleet Vehicle Policies and Procedures and will be personally responsible for following all applicable laws and requirements while driving and for any fines or penalties such as, but not limited to, citations, charges or warrants attributable to the Traveler. The Traveler will not be reimbursed for any such fines or penalties. See Vehicle Fleet Policies and Procedures.
- 1.6.3. Authorized Travel. Travel requests will only be authorized for official College business.
- 1.6.4. Travel Arrangements. The Traveler is responsible for making the necessary travel arrangements. The Traveler should select the most cost effective travel route, mode of transportation, and lodging arrangements, incur only the necessary travel expenses and keep all travel costs reasonable. Travel arrangements cannot be deliberately made in a manner that will cause an increase in costs to obtain personal gain, gratuity or cash such as, but not limited to, travel awards and accommodating family members or other personal guests. Any increase in cost such as, but not limited to, altering or canceling travel plans, caused by the Traveler without a legitimate reason will be the responsibility of the Traveler. Rewards, bonuses and incentives such as, but not limited to, frequent flier miles and hotel bonus points should only be used for future official College business travel.
- 1.6.5. Receipts. The Traveler is responsible for obtaining a legible, itemized receipt or invoice for each travel expense that contains the vendor's name, the date of payment and the cost of the goods or services. The receipt must also indicate that the transaction is paid in full. A description of the goods or services such as "merchandise" or "miscellaneous" is not adequate or acceptable. If a receipt or invoice cannot be obtained or is lost, the Traveler must create a receipt that meets the requirements described above.
- 1.6.6. Currency Exchange. Foreign currency dollar amounts or expense costs must be converted into United States dollars at the rate of exchange in place at the time of travel. The rates of conversion and the commissions charged must be shown.
- 1.6.7. Travel Expense Reimbursement. The Traveler is responsible for submitting a completed Travel Expense Settlement Form with all of the required signatures and all of the required receipts to the Accounts Payable Clerk for the reimbursement of any travel expense within sixty (60) days after the last date of the travel. The reimbursement of any travel expense is limited to the actual cost of the travel expense except for mileage. Mileage reimbursement will be based on the number of actual miles traveled.
- 1.6.8. Air Transportation. Commercial air transportation may be reimbursed up to 180 days before the trip begins. Refundable or unused tickets must be returned immediately. If the Traveler chooses ground transportation instead of air transportation, the

reimbursable expenses cannot exceed the total reimbursable expenses (car rental, mileage, lodging, gas, meals, baggage check fees etc...) if the Traveler had traveled by commercial air transportation.

1.6.9. Ground Transportation. A Traveler may use a College fleet vehicle, a commercial vehicle or a privately-owned vehicle for ground transportation as described below.

- A College fleet vehicle is the preferred method of ground transportation. A Traveler who reserves a College fleet vehicle must be the driver of the vehicle unless other Travelers accompanying him or her are listed as a driver. An ARI card for fuel purchases will be assigned to each College fleet vehicle. Each authorized driver will receive a Personal Identification Number (PIN). The driver cannot share his or her PIN under any circumstance. Fuel purchases must be for regular unleaded or diesel, unless a higher grade or other type of fuel is required by the manufacturer. Any exception must be requested in writing by the College and approved by the Fleet Management Office. An ARI Card will be assigned to each College fleet vehicle for urgent or emergency situations. In an urgent or emergency situation, the driver should call the number on the back of the card. The driver is responsible for obtaining a receipt for any fuel purchased with a fuel card.
- A commercial vehicle may be rented if a College fleet vehicle is not available. A Traveler who rents a commercial vehicle must be the driver of the vehicle unless other Travelers accompanying him or her are listed on the rental agreement as a driver. Commercial vehicles should be rented on a daily basis but may be rented for a longer period if doing so is more cost effective. A mid-size vehicle should be selected for up to three (3) Travelers. A full-size vehicle may be selected for more than three (3) Travelers. Larger vehicles may be rented on a case-by-case basis depending upon the circumstance. The purchasing card is the preferred method to pay for the rental fee and for the gas or fuel for commercial vehicles. However, the rental fee may be direct-billed to the College or paid for with personal funds and the fuel or gas may be paid for with personal funds if necessary. The Traveler must return the vehicle to the rental vendor with a full tank of gas or fuel unless the rental vendor can provide gas or fuel at a lower cost. Insurance should not be accepted if paying for by purchasing card.
- A Traveler who uses a privately-owned vehicle must pay for his or her fuel with personal funds. The Traveler can be reimbursed for the actual cost of the fuel or claim mileage. The mileage rate covers all operating costs such as, but not limited to, fuel, maintenance and insurance and no additional reimbursement will be made for such expenses. The mileage allowance will be based on the shortest practical route to and from the destination and be reimbursed at the rate established by the State of West Virginia Purchasing Division Travel Section. The owner's private insurance will be the primary for liability insurance coverage. The owner should contact their automobile insurer to discuss the available or required coverage when using his or her own personal vehicle for business purposes.
- The Traveler may use and is encouraged to use a courtesy vehicle when available. Other forms of public transportation such as taxis and buses may be used if necessary.

- If a College Foundation vehicle is used, the fuel may be paid for by “Fleet” Purchasing Card.
- 1.6.10. Lodging. A Traveler may make lodging arrangements for overnight stays if he or she will be traveling either two (2) hours before or after normal business hours, the distance to travel exceeds fifty (50) miles or proves to be more cost efficient or cost effective. The lodging facility should be in close proximity to the location where business will be conducted. Lodging expenses include the room charge and any applicable taxes or surcharges. The preferred method to pay for lodging is by purchasing card but may be direct billed to the College or paid for with personal funds. The West Virginia Sales and Use Tax should not be paid if the lodging expense is paid for by a purchasing card or direct-billed.
- 1.6.11. Registration Fees. Registration fees and event related material for meetings, conferences, seminars and workshops are reimbursable travel expenses. The preferred method of payment is by purchasing card but may be direct-billed to the College or paid for with personal funds.
- 1.6.12. Meals. Meals during travel may be reimbursed as described below.
- Meals cannot be paid for by purchasing card. The Traveler must pay for meals and seek reimbursement for his or her expense.
 - Meals for single-day travel cannot be reimbursed unless the Traveler is in travel status for more than twelve (12) hours in a twenty-four (24) hour period.
 - Meals for overnight travel may be reimbursed. Meal reimbursement is allowable if lodging is listed as “gratis” or “no charge”.
 - Travelers providing Guardian Travel may be reimbursed for the meal expense for the persons in his or her custody.
 - Meals provided in a registration fee will not be reimbursed. The expense must be deducted from the meal expense claimed for reimbursement.
 - Alcohol and entertainment expense will not be reimbursed.
 - Reimbursement for meals is limited to actual expense, not to exceed the maximum reimbursement of \$35.00 for in-state travel and \$50.00 for out-of-state travel. Tips are permitted up to 15% of the total bill and are included in the meal reimbursement rates. An itemized receipt is required.
- 1.6.13. Other Travel Expenses. Other travel expenses that may be paid for or reimbursed are baggage handling, baggage storage, tolls, garage fees, parking fees, gratuities, communication expenses for local and long distance calls, currency conversion, guides, interpreters, visa fees and personal phone calls.

- 1.6.14. Job Candidate Travel Expense and New Employee Moving Expenses. All or part of a job candidate or new employee's travel expenses and/or moving expenses for moving household furniture, effects and immediate family may be paid for or reimbursed in accordance with the College's Human Resource policies and procedures. The payment or reimbursement of such expenses must be approved by the College's Human Resource Department Head prior to paying for or obligating the College to pay for any such expenses.
- 1.6.15. Consultants, Contractors, Non-Employees and Grant Funded Travel. Consultants, contractors and other Non-Employees will be reimbursed in accordance with these policies and procedures unless the expense will be paid for from grant funds. The grant rules, policies and procedures will apply if travel expense is being paid or reimbursed from grant funds. Any additional expenses or increased costs for non-employees such as a spouse, partner, friend or child who travel with an employee on a trip is the responsibility of the Traveler.
- 1.6.16. Non-Reimbursable Travel Expenses. The expenses listed below are not reimbursable expenses.
- Meals for single day travel if the travel period is less than twelve (12) hours in a twenty-four (24) period.
 - Meals provided with the registration fee.
 - Alcoholic beverages and tobacco products.
 - Personal expenses.
 - The cost of passports that are not part of the related travel.
 - Interest on late payments of individually held credit cards.
 - Laundry fees.
 - Personal flight or baggage insurance.
 - Entertainment expenses.
 - Valet parking if self-parking is available.
 - More than one (1) personal phone call for overnight travel only. The cost of the phone call must be reasonable.
 - The amount of the increased cost if the Traveler does not change or cancel a travel arrangement in a timely manner.

1.7. Purchasing Card Policies & Procedures

- 1.7.1. Contact Information. The Primary Purchasing Card Coordinator is the contact person for the College's Purchasing Card Program.
- 1.7.2. Eligibility. An individual must be a full-time employee of the College and have an Oasis "MyApps" account to be eligible for a purchasing card unless otherwise approved in writing by the WVSAO Purchasing Card Division.
- 1.7.3. Requesting a Purchasing Card. The employee must submit a properly completed "Purchasing Card Request Form" that is signed by the appropriate Area Vice President to the Primary Purchasing Card Coordinator.
- 1.7.4. WVSAO Purchasing Card Training, Quizzes and Cardholder Agreement. The employee must participate in the WVSAO Purchasing Card Training and Ethics Training, complete the WVSAO Purchasing Card Quiz and Ethics Quiz and electronically sign the "Cardholder Agreement". This is subsequently required biennially for Cardholders and annually for Coordinators.
- 1.7.5. Applying for a Purchasing Card. The Primary Purchasing Card Coordinator will electronically submit a "Purchasing Card Application" on behalf of the employee after the employee successfully completes the WVSAO training, quizzes and electronically signs the "Cardholder Agreement". The employee will be notified if his or her application is approved or denied.
- 1.7.6. The College's Purchasing Card Training. The Primary Purchasing Card Coordinator will schedule the College's Purchasing Card Training with the employee if his or her application is approved by the WVSAO. The employee cannot use his or her purchasing card before completing this training.
- 1.7.7. Receiving a Purchasing Card and Bank Statements. The Bank will issue a purchasing card in the employee's name. The purchasing card will be mailed to the College address. The Primary Purchasing Card Coordinator will contact the employee when his or her purchasing card arrives. The employee must sign the back of the purchasing card in the presence of the Purchasing Card Coordinator. The Purchasing Card Coordinator will provide instructions on how to activate the purchasing card and establish a personal identification number (PIN). The employee must establish a PIN immediately upon receipt of the purchasing card. Hereafter, the employee will be referred to as a Cardholder. The Cardholder must also create an account with US Bank and will be responsible for downloading a copy of his or her bank statement on or after the fifteenth (15) day of each month. A copy of the US Bank statement must be submitted with the Purchasing Card Log Sheet by the last business day of each month.

1.7.8. Cardholder Accountability, Responsibilities and Duties. A Cardholder and/or Group Coordinator has the duties for his or her purchasing card listed below.

- The Cardholder is accountable and responsible for every charge made by or authorized by the Cardholder that appears on his or her purchasing card and for keeping his or her purchasing card and purchasing card information secure.
- Purchasing card delegation is prohibited. Purchasing card delegation is the practice of allowing an individual other than the Cardholder whose name appears on the front of the purchasing card to have access to the purchasing card or purchasing card information to initiate or complete a transaction. The employee's name who appears on the face of the purchasing card is the only authorized user of that card.
- Obtaining all of the required documentation for each transaction. A Cardholder who is part of a group must submit the documentation to the Group Coordinator within five (5) business days of making the transaction.
- Keeping a log of all transactions and submitting the log to the Primary Purchasing Card Coordinator by the last day of the month of the billing cycle.
- Resolving disputed transactions or reporting disputed transactions to the Bank. A Cardholder who is part of a group must work closely with the Group Coordinator to get a disputed transaction resolved.
- Reconciling purchasing card transactions in Oasis which means to update the transaction and attach all of the required documentation related to the purchasing card transaction. This task should be performed daily or weekly.
 - The billing cycle ends on the fifteenth (15th) day of each month. If the fifteenth (15th) day is on a week-end or a holiday, the billing cycle will end on the next business day.
 - All purchasing card transactions should be reconciled by the fifteenth (15th) day of each month. However, a grace period of five (5) business days will be granted.
 - Purchasing Card transactions that have not been reconciled by the end of the grace period will be "Administratively (Admin) Reconciled" by the Primary Purchase Card Coordinator.
 - Purchasing Card transactions that have been "Admin Reconciled" are subject to card suspension until all related documentation is submitted to the Primary Purchasing Card Coordinator.
- The Cardholder is not permitted to allow another individual access to his or her purchasing card information in Oasis unless he or she has an approved Group Coordinator.

- Any required documentation that is missing from the Oasis purchasing card transaction must be forwarded to the Primary Purchasing Card Coordinator within five (5) business days after the close of a billing cycle. The Primary Purchasing Card Coordinator will attach the documentation to the Oasis transaction.
- Reconciling his or her purchasing card log to the bank statement.

1.7.9. Separation of Employment. The Cardholder is responsible for notifying the Primary Purchasing Card Coordinator if he or she has been terminated or separate from the College as an employee and relinquishing his or her purchasing card to the Primary Purchasing Coordinator in person. The Primary Purchasing Card Coordinator is responsible for destroying and canceling any purchasing cards relinquished to him or her immediately upon receipt.

1.7.10. Authorized Usage of the Purchasing Card. Authorized uses of the purchasing card are listed below.

- A purchasing card may be used to pay for the goods, services or travel expenses that are not prohibited.
- Payments may be made by phone, fax, mail, secured internet site (on-line) or in person. On-line and in person payments are preferred. Phone, fax and mail payments should only be made when absolutely necessary. The order and the payment of the order should be done simultaneously. Do not fax a copy of your purchasing card or purchasing card information that displays the entire purchasing card number.
- The Cardholder can only pay for goods and services that are necessary to the operation of his or her authorized spending unit and items that will be charged to the funding source(s) listed on the "Purchasing Card Request Form". The Cardholder is responsible for notifying the Primary Purchasing Card Coordinator of any changes that modify the funding source(s) that are listed on the "Purchasing Card Request form".
- Payments cannot exceed the funds available within the funding source the expense is being charged and the single transaction limit or the overall credit limit of the purchasing card.
- Cardholders may make a payment from an invoice. Invoices cannot be combined for payment. Payments cannot be paid from a statement. If paying from a website, print a screen shot of the item purchased for documentation purposes.
- A Convenience Fee is a fee that the Vendor or Merchant charges for the privilege of paying for goods or services with a debit or credit card because the Vendor or Merchant does not normally accept debit or credit card payments. A Convenience Fee may be paid if the transaction is a non-face-to-face transaction, the convenience is necessary or beneficial for the College, it is a flat or fixed fee and the Cardholder has the opportunity to cancel the transaction before it is completed.

- A Surcharge or a Check-Out Fee is an additional charge for processing a transaction with a credit card. A Surcharge or Check-Out Fee is permitted provided if is a nominal amount and does not exceed four (4) percent of the cost of the goods, services or travel expenses.
- Fuel or gas may purchased by the College "Fleet" Purchasing Card for any vehicle or equipment not enrolled in the ARI Fleet Management System.

1.7.11. Prohibited Usage of the Purchasing Card. Prohibited uses of the purchasing card are listed below.

- Fraud is a deception deliberately practiced in order to secure unfair or unlawful gain. For example, fraud occurs when the cardholder's account information has been intentionally utilized for personal gain. Intentional use of the purchasing card to make purchases for personal use or non-state business is fraudulent and is prohibited. Individuals using the Purchasing Card to knowingly pay for items intended for personal use will be subject to disciplinary action up to and including termination and prosecution under state law, and may be subject to civil action by the credit card company for personal liability.
- Misuse/Abuse is the improper, unlawful or incorrect use, compromise or misapplication of the Purchasing Card which includes, but is not limited to, failure to maintain security protecting your Purchasing Card, paying for items in which the Purchasing Card is not authorized for payment and the purchase of authorized goods or services, at terms (e.g. price, quantity) that are excessive. Such actions or use is prohibited.
- Meals or food as a travel expense except for athletic, student and academic team travel and/or appropriate hospitality expenses.
- Fuel or gasoline as a travel expense for a personal vehicle.
- Cash, cash credits, cash advances or payments greater than the expense as a means to getting cash.
- Payments made through a third party processor such as PayPal and Amazon Marketplace unless otherwise approved by the WVSAO Purchasing Card Division and the College's Head Purchasing Card Coordinator before ordering or paying for any goods or services. Payments made through a third party processor will be approved on a case-by-case basis.
- Using a personal merchant account to make college related purchases.
- Alcoholic beverages and tobacco products.
- West Virginia Sales Tax should not be charged to a purchasing card.

- Processing payments through a merchant account other than the Purchasing Card Cardholder's merchant account. Example: A person enters information into an on-line shopping cart then the Purchasing Card Cardholder enter his or her purchasing card information so the transaction can be completed.
- Do not fax a copy of your purchasing card or purchasing card information that displays the entire purchasing card number.
- Accepting cash refunds.

1.7.12. Violations. Violation notices will be issued to the Purchasing Card Cardholder if he or she utilizes his or her purchasing card to pay for prohibited goods, services or travel expenses. The Department Head will receive a copy of all violation notices. Actions taken for instances that are not fraud will vary and depend upon the severity and frequency of the violation. The Head Purchasing Card Coordinator or the Primary Purchasing Card Coordinator will determine the necessary actions or steps that either they or the Purchasing Card Cardholder must take to resolve or report the issue.

1.8. Accounts Payable Policies & Procedures

- 1.8.1. Receiving Documentation. The Accounts Payable Clerk will date stamp all documents such as, but not limited to, Invoices, Bills, Receipts, Travel Expense Settlement Forms, Employee Reimbursement Forms, Receiving Reports, Hospitality Forms, Purchase Orders and Contract Documents, received by him or her upon receipt.
- 1.8.2. Approval Stamp. The Accounts Payable Clerk will place the approval stamp on all Invoices, Bills, Employee Reimbursements or Travel Expense Settlements received by him or her upon receipt.
- 1.8.3. Log Sheet. The Accounts Payable Clerk will keep a current log of all Invoices, Bills, Employee Reimbursements or Travel Expense Settlements received by him or her upon receipt.
- 1.8.4. Issues. The Accounts Payable Clerk is responsible for identifying and addressing any issues that pertain to the Business Office policies, procedures or processes that will prevent payment as appropriate or necessary until the issues are resolved and the expense is paid, credited or otherwise satisfactorily resolved.
- 1.8.5. Approval. The appropriate Department Head must approve all Invoices, Bills, Travel Expense Settlements and Employee Reimbursements for Units under his or her charge as defined below.
- If initially received by the Accounts Payable Clerk, the Accounts Payable Clerk will email the document to the Department Head for approval within five (5) business days. The Department Head must print the document, sign on the approval stamp and return it to the Accounts Payable Clerk within five (5) business days.
 - If initially received by the Department, the Department Head must place the approval stamp on the document, sign the approval stamp and submit the document to the Accounts Payable Clerk within five (5) business days.
 - If payment is not approved by the Department Head, which may be for reasons such as, but not limited to, goods or services not received or not satisfactorily received, item(s) must be returned or incorrect quantity or price, the Department Head must provide an explanation, address the issues that prevent payment, obtain new documentation if necessary and notify the Accounts Payable Clerk if payment is subsequently approved or canceled.
- 1.8.6. Processing Time. The Accounts Payable Clerk will process all Invoices, Bills, Employee Reimbursements or Travel Expense Settlements for payment within ten (10) business days of receipt if there are no issues preventing payment.
- 1.8.7. Purchase Order Related Invoices. If payment is processed through Oasis, the Purchase Order must be referenced in the Oasis system when the Invoice (IN) document is processed for payment. If payment is processed by Purchasing Card, the Purchase

Order must be referenced on the Purchasing Card Transaction in the PRCUU table before the transaction is flagged as "PAID" in the system.

- 1.8.8. General Accounting Encumbrance (GAE) Related Invoices. If payment is processed through Oasis, the GAE must be referenced in the Oasis system when the General Accounting Expense Document (GAX) is processed for payment. If payment is processed by Purchasing Card, the GAE must be referenced on the Purchasing Card Transaction in the PRUU table before the transaction is flagged as "PAID" in the system.
- 1.8.9. Travel Expense Settlements. Travel Expense Settlements will be processed for payment through Oasis on a Travel Expense WV (TVE) document.
- 1.8.10. Invoices or Bills from Other Agencies. Invoices or Bills from other agencies of the State of West Virginia will be processed for payment through Oasis on an Internal Exchange Transaction (IET) document.
- 1.8.11. Other Invoices or Bills. All other Invoices or Bills will be processed for payment on a General Accounting Expense (GAX) document. Such Invoices or Bills include, but are not limited to, Employee Reimbursements, Utility Bills and Phone Bills.
- 1.8.12. Orders. The Accounts Payable Clerk is authorized to process orders for various College Units if the payment of the order cannot be processed by a Purchasing Card Cardholder within the Unit. Payment must be made at the time of the order. The Unit is responsible for preparing and/or submitting the required supporting documentation to the Accounts Payable Clerk within five (5) business days of the receipt of the goods or services.
- 1.8.13. Compliance. All payments, regardless of the method of payment, will be made in accordance with all governing authority's policies and procedures and the required or necessary supporting documentation will be attached or otherwise made available for each transaction.
- 1.8.14. Vendors. The Accounts Payable Clerk is responsible for ensuring that vendors who do not receive a Purchase Order are in compliance before processing a payment to any vendor regardless of payment method.

1.9. Documentation Required for Accounts Payable and Purchasing Card Payments

- 1.9.1. Invoices and Bills. An Invoice or a Bill must be legible and contain the vendor's name and address, an itemized list or description of the goods, services or travel expenses and the total amount of the sale. An Invoice or Bill that describes the goods or services in a non-itemized manner such as "merchandise" or "miscellaneous" is not adequate or acceptable. An Invoice or Bill may serve as a Receipt if it indicates that it is "Paid" or has a zero balance.
- 1.9.2. Receipts. A Receipt must be legible and contain the vendor's name, an itemized list or description of the goods, services or travel expenses, the total amount of the sale and indicate that the goods or services were paid in full. A Receipt that describes the goods or services in a non-itemized manner such as "merchandise" or "miscellaneous" is not adequate or acceptable. An Invoice or Bill may serve as a Receipt if it indicates that it is "Paid" or has a zero balance.
- 1.9.3. Manual Receipts. The Purchasing Card Cardholder must create a Manual Receipt if a receipt cannot be obtained or is lost. This should not be an ordinary business practice and should only be exercised as a last resort.
- 1.9.4. Travel Expense Settlement Form. An accurately completed Travel Expense Settlement Form with all of the required approval signatures is required for all travel expense reimbursements. A Receipt for each expense must be attached to the Travel Expense Settlement Form.
- 1.9.5. Employee Reimbursement Form. An Employee Reimbursement Form with all of the required signatures is required to reimburse an employee for an expense paid for by the employee from personal funds. Proof of payment such as a Receipt or a canceled check must accompany the Employee Reimbursement Form.
- 1.9.6. Receiving Report. A Receiving Report is required except when paid by Purchasing Card and the Purchasing Card Cardholder is the person who paid for and received the goods.
- 1.9.7. Hospitality Form. The Requisition Form will suffice if the Hospitality Section is properly completed. This is required for any event or circumstance when hospitality is provided.
- 1.9.8. Hospitality Event Guest List. A Hospitality Event Guest List is required for all events if hospitality is provided.
- 1.9.9. Purchase Order. The Accounts Payable Clerk will reference the document in Oasis.
- 1.9.10. Contract Documents. Contract documents are required for all services. A copy must be attached to the Invoice document if a Purchase Order was not issued. The contract documents will be attached to the Purchase Order if a Purchase Order was issued.

NOTE: THE VENDOR'S NAME AND ADDRESS INFORMATION MUST BE THE SAME ON ALL DOCUMENTATION.

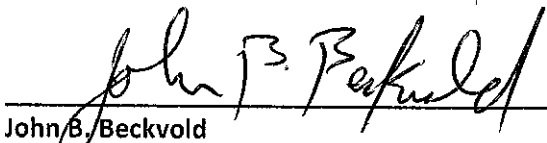
SIGNATURE PAGE FOR THE GLENVILLE STATE COLLEGE BUSINESS AND FINANCE OPERATING POLICY
OPERATING POLICY 1

Approved By: _____ **Date:** _____

John B. Beckvold
Executive Vice President for Business & Finance
Special Assistant to the Board
Chief Financial Officer
Chief Procurement Officer

SIGNATURE PAGE FOR THE GLENVILLE STATE COLLEGE BUSINESS AND FINANCE OPERATING POLICY

OPERATING POLICY 1

Approved By:  Date: 4/26/19

John B. Beckvold
Executive Vice President for Business & Finance
Special Assistant to the Board
Chief Financial Officer
Chief Procurement Officer