

COLLEGE of CHARLESTON

OFFICIAL POLICY

2.2.2.1.4

Gifts, Flowers, Parties, and Other Benefits

7/25/16

Policy Statement

The Accounts Payable (A/P) area of the Controller's Office of the College of Charleston will process all payments for the College's legally incurred, non-payroll obligations of goods and services, in accordance with State and Federal laws and regulations, as well as other policies and procedures of the College. The College will adopt and incorporate sound financial practices related to the payment of moving expenditures for all departments and offices of the College of Charleston.

Policy Manager and Responsible Department or Office

A. Controller's Office

The Controller's Office staff has the responsibility for ensuring that all payments for goods and services of a non-payroll nature comply with State and Federal laws and regulations, as well as College policies and procedures.

B. Faculty and Staff

College of Charleston faculty and staff have the responsibility for ensuring that they follow procurement guidelines when requesting goods and services. Faculty and Staff must provide the Controller's Office with accurate and complete documentation, such as completed forms, justifications or explanations needed for making payments, etc. In addition, the faculty and staff must ensure that goods and services are satisfactorily received and that they demonstrate a documented benefit to the College.

C. Vendors and Payees

College of Charleston vendors and payees must provide the Controller's Office with valid invoices that adequately describe the vendors' names, addresses, itemized descriptions of goods and services, terms for payment, etc. as well as properly completed Internal Revenue Service Forms W-9 or W-8 evidencing their business type (corporation, sole-proprietorship, partnership, etc.), domestic or foreign status, and tax identification numbers.

Departments/Offices Affected by the Policy

This policy affects all of the departments and offices of the College of Charleston.

Policy

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

The College prohibits perquisites of free parking, housing, vehicles, etc. to its employees. An excerpt of the South Carolina General Appropriations Act reads as follows:

"That salaries paid to officers and employees of the State, including its several boards, commissions, and institutions shall be in full for all services rendered, and no perquisites of office or of employment shall be allowed in addition thereto, but such perquisites, commodities, services or other benefits shall be charged for at the prevailing local value and without the purpose or effect of increasing the compensation of said officer or employee."

2. Plaques, Certificates, and Other Events

In accordance with the South Carolina Code of Laws, the College of Charleston shall be allowed to spend public funds on employee plaques, certificates, and other events, including meals and similar types of recognition to reward innovations or improvements by individual employees or employee teams that enhance the quality of work or productivity or as a part of employee development programs of the College.

- a. Awards cannot exceed \$50.00 dollars for each individual being recognized.
- b. Written justification along with the purchase requisition must be submitted to the Procurement Office prior to obligating any funds. The written justification must list the details as specified.
 - 1) A description of the event that evidences the innovation or improvements in the quality of work or productivity or the employee development program;
 - 2) Date, time, and place of event;
 - 3) List of all participants; and

4) Approval of the Department Head and the Executive/Senior Vice-President.

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

4. Exemptions:

- a. The President of the College is permitted to occupy residences on the grounds of the College of Charleston without charge.
- b. The Residence Hall Directors at the College of Charleston are permitted to occupy residences of the College of Charleston without charge.
- c. In accordance with the South Carolina General Appropriations Act, the College (Business and Auxiliary Services) must report the fair market rental value of any residence furnished to the President or any College employee to the Agency Head Salary Commission, and the Executive Budget Office, by October 1 of each fiscal year.

Related Policies, Documents or Forms

S.C. Code of Laws Section 8-1-180 (Tokens of recognition and other rewards; limit on amount per individual.)

S.C. General Appropriations Act Section 117.15 (Allowance for Residences & Compensation Restrictions)

Issue Date: 4/30/2008

Date of Policy Revision: 7/25/2016

Next Review Date: 10/15/2020

POLICY APPROVAL

(For use by the Office of the Board of Trustees or the Office of the President)

Policy Number: 2.2.2.1.4 (Gifts, Flowers, Parties, and Other Benefits)

President or

Chairman, Board of Trustees



Date: 7/25/16