

BUDGET POLICY				
Policy #	Origination Date	Responsible Office	Status	Approval Date
		Business and Finance (Budget)	Draft	

Reason for Policy/Purpose Update

The Budget Policy and Procedures Manual describe the general guidelines for the budget processes at Dillard University. The budget is the primary instrument of fiscal control and accordingly, contains all income and expenditures of the University. The University's strategic plan, which incorporates the enhancement and expansion of the physical, programmatic and administrative capacities of the institution, provides the framework for the annual budget process.

Included are the University's policies governing the preparation, approval and implementation of the budget, as well as the policies defining the budget's role.

Policy Statement

The Budget Office is responsible for the development and monitoring of the University's annual operating budget. The office prepares budget requests of the Board of Trustees and the annual spending plan. Analytical studies are conducted to support the planning and budget development processes and produces management information related to the University's operations.

The Budget Office offers the primary support for identifying, obtaining, allocating and maximizing resources needed to achieve the University's goals. We provide excellent customer service with efficient and productive methods for budget preparation, sound budget and management practices, financial planning that supports management decision making, and developing innovative solutions to challenging problems.

The University's budget expresses the funded programs and plans of the University for the budget year and the estimated income (by sources) necessary to finance these programs and plans.

Who Needs to Know This Policy

Apply to all divisions, departments and activities of Dillard University.

Responsibilities

1. Budget Committee (Senior Cabinet, Faculty Member, and Student Body President)

The University Budget Committee is an advisory body to the President charged with the following primary responsibilities :

- Advise the President on general budget policy issues that affect the University.
- Review division budget proposals and make recommendations to the President regarding budget allocations.
- Provide recommendations on the development of a campus budget planning process that is aligned with strategic priorities and division strategic goals.
- Recommends the operating budget to the President each fiscal year.

2. Budget Director

- Prepare the annual budget submission to the Board of Trustees
- Develop and monitor the University's annual budget
- Fulfill internal and external budgeting reporting requirements
- Process budget transfers and funding requests for new programs and new initiatives.
- Provide financial analysis for departments and the University.
- Link the operating budget with the University's strategic planning.

3. Departments

- Identifying resources needed to achieve the goals set forth in both departmental as well as University strategic plans.

Policy/Procedures

See Attached Procedures

Website Address(es) for this Policy

www.dillard.edu (In Process)

Contact(s)

Budget Office (504) 816-4561 bbadger@dillard.edu

Who Approves This Policy

Budget Committee

History/Revision Dates

Origination Date: 01/2009

Approval Date:

Updated: 10/15/2018

Preparation and Approval of University Budgets

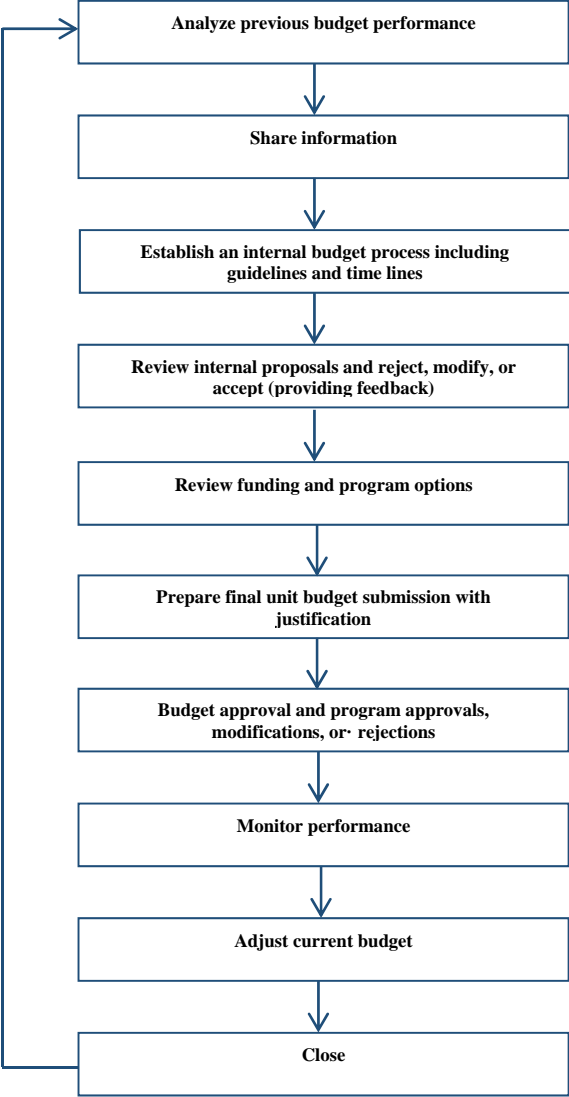
The Budget Office is responsible for the development and monitoring of the University's annual operating budgets. The Budget Office reports to the Chief Financial Officer of the University.

The Budget Office prepares the annual budget submission to the Board of Trustees; fulfills internal and external budgeting reporting requirements; processes budget transfers and funding requests for new programs and new initiatives; provides financial analyses for departments and the University. Dillard University receives more than half of its total support from student tuition and fees. Other sources of funds include private gifts and grants and miscellaneous sources. The Board of Trustees, the governing body of Dillard University, has general supervision over the University and its budget.

Budget Phases

Each fiscal year operating budget has eight distinct phases: setting institutional and department budget guidelines, developing the unit budget request, identifying the budget implications of that request beyond the budget fiscal year, approving the budget, monitoring budget performance, adjusting the current operating year budget, closing the fiscal year, and analyzing budget performance at the end of the fiscal year. Some of these phases occur simultaneously and some are sequential.

Figure 1.1. **Budget Cycle**



Budget Process

The University Budget Office initiates the detailed budget development process in the late summer each fiscal year. Budget schedules that include a timetable for submission of all budget documents are established at this time. Table 1.1 shows a typical budget schedule.

Figure 1.2. **Budget Schedule**

	Institution	Department
July	Begin new fiscal year	Begin new fiscal year Begin review of last fiscal year performance Begin conversations with departments/divisions
August - October	Develop budget guidelines Develop revenue planning assumptions	Clear issues with prior fiscal year Begin monitoring current fiscal year Review new proposals; check assumptions Review strategic plan
September - January	Meet with departments to review strategic plans	Adjust strategic plan as needed Continue to monitor current budget
October	Review prior year performance Approval of tuition, fees, and room and board rates for next fiscal year Approval of budget parameters for next fiscal year	
January	Faculty salary plans submitted	Continue to monitor budgets
February	Finalize and distribute budgets	Finalize new program proposals
March	Faculty/staff hiring plan due Division/Department budgets due to Budget Office Budget summary prepared for Trustees	Finalize budget request and new program proposals; check figures Submit budget Respond to questions regarding budget requests Prepare staff hiring proposals Continue to monitor current budget
April	Budget for next fiscal year approved by Trustees	Continue to monitor current budgets
May	Approved budgets for next fiscal year entered into Jenzabar	Continue to monitor current budgets Remind Divisions/Departments of closing deadlines and rules for current fiscal year
June	Budget reports distributed for upcoming fiscal year Closing process begins for new fiscal year	Continue to monitor current budgets Begin closing process

At the close of the fiscal year (June 30th), the University is subject to an accounting and

financial audit by an external certified public accounting firm. The results of the annual audit are presented to the Board of Trustees. In addition to the audit, the Budget Office conducts a review of individual unit budgets, and the results are incorporated into the planning process for future fiscal years.

The budget is structured and controlled through the Jenzabar system. **Departments are responsible for not exceeding their budgeted allocations** and over-or-under expenditures from the budget trigger review processes that ensure close adherence to the University's resource plan.

Dillard University is committed to developing and operating within a balanced budget that supports the strategic goals of the institution. The budget is the financial plan through which the University's educational plan is executed. In developing this financial plan, the institution relies on substantial participation by vice presidents, deans, faculty, staff, and students. The implementation of the financial plan ensures integrity for the financial operations of the University.

The budget planning process at Dillard University is continual. The Budgeting office facilitates the budget planning process by providing estimates of revenues and expenditures, compiling, monitoring, and amending the budget document. During this process, the departments may have the opportunity to request amounts above the prior year base allocations, as well as reallocate existing funds within their base. Budget plans must support the important priorities outlined in the University's strategic plan. This enables the University to maintain continuing growth in enrollment and also facilitates the programmatic changes that are necessary to fulfill the shared vision that has been established for the future of the University. The following guiding principles are to be used while developing the operating budgets:

- Operating budgets will be developed with a long-term perspective and with reference to the University's strategic plan.
- Core academic programs will be protected in order to preserve the University's essential teaching and research activities.
- Streamlining of workflows, delaying implementation of projects and placing a greater emphasis on essential functions will result in streamlining efficiencies, thereby reducing the need for part-time assistance and providing opportunities to re-deploy vacant staff positions.
- Non-personnel expenditures will be managed efficiently, with particular emphasis on ensuring that activities with the highest priorities are adequately supported.
- Existing resources shall be reallocated to meet the highest priorities in each division.

Budget Hearings

The purpose of the budget hearing is to provide a forum for explaining any budgetary changes requested in the proposed budget. The Budget Committee will conduct the budget hearings in late summer. Budget requests should be submitted to the Budgeting office at least five business days prior to the scheduled hearing. This gives the Budgeting office the opportunity to review requests and suggest changes or prepare division leaders for possible questions.

Budget Presentations

The division leader presents explanation for the budget requests during the formal budget hearing. Each division is also required to provide a brief narrative of budget highlights. All requests for new funds are to be based upon strategic goals for the University and divisional areas of responsibility. Each budget presentation should identify increases in personnel, capital, and operational funding that is absolutely necessary to continue the operations of the division.

Results of Budget Hearing

Following the conclusion of budget hearings for all divisions, the Budgeting office will compile the hearing requests for review by the Budget Committee. The Budget Committee reviews all requests for new funding with the President. Any approved new funding requests will be added to the budget proposal submitted to the Board of Trustees. Once approved, each Vice President will communicate the approved budget and Senior Administration's decisions on funded items. The Budget office will be available to assist each Vice President with this function.

Budget Execution

It is the responsibility of the assigned budget liaison of each division to ensure that expenses are made in accordance with the approved budget. Each budget liaison is responsible for executing appropriate documents (i.e., Purchase Requisition, Personnel Actions, etc.) to use funds provided in the approved budget. Routine budget reviews by designated budget liaison of each department/division are encouraged. Any discrepancies must be reported in writing, no later than one month following the occurrence, to the Budgeting office.

Budget Transfers

Through continuous monitoring of the operational budget, divisions may find the budgeted funds are not aligned with the pattern of spending. Budget liaisons may submit requests for budget transfers to their approval chain by use of the "Request for Budget Transfer" form. Transfer of operational budget funds within a department budget or division budget require the approval of the affected dean (if applicable), and the appropriate vice president. A clear and concise explanation must be provided on the description line before submitting the Budget Transfer form. Transfers from one organization or fund to another can be submitted by using the Budget Transfer Request form. Once completed, the form is signed by the budget liaison and approved by the department head or dean and vice president; the Budgeting office will complete the transfer.

Budget Reports

Budget reports are provided electronically via email monthly. Division leaders are encouraged to review these reports to ensure accuracy and proper usage of budgetary resources. The

Budgeting office monitors budget reports on a daily basis.

Budget Revisions

In the event that conditions require budgets to be revised by the University, the Budget Office will notify the appropriate division of the required changes. At such time division Vice Presidents will be given specific instructions concerning how to adjust organizational budgets.

Personnel

1. Full-Time and Part-Time Staff

Divisions are required to fund all full-time and part-time staff positions from their budget allocation. These include:

- newly authorized personnel;
- annual leave and/or final payments to employees such as lump sum vacation;
- payments for short-term disability and any leave replacements the unit chooses to make;
- authorized staff reorganizations (such as the reclassification of a position to a new title at a higher salary); and fringe benefit costs.

All staff position changes (e.g., reorganizations, reclassifications, and new positions) should be requested and approved during the budget planning period. A Position Reclassification form is required by the Budget Office for any positions being reclassified with the funding source identified for any increased costs. Requests for staff personnel position changes must be approved by the Budget Office and the Division of Human Resources and must include a funding plan as well as written justification.

Full-time and part-time salaries have fringe benefit costs associated with them. The budget allocation made at the start of the fiscal year covers fringe benefits. Funds from this expense category may not be reallocated for any other purpose. When personnel changes are requested during the year, the fringe benefit cost must be included in the funding plan submitted to the Budget Office.

Only base funds may be used to fund full-time positions. Contingency funds and one-time allocations cannot be used to fund full-time positions.

Except under limited exceptions, funds allocated for full-time personnel may not be used for non-personnel items, such as materials and supplies.

2. Fringe Benefits

Fringe benefits are an integral part of the total compensation program available to University employees. These benefits include contributions to life insurance, disability insurance, retirement plans, and health insurance programs. Any spending plan for personnel must include the cost of fringe benefits.

The annual operating budget includes the cost of fringe benefits. Accounts are charged their share of the cost of providing these benefits based on actual expenditures for salaries.

3. New Position Requests

All new position requests must follow Division of Human Resources procedures. Departments must include all appropriate documentation, including: job description, Personnel Action Approval Form, justification and funding plan. The Budget Office will ensure that the position has been approved and appropriate funding exists.

4. Temporary Staff

The use of temporary service employees may occur if a full-time position is vacant while the search process is occurring, or to support a special project. They work a certain number of hours and are paid an hourly rate. Please refer to procedures for the hiring of temporary staff issued by the Division of Human Resources. The Budget Office requires adequate funding for temporary employees or student assistants.

Scholarships, Tuition Waivers

Undergraduate Scholarships and Waivers

Undergraduate scholarships and waivers are awarded through the Financial Aid office. The Financial Aid office is responsible for submitting an annual budget to the Budget Office, detailing the number of recipients and the dollar value for the various scholarship and waiver programs.

Faculty, Staff Tuition Waivers

Tuition waivers for faculty and staff members are handled through the Division of Human Resources. It is considered to be a fringe benefit expense of the University.

Note: All financial awards, either stipends or remitted tuition and fees, cannot be used for other expenditure categories.

Establishment of Accounts

If it is determined that changes to the attributes of an existing account need to be made (e.g., new account title, department) or a new cost center needs to be established because a department is expanding or adding a new program, an “*Account Request*” form must be completed by the department.

The department must include the proposed title, department, division, source of funds, a brief description of the program and the period the program will be active. If the program is not

supported by operating funds, a budget should be attached identifying the source of revenue and the fee schedule used to determine the projected revenue.

After the form has been approved by the division Vice President, it is submitted to the Budget Office for authorization and forwarded to the Controller's Office for processing.

BUDGET ACCOUNTS STRUCTURE

Dillard University conforms to the FASB (Financial Accounting Standards Board) guidelines of generally accepted accounting principles and practices.

For internal purposes, the principles of fund accounting are being utilized. Fund accounting is the method of classifying resources into categories according to the purpose of use. Each fund is self-balancing and has separate assets, liabilities and a fund balance. The fund groups currently being utilized by the University are an Operating Fund, Loan Fund and Plant Fund.

Operating Funds

Operating funds (10-50, 70) are revenues generated by University operations and the related expenditures from performing the primary objectives of the institution. These will be used for such purposes as general operations, support of instruction, research, public service and auxiliary enterprises.

Operating funds are classified as being either unrestricted or restricted. Unrestricted funds are those accounts which do not have external restrictions with regard to their use, and are for general operations of the University. Fund balances of unrestricted operating funds are classified of financial position as unrestricted net assets. Restricted funds are from external sources, such as donors or external granting agencies, and are restricted for specific purposes. Fund balances of restricted current funds represent net assets held for specified operating activities that have not yet been used and are classified of financial position as temporarily restricted net assets.

Loan Funds

Loan funds (60-62) are maintained separately to manage the accounting for student loans. These awards may result either from selection by the institution or from an entitlement program. Fund balances of loan funds represent net assets available for lending. The portion of the fund balances representing net assets temporarily restricted by donors are classified as temporarily restricted. Amounts used for loans that have not been restricted by donors, are classified as unrestricted net assets.

Plant Funds

Plant funds (80) include the University’s investment in property, plant and equipment, and resources to fund capital projects and acquire long-term assets.

Internal Account Structure

The internal account numbering system is based on an eleven-digit account number (i.e., 10-10-100-6002). The first two digits indicate the fund type:

FUND CODE	DESCRIPTION
10	UNRESTRICTED FUND
20	RESTRICTED FUND
30	FEDERAL GRANTS
50	ENDOWMENT FUND
80	PLANT FUND
90	AGENCY FUND
94	HURRICANE KATRINA
95	DILLARD UNIVERSITY APARTMENT LIMITED
99	GENTILLY GARDENS APARTMENT, INC.

The second two digits represent the function, roughly corresponding to balance sheet or income statement category.

FUNCTION CODE	DESCRIPTION
01	ASSETS
02	LIABILITIES
03	FUND BALANCE
04	REVENUE
05	INCOME
10	INSTRUCTIONAL PROGRAMS
11	OTHER SPONSORED PROGRAMS
40	ACADEMIC SUPPORT
50	STUDENT SERVICES AND ACTIVITIES
60	INSTITUTIONAL SUPPORT & GENERAL & ADMIN
70	OPERATION AND MAINTENANCE OF PLANT
80	STUDENT FINANCIAL ASSISTANCE
88	MANADATORY TRANSFER - DO NOT USE!!!
90	AUXILIARY ENTERPRISES
99	INSURANCE FUNDING REQUIREMENT

The third three digits indicate the cost center. The last four digits of the account number are the object code. This is used to identify the type of revenue or expenditure, such as tuition revenue or office supply expense.

The University's Financial Records System allows expenses to be budgeted at different levels of detail. For example, an account might have a separate budget for each equipment code, but one single budget to cover all materials expense. Another account might have several salary budgets based on category (faculty, staff, etc.). Budgets are used to reflect a range of object codes that are supported by a single budget appropriation.

Glossary

Account: *A formalized grouping of revenues or expenditures, presented by pool level object codes and minor object codes. Within object codes the account reflects fiscal year budget, actual expenditures, encumbered expenditures and the available balance within pool object codes and in account total.*

Account Number: *A systematic numeric classification of University ledger accounts.*

Accrual Basis Accounting: *The most commonly used accounting method, which reports income when earned and expenses when incurred, as opposed to cash basis accounting, which reports income when received and expenses when paid.*

Accrue: *To record revenues when earned and to record expenditures as soon as they result in liabilities for benefits received, although the receipt of cash or payment of cash may take place, in whole or in part, in another accounting period.*

Accrued Expense: *An expense that is incurred, but not yet paid for, during a given accounting period.*

Accrued Revenue: *Revenue earned during the current accounting period but which is not to be collected until a subsequent accounting period.*

Allocate: *To divide a lump-sum appropriation into parts which are designated for expenditure by specific organization units and /or for specific purposes, activities, or objects.*

Amortization: *The gradual elimination of a liability in regular payments over a specified period of time. Such payments must be sufficient to cover both principal and interest.*

Annual Operating Budget: *This is the financial plan of the University's activities for a fiscal year. It represents the summation as well as the details of divisional and departmental plans.*

Asset: *Any item of economic value owned by an individual, institution or corporation.*

Audit: *An examination and verification of financial and accounting records and supporting documents by a professional, such as a Certified Public Accountant.*

Auxiliary Enterprises: *Activities of the University, which furnish a service to students, faculty or staff on a fee basis. The fee is directly related to, but not necessarily equal to, the cost of the service. Examples include residence halls and stores.*

Balance Sheet: *A quantitative summary of the University's financial condition at a specific point in time, including assets, liabilities, reserves and equities of a fund.*

Base Change: *A permanent change in the projected budget base for the next fiscal year.*

Book Value: *The value of an asset as it appears on a balance sheet, equal to cost minus accumulated depreciation.*

Budget: *An itemized forecast of income and expenses expected for a given period and the proposed means of financing them.*

Closing: *A periodic reconciliation of accounting transactions made at the end of an accounting period. On an annual basis, all temporary accounts related to revenues and expenses are transferred to permanent accounts for financial purposes.*

Contingent Liabilities: *Items which may become liabilities as a result of conditions that are undetermined, such as guarantees, pending law suits, judgments under appeal, unsettled disputed claims, unfilled purchase orders, and uncompleted contracts.*

Cost Accounting: *The process of identifying and evaluating activity or operation costs for a specific purpose.*

Current Assets: *A balance sheet item which equals the sum of cash and cash equivalents, accounts receivable, inventory, marketable securities, prepaid expenses, and other assets that could be converted to cash in less than one year.*

Current Funds: *Resources that are expended for operating purposes during the current fiscal period. Current funds are classified as unrestricted, internally designated, or restricted.*

Current Liabilities: *A balance sheet item, which equals the sum of all money owed and due within one year. Also called payables or current debt.*

Current Revenue: *Revenues of the University that are available to meet current fiscal year expenditures of the current fiscal year.*

Debt Service Requirement: *The amount of money required to pay the interest on outstanding debt, serial maturities of principal for serial bonds, and required contributions to a debt service fund for term bonds.*

Depreciation: *The allocation of the cost of an asset over a period of time for accounting purposes: a decline in the value of a property due to general wear and tear or obsolescence.*

Direct Costs: *Costs incurred by a division or department that are related to current academic and administrative activities.*

Division: *A major organizational component under the direction of a University vice president. A Division may be comprised of several departments and accounts.*

Cost Center Number: *A systematic numeric classification of the University's organizational structure by department and account.*

Encumbrances: *Contingent liabilities in the form of purchase orders, contracts, or salary commitments charged and reserved in an object code to reflect the amount of these liabilities in the accounting system and attempt to prevent overspending.*

Endowment Funds: *A fund group used to record donations to the University requiring that the principal is invested and only the interest income is expendable. Interest income earned on these funds is returned to the campus and expended in the current funds group.*

Expenditures: *Expenditures are recorded when liabilities are incurred. If the accounts are kept on the accrual basis this term designates the cost of goods delivered or services rendered, whether paid or unpaid, including expenses, provision for debt retirement not reported as a liability of the fund from which retired, and capital outlays.*

Expenses: *Charges incurred, whether paid or unpaid, for operation, maintenance, interest, and other charges that are presumed to benefit the current fiscal period.*

FASB: *Financial Accounting Standards Board.*

Fiscal Agent: *Person or persons fiscally responsible for an account.*

Fiscal Year: *A twelve-month period of time to which the annual budget applies and at the end of which the University determines its financial position and the results of its operations. The Dillard University's fiscal year begins July 1.*

Fixed Assets: *Assets of a long-term character, which are intended to continue to be held or used, such as land, buildings, machinery, furniture, and other equipment.*

FRS (Financial Reporting Systems): *A mainframe computer software system, which supports the Accounting, Budgeting, and other University financial management functions. The system provides on line compatibilities for entering and uploading financial data and viewing ledger accounts as well as generating both standard and custom reports.*

Fund: *A fund is a segregation of resources established to control and monitor those resources for the purposes of carrying on specific activities or attaining certain objectives in compliance with legal/administrative requirements.*

Fund Balance: *The excess of the assets of a fund over its liabilities and reserves except in the case of funds subject to budgetary accounting where, prior to the end of a fiscal period, it represents the excess of the fund's assets and estimated revenues for the period over its liabilities, reserves, and available appropriations for the period.*

Fund Group: *Any one of the University's five major funds--Current Fund, Loan Fund, Endowment Fund, Plant Fund, or Restricted Fund.*

GASB: *Government Accounting Standard Board*

Grant: *Funds provided by an outside private or governmental source, the acceptance of which creates a contractual agreement between the parties. The University agrees to use the funds for the purposes specified subject to the conditions of the grant.*

Historical Cost: *The amount paid, or liability incurred, by an accounting entity to acquire an asset and make it ready to render the services for which it was acquired.*

Investments: *Assets held for the production of income in the form of interest, dividends, rentals, or lease payments.*

Ledger: *A formalized grouping of 'Accounts', which relate to specific programs or activity, for example Ledger 1- groups revenue accounts, Ledger 2- expenses, and Ledger 3- revenue and expenses.*

Liabilities: *Debt or other legal obligations arising out of transactions in the past, which must be liquidated, renewed, or refunded at some future date.*

Line-Item Budget: *A detailed expense or expenditure budget, classified by object code within each account.*

Long-Term Debt: *Debt with a maturity of more than one year after the date of issuance.*

Municipal Bond: *A bond issued by a local governmental unit.*

NACUBO: *National Association of College and University Business Officers.*

Net Income: *A term used in accounting to designate the excess of total revenues over total expenses for an accounting period. Not-for-profit entities do not recognize such excesses as "income, " but designate amounts as transfers or increases in fund balances.*

Non-Tenure Track Position: *A permanent, full-time faculty position in which the incumbent is not eligible for tenure considerations.*

Object Code: *Detailed designations of expenditures that sub-divide accounts.*

Operating Revenues: *Income derived from the day-to-day operations of the University as a result of the core transactions that include teaching, research and providing services.*

Plant Funds: *A fund group maintained to account for: (1) the acquisition of physical properties to be used for institutional purposes, (2) funds set aside for the renewal and replacement of institutional properties, (3) funds for retirement of indebtedness on institutional properties, and (4) funds expended and invested in institutional plant properties.*

Principal Investigator: *A faculty member and an author of a proposal with the scientific or technical expertise to carry out the proposed activity and the client who receives service and support from the institution.*

Requisition: *A request, usually from one department to the purchasing officer or to another department, for specified articles or services.*

Revenues: *Current year income which has accrued from tuition and fees, auxiliary enterprises, federal grants, contracts, gifts, investments, endowment, indirect cost recovery, or similar sources.*

Revised Budget: *A change in the budget from the approved July 1 annual budget.*

Temporary Faculty Position: *A full-time faculty position that is temporary for one semester or one year and is not part of the College or School's permanent faculty base. The incumbent is not eligible for tenure considerations based on this employment.*

Tenure Track Position: *A full-time faculty position in which the incumbent is eligible for tenure consideration at some future date or has been given tenure status.*

University Funds: *Categorized as restricted fund, in that the use of the funds is designated by the University rather than through an external agency.*

Zero-Based Budget: *Budgeting method in which all expenditures must be justified each year, not just amounts in excess of the previous year.*



SUMMER CAMP – POLICIES AND PROCEDURES

Policy #	Origination Date	Responsible Office	Status	Approval Date
		Business and Finance	2018 Draft	

Reason for Policy/Purpose Update

Dillard University (the University) hosts various summer programs on campus, however standardized procedures had not been established. This policy has been established to promote consistent treatment of all financial transactions for Summer Camps at the University.

Policy Statement

The purpose of this policy and procedures manual is to establish uniform University-wide procedures for Summer Camps. This policy is to ensure all the financial transaction created within the administration of the summer camps at the University are properly recorded, documented and reported in accordance with Generally Accepted Accounting Principles (GAAP) and Uniform Guidance 2 CFR Part 200 Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards.

Who Needs to Know This Policy

Faculty and Staff involved with the administration of summer camps at the University, and the Office of Business and Finance.

Policy/Procedures

GENERAL INFORMATION

The University hosts a wide variety of summer programs on campus. Some camps are conducted by the University's employees and while others may only rent facilities at the University for their camps. This policy addresses those summer camps which are conducted by the University's faculty and staff.

HIRING OF EMPLOYEES FOR SUMMER CAMPS

All staff hired to work for the summer camps conducted on the University's campus must be hired through the Office of Human Resources. This allows the employment classifications for all camp workers to be consistent. Camp Directors are responsible for drafting and submitting the job descriptions at least 12 weeks prior to the start of camp. The Office of Human Resources will proceed with the hiring of camp employees, including background checks and other pre-employment screenings as required by the University. Camp employees must have a clear background check prior to starting employment with the University.

PAYMENTS OF

CAMP REGISTRATION FEES,

All fees for summer camp attendees must be paid at the cashier's window in Rosenwald Hall 1st floor during normal businesses hours. The cashier should record the transaction with the camp attendee's first initial and last name along with what the payment is for, and the camp name. (i.e. H. Green Reg.-DU Fit Camp)

Once the camp roster is complete, a copy should be forwarded to the accountant for the summer program. The accountant will use the General Ledger and the roster to reconcile the camper registrations. Any discrepancies will be discuss with the camp director.

BEFORE AND AFTER CARE FEES

Each camp director must determine the hours of camp and the hours which will be considered before and after care. Before and after care fees for regularly attending campers must be paid on Monday for the current week, at the cashier's window in Rosenwald Hall 1st floor. The cashiers should record the payments similar as noted above (i.e. H. Green B/A wk.# - DU Fit Camp). Before and after care fees for Drop-in care must be paid at the cashier's window in Rosenwald Hall 1st floor, within 24 hours of the charge. The cashiers should record the payments similar as noted above (i.e. H. Green B/A Drop m/dd - DU Fit Camp)

On Monday morning, of the following week, the before and after care sign out log from the previous week is due to the accountant for the summer camp. The accountant will use the General Ledger and sign out log to reconcile the before and after care payments made for the week. The accountant will notify the camp director if any parents are behind in their payments.

PURCHASES

Purchases of supplies, equipment and/or services for use in the summer camp program will follow the same policies and procedures for all procurement and purchases made by the University. Please see the Purchasing Policies and Procedures for further details.

Any involvement with an independent contractor related to the summer camps, should follow current Dillard University policies and procedures as they related to contracts. Certain items must be verified prior to contracting with an individual such as licenses, certificates, and insurance

REPORTING

At the end of the summer camp, the accountant along with the camp director will prepare and submit any required reporting to grantors or funding agencies

Website Address(es) for this Policy

Contact(s)

Shannon M. Glapion, CPA Controller-
Office of Business & Finance
Rosenwald Hall Rm 101D
Business Phone (504) 816-4919
Business Fax (504) 816-4193
sglapion@dillard.edu

Who Approved this Policy

History/Revision Dates

Origination Date: 2016
Cabinet Approval Date:
Updated:
Revised:

Agreement - Signature



GRANTS AND CONTRACTS PROCEDURES

Policy #	Origination Date	Responsible Office	Status	Approval Date
		Business & Finance	October 2018 DRAFT	

Reason for Policy/Purpose Update

The Office of Accounting is responsible for assuring that all grants and contracts for the University are established and accounted for in accordance to general acceptable accounting principles. The institutions practices are governed in accordance to the following funding entities requirements:

- University governing fiscal policies (pay scale, benefit ratios, administrative cost, indirect cost, etc.)
- Government regulatory policies and procedures and other United States agency grants and contract regulations applicable to Colleges and Universities (A -21, A-110, A-133 and **Uniform Guidance Single Audit, Subpart F**)
- Foundation And Corporation funding policies, procedures, and requirements
- Individual donor's stipulation
- Dual contractual agreement as stipulated

Policy Statement

Who Needs to Know This Policy

Under the supervision of the Controller, the Accountant for Grants and Contracts performs and or assist in providing all facets and services in the management and accountability for all institutional grants and contracts.

Definitions

Policy/Procedures

Dillard University practices fund accounting. Account structures represent the following financial information:

- 1) The first two (2) digits component are the designated fund (Restricted fund is 20 and Federal fund is 30).
- 2) The second component two (2) digits are the functional areas in which the activities benefit, such as Instructional or Student Aid etc.
- 3) The third component (3) digits are the Financial Transaction Cost Center the 4 digit component is the object code that tells the expenditure type-ok
- 4) The fourth component (4) digits are the object code or type of expense.

BUDGETS

All institutional program and or project proposed financial budgets are required to be reviewed for compliance and match requirements. The Vice President for Business and Finance also reviews/approves internal routing documents for requests that are to be submitted on behalf of the university.

RECEIPTS

Receipted funds can be given in three ways, they are as follows:

- **Advancement**
These funds are receipted as income, upon expiration of the program a grace period is given that allows time for payment of outstanding invoices. In some case an extended program period is approved by the grantor or contractor, however when this does not occur all unused funds are mandated to be returned to the funding entity.
- **Partial Advancement**
Some grants and contract will fund in advance up front or start up income and require invoicing for the balance as expenses occur. Other will give the majority of the proceeds up front, but will retain a small percentage until the program is completed; for example, 85% income and 15% retained or a revenue/receivable.
- **Reimbursement-** The institution funds are expended and reimbursed through electronic drawdown or invoicing. Upon receipt of an award or agreement the following accounting internal office functions are required to establish the award:
 - The type of award or agreement is determined and assigned a cost center within the general ledger chart of accounts.
- **Advance Funded Grants and Contracts**
These awards are deposited in the established cost center deferred revenue account. The account must be attached to the general ledger which require the following:
 - Funds are deposited by debiting the cash account and crediting deferred revenue account for that cost center account.

- A cost center designated receivable and revenue accounts are established for reimbursable grants and contracts. These grants and contracts are reimbursed in two methods:
 - Invoicing or billing
 - Electronic fund transfers (Draw down)-Sources of federal EFT funds:
 - Department of Education – G5 (Grant Management and Payment Activity System)
 - HUD – eLOCCS (Line of Credit Control System)
 - National Science Foundation – Fast Lane
 - National Environmental Health – PMS (Payment Management System)
 - Department of Labor – PMS (Payment Management System)
 - Department of Justice – PAPRS (Phone activated paperless request System)
 - WAFA (Wide area work flow)

BUDGET AND EXPENDITURES

The budget section of the agreement establishes how the program or project funds are designated to be expended. Using the same Cost Center code established above these designated expense activities are assigned applicable object codes.

The following steps are implemented in the process for setting up a new grant:

- 1) The general ledger (GL) revenue, assets, expense and liability accounts are established by the grant accountant on the New Account Request Form.
- 2) The Controller/Chief Accounting officer reviews the New Account Request Form to approve and set up the Alt Security Codes in the system
- 3) The assistant controller sets up the account in the general ledger (GL) system and signs off on the New Accounts Request Form and returns it to the grant accountant.
- 4) The grant accountant then creates the budget for the accounts submitted on the new account request form by line item accounts. A file in CSV format (EXCEL) is then emailed to the Budget Director to upload into the system.

Actual expense requisitions are reviewed by the grant accountant for budget compliance and allowable cost and internal coding before forwarding to the Controller for payment approval.

DRAWDOWNS

The University's grant accountant is responsible for ensuring that all drawdown requests are properly supported and agreed to the general ledger prior to submission to the Controller/or Assistant Controller for approval. In order to minimize the lapse of time between payments of cash and drawdown of federal funds, the university process drawdown transactions on a monthly, quarterly or as needed basis for externally funded programs.

- Monthly drawdown request are processed by the tenth day of the month for expenditures for the previous month.
- Quarterly request are processed by the tenth day of the month in the month following the previous quarter.
- As needed request are processed weekly based on the funding requirements of the program.

Reconciling procedures:

- 1) PI(s) are provided access to MyDu to monitor grant activity recorded to the G/L
- 2) Grant accountant meet with the Principal Investigator (PI) to review the status and prior month expenditures for each active grant. and when needed meet with the Office of Research and Sponsored Program department
- 3) Drawdown requests and appropriate journal entries are prepared by the grant accountant with the supporting documentation, and are submitted to the Controller for review and approval for draw and posting.

BANK AND LEDGER RECONCILIATION

Under the supervision of the Controller, the Cash Operations Manager coordinates and prepares all bank reconciliation reports monthly. This process reconcile all bank transactions (wire transfers, bank charges and credits, etc.) to the general ledger and all general ledger activities (outstanding checks, etc.) to the various bank statement, therefore, determining actual cash on hand to support future financial activities.

REPORTS

The grant accountant will prepare financial reports as required by the grants. The reports should be reconciled to financial data maintained in the University's financial system. Once the financial report is prepared, it should be provided to the Controller for review for accuracy and completeness. The report is then submitted to the requesting grant agency by the grant accountant. There are numerous report types for different grants and contracts; however the most common reports are as follow:

EXTERNAL

- **Federal government**

SF-425 is commonly used for grants and contracts. The frequency of the report depends solely on the grant or contracting agency. The most common time periods are quarterly, semi-annually, and annually. All grants require a close-out or final report. Support documentation must be maintained in the institutional archives for a period of three (3) years.

- **The Louisiana Board of Regents** requires an electronic report usually on an annual basis. Generally grants or contracts are submitted via the LOGAN electronic on-line system. These and most state contracts require interim progress reports stipulated in the agreement.

- **Local or City** grants and contracts generally requires final reports that include the following:

- Summary Financial Activity report.
- Detail Financial Activity report that includes income, expenses, purchase dates, and vendor names, etc.
- Copies of all canceled checks.
- Copies of all invoices or outstanding statements.

- **Pass Through** grants generally requires documentation to support all reimbursement to the institution and periodic progress and final reports, when the University is responsible for personnel management only. In cases where the sponsoring entity is responsible for personnel management no support documentation or reports are necessary.

- **Consortium, Sub-awards and Contracts** generally requires an annual and final fiscal Report that is supported by the documented invoices submitted to the Primary Grantee entity. Some entities may require cancel check also with invoice billing for reimbursement. When Dillard University is the host or Primary Grantee the Consortium, Sub grantee or contractors are required to function within the grantors regulation, procedure and maintain records accordingly. Payment will be made to only invoices supported by receipts or documentation of expenditures.

- **Private Grants and Contracts** generally provide specific reports developed by the Foundation or Corporation; however in some case no specified format is required.

Website Address(es) for this Policy

Contact(s)

Who Approved this Policy

Senior Cabinet

History/Revision Dates

Origination Date:

Cabinet Approval Date:

Updated:

Revised:

Agreement - Signature



SECURE PAY/POSITIVE PAY PROCEDURES

Policy #	Origination Date	Responsible Office	Status	Approval Date
		Business & Finance	2018 Draft	

Purpose

As an added level of security, all checks issued by Dillard University must be upload to JP Morgan Chase bank through a Secure Pay Procedure. A/P checks issued in Jenzabar must be uploaded to JPMorgan Bank, prior to being presented to the bank for payment.

Reports needed to Complete Summary

Cash Requirement Report. Secure Pay software is on the Cash Operations Manager's Computer. (Note: A/P Checks file can be placed on the m-drive to upload to bank)

Who Needs to Know This Procedure

Cash Operation Manager, Accounts Payable Accountant and the Controller

Definitions

Procedures

Secure Pay

Log On to Secure Pay

- At the top right side of the screen – *Secure Check A-Link Printers* (drop down box)
- Select “*Host Based Audit*” from drop down box. “*Go*” – this will list all the checks that have been processed by A/P but have not been uploaded to the bank.
- A/P clerk will provide the range of the check numbers and the number of checks printed.
- Verify that the number of checks is the same and the # sequence is correct.
- Select *Process* from the task bar at the top of the screen.
 - A popup window will appear with “pospay” in the description.
 - Add the current date so file will be easier to find. (Ex pospay 050815).
 - Save
- Go to C: program files(x86)/AcuPrint/Securepay2000/Send –
- Sselect the file created of the current day –
- Copy the file to M: controller/controller (dusan) shortcut/Accounts Payable- paste the file.

JPMorgan Chase Access

- Log On
- From the tabs at the top select “Checks”. This will bring to another screen with tabs at the top.
- Select ***Recon Input*** from the tabs at the top of the screen
 - Select **File Upload** from the drop down listing which will bring you to the upload screen.
- Change the File Format – ***PWS Fixed Width***
- Browse – from the popup choose the file created in secure pay and copied to the shared network drive. (See filename above)
- Select Upload (bottom of screen)
- Confirm (make sure the totals match what you received from A/P)

Website Address(es) for this Policy

Contact(s)

Shannon M. Glapion, CPA
Controller-Office of Business & Finance
Rosenwald Hall Rm 101D
Business Phone (504) 816-4919
Business Fax (504) 816-4193
sglapion@dillard.edu

Who Approved this Policy

History/Revision Dates

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Agreement - Signature



PREPAID EXPENSES POLICY

Policy #	Origination Date	Responsible Office	Status	Approval Date
		Business & Finance	2018 Draft	

Reason for Policy/Purpose Update

To update review and update prepaid expenses policies.

Policy Statement

Dillard University records its assets in accordance with Generally Accepted Accounting Principles (GAAP) and pronouncements issued by the Financial Accounting Standards Board (FASB). GAAP requires that all operations be maintained in the accrual basis of accounting. This requires that all expenses be recorded in the period that the goods and/or services are received and/or rendered.

Who Needs to Know This Policy

This policy affects all departments of Dillard University.

Definitions

Prepaid expenses are expenses that have been paid in one year but have not yet been fully used or consumed at the end of the accounting period.

Matching Principle is a concept of accrual accounting which states that expenses should be recorded during the period in which they are incurred regardless of when the transfer of cash occurs.

Amortized is gradually writing off the initial value of an assets to expense

Policy/Procedures

Dillard University recognizes most expenses after the goods have been received or services rendered. However, purchases made in the current year that benefit the next fiscal year, in excess of \$5,000 must be recorded as a prepaid asset and amortized over the period benefited based on the matching principal. Expenses are recognized when consumed.

A few examples of typical prepaid expenses include annual maintenance contracts, dues and memberships, and insurance. (For example, if the University pays a six-month insurance premium in advance on 6/1/20XX, the amount recorded as prepaid after the first month would be five/sixths of the premium).

The department personnel who request the purchase must provide appropriate documentation so the accountant and the procurement department can make an accurate determination of a prepayment. Staff accountants and procurement personnel will review the requisition and other pertinent information in order to determination if the purchase qualifies as a prepaid expense.

The designated accountant will record the prepaid expense as an asset on the balance sheet. Prepaid expenses are coded to account number 10-01-001-1650 and prepaid insurance premiums are coded to account number 10-01-001-1605. As prepaid expenses are consumed, the accountant will adjust the prepaid asset account to the appropriate expense account (via monthly journal entries), following the concept of matching expenses with revenues. The amount applicable to future periods remains an asset and is available for future consumption. The adjusting journal entries are to be provided to the Controller for review prior to posting. The accountant responsible for prepaid schedule will summarize and present to Controller for review.

Website Address(es) for this Policy

Dillard University website-Office of the Controller

Contact(s)

Shannon M. Glapion, CPA
Controller-Office of Business & Finance
Rosenwald Hall Rm 101D
Business Phone (504) 816-4919
Business Fax (504) 816-4193
sglapion@dillard.edu

Who Approved this Policy

Senior Cabinet

History/Revision Dates

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Cabinet Approval Date:

Updated: February 19, 2016

Revised:

Agreement - Signature



NAME OF POLICY				
Policy #	Origination Date	Responsible Office	Status	Approval Date
	02/01/2011	Business and Finance Purchasing Department	DRAFT	

Reason for Policy/Purpose Update

To provide guidance and establish procedures for University employees who purchase goods or services on behalf of the University. It also provide vendors a fair opportunity to compete for the University’s business and to safeguard its’ funds.

Policy Statement

This policy is established to maintain the integrity and efficiency of the University procurement process to comply with Federal and State laws and third party regulations. It also provides faculty and staff with the basic knowledge of procurement activities and sufficient information to make decisions necessary to request purchases needed to effectively perform the functions of their offices.

Who Needs to Know This Policy

All University Faculty and Staff who purchase goods and services.

Definitions

Policy/Procedures

Included within policy

Website Address(es) for this Policy

Dillard University Intranet

Contact(s)

Leonora Byrd	Purchasing and Travel Coordinator	504-816-4384
Trudy Jackson	Purchasing Manager	504-816-4170

Who Approved this Policy

Pending Approval

History/Revision Dates

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Revised: 11/28/16

Revised: 10/22/18

Agreement - Signature

DILLARD UNIVERSITY



PURCHASING POLICIES AND PROCEDURES

Vice President/CFO for Business and Finance
Janel Green

Purchasing Manager
Trudy Jackson

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Attachments:

- (a) Vendor Registration Form**
- (b) IRS W-9 Form**
- (c) Business Card Form**
- (d) Change Order**
- (e) Pre-approval for Employee Reimbursement Form**
- (f) Check Request**
- (g) Employee Reimbursement Form**

Introduction

Procurement is an essential University business function. Procurement activities are expenditures made to public and private businesses for the purchase of goods and services, to obtain what is required, when needed, at the lowest practical price, always considering economic quality and advantages of competition and are one of the largest expenditure of University dollars.

The integrity and efficiency of the University procurement process is a crucial component of its credibility. More officials have been criticized for real or perceived conflicts of interest in the spending of University funds than for any other financial activity. Even with the knowledge of such potential criticism, University officials often misunderstand procurement's significant budgetary and public relations importance.

Even the perception of University officials misusing the procurement process for personal or political gain threatens the community's confidence in our educational system. Therefore, the University, all educational boards, and the Purchasing Director must ensure a high standard of professional ethics in all personnel who participate in, or who can influence those involved in, making procurement decisions.

Changes in University rules and regulations may necessitate revising parts of the manual periodically.

Purpose

Dillard University Purchasing Policies and Procedures Manual purpose is to provide an operating procedure which established the manner for acquiring materials, supplies, and contracted services at prices, arrangements, quantities and quality established in the best interests of the university. It will also establish University-wide procedures in, receiving, tagging, accounting for, and disposing of property items purchased by the University. It provides information concerning accountability for University property.

The Purchasing Manual provides faculty and staff with the basic knowledge of procurement activities and the role of the Purchasing Manager. It also provides the University departments with enough information to make decisions necessary to request the purchase of goods and services needed to effectively perform the functions of their offices.

The Purchasing Department is the **only authorized** body to order goods and services on behalf of the University.

The Purchasing Department's goals are as follows:

- To procure the proper goods and services;
- To obtain the best value for goods and services;
- To ensure that goods and services are available where and when needed; and
- To guard against the misappropriation of assets acquired through the procurement process.
- Examples of goods are:
 - Copy paper, tools, office supplies, postage, copy machines, computers
- Examples of services are:
 - Presenters, lecturers, musical performers, speakers, DJ's, consultants

Purchasing also ensures that:

- **Responsible bidders are given a fair opportunity to compete for the University's business.** This is accomplished by competitive bids and proposals, as well as by our purchasing policy.
- **University funds are safeguarded.** Although the Purchasing Department does not usually designate the types of purchases to be made, it attempts to see that the best value is received for the University dollar.

Dillard University has adopted a centralized purchasing function, which provides numerous advantages, some of which are as follows:

- It allows for the consolidation of smaller purchases by individual departments into larger volume purchases for the entire University; and
- Vendors and the business community have a single, central link to the University procurement process.

Purchasing also ensures that:

- Purchasing Department personnel accumulate a solid foundation of knowledge and experience about purchasing, marketing trends, prices, and vendors, that saves the University money on prices and allows for a more efficient procurement process; and
- Centralized knowledge and expertise puts the purchasing function on a professional footing and inspires confidence in the actions of the University.

The Purchasing Department is committed to promoting effective, professional and consistent procurement, as well as supporting the belief that University dollars are wisely spent.

This Purchasing Manual should not be viewed as static. University purchasing procedures are subject to change as needed, particularly in regards to paper processes and board approvals and changes.

Part I: Purchasing Policies

Section 1.0

Purchasing Authority and Policy

1.1 Dillard University Purchasing Policy

The Dillard University Purchasing Policy shall:

- Seek the best quality, lowest priced good or service that meet the needs of the University and its personnel;
- Provide all responsible vendors and contractors with equitable access to servicing the needs of the University and its personnel through competitive acquisition of goods and services;
- Comply with all federal and state laws that apply to University purchasing and comply with the policies and procedures outlined in this manual;
- Manage University assets and property so that replacement costs are minimized and the University can account for all assets; and
- Dispose of surplus and salvage property in a manner that is most equitable to the University.

1.2 Dollar Thresholds

. For purchases of goods and services totaling **less than \$5,000**, the Purchasing department is authorized to select the goods or services to meet the requests of departments. It is required by the requester to obtain at least (1) written, scan/email or faxed quote and submit to purchasing for review. All documentation for quotes shall be noted and placed in purchasing file.

•

. For purchases of goods and services totaling **more than \$5,000 but less than \$25,000**, the Purchasing department is authorized to select the goods or services to meet the requests of departments. It is required of the requester to obtain at least (3) written, scan/email or faxed quotes and submit to Purchasing for review. The Manager of

Purchasing is authorized to select the Vendor from one of the quotes and to do all actions necessary to conclude a contract for the purchase of the goods and services. All documentation for quotes shall be noted and placed in purchasing file.

Note: If cumulative purchases to one vendor per department are anticipated to reach or exceed \$25,001 in a fiscal year, then sealed bid process outlined in (Section 10) are required and an annual contract will be established.

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For purchases of goods and services totaling **more than \$25,000 but less than \$100,000**, the Purchasing department will prepared a sealed bid form to select the goods or services to meet the requests of departments. It is required of the Purchasing department to obtain at least (5) sealed written bids. The Manager of Purchasing is authorized to select the Vendor from one of the bids and to do all actions necessary to conclude a contract for the purchase of the goods and services. All documentation for bids shall be noted and placed in purchasing file.

- Purchases greater than \$100,000 require formal sealed bid/Proposal (RFP).
(Please see 9.0 for the process and policy for procurement over \$100,000.)

1.2.1 THRESHOLD CHART

Purchasing Schedule Based on Amount of Purchase/Service

AMOUNT	BID PROCESS	PURCHASE ORDER*
\$1 - \$5,000	ONE FAXED, SCAN/EMAIL OR WRITTEN QUOTE	3-5 DAYS
\$5,001 – \$25,000	THREE FAXED, SCAN/EMAIL OR WRITTEN QUOTES	3-5 DAYS
\$25,001 - \$100,000	5 OR MORE SEALED COMPETITIVE BIDS PLACED ON BID FORMS (Performed by Purchasing)	7-14 DAYS
\$100,000 AND ABOVE	FORMAL SEALED BID/PROPOSAL (RFP)	MINIMUM 60-90 days

The number of days is dependent upon when purchasing receive approved requisition through the online system (Jenzabar) and support documentation

Bids generally are not required for the following types of services:

- Musical performers, DJ's, speakers, presenters, sole source

1.3 Authority and Duties of the Director of Purchasing

- The Manager of Purchasing's authority is derived from the Board of Trustees and by delegation of the University President, under the direction of the Assistant Vice President of Business and Finance;
- The Manager of Purchasing shall supervise the operations of the Purchasing department;
- The Manager of Purchasing shall under the direction of the Assistant Vice President of Business and Finance make all purchases of supplies and materials for Dillard University. For purchases not under contract requiring expenditures in excess of \$25,000, formal bids shall be received by the Manager of Purchasing, who shall award the contract to the responsible bidder who submits the most responsive and cost effective bid;
- The Manager of Purchasing shall not write or accept specifications, which by design exclude legitimate competitors;
- The Manager of Purchasing shall not use brand names unless a disclaimer is included opening the specification to competing brands of equal quality;
- The Manager of Purchasing shall make the ultimate decision whether a true emergency exists;
- The Manager of Purchasing shall have final authority in selecting vendors for preferred status.

1.4 Purchasing Department Functions

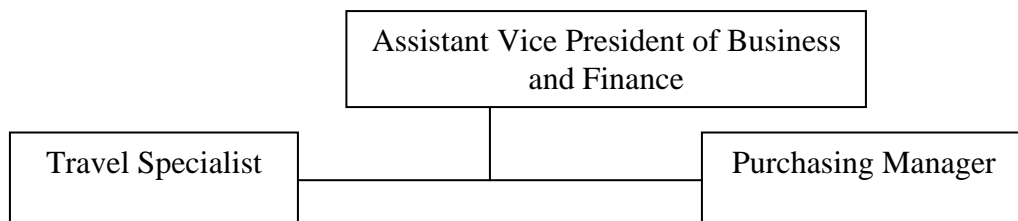
The Purchasing department shall procure all material goods, supplies and equipment, and shall contract for service and repairs to property owned/used by the University, departments and/or employees. **The Purchasing department is the only authorized staff to purchase materials goods and/or contract for services and repairs on behalf of the University. The individual who has not followed purchasing procedures may be held personally responsible for the expenditure.**

The Purchasing department is responsible for the following:

- Prepare bid or proposal specifications for all materials, supplies, and equipment for the University and shall be responsible for subsequent solicitation and evaluation of formal bids and proposals for any item or items under a contract that would require expenditure in excess of \$25,000;
- Review all purchase requests (**with exception to purchase requests for ITT equipment**) to assure they are descriptive and specific but do not prevent competitive bidding of comparable goods;
- Supervise all purchases made on competitive bids and shall see that all purchased goods are delivered to the proper department in accordance with the purchase contract;
- Establish and maintain relationships with the vendor community that shall serve the best interest of the University;
- Notify the department when a new vendor has been entered into the electronic file;
- Monitor and assure the University is compliance with Federal and State procurement regulations;

1.5 Purchasing Department Organization Chart

Dillard University Purchasing Department



Section 2.0

Code of Ethics

Purchasing professionals must have a highly developed sense of professional ethics to protect their own and their institution's reputation for fair dealing.

2.1 From the National Association of Educational Buyers Code of Ethics (NAEB)

- Give first consideration to the objectives and policies of my institution;
- Strive to obtain the maximum value for each dollar of expenditure;
- Decline personal gifts or gratuities;
- Grant all competitive suppliers equal consideration insofar as state or federal statute and institutional policy permit;
- Conduct business with potential and current suppliers in an atmosphere of good faith, devoid of intentional misrepresentation;
- Demand honesty in sales representation whether offered through the medium of a verbal or written statement, an advertisement, or a sample of the product;
- Receive consent of originator of proprietary ideas and designs before using them for competitive purchasing purposes;
- Make every reasonable effort to negotiate an equitable and mutually agreeable settlement of any controversy with a supplier; and/or be willing to submit any major controversies to arbitration or other third party review, insofar as the established policies of my institution permit;
- Accord a prompt and courteous reception insofar as conditions permit to all who call on legitimate business missions;
- Cooperate with trade, industrial and professional associations, and with governmental and private agencies for the purposes of promoting and developing sound business methods;
- Foster fair, ethical and legal trade practices;
- Counsel and cooperate with NAEB members and promote a spirit of unity and a keen interest in professional growth among them.

2.2 *Conflict of Interest*

The University does not permit purchasing contracts with students, faculty, staff or members of their immediate families. Such acquisition from a business in which an employee has an interest is prohibited.

Section 3.0

Vendors

3.1 *Preferred Vendors*

The Purchasing department for certain commodities that are widely used shall establish a list of preferred vendors. The purpose of establishing these preferred vendors is to take full advantage of the University's purchasing power to obtain the best possible prices, service levels and ease of ordering over the long term, usually obtained by the bidding process. Preferred vendors should be used whenever possible, and, when not used, a brief justification shall be forwarded with the requisition for approval by the Director of Purchasing. **The Manager of Purchasing shall have final authority in selecting vendors for preferred status.** University departments are encouraged to nominate vendors for preferred vendor status consideration.

3.2 *Establishing New Vendors*

All current vendors may continue to be used until further notice. It is necessary to set up a new vendor before submitting a requisition to the Purchasing department. All new vendors wishing to do business with the University should contact the Purchasing department to receive a vendor's registration and W-9 form. Vendor information is placed in an electronic vendor file. The Purchasing department shall notify the department when the new vendor has been entered into the electronic file. All vendors must be entered into the online system prior to entering the requisition.

All vendors must complete both an IRS Request for Taxpayer Identification Number and Certification (W-9) form and a Vendor Registration Form. Completed forms should be submitted to the Purchasing department. Failure to complete and submit required documents will prevent processing of Requisitions. All vendors should be in good standing with the Louisiana Secretary of State and not suspended or disbarred from the federal government, System for Award Management.

This policy ensures equitable treatment of all vendors and promotes efficient fulfillment of departmental needs. While the University attempts in good faith to notify interested parties of current opportunities, the Purchasing department makes no guarantee that all vendors will be included in any or all solicitations.

3.3 Vendors Credit Applications

All credit applications from vendors shall be submitted to the Office of Business and Finance/Accounting department for completion by the Purchasing Manager and submitted to the CFO for signature.

3.4 Vendor Contract

For goods and services where there is a contract in place, the vendor is therefore pre-selected. For all other occasions, please refer to the Purchasing Dollar Threshold.

As a courtesy to vendors and as a means of encouraging competition, the Purchasing Department will attempt to send a notice of each solicitation to appropriate vendors.

Departments should understand and appreciate the nature of purchasing, by reviewing and considering all purchase requests in order to promote competitive bidding.

Vendors should not provide goods or services until a purchase order and/or contract is signed/fully executed.

A contract should be executed for all services provided to the university whereas the contractor and/or his employees will be working on campus.

3.5 Independent Contractor should follow the Purchasing dollar threshold; and for definition of an Independent Contractor please see Independent Contractor policy manual.

**Individual departments shall not authorize
new vendor agreements or relationships.**

**Departments/Employees cannot generate
quotes/invoices for a vendor. Vendor
quotes/invoices must be generated by vendor.**

3.6 Suspension and Debarment Policy and Procedure

The federal government suspends and debars organizations and vendors who have committed fraud or a criminal offense in violation of federal law. As a result, organizations that receive federal funds must establish a procedure to ensure that a potential vendor, subcontractor or sub-recipient has not been either suspended or debarred from participating in any federal award. This section of the procurement policy was developed to ensure that Dillard University is in compliance with federal guidelines and regulations.

When the University enters into a contract with a vendor or sub-recipient, the University must verify that the sub-recipient/vendor is not suspended or debarred or otherwise excluded from participating in any federal award. This verification is accomplished by either checking the System for Award Management (SAM), collecting a certification from the entity, or by including language in all sub-contracts/vendor agreements requiring those entities to certify that they are not suspended or debarred from participating in federally funded projects.

The eligibility status of all vendors and sub-contractors will be reviewed by the Purchasing Department prior to approving a purchase requisition. If it is determined that the applicable vendor/sub-contractor/sub-recipient (organization) has been either suspended or debarred, the Purchasing Department will inform the requisitioning department/principal investigator of the related ineligible status and provide the correspondence from the Federal Website that disclosed the suspension/debarment status. The purchase requisition will be disapproved but the Purchasing Department will provide the organization an opportunity to resolve the ineligible status.

General Procedure:

1. Procurement personnel will data log the pertinent organization's information into the federal website - <http://www.epls.gov>)
2. Procurement personnel will check on the multiple names link and search for individual names by placing information in the appropriate fields.
3. Procurement personnel will maintain the information obtained from the federal website or certification documents and should be kept in the purchasing file.

Section 4.0

Procurement Documents

It is important to have a basic understanding of what is meant by “**procurement documents.**” These documents describe the full contractual relationship between the University and a supplier of goods or services. Procurement documents are:

- **Solicitations** – these are invitations for bid, requests for quotations and requests for proposal. These documents may result in a binding contract.
- **Offers** – these are bids, proposals and quotes made by a business to supply goods or services.
- **Contracts** – these are the final signed agreements between the University and the supplier to buy/sell. Purchase orders are a type of contract. It is legal, binding agreement with intent to make an offer. Filling the order is a vendor’s acceptance of the offer. Vendors should not provide services until the contract/purchase order is signed.
- **Amendments/Change Orders** – these are changes to solicitation documents, offers, purchase orders and contracts.
- **Requisition** - A paper or electronic request form that may be used internally to requisition items from existing warehouse stores or to requisition new items for purchase. The form must typically include an item number and/or description, quantity needed, date required, and location of the individual or department making the request. A supply requisition must typically go through an approval process before being fulfilled.
- **Purchase Order** - (PO) is a commercial document and first official offer issued by a buyer to a seller, indicating types, quantities, and agreed prices for products or services. It is used to control the **purchasing** of products and services from external suppliers.
- **Blanket Purchase Orders** - authorizes the agency to buy goods or services with predetermined terms or conditions. This saves time for both requisitioners and buyers, since they do not have to seek bids before every purchase. The limits that can be established on the blanket order header are as follows:
 1. **Date** – When the order is limited by a date, the buyer can issue releases for goods or services up to the specified date.
 2. **Quantity** - When the order is limited by a quantity, the buyer can issue releases until the pre-established quantity for a specific item is reached.
 3. **Dollar Amount** - When the order is limited by a dollar amount, the buyer can issue releases for goods or services until the pre-established dollar amount is

reached.

Many other documents are created during the process of making a purchase and are kept in the purchase file, but they are not technically “procurement documents.” These other documents include requests (requisitions) by departments/agencies for purchases of items; notes to the file to explain why a particular course of action was chosen; original specifications from the requesting department; final specifications; bidders notified of solicitations; and copies of advertisements.

Section 5.0

Purchase Orders

A purchase order (PO) is required for all purchases. The purchase order is generated once an approved online requisition is submitted for processing.

Unauthorized Purchases

Dillard University recognizes, and pays for, only those purchases that are made via the University-approved purchase order process. An approved purchase order is the only document that authorizes a vendor to deliver and charge the University for equipment, supplies and/or services. Without an authorized approved purchase order, the University will not pay a vendor’s invoice. The Purchasing department will not process confirming orders, or orders that have been placed prior to our receipt of a purchase order. **The individual who has not followed purchasing procedures may be held personally responsible for the expenditure.**

Once a purchase order is received, no additional items can be added to that order. In the event that changes are necessary, a written change order must be completed and forwarded to the Purchasing department. The change order form must obtain the same approval track signature as online requisition. If, for valid reasons, a purchase order and/or a change order cannot be completed in time for services, a quote, letter of justification, including cost and cost center, must be forwarded to the Purchasing Director for authorization.

Attempting to submit unauthorized orders impede the purchasing process, and delay payments for weeks or even months while the paperwork is being approved.

Dillard University will not be obligated to purchase goods that are delivered for use on a trial basis.

The following purchasing strategies that are made with the intention of circumventing the Purchasing process (formal competitive bidding procedures) are in violation:

- **Component Purchases** – purchasing a series of component parts of goods that

normally would be purchased as a whole.

- **Separate Purchases** – purchasing goods and services in a series of separate purchases, which in normal purchasing practices, would have been purchased in one purchase.
- **Sequential Purchases** – purchases made over a period of time that in normal purchasing practices would be made as one purchase.

Employees shall not purchase goods or services for their own personal benefit.

Department Budget

Departments must be cognizant of budget balances and refrain from forwarding purchase requisitions to the Purchasing Department that would request expenditures in excess of those balances. Purchase requisitions for which there is not adequate funding will not be processed and therefore, returned.

Check Request

A “Check Request” is only to be utilized to request payment for costs incurred for the following purposes:

Authorized Uses For Check Request Payments

1. Insurance Payments
2. Tax Payments
 - a. Real Estate
3. Vendors who will not accept purchase orders
4. Loan Fund Transactions
 - a. Collection Agents
 - b. Reimbursement to Loan Funds
5. Fringe Benefits Payments (TIAA)
6. Garnishments
7. Equipment Lease Contracts
8. Credit Card/Cash Purchases (\$500 or less)
9. Emergency Repairs (i.e. defined as after normal working hours procurements necessary to protect the interest of the University).
10. Utility Payments
11. Insurance Bills
12. Honorarium for Employee (Payroll Check Request)
13. Employee Stipend (Payroll Check Request)

Any deviations from the noted authorized uses for direct pay without the prior approval of the Office of Business and Finance result in personal liability for the purchase and will be reported to the President’s Office for appropriate disciplinary action.

Section 6.0

Specifications

6.1 Purpose

The purpose of any specification is to provide purchasing personnel with clear guides from which to purchase goods or services and to provide vendors with firm criteria of a minimum standard acceptable in order to be considered for the award.

A good specification has four (4) characteristics:

- It establishes the minimum acceptability of the goods or services;
- It promotes competitive bidding;
- It contains provision for reasonable test and inspection for acceptability of the goods or services; and
- It provides for an equitable award to the most responsive, best bid from a responsible bidder.

6.2 Preparation

Specifications, which shall be the basis of sealed bids or sealed proposals submitted to the Purchasing department, shall be written to allow for competitive bidding. The Purchasing department shall not write or accept specifications, which by design exclude legitimate competitors. The Purchasing department shall not use brand names unless a disclaimer is included opening the specification to competing brands of equal quality.

The user department may propose specifications. Acceptance of these specifications, other than those for construction projects, will rest with the Purchasing Department for compliance with purchasing requirements. The Vice President of Business and Finance is the final authority for approval of specifications. This will ensure proper quality control and avoid the proliferation of conflicting specifications in the different departments of the University. **The Budget Office can verify for the Purchasing Department that the goods and services were considered and approved in the budget process.**

6.3 Types of Specifications

There are a number of specification types, which will be employed by the Purchasing Department. They include:

(a) Design

A design specification is comprised of a detailed description of goods or services, including such things as details of construction or production, dimensions, chemical composition, physical properties, materials, ingredients and all other details needed for the provider to produce goods and services of minimum acceptability.

(b) Performance

A performance specification is one in which the goods or services are described in terms of required performance. They may include such details as required power, strength of material, test methods, and standards of acceptability and recommended practices. This type specification should be used more often for capital equipment.

(c) Brand Name or Equal

This type of specification lists goods or services by brand name, model, and other identifying specifics, except that products equal to the characteristics of the named brand are specified as acceptable. Usually the composition of a brand named good or service is provided through labeling, but broader tolerances and less consistency from item to item may be expected as compared with standard goods. Other manufacturers may provide a nearly identical good under their own name. The burden of proof of equality rests with the vendor. Final acceptance rests with the Purchasing department.

(d) Industry Standard

This is one of the simplest specifications available. All goods made to an industry standard are identical, regardless of manufacturer and will result in acquisition of goods of uniform quality. An example is the UL standard for electrical products.

Specifications, which shall be the basis of sealed bids or sealed proposals submitted to the Purchasing department, shall be written to allow for competitive bidding. The Director of Purchasing shall not write bid specifications, which, by design, exclude legitimate competitors. The Purchasing department shall not use brand names unless a disclaimer is included opening the specification to competing brands of equal quality.

Section 7.0

Purchases – ITT Equipment

The Information Technology and Telecommunications Department (ITT) will review and approve all purchase requests for computer/computer related equipment. **All IT related items must be approved by the ITT department for compliance before a purchase order is generated.** This procedure is to ensure compatibility and standardization.

Microcomputer equipment, software, and peripheral items will be delivered to the Office of Information Technology by Central Receiving Delivery Personnel. The ITT office will be responsible for all inspection, setup, testing, and delivery of items to the requesting department.

Info on receiving and tagging should be added from Angie

Dillard University is exempt from the competitive bid process for all Dell related products.

The ITT department has primarily purchased PC and some IT related equipment from one vendor in order to maintain consistency and compatibility they provide to Dillard. In the past, Dillard did business with a cacophony of vendors which led to the acquisition of multiple equipment types, PC's, etc., which were not compatible and created a system maintenance nightmare. In an effort to alleviate the maintenance burden and comply with the “do more with less” mandate, it was decided by University management to purchase PCs and IT related equipment mainly from one vendor. Dell was the chosen vendor based on the company's reputation, quality and reliability of service, the number of years of its business relationship with the University, its willingness to make accommodations to the University's specific equipment needs and the discounts that the company extends.

8.0 Considerations

In selecting the goods or services requested by the departments, the Director of Purchasing may consider the following:

- The stated needs of the department and whether the selected goods or services meet those needs;

- Available information about sources and prices of the goods and services;
- The delivery requirements of the Vendor and the user department; and
- Any other information that a reasonable and prudent purchasing professional would consider in all circumstances of the purchase; or
- Whenever practical, surplus items from other departments may be transferred to meet departmental needs.

Note: If cumulative purchases to one vendor per department are anticipated to reach or exceed \$100,000 in a fiscal year, then formal sealed bidding/RFP procedures outlined in (Section 11) are required and an annual contract will be established.

Section 9.0

Formal Sealed Bidding/RFP for Purchases Exceeding \$100,000

9.1 *Purpose of Competitive Bidding*

(a) The purpose of competitive bidding is to ensure that University funds are spent properly, legally and for University projects only, and that the best possible value is received;

(b) Also, competitive bidding gives those qualified and responsible vendors who desire to do business with Dillard University a fair and equitable opportunity to do so. Its purpose is to stimulate competition, prevent favoritism, and secure the best work and materials at the lowest practicable price for the best interest of the University.

9.2 *Competitive Bidding*

“Competitive” bidding requires due advertisement, when necessary, giving opportunity to bid, upon the same terms and conditions involved in all the items and services and parts of the contract, and that the proposal specify as to all bids the same, or substantially similar specifications.”

Formal Sealed Bids/RFP will be used for contracts exceeding \$100,000. The Purchasing department will solicit bids from vendors in response to the University’s specifications and contractual terms and conditions. The returned, signed, and awarded bid and notice of contract award letter will form the contract between Dillard University and the successful bidder.

9.3 Bidding Notice

After the development of specifications and preparation of the Notice to Bidders, the Purchasing Department will advertise the bid following these guidelines:

For any project, material, supplies or equipment, a twenty five (25) day notice beginning the first day of advertisement with a minimum of two (2) advertisements in different weeks of a major medium.

The notice must include:

- The description of the item to be purchased or the service to be provided or a statement of where the specifications may be obtained;
- The time and place for receiving and opening bids and the name and position of the University official or employee to whom the bids are to be sent;
- The type of bond required by the bidder.

9.4 Addendum

The bid opening date on the Notice to Bidders may be extended if an error is discovered, or the nature of the goods and services requires an extension. The Purchasing department may amend specifications to clarify the original intent or to correct clerical errors if inquiries about the meaning of the specifications indicate the need for such an amendment; if the changes are so insignificant that they are not likely to matter to the vendor in determining price or ability to respond, if there is no change to the quantity, or delivery requirements; and if the amendment does not change the scope of the specifications. There must be at least five (5) days between the date of the amendment and the opening date specified in the notice.

9.5 Receipt of Bids

- All bids are submitted to the Office of Business and Finance/Purchasing Department.
- All bids will be stamped with the time and date received. The date stamp at the Office of Business and Finance Reception Desk will serve as the official date received for the purpose of identifying the date on which the bids were received in the Purchasing Department. If the date stamp is not available, a printed receipt will be issued to the proposer and a copy to be held on file.
- The bids are to be received sealed and placed in a secure place within the Purchasing department for holding and shall remain sealed until opened on the advertised date and time.
- **No bids will be received after the opening time on the day of bid opening.** All bids received after the advertised date and time, will be returned unopened to the bidder with a letter from the Purchasing Director notifying the bidder that the submitted bid was received after deadline.

- In the event a sealed bid is opened inadvertently, another Purchasing department employee will witness that the details of the bid, especially the price, were not reviewed and the bid was sealed again immediately, and the occasion documented.

9.6 Evaluation of Bids

The Purchasing Office will evaluate all bids, with the assistance from the user department, and a recommendation about the most responsive, best bid will be made to the user department. The Purchasing Department will evaluate bids based on criteria stated in the bid/proposal document.

The Purchasing department will submit tabulation, evaluation, and award recommendations to Senior Cabinet for award. When the lowest priced bid is not the best bid, clear justification for not selecting the lowest bid must be documented to the Senior Cabinet.

The Vice President of Business and Finance will either approve the recommendation or reject all bids and authorize the Manager of Purchasing to re-bid the goods and/or services.

If two responsible bidders submit the most responsive and best bid, the Vice President of Business and Finance shall decide between the two.

9.7 Public Opening of Bids

The Manager of Purchasing will open the sealed bids publicly on the date, time and place specified in the notice. The opening of public bids will be honored in accordance with applicable laws and the source of funding.

The above process should be undertaken in a manner that will preclude any notion of favoritism, revealing bid prices or information. Having sealed bids publicly received and read should inhibit any perception that the Purchasing department is manipulating the receiving of bids.

9.8 Contract Award

The Manager of Purchasing shall work with user department to negotiate contract dollar amount. The contract will be routed for approval and execution.

9.9 Contract Administration

The user department will be responsible for monitoring and documenting contractor performance/compliance. All documentation of non-compliance must be shared with Purchasing. If, after clarification, the vendor complies with expected performance standards, Purchasing will require no further documentation. If poor performance or non-compliance with the contract is evidenced, Purchasing will be responsible to initiate

corrective action with the vendor.

The Purchasing department will take necessary steps related to obtaining compliance with the contract before taking any steps toward suspension or termination of the contract.

9.10 Re-bidding of Annual Contracts

The Purchasing department along with user departments monitors the expiration dates of all contracts. Purchasing will contact user departments to determine if annual contracts need re-bidding or renewal. The user department will advise Purchasing of any additions, deletions, or corrections.

In the case of formal competitive bids/proposals, informal bids/proposals, the evaluation of bids/proposals and the selection of vendors shall be purposed to obtain the best value for the money spent. Therefore, the vendor selected will be the bidder who submits the most responsive and best bid. “Best” in this context means that which most completely conforms to specifications and is submitted by a responsible bidder.

9.11 Bonding Requirement

If the Manager of Purchasing determines that a performance/bid bond is required for a particular contract, the notice to bidders or request for proposals or offers will state that a performance/bid bond in the full amount of the contract price is required. Said performance bond must be executed by a company authorized to do business in the State of Louisiana, before the contractor commences work and within 30 days after the contract award is sent to the contractor.

(a) Bid Bonds

Bid bonds will not be required for contracts that are valued at less than \$25,000.

If the Purchasing department determines that a bid bond is required for a particular contract, the notice to bidders or request for proposals or offers will state that a bid bond in the amount of 5% of the contract price is required and that it must be executed by a surety company authorized to do business in the state of Louisiana.

(b) Performance Bonds

Performance bonds will not be required for contracts that are valued at less than \$25,000. Performance bonds will not be required from any bidder or proponent whose rates are subject to regulation by a state agency.

Section 10.0

Sole Source Purchases

Sole Source Purchasing constitutes a non-competitive procurement activity.

Under exceptional and limited circumstances, the procurement of materials, parts, supplies, equipment or services without competition may occur. Sole-Source items require detailed documentation from the vendor to justify their merchandise and to ensure that the cost charged by the vendor is reasonable and customary.

A *Sole-Source Justification* letter from vendor must accompany the requisition and is to be used in the following circumstances:

- When a product or service can be obtained from only one vendor;
- When competition is precluded because of the existence of patent rights, copyrights, secret processes, control of raw materials or other such conditions;
- When the procurement is for technical services in connection with the assembly, installation or servicing of equipment of a highly technical or specialized nature;
- When the procurement is for parts or components to be used as replacements in support of equipment specifically designed by the manufacturer.

Section 11.0

Emergency Purchase

11.1 Emergency

An emergency is defined as a condition that poses an immediate threat to the health, safety, or security of University Faculty, staff or students or which could impede continuous reasonable operation. In an emergency the goal is to obtain whatever supplier or services needed to alleviate the emergency. Care must be taken to ensure that (1) individual action will not reduce the emergency to an inconvenience and (2) that the assistance of the other University Faculty and staff will not reduce the problem to less than an emergency condition. The Purchasing Department will provide whatever assistance is necessary to expedite purchasing needed materials or services, and will ensure that necessary documentation is obtained as soon as is practical.

All emergency requisitions shall be sent (preferably hand-carried) to the Purchasing Department. To avoid any delays, the requisition must be properly prepared; including all appropriate information, appropriate approval signatures, and a brief but appropriate explanation of the nature of the emergency must be attached. The requisition must indicate that it is an "EMERGENCY" at the bottom of the description field.

The requisition must also include a brief, but appropriate explanation of the nature of the emergency. If the requisition is not only an emergency, but is also a sole source purchase, proper written justification concerning the sole source is also necessary from the vendor. Should the value of the emergency request exceed \$5,000 and is not considered sole source, the requestor will obtain (3) telephone (verbal) quotations and put in writing IF services are needed within 24 hours and written quotes cannot be obtained. Otherwise, emergency purchases should be based on at least (3) three competitive quotations.

If an emergency occurs after normal business hours, the requester must forward all pertinent information to the Purchasing Department on the immediately following business day. To ensure appropriate invoicing, the Purchasing Department will provide the purchase order number to the vendor once it is issued.

11.2 After Hours/Emergency Purchases

An emergency purchase requires a **letter of justification**, which will become a part of the file. The letter should be signed by the Department Head and must:

- State the reason for the emergency purchase by explaining what the emergency is and/or what caused the emergency situation;
- State the financial or operational damage that will occur if needs are not satisfied immediately (be specific – do not simply say that there will be a loss or some damage); and
- State why the needs were not or could not be anticipated so that items could have been requisitioned through the Purchasing Department following regular procurement procedures.

Section 12.0

Staff Training

Departments must assure and obtain signatures of all employees responsible for making department requests for purchases, acknowledging they have read and understand the purchasing procedures outlined in this manual.

The Manager of Purchasing shall attend necessary seminars and training relating to updates of Federal and State procurement regulations.

The Purchasing Department shall provide training for all employees at least once a year.

New employees must contact the Purchasing Department for training.

Part II Procedure

Section 13.0

Process for Online Purchase Requisition

The department's online purchase requisition authorizes the Purchasing Department to enter into a contract with a vendor in order to purchase goods or services on the user department's behalf once an approved purchase order is generated.

To place an order by online requisition (Jenzabar - My DU), complete requisition form online, attach/upload the support documentation to the requisition and submit for approval. The online requisition is routed to various supervisors for approval. The final approver is the department's accountant in Business and Finance or the Vice President of Business and Finance. Once the requisition has final approval, requisition is routed to the Purchasing Department. Requisition should include:

- Cost Center number and project codes, if applicable;
- Date needed;
- Approved electronic signatures;
- Delivery/Ship to address;
- Complete description of items requested, including any specifications and/or part numbers available;
- Quotation/Invoice number, item/catalog number;
- Potential Vendor's name, address, phone number, and fax number; and
- Total estimated cost;
- Quantity, unit of measure, unit price and extended price;

- Unit of Measure can include:
 - Each
 - Box
 - Month (Mth)
 - Year
 - Can
 - Carton (Ctn)
 - Case
 - Lot

The requisition form is for internal use only and cannot be used by a department to order materials directly from a vendor.

When a requisition is sent to Purchasing, please allow adequate time (See section 1) for orders to be processed. Failure to allow ample time for ordering and delivery can impede the entire purchasing process.

Support Documentation allowed for Requisitions:

Quotations should include the following:

- Company Name, address, phone number and email address
- Date quote is generated
- If for service related procurement, date of service is required and description of service provided
- For item/material related procurement, quantity, description, unit of measure, cost, and extended cost required
- Expiration date of how long vendor will guarantee cost (keep in mind that the approval track can sometimes be lengthy so try to obtain at least a 60 day expiration from the date generated)

Invoice indicates that services have already occurred. If a vendor wants payment up front before services are rendered, an invoice is appropriate. However, invoice must state this information. **Invoices should include the purchase order number.**

Contract/agreement should be signed by all parties. Approved contracts should be entered into the online system as support documentation. Please note that a contract doesn't authorize payment. Only an invoice can be used as payment. For down payments before services are rendered, vendor must submit invoice noting purchase order number. Down payments/partial payments must be identified within the contract.

Independent Contractor should follow the purchasing dollar threshold and for definition of an Independent Contractor please see Independent Contractor policy manual in Legal.

Stipends: documentation requires grant budget page, grant award page describing services or letter indicating award of student/s, payment amount, and date of service.

For payment of stipends, documentation should include time sheets or proof that services of the grant was honored and/or completed.

Student stipends should be processed via the online requisition system.

Employee stipends should be processed via payroll check request.

Honorarium: Documentation for non-faculty honoraria should include a copy of flyer or announcement of speech, invitation letter to honorarium indicating description of services, date of service/s and dollar amount. Any additional monies to be paid by Dillard University that is not included in dollar amount should be specified, i.e. hotel room, airfare. All meals and travel expenses will be reimbursed in accordance with Dillard University Travel and Meal Policy unless approved otherwise.

Invitation letter should be signed by Requestor, Department Head, Vice President, and the person receiving the honorarium.

Faculty honorarium must be processed through a payroll check request and should include all the documentation noted above.

Non-Faculty honorarium must be processed through the online requisition system and should include all the documentation noted above. A

Employee reimbursement: require original itemized receipts and must be placed and an employee reimbursement form, obtain required signatures and forward to the respective accountant. The accountant will forward to accounts payable for payment.

If an employee decides to pay for supplies, etc. upfront then Dillard University will reimburse the employee for the incurred cost **ONLY** if **preapproved** on a 'Preapproval for Employee Reimbursement' form. (See attached form)

Do not assume that because personal funds are used to pay for supplies, etc. that the employee will automatically be reimbursed. Reimbursements are limited to budgets and prior approval. **The Purchasing department is the only authorized staff to purchase materials goods and/or contract for services and repairs on behalf of the University. The**

individual who has not followed purchasing procedures may be held personally responsible for the expenditure.

Please note: For all vendors providing a service on Dillard University campus must provide liability insurance with coverage no less than one (1) million dollars per occurrence i.e. Construction, Bands, and Entertainment. In some cases, a waiver of equipment is necessary.

Purchase requisitions for which there is not adequate funding in Department Budget will not be processed and therefore, not approved or denied

Section 14.0

Process for Purchase Order

After an approved online purchase requisition is received in the Purchasing department the following procedures are followed:

- The requisition is matched with the uploaded support documentation forwarded by the requestor;
- The Purchasing department determines the appropriate method of procurement based on the cost of the purchase, the goods and/or services to be purchased, any existing contracts for goods and services and other relevant factors at the discretion of the Purchasing Manager.
- After satisfactory pricing has been tabulated and evaluated, the Purchasing department will assign a system generated PO number from Jenzabar to the request. The entire requisition and attachments including quotations/pricing is forwarded to the Manager of Purchasing office for further review and approved signature.
- Purchasing will forward a copy of the purchase order to the requestor and place the order with vendor.
- Once items/services are received by the department, department head should sign the purchase order and forward to Business and Finance accounts payable department. Signature of the department head on Purchase Orders indicates that items/services have been received and are approved for processing of payment.

- After receiving the purchase requisition, the Purchasing Manager determines if additional quotes and or bids are required.
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AGENCY ACCOUNTS FOR STUDENT ORGANIZATIONS

Policy #	Origination Date	Responsible Office	Status	Approval Date
		Business & Finance	2018 Draft	

Reason for Policy/Purpose Update

To update the policy and forms for Agency Accounts for Student Organizations.

Policy Statement

This policy is to ensure any student organization operating on behalf of Dillard University (DU) shall establish and maintain all financial transactions through the use of an Agency Account and the Controller's Office. .

Who Needs to Know This Policy

All faculty, staff and students.

Definitions

Agency funds are monies held by DU acting as custodian or fiscal agent. The monies is entrusted to the DU for safekeeping and may be used or withdrawn by the organization at will. DU Agency funds are not University funds and do not have established budgets in Jenzabar. Agency funds are not reported as DU income nor expenses. The Controller's Office provides basic accounting, monitoring and reporting functions for the benefit of the agency account.

Student Organizations operating on behalf of DU include registered student organizations such as, fraternities, sororities, student clubs, residence hall clubs, honor societies, workshops, other student groups, and faculty and staff projects. The activities of DU agencies are usually closely associated with or even related to the activities of the University, and these DU Agencies in fact directly or indirectly provide services or benefits to the University community, i.e., students, staff, and faculty.

Student Organizations are recognized by the University as an independent and separate organization from the University, and therefore do not have access to the University's tax exempt status.

Policy/Procedures

Setting up an Agency Account

Student Organizations operating on behalf of DU can request an agency account. They must complete the attached Dillard University Agency Account Agreement. This agreement must be updated with each new academic year. The completed agreements must be submitted to the Controller's Office.

The account number structure will be 90-02-002-XXXX (denoting the name of the organization). The officers of the organization will be given the account number. This number must be provided when transacting ANY financial business for their organization.

Deposits into an Agency Account

Deposits should be made to the Cashier's Office located in Rosenwald Hall. The agency account number must be provided to the Cashiers' Office to ensure the proper accounts are credited. All funds should be deposited as soon as possible and any funds in excess of \$100 are required to be deposited within 24 hours.

Disbursements from Agency Accounts

All Agency accounts must have a positive cash balance at all times. The Controller's Office will not process any disbursement that will create or increase an overdraft. Disbursements can be requested by organization officers or faculty/staff advisor. All disbursements requests must have the approval of two club representatives (i.e. officers) and two University representatives (i.e. advisor and dean/vp). All disbursements requests must be supported by appropriate documentation, (i.e. vendor invoices/ itemized receipts). To ensure disbursements are applied to the proper agency account, disbursement requests must indicate both the Agency Name and Account Number.

An agency purchase can require up to four levels of University approval, based on the dollar amount and Agency Account involved. Certain Agency Accounts are "Academic", such as Accounting Clubs or Honor Societies. Other Agency Accounts are "Non-Academic", such as residence hall clubs.

Academic Clubs require approval from the faculty/staff advisor and the Dean. If the purchase is \$500 or more, the Associate V.P. for Academic Affairs' approval is also required.

Non-Academic Clubs require approval from the faculty/staff advisor and the respective V.P.

Any purchases of \$5,000 or more by any Agency must contain the approval of the V.P. for Business and Finance.

For questions regarding Agency Accounts, contact your accountant in the Controller's Office.

Website Address(es) for this Policy

Dillard University website-Office of the Controller

Contact(s)

Shannon M. Glapion, CPA Controller-
Office of Business & Finance
Rosenwald Hall Rm 101D
Business Phone (504) 816-4919
Business Fax (504) 816-4193
sglapion@dillard.edu

Who Approved this Policy

Senior Cabinet

History/Revision Dates

Origination Date:

Cabinet Approval Date:

Updated: 5/1/2018

Revised:

Agreement - Signature

Dillard University Agency Account Agreement

In order to maintain current records and provide regular communication of policies and procedures regarding Agency Accounts, this agreement is issued to all Agency Account advisors each semester, in January and August, and is required to be on file in the Controller's Office for each Agency Account. This form must be complete and returned to the Controller's Office each semester prior to making requests for Agency Funds.

Agency Account Name: _____

Agency Account Number: _____ (issued by Accounting after application is processed)

Is this agency funded by the University's Student Government Association (SGA)? ____ Yes ____ No

I understand that an agency account is a separate entity from the University.

An agency account may not use the tax id number of the University for any purposes.

Agency accounts do not have access to the University's tax exempt status.

Donor contributions to agency accounts are not contributions to the University.

By establishing this Agency Account, I acknowledge that the Controller's Office will provide basic accounting functions, and that all funds will flow through the University Agency Account.

I have read, understand, and agree to abide by University Policies (as summarized on the attached page above) as they relate to the establishment, deposit, and disbursement of Agency Account funds.

Agency Officers

University Sponsors

President Sign _____
Print _____
Date _____

DU Advisor Sign _____
Print _____
Date _____

VP Sign _____
Print _____
Date _____

DU VP Sign _____
Print _____
Date _____

Secretary Sign _____
Print _____
Date _____

SGA President Sign _____
Print _____
Date _____

Treasurer Sign _____
Print _____
Date _____



NAME OF POLICY				
Policy #	Origination Date	Responsible Office	Status	Approval Date
		Business & Finance		

Reason for Policy/Purpose Update

Disbursements from bank accounts are made for approved and for valid transactions. The payment for goods and services, whether accomplished by check or e-payment (ACH), is organized to ensure that no unauthorized payments are made, that complete and accurate records are made of each payment, and that payments are recorded in the appropriate period. Additionally, physical access to cash and unissued checks is restricted to authorized personnel.

Policy Statement

Who Needs to Know This Policy

Definitions

Policy/Procedures

Preparing Checks and E-Payments (ACH payments)

Checks and e-payments should be prepared based on the determination that the transaction is valid and is in accordance with the following university procedures:

A determination that the transaction is valid should be accomplished by reviewing the following supporting documentation as applicable:

- Invoices (together with receiving reports and purchase orders, as applicable)
- Payroll records
- Check request forms
- Travel Request Forms
- Employee Reimbursement Forms

All supporting documentation should be signed by a responsible official indicating proper authorization.

Checks and e-payments should be prepared by persons other than those who initiate or approve any documents that give rise to disbursements. Once an invoice has been approved for payment and keyed into the AP module of the Jenzabar system by the AP Clerk, a “Cash Requirements

Report” is printed and submitted to the Controller for review. Any issues noted are researched and resolved before printing the checks and e-payments are disbursed. A copy of the “Cash Requirements Report” is also provided to the Cash Operations Manager who confirms the availability of the cash in the bank to meet the current cash needs. Based on the Cash Requirements Report, if funds are needed in the operating account a bank transfer is initiated. The Controller determines the amount of funds to be transferred from one or more of the other bank accounts into the operating account to cover Checks/E-payments.

Check Signing

Checks are signed by the Vice President (VP) of Business and Finance and the President of the University (individuals other than those who approved the transaction for payment). Checks for payments totaling less than \$50,000 are printed with the signature of the VP of Business and Finance and the President of the University. All checks cut during a particular check run (those that are automatically signed and those that are not) are provided to the VP of Business and Finance for review. Once the VP of Business and Finance completes his/her review, the checks with payment amount of \$50,000 or more are provided to the President for his review and signature. A “transmittal form” is attached to the checks that were not pre-signed (amount totaling \$50,000 or more). The transmittal form requires the VP of Business and Finance and the President to sign indicating their review and approval to release payment to the payee. Prior to signing of checks the original supporting documentation is reviewed to ensure that each item has been checked and approved in accordance with the university’s procedures.

- a. There is adequate physical control over the custody and use of the signature plates of the mechanical check signer.
- b. The copies of the checks should be distributed as follows:

- Vendor (negotiable copy),
- Attached to voucher package.

Disbursement of Checks

After all the required review is completed and signatures obtained, all checks are forwarded directly to the payee, without being returned to the originator. Exceptions are allowed for certain dues payments, conference fees and other situations where the originator requires the check or it should be hand delivered (originator is required to sign a copy of the check acknowledging receipt).

Cancel Supporting Documents

The supporting documents should be canceled by the accounts payable department to prevent subsequent reuse.

Maintenance of Check Control Log

A separate record of checks being processed is maintained by using a check register log. The register list the sequence of checks issued; the name of the person to whom the checks are issued; the date the issue was made; and the sequence of checks returned and/or voided. All checks are sequentially pre-numbered so that it can be established that all checks have been accounted for. The usage of checks is reviewed by reconciling the quantity of checks issued to cash disbursement records by the Cash Operations Manager on a weekly basis. Supplies of unissued checks are locked in file cabinets inside a fireproof safe.

E-Payments

Once an invoice has been approved for payment and keyed into the AP module of the Jenzabar system by the AP Clerk, Jenzabar creates a text file that is uploaded to the bank by the AP Clerk. E-payments are given to the Controller for review. The Controller provides the bank with approval that the e-payments are valid transactions and are acceptable for payment. Prior to releasing e-payments the original supporting documentation is reviewed to ensure that each item has been checked and approved in accordance with the university's procedures.

Maintenance of E-Payment Log

A separate record of e-payments being processed is maintained by using an e-payment register log. The register lists the sequence of e-payments issued; the name of the person to whom the e-payments are issued; the date the issue was made; and the sequence of e-payments returned and/or voided.

The usage of e-payments is reviewed by reconciling the quantity of e-payments issued to cash disbursement records by the Cash Operations Manager on a weekly basis.

Website Address(es) for this Policy

Contact(s)

Shannon Glapion, Controller

Who Approved this Policy

Senior Cabinet

History/Revision Dates

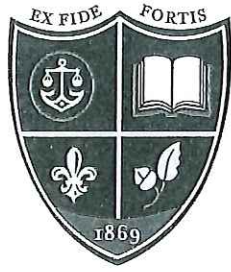
Origination Date:

Cabinet Approval Date:

Updated:

Revised:

Agreement - Signature



DILLARD

UNIVERSITY

Business and Finance

**STATEMENT OF INVESTMENT POLICY
OBJECTIVES AND GUIDELINES**

March 2002

Dillard University

STATEMENT OF INVESTMENT POLICY OBJECTIVES AND GUIDELINE
For the General Endowment

An endowment is an aggregation of funds that have been donated so that the earnings on the funds can be used to support the University's educational mission. An endowment allows donors to transfer private dollars to public purposes with confidence that these purposes will be served for generations to come and for as long as the University continues to exist.

The Trustees of Dillard University are aware of their responsibility to prudently manage endowment funds, which are given to the University. It is assumed that endowment funds will have permanent life and that investment policies will be followed which will protect the principal of the funds and produce maximum total return without assuming irrational risks.

GOALS

1. To provide spendable endowment return levels which are reasonably stable and sufficient to meet the budget requirements of the University;
2. To maintain a spending rule (payment rate) that protects the real value of the endowment principal;
3. To maintain a proper balance between the preservation and the enhancement of the purchasing power of endowment principal.

The Trustees, while recognizing that ultimate responsibility for satisfactory investment performance rests with the Finance Committee and the Board of Trustees, believes investment responsibility is best exercised by managing the Investment Management function rather than actually performing as the Investment Manager. The Finance Committee believes it can best exercise its responsibilities by:

1. Recommending investment philosophy and policy guidelines and objectives to the Board of Trustees, which will be reviewed on at least an annual basis by the set investment policies, performance and reporting standards.
2. Recommending the selection of qualified independent investment management.
3. Communicating closely with those responsible for investment results.
4. Monitoring investment results to assure that objectives are being met.
5. Taking appropriate action if objectives are not being met.

GENERAL PHILOSOPHY

1. The assets of the Endowment Fund are to be managed in accordance with the philosophy, objectives and guidelines expressed herein. The Investment Managers are responsible for optimizing the return on the assets within these guidelines.
2. The Endowment Fund is to be thought of as a permanent fund. As such, the investment objectives require disciplined and consistent management philosophies that accommodate all those events, which are relevant, reasonable and probable. Therefore, periodic review of total rate of return and spending rate objectives is required. Extreme positions or variations in management style are not consistent with these objectives.
3. Careful Endowment asset management should insure total return (yield plus capital appreciation) necessary to preserve and enhance, in inflation adjusted dollar terms, the principal of the Fund.
4. The purpose of equity investments is to provide current income, growth of income and appreciation of principal.
5. The purpose of fixed income investments is to provide a predictable and dependable source of income and to reduce portfolio volatility.
6. The fixed income and equity portions of the investment portfolio shall be diversified in order to provide reasonable assurance that a single security (investment) or class of securities (investments) will not have a disproportionate impact on the total portfolio.
7. Other than indicated in this or other written agreements, Investment Managers will have complete investment discretion, however, it is expected that the assets of the Fund will be invested with care, skill, prudence and diligence.

POLICIES

The "spending amount" used by the University for each budget cycle shall be a net five (5) percent (after investment management fees) of the market value of the portfolio based on a 12 quarter moving average of asset valuation, measured as of December 31st of the previous year. Adjustment will be made for returns on gifts or bequests received after December 31st of the previous year if requested by the donor.

The term "spending amount" is used to describe the amount of endowment income and accumulated appreciation allotted on a regular, periodic basis by the institution for current spending and budgeted expenditures. The term "income" is not used because the University has adopted a "total return" spending formula under which it may expend not only yield ("income" in the traditional trust law sense), but also a prudent portion of accumulated appreciation.

The asset mix, consistent with the return objective, will range within the following limits:

	<u>TARGET</u>	<u>RANGE</u>
Equity Securities	52.5%	45% to 60%
Fixed Income Securities	37.5%	32.5% to 42.5%
Private Equity	5%	2.5% to 7.5%
Low Volatility Hedge Fund of Funds	5%	2.5% to 7.5%

When the limit of the target range is reached or exceeded, the assets will be re-balanced to the target mix.

The purpose of dividing the Endowment Fund in this manner is to ensure that the asset allocation between major asset classes remains under regular scrutiny and is not allowed to become the residual of separate manager decisions. Over the long run, the allocation among the major asset classes will be the single most important determinant of the Endowment Fund's investment performance.

Investment Philosophy

1. As a permanent fund, the investment objectives for the endowment require disciplined and consistent management that accommodates all those events, which are relevant, reasonable and probable. Extreme positions or variations in management style are not consistent with these objectives.
2. Unless otherwise indicated, Investment Managers will have complete investment discretion based on the expectation that the assets of the Fund will be invested with care, skill, prudence and diligence.
3. The Endowment Fund will be managed primarily by external Investment Managers. Both separate accounts and commingled vehicles (e.g. mutual funds, common trust funds or similar pooled investment vehicles) may be used. The Finance Committee will provide the Investment Managers with a copy of this statement and, where appropriate, a set of guidelines that have been recommended by the Finance Committee. Those guidelines may deal with restrictions on particular categories of investments, audit requirements, policies on use of derivative securities and other matters considered important by the Committee. In the case of commingled vehicles, the guiding document will be the relevant prospectus, trust document, or similar disclosure or organizational document. The Investment Manager will have complete discretion over the funds provided to them, subject to the fiduciary standards applicable to each investment along with agreed upon guidelines and objectives.
4. The Endowment Fund's investments shall be diversified both by asset class (e.g. common stocks and fixed income securities) and within asset classes (e.g. within common stocks by economic sector, geographic area, industry quality and size). In general, the Endowment Fund should be invested to diversify its exposure to all asset classes by the implementation of a variety of investment approaches. The purpose of diversification is to provide reasonable assurance that no single

security, class of securities, or Investment Manager(s) has a disproportionate impact on the Endowment Fund's aggregate results.

5. In recognition of the globalization of the equity and fixed income markets, the Fund may, in general, hold international as well as domestic securities.
6. In order to avoid possible conflicts of interest, the University will not hire any Investment Manager or provider of investment related services if, at the time of engagement, the Investment Manager or provider is a person, or employs a person, or has as one of its principals a person who is then serving, or within the past 3 years has served, as a member of the Finance Committee or the Board of Trustees.

Investment Manager Objectives

The investment managers should be cognizant of the University's mission and purpose, which is to improve human health and dignity, environmental integrity and moral responsibility. Therefore, it is the desire of the University, that the managers' investment process should avoid companies that derive a significant portion of their revenues from the manufacture, sale, or distribution of alcohol, tobacco, gambling or military products or services.

1. Equity managers:

- A. Sector and security selection will be based upon demonstrable analysis of prospects for above average returns over a three to five year period.
- B. Investment performance will be expected to exceed an appropriately assigned benchmark index after fees during a market cycle. It is anticipated that the rate of return will be sufficient to compensate for the risk incurred.
- C. Portfolios should remain "fully invested"; i.e. cash holding should be maintained at minimum levels.

2. Fixed Income Managers:

- A. Fixed income managers will be expected to achieve a total rate of return in excess of the rate of return on short-term Treasury Bills or other appropriate indices as may be designated. The return will be calculated net of fees. It is anticipated that the rate of return will be sufficient to compensate for the risk incurred.
- B. Portfolios should remain "fully invested"; i.e. cash holding should be maintained at minimum levels.

Guidelines and Duties of Investment Managers

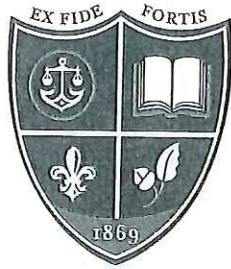
1. The assets shall be invested with the care, skill, prudence and diligence under the circumstances prevailing from time to time that a prudent person acting in like capacity and skilled in such matters would use in the investment of a fund of like character and with like aims.
2. The following investments and activities are permitted only with the prior approval of the Finance Committee:
 - A. Investments (as distinguished from gifts) in letter stock, unregistered, privately placed, or below investment grade securities.
 - B. Options, financial futures and derivatives.
 - C. Warrants.
 - D. The lending of securities.
 - E. Short sales, margin purchases, or borrowing.
 - F. Commodities.
 - G. Use of leverage.
 - H. Securities of Emerging or Developing Markets.
3. To the extent that cash equivalents are used by a specific Investment Manager, there will be no investments in bankers' acceptances or in commercial paper rated less than A-1 by Standard & Poor's or P-1 by Moodys', or in certificates of deposit issued by commercial banks, except those banks with debt ratings of "A" or higher.
4. For the equity managers, no single position in terms of market value may represent more than 5% of the current outstanding stock of any one issuer, or be more than 10% of a separate Investment Manager's portfolio.
5. For fixed income managers, investments in corporate bonds shall generally be only in securities rated BAA or better by Standard & Poor's or equivalent by Moodys'. However, up to 10% of the fixed income portfolio may be invested in corporate bonds rated "BAA". Issues of tax-exempt state or municipal agencies shall not be purchased, except as permitted in the guidelines. Non-rated securities are to be separately identified and must, in the opinion of the manager, be of a quality of "BAA" or higher. Unless otherwise permitted by the guidelines, a fixed income manager is limited to a maximum of 5% of any fixed income portfolio invested in obligations of any one non-governmental issuer. Obligations issued by any one governmental agency of the U.S. Government

(e.g., FNMA, FHLMC), and obligations issued by or guaranteed by the U.S. Government may be held without limitation.

6. Investment Managers are responsible for frequent and open communication with the University on all significant matters pertaining to the assets managed. Managers of established funds are expected to provide the Committee with current statements of the fund's investment guidelines and objectives, and advise the Committee of any changes in such statements in a timely manner. Managers are expected to provide quarterly investment performance analysis reports, which conform to established Endowment reporting standards. The Investment Manager shall also provide the University's Business Office with monthly portfolio valuations and annual fee summaries for distribution to Finance Committee members.

Monitoring of Objectives and Results

1. The individually managed portfolios shall be monitored for return, relative to objectives, in order to insure consistency of investment philosophy and acceptable investment risk (as measured by asset concentration, exposure to extreme economic conditions and market volatility). Individually managed portfolios shall be monitored and reviewed with managers by the Finance Committee on an ongoing basis, however results shall be formally evaluated over rolling three to five year periods.
2. The Finance Committee will periodically review the services provided to the Endowment Fund for custody, performance evaluation and consulting. The Finance Committee, with approval of the Board of Trustees, may retain consultants to provide advice on the selection of Investment Managers. The Committee may retain or acquire, with the approval of the Board of Trustees, such other consultants or services as deemed necessary and prudent in furtherance of Endowment Fund investment activities or objectives.



DILLARD

UNIVERSITY

Business and Finance

**CAPITAL EXPENDITURE
POLICY AND PROCEDURE FOR
MAJOR CONSTRUCTION PROJECTS**

DILLARD UNIVERSITY
CAPITAL EXPENDITURE POLICY & PROCEDURES FOR MAJOR
CONSTRUCTION PROJECTS

Major Construction projects are those that exceed \$10,000 in proposed scope of work. Examples are capital expenditures for: new construction, building additions or renovations, roof replacement; infrastructure expenditures to the central plant for equipment expansion to chiller pumps, electrical switching gear, HVAC systems or the campus wide electrical loop; pipelines, sewer lines, drainage lines, fibre optic cable, data, and telephone lines; cell and radio towers, detention and retention ponds, campus safety and security infrastructure and related computer equipment; furniture, fixtures, machinery, equipment; integrated computer hardware and software control systems technology upgrades to buildings or grounds. Indeed, any significant improvement to Dillard's campus buildings and/or grounds would fall under the definition of major construction project. Purchase requisitions under \$10,000 should go through the normal purchasing processes.

I. POLICY

No major construction project is authorized to proceed without the written authorization of the President of Dillard University or her/his designated representative. This policy is necessary to ensure that the proposed expenditure of funds is in accordance with Dillard University's Board of Trustees' Approved Master Facilities Plan and Master Financing Plan.

II. PROCEDURES FOR OBTAINING AUTHORIZATION

Authorization to proceed may take various written forms depending on the category of work. However, written documentation to justify proceeding must assess the risk of proceeding or not proceeding, meaning assessing the project's inherent risks as well as assessing the risk involved with a 'failure to act,' and whether the scope of the project can be properly managed within Dillard's financial resources. Further, the method, process, and timeline for proceeding must be clearly spelled out. In all cases, this documentation must include an assessment of the project's internal controls and the identified sources of funds to complete the project. And, in all cases where contracts are involved, the Vice President for Legal Affairs must review the proposed contract before the President's signs.

Category of Work

Category I – Projects where the authorization to proceed has been properly documented and the scope of work is less than \$25,000: The process to proceed may be as simple as the President emailing his/her authorization to proceed to the designated Dillard representative. {See Exhibit A.}

- Category II – Projects where the authorization to proceed has been properly documented and the scope of work is over \$25,000 but under \$100,000: The process to proceed may include competitive bidding or RFPs/ RFQs; however, the President’s approval to proceed must be in written memorandum. {See Exhibit B.}
- Category III - Projects where the authorization to proceed has been properly documented and the scope of work is over \$100,000 but under \$500,000: The process to proceed must include competitive bidding or RFPs/ RFQs, and the President’s approval to proceed must be in written memorandum. {See Exhibit C.}
- Category IV - Projects where the authorization to proceed has been properly documented and the scope of work is over \$500,000 but under \$1,000,000: The process to proceed must include competitive bidding or RFPs/ RFQs; a presentation to the Senior Cabinet; and the President’s approval to proceed must be in written memorandum. {See Exhibit D.}
- Category V - Projects where the authorization to proceed has been properly documented and the scope of work is over \$1,000,000: The process to proceed must include competitive bidding or RFPs/ RFQs; a presentation to the Senior Cabinet; a presentation to the Buildings and Grounds Committee of The Board of Trustees; and the President’s approval to proceed must be in written memorandum. {See Exhibit E.}

III. FINANCIAL PLANNING AND PURCHASING

Financial Planning starts with the cash flow forecast/capital budget, which informs the President/ Board of Trustees that funds are available to start the project. The project must first be included on the “Sequence of Proposed Construction Projects” presented to the Buildings and Grounds Committee of The Board of Trustees for the project to move into the funding pipeline. If a properly signed contract has been entered into for the project to start, no purchase order is needed; the contract serves as the purchase order. However, when a purchase order is needed, a purchase requisition must first be submitted. The purchase requisition must contain the signatures of the requisitioning authorities; the signature of the HBCU Capital Financing Accountant if HBCU Capital Funds are to be used to acquire the capital asset. Before the project moves any further, documentation must reflect the purchase order number that was obtained from Business and Finance.

IV. TRANSPARENCY AND TRACKING

Major construction projects will be posted on the campus website to permit transparency and to allow all stakeholders to track the stage of completion that the project has reached. The website will state the name of the project, the proposed scope of work, the architect, the contractor, the percentage completed, and the expected date of project completion.

V. UNIVERSITY BIDDING PROCESS

A. Definition

Competitive bidding means allowing available vendors the opportunity to compete with each other to provide goods and/or services.

“Competitive bidding requires due advertisement, giving opportunity to bid, and contemplates a bidding on the same undertaking upon each of the same material items and services covered by the contract; upon the same thing. It requires that all bidders be placed upon the same plane of equality and that they each bid upon the same terms and conditions involved in all the items and services and parts of the contract, and that the proposal specify as to all bids the same, or substantially similar specifications.”

Sealed Bids will be used for contracts exceeding \$25,000 (but will not be limited to contracts exceeding \$25,000). The Purchasing department will solicit bids from vendors in response to the University's specifications and contractual terms and conditions. The returned, signed, and awarded bid and notice of contract award letter, signed by the Purchasing Manager, will form the contract between Dillard University and the successful bidder.

B. Purpose of Competitive Bidding

The first purpose of competitive bidding is to ensure that University funds are spent properly, legally and for University projects only, and that the best possible value is received.

The second purpose is to give those qualified and responsible vendors who desire to do business with Dillard University a fair and equitable opportunity to do so. Its purpose is to stimulate competition, prevent favoritism, and secure the best work and materials at the lowest practicable price for the best interest of the University.

C. Purchase Requisition

A purchase requisition, submitted to the Purchasing department and signed by the user department head, initiates the competitive bidding process. Descriptions and/or specifications should be attached to the requisition.

D. Bidding Notice

After the development of specifications and preparation of the Notice to Bidders, the Purchasing department will advertise the bid following these guidelines:

For material, supplies or equipment with no labor involved, a fourteen (14) day notice beginning the first day of advertisement with a minimum of two (2) advertisements in different weeks in a major medium.

For any project involving labor (work), a twenty-one (21) day notice beginning the first day of advertisement with a minimum of three (2) advertisements in different weeks of a major medium.

The notice must include:

- o The description of the item to be purchased or the service to be provided or a statement of where the specifications may be obtained;
- o The time and place for receiving and opening bids and the name and position of the University official or employee to whom the bids are to be sent;
- o The type of bond required by the bidder.

Fourteen days from the first day of advertisement shall be allowed for the procurement of materials, supplies and/or equipment.

Twenty-one days from the day of advertisement shall be allowed for any projects that require work, such renovations or construction.

E. Addendum

The bid opening date on the Notice to Bidders may be extended if an error is discovered, or the nature of the goods and services requires an extension. The Purchasing department may amend specifications to clarify the original intent or to correct clerical errors if inquiries about the meaning of the specifications indicate the need for such an amendment; if the changes are so insignificant that they are not likely to matter to the vendor in determining price or ability to respond, if there is no change to the quantity, or delivery requirements; and if the amendment does not change the scope of the specifications. There must be at least five (5) days between the date of the amendment and the opening date specified in the notice.

F. Receipt of Bids

The following procedures will be adhered to when receiving bids:

- o All bids will be received in the Office of Business and Finance department.
- o All bids will be stamped with the time and date received. The date stamp clock at the Office of Business and Finance Reception Desk will serve as the official time clock for the purpose of identifying the date and time bids were received in the Purchasing department.

- o **No bids will be received after the opening time on the day of bid opening.** All bids received after the opening time will be returned unopened to the bidder with a letter from the Purchasing Manager notifying the bidder that the submitted bid was received after the due date and time.
- o After bids are received, a secure place will be provided in the Purchasing department for holding of the bids until the bid opening date. The bids are to be received sealed and shall remain sealed until opened on the advertised date and time by the Purchasing department in a public forum.
- o In the event a sealed bid is opened inadvertently, another Purchasing department employee will witness that the details of the bid, especially the price, were not reviewed and the bid was sealed again immediately, and the occasion documented.

The above process should be undertaken in a manner that will preclude any notion of favoritism, revealing bid prices or information. Having sealed bids publicly received and read should inhibit any perception that the Purchasing department is manipulating the receiving of bids.

G. Public Opening of Bids

Sealed bids will be opened publicly by the Purchasing department and will be documented.

The Purchasing department will open the bids on the date, time and place specified in the notice.

H. Evaluation of Bids

The Purchasing department will evaluate all bids, with the assistance from the user department, and a recommendation about the most responsive, best bid will be made to Vice President of Business and Finance. The Purchasing department will evaluate bids based on criteria stated in the bid/proposal document :

The Purchasing department will submit tabulation, evaluation, and award recommendations to Vice President of Business and Finance for award. When the lowest priced bid is not the best bid, clear justification for not selecting the lowest bid must be documented to the Vice President of Business and Finance.

Vice President of Business and Finance will either approve the recommendation or reject all bids and authorize the Purchasing Manager to re-bid the goods and/or services.

I. Contract Award

The Purchasing Manager shall recommend contract award to the Vice President of Business and Finance. The Vice President of Business and Finance shall:

- Award the contract to the responsible bidder(s) who submits the most responsive and best bid; or
- Reject all bids and publish a new notice.

If two responsible bidders submit the most responsive and best bid, the Vice President of Business and Finance shall decide between the two.

J. Contract Administration

The user department will be responsible for monitoring and documenting contractor performance/compliance. All documentation of non-compliance must be shared with Purchasing. If, after clarification, the vendor complies with expected performance standards, Purchasing will require no further documentation. If poor performance or non-compliance with the contract is evidenced, Purchasing will be responsible to initiate corrective action with the vendor.

The Purchasing department will take necessary steps related to obtaining compliance with the contract before taking any steps toward suspension or termination of the contract.

K. Re-bidding of Annual Contracts

The Purchasing department monitors the expiration dates of all contracts. Purchasing will contact user departments to determine if annual contracts need re-bidding or renewal. The user department will advise Purchasing of any additions, deletions, or corrections.

EXHIBIT A.
CATEGORY I Construction Project is less than \$25,000.

YEAR

I - _____
Project #

Name of Proposed Major Construction Project:

Project's Description/Project's Proposed Scope of Work:

Risk Assessment:

Internal Control Assessment Checklist:

a. Method of Proceeding: Purchase Order # _____ or Contract _____.
If Contract, specify the recommended type of AIA Contract _____.

b. Check President's Approval and Date of Approval: _____
(See attached email/memorandum) dated: _____ and/or attached contract.

c. Indicate Timeline: Project's Estimated Start Date _____ & End Date _____.

d. Project's Estimated Cost: \$ _____.

e. Source(s) of Funds identified to complete project are, namely:

\$ _____ From Private Gifts/Grants
\$ _____ From State or Federal Grants
\$ _____ From Insurance
\$ _____ From FEMA
\$ _____ From HBCU Capital Financing Loan

f. Senior Cabinet Presentation done: Yes or No? _____ Date Done: _____.

g. Board Presentation to Buildings & Grounds Committee done: Yes or No? _____
Date of Presentation: _____ Trustees' Comments: _____.

h. Project Posted to Campus Website for Transparency & Tracking _____.

EXHIBIT B.

CATEGORY II Construction Project is over \$25,000 but less than \$100,000.

YEAR II -
Project #

Name of Proposed Major Construction Project:

Project's Description/Project's Proposed Scope of Work:

Risk Assessment:

Internal Control Assessment Checklist:

a. Method of Proceeding: Purchase Order # _____ or Contract _____.
If Contract, specify the recommended type of AIA Contract _____.

b. Check President's Approval and Date of Approval: _____
(See attached email/memorandum) dated: _____ and/or attached contract.

c. Indicate Timeline: Project's Estimated Start Date _____ & End Date _____.

d. Project's Estimated Cost: \$ _____.

e. Source(s) of Funds identified to complete project are, namely:

- \$ _____ From Private Gifts/Grants
- \$ _____ From State or Federal Grants
- \$ _____ From Insurance
- \$ _____ From FEMA
- \$ _____ From HBCU Capital Financing Loan

f. Senior Cabinet Presentation done: Yes or No? _____ Date Done: _____.

g. Board Presentation to Buildings & Grounds Committee done: Yes or No? _____.
Date of Presentation: _____ Trustees' Comments: _____.

h. Project Posted to Campus Website for Transparency & Tracking _____.

EXHIBIT C.
CATEGORY III Construction Project less than \$100,000 but under \$500,000.

_____ III -
 YEAR Project #

Name of Proposed Major Construction Project:

Project's Description/Project's Proposed Scope of Work:

Risk Assessment:

Internal Control Assessment Checklist:

a. Method of Proceeding: Purchase Order # _____ or Contract _____.
 If Contract, specify the recommended type of AIA Contract _____.

b. Check President's Approval and Date of Approval: _____
 (See attached email/memorandum) dated: _____ and/or attached contract.

c. Indicate Timeline: Project's Estimated Start Date _____ & End Date _____.

d. Project's Estimated Cost: \$ _____.

e. Source(s) of Funds identified to complete project are, namely:

- \$ _____ From Private Gifts/Grants
- \$ _____ From State or Federal Grants
- \$ _____ From Insurance
- \$ _____ From FEMA
- \$ _____ From HBCU Capital Financing Loan

f. Senior Cabinet Presentation done: Yes or No? _____ Date Done: _____.

g. Board Presentation to Buildings & Grounds Committee done: Yes or No? _____
 Date of Presentation: _____ Trustees' Comments: _____.

h. Project Posted to Campus Website for Transparency & Tracking _____.

EXHIBIT D.

CATEGORY IV Construction Project is over \$500,000 but less than \$1,000,000.

YEAR IV -
Project #

Name of Proposed Major Construction Project:

Project's Description/Project's Proposed Scope of Work:

Risk Assessment:

Internal Control Assessment Checklist:

a. Method of Proceeding: Purchase Order # _____ or Contract _____.
If Contract, specify the recommended type of AIA Contract _____.

b. Check President's Approval and Date of Approval: _____
(See attached email/memorandum) dated: _____ and/or attached contract.

c. Indicate Timeline: Project's Estimated Start Date _____ & End Date _____.

d. Project's Estimated Cost: \$ _____.

e. Source(s) of Funds identified to complete project are, namely:

- \$ _____ From Private Gifts/Grants
- \$ _____ From State or Federal Grants
- \$ _____ From Insurance
- \$ _____ From FEMA
- \$ _____ From HBCU Capital Financing Loan

f. Senior Cabinet Presentation done: Yes or No? _____ Date Done: _____.

g. Board Presentation to Buildings & Grounds Committee done: Yes or No? _____
Date of Presentation: _____ Trustees' Comments: _____.

h. Project Posted to Campus Website for Transparency & Tracking _____.

EXHIBIT E.
CATEGORY V Construction Project exceeds \$1,000,000.

YEAR

V - _____
Project #

Name of Proposed Major Construction Project:

Project's Description/Project's Proposed Scope of Work:

Risk Assessment:

Internal Control Assessment Checklist:

a. Method of Proceeding: Purchase Order # _____ or Contract _____.
If Contract, specify the recommended type of AIA Contract _____.

b. Check President's Approval and Date of Approval: _____
(See attached email/memorandum) dated: _____ and/or attached contract.

c. Indicate Timeline: Project's Estimated Start Date _____ & End Date _____.

d. Project's Estimated Cost: \$ _____.

e. Source(s) of Funds identified to complete project are, namely:

\$ _____ From Private Gifts/Grants
\$ _____ From State or Federal Grants
\$ _____ From Insurance
\$ _____ From FEMA
\$ _____ From HBCU Capital Financing Loan

f. Senior Cabinet Presentation done: Yes or No? _____ Date Done: _____.

g. Board Presentation to Buildings & Grounds Committee done: Yes or No? _____
Date of Presentation: _____ Trustees' Comments: _____.

h. Project Posted to Campus Website for Transparency & Tracking _____.

ILLUSTRATIONS OF PRESIDENT'S APPROVAL OF PROJECT

Email Notification of Approval (Exhibit A Category I projects)

I have reviewed your document Exhibit "A" received by me on (date received inserted). I have found the documentation for capital project # _____, the project named _____, to be in proper order and its scope of work justified. I authorize you to proceed with that project.

President _____ Date _____.

Memorandum Notification Senior Cabinet Involvement (Exhibit B or C - Categories II & III projects):

To: _____

Fr: President

Date:

Re: Major Construction Project # _____ Titled: _____

You are authorized to prepare a presentation for the Senior Cabinet regarding this major construction project. Also, you are to begin the process of involving the Vice President of Legal Affairs in contract negotiations and the drafting of a contract pertaining to this project. My authorization to proceed will be final when the contract has been prepared, reviewed by appropriate parties (including the VP for Business and Finance), and finally signed by me. You are authorized to proceed with this project only when that contract has been signed by me.

President _____ Date _____.

Memorandum Notification Board of Trustees Involvement: (Exhibits D & E - Categories IV or V Major Construction Projects)

To: _____

Fr: President

Date:

Re: Major Construction Project # _____ Titled: _____

You have presented the aforementioned project to the Senior Cabinet; now, you are authorized to prepare a presentation to the Buildings and Grounds Committee of The Board of Trustees regarding this major construction project. Also, you should continue to involve the Vice President of Legal Affairs in contract negotiations and in the drafting of a contract pertaining to this project. My authorization to proceed will be final when the contract has been prepared, reviewed by appropriate parties, the funding sources authorized by the Vice President for Business and Finance, and finally the contract signed by me. You are authorized to proceed with this project only when that contract has been signed by me.

President _____

Date _____.

Sample Letter to Responders to RFPs/RFQs:

Thank you for responding to Dillard University's RFP/RFQ dated _____. We have reviewed all submissions and have reached a decision based upon the criteria mentioned in the RFP/RFQ.

Your firm has met that criteria and has been selected. You are to contact _____ immediately to implement the next steps.

(Or Your firm has met most of the criteria but did not compare as favorably to the firm Dillard has selected. We will keep your firm's name on our invited listing and look forward to a more favorable response to your firm's future submittals to our RFPs/RFQs.)

Sincerely,

>>>>>>>>>>



CORPORATE CREDIT CARD POLICY

Policy #	Origination Date	Responsible Office	Status	Approval Date
	December 2014	Business and Finance	2018 Draft	

Reason for Policy/Purpose Update

This corporate credit card policy is to establish the policies and procedures related to the issuance and use of American Express Corporate Credit cards guaranteed by Dillard University.

Policy Statement

This policy defines the circumstances under which a faculty or staff member may apply for and use an American Express Corporate Card (Corporate Card) for official University-approved travel-related and business expenses. The Corporate Card **may not be used** for personal purchases.

The American Express Corporate Card is a shared liability credit card which can only be used by employees for University-authorized business and travel expenses. As a shared liability credit card, the Corporate Card neither improves nor impacts an employee's personal credit history. Employees are not required to utilize the University's shared liability Corporate Card. Employees have the option of using personal credit cards for University-authorized travel-related and business expenses and requesting reimbursements of those expenses.

Purchasing reserves the right to review Corporate Card statements and transactions for compliance with University Travel and Business Expense Policies.

Purchasing reserves the right to deny a Corporate Card application and reserves the right to terminate a Corporate Card at any time with cause (i.e., violation of policy or payment delinquency)

Who Needs to Know This Policy

Eligible travelers from Admissions and Recruiting

Definitions

Corporate Card Eligible Employees - Individuals whose job responsibility include travel away from New Orleans and Dillard University campus for more than 60% of time worked. As of 09/30/2014, the only positions to which this policy applies are Dillard University recruiters.

Policy/Procedures

This corporate credit card policy is to establish the policies and procedures related to corporate credit cards guaranteed by Dillard University.

To Whom Cards Will Be Issued: Individuals whose job responsibilities include travel away from New Orleans and Dillard University campus for more than 60% of time worked. As of 09/30/2014, the only positions to which this policy applies are Dillard University recruiters.

1) Card

- Applicable travelers will be issued an American Express Corporate Card.
- The individual whose name listed on the card is responsible for payment of the card balance in full on a monthly basis.
- Dillard University will act as a guarantor of the credit card account (i.e. will only be responsible for payment when an individual fails to pay for charges incurred).
 - Business and Finance will be contacted by American Express when an outstanding balance is greater than 30 days old and no payments have been received.
 - If Dillard University is called in to pay a balance on behalf of an employee, charging privileges will be suspended for that employee and the funds will deducted in their entirety in the following payroll cycle.

2) Travel Expenses & Reimbursements

- Dillard University will reimburse card holders for valid travel expenses as described in the Dillard University Travel Policy.
- As of 9/30/2014, reimbursements to employees are paid directly to an individual's deposit account as authorized on the payroll direct deposit form and can be processed within one (1) week.
- Original itemized receipts are required. However, if the card holder is traveling nonstop and is unable to submit originals, a "photo" of the receipt can be attached to a Travel Expense Reimbursement Form that is completed for the recruiter by the Administrative Assistant (AA) for the Office of Enrollment Management.
 - Take a picture of the receipt with a smart phone and send to AA for completion of the Travel Expense Reimbursement Form.

When the traveler returns, the original receipts should be submitted to Business and Finance for reconciliation.

Website Address(es) for this Policy

Dillard University website – Office of the Controller

Contact(s)

Shannon M. Glapion, CPA
Controller-Office of Business & Finance
Rosenwald Hall Rm 101D
Business Phone (504) 816-4919
Business Fax (504) 816-4193
sglapion@dillard.edu

Who Approved this Policy

Senior Cabinet

History/Revision Dates

Origination Date: December 11, 2014
Cabinet Approval Date: December 2014
Revised: February 22, 2016
Updated: May 1, 2018

Agreement - Signature

I, _____ have read and understand the Corporate Credit Card policy above. I fully understand that I am 100% responsible for all charges on American Express Card # _____ EXP _____ issued to me in my name. I also understand that failure to comply with the terms of the above agreement will result in a suspension of charging privileges and an automatic payroll deduction for the entire amount without further notice.

Signature of Card Holder

Employee ID #

A/R account # – 10-01-001-1052
Cost Center – 183 Enrollment Management

Controller - Office of Business & Finance



DILLARD UNIVERSITY TRAVEL POLICY

Policy #	Origination Date	Responsible Office	Status	Approval Date
		Business and Finance	2018 Draft	

Reason for Policy/Purpose Update

Updated for meal expenses, mileage rates and travel agency.

Policy Statement

Purpose: To provide guidance and establish procedures for individuals incurring business travel expenses on behalf of Dillard University.

Objective: Ensure all travelers have a clear and consistent understanding of policies and procedures for business travel. Provide travelers with a reasonable level of services, comfort, and safety at the lowest possible cost. Maximize the organization's ability to negotiate discounted rates with preferred suppliers and reduce travel expenses.

POLICY STATEMENT

This policy is necessary to comply with Federal/State tax laws and third party sponsoring agency regulations. It is intended to ensure consistent and fair treatment between departments throughout the University and the uniform reporting of financial results. In general, the cost of travel, accommodations, entertainment, and other related business expenses should be governed by what is reasonable and appropriate to the purpose involved. The University respects the personal integrity and discretion of each member of its faculty and staff and conducts expense account affairs accordingly.

Who Needs to Know This Policy

Anyone who travels on behalf of the University, and any Employees who authorize travel, make travel arrangements, process travel documents, or have signature authority on accounts.

Definitions

Definitions of Terms are noted throughout the policy.

Contracted Travel Agency

CONTRACTED TRAVEL AGENCY

AMERICAN EXPRESS GLOBAL BUSINESS TRAVEL

336-291-0098 Phone
800-327-2737 toll free

A profile must be set up for all travelers and travel arrangers prior to booking

Go to <https://www.concursolutions.com/Default.asp?host=amex>

Tutorial: <http://www.brainshark.com/amexbusinesstravel/vu?pi=zGtzKKoIwz1FdCz0>

Policy/Procedures

1.0 RESPONSIBILITY

The responsibility to observe the guidelines rests both with the traveler and the department head who certifies conformance to these guidelines by approving the expenditure(s). The same judgment and consideration applies to travel, entertainment, and business expense reimbursements as to any University transaction. **It is the responsibility of all Travelers to exercise professional judgment and diligence when incurring travel and entertainment expenses.** Travelers will be reimbursed for approved actual business travel expenses incurred as set forth by the travel policy. Reimbursement should be sought and authorized only for expenses that conform to University policy, are ordinary, necessary, and reasonable both in amount and relative to its purpose.

2.0 TRAVEL REQUEST AND APPROVAL

a) **IMPORTANT:** Prior to confirming arrangements with the designated travel agency, a traveler must obtain approval from their designated department head, dean or vice-president. **Please be reminded that payment of travel arrangements that have not been approved in advance, will be the responsibility of the traveler or person authorizing the request.** Travel is authorized when all required approvals have been completed via online and the travel request form. One of the considerations of such approval should be a review of the related budget (unrestricted or grants) to verify that sufficient funds are available for such travel. **Please note some departments may require additional information.**

b) **ALL TRAVEL MUST BE APPROVED IN ADVANCE.** On University funded travel, budget must be available in the appropriate budget category to fund the request. Travel on grant funds must be in accordance with grant restrictions, and must include the Principal Investigator's approval (see travel on sponsored agreements).

2.0 TRAVEL REQUEST AND APPROVAL (Cont)

c) To obtain approval for travel for which reimbursement (see section 10.1) or cash advance (see section 5.1) is expected, a Travel Request Form (see Appendix 1) must be completed indicating the purpose, date, and duration of the trip, and support for the estimated total expense. Budgeted funds must be identified and available prior to traveling. The form is not valid until it bears ALL appropriate approval signatures AND general ledger codes have been assigned by the Office of Business and Finance. All travel requests should be submitted no less than two (2) weeks prior to travel and each traveler must complete their own travel via AMEX portal online.

2.1 CANCELLATION AND CHANGE FEES

If traveler cancels or changes travel, the traveler must provide justification of the reason the travel was cancelled or changed and be approved by supervisor. If not, the traveler will pay the difference if there is an increase in cost. Fees may apply and will be charged to the department or traveler depending on justification.

Changes prior and during travel

- a) During normal business hours, the traveler must contact the Office of Purchasing, who will call travel agent for any changes. Purchasing will contact accountant and department head for approval.
- b) If an after-hours change is needed for emergency only, the traveler must contact their immediate supervisor. The immediate supervisor will contact a member of Purchasing for processing.

Cancellations

- a) Travel must be cancelled within 24 hours. Travel agent does not charge for cancellations. However, airline fees may apply. If air travel is cancelled prior to departure, a credit will be issued. It is the travelers' responsibility to ensure air, car rental, and hotel travel is cancelled 24 hours prior to departure/arrival. **If travel is not cancelled, the traveler is responsible for payment.**
- b) If the trip is cancelled and there has been any prepayment of fees by the University, the department will be charged for these expenses. If a refund is due to the University, it is the responsibility of the department in coordination with the Travel Agency to follow-up with the vendor and to ensure that credit is received.
- c) Unused tickets should be returned to the Travel Agency. Travelers have 365 days to redeem unused airline tickets. Traveler and supervisor **will be notified of the unused ticket within 90, 60, and 30 days of** expiration date. Safe guarding unused tickets are the employee's responsibility. Additional travel agent and airline fees may apply.
 - a. A transferable ticket can be transferred to another traveler within the 365 days. If the purchased ticket is a coach, non-transferable, the ticket cannot be transferred to another employee.
 - b. Non-refundable tickets cannot be returned for a refund, but they can be applied to a future trip by that individual or another employee within 365 days on the same carrier.

2.2 STEPS FOR TRAVELERS (Must have a travel profile, prior to booking via AMEX portal)

1. Travelers should log on to the travel portal:
<https://www.concursolutions.com/Default.asp?host=amex>
2. Review all available travel options such as airfare, hotel, and rental car
3. Enter travel and submit, the online travel request routes to the approver (accountant) as identified by cost center and/or project code.
4. Forward support documentation to your accountant via email for final approval and to verify funding and account code,(your department head may request documentation also)
5. Once approved by accountant, travel is booked via online and an email confirmation is sent to requestor and Purchasing.

Approvers (accountants) have a maximum total of 24 hours (not business day) to approve or deny travel.

If not approved or denied, travel will be cancelled and the traveler will have to re-enter the travel. **If the approver is in need of documentation, or something is prohibiting the approval of travel, then deny the travel and have traveler re-enter.** Approvers must inform those involved if they are on vacation or out of the office within one week of their absence. Travel should **NOT** be placed through the online portal on **Friday, Saturday, or Sunday**. Travel has to be approved within 24 hours. **Please contact your approvers if you enter travel outside of normal business hours.** This will eliminate your travel being cancelled due to non-approval.

Cancelled tickets and rebooking will eventually cost the University. If your decision is to **NOT** approve travel, please **DENY** travel rather than not doing anything and allow the ticket to automatic cancel. This is considered 'churning', 'No response'.

Please note, an approver **CANNOT** approve his/her own travel. If an approver travels, the approved Travel Request Form and support documentation must be routed to the accountant showing approval by their supervisor prior to the accountant's approval. The traveler can then enter their travel online. Chairs can approve for their faculty. Deans will need to get approval by the Provost. PI's will approve travel for faculty participants in the grant, in addition to approval from the Provost and VP. Additionally all faculty must complete an Absence Form (see Appendix 4).

3.0 TRAVEL ON SPONSORED AGREEMENTS

A sponsoring agency may have budget or other restrictions and notification requirements. Foreign travel may require advance approval by the sponsor and most sponsored agreements require travel on U.S. Flag Carriers. All requests for travel reimbursements must be clearly related to the sponsored agreement that is to be charged and must fall within the "allowable cost/activities" as determined by the funding agency and/or University. Cost for activities deemed unallowable, or incurred outside of the University's designated travel agent will not be reimbursed. All travel under sponsored agreements or grants must also be approved by the Principal Investigator and the Office of Sponsored Programs.

4.0 TRAVEL ARRANGEMENTS

It will be the responsibility of the traveler to ensure that charges are allocated to the appropriate funding source, to collect and retain all receipts, and to obtain the approval of the department head and accountant. The assigned accountant will review all travel expenditures to be certain that departments are complying with University policies and procedures.

a) **Travel Agency**

The University has designated American Express Global Business Travel as the preferred travel agency for air, hotel, and car rental companies through which it has access to negotiated rates in accordance with its service and purchasing goals. Travel arrangements should be made by traveler using these resources. Air, hotel, and rental car should be processed via online through <https://www.concursolutions.com/Default.asp?host=amex> unless otherwise specified.

b) **Conference Travel**

Travel arrangements (air, hotel) made by sponsors of conferences are acceptable provided the costs are reasonable. The online travel portal can be used for air and car. Purchasing will book hotel accommodations for conferences. **Conference fees** will be processed through the online requisition system (see 5.0 Prepayment of Expenses b Conference Fees). Travelers **MUST** use the travel request form and route for approval.

c) **Travel for Job Candidates**

The University will cover travel expenses for potential job candidates when interviewing for positions which directly report to a vice president level and above. Expenses include transportation, hotel, and a per diem for meals and incidentals.

d) **Group Travel**

Group travel must be completed on a Travel Request Form, obtain required signatures, support documentation, and routed to Purchasing for processing. Groups are defined as 10 or more people.

e) **Honorariums/Guest Speakers**

Any guests, speakers or contractors traveling to the University or on behalf of the University **MUST** follow the University Travel Policy. The travel arranger is responsible for ensuring the traveler is aware of the policy.

5.0 PAYMENT OF EXPENSES

a) **Airline Tickets**

The travel agency is responsible for securing airline tickets upon approval of travel. Tickets will be paid by Dillard University credit card at the time of booking.

b) **Conference Fees**

To request prepayment of conference registration fees, the traveler shall submit an **online requisition**, along with the completed original registration form and a copy of the itinerary. Forward the online requisition and appropriate documentation to your designated accountant and Purchasing Department. Once traveler receives the purchase order, traveler should submit signed purchase order and documentation to Accounts Payable for payment. Accounts Payable will submit the registration form along with a check to the conference organizer, unless directed otherwise. Traveler should attach payment for any optional conference activities (workshop, supplies, etc.) to be sent with the registration form.

c) **Other Expenses**

All other travel expenses shall be paid by the traveler. Original receipts must be submitted for reimbursement using the Employee Expense Reimbursement Form to their assigned accountant.

d) **CASH ADVANCES**

Advances **will only** be approved for:

- Students traveling on University business;
- Faculty and Staff traveling **with** students;
- Recruiters

A request for a cash advances must be placed on a Travel Request Form and a Cash Advance Form for approval. Anyone who receives a cash advance must provide contact information and certify that they received funds for travel expenses such as meals, etc.

Faculty traveling with students must provide a list of students traveling to Business & Finance in advance of travel. During travel, Faculty should retain supporting documents for meals purchased for students and receipts for entry at specific venues (e.g. museum, cultural centers, park, etc.). Each student must certify that they attended the event and was provided a meal by completing the Student Meal-Stipend Allowance Form. (See Appendix 4).

Receipts from advances and any monies remaining as a result should be turned in to the University Cashier within **seven (7)** days of the travel completion date. **Please notify the Cashier that the funds are a return from an advancement, and should be recorded to the Employee's Receivable account.**

If funds are not returned within 15 days from the completion of the travel, the full amount of the travel advance will be deducted from the employee's future payrolls.

e) **Other Advances**

No other advances will be approved. If for any reason, cash advance for other than meals are approved, the traveler **MUST** go through the Bursar's Office and the advancement will be charged to the employee's account.

6.0 ALLOWABLE TRANSPORTATION REIMBURSEMENT

(See also Section 10.1 Reimbursement)

6.1 AIR TRAVEL

- a) Coach class airfare will be reimbursed by the University. Any upgrades to Business or First Class must be paid by the traveler.
- b) The traveler shall be personally liable for any charges assessed due to his/her failure to cancel reservations within the time limit specified by carriers, unless the failure is due to circumstances beyond his/her control. Expenses claimed under this section must be supported by an original receipt.
- c) Air tickets will be purchased as soon as travel is approved to take advantage of advance purchase discounts. Travelers should not purchase fully changeable and cancelable tickets, unless circumstances known at the time of purchase make changes or cancellation a reasonable possibility (such as expected birth of a child close to the travel date, potentially conflicting obligations, etc).
- d) Report lost tickets to the Travel Agency immediately upon discovery.
- e) Employees traveling on University business retain all frequent flyer miles. However specific airlines should not be booked for the purpose of accumulating frequent flyer points.

6.2 LUGGAGE

The University will reimburse employees for a maximum of two (2) bags of luggage. Traveler should provide receipt for reimbursement.

6.3 PERSONAL VEHICLES AND MILEAGE

- a) The University will reimburse the traveler for mileage, plus tolls and parking charges.
 - 1. Mileage shall be computed using website (i.e. MapQuest, Google Maps) mileage calculation from Dillard University (point of origin) to point of destination. Employee is to print the page indicating mileage and attach it with his/her travel.
 - 2. Toll charges and parking fees when supported by receipts, are reimbursable.
- b) Automobile mileage is reimbursable at the IRS authorized rate in effect as of January 1st of each year. The 2018 mileage rate is \$0.545 cents per mile. The mileage reimbursement allowance covers all automobile related costs: gasoline, insurance, maintenance, etc.
- c) Employees cannot request mileage reimbursement and charge for gas, as the mileage rate includes compensation for gas and depreciation.
- d) When two or more persons travel in the same personally owned vehicle, only one charge will be allowed for the expense of the vehicle. The person claiming reimbursement shall report the names of the other passengers.
- e) Mileage reimbursements are not allowed for commuting to and from work.

6.3 PERSONAL VEHICLES AND MILEAGE (cont.)

f) Travelers may choose to use their own automobiles on a trip for which air travel may be more appropriate. If the reimbursement for the actual miles driven at the authorized rate per mile, calculated from the university to the intended destination, does not exceed the lowest available economy class airfare to the destination, including related costs (e.g. tolls and parking). Additionally, the length of the drive should not require additional lodging costs.

g) The University assumes no responsibility for any maintenance, insurance, operational costs, accidents, or fines incurred by the owner of the vehicle while on official University business. Travelers using personal vehicles on University business must provide to the University, proof of automobile coverage including liability, physical damage and uninsured motorist, which is acceptable to the Risk Management Department of the University. Travelers must carry at least the minimum legal limit of liability insurance as specified in the state where the vehicle is registered. Travelers should be aware that liability insurance coverage for automobile accidents follows the ownership of the vehicle

6.4 RENTAL CARS

a) Automobile rentals should be limited to situations where other means of transportation are not practical, economical, or available and to emergency situations. The most economical car should be used as a general rule.

b) Approved car rental reservations will be made through the Travel Agency. Only Dillard employees are covered under the University's automobile insurance policy and are authorized to drive rented vehicles. No additional insurance should be purchased from the rental company.

Additionally, rental cars should be filled with gas prior to return to the Rental Agency to avoid excessive gasoline cost and refueling surcharges.

Avis, National and Enterprise are the preferred rental car companies for Dillard University. Booking rental cars through the online travel portal for AMEX Travel will allow direct bill to Dillard University for Avis, National and Enterprise car rentals.

6.5 OTHER TRANSPORTATION EXPENSES

a) Reimbursement may be claimed for parking charges, ferry charges, taxicab fares, airport shuttles, and bridge, highway and tunnel tolls.

b) Each item of expense claimed under this section must be listed on the Travel Expense Account Form and an original receipt is required for each item of expense.

g) Airport parking fees will be reimbursed by the University. Employees should park in remote long term lots rather than daily or hourly lots.

6.6 MOVING EXPENSE MILEAGE

Reimbursement for mileage incurred in conjunction with moving new or relocated faculty and staff is reimbursable with the President's approval. Although moving mileage is reimbursable at the standard University mileage rate, IRS regulations stipulate that moving mileage in excess of \$.18 per mile for 2018 constitutes taxable income to the recipient. The excess payment will be handled accordingly and reported on IRS Form W-2.

7.0 ALLOWABLE LODGING AND MEAL EXPENSES

7.1 LODGING

a) Employees may stay at hotels at their destination if authorized business requires their presence more than one day and the destination is more than 75 miles from the University. Hotel rooms are to be booked via online and may be charged to the University provided that the rate does not exceed the University's reasonable daily room rate of \$199.00. In "prime" travel markets: Boston, San Francisco, New York and Washington, DC, the reasonable rate is \$299.00 per night. An employee is authorized to charge that hotel's conference rate to the University when the hotel is hosting a conference, convention or training.

b) Original itemized receipts are required to support the reimbursement claim for the expense of lodging within 7-10 business days of return of travel.

c) Additional cost of lodging of anyone not traveling on University business (including family members) is not reimbursable.

d) If the conference, convention or training program has secured a special block rate, information related to the hotel must be included on the Travel Request Form. Purchasing will book hotels associated with conferences to obtain the blocked rates. The online travel portal can be used for air and car. Dillard University will not pay for additional hotel nights, if they are not the day on or before the requested date of event. Traveler or department must absorb this cost. If your airline ticket remains the same when booking more than one (1) day in advance of the event, you may keep this itinerary but if the travel changes in cost, then the traveler is responsible.

7.2 CONFERENCE FEES

Conference fees will be processed through the online requisition process and checks for those fees will be disbursed and mailed by Business and Finance.

7.3 MEALS AND INCIDENTAL EXPENSES

a) Reimbursement Rates

1. Flat Per Diem for Employees

- Employees may claim a flat per diem rate of \$59 per day for meals and incidental expenses. No receipts are required for the per diem.

2. Reimbursement of actual expenses for students

- Students traveling on University business or with faculty may claim up to \$30 per day for meal. Original itemized are required.

b) Gratuities/Tips

Gratuities and tips up to 20% is reimbursable. Any gratuity/tips exceeding 20% will be at the travelers' expense. Please note that tips are considered part of the per diem rate.

c) Meals Provided:

When meals are provided at no additional cost to the traveler (including meals provided at events, visits, and meals included in conference registration fees), the traveler shall not be entitled to any meal allowance for those particular meals. The following applicable rates will be deducted from the meals and incidental expense reimbursement:

	Employee Rates	Student Rates
Meal	Per Diem	Reimbursement
Breakfast	\$11	\$8
Lunch	\$15	\$10
Dinner	\$28	\$12
Incidentals (snacks, tips, etc)	<u>\$5</u>	<u>\$0</u>
	\$59	\$ 30

d) First and Last Day of Travel

Breakfast will be included if employee begins travel at or before 8 a.m. (start of working hours). Lunch will be included if employee begins travel at 12 noon or earlier. Dinner will be included if employee begins travel at 5 p.m. (end of working hours) or later. Breakfast will not be included if employee begins travel after 8 a.m. Lunch will not be included if employee begins travel after 12 noon. Dinner will not be included if employee ends travel at 5 p.m.

e) Special Per Diem Rates for Grants and Contracts

If the grant or contract provides specific per diem rates for foreign or domestic travel, these rates will be honored but must be supported by a copy of the relevant page of the grant or contract.

f) Day Travel

Generally, there will be no reimbursement for meals unless the traveler is away from home overnight. However, with supervisory approval, when the traveler is away from home for more than 12 hours, at a distance greater than 75 miles from the University, and lunch is not provided, the traveler may be reimbursed for lunch.

7.4 ALCOHOL

University funds may not be used to buy alcohol for any purpose except in cases of officially sponsored University events approved by the President. Under no circumstances, will reimbursement of alcoholic beverages be allowed when utilizing grant and/or private gift funding.

7.5 BUSINESS MEALS

a) Actual and reasonable expenses for a qualified business meal may be claimed for the traveler and University approved non-university guest(s). When the traveler is dining or entertaining other individuals for business purposes the expense must be reported on the Travel Expense Report. The IRS requires the following documentation for all business meals and entertainment expense (include on the back of the original itemized receipt):

- a. Date
- b. Place
- c. Nature of business conducted
- d. Names of all present
- e. Business affiliation of guest
- f. Amount

b) Original receipts are required for all entertainment expenses.

NOTE: According to the IRS, reimbursements made without the proper documentation must be reported as taxable income to the employee.

7.4 STAFF MEALS

University funds may be used to buy lunch for a group of employees, when those employees are required to work through the normal meal times. These charges must be at the stated \$15 per person rate.

8.0 MISCELLANEOUS

Expenses incurred for storage of baggage, fax or telephone calls for official University business, equipment rental, or temporary meeting facilities necessary for the conduct of official University business may be reimbursed with proper approval and documentation.

9.0 REPORTING AND DOCUMENTATION OF EXPENSES

- a) All requests for reimbursement of travel should be made on the standard Travel Expense Reimbursement Form and should be completed and submitted to the designated accountant within fifteen (15) days of return from an approved trip.
- b) The Employee Expense Reimbursement Form must be signed by the traveler and the expenses approved in accordance with travel policy. The approvals received prior to the trip were intended only to authorize the travel. The Employee Expense Reimbursement Form is then forwarded to Accounts Payable.
- c) If a required receipt is lost and a duplicate cannot be obtained using reasonable means, the traveler must provide a written statement indicating that it was lost. This statement must be signed by the traveler for consideration of approval. Duplicate lodging receipts can be generated by the hotel and faxed to the traveler.
- d) When travel is to a conference (locally or in another city), submit proof of attendance such as the name tag issued at the conference.
- e) When completing the Employee Expense Reimbursement Form use one column per day. If multiple receipts are included in one (1) cell i.e. (snacks day 1) please note on the attached receipts which items are totaled to the calculated amount.
- f) For attachment of receipts, please attach to 8.5 X 11 blank pages using at least one (1) page per day (i.e. do not put all meals over multiple days on the same page). Please attach all receipts in portrait format.

10.0 REIMBURSEMENTS

All completed and approved travel reimbursement fund requests will be direct deposited to the employee's bank account as listed with payroll for direct deposit or ADP Aline Card. Average turnaround time for reimbursement is five to seven working days from receipt by the Business and Finance Office. Cut off time for receipt by accountants is Tuesday noon for payment on Friday.

Reimbursements require **original itemized receipts**. Reimbursements should be placed on a Employee Expense/Reimbursement Form and submitted to your accountant for approval. Once approved, the accountant will submit to Accounts Payable for payment.

If a traveler decides to pay for their travel upfront then Dillard University will reimburse the traveler for the incurred cost of airfare, hotel, and car **ONLY** if **preapproved** on a Travel Request form by department head and accountant. **Original itemized receipts are required.**

Do not assume that because personal funds are used to pay for travel expenses that the employee will automatically be reimbursed. Reimbursements are limited to budgets and prior approvals.

10.2 NON-REIMBURSABLE EXPENSES

The following list of expenses is generally non-reimbursable. They are to be used as a guide and are not necessarily all-inclusive. If you require clarification on any of the items, please consult the Controller.

- Travel for potential job candidates excluding individuals being interviewed for positions reporting to a Vice President levels above. The projected cost requires CFO approval prior to incurring costs.
- 'No show' charges for hotel or car service, unless there are extenuating circumstances which must be documented.
- Gifts and flowers to University employees to celebrate birthdays, weddings, Secretary's Day, anniversaries, holidays, etc.
- Accidents, repairs, maintenance and insurance on personal cars
- Items lost or stolen during travel, such as, purses, wallets, luggage or clothing
- Laundry/valet services when not on an extended trip
- Parking or traffic tickets, fines and penalties
- Personal accident insurance
- Entertainment
- Hotel/movie rentals
- City Tours
- Alcoholic Beverages
- Companion Airline Tickets
- Extended Hotel/Lodging
- Upgrades in airfare
- Meals in excess of the reimbursement limit.

11.0 PERSONAL TRAVEL

If a traveler chooses to extend their travel beyond the days required to complete University business, they must do a comparison of airline fares which must be included with the original travel request. This comparison must show that the additional days DO NOT increase the airline fare paid by the University. (i.e. A conference is held in Miami from Wednesday to Friday, the traveler elects to stay in Miami until Sunday. The airfare to return on Sunday must be equal to or less than the airfare to return on Friday. If the cost comparison is more, the additional fare charges are the responsibility of the traveler.) The University is not responsible for meals, lodging, parking or car rental fees for the additional days.

12.0 APPENDIX

Sample Forms:

1. Travel Request Form (TRF)
2. Employee Expense Reimbursement Form (EERF)
3. Cash Advance Form
4. Student Meal-Stipend Allowance Form
5. Report of Absence of Faculty Members from Campus Duties Due to Professional / Personal Reasons Form
6. Accountant Contacts



DILLARD
UNIVERSITY

TRAVEL REQUEST FORM

DOB: _____
Date: _____

TRAVEL DATA:

Name of Traveler: _____

For Business and Finance use only

Department: _____ Cost Center #: _____ Funding: _____
From: _____ To: _____ Date: _____

Departure: _____ Arrival: _____

From: _____ To: _____ Date: _____

Destination: _____

Personal travel comparison enclosed?

ESTIMATED EXPENSES:

Airfare \$ _____ Code 7004: Date Quoted: _____ Expiration: _____

Hotel \$ _____ Code 7001

Note: If hotel stay timeframe does not coincide with travel timeframe, please provide explanation

Transportation/Taxi-Limo \$ _____ Code 7006

Auto Mileage \$ _____ Code 7008

Auto Rental \$ _____ Code 7003

Meals \$ _____ Code 7002

Conference Fee \$ _____ Code 7033

Parking/Tolls \$ _____ Code 7005

Other \$ _____ Code 7020

Subtotal \$ _____ to be paid with Dillard University Credit Card

Subtotal \$ _____ Cash Advance

TOTAL \$ _____

Available Budget \$ _____

Traveler: _____ Date _____

Approved: _____ Date _____

Department Head or Vice President

Approved: _____ Date _____

Business and Finance Accountant / Budget Director

Approved: _____ Date _____

Controller

Approved: _____ Date _____

President



PAYROLL DEDUCTION AGREEMENT FORM FOR TRAVEL AND CASH ADVANCE ACCOUNTS

I, _____ will be responsible for a Travel or Cash Advance in the amount of: \$_____.

I fully understand that all Travel or Cash Advance must be cleared no later than fifteen (15) working days from the date of the expiration of travel or activity, and before the request for another advance is submitted, whichever occurs first; that the cash advance should not be requested any earlier than 30 days preceding the trip or event; that a cash advance constitutes a promissory note and payroll deduction authorization; that all unspent funds will be returned immediately upon expiration of travel or activity; that if a trip or activity is cancelled after the advance check has been picked up, the advance check will be returned immediately, and if excess funds are received and not needed for travel or the activity, the excess funds will be returned before traveling or the activity. I also understand that I must complete the *Travel Expense Reimbursement Report/Form* to document my expenses immediately following my trip or activity. I will provide original itemized receipts and other support documentation (e.g. conference materials) along with the *Travel Expense Reimbursement Report/Form* and submit to Business and Finance for processing. I also understand that failure to comply with the terms of the above agreement will result in an automatic payroll deduction for the entire amount without further notice. If a reimbursement is due to me as a result of a payroll deduction, I understand that I will receive my reimbursement within ten (10) working days after the report is submitted and/or final balances are cleared. Finally, I understand that if I am payroll deducted twice in one fiscal year due to noncompliance with the above terms or if I fail to comply with any other terms of this agreement, I will lose my privilege for receiving future travel or cash advances for the remainder of the current fiscal year.

Signature of Traveler or University Personnel

Employee ID #

A/R account # _____

Cost Center _____

Approvals:

Business & Finance, Bursar _____

Business & Finance Accountant _____



Student Meal-Stipend Allowance Form

I, _____, certify that a Meal-Stipend Allowance was provided to me by _____ Faculty Member/Program Director at a rate of \$_____/day to cover the costs of breakfast, lunch, and dinner during the

_____ (purpose of trip) _____ for the following dates:

Student/Traveler Initials

<u>Initial</u>	<u>Date/s</u>
_____	_____
_____	_____
_____	_____

Student/Traveler Signature: _____ Date: _____

Student Contact Information: Phone # _____

Faculty Member/Program Director Signature: _____ Date: _____



**REPORT OF ABSENCE OF FACULTY MEMBER FROM CAMPUS
DUTIES DUE TO PROFESSIONAL/PERSONAL REASONS**

College: Arts & Sciences Business General Studies Professional Studies Library

Type of Absence: Professional Faculty Medical Family Medical Illness Travel

Date(s) of Absence _____

Reason for Absence _____

Conference/Workshop _____

Location: _____

Please state what classes will be/were affected (missed, covered by other faculty members, handled in another fashion) and also how the class materials will be covered (Example: extra class session agreed to by students, faculty colleague covering class, etc. If a colleague has agreed to take your class, please note the name):

Date(s)		Time(s)	Class	Materials Covered	Faculty Substitute	Email Address
Start	End					

What other responsibilities will need to be/or were covered during your absence? (Example: advising of students during advanced registration period, etc.) How will this be done?

Please provide the address and phone number where you can be reached during the period of your absence below:

Address: _____

Phone: _____

Name: _____ Signature: _____ Date: _____

Approved by Department/School Chair: _____ Date: _____

Approved by College Dean: _____ Date: _____

cc: Dean
 Vice President for Academic Affairs

Effective January 13, 2011

Website Address(es) for this Policy

Dillard University intranet

Contact(s)

Contact	Phone #	Office	Departments
Lynette Berry	816-4069	Rosenwald Hall 101H	Accounts Payable
Leonora Byrd	816-4384	Rosenwald Hall 101G	Purchasing and Travel
Tanya Dillon	816-4907	Rosenwald Hall 102B	All federal grants except those list under Kathleen Payadue; All private grants
Shannon Glapion	816-4919	Rosenwald Hall 101D	Controller
Alisha LaRoche	816-4660	Rosenwald Hall 102A	Alumni; Agency Funds under Student Success; Business & Finance; Career Services; Chaplain; Communication; Enrollment Management; Financial Aid; Health Services; Humanities; Human Resources; IT Dept.; Internal Auditor; International Office; Legal; Registrar; Student Activity; Student Affairs; Student Housing; VP Student Success
Kathleen Payadue	816-4225	Rosenwald Hall 101L	Title III and Trio grants, and Cash Management
Angie Wu	816-4399	Rosenwald Hall 102C	Athletics; Auxiliary Services; Maintenance; Endowed Scholarships; Non-Endowed Scholarships; President's office, R&D

Who Approved this Policy

Senior cabinet approved this on **March 10, 2015.**

History/Revision Dates

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