



PROCUREMENT POLICY **AND GUIDELINES**

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I. BOARD OF TRUSTEES POLICY

It is the policy of the Board of Trustees to authorize purchases which optimize quality for the function to be served while at the same time providing the most cost-effective expenditure of funds for that purchase. The matter of spending, including purchasing of supplies and equipment, is one to which the Board of Trustees gives most critical attention.

Further, procurement policy and guideline adherence for the College shall be the responsibility of the Director of Purchasing and Auxiliary Services. All purchases must be handled in strict conformance to the most current version of the Jefferson College Procurement Policy and Guidelines Manual. Compliance with RSMo Sec. 34 State Purchasing is required.

The President of the College shall direct the Vice President of Finance and Administration to develop appropriate procedures and to monitor compliance and effectiveness.

II. INTRODUCTION

The purpose of the Procurement Policy and Guidelines Manual is to assist with procurement guidelines for the acquisition of materials, supplies, equipment, and services by faculty and staff at the lowest possible costs while maintaining the highest quality possible. Further, the guidelines are designed to ensure public confidence that the procedures for the expenditure of public funds are responsible, economical, and appropriate under the Missouri State Purchasing Statutes and College policy.

Budget Managers, Supervisors, Associate Deans, or Deans are responsible to ensure that all purchases incurred by their departments are made in accordance with the College's Procurement Policy and Guidelines Manual.

III. CODE OF ETHICS

- Conduct all purchasing in accordance with college policy as outlined in this Manual.
- Strive to obtain the maximum return for each dollar of expenditure.
- Personal gifts or gratuities are to be of nominal value.
- Grant all competitive qualified vendors equal consideration.
- Ensure fair, ethical, and legal trade practices.
- Employees are not allowed to make purchases with College funds for personal use.

IV. CONFLICT OF INTEREST

The Director of Purchasing and Auxiliary Services or any person delegated procurement authority will not have any financial interest with any person(s), firm(s), corporation(s), or other entities with which the College is currently soliciting bids or receiving materials, equipment, supplies, or services. This includes, but is not limited to, any circumstances which may provide financial gain to the employee or a member of his or her family or household or to a business partner. It is the responsibility of the requestor to divulge any possible conflicts of interest or any perceived conflicts at the time of requesting the purchase to the Director of Purchasing and Auxiliary Services, Budget Manager, Supervisor, Associate Dean, or Dean.

V. PROCUREMENT

No purchase shall be divided or subdivided in order to circumvent the bid/proposal requirements of the purchasing guidelines.

All forms referred to in this policy may be found under the Finance Tab on the College website.

A. General Purchase of Materials, Supplies, or Equipment

Amount of Purchase	Type of Purchase	Requirements to Process
Less than \$5,000	Materials, Supplies or Equipment	Completed Requisition form. Bids are suggested.
\$5,000 - \$9,999	Materials, Supplies or Equipment	Completed Requisition form and three informal solicitations documented verbal, phone, email quotations from vendors as well as price lists, catalogs, advertisements, and other reasonable means.
\$10,000 - \$24,999	Materials, Supplies, or Equipment	Completed Requisition form and three written quotations, bids, or proposals from qualified vendors.

Amount of Purchase	Type of Purchase	Requirements to Process
\$25,000 and up	Materials, Supplies, or Equipment	Completed Requisition form with item specifications, signature authorizations, and accounting distribution. The vendor and amount will be left blank. Forward to the Director of Purchasing and Auxiliary Services to be processed as a formal sealed bid or proposal.

1. Orders for Payment

An Order for Payment authorizes payments for after-the-fact invoices when a Purchase Order was not issued and the cost is less than \$5,000. An Order for Payment must be signed by the Department Budget Manager, Supervisor, Associate Dean or Dean, including the proper accounting distribution. It is to be forwarded to the Business Office with the original invoice attached, reviewed and approved by the Controller and reviewed by the Vice President of Finance and Administration. **All individuals must have the authorization of the Budget Manager, Supervisor, Associate Dean, or Dean prior to the purchase in order to guarantee payment by the College.**

2. General Requisitions

A General Requisition begins the authorization process of purchasing materials, supplies, or equipment. It should include the vendor, item description, quantity, price, required delivery date, and accounting distribution. **The General Requisition does not authorize a vendor to ship goods.** The General Requisition must be signed by the Budget Manager, Supervisor, Associate Dean, or Dean of the requesting party. It is to be forwarded to the Business Office with bids/proposals attached, reviewed and approved by the Director of Purchasing and Auxiliary Services as well as the Controller and reviewed by the Vice President of Finance and Administration.

- General Requisitions for amounts \$5,000 - \$9,999 must include-three (3) informal solicitations documented verbal, phone, email quotations from vendors as well as price lists, catalogs, advertisements, and other reasonable means.

- General Requisitions for amounts \$10,000 - \$24,999 must include three written bids or proposals directly from a qualified vendor via fax, email, hand-delivery, or mail.
- General Requisitions for amounts over \$24,999 are to be forwarded to the Director of Purchasing and Auxiliary Services to conduct the formal sealed bid/proposal process. The General Requisition form shall include detailed purchase specifications, a list of proposed vendors, signature authorizations, accounting distribution, and required delivery date. The vendor and cost will be left blank.

3. Purchase Orders

Once a completed General Requisition form is received with all appropriate signature authorizations, a Purchase Order will be issued by the Business Office to the vendor.

The Purchase Order initiates a contract by legally accepting the offer made by the vendor. Purchase Orders are required before making purchases of materials, supplies, equipment, or services for the College.

Purchase Orders encumber funds against the designated accounting distribution which allow for accurate and current budget monitoring.

4. Blanket Purchase Orders

A Blanket Purchase Order is a simplified means to consolidate repetitive purchases of less than \$5,000 each for materials, supplies, or equipment purchases from a single vendor throughout the year.

Blanket Purchase Orders will be limited to \$10,000 per semester, per vendor, but no individual item listed on these orders shall be greater than \$5,000.

It is suggested a Blanket Purchase Order be issued for no more than the first half of the fiscal year and a second Blanket Purchase Order be issued for the second half to allow for more accurate and current budget monitoring. Should the Blanket Purchase Order be issued using grant funds, please be mindful of the grant expiration date.

Although a Blanket Purchase Order consists of repetitive low dollar items, an initial Blanket Purchase Order over \$10,000 must be accompanied by the required bid documentation outlined in this manual.

B. Approval Requirements

For total purchases on an individual General Requisition, Order for Payment, or Travel Expense Voucher:

- <\$5,000 ~ a minimum of one additional approver (Budget Manager or above);
- \$5,000 - \$9,999 ~ a minimum of two additional approvers (Budget Manager plus Director, Associate Dean or above);
- \$10,000 - \$24,999 ~ a minimum of three additional approvers (Budget Manager plus Director, Associate Dean plus Dean or above); and
- >/\$25,000 ~ four additional approvers (Budget Manager, Director Associate Dean, Dean, Vice President/President).

C. Office Supplies and Amazon Purchases

Office supplies and Amazon purchases are to be requisitioned through Central Office Services.

The College is contracted with an office supply vendor through a competitive bidding process. **General office supplies are not to be purchased at other retail establishments or the College Bookstore.**

The College has set up an Amazon business account to be tax free and receive incentives for free delivery. Please do not bypass this procedure when purchasing from Amazon on the account of the College.

A completed on-line Central Office Requisition for Supplies form must be completed for office supplies or Amazon purchases. This form must be approved by the appropriate Budget Manager, Supervisor or Dean with the accounting distribution.

Central Office Services maintains a core list of supplies that are available to College departments.

D. Professional Services Purchases

Missouri State Statutes identify a few services and provide specific direction for bidding. The following table shows these services, how often these services needs to be bid, the chapter and section from the revised statutes, and if there are any publication requirements for the bid.

SERVICE	FREQUENCY	STATUTE	PUBLICATIONS
Medical Insurance	At least every 3 years	Chapter 67.150	None required
Banking Services	At least every 5 years	Chapter 165.211	At least 20 days before opening
Architect, Engineer, and Surveyor	Statement of Qualifications to be submitted annually.	Chapter 8.285 - Chapter 8.291	

1. Professional Services

The procurement process for **architectural, engineering and/or land surveying** services is specifically defined by State law (RSMo. 8.285-8.291). The Director of Purchasing and Auxiliary Services will request statement of qualifications and performance data annually from firms that may have an interest in a particular project. The proposals will be evaluated by college staff using the following prescribed criteria:

- The specialized experience and technical competence of the firm with respect to the type of services required.
- The capacity and capability of the firm to perform the work in question, including specialized services, within the time limitations fixed for the completion of the project.
- The past record of performance of the firm with respect to such factors as control of costs, quality of work, and ability to meet schedules.
- The firm's proximity to and familiarity with the area in which the project is located.

Once the evaluation is complete, a recommendation will be made for the three best firms. These must be firms that are considered the best qualified and capable of performing the desired service. Jefferson College will prepare a written description of the scope of the proposed services that will form the basis of negotiation. The scope of proposed services will be issued to the three selected firms. The firms will then submit a detailed proposal of the services to be provided and the proposed cost. The College will then select the firm that it considers the best with the most reasonable cost to begin negotiations. If a satisfactory contract cannot be negotiated with the firm selected, the College will undertake negotiations with the second firm from the list. If this negotiation fails, the College will negotiate with the third firm on the list. If all these negotiations fail, the College will compile a new list of qualified firms and begin the process again.

All contracts will be signed by the Vice President of Finance and Administration.

E. Construction Services

SERVICES	QUALIFICATION	STATUTE	PUBLICATION
Construction	Cost is \$25,000	Chapter 177.086	Once a week for two consecutive weeks
Construction Management	Proposal as needed.	Chapter 8.675 - Chapter 8.687	Total cost <\$500,000 – not required Total cost >\$500,000 – 10 days in two papers Total cost >\$1.5 million – 10 days in two papers with a daily circulation of 50,000 or more.

1. Construction Projects and Prevailing Wage

Construction/public works projects, which include all fixed works constructed for public use or benefit and are paid for wholly or in part out of public funds, must comply with the provisions Missouri Revised Statutes Chapter 290.

Missouri Revised Statutes Chapter 290 regarding prevailing wage thresholds applies to all construction which includes construction, reconstruction, improvement, enlargement, alteration, painting, and decorating, or major repair.

Prevailing wage does not apply to maintenance work which means the repair, but not the replacement of existing facilities, when the size, type or extent of the existing facilities is not thereby changed or increased.

Missouri Prevailing Wage Law establishes a minimum wage rate that must be paid to workers on public works construction projected valued at more than \$75,000, such as bridges, roads, and government buildings.

Construction/public works projects represent an acquisition of services that require constant review. Planning for construction services is vital to the success of the project. Allow adequate time for the process to be developed and prepared for bid or proposal. If professional services are required (architects, engineers, and surveyors), sufficient lead time for the acquisition of those services is required. The department/division submitting the request for construction services should consult with the Director of Buildings and Grounds and the Director of Purchasing and

Auxiliary Services to determine lead time necessary for the process to be developed and prepared for bid or proposal.

If the project is construction or maintenance, a minimal set of specifications is required unless the estimated cost is more than \$25,000.

For construction or maintenance with costs over \$25,000, a detailed set of specifications must be prepared and will include information on bonding, insurance, prevailing wages, and other required regulatory data. The project must be advertised in a newspaper of general circulation located within the county for a minimum of once a week for two consecutive weeks (RSMo. 177.086).

The Director of Purchasing and Auxiliary Services will prepare and execute all required purchasing documentation for the construction and maintenance bids or proposals and contracts. All contracts will be signed by the Vice President of Finance and Administration.

Bids or proposals submitted not in accordance with the specifications furnished by the College shall not be accepted. All contracts shall be let to the lowest bidder or lowest responsible bidder complying with the terms of the letting. The College shall have the right to reject any all bids or proposals for non-compliance.

All bids or proposals must be sealed and submitted in writing and will be opened publicly at a time and place of the College's choosing.

The Director of Buildings and Grounds will oversee and ensure all work is performed as bid or proposed.

F. College Contracts – Personal and Entertainment Services

Personal Service Contracts – A Personal Service Contract is available for purchases of employing an individual or company for any other specific scope of service work to the College.

Entertainment Services Contract – An Entertainment Services Contract is available for purchases of employing an individual or company for a brief, set time for the purpose of a cultural or entertainment event (e.g. PACE Events).

G. Computing Equipment Purchases

All requests for technology (PC's, laptops, tablets, peripherals, software, hardware, printers, etc.) must be submitted to the Senior Director of Information Technology for evaluation as to consistency in specification and compatibility with existing institutional requirements.

This includes all technology regardless of funding source (plant funds, grants, etc.) or purchasing method (general requisition, credit card, purchasing card, etc.)

The Director of Purchasing and Auxiliary Services will coordinate a consolidated purchase of computing equipment at least once each academic year.

Emergency purchases of replacement equipment may be submitted at other times as necessary by the Senior Director of Information Technology to maintain operations. These purchases must follow the standard procedures for purchasing outlined in this manual.

H. Equipment and Furniture Purchases

The College has established standards for many items of equipment and furnishings. In general, these are to maintain a high standard of affordable quality at the best possible price. The purchase of inferior quality merchandise such as particle board “easy to assemble” furniture is prohibited. Contact the Director of Purchasing and Auxiliary Services for assistance in preparation of specifications to help maintain uniformity of quality.

I. Modification of Facilities Purchases

Projects that will add buildings or alter an existing building in any way are to be submitted to the Director of Buildings and Grounds for review, approval, and to ensure design is aesthetically integrated with other buildings on campus.

Alterations may include but are not limited to painting, draperies, shelving, construction of any type, or the addition or deletion of electrical equipment.

Purchases of equipment that will require electrical services in excess of the standard 20-amp 110-volt circuit must be reviewed by the Director of Buildings and Grounds. An indication that this review is complete must be forwarded with the General Requisition.

J. Bookstore Purchases

All purchases made at the College bookstore must be authorized through the Jefferson College Bookstore Purchase Request form. This form must be signed by the appropriate Budget Manager, Supervisor, Associate Dean or Dean prior to making any purchase.

K. Food Purchases

College cafeteria food service vendor shall be granted on a non-exclusive basis, the rights to first offer, on all events held at the College where food or catering is a part of the event.

L. Sole Source Purchases

Sole source purchasing occurs when there is only one known supplier of the material, equipment, supplies or service. If this situation occurs and the cost is over \$5,000, it must be documented by the requesting party that all avenues for competitive procurement have been explored and there are no alternative suppliers. A sole source exists when supplies are proprietary and only available from the manufacturer or single distributor, it is determined that only one distributor services the region in which the supplies are needed, or supplies are available at a discount from a single distributor for a limited period of time.

Sole source purchases may be made without competitive bids or proposals. These purchases require the **prior** approval of the Director of Purchasing and Auxiliary Services and the Vice President of Finance and Administration.

M. Cooperative Purchases

Jefferson College is authorized to participate in the state procurement services and various cooperative membership agency agreements covering the purchase of materials, equipment and supplies. Purchases made through cooperative contracts through the state or other cooperative membership agencies may be made without competitive bidding.

N. Emergency Purchases

Although an emergency purchase requires immediate action, emergency purchasing must be made with as much competition as is practicable under the circumstances.

An emergency condition is defined as a situation in which there exists a threat to life, property, public health, or public safety or when immediate expenditure is necessary for repairs in order to protect against further loss of or further damage to College property to prevent or minimize serious disruption to College services or to ensure the integrity of College records.

Lack of planning does not constitute an emergency situation. Emergency purchases and documentation must be submitted to and approved by the Director of Purchasing and Auxiliary Services before payment is made.

O. Rental or Lease Equipment Purchases

Equipment that is furnished for College use by outside agencies on a rental or lease basis, whether for a definite or indefinite period, must be covered by a formal Purchase Order and a written lease agreement. In the case of leased equipment, the department concerned will clearly mark the requisition, "leased equipment" and be specific whether it is a new or renewal lease. The requestor

shall provide a lease versus purchase analysis along with the vendor lease agreement attached to the General Requisition and forwarded to the Business Office for execution and signature. This does not include car rentals.

P. Sale or Lease of Real Property

Pursuant to RSMo 177.091, the Board of Trustees may authorize and direct the sale and transfer or lease of any real property belonging to the College which is not required for operation. Real property may be sold or leased by listing the property with one or more real estate brokers licensed by the State of Missouri and paying a commission upon such sale or lease.

Real property not sold or leased through a real estate broker shall be sold or leased to the highest bidder, except that any real property may be sold or leased to a community group or a city, state agency, municipal corporation, or any other governmental subdivision of the state located wholly or partially within the boundaries of the County, for public uses and purposes, at such sum as may be agreed upon between the College and the community group or the city, state agency, municipal corporation, or other governmental subdivision of the state.

If property is to be leased by bid or proposal, written bid or best proposals for lease terms shall be submitted by potential lessees. The lease proposal offering the most economically advantageous terms shall be considered the highest lease bid or best proposal. A purchase proposal may include contingencies; the proposal offering the most economically advantageous terms shall be the highest bid or best proposal. All bids or proposals for purchase or lease of real property shall be submitted formally as sealed bids or proposals. Bids or proposals shall be opened at a public meeting. The board may reject all bids or proposals and negotiate an acceptable sale or lease with the highest bidder or proposer, if all bids or proposals are unsatisfactory. The records of the bid or proposal opening meeting shall be a matter of public record.

If real property is not sold or leased through a real estate broker, notice that the Board is holding real property for sale or offering it for lease, including a planned sale or lease to a community group or a city, state agency, municipal corporation, or other governmental subdivision of the state, shall be given by publication in a newspaper within the county in which all or a part of the College is located which has general circulation within the county, once a week for two consecutive weeks; the last publication to be at least seven days and not more than fourteen days prior to the date of the bid or proposal opening. The term of a lease may be for any period which the board finds is advantageous and meets the needs of the College.

Q. Federal and Grant Funds

All activities paid with federal funds require a review of eligibility on SAM. gov. The responsible fiduciary agent will review SAM.gov to ensure that sub-awardees

and contractors for goods and services have not been debarred or suspended from receiving Federal funds (29 CFR 95.13 Department and suspension also UG200.212).

The SAM.gov verification form will be downloaded and saved on file as supporting documentation. The fiduciary agent must ensure that the most restrictive purchasing guidelines are followed.

The Davis-Bacon Act requires the payment of prevailing wage rates (which are determined by the U.S. Department of Labor) to all laborers and mechanics on Federal government and District of Columbia projects in excess of \$2,000. Construction includes alteration and/or repair, including painting and decorating, of public buildings or public works.

VI. PROCUREMENT PROCEDURES

The method chosen for procurement depends on the cost of the item or services to be purchased. Although competitive quotations are not required for the purchase of materials, supplies, or equipment \$5,000, it is encouraged. In all situations, the College reserves the right to reject any or all bids and waive any formalities.

A. Competitive Quotations and Bids

Competitive quotations and bids involve contacting vendors to receive a minimum of three quotes or bids on materials, equipment, supplies and services when the preparation of detailed specifications are not required and the anticipated cost is \$5,000 but less than \$25,000.

Proprietary specifications should be avoided unless the particular nature of the item is such that it is unique for the purpose required. The use of brand names in the specifications can be used for reference purposes only, and items considered equal will be considered to meet the specifications.

If the purchase is \$5,000 but less than \$9,999, competitive quotations or bids can be three (3) informal solicitations documented verbal, phone, email quotations from vendors as well as internet, price lists, catalogs, advertisements, and other reasonable means. The quotations/bids, minimum of three (3), are then sent to the Business Office with the General Requisition. The Purchase Order will be issued by the Business Office.

If the purchase is \$10,000 but less than \$25,000, written quotations/bids directly from the vendor must be attached to the General Requisition. The written quotations/bids, minimum of three (3), are then sent to the Business Office with the General Requisition.

The Purchase Order will be issued by the Business Office. The lowest quote/bid will be awarded the purchase.

The Director of Purchasing and Auxiliary Services is available to assist in the development of the specifications and prepare the necessary documents for the solicitation of the bid, if needed.

B. Competitive Proposals

If it is determined that competitive bidding is not practical or advantageous to the College, a competitive proposal may be used. The proposal process is used when factors other than price are critical to the College. Competitive proposals will be solicited by mail or other reasonable method via the Request for Proposal (RFP). The RFP will be developed by the Director of Purchasing and Auxiliary Services in conjunction with the requesting department. The RFP will contain a due date and time after which none will be accepted. The RFP will contain detailed information as to the type of product or service requested and an outline of the criteria used to evaluate proposals.

Competitive proposals will be received and opened in a manner that avoids disclosure of the contents to competing vendors during the process of review and negotiation.

The award will be made to the lowest and best vendor as determined by the evaluation criteria established in the RFP and any subsequent negotiations. Proposal content will be available to any member of the Board of Trustees.

C. Formal Sealed Bids or Proposals

The formal sealed bidding or proposal process is required for all purchases of materials, equipment, supplies, and services with a **cost of over \$25,000**. Requesting departments must provide a set of detailed specifications as to the type of product, quantity, quality, estimated cost and delivery date required. This information, along with a list of known vendors, must be submitted with the General Requisition to the Director of Purchasing and Auxiliary Services.

Proprietary specifications should be avoided unless the particular nature of the item is such that it is unique for the purpose required. The use of brand names in the specifications will be used for reference purposes only, and items considered equal will be considered to meet the specifications.

Bid or proposal documents will be prepared by the Director of Purchasing and Auxiliary Services in collaboration with the requesting department. The Director of Purchasing and Auxiliary Services will notify any known vendors of the availability of specifications and provide the bidding or proposal documents to requesting parties. A detailed log of vendors receiving the documents will be

maintained for future contact. Any revision, change or addendum to the bid or proposal specifications will be mailed to all parties on the bid or vendor log. All bids or proposals will be received by the date and time specified in the documents. All bids or proposals must be in writing and sealed in an envelope. Each bid or proposal must be plainly marked on the envelope with the Bid or Proposal Number and include whatever other information is required in the bid or proposal documents. All formal bids or proposals will be opened publicly at a time and location defined in the bid or proposal documents. The bids or proposals will be examined for compliance with the specifications and tabulated for presentation to the Board of Trustees.

Construction project bids or proposals over \$25,000 must be advertised in a newspaper in general circulation located within the county for a minimum of two insertions in two separate weeks. (RSMo Section 177.086).

The Board of Trustees' approval is required on all purchases \$25,000 or more. Initiate your purchase request well in advance of the critical date the item is required.

The Board of Trustees meets on the second Thursday after the first Monday of each month. All purchases requiring Board approval must be finalized no later than eight days prior to the scheduled board meeting date in order to be placed on the agenda.

The Board of Trustees will award to the lowest bidder or lowest and best proposer that meets the specifications.

VII. TAX EXEMPT STATUS

Jefferson College is exempt from state and local taxes on purchases of tangible personal property. A copy of the college tax exemption letter must be presented to the vendor(s) at the time of purchase. This letter is available in the Business Office.

Construction projects may also take advantage of the tax exemption by providing contractors with a Missouri Project Exemption Certificate. This certificate is also available in the Business Office.

VIII. INVOICE APPROVALS

Invoices received directly from vendors by departments must be promptly approved and initialed by the Budget Manager, Supervisor, Associate Dean, or Dean and forwarded to the Business Office. If the invoice is for an item included as part of a Blanket Purchase Order, the Blanket Purchase Order number should appear on the approved notation.

IX. PURCHASING CARDS

Purchasing cards are provided to employees based on their need to purchase College related goods and services. Personal use of these cards is strictly prohibited.

Cardholders are expected to comply with all internal control procedures in order to protect Jefferson College assets. This includes keeping receipts, maintaining transaction logs, reconciling billing and following proper card security measures. Failure to return the proper receipts will result in personal liability for any transactions. Late charges are the responsibility of the card holder.

A. Visa Purchasing Cards

This card is intended for small purchases not to exceed the card swipe limit for any single transaction. The transaction limit for each card has been set by the Business Office.

Multiple card swipes with a merchant to circumvent card swipe limits are prohibited.

The card is issued to a named individual and that individual is personally responsible for all charges against their card.

The card is not to be used at ATMs or for any cash advances, contractual services, capital equipment, technology, or other items including but not limited to alcoholic beverages, furniture, weapons, entertainment, casinos, spas, etc.

Monthly statements are to be reconciled and attached to a purchasing transaction log with appropriate receipts. Completed transaction logs should be turned into the Business Office within five days after the statement date. Transaction logs should include the appropriate authorization signatures and completed account distribution.

B. Vendor Purchasing Cards

Vendor purchasing cards (e.g., Wal-Mart, Sam's, Lowe's, Home Depot, etc.) are not allowed unless authorized by the Vice President of Finance and Administration. If a purchasing card is authorized, it will be the responsibility of the using department to maintain adequate records of any purchases for auditing purposes.

Employees using these cards must have the prior approval of their Budget Manager, Supervisor, Associate Dean, or Dean. The person using the purchasing card will be responsible for the proper use of that card and all charges that appear on the billing statement.

Sam's purchasing cards are available to College personnel for College related purchases only. Please consult with the Business Office to obtain an individual card. Wal-Mart, Lowe's, and Home Depot purchasing cards are available at the Business Office for College related purchases only.

Sales receipts along with a properly completed Order for Payment must be provided to the Business Office. The Order for Payment must contain authorizing signatures and proper accounting distribution codes.

C. Fuel Cards

Gasoline purchasing cards are available through the Business Office when traveling on College business in rental cars.

A Usage Report must be completed recording gas purchasing card number, all receipts, and copy of vehicle rental agreement.

X. CAMPUS DELIVERIES

Purchases of new equipment or furnishings, that will require assistance for campus delivery, must include notification to the Director of Buildings and Grounds. This is accomplished by the issuance of a Maintenance Service Request form. The Maintenance Service Request will generally be issued by the requesting party or Central Office Services (COS) at least two weeks before the expected delivery.

A Request for Equipment Transfer form must be completed and sent to the Director of Buildings and Grounds and Business Office at the same time as the Maintenance Service Request if equipment or furnishings are to be moved from the existing location.

XI. RECEIVING OF MATERIALS, EQUIPMENT, AND SUPPLIES

All materials, equipment and supply orders with a total **cost of greater than \$5,000** will be received at either COS, located in the lower level of the Student Center or at the Maintenance Building unless otherwise approved by the Director of Purchasing and Auxiliary Services. Larger items arriving by freight or palletized should be delivered to Buildings and Grounds. The requesting department must notify COS or Buildings and Grounds when the items are expected to be delivered so that arrangements can be made for on-site delivery. COS will notify the Buildings and Grounds department and the requesting party when the order is received. A Maintenance Service Request must be issued to allow the Buildings and Grounds department two to four business days for delivery of the item if the item is too large for personal pick-up. Small items must be picked up at COS by the requesting party.

The staff in the Buildings and Grounds department, or COS, will visually inspect the shipping cartons to assess obvious damage. If there is visible damage to the shipping carton, it will be noted on the bill of lading from the delivering agency. If there is obvious damage to the contents of the package, the item will be refused and properly noted on the bill. The Director of Purchasing and Auxiliary Services will be notified along with the requesting department of any damaged property.

Upon receipt of materials, equipment or supplies, all deliveries should be closely checked against the receiving copy of the Purchase Order as to quantity and description. Errors should be reported to the Director of Purchasing and Auxiliary Services. The receiving copy of the Purchase Order with proper notations should be immediately returned to the Business Office for matching with invoices and for payment. When only part of an order has been received, it must be noted on the receiving copy of the Purchase Order. Retain the receiving copy of the Purchase Order until the complete shipment is received. If interim payment for a partial delivery is required, a duplicate of the receiving copy may be returned to the Business Office to authorize the partial payment. The duplicate receiving copy must indicate which items have actually been received and are authorized for payment.

XII. INVENTORY AND TAGGING

All furniture and equipment with a unit cost of \$5,000 or more is to be inventoried as capital equipment will receive an inventory tag issued by the Business Office. Items purchased with State or Federal funds may be subject to additional tagging according to the terms and conditions of the funding source.

The Business Office will do equipment and furniture tagging. Once the item has been delivered, inspected, and invoice paid, the Business Office will locate and tag the item. Business Office staff will then complete an equipment inventory form. Furniture or equipment that does not currently have a tag and is believed to have a unit cost greater than \$5,000 should be reported to the Business Office.

XIII. RETURN OF MATERIALS, EQUIPMENT, AND SUPPLIES

If a shipment is received with incorrect or damaged goods, the packing material, packing slip, and/or shipping ticket should be saved. These may be needed if the items have to be returned or exchanged with the vendor. The department should notify the vendor immediately in writing so that appropriate action may be taken for the return, replacement, or credit. The vendor's process should be followed to obtain proper authorization and shipping instructions.

The department should appropriately record the return, request for replacement or credit.

If the goods are to be returned to the vendor, they should be packed in their original

cartons. If the return is too large for Central Office Services to pick up, a Maintenance Service Request should be issued to the Buildings and Grounds Department to transport the item to Central Office Services.

Departments must notify the procurement office of any change to a Purchase Order due to returns or exchanges, so that a Change Order may be issued to the vendor.

XIV. CANCELLATION OR MODIFICATION OF ORDERS

Requests for cancellation or modification of Purchase Orders (before shipping) should be directed in writing to the Director of Purchasing and Auxiliary Services. Reasons for the request should be clearly stated with reference to the Purchase Order number and vendor. The inability of the Director of Purchasing and Auxiliary Services to cancel the order with the vendor will not release the requisitioning department from their obligation. Incidental costs (restocking charge) involved with order cancellations will be the responsibility of the requisitioning department.

XV. DISPOSAL OF COLLEGE PROPERTY

Any department that declares an item as surplus or excess property must submit an Equipment Transfer Form to the Business Office along with a Request for Maintenance Service to the Buildings and Grounds Department. Allow two to four business days for the information to be processed to schedule the necessary transfer. The property will be removed from the department for disposition through transfer either to another College department or for public sale. No one is permitted to dispose of or relocate any surplus/excess property except by the procedure outlined in this policy.

The Budget Manager, Supervisor, Associate Dean or Dean will determine when property (equipment, supplies, or other material assets) is no longer useful to the department. Equipment used as “trade-in” for the purchase of new equipment is not considered surplus but the disposition of the traded item must be reported to the Business Office. When a determination is made that property is no longer useful, the authorized person will inform the Director of Purchasing and Auxiliary Services. The Director of Purchasing and Auxiliary Services and designated Business Office staff will:

- Record the item description, serial number, and general condition.
- Add the item to the surplus property inventory if it has economic value. If it has no economic value it will be directed to a recycling program for disposal.
- Locate inventory control numbers for removal from the department’s inventory.

Prior to a public sale, surplus items are to be made available to other College departments for use.

Board of Trustees approval will be required in advance for the sale of any item, or groups of similar items, from which the sale proceeds are expected to be greater than \$1,000.

The most cost-effective method will be used for the sale or disposal of any item and the best possible price will be obtained. The Board of Trustees will be informed quarterly of all disposed items, the process of the sale, and the name of the purchaser.

XVI. TRAVEL

The use of public funds for travel is always a sensitive issue. The College will incur or reimburse travel expenses that are reasonable and necessary for business purposes of the College. Employees are urged to use common sense, good judgment, and reasonability for travel-related expenses.

A. Air Travel

Travelers should select the least costly air route, considering advance purchase rates and airline discounts.

College policy prohibits the purchase of advance boarding or seating upgrades.

B. Automobile

Jefferson College has a preferred partnership Enterprise Rent-A-Car. The College employees receive special pricing for business use rentals.

The decision on whether to utilize a personal car or rent from Enterprise for business use will be determined by the Rental vs. Own Car Driving Calculator, which has been updated on MyJeffco under the employee tab.

Enterprise has the Jefferson College insurance certificate on file. All offers by Enterprise for additional insurance protection should be declined.

The traveler may drive their personal car on College business trips and be reimbursed at the current standard IRS mileage rate if the cost of personal car usage is more than \$50 greater than the cost of the Enterprise rental. For example, if a rental car costs \$135 and driving their personal car costs \$160, traveler may choose to drive their personal car and be reimbursed at the current standard IRS mileage rate of \$160, since the difference between driving a rental and driving their personal car is less than \$50. However, if the cost of driving their personal car is \$190, then the traveler must drive a rental car of if they choose to drive their personal car, they will be reimbursed up to the \$135 cost of the rental car, not the full mileage cost of \$190, since the difference is greater than \$50. College employees using personal automobiles to travel on official College business must maintain adequate liability insurance for their protection and for the protection of any passengers.

To maximize the College budget funds available, carpooling is to be utilized

when a group of employees (two or more) are attending the same conference, seminar, or meeting during the same time period.

Individual travel whether utilizing a personal vehicle or rental vehicle will not be reimbursed when there is group travel and carpooling is an option, unless extenuating College business reasons warrant an exception, which must be approved by the traveler's supervisor.

C. Meals

The actual cost of meals and reasonable gratuities of not more than 20% are reimbursable with an itemized food receipt. The purchase of alcohol is not reimbursable. Reasonable judgment should be used when considering the cost of the meal. If unsure regarding reasonable meal costs, GSA guidelines put in place by state/city can be found at www.gsa.gov/perdiem.

D. Local/Same Day Travel

Local/same day travel is College-related travel that does not include an overnight stay. IRS regulations state that for a meal reimbursement to be excludable from income the employee must generally be away from home overnight. For local/same day travel, the College will not reimburse meals unless such meal(s) have been approved by a supervisor and have a specific business purpose other than being on college business or traveling during mealtime. For day trips requiring an employee to be away from home for an extended period beyond the normal working hours, the college may reimburse the employee for a meal when travel exceeds eight hours and the employee must travel before 6:00 AM or will return home after 7:00 PM.

E. Hotels

Employees are encouraged to utilize hotels that offer government/college corporate rates.

Hotel stays within the State of Missouri should not have state sales tax applied to the bills. Employees are responsible for presenting the College's Tax Exemption Letter prior to paying the hotel bill.

F. Travel Expense Voucher

The Travel Expense Voucher is used for the reimbursement of travel expenses. All travel-related expenses must be reported on this form in order to receive reimbursement. Receipts and invoices for expenses must be attached to the voucher. Reported expenses without receipts will not be paid. The Travel Expense Voucher must be signed by the Budget Manager, Supervisor, Associate Dean, or Dean before it is delivered to the Business Office for payment. The Travel

Expense Voucher with all receipts must be submitted for payment within thirty (30) days of incurred expenses, unless a Travel Advance was issued for the trip. In the case of a Travel Advance, the completed Travel Expense Voucher must be submitted within fifteen (15) days of the last day of travel. (See the Travel Advance section following this section for guidelines on returning excess Travel Advance funds.)

The purchase of materials, equipment, supplies, and services through the Travel Expense Voucher is not permitted.

G. Travel Advance

College personnel may receive reasonable advances for out-of-pocket travel expenses through an Order for Payment with the proper authorization of the appropriate Budget Manager, Supervisor, or Dean. Allow at least five (5) business days for check preparation.

Excess advance funds should be turned into the Cashiers' area together with the completed Travel Expense Voucher containing the proper authorized signatures within fifteen (15) days of the last day of travel. The cashier will give the employee a receipt at the time cash or a personal check is submitted and a duplicate copy of the receipt will be attached to the Travel Expense Voucher. The cashier will forward the Travel Expense Voucher to the Business Office for processing. No cash or personal checks should ever be turned into the Business Office.

Should the supervisor(s) be unavailable to authorize an employee's Travel Expense Voucher within fifteen (15) days, the employee should still submit the excess funds to the cashier within fifteen (15) days of the last day of travel. The cashier will give the employee a receipt at the time cash or a personal check is submitted, and the employee should attach a copy of the receipt to the Travel Expense Voucher when submitting the completed voucher to the Business Office with all appropriate signatures and accounting distributions.

H. Family or Companion Travel

The payment for a family member or friend traveling on business is closely regulated by the IRS. The IRS requires a "bona fide business purpose" for the companion to be on the business trip for the expenses to be reimbursable. In the event a spouse, partner, family member, or pet travels with the employee, any increased costs must be paid by the employee (e.g., double vs. single occupancy, meal costs, etc.). The College will reimburse only business-related expenses for the employee.

