Welcome to Texas A&M University-Corpus Christi Business Manager’s Certification Course. This segment has been designed with an overview of the University’s Expenditure Guidelines.

The primary purpose of this presentation is to supply a reference tool for Business Managers to use when guidance is needed with a particular expense type.
EXPENDITURE GUIDELINES

» Identify correct expense type to object code

» Review the top ten expense type object codes that are not used correctly

» What purchases are allowed and documentation needed

» Review the history, and process of revisions and updates
The Expenditure Guidelines can be found on the Procurement and Disbursement website at:
http://purchasing.tamucc.edu/assets/Expenditure%20Guidelines

### Expenditure Guidelines

<table>
<thead>
<tr>
<th>Line</th>
<th>Item Description</th>
<th>Voucher Code</th>
<th>State Account</th>
<th>IDC Account</th>
<th>Local Account</th>
<th>Gift Account</th>
<th>Additional Information</th>
<th>Required Approval</th>
<th>Required Forms</th>
<th>Dollar Limits Guidelines</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Alcohol – business meals</td>
<td>PVL</td>
<td>0341</td>
<td>No</td>
<td>No</td>
<td>Yes, with exceptions (see additional information)</td>
<td>Yes</td>
<td>All alcohol purchases must be in support of events and activities that further the mission of the university. Alcoholic beverages cannot be purchased from student fees. Alcoholic beverages cannot be purchased from grants unless specifically stated in the grant. Alcoholic beverages cannot be used to purchase alcohol regardless of the fund source. Voucher reimbursement requests must show alcohol was purchased. Can be funded with interest income account (ex. conference).</td>
<td>Vice President approval if applicable, President</td>
<td>See University Rules &amp; Procedures 34.02.01 C1 for rule regarding alcohol purchases. See Report On Sales of Permitted Use Alcohol.</td>
</tr>
<tr>
<td>2</td>
<td>Alcohol – on Travel meal</td>
<td>n/a</td>
<td>n/a</td>
<td>No</td>
<td>No</td>
<td>No</td>
<td>No</td>
<td>Alcohol purchase is not allowed while in Travel mode.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>Alcohol - university sponsored event off campus at a location not on the list of approved sites (example of approved: American Bank Center, Harrel, Whatley Field)</td>
<td>PVL</td>
<td>0341</td>
<td>No</td>
<td>No</td>
<td>Yes, with exceptions (see additional information)</td>
<td>No</td>
<td>Any use of alcoholic beverages off campus or at University functions (see approved list for exceptions) is subject to the alcoholic beverage laws of the State of Texas. Participating registration fee accounts for a conference may be used if alcohol is to be served as part of the event. All alcohol purchases must be in support of events and activities that further the mission of the university. Alcoholic beverages cannot be purchased from student fees. Alcoholic beverages cannot be purchased from grants unless specifically stated in the grant and must be coded as grant specific. Alcohol purchases must be paid for by the event’s budget. Voucher reimbursement requests must clearly show alcohol was purchased. Can be funded with interest income account. No students can be served alcohol unless the event is held at an establishment licensed to sell alcohol.</td>
<td>Vice President approval if applicable, President</td>
<td>See University Rules &amp; Procedures 34.02.01 C1 for rule regarding alcohol purchases. See Report On Sales of Permitted Use Alcohol.</td>
</tr>
</tbody>
</table>
Direct any questions concerning the Expenditure Guidelines to:
Procurement and Disbursements Department
Will Hobart
will.hobart@tamucc.edu
361.825.2616

Thank you
for your participation and support!