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

<table>
<thead>
<tr>
<th>Line Item</th>
<th>Expense Type</th>
<th>First Method</th>
<th>Object Code</th>
<th>State Account</th>
<th>IDC Account</th>
<th>Local Account</th>
<th>Non-Transaction Account (if any)</th>
<th>Additional Information</th>
<th>Required Approval (above department head level if any)</th>
<th>Required Forms</th>
<th>Dollar Limits/Guidelines</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Alcohol — business meals</td>
<td>P V</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 expense requests must clearly show alcohol was purchased. Can be funded with interest income account (e.g., conference)</td>
<td>Vice President approval, if applicable, President</td>
<td></td>
<td>See System Policy 34.03.2.2 for rules regarding alcohol and other purchases. See Travel Meal Form with itemized receipts (i.e., restaurant)</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>
<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: American Bank Center, Harlen, Whataburger Field)</td>
<td>P V</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. Participant 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. Allocation of costs cannot be used to purchase alcohol regardless of the fund source. Voucher expense 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></td>
<td>See University Rules &amp; Procedures 34.03.2.1.2 for rule regarding alcohol purchases. See Report On Sales of Permitted Use of Alcohol</td>
</tr>
</tbody>
</table>
EXPENDITURE GUIDELINES

Contact Information

Direct any questions concerning the Expenditure Guidelines to:
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Will Hobart
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361.825.2616

Thank you
for your participation and support!