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
EXPENDITURE GUIDELINES

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>Proc Method</th>
<th>Object Code</th>
<th>State Account (1xxx)</th>
<th>IDC Account (225xxx)</th>
<th>Local Account (9xxx)</th>
<th>Fund Code</th>
<th>SID Account (225xxx)</th>
<th>Required Approval</th>
<th>Required Forms</th>
<th>Dollar Limit/ Guidelines</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Alcohol – business meals</td>
<td>P V L</td>
<td>6341</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. Alcohol accounts cannot be used to purchase alcohol related to the food service. Voucher and document requests must be properly approved.</td>
<td>See System Policy 3.00.2.2 for rule regarding Alcohol and alcohol purchases. Business Meal Form with detailed receipts (i.e. restaurants)</td>
<td></td>
<td></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>
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</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, Haunt, Whataburger Field)</td>
<td>P V L</td>
<td>6341</td>
<td>No</td>
<td>No</td>
<td>Yes, with exceptions (see additional information)</td>
<td>No</td>
<td>Any purchase 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 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 expenditures.</td>
<td>Vice President approval or if applicable, President</td>
<td>See University Sales &amp; Procurement 3.02.07 C.1 for rule regarding alcohol purchases. See Report On Sites of Permitted Use of Alcohol</td>
<td></td>
</tr>
</tbody>
</table>
EXPENDITURE GUIDELINES

Contact Information

Direct any questions concerning the Expenditure Guidelines to:
Procurement and Disbursements Department
David Davila
david.davila@tamucc.edu
361.825.2616

Thank you
for your participation and support!