

**MISSISSIPPI UNIVERSITY FOR WOMEN
COLUMBUS, MISSISSIPPI**

**PURCHASING POLICIES/PROCEDURES
REVISED JANUARY 2020**

Prepared by:
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INTRODUCTION

The Purchasing Office of Mississippi University for Women is organized and administered as an integral part of the office of Finance and Administration. The purchasing function promotes the objectives of the University by providing administrators, faculty, and staff necessary supplies, equipment, and services. The Purchasing Office is located in Whitfield Hall and can be reached by calling 329-7126. The fax number is 241-7821. The campus box number is W-1628.

The basic objective of the Purchasing office is to obtain supplies, equipment, and services efficiently and effectively - that is, in the right quality and quantity, at the right price, from the right source, and in a timely and organized manner which will provide for essential accountability of University expenditures.

Completion of the purchasing process involves the joint effort of the Purchasing Office, user departments, and vendors (sellers). However, the Purchasing Office has the final authority to conduct and conclude agreements concerning prices and conditions of sale. Institutional commitments are made by the Purchasing Office in accordance with requisitioning and ordering procedures. The office also provides a control function by acting as the legal agent of all departments within the University in dealing with every firm which supplies or aspires to supply materials, equipment, and services.

No individual has the authority to enter into any contract or in any way obligate Mississippi University for Women for a procurement indebtedness unless specifically authorized to do so by the Purchasing Agent. Any such negotiations are considered as unauthorized purchases and the individual may encounter a personal obligation to the vendor. Firms ordinarily doing business with the university are aware of this policy and are advised that all purchases chargeable to Mississippi University for Women must be received on official purchase orders signed by the Purchasing Agent. The University will not reimburse officers or employees for the cost of any purchases on behalf of the University unless previous arrangements to that end have been made.

OFFICE OF PURCHASING

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OFFICIAL POLICY STATEMENT

a.) The Office of Purchasing has the sole responsibility to oversee the order of supplies, materials, and equipment, and to obligate the University for contractual services. Without definite and particular permission of the Office of Purchasing, no university department may order directly by letter, telephone, telegraph, or in any other manner. The University will assume no obligations except on previously issued and duly authorized purchase orders, a signed contract, or goods and services procured utilizing the procurement card system.

b) The Office of Purchasing will conduct all activities in accordance with the following code of ethics

1. Give first consideration to the objectives and policies of my institution.
2. Strive to obtain the maximum value for each dollar of expenditure.
3. Decline personal gifts, gratuities, or any other gift of value unless accepted on behalf of Mississippi University for Women.
4. Grant all competitive offers equal consideration- insofar as the established policies of my institution permit and regard each transaction on its own merits.
5. Conduct business with potential and current suppliers in an atmosphere of mutual confidence and integrity, void of intentional misrepresentation.
6. Demand honesty in sales representation whether offered through the medium of a verbal or written statement, an advertisement, or a sample of the product.
7. Use only by consent, original ideas and designs devised by one vendor for competitive purchasing purposes.
8. Be willing to submit any major controversies to arbitration or other third party review, insofar as the established policies of my institution permit.
9. Accord a prompt and courteous reception insofar as conditions permit to all who call on legitimate business missions.
10. Cooperate with trade and industrial association and governmental and private agencies engaged in the promotion and development of sound business methods.
11. Foster fair, ethical, and legal trade practices.
12. Counsel and cooperate with members of NAEP, NIGP, NASPO and MAGPPA, and promote a spirit of unity among them.

FUNCTIONS

The functions of the Purchasing Office are to:

- Provide user departments with current information regarding State purchasing laws, including state contracts.
- Encourage competition among vendors through competitive bidding and contract buying.
- Ensure that purchase orders and contracts contain all necessary conditions, such as: governmental regulations, shipping instructions, F. O. B. points, and credit terms and discounts allowed.
- Ensure written detailed justification for accepting a bid other than the lowest bid provided. It is unlawful for any award to be made on the basis of any item, requirement or criteria not specifically stated in the specification.
- Ensure that all purchases \$5,000.01 to \$50,000.00 are put out for at least two written quotes and those purchases over \$50,000 are put out for formal sealed bids.

PUBLIC PROCUREMENT REQUIREMENTS

- Public Procurement requirements in the State of Mississippi are based upon the laws of the State as well as the policies and procedures established by several state agencies. In addition, MUW Procurement requirements are dictated by IHL policy and MUW policy. While there are many laws and policies that impact the procedures, the basic public purchasing law for commodities, supplies, construction, and printing is set forth in Section 31-7-1 to 31-7-13 of the Mississippi Code.
- In addition to the law, most purchases must be in compliance with the policies and procedures set forth by the Office of Purchasing, Travel and Fleet Management.
<http://www.dfa.state.ms.us/Purchasing/Home.html>
- State Contracts:
 1. If an item is on a competitive bid state contract, the item should be purchased from the contract vendor(s). If the product will not meet the need of the department a justification must be submitted to request approval to purchase from another source. Contact the Office of Purchasing for instructions on how to process this request.
<http://www.dfa.state.ms.us/Purchasing/StateContracts/Competitive.html>
 - a. **Purchasing a contract item from a vendor not listed on the contract:**
For orders less than \$5,000, a department may purchase the contract item from any vendor provided the total order is less than \$100 and the department receives pricing that is equal to, or lower than state contract price. For orders over \$5,000, the Office of Purchasing will be required to obtain at least two quotes and purchase from the low quote, provided the low quote must be at or below the state contract price.
 2. If an item is on a negotiated state contract, the department is strongly encouraged to purchase from one of the contract vendors. Departments are urged to negotiate with the vendor to obtain prices lower than the state contract.
<http://www.dfa.state.ms.us/Purchasing/StateContracts/Negotiated.html> . If the products on the negotiated contracts will not meet the need of the department, the department should follow the statutory bidding process described below.
 3. If an item is not on any state contract, the following thresholds shall apply:
 - a. \$0 to \$5,000 – no competition required. Departments are urged to consider seeking a second or third price to ensure obtaining the right product at a good price. The ordering department is required to send the final quote to the Office of Purchasing.

- All quotes for purchase orders are to be sent via email to Purchase@muw.edu. The subject line should contain the requisition number and the vendor name.
- All quotes for the procurement card are to be sent with monthly billing statement to the Office of Purchasing.

b. \$5,000.01 to \$50,000 – two quotes are required. The quotes must either be signed by an authorized representative of the quoting company or must be accompanied by an email that clearly indicates the name and contact information for the individual submitting the quote. The quotes are to be sent out for price quotations by the Purchasing Office. The ordering department is required to provide the Office of Purchasing with specifications

- Quotes must be for equal quality products
- Quotes should include any shipping charges
- Quotes should include any other applicable charges (installation, training, etc.)

c. \$50,000.01 and up – MUW must develop specifications, terms and conditions, and an Invitation to Bid document. MUW must advertised the solicitation and receive formal bids.

- Services do not fall under these bid thresholds.

REQUISITIONS

The purchasing cycle involves determining requirements by the user department/unit/school or division; communicating requirement to the Purchasing Office; processing the order, conducting competitive bidding and contract buying, and selecting sources of supplies; issuing purchase orders or contracts; and receiving materials.

a) Determining Requirements

1. The user department/unit/school or division determines its needs. After a quote is received the department initiates the request for purchase by completing the requisition form (Banner). The quote must be sent to purchase@muw.edu . The subject must contain the requisition number and vendor name
2. The Department Head and /or Budget Manager approves the purchase request in Banner and obtains appropriate departmental approvals (also in Banner) before submitting the request (via Banner) to the Purchasing Office.

Items that require the Use of a Requisition

- Computer Hardware and/or Software
- Entertainment Expenses
- Equipment
- Maintenance (excluding Pitney Bowes)
- Rental of Equipment
- A Requirement by a Vendor or Obligate the University for a Purchase of Service (i.e. motel rooms for a group, transportation for a group, professional services, repairs)

REQUISITIONS OF STATE CONTRACT ITEMS

These requisitions will be verified for current prices, terms, F.O.B., and quantity discounts. Those under \$5,000 will be processed immediately. Single-source items, leases, vehicle purchases, trade-in, transfers, and sales of State-owned property are sent to the Bureau of Purchasing in Jackson for approval.

SUBMITTING REQUIREMENTS

The purchase requisition is entered online in Banner. Please see the step by step instructions on the following page. Be very detailed and specific when preparing the purchase requisition. Be sure to follow the instructions for filling out the requisition completely.

Allow sufficient time for the checks to be written to meet imposed deadlines. Do not promise checks to anyone by a certain date without first speaking with the Accounts Payable Office. A purchase order and other appropriate documentation must be in the Office of the Comptroller by 12:00 Tuesday of the week a check is needed. More specifically, the requisition must be submitted to the purchasing agent no later than Friday morning before 12:00 to meet the Tuesday morning deadline for Accounts Payable.

TYPING A REQUISITION IN BANNER

Log on to Banner

Under Welcome type: FPAREQN and hit enter or click on application icon and requisition

Type NEXT or click on the down arrow on the bottom left hand corner

Click DOWN ARROW to Delivery Date and enter date that ordered materials are needed

Click DOWN ARROW to Organization Number -Type in the organization number to be charged for purchases

Click DOWN ARROW to Ship to -Type in your ship to address

Click DOWN ARROW

Select your vendor

- Use the Search button (...) to look up a vendor. Click on Entity Name/ID Search (FTIIDEN), Type in vendor using % sign before and after the vendor name, Click F8
- If the vendor is not in the system, send a W9 to the Purchasing Agent.
- Double click on the correct vendor to go to Vendor Information Page
- While cursor is in the Vendor ID Box, hit enter for vendor name to appear.
- Use Search button beside address type to choose the correct address and hit select.

Click the DOWN ARROW

Tab over to Description (NEVER type anything in the COMMODITY area) -Type in the description of the items needed. Remember to have one item per line.

If more room is needed for clarification of the item, go to the RELATED button on the upper right corner of the screen, item text, and go. Enter the information in Item Text and hit select at the bottom right corner to return to previous page.

Click DOWN ARROW to tab over to the ACCT and type in the Account Code for the items on the requisition.

If you are using more than one account code, you need to UNCHECK the DocAcct on the upper right side of the page. This must be done before advancing to the accounting section of the requisition. Once it has been unchecked, you may either hit Next Block on the Tool Bar or Press Ctrl and Page Down to enter the accounting FOR ONE LINE ITEM ONLY. Then you must press Ctrl and Page UP to add another line item. This process must be repeated for each item added.

Click DOWN ARROW

Make sure that you fill in the spreadsheet so that you are able to keep record of what requisition number you used to request your purchase order.

Click on the Complete Box

If the order is in excess of \$5,000 remit specifications on what the department needs to the Purchasing Office. The Purchase Office will then send out quotes to applicable vendor. Under **NO** circumstances should any department receive quotes from vendors on orders over \$5000.

See Appendix A

ONLINE REQUISITION APPROVALS

Log on to Banner

Under Welcome type: FOAUAPP and hit enter or click on application icon and Vendor Approval.

When your name appears in the first section, either hit Next Block on the Tool Bar or Press Ctrl and Page Down. This will show you all of the requisitions pending your approval. Please keep in mind that if you typed in the requisition it is automatically approved and will not be seen on this screen.

You can:

- Approve sight unseen
- Disapprove sight unseen
- Click on Detail to see where the requisition is written to and on View Commodities to see what items are to be purchased and then approve or disapprove.

Once the requisition is approved it is immediately sent to Purchasing for Purchase Order Assignment. If the requisition is disapproved, the person who entered the requisition will get a message saying that the document has been disapproved. After disapproval, the entering party can enter that requisition number in FPAREQN and make the necessary changes.

See Appendix B

DOCUMENT HISTORY QUERY

Log on to Banner

Under Welcome type: FOIDOCH and hit enter or click on application icon and Vendor Approval.

In Doc Type, type in REQ if you are looking for information and you have a requisition number and PO if you are looking for information and you have a purchase order number.

In Doc Code, type in either the requisition number or the purchase order number. Remember that the only letter in the doc code is the first character. That letter will either be a P or an R, depending on whether you are searching based on a purchase order or a requisition number. Hit down arrow and click on Document Number box. Click on Related, requisition information and hit down arrow to give you the entire current history of that document.

See Appendix C

BUDGET QUERY

Log on to Banner

Under Welcome: FGIBAVL

Tab over to the Organization space and type in your organization number.

Tab down to Acct and type in 4000.

Either hit Next Block on the Tool Bar or Press Ctrl and Page Down

This will show you the current balance in the travel, contractual services, and commodities areas.

See Appendix D

SHIP TO CODES

Please make sure that all items ordered should be shipped to an MUW address. If there are unusual or extenuating circumstances which would require a shipment to be sent elsewhere, this must be approved by purchasing PRIOR to placing the order.

001	Student Success Center
002	Academic Computing
004	Admissions
005	Alumni Relations
006	Archives and Museum
007	Bookstore
008	Communication
009	Career and Leadership
011	Comptroller
012	Computing Services
013	Continuing Education
014	Counseling and Testing
015	Credit Union
016	Dean of Enrollment
018	Director of Development
019	Education and Human Science
020	Child Parent Development Center
021	Modeling Squad
022	Speech and Hearing Center
023	Speech and Hearing Graduate Program
024	Resources Management
025	Financial Aid
026	Fine and Performing Art
027	Food Services
028	Governor's School
029	Graduate School
031	Health Center
032	Health and Kinesiology
033	Humanities
034	Institutional Research
035	Culinary Arts Institute
036	International Programs
037	Library
040	MSMS
041	Diversity Education
042	Nursing
043	Paralegal
044	Human Resources

SHIP TO CODES (continued)

045	Physical Plant
046	Plymouth Bluff
047	Post Office
048	President's Office
049	Print Shop
050	Public Relations
051	MUW Police
052	Purchasing
053	Registrar
054	Residence Life
055	Science and Math
056	Spectator
057	Student Development
058	Student Government Association
059	Student Life
060	Theatre
061	Academic Affairs
062	Finance and Administration
063	Student Affairs
066	WMUW
067	Tupelo Nursing
068	Business
069	Summer Odyssey
070	MS Teacher Fellowship
071	Eisenhower Geography Grant
072	Summer Discovery
073	Honors
074	Staff Council
075	Partnership for a Healthy Mississippi
076	Recreation & Fitness
077	Out Reach and Innovation
078	Javits
079	Math & Science Partnership
080	Molecular Biology Lab
081	Southern Women's Institute
082	Women's Center for Entrepreneurship
083	ID card Services
084	Instructional Technology
085	Internal Audit
086	Global E-College
087	Music Department
101	Culinary Arts – Hinds Campus
102	Facilities Planning

UNITS OF MEASURE

BX	Box
CEN	Centimeter
CON	Container
CSE	Case
CTN	Carton
DOZ	Dozen
EA	Each
FT	Foot
GAL	Gallon
GRM	Gram
GRO	Gross
INC	Inch
KW	Kilowatt
LB	Pound
M	Thousand
MET	Meter
N/A	Not Applicable
OZ	Ounce
PAK	Package
PC	Piece
PR	Pair
ROL	Roll
SET	Set
SVC	Services
THR	Therms
TON	Ton
TRP	Travel Related Services
YD	Yard

PURCHASE REQUISITION TO PURCHASE ORDER

Once the requisition is received by the Purchasing Office, it is assigned a purchase order number. It is then processed on a first come - first serve basis. After a purchase order number has been assigned, one of five things happens to it. It is:

1. Processed immediately and a purchase order approved if under \$5,000 and is in compliance with state contract. It usually takes four (4) working days to completely process a purchase order.
2. Placed on hold pending receipt of food memo, Contract, or independent contractor form, if not already received in the Office of Purchasing.
3. Placed on hold pending receipt of price quotations (\$5,000.01 up to \$50,000). The law requires two (2) signed, dated quotes on all purchases over \$5,000.01 to \$50,000. All quotes must be obtained by the Purchasing Office after specifications are given to them by the ordering department. The ordering department is responsible for providing the specifications to Purchasing so Purchasing can email and receive the quotes from the appropriate vendors. All quotes and bids should be sent directly to the purchasing Office. The ordering department should not have contact with potential vendors prior to a quote being awarded.
4. Checked against the state contract files to ensure compliance with the state contract regulations, including prices, terms and discounts.
5. If the total is over \$50,000 the Purchasing Agent will contact the ordering department to begin the specification and bidding process. This order would have to be put out for a public bid by the Purchasing Office.

PURCHASE ORDER DISTRIBUTION

Purchase Orders are prepared in four (4) copies through the Banner System. Copies are distributed as follows:

1. Signed copy to the vendor to place the order.
2. Accounts Payable copy to the Comptroller's Office for preparation for payment.
3. Receiving copy to department for signature upon receipt of goods. This copy must be sent to the Comptroller's Office for payment to be made. If only a portion of the order was received, make a copy of the receiving report and check the place for partial order received, sign it, and send it to the Comptroller's Office. When the complete order is received, send the signed, original copy to the Comptroller's Office for final payment.

4. Department copy to the requisitioning department for filing.

EMERGENCY PURCHASES

Notwithstanding any other provisions of this regulation, the Chief Procurement Officer, the head of a purchasing agency, or a designee of either officer may make or authorize others to make emergency procurements. Under emergency conditions as defined in Section 31-7-1(f), Mississippi Code of 1972, annotated; provided, that such emergency procurements shall be made with such competition as is practicable under the circumstances. A written determination of the basis for the emergency and for the selection of the particular contractor shall be included in the contract file. Such purchases shall be made in compliance with Section 31-7-13(i), Mississippi Code of 1972, annotated. For emergency purchases, contact the Office of Purchasing.

The term “**emergency**” shall mean any circumstances caused by fire, flood, explosion, storm earthquake, epidemic, riot, insurrection, or caused by any inherent effect due to defective construction, or when the immediate preservation of order or public health is necessary by reason of unforeseen emergency, or when the restoration of a condition of usefulness of any public building, equipment, road or bridge appears advisable, or in the case of a public utility when there is a failure of any machine or other thing used and useful in the generation, production or distribution of electricity, water or natural gas or in the transportation or treatment of sewage; or when the delay incident to obtaining competitive bids could cause adverse impact upon the governing authorities or agency, its employees or its citizens.

REQUISITIONS REQUIRING PRICE QUOTATIONS

A requisition for items costing between \$5,000.01 and \$50,000 is sent out for price quotations by the Purchasing Office after specifications are received from the ordering department. The requests for quotations must be sent to at least two prospective vendors (by Purchasing) and must be on the quote form provided by the Office of Purchasing. The ordering department must not receive any quotes. These vendors have between seven and ten days to respond. However, most will gladly fax a quote to the Purchasing Office within a day or two. Once quotations are received, the Purchasing Agent determines the lowest and best bidder according to specifications and an order is placed.

REQUISITIONS REQUIRING BIDS

If a requisition is received for item(s) totaling \$50,000 or more, an advertisement is placed in the news media once a week for two consecutive weeks with sealed bids being opened seven working days following the second advertisement, 15 days for construction bids.

The Purchasing Office maintains a bid list which shows prospective and interested bidders according to company name and product.

Once bids are received, there is a public bid opening. The Purchasing Agent then sends the department requesting the items a list of all of the bids to ensure the order is placed with the lowest and best bidder according to specifications. If the department does not accept the lowest bid, the Department of Purchasing and Travel in Jackson determines if there is sufficient justification to warrant accepting the next lowest bid.

The following transactions as defined in the Mississippi Code do not constitute the purchase of commodities and therefore are exempt for bid requirements, except in the best interest of all concerned:

1. Transactions listed in Section 31-7-13(m), Mississippi Code of 1972, Annotated
2. The transfer, sale or exchange of personal property between state agencies or between state agencies and governing authorities- (For transfer, sale or exchange of vehicles, see State Fleet Manual.)
3. Service contracts provided by businesses or persons which do not include the acquisition of a commodity or equipment.
4. Transportation of items (freight charges) – This exemption shall not apply to the travel contracts established by the Office of Purchasing, Travel and Fleet Management.
5. Postage
6. Workers Compensation Insurance and Personnel Bond required by law
7. Utilities.
8. Commodities purchased for resale
9. Highway rights-of-way and highway construction contracts governed by specific laws dealing with such contracts
10. Food and lodging reimbursement on a travel voucher
11. Maintenance contracts except those under the purview of the Department of Information Technology Services
12. Live animals
13. Textbooks
14. Library books and other reference materials purchased by or for libraries
15. Purchases of original artwork and artifacts by museums for public display
16. Purchases of original artwork (paintings, statues, sculptures, etc.) for public display
17. Subscriptions
18. Purchases made from state operated industries such as Mississippi Industries for the Blind

SOME IMPORTANT “DO NOT’S”

DO NOT type or write special instructions in the description and specifications portion of the requisition form that have no bearing on the goods and/or services being purchased. The purchase requisition does not go to Accounts Payable. Examples may be: Need purchase order by noon, 12/31/09; please fax P.O. etc. Put your special requests in writing and send to purchase@muw.edu. All vendor copies of the purchase order will be mailed directly to the vendor.

CORRESPONDING WITH VENDORS

If there is a need to contact a vendor pertaining to an order, for example, an unusually long delay before delivery, please notify the Purchasing Office. All changes and substitutions must be approved by the Purchasing Office.

CANCELLATION OF A PURCHASE ORDER

An accepted purchase order becomes a contract and has the same legal standing as a more formal or long-term agreement to which the word contract generally applies. The cancellation of such an order is the breaking of an agreement and legally cannot, and ethically should not, be made arbitrarily by either party to the agreement. Frequently, however, a change in demand, use or conditions dictates the necessity of cancellation of purchase orders. All requests for cancellations for orders in whole or in part must be made by the department head to the Purchasing Agent, not to the vendor.

PRICE INCREASES AND/OR ADDITIONAL SERVICES

If a vendor contacts the University regarding a price increase for the items/services ordered the user department should contact the Purchasing Office as soon as possible. Send an email including the purchase order number to be changed and the changes that need to be made to the Purchasing Agent. A change order will be issued to the vendor.

HANDLING MAINTENANCE/CONTRACT AGREEMENTS

ALL contracts, contract addendums, agreements for leases (including copier leases), speakers, performances, rental agreements, etc. must go through the contract approval process. This process applies to contracts paid from Foundation funds also. Please **DO NOT** sign any contracts. The President and Sr. VP for Administration/CFO are the only University employees who are authorized to obligate the University.

For the contract approval process (again this includes ALL contracts, contract addendums, agreements for leases (including copier leases), speakers, performances, rental agreements, etc.) the following forms must accompany the document. Please make copies and ensure **both** are attached.

- Contract Review Coordination Sheet – complete the top portion and attach to the front of the contract. Please include your MUW Box #.
- MUW Contract Addendum – attach to the back of the contract.
- Forms are found at <http://web3.muw.edu/admin/contracts> or see Appendix F for copy of Contract Review Form.

Below is the contract approval process. **Because this involves several signatures and complete review, we ask that you please plan accordingly and allow ample time for the process.**

***Please notice Steps 4 & 5 for release of purchase orders.**

1. Once necessary forms (stated above) have been attached to the document, the dean/department head signs and it is sent to the department's supervising President's Cabinet Member.
2. Next, the document goes to University Counsel for review, then the Sr. VP for Administration/CFO and lastly the President (if applicable) for review and signatures. **Again, please allow enough time for sufficient review by all parties.**
3. When the document has been approved, it will be mailed back to the originating department. Please include correct MUW Box #.
4. *If a purchase order is needed, you may now enter the requisition. Write the requisition number on a copy of the completed contract review coordination sheet (complete with all signatures) and send that sheet to purchasing.
5. *Purchasing will not release a purchase order until the contract review coordination sheet (complete with all signatures) has been received.

PAYING STATE SALES AND FEDERAL EXCISE TAXES

State sales taxes and federal excise taxes are not paid on purchases for the university. Tax exemption notation is printed on the purchase order. There is a copy of a letter from the State Tax Commission that may be sent to the vendor, if needed, in the purchasing manual and on the Resources Management webpage.

COMPUTER AND TELECOMMUNICATIONS EQUIPMENT, SOFTWARE AND SERVICES

Contact the Department of Information Technology Services (ITS) – Procurement Help Desk, 601-359-1395, <http://www.its.state.ms.us>. ITS uses various procurement mechanisms which state and local entities may use. ITS will be able to tell you if there are standing Requests for Proposals (RFPs) or Express Products Lists (EPLs) for your required products/services and if so, how to use these agreements. If there is no standing procurement vehicle, ITS will be able to advise you on how state and local entities should purchase the item.

RUSH EXPENDITURES NEAR TERMINATION OF A BUDGET PERIOD

No rush expenditures near the end of a budget period should be requested. In all cases, requisitions for expenditures against University budgets should reach the Purchasing Office by the deadline given in the memo distributed by the Vice President for Finance and Administration each year. The deadline will give ample time to obtain bids, if necessary, and give each request the specific attention it needs.

UNIFORM POLICIES REGARDLESS OF FUND SOURCE

General policies concerning purchasing apply to all funds of the University, regardless of the source. All funds deposited with the University are University funds and must be handled consistently in accordance with the University and state policies. This includes agency accounts.

PURCHASES PROHIBITED BY UNIVERSITY

The University does not permit the purchase of such items as gifts for any student, employee, or faculty member. A gift is any item that is given willingly to someone without payment. The following are examples of gifts: incentives, t-shirts, party favors, Christmas cards, birthday cards, flowers, and etc. The University also prohibits the use of funds for parties, such as retirement parties, birthday parties, Christmas parties, and showers. The only exception is for the use of recruitment and uniforms.

University letterheads should not be used for ordering personal items to be paid for by the individual. When letterheads are used, often the vendor will bill the University rather than the individual, resulting in time consuming correspondence.

PURCHASES CONSIDERED SOLE SOURCE

Sole-source procurement is not permissible unless a requirement is available from only a single supplier. A requirement for a particular proprietary item does not justify a sole-source procurement if there is more than one potential bidder or offer for that item.

The following are examples of circumstances which could necessitate sole-source procurement:

1. Where the compatibility of equipment, accessories, or replacement parts is the paramount consideration (and manufacturer is sole supplier).
2. Where a sole supplier's item is needed for trial use or testing.
3. Where a sole supplier's item is to be required when no other item will serve the need of the user entity.

For any commodity over \$5,000 that is NOT considered an Information Technology item (i.e. software, hardware, peripherals, etc.) you must provide the Office of Purchasing with any or all pertinent information regarding the request including but not limited to:

1. A written justification, on agency letterhead, signed by the agency head, certifying that the commodity is a noncompetitive item only available from one source.
2. Supporting documentation evidencing the justification provided by the Vendor or gathered during research by the purchasing agency.

3. A history or narrative of the agency's use of the particular commodity, including whether it was first procured as a noncompetitive single source.

When in doubt, if commodity is a sole source procurement, please contact The Office of Purchasing.

HONORARIA

The SSN will be required on those requisitions on which the 5700 expenditure object codes are used for individuals. In addition, departments should ask individuals to complete Form W-9, Request for Taxpayer Identification Number and Certification, and forward the W-9 to the Purchasing Office, Box W-1628. Blank forms may be requested from the Purchasing Office.

University employees who are paid through the University's payroll system and who perform additional services for which they are to receive remuneration, will be paid through payroll department by way of a completed Personnel Action Form (PAF).

Before a vendor receiving an honorarium or stipend can be set up as a vendor, it is the responsibility of the requesting department to obtain a completed W-9 for the individual. The W-9 can be downloaded from the Resources Management webpage and completed by the individual. The requesting department should then forward the W-9 to the Purchasing Office so the individual can be entered into Banner and set up as a vendor. After this is completed, the requesting department should complete a Direct Pay (which can be obtained from the Comptroller's Office) for the individual.

DIRECT PAYS

The Direct Pay form should be used when the university is not making a legal contract with a vendor. The following are types that are the most common payments made on the Direct Pay form:

- Freight, when not associated with a purchase order
- Honorariums, stipend and related expenses
- Human Resources vouchers (i.e., insurance payments)
- Petty cash issuance/reimbursements
- Interlibrary loan payments
- Refunds (housing, fees paid for programs in which the payer no longer wants to participate, etc.)
- Telephone bills
- Utility payments
- Registration fees for travel

How to fill out the Direct Pay form

Document Number: Leave blank (Comptroller's Office will fill this out)

Vendor Number: Fill in with a person's social security number or federal identification number for a company.

Name: Fill in with the name of the person on company.

Address: Fill in with the address that check should be mailed to.

Invoice Number: Leave blank (Comptroller's Office will fill this out)

Payment Due: Leave blank (Comptroller's Office will fill this out)

Description: Detailed description of what payment is for.

Fund: Fund code which payment should be charged to.

Organization: The budget code which payment should be charged to.

Account: Revenue code where money was originally deposited to if it is a refund or expense code for an expenditure.

Approved Amount: Amount approved by the budget manager for the assigned organization and account codes.

Signature of Budget Manager: This signature is required for payment to be processed.

Sent to the Purchasing Office for approval and then sent to Accounts Payable (only exception is travel or travel related expenses)

SEE APPENDIX F FOR COPY OF DIRECT PAY FORM

INTRA-UNIVERSITY PURCHASES

Purchases from on-campus University activities will be initiated by the requisition department using Inter-departmental Purchase Order forms. These purchases are not processed by the Purchasing Department. They are processed by the Comptroller's Office.

INTER-DEPARTMENTAL PURCHASE ORDER

The interdepartmental purchase order should be used when purchasing goods and/or services from another department. Interdepartmental Purchase Order forms are available in the offices of Purchasing and University Accounting

How to fill out the Inter-Departmental Purchase Order Form:

From: The department ordering the goods and/or services.

To: Department providing the goods and/or services.

Date: Date the goods and/or services were ordered.

Deliver to: Department where goods and/or services should be delivered to if ordering department will not pick up the goods.

By Date: Date when goods and/or services must be received.

Charge to: Organization Name.

Fund, Organization, Account: Budget codes charged for the goods and/or services.

Amount: Amounts approved for charges to each budget code.

Approved by: Signature of budget manager required for payment to be processed.

Delivered by: Department providing the goods and/or services.

Date: Date the goods and/or services were delivered.

Credit to: Organization name.

Fund, Organization, Account: Budget codes credited for the goods and/or services.

Amount: Amounts to credit to each budget code.

Distribution of Inter-Departmental Purchase Order

Ordering department keeps gold copy for files. White (original), canary and pink copies should be sent to providing department. After completing the form, the providing department forwards all copies to the Comptroller's Office. Comptroller's Office processes the inter-departmental purchase order and returns the pink copy to the Ordering Department and the white copy to the Providing Department.

EQUIPMENT EXCEPTIONS LIST

All equipment purchases over \$1,000 should be coded with equipment account numbers. Any item listed in the Statement of General Policy (Fixed Asset Reporting) that is less than \$1,000 should also be coded with an equipment account number.

The following was taken from the Property Officers Manual concerning equipment:

All agencies and universities are required to maintain a complete and current inventory list of each property item (Section 29-9-21) which costs \$1,000 or more unless the items purchased fall within the group listed below. These items will be reported as equipment, regardless of their purchase value.

- Weapons
- Cameras and camera equipment (only those greater than \$250)
- Two-way radio equipment
- Televisions (only those greater than \$250)
- Lawn maintenance equipment
- Cellular telephones
- Computer and computer equipment (greater than \$250) – computer equipment includes CPUs, hard drives, terminals and printers
- Chain saws
- Air compressors
- Welding machines
- Generators
- Motorized vehicles

The fixed asset reporting system has two major functions. It provides statewide information applicable to property (Fixed Assets) owned by each state agency or university, and ensures the agencies and universities are reconciling their financial records with the records of the State Property Office.

Expenditure Account Codes

4000 Travel

The 4010-4080 series are for official employee business travel WITHIN the State of Mississippi. (See 4210-4270 for workshops and conferences.)

4010 Meals and Lodging (In-State, Official)

This includes meal and lodging costs (hotel, motel, etc.) in accordance with institutional policy for reimbursement. Per diem allowances for meals and lodging are included here.

4020 Travel in Private Vehicle (In-State, Official)

This includes travel in employee-owned vehicle at the currently-approved mileage rate.

4030 Travel in Rented Vehicle (In-State, Official)

This includes daily car rental from outside companies. See 4050 for motor pool charges.

4040 Travel in Public Carrier (In-State, Official)

This includes air, bus, and train travel.

4050 Travel in Motor Pool Vehicles In-State, Official)

This includes charges for use of university-owned vehicles (motor pool) at the approved rates. Costs of air travel for university-owned airplanes are charged here.

4060 Other Travel Costs (In-State, Official)

This includes incidental expenses such as separate tips, telephone, tolls, taxis, and parking. (See 4270 for seminar and conference fees).

4080 Development Expense

This includes any expenditure generally considered entertainment of prospective donors and friends of the university.

The 4110-4160 series are for the official employee business travel when final destination is OUTSIDE Mississippi. (See 4310-4370 for workshops and conferences.)

4110 Meals and Lodging (Out-of-State, Official)

4120 Travel and Private Vehicle (Out-of-State, Official)

4130 Travel in Rented Vehicle (Out-of-State, Official)

4140 Travel in Public Carrier (Out-of-State, Official)

4150 Travel in Motor Pool Vehicle (Out-of-State, Official)

4160 Other Travel Costs (Out-of-State, Official)

This includes incidental expenses such as separate tips, telephone, tolls, taxis, and parking.

The 4210-4270 series are for travel related to organized conferences, seminars or workshops held WITHIN the State of Mississippi.

4210 Meals and Lodging (In-State Conferences)

If meals are a part of the registration and shown as a separate charge, they are charged to this account. If part of the convention or seminar fee is not separately reported, they are charged to 4270 below.

4220 Travel in Private Vehicle (In-State Conferences)

4230 Travel in Rented Vehicle (In-State Conferences)

4240 Travel in Public Carrier (In-State Conferences)

4250 Travel in Motor Pool Vehicle (In-State Conferences)

4260 Other Travel Costs (In-State Conferences)

This includes incidental expenses such as separate tips, telephone, tolls, taxis, and parking.

4270 Conference and Registration Fees (In-State Conferences)

This includes convention and registration fees for seminars, workshops, conventions, and similar meetings. Tuition for schools such as NACUBO workshops or training sessions is included here. If meals and/or lodging included in the fee cannot be separated, they are charged here.

The 4310-4370 series are for travel related to organized conferences, seminars or workshops held OUTSIDE the state of Mississippi.

4310 Meals and Lodging (Out-of-State Conferences)

If meals and lodging are a part of registration and shown as a separate charge, they are charged to this account. If part of the conference and seminar fee and not separately reported, they are charged to 4370 below.

4320 Travel in Private Vehicle (Out-of-State Conferences)

4330 Travel in Rented Vehicle (Out-of-State Conferences)

4340 Travel in Public Carrier (Out-of-State Conferences)

4350 Travel in Motor Pool Vehicle (Out-of-State Conferences)

4360 Other Travel Costs (Out-of-State Conferences)

This includes incidental expenses such as separate tips, telephone, tolls, taxis, and parking.

4370 Conference and Registration Fees (Out-of-State Conferences)

This includes conference and registration fees for seminars, workshops, conferences, and similar meetings. Tuition for schools such as NACUBO workshops or training sessions is included here. If meals and/or lodging included in the fee cannot be separated, they are charged here.

The 4510-4560 series are for group travel such as bands, choirs, athletic team travel, continuing education group travel, and so forth WITHIN the State of Mississippi.

4510 Meals and Lodging (Group, In-State)

This includes meals and lodging costs (hotel, motel, campus

housing, etc.). Per diem allowances for these costs are reported here.

4520 Travel in Private Vehicle (Group, In-State)

This includes travel in private-owned vehicle at the approved mileage rate.

4530 Travel in Rented Vehicle (Group, In-State)

4540 Travel in Public Carrier (Group, In-State)

This includes ticket costs in scheduled air carriers, bus lines, and trains.

4550 Travel in Motor Pool Vehicles (Group, In-State)

This includes charges for use of university-owned vehicles (motor pool) at the approved rates. Costs of air travel for university-owned airplane are charged here.

4560 Other Travel Costs (Group, In-State)

This includes incidental expenses such as separate tips, baggage and equipment handling, telephone, taxis, tolls, and parking.

4570 Registration Fees (Group, In-State)

This includes any registration fees for those in the group.

The 4610-4660 series are for group travel such as bands, choirs, athletic team travel, continuing education group travel, and so forth OUTSIDE the State of Mississippi.

4610 Meals and Lodging (Group, Out-of-State)

This includes meals and lodging costs (hotel, motel, campus housing, etc.). Per diem allowances for these costs are reported here.

4620 Travel in Private Vehicle (Group, Out-of-State)

This includes travel in private-owned vehicle at the approved mileage rate.

4630 Travel in Rented Vehicle (Group, Out-of-State)

4640 Travel in Public Carrier (Group, Out-of-State)

This includes ticket costs in scheduled air carriers, bus lines, and trains.

4650 Travel in Motor Pool Vehicles (Group, Out-of-State)

This includes charges for use of university-owned vehicles (motor pool) at the approved rates. Costs of air travel for university-owned airplane are charged here.

4660 Other Travel Costs (Group, Out-of-State)

This includes incidental expenses such as separate tips, baggage and equipment handling, telephone, tolls, taxis, and parking.

4670 Registration Fees (Group, Out-of-State)

This includes any registration fees for those in the group.

The 4700 series is for international travel. Any travel outside the United States should be charged here.

4710 Meals and Lodging (Out of Country)

4720 Travel in Private Vehicle (Out of Country)

4730 Travel in Rented Vehicle (Out of Country)

4740 Travel in Public Carrier (Out of Country)

4750 Travel in State Owned Vehicle (Out of Country)

4760 Other Travel Costs (Out of Country)

4770 Registration Fees (Out of Country)

5000 CONTRACTUAL SERVICES

5100 GRANTS, SCHOLARSHIPS, AND AWARDS

5110 Grants

This includes financial aid payments to students from federal and state financial aid programs such as BEOG, SEOG, SSIG, and so forth.

5120 Fellowships

This includes specific grants to individuals to cover specific tuition and other educational costs. Graduate fellowships are charged here if no services are performed and the fellowships are non-taxable.

5130 Scholarships

This includes specific scholarships for tuition, fees, board, room, and incidental education costs.

5140 Awards

Cash awards to students for achievement, and the cost of trophies, certificates, and so forth for academic achievement are included here.

5150 Dependency Allowances

This includes payments to students for dependency allowances in accordance with the terms of certain grants which provide such allowances.

5160 Professional Development Fees

This includes payments of the tuition for professional development of employees.

5170 Other Institutional Allowances

This includes payments to students for academic purposes which cannot be classified in 5110, 5120, 5130, 5140, or 5150.

5200 COMMUNICATIONS AND TRANSPORTATION OF COMMODITIES

5210 Postage and Post Office Charges

This includes postage charges for mailing, and box rent paid to post office.

5220 Telephone Local Service

This includes the basic monthly charges for all phones and directory assistance. See 5240 for maintenance and installation.

5230 Telephone Long Distance

This includes the charges for all long distance services, including WATS line or other similar services, line rentals, and telegraph charges.

5240 Telephone Installation and Maintenance

This includes the charges for installation of phones and maintenance of phone system.

5250 Cable TV

This includes all costs associated with the installation and periodic payments for cable TV service. Also included are any university costs associated with the installation or any special equipment rental.

5260 Freight

This includes all freight costs including express delivery.

5300 UTILITIES

5310 Electricity

This includes the cost of electricity for light, air conditioning and so forth.

5320 Heat

This includes the cost of natural gas, fuel oil, and coal for heat or steam generation.

5330 Water

This includes the charges for water and sewer use.

5340 Sewage

This includes any separately-charged costs for sewage disposal.

5350 Garbage Disposal

This includes any costs related directly to garbage disposal.

5400 PUBLIC INFORMATION

5410 Advertising

This includes the cost of general institutional advertising for student recruitment, classified advertising for employee hiring, required advertising for publishing bids for purchasing and so forth. Printing costs are included in the 6100 series.

5420 Publicity and Public Information

This includes the cost of radio, television, and live shows promoting the institution as a whole. Layout and copy costs and special art work are included here. Printing costs are included in 6110 and direct advertising in 5410.

5500 RENTS

5510 Rental of Buildings and Floor Space

This includes payments to others for buildings, rooms for events, and floor space in buildings for special events. Rental of housing facilities and meeting rooms are included here.

5520 Rental of Land

This includes payments to others for land only such as right-of-way land, temporary storage land, agricultural and research land uses.

5530 Rental of Office Equipment

This includes the leasing or renting of office equipment. See 5660 for related maintenance contracts.

5535 Rental of Computer Software

This includes the rental and/or lease cost of computer software packages to be run on equipment identified in object 5540.

5540 Rental of EDP and Computer Equipment

This includes the rental of computer and computer-related equipment, including payments on lease-purchase equipment

not capitalized. Examples are computer hardware, terminals, word processing equipment, computer control equipment and any other equipment approved by CDPA.

5545 Computer Usage Charges

This includes charges to individual departments for computer services provided by the institution's computer center. The charges are offset by credits to the computer center.

5550 Rental of Farm Equipment

This includes the rental of any type of farm equipment.

5590 Other Rental

This includes any rental which cannot be recorded in other rental accounts.

5600 REPAIRS AND MAINTENANCE

5610 Repair and Service Streets and Parking Lots

This includes repairs and other maintenance on roads, streets, drives, and parking lots.

5620 Repairing and Servicing- Buildings and Grounds

This includes wages and material costs of repairing, cleaning, and maintaining buildings and grounds. Outside contractor costs for this purpose are recorded here.

5630 Repair and Service Farm Equipment

This includes repairs to, and maintenance service on, all pieces of farm equipment, including small grounds equipment such as mowers, edgers, and so forth.

5640 Repairing and Servicing Vehicles

This includes the contractual service costs (outside vendors) of university-owned vehicles of any type except farm equipment.

5650 Repairing and Servicing Office Equipment

This includes the costs of repairing and maintaining office equipment such as typewriters, calculators, terminals, furniture,

chairs, and desks. It does not include telephone maintenance (5240) or annual maintenance contracts (5660).

5660 Maintenance Contracts- Equipment

This includes the annual contract costs for maintenance contracts on typewriters, calculators, data processing equipment, scientific equipment and so forth.

5670 Repair and Service Medical Equipment

This includes the cost of repairing or servicing all medical equipment such as X-ray machines, testing equipment and so forth. Annual maintenance contracts are charged to 5660.

5690 Repairing and Servicing Other Equipment

This includes the costs of repairing and servicing machinery, engineering equipment, laboratory equipment, shop equipment, and other equipment not classified in other repair accounts.

5694 Sodexo Contractual Services

This includes all costs for paying Sodexo Contractual services

5700 FEES, PROFESSIONAL

5710 Engineering

This includes out-of-pocket fees for professional engineering services.

5720 Architecture

This includes out-of-pocket costs for professional architectural and planning activities.

5730 Auditing Fees

This includes the cost of auditing fees to outside independent auditors and to the State Department of Audit. Other incidental costs of the audit may be charged here. Examples are supplies, telephone, postage and printing charges directly related to the audit.

5740 Medical

This includes direct payments to others for medical services, including pre-employment physicals and lab tests.

5750 Instructional Services

This includes the contractual payments to non-employee instructors and paper graders.

5760 Legal Fees

This includes all fees paid to attorneys, appraisers, notaries, and witnesses, in addition to court costs and legal document recording fees.

5770 Laboratory and Testing Fees

This includes outside laboratory fees and fees paid to outside agencies for testing services other than medical services.

5780 Consultant Expense Reimbursements

This includes travel costs paid to consultants, speakers, and other non-employees. See 5860 for employee recruitment travel.

5790 Other Professional Fees and Services

This includes fees to individuals not included in 5710 to 5780. Examples are outside speaker fees, game officials, honorariums, payments to non-employees for specific services, and so forth.

5800 OTHER CONTRACTUAL SERVICES

5810 Insurance and Fidelity Bonds

This includes the costs of all casualty and liability insurance and fidelity bond coverages.

5820 Dues

This includes approved dues for university memberships in professional organizations.

5830 Laundry, Dry Cleaning, and Towel Service

The costs of laundry, dry cleaning services, and towel and linen service are charged to this account.

5840 Subscriptions

This includes the cost of subscriptions to newspapers, magazines, and periodicals not charged to libraries.

5850 Payments to Visiting Athletic Teams

This includes the contractual share of gate receipts from events which is paid to the visiting teams. Game guarantees are included herein.

5860 Employee Recruitment Costs

This includes all costs related to recruiting prospective employees, including cost of meals, lodging and travel for on-campus interviews.

5865 Employee Moving

This includes cost of relocation of newly-hired employees.

5870 Computer Software Acquisitions

This includes the initial cost of acquiring operating or systems software packages. Included is the purchase price, freight or shipping, if any, manuals, if separately billed, and other related costs except salaries and wages. See 5535 for rental of computer software and 5880 for related annual maintenance fees for software.

5880 Computer Software Maintenance

This includes the annual maintenance fees to maintain purchased software systems. These fees cover updates and corrections to the system.

5890 Other Contractual Services

This includes any contractual services which cannot be properly coded in other accounts in this series. The administrative charge for on-campus use of computer facilities is recorded here.

5891 Provision for Bad Debts

This includes the amounts of accounts receivable written off and the provision required to increase or decrease the allowance for uncollectable accounts at the end of the fiscal year. Any recoveries of bad debts previously written off are credited to this account.

5892 Cash Over and Short

This includes cash amounts over and short to balance deposits with recorded receipts.

5893 Timely Payment Penalty

This includes interest paid at 1.5% per month on those invoices not mailed or delivered within 45 days of (a) receipt of the invoice, or (b) receipt, inspection, and approval of the goods and services.

5894 Accrued Leave Expense

This includes the amounts required to increase or decrease accrued leave at the end of the fiscal year.

5895 Accreditation and Review

This includes any costs of accreditation, program evaluation, or review.

5910 Indirect Cost Recovery - Federal Government

This includes the charge to federal contracts and grants for recovery of contractual indirect costs.

5920 Indirect Cost Recovery - State Government

This includes the charge to state contracts and grants for recovery of contractual indirect costs.

5930 Indirect Cost Recovery - Local Government

This includes the charge to local contracts and grants for recovery of contractual indirect costs.

5940 Indirect Cost Recovery - Private

This includes the charge to private contracts and grants for recovery of contractual indirect costs.

5995 Refunds and Adjustments

This includes unused amounts refunded to grantors on amounts disallowed by grantor audits.

6000 COMMODITIES

6001 MAINTENANCE MATERIALS & SUPPLIES-BUILDINGS, GROUNDS,
AND IMPROVEMENTS

6010 Land Improvement Supplies

This includes aggregates, asphalt, cement, joint fillers, curbing, and so forth used in repairing or replacing roads, sidewalks, and parking lots.

6020 Building Construction Supplies

This includes lumber, caulking, steel, fabricated metal parts, flooring, ceiling tiles, plaster, lime, and other materials used in repairing or renovating buildings.

6030 Paints and Preservatives

This includes all interior and exterior paints, wood preservatives, and road striping materials used for remodeling or maintenance.

6040 Hardware, Plumbing, and Electrical Supplies

This includes all hardware, plumbing parts, or accessories, and electrical wire or parts, including lights used in maintaining or renovating buildings.

6050 Custodial Supplies and Cleaning Agents

This includes all custodial supplies of an expendable nature such as cloths, brooms, cleaning compounds, mops, pails, and so forth.

6090 Other Maintenance Materials

This includes maintenance materials not classified in accounts 6010 to 6050.

6100 PRINTING AND OFFICE SUPPLIES

6110 Printing, Binding, and Padding

This includes the cost of printing, binding, and padding paid to outside contractors or the Printing Shop on campus.

6120 Duplication and Reproduction

This includes the paper, toner, and other supplies used in various offices' copy machines (Xerox, IBM, Canon, etc.)

6130 Office Supplies and Materials

This includes all office supplies and materials, such as pens, paper, pencils, adding machines, tapes, staples, paper clips, in-out trays, and so forth, used in the normal course of business.

6140 Purchased Instructional Materials

This includes maps, manuals, periodicals, and other direct instructional materials such as transparencies, chalk, instructor guides, and so on.

6200 EQUIPMENT REPAIR PARTS, SUPPLIES AND ACCESSORIES

6210 Fuels

This includes vehicle fuels (gasoline, diesel fuel, propane) purchased from the institution's central service station or by credit card or cash for motor pool vehicles and airplanes.

6220 Lubricating Oils and Greases

This includes lubricating oils and greases used for all vehicles and for machinery such as grounds equipment.

6230 Tires and Tubes

This includes the purchases of tires and tubes for all institution vehicles.

6240 Repair and Replacement Parts

This includes the purchases of vehicle and machinery repair and replacement parts and supplies.

6250 Shop Supplies

This includes the cost of shop supplies, such as shop rags, windshield cleaner, glues and cement, brushes, degreasers, solvents and so forth, used in equipment repair and maintenance operations.

6290 Other Equipment Repair Parts and Supplies

This includes repair parts and supplies not otherwise classified in 6210 to 6250.

6300 PROFESSIONAL AND SCIENTIFIC SUPPLIES AND MATERIALS

6310 Laboratory and Testing Supplies

This includes expendable supplies, such as glassware, chemicals, and so forth, used in science laboratories.

6320 Photographic and Reproduction Supplies

This includes film, developers, photographic paper, and other photo materials. It does not include copy paper or copy machine supplies.

6330 Drugs and Chemicals for Medical and Laboratory Use

This includes drugs, medicines, and clinical supplies used in research, instruction, and health clinic operations.

6390 Other Professional and Scientific Supplies

This includes professional and scientific supplies and materials not classified in 6310-6330

6400 OTHER SUPPLIES AND MATERIALS

6410 Small Tools

This includes small tools used in the operation. Individual items must cost less than the capital outlay minimum.

6420 Radio, Television Supplies and Repair Parts

This includes radio and television supplies and parts used to maintain existing equipment of this nature, and operating supplies such as video and cassette tapes.

6430 Clothes and Dry Goods for Persons

This includes clothes, uniforms, and materials for uniforms and costumes.

6440 Food for Persons

Food purchases, other than travel meals for employees and non-employee travel groups, are recorded here.

6450 Feed for Animals

This includes all food purchased for research and farm animals.

6460 Seed and Plants

This includes seed for crops, grass, and golf courses, and farm and landscape plants.

6470 Fertilizer and Chemicals

This includes fertilizer for farms, lawns, landscape plants, and golf courses. It also includes chemicals such as pesticides and other chemicals for farm use.

6480 Food Service Expendable Equipment

This includes small equipment purchases such as can openers, mixers, etc., and replacement costs of glasses, china, silverware, salt and pepper shakers, etc.

6490 Other Supplies and Materials

This includes supplies and materials not otherwise classified in other 6400 series accounts.

7400 AGENCY FUND

7410 Withdrawal from Agency Funds

This includes any amount withdrawn from Agency Funds.

8000 CAPITAL OUTLAY

8100 CAPITAL OUTLAY - OTHER THAN EQUIPMENT

8110 Land

This includes the cost of vacant land and that portion, of a purchase of land and buildings, assigned to the land.

8115 Improvements Other than Buildings

This includes the cost of capital improvements to assets other than buildings or equipment.

8120 Payment to Contractors

This includes contractual payments to contractors for the construction of a new building.

8130 Buildings

This includes the purchase cost of a building, and the portion of a purchase assigned to a building.

8140 Farm Animals

This includes the purchase of farm livestock and poultry.

8150 Historical Articles and Museums

This includes the purchase of or receipt of historical items or museum items.

8160 Library Books

This includes books acquired for library use.

8165 Paper Back Binding (Libraries Only)

8170 Periodicals (Libraries Only)

8175 Periodical Binding (Libraries Only)

8180 Films (Libraries Only)

8185 Microforms (Libraries Only)

8189 Audio-Visual Materials (Libraries Only)

8190 Maps (Libraries Only)

8200 CAPITAL OUTLAY - EQUIPMENT

8210 Office Machines, Furniture, Fixtures and Equipment

This includes all furniture and equipment suitable for office use.

8220 Vehicles

This includes the expenditures for trucks, buses, security vehicles, motor pool vehicles and physical plant vehicles operated by a driver.

8230 Farm Equipment

This includes all farm equipment, tractors, plows, discs, mowers, edgers, etc.

8240 Medical Equipment

This includes X-ray machines, testing equipment, etc.

8250 Data Processing Equipment

This includes computer components and all peripheral equipment connected to a computer or related to its use.

8251 Personal Computer Equipment

This includes all desktop and laptop computers.

8260 Radio and Television Equipment

This includes all movable equipment acquired for radio and television broadcasting.

8270 Scientific Equipment

This includes laboratory and research equipment.

8290 Other Equipment

This includes all equipment which cannot be classified in categories above.

APPENDIX

A

Banner Screens For Completing an Online Requisition

❖ TO START A REQUISITION:

- Open Banner and type FPAREQN

Requisition FPAREQN 9.3.6 (PROD) [ADD] [RETRIEVE] [RELATED] [TOOLS]

Requisition: [Copy] [Go]

Get Started: Complete the fields above and click Go. To search by name, press TAB from an ID field, enter your search criteria, and then press ENTER.

❖ REQUESTOR / DELIVERY INFORMATION:

Requisition: NEXT [Start Over]

REQUISITION ENTRY: REQUESTOR/DELIVERY [Insert] [Delete] [Copy] [Filter]

Requisition: NEXT	Comments: <input type="text"/>	<input type="checkbox"/> In Suspense
Order Date: 11/02/2018	Commodity Total: 0.00	<input type="checkbox"/> Document Text
Transaction Date: 11/02/2018	Accounting Total: 0.00	
Delivery Date: <input type="text" value="***"/>	<input checked="" type="checkbox"/> Document Level Accounting	

REQUESTOR/DELIVERY INFORMATION [Insert] [Delete] [Copy] [Filter]

Requestor: Melissa Burton	Street Line 2: 1100 College Street MUW 1628
Organization: 622000 Resources Management	Street Line 3: <input type="text"/>
COA: U Mississippi University for Women	Contact: Resources Management
Email: <input type="text"/>	Attention To: Resources Management
Phone Area Code: <input type="text"/>	Building: Resources Mgt
Phone Number: <input type="text"/>	Floor: <input type="text"/>
Phone Extension: <input type="text"/>	City: Columbus
Fax Area Code: <input type="text"/>	State or Province: MS
Fax Number: <input type="text"/>	Zip or Postal Code: 39701
Fax Extension: <input type="text"/>	Nation: <input type="text"/>
Ship To: 024	Area Code: 662
Street Line 1: 324 11th Street South	Phone Number: 3297126
	Extension: <input type="text"/>

Use this down arrow button to switch between tabs

Delivery Date must be order date or after

- Requestor name will default from logon.
- Please make sure to fill in all other appropriate fields.

❖ VENDOR INFORMATION:

The screenshot shows a 'VENDOR INFORMATION' form with the following data:

Vendor	640520498	Tommy G Johnson	Contact	FEIN #64-0520498
Vendor Hold	<input type="checkbox"/>		Email	
Address Type	PU		Phone Area Code	
Sequence	2		Phone Number	
Street Line 1	Johnson Carpet		Phone Extension	
Street Line 2	1825 Main Street		Fax Area Code	662
Street Line 3			Fax Number	3273470
City	Columbus		Fax Extension	
State or Province	MS		Discount	
Zip or Postal Code	39701		Tax Group	
Nation			Currency	

- By clicking on the box next to vendor field, you can search for a vendor.
- When searching for a vendor, click “Entity Name/ID Search” option.
- Type the vendor name in the “Last Name” section, but be sure to place them in % (example: when searching for Tommy Johnson, search %johnson%)

The screenshot shows the search filter interface with the following data:

ID	Last Name	First Name	Middle Name	Entity Indicator
	%johnson%			

- Select appropriate vendor and hit enter when ID number is filled out in the vendor field. This will allow the rest of the necessary vendor’s information to be filled out for you.

❖ COMMODITY / ACCOUNTING:

Requestor/Delivery Information		Vendor Information		Commodity/Accounting		Balancing/Completion						
COMMODITY												
Item	Commodity	Description	UM	Tax Group	Quantity	Unit Price	Commodity Text	Item Text	Add Commodity			
1		Carpet			1.00	50.0000	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
Record 1 of 1												
Extended Amount	50.00		Tax		<input type="checkbox"/> Distribute							
Discount	0.00		Commodity Total		50.00							
Additional	0.00		Document Total		50.00							
ACCOUNTING												
Sequence	COA	Year	Index	Fund	Orgn	Acct	Prog	Actv	Loct	Proj	NSF Override	NSF Suspense
1	U	19		10	622000	6490	60				<input type="checkbox"/>	<input type="checkbox"/>
Record 1 of 1												
		%		USD								
Extended Amount	<input type="checkbox"/>		<input type="text" value="50.00"/>									
Discount	<input type="checkbox"/>		<input type="text" value="0.00"/>									
Additional	<input type="checkbox"/>		<input type="text" value="0.00"/>									
Tax	<input type="checkbox"/>		<input type="text" value="0.00"/>									
FOAPAL Total			<input type="text" value="50.00"/>									
Document Total			<input type="text" value="0.00"/>									
Remaining Commodity Amount			<input type="text" value="50.00"/>									

- Enter the item description from the quote, documentation, etc.
- You will have to input the correct UM (unit of measure), quantity, and unit price.
- Tab down to the accounting section. You will need to input the appropriate account code into the “Acct” field or you can search account codes by searching through the drop down tab.

❖ BALANCING / COMPLETION:

BALANCING/COMPLETION Insert Delete Copy Filter

Vendor: 640020498 Tommy G Johnson	Currency: <input type="text"/>
<input type="checkbox"/> Vendor Hold	Exchange Rate: <input type="text"/>
COA: U Mississippi University for Women	Commodity Record: 1
Requestor: Melissa Burton	Count: <input type="text"/>
Organization: 622000 Resources Management	Input Amount: 50.00
	Converted Amount: <input type="text"/>

AMOUNTS Insert Delete Copy Filter

	Input	Commodity	Accounting	Status
Approved Amount	50.00	50.00	50.00	BALANCED
Discount Amount	0.00	0.00	0.00	BALANCED
Additional Amount	0.00	0.00	0.00	BALANCED
Tax Amount	0.00	0.00	0.00	BALANCED

Complete

- When the requisition is ready to be submitted, press the “Complete” button which is located in the bottom left corner on the completion tab.

APPENDIX

B

Banner Screen for Budget Manager Approval Form

❖ BUDGET MANAGER APPROVAL SCREEN:

User ID: AATKINS Angie Atkins Document: Next Approver: [Start Over](#)

USER APPROVAL Insert Delete Copy Filter

[Approve](#) [Disapprove](#) [Detail](#) [Queues](#)

NSF	Document Type	Document Number	Change Sequence	Submission	Originating User	Document Amount	Queue Type	Next Approver

1 of 1 | 10 Per Page Record 1 of 1

- This screen is used by budget managers to view the queue of documents that are awaiting approvals.

APPENDIX

C

Banner Screen for Checking History of Requisition

❖ DOCUMENT HISTORY:

ellucian Document History FOIDCH 9.3.2 (PROD) ADD RETRIEVE RELATED TOOLS

Document Type: Requisition Document Code:

Get Started: Complete the fields above and click Go. To search by name, press TAB from an ID field, enter your search criteria, and then press ENTER.

- If you have the requisition number, enter “REQ” for document type, key in the document code, and press “Go”.
- If you have the PO number, follow the same process except enter “PO” for document type.
- Once you press go, you will be able to view the status of the document you searched for.

Document Type: REQ Requisition Document Code: R0705045

Document Type	Document Number	Status	Status Description
Requisition	R0705045	A	Approved
Purchase Order	P0704651	A	Approved
Invoice	I0153241	P	Paid
Check Disbursement	00060175	F	Final Reconciliation

Record 1 of 4

APPENDIX

D

Banner Screen for Checking Budget Availability

❖ BUDGET AVAILABILITY STATUS:

The screenshot shows a web application interface for "Budget Availability Status FGIBAM. 9.3.6 (PROD)". The interface includes a top navigation bar with "elucian" branding and utility icons for "ADD", "RETRIEVE", "RELATED", and "TOOLS". The main form area contains several input fields:

- Chart:** U
- Fiscal Year:** 19
- Index:** (empty)
- Commit Type:** Both
- Fund:** 10 (General Fund)
- Organization:** 622000 (Resources Management)
- Account:** 8210 (Office Machines, Furn, Fod & Eqpt)
- Program:** 60 (Institutional Support)

Below the form, there are sections for "Keys" (Control Fund, Control Account, Pending Documents) and "Control Organization/Program" fields. A "Go" button is located in the top right corner. A grey instruction bar at the bottom reads: "Get Started: Complete the fields above and click Go. To search by name, press TAB from an ID field, enter your search criteria, and then press ENTER."

- Enter appropriate information into fund, account, organization, and program fields.
- Press “Go”, which is located in the top right corner, and it will prompt you to a new screen that will display the budget availability status.

APPENDIX

E

Tax Exempt Letters



**Mississippi University
for Women**

FOUNDED 1884 COEDUCATIONAL SINCE 1982

University Accounting
1100 College Street, MUW-1604
Columbus, MS 39701-5800
(662) 329-7210
(662) 329-7218 Fax
www.muw.edu

June 19, 2019

To Whom It May Concern,

Mississippi University for Women is a state supported, non-profit Institution of Higher Learning and is exempt from paying state sales tax.

All items, products, and services purchased by the University are for use within the University for operating the physical plant, providing for the instructional area, and/or providing for service to our students.

Attached is a copy of the Letter Ruling provided by the Mississippi Department of Revenue verifying our tax exempt status. According to the letter dated June 10, 2019, "Mississippi University for Women meets the qualifications for exemption as provided in Section 27-65-105(b), Mississippi Code of 1972". Please note that per the letter the Letter Ruling is valid for seven (7) years from the date of the letter.

MUW's Federal Tax Payer ID # is: 64-6000826.

Sincerely,

A handwritten signature in black ink that reads "Susan Sobley". The signature is written in a cursive style with a large, flowing 'S' and 'S'.

Susan Sobley
Director of University Accounting
Mississippi University for Women
1100 College Street MUW - 1604
Columbus, MS 39701

Letter Ruling



000000730 01 SP 0.50 04411 5 79

Date: June 10, 2019



Barcode

Letter ID: L1016881472

MISSISSIPPI UNIVERSITY FOR WOMEN
ATTN: SUSAN SOBLEY
1100 COLLEGE ST # MUW-1604
COLUMBUS MS 39701-5821

Reference: Sales Tax exemption
Letter Ruling Number: 19-0308

This is in response to your letter dated June 06, 2019, requesting that the Mississippi Department of Revenue provide a ruling regarding whether the Mississippi University for Women is exempt from Mississippi sales and use tax. Your request has been assigned the letter ruling number listed above. Please use this number in any further correspondence with the DOR concerning this request.

After a search of the applicable statutes, this is to confirm that the Mississippi University for Women does qualify for sales tax exempt status pursuant to Miss. Code Ann. Section 27-65-105(b). This Section provides that sales to schools, when such schools are supported wholly or in part by funds provided by the State of Mississippi, are exempt from sales taxes. As a prerequisite to exemption, the sale of property or charge for services must be sold directly to, billed directly to, and paid for directly by the exempt entity.

This exemption does not apply to sales of tangible personal property or services to contractors purchased in the performance of contracts with the exempt entity, nor the employees of the exempt entity, although the contractor or employee may be reimbursed for the expense by the exempt entity. Furthermore, this exemption does not apply to Contractors Tax levied by Miss. Code Ann. Section 27-65-21. Finally, this exemption does not apply to sales of property which is not to be used in the ordinary operation of the school, or which is to be resold to the students, the employees of the organization, or the general public.

You may use a copy of this letter in order to substantiate the Mississippi University for Women's exempt status. I trust that this is the information you were requesting. Should you have any additional questions, feel free to contact this office at (601) 923-7015.

Under Miss. Code Ann. Section 27-65-85(a), it shall be unlawful for any person to use an exemption authorized under the Sales Tax laws for the purpose of avoiding the payment of tax the person is required to pay by law. Any person violating this provision shall be guilty of a misdemeanor and, on conviction thereof, shall be fined not more than Five Hundred Dollars (\$500.00), or imprisoned not exceeding six (6) months in the county jail, or punished by both such fine and imprisonment, at the discretion of the court.

This letter ruling is based on the specific facts and circumstances that you communicated to the DOR. This ruling is not binding on the DOR if these facts and circumstances are inaccurate, contain a material omission of a relevant fact or facts to the issue(s) presented or if such facts and circumstances change. This letter ruling is also only valid for seven (7) years from the date of this letter. At the end of this seven (7) year period, you are free to update your information and request another letter ruling if you wish. This ruling is only applicable to you or to your client if you are requesting this ruling on behalf of another and can only be relied upon by the person for whom the ruling was requested.

00004411000730010200 - 005



P.O. Box 1033 Jackson, MS 39215 Phone: (601) 923-7700 Fax: (601) 923-7714

Form #RL004 v. V10

Visit www.dor.ms.gov for tax information and online filing. If you call, please have this letter with you.

Date: June 10, 2019
Letter ID: L1016881472

If the facts and circumstances presented in your request are accurate, complete and do not change for the seven (7) year period indicated above, the person for whom it was requested can rely upon this ruling unless and until there is a change in the law or regulation or the issuance of judicial decision that indicates the ruling is no longer correct or the DOR retracts the ruling. The DOR does reserve the right to retract this ruling if it later determines on its own review that the ruling is incorrect. Such retraction will be in writing and the effect of the retraction will be prospective from the date of the retraction letter.

Sincerely,

Lee Dozier
(601) 923-7022
Mississippi Department of Revenue

00004411000730020200 - 005



P.O. Box 1033 Jackson, MS 39215 Phone: (601) 923-7700 Fax: (601) 923-7714

Form R-10004 v. 1/10

Visit www.dor.ms.gov for tax information and online filing. If you call, please have this letter with you.

APPENDIX

F

Forms