William and Mary Athletics
Purchasing Policies

Last Update: 10/3/14
Effective: 10/6/14

William and Mary employees have the delegated authority for purchases of goods and services valued at less than $5,000 per vendor, subject to the policies below. Purchasers are solely responsible for ensuring that the expenses they commit to are in compliance with W&M and athletics department policies, and are within budget limitations. Individuals who violate W&M or athletics department purchasing policies may face disciplinary action, including being held personally responsible for improper expenses and termination of employment. Please contact Assistant Director of Athletics Business Operations, Patricia Moran (757-221-3351) if you have any questions about these purchasing policies.

All individuals who have purchasing authority, or who travel on W&M Athletics business, must have a W&M small purchase charge card (SPCC). At least one individual within each team or administrative area must have eVA training for purchase requests. Both types of training, in addition to training in W&M procurement processes, are offered by the W&M Procurement Office. Please contact Assistant Director of Athletics Business Operations, Patricia Moran (757-221-3351) if you are interested in attending any of these training sessions.

All expenses charged to a W&M SPCC must be in compliance with department credit card policies. Expenses submitted for reimbursement must be in compliance with department reimbursement policies. The reimbursement process should only be used when no other option will meet the department’s needs. W&M’s accounts payable office strictly limits the types of expenses that can be reimbursed. Each individual is responsible for following department policies and ensuring that there is sufficient budget availability to cover the expense. Reimbursement requests may not be processed if they exceed budget availability or are not in compliance with relevant policies.

Purchases under $5,000 must be charged to a W&M SPCC whenever possible. W&M’s accounts payable office will not process payment for any invoice under $5,000, without written confirmation from the vendor that it will not accept payments via credit card, or will charge an additional fee for payment via credit card. This applies even if the original purchase was expected to be over $5,000 and was approved in eVA. A list of vendors who have indicated that they either refuse to accept credit cards, or will charge an additional fee for credit card transactions is maintained by W&M’s accounts payable office and will be updated periodically on the athletics P&P manual.

If an expense cannot be charged to a W&M SPCC, it must be requested and approved via the eVA system before committing to the expense, and will be paid via invoice submitted to accounts payable. Independent contractor payments are among those which must be requested and approved via the eVA system. Individuals cannot commit to expense requests submitted via the eVA system until the purchase has been fully approved in the eVA system and a purchase order number (starting with the letters “DO”) has been issued.

Special Situations
Several additional W&M policies apply to specific types of purchases. Individuals are responsible for ensuring compliance with these policies before committing to an expense. Written proof of the approval and other documentation requirements below must be included with the documents submitted with the SPCC receipt, or must be attached to the request in eVA. The athletics business office will assist with this process if contacted prior to the purchase. Please allow at least five business days to obtain required approvals or other documentation.
**Expenses over $5,000**
All purchases over $5,000 from a single vendor must be requested and approved in advance through the eVA system. These expenses may have to be purchased through a lengthy and complicated state procurement process. Expenses over $5,000 should be requested as soon as possible. Individuals cannot commit to expenses over $5,000 until the purchase has been fully approved in the eVA system and a purchase order number (starting with the letters “DO”) has been issued.

**Sales Tax**
W&M is tax-exempt on most purchases in Virginia. Please see W&M’s Sales and Use Tax Exemption Policy for more information. W&M is also tax-exempt on purchases in other states. Sales tax exemption forms are available in the Temporary folder on the Athletics G Drive. The purchaser is responsible for ensuring that vendors do not charge sales tax in cases where we are exempt. While sales tax exemptions do not apply to purchases submitted for reimbursement, W&M’s accounts payable office will not reimburse sales tax that would not have been charged if the expense was charged to a W&M SPCC or paid with a check.

If tax is charged incorrectly, the purchaser is responsible for either contacting the vendor to get a credit, repaying the amount of the tax by personal check made out to W&M, or obtaining written approval from the appropriate associate AD to process the expense through the business office, to be funded with additional private (Tribe Club) money. Incorrect sales tax expenses that are not resolved within 10 business days will be deducted from the purchaser’s paycheck.

**Meals**
Meal expenses must be within state per diem limits, based on the location of the meal and/or overnight lodging (if applicable). W&M’s accounts payable office requires that meals on the day of departure or return to Williamsburg are limited to 75% of the allowable rate for that meal. W&M’s accounts payable office also strictly limits tips to 20% of the final cost of the meal (after taxes and any discounts). Requests can be made for actual meal expenses up to 150% of the normally allowable rate. Expenses exceeding allowable meal or tip limits must be approved in writing to be funded with private (Tribe Club) money by the associate AD overseeing the person responsible or must be repaid by the person responsible. All receipts for meal expenses must be itemized and include the following:
   a. type of meal (breakfast, lunch or dinner)
   b. purpose of the meal (recruiting, interview, pre-game, post-game, etc.)
   c. number of people at the meal
   d. full name of each person (if 10 or fewer people at the meal)

**IT Purchases**
With rare exceptions, any IT-related purchases must be approved by W&M Information Technology prior to placing orders with the vendor. Expenses which require IT approval include, but are not limited to: computers, printers, servers, software, and technology consulting services. Expenses associated with getting a login and password to access a website also require IT approval.

**Furniture**
State law requires purchasing all types of furniture from Virginia Correctional Enterprises, unless a written release is obtained by the procurement office from VCE.

**Gift Cards**
W&M’s accounts payable office prohibits purchasing gift cards through the College system. This includes purchases through camp or other 8 accounts.

**Gifts, Awards and Prizes**
W&M’s accounts payable office has strict limitations on the ability and documentation required to pay for gifts,
awards and prizes. There is no written policy online explaining the limitations or documentation required. Please contact Assistant Director of Athletics Business Operations, Patricia Moran (757-221-3351) well in advance if you would like to make this type of purchase.

**Certificates of Insurance**
If a vendor is coming on-site to perform services (including to deliver goods), a current certificate of insurance (COI) from the vendor must be on file. Current COIs will be maintained on the W&M P: Drive. Please add COIs to this file as you obtain them from vendors that are not already on file. The COI must list William and Mary as policy holder and indicate minimum coverage of $1 million per occurrence/$2 million in the aggregate (commercial general liability) or $1 million combined single limit (automobile liability).