ACCOUNTS PAYABLE
POLICY AND
PROCEDURES MANUAL

MUSC FOUNDATION
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MUSC FOUNDATION
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POLICY STATEMENT

The MUSC Foundation (MUSCF) will disburse funds only if an authorized Check Request with original documentation is received and approved by either the Foundation Chief Executive Officer (CEO) or Chief Financial Officer (CFO). This request for funds must be for expenditures which will benefit the Foundation, The Medical University of South Carolina (MUSC), and/or The Medical University Hospital Authority (MUHA) in a direct and substantial way and will not jeopardize the tax exempt status of the Foundation as granted under IRS Code Section 501(c)(3). The Foundation has a fiduciary responsibility to ensure that all expenditures comply with donor imposed restrictions, do not jeopardize the financial status of the Foundation, and are prudent uses of the resources of the Foundation. Any spending policy or procedure not specifically addressed herein shall follow the spending policy of MUSC or MUHA.

PROCEDURES:

1. **Allowable Expenditures and Documentation Required**

   Those requesting reimbursement from MUSCF should consider that reimbursement funds will come from the donor-provided dollars and that all expense requests are subject to public scrutiny and audit. Expense requests that are not properly documented may subject the Foundation to criticism if there is an appearance that expenses are excessive or not reasonably related to University or Hospital business. Documentation must make it clear that the expense is reasonable and related to the University or Hospital business.

   Funds may be used for other purposes than listed below, as long as the expenditure furthers, in a direct and substantial way, the attainment of the MUSC's and MUHA’s missions of education, research, and patient care; and is supported by the required documentation. Documentation is required to support each expenditure of MUSCF funds.

   Requests for reimbursement should be submitted in a timely manner to insure that the expense is accounted for in the appropriate fiscal period. Reimbursement requests submitted more than 90 days after the expense was incurred may be denied, at the discretion of the MUSCF CFO.

   Original receipts are required for all reimbursements. If the original receipts are not available, an authorization memo must accompany the reimbursement request, indicating that the expense is not being reimbursed from another source. Reimbursement without original receipts will be at the sole discretion of the MUSCF CFO or CEO.

A. **General Policies**
a. University Students

The MUSCF cannot pay students directly for financial aid awards, tuition, or fees, nor can it reimburse individuals who made such payments on behalf of a student. These types of payments must be processed through the MUSC Financial Aid and Student Accounting Departments and subsequently billed to the Foundation. This is important in order to comply with Federal Guidelines. Also see Section E – Financial and Related Services.

b. Foreign Currency

Foreign Travel – When claiming reimbursement for expenses that are in a foreign currency, the Check Request form must be completed in US Dollars. If the supporting documents do not list a US Dollars amount and the requestor cannot provide a specific US Dollar receipt or a line-item bank/credit card statement, then documentation of the rate of exchange on the date the expense was incurred, must be provided. The recommended site for historical currency exchange rates is http://finance.yahoo.com/currency-converter.

Foreign Nationals - The MUSCF does not issue any compensation payments (i.e., honoraria/contractual services) directly to foreign nationals. Visiting foreign nationals are paid through MUSC. The MUSCF can reimburse MUSC departmental funds for expenses related to foreign nationals after the payments are processed through MUSC. MUSC Purchasing & AP Tax Information Form for Internationals (Attachment H) must be completed and returned to: Tax Services, Controller’s Office who will review the form and send to Accounts Payable for payment. After payment has been received, a Check Request will then be submitted by the department for transfer to a UDAK account.

c. Donations

In general, gifts to charitable organizations (including contributions as memorials) are not reimbursable.

The MUSCF CEO or CFO may choose to sponsor a charity’s fundraising event if it is related to the MUSCF’s donor relations efforts or, it is deemed by MUSCF CEO or CFO that MUSC benefits with direct and substantial public relations exposure. In this scenario, the CEO or his representatives are permitted to bring a spouse or guest. All sponsorships must be approved by the Sponsorship Committee prior to being sent to the MUSCF for payment.
d. **Vendor Payments**

An original invoice from the vendor is required for payment. For professional services, a statement from an attorney or other professional, or a signed copy of contract, if applicable, is acceptable for payment. A W-9 Form or Tax Identification number must be on file for all vendors not incorporated.

e. **Parking/Fines**

Under no circumstances will MUSC/MUHA employees be reimbursed for parking during their normal work hours on the MUSC campus if free parking is not available. Fines for moving or non-moving violations (e.g. parking tickets) will not be reimbursed.

B. **Food and Meals**

a. **Meals at Restaurants**

**Entertainment Meal Allowances**— The maximum cost allowed per person will be $20.00 for breakfast, $40.00 for lunch and $90.00 for dinner under the MUSC Foundation reimbursement schedule (see below). A completed Entertainment Justification Form (Attachment C) supported by the original detailed restaurant ticket or statement must accompany all Check Requests for meal reimbursement. The IRS may view a disbursement as providing a personal benefit if there is any doubt concerning the business purpose. Even though the business purpose may be implied in some cases, it must be specifically documented as evidence of the propriety of the expenditure.

**MUSC FOUNDATION MAXIMUM REIMBURSEMENT SCHEDULE**

<table>
<thead>
<tr>
<th>Cultivation, Solicitation or Stewardship Meals</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Breakfast</strong></td>
</tr>
<tr>
<td>$20 per person, tax and gratuity included</td>
</tr>
<tr>
<td><strong>Lunch</strong></td>
</tr>
<tr>
<td>$40 per person, tax and gratuity included</td>
</tr>
<tr>
<td><strong>Dinner</strong></td>
</tr>
<tr>
<td>$90 per person, tax and gratuity included</td>
</tr>
</tbody>
</table>

b. **MUSC Sponsored Conferences or Receptions**

The above listed reimbursement/payment schedule applies to MUSC sponsored conferences or receptions, however, when room costs for functions are charged, the room charge will be treated as a separate item and does not need to be factored into the food costs noted above.

The above-noted limits may be exceeded if funds are collected from the attendees to cover the overage and the full collection becomes deposited with
the applicable Foundation project. In this case, indicate on the Check Request Form that additional funds have been collected.

c. **Staff Meetings, Retreats and Working Lunches**
   Working lunches (a meal attended by MUSC affiliated personnel or students during which business is discussed) or retreat meals are limited to $15.00 per person, excluding delivery charges. Copies of the meeting/retreat agendas must accompany the Check Requests. Any expenses incurred in excess of these limits will not be reimbursed. **Rare exceptions to these limits, if any, must be approved in writing by the Foundation CFO or CEO, on a case by case basis, prior to the expenditure.** A request for an exception must state why the exception is necessary and exactly how it benefits the MUSC or MUHA. MUSCF can reimburse for the costs of snacks and refreshments for staff meetings, provided that they are reasonable and do not exceed $5.00 per person.

d. **Catering** – The maximum cost allowed per person will be $20.00 for breakfast, $40.00 for lunch and $90.00 for dinner under the MUSCF reimbursement schedule (see above). A Check Request, including an invoice and a completed Entertainment Justification form (Attachment C) is required for payment. A Tax Identification number must be on file for all vendors not incorporated. The Foundation will issue IRS Form 1099 to all applicable vendors.

C. **Travel**
   a. **Mileage**
      Mileage is currently reimbursed at $.0535 cents per mile for privately owned vehicles when no State owned vehicle is available. (Mileage reimbursement is subject to change without notice, as dictated by current economic conditions) When considering air travel versus mileage reimbursement, the most economical method of transportation should be used. Attachment J can be used for Mileage reimbursement requests.

   b. **Meals/Per Diem**
      **Domestic** Travel Meal Per Diem – MUSCF follows the same reimbursement schedule as MUSC regarding travel meal allowances. Currently those amounts are $25.00 per day in state and $32.00 per day out of state. Attachment K can be used for Per Diem reimbursement requests.

<table>
<thead>
<tr>
<th>Non-Travel Day: Time of Meal</th>
<th>Type of Meal</th>
<th>In-State Per Diem</th>
<th>Out-of-State Per Diem</th>
</tr>
</thead>
<tbody>
<tr>
<td>Before 11:00am</td>
<td>Breakfast</td>
<td>$6.00</td>
<td>$7.00</td>
</tr>
<tr>
<td>Between 11:00am &amp; 5:15pm</td>
<td>Lunch</td>
<td>$7.00</td>
<td>$9.00</td>
</tr>
<tr>
<td>After 5:15pm</td>
<td>Dinner</td>
<td>$12.00</td>
<td>$16.00</td>
</tr>
</tbody>
</table>
Travel Day: Last Day of Trip

<table>
<thead>
<tr>
<th>If you leave before:</th>
<th>You may be reimbursed:</th>
<th>If you return after:</th>
<th>You may be reimbursed:</th>
</tr>
</thead>
<tbody>
<tr>
<td>6:30am</td>
<td>Full Day</td>
<td>11:00am</td>
<td>Breakfast only</td>
</tr>
<tr>
<td>11:00am</td>
<td>Lunch &amp; Dinner</td>
<td>1:30pm</td>
<td>Breakfast &amp; Lunch</td>
</tr>
<tr>
<td>5:15pm</td>
<td>Dinner only</td>
<td>8:30pm</td>
<td>Full Day</td>
</tr>
</tbody>
</table>

**International Travel Meal Per Diem** – MUSCF follows the same reimbursement schedule as MUSC regarding international travel meal allowances. Please use the following website to determine the approved amount of per diem for your travel destination.

[https://aoprals.state.gov/content.asp?content_id=184&menu_id=78](https://aoprals.state.gov/content.asp?content_id=184&menu_id=78)

Attachment K can be used for Per Diem reimbursement requests.

c. **Hotels**

**Lodging:** MUSC travelers may be reimbursed for lodging equal to the single room rate plus taxes. If lodging exceeds $300.00 per day, a means of justification must be submitted. **No reimbursement for overnight accommodations shall be made within fifty miles of the traveler’s official headquarters and/or residence.** Payment of any advance deposits for lodging is the responsibility of the traveler; reimbursement will be made after completion of the trip.

d. **Air Fare**

**Air Travel** - coach class travel will be reimbursed. Travel for a spouse will be reimbursed only for guests of the MUSC or MUHA. If frequent flyer premiums are used, there is no out-of-pocket expense. Therefore, reimbursement can only be made if the cost of the ticket was paid by cash or credit card with valid receipt. Exception to coach class may be authorized by the CEO or CFO of the Foundation in extraordinary circumstances.

e. **Employee Spouse Travel**

Employee spouse travel expenses will not be reimbursed.

f. **Conference Registrations**

A copy of the registration form, paid receipt, and a description of the course or seminar to be attended is required for reimbursement.

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**D. Contracts and Honoraria**
a. Contractual Services

Employees and Students
Employees of MUSC, MUSCF, MUHA, FRD or MUSC Physicians cannot be paid as an Independent Contractor.

Individuals, Businesses and Organizations
Check Requests should be accompanied by a completed Special Consultant Independent Contractor contract (Attachment D) signed by the consultant and the CEO or CFO of MUSCF.

Contracts for services to be paid by MUSC Foundation – All contracts must be approved by MUSC Legal Department prior to being sent to the MUSCF for review and approval. Such contracts should be between the MUSCF and the vendor. Only the CEO and CFO of the MUSCF can approve contracts encumbering the MUSCF.

b. Honoraria
Supporting documentation for Honoraria should indicate the amount to be paid and should be accompanied by a W-9 form.

E. Financial and Related Services

a. Financial Aid, Awards and Scholarships
Student Awards and Scholarships for academic expenditures and costs associated with attendance are processed through Student Financial Aid. Attachments F & G explain the procedure for completing paperwork. The manner in which a payment is processed for a person who is both a student and an employee depends upon the reason for the payment. If the payment is due solely to academic achievement as a student, then the payment is not considered compensation and will be invoiced by MUSC just like any other scholarship. If a payment is associated with the individual’s employment position, then the payment is considered compensation for services and must be processed through MUSC or MUHA.

Faculty and Staff Awards
The MUSC Foundation follows MUSC Finance & Administration policies for Employee awards and gifts. Please click on the attached link to view this policy:
http://academicdepartments.musc.edu/vpfa/policies/payroll/5-14.0.htm

(Employee Awards are considered wages and should be reported on the employee’s W-2.) All faculty/staff awards will be processed through MUSC or MUHA in accordance with their policies and procedures. The MUSCF cannot pay a MUSC or MUHA employee directly for an award. The Foundation can reimburse the MUSC or MUHA department’s UDAK for these expenses.
b. **Emergency Student Loans** – Requests for student loans must be accompanied by a Loan Application approved by the Dean or his Designate and Student Financial Aid, and a Promissory Note signed by the student. Interest will accrue during the loan period. Emergency loans are limited to amounts of $2,000 or less and must be repaid within 6 months. The College should contact the Foundation for pre-approval before submitting the Check Request.

F. **Dues, Fees and Certifications**
   a. **Professional Dues and License Fees**
      Dues - dues statement will be required for payment. Memberships must clearly benefit the MUSC or MUHA and not the individual. Professional dues can be paid by the Foundation if the membership is reasonable and justifiable and provides a benefit to MUSC or MUHA. Individual memberships will not be paid if an Institutional Membership is available. Individual license fees may be paid if the license is required as part of the educational requirements.

   b. **Certifications**
      The costs of certifications or certification examinations will not be reimbursed.

G. **Recruitment and Related Activities**
   a. **Recruitment and Related Activities** - MUSCF funds may be used for recruitment and related activities, however, the maximum cost allowed per person for meals will be $20.00 for breakfast, $40.00 for lunch and $90.00 for dinner. The MUSCF will pay for one trip for an interview. Subsequent trips, trips for spouses, or house hunting trips would need to be paid through MUSC.

   b. **Relocation/Moving expenses** – Moving expenses for new MUSC employees can be paid by MUSC when they are determined to be essential to the successful recruitment of professionally competent staff members. The maximum payment in any instance to any new employee may not exceed five thousand dollars ($5,000). Reimbursements which cannot be reimbursed using State funds include meals, mileage, gas, and lodging incurred traveling from former home to new home. Payments made to reimburse an employee for expenses already paid require sending an MUSC Purchase Requisition, a copy of the appropriate Vice President’s or Executive Director’s approval, and any supporting documentation (original receipts) within 60 days after they were paid or incurred to the MUSC Controller’s Office, MSC 817. The Office of Tax Compliance will determine what amounts are taxable or nontaxable to the employee and send the package to MUSC Payroll for processing. The MUSC account class 50130, Employee Moving Expenses should be listed with the funding source on the Purchase Requisition.
H. Gifts or Prizes
   a. Gift Cards
      Stored value gift cards are not considered cash and are therefore permissible within the same guidelines as any other non-cash gift.
   b. Cash Gifts
      Cash Gifts are prohibited
   c. Gifts with University/Department Name or Logo
      The maximum reimbursement level for a business gift to an individual for purposes of special recognition is $25.00 (IRS Publication 463), except in cases where the gift is made in direct response to a donation made to the MUSC. (See below). Items that cost $8.00 or less and bear the MUSC or Department name or logo are not considered gifts for the purposes of the $25.00 limit.
   d. Gifts to Elected Officials
      Any gifts or meals for public officials, whether elected or appointed, at any level, must be pre-approved by the MUSC Legal Department.
   e. Gifts to Donors in Response to a Gift
      Donor Appreciation Gifts – Gifts to donors in direct response to a donation made to MUSC are limited to the lesser of $109.00 (indexed annually by the IRS) or 2% of the gift. IRS policy dictates that a gift to an individual’s spouse is considered an indirect gift to the individual and therefore is not counted separately when applying these limits. Regardless of the type or value of the gift (including meals), MUSCF funds should not be used to purchase personal gifts such as those to celebrate births, weddings, retirement or birthdays. Such gifts provide a personal benefit to the recipient, and as such, these expenditures are not made for a business purpose as is outlined by IRS regulations.

I. Flowers
   MUSCF will reimburse up to $90.00, including tax and delivery, for flowers sent to donors and their immediate family members (parents, siblings, spouse and children), for hospitalizations, funerals, or donor appreciation. Flowers for events such as banquets or fundraising events may exceed $90.00, but must still be reasonable for the event. Flowers for employee recognition are prohibited.

J. Framing and Plaques
   a. Plaques and framed certificates, for the purpose of special recognition, may be reimbursed up to $100.00.
   b. Portraits – The costs of portraits and their framing can be paid by MUSCF provided that the monies come from a fund that is designated for this purpose.

K. Prizes, Raffles & Auctions
a. MUSCF can reimburse for prizes if the following conditions are met: There must be written rules and eligibility requirements for how the winner of a contest will be determined. Even in the presence of otherwise enforced eligibility requirements, the determination of a winner cannot be made by raffle. If the value of the prizes exceeds $500 per person, pre-approval is required from the MUSCF CEO or CFO.

b. Raffles – The only instance for which MUSCF will reimburse for raffle prizes is if there is absolutely no payment received from the participants. This includes payment for a raffle ticket, a meal, entry to the event at which the raffle is being held, or anything else that could be so construed.

c. Auctions – Items to be auctioned off for otherwise approved purposes may be purchased with or reimbursed from MUSCF funds.

L. Tangible and Other Assets
a. Books and Teaching Aids - original invoice from the vendor is required for payment. Books can only be purchased for a Departmental Library, not for an individual. The department is responsible for maintaining control of books and Teaching Aids after delivery. Books must be shipped to the Department - home deliveries are not allowed.

b. Periodicals - statement or copy of card mailed to subscribe to periodicals should be provided for payment or reimbursement. Periodicals must be for the departmental library and not for individuals. Deliveries of the periodicals must be made to the Departments – home deliveries are not allowed.

c. Equipment – Check Requests should include the original invoice or contract (also a Property Donation Form if item value is over $500; see Attachment B). The department initiating the purchase is responsible for properly safeguarding all assets purchased with MUSCF funds. Assets purchased with MUSCF funds may become the property of MUSC or MUHA. All items should be shipped to a MUSC or MUHA address.

M. Affiliate Relationships
a. MUSCF provides support to MUSC and MUHA.

b. MUSC Physicians is not a supported organization, therefore no support payments can be made to them. These entities can be reimbursed for expenses that they provide on behalf of MUSC, MUSCF or MUHA, Foundation for Research and Development (FRD) and the Institute for Applied Neurosciences (IAN).

N. Graduation
Graduation and Hooding Ceremony Expenses – MUSCF will pay for expenses related to Graduation or Hooding Ceremonies, including organist fees, facility rental fees, and refreshments following the ceremonies.

O. Patient Assistance
The MUSCF can provide financial assistance to patients. The appropriate protocol of the department must be taken prior to submission of the Check
Requests. In addition, all supporting documentation must be attached evidencing the approval.

P. Unallowable Expenditures

a. Expenditures of the MUSCF funds which are of a personal nature are expressly prohibited. There must always be a clear and predominant benefit to MUSC, MUHA or MUSCF. A comprehensive list of all prohibited expenditures is not possible. Any questionable items should be reviewed with the CEO or CFO prior to incurring the expenditure.

b. Some Examples of Unallowable Expenditures (this is not an all-inclusive list):

1) Individual professional licenses (except for Residents)
2) Parties for any State employee
3) Gifts for any State employee
4) Meals where there is greater than a 6:1 ratio of individuals affiliated with MUSC /MUHA (includes spouses or significant others) to guests. (see C below).
5) Expenditures deemed to be extravagant, excessive or which provide significant personal benefit.
6) Gratuities will not be reimbursed without evidence of payment.
7) The costs of certifications or certification examinations will not be reimbursed. (See Section F.a. Dues, Fees and Certifications)

c. Exceptions to this ratio at B.4), if any, must be approved in writing prior to the event/occasion by the CEO or CFO on a case by case basis.

Q. Credit Card Purchases

Responsibilities of Cardholder / Requirements for Use
a. The MUSCF credit card is to be used only to make purchases at the request of and for the legitimate business benefit of the MUSCF. MUSCF credit cards are
available to Development and MUSCF staff and the MUSC President only. It is the responsibility of the card holder to submit credit card statements and receipts to the MUSCF such that payments will be received by the credit card company prior to the due date.

b. The MUSCF card **must** be used in accordance with the Accounts Payable Policy and Procedure Manual of the MUSCF.

c. Violations of these requirements may result in revocation of use privileges and/or disciplinary action, up to and including termination of employment and possible prosecution. Cardholders who are found to have inappropriately used the MUSCF credit card will be required to reimburse the MUSCF for all costs associated with such improper use. All receipts for purchases must be provided.

**Responsibilities of Authorizer/Reviewer**

a. By signing the MUSCF Check Request, the reviewer is certifying that they accept responsibility for reviewing and authorizing the purchases on the cardholder’s MUSCF credit card. This review should include verification that purchases on the card are in accordance with the purchasing guidelines of the MUSCF and the terms and conditions of the MUSCF fund to which they have been charged. All charges should be for a legitimate business purpose and be supported by documentation.

R. **Check Request Requirements**

a. Check Requests are to be prepared for all expenditures. Attachment A "Instructions for Preparation of Check Requests", gives specific instructions for completing the form. The Check Request form is available online at www.musc.edu/foundation/forms. The MUSCF requires only one copy of the Check Request form.

b. One copy of the Check Request form should be retained by the department for its records.

c. The original form should be sent to the MUSCF Office (18 Bee Street, MSC 450) with proper documentation attached as described in Attachment A below.

d. **Check Requests must be received in the MUSCF office no later than noon on Wednesday. Checks will generally be issued on Friday.**
MUSC Foundation
INSTRUCTIONS FOR PREPARATION OF CHECK REQUEST

Check Requests are to be prepared for all expenditures to be made by the MUSCF. A copy of the request form should be retained in the department for its records. The original request form and supporting documentation should be sent to the Foundation office to be processed for payment.

*Check Requests must be received in the MUSCF office no later than noon Wednesday. Checks will generally be issued on Friday.*

Instructions for completing the Check Request follow:

1. **Requesting Department** - name of department requesting funds.

2. **Date** - the date of the request.

3. **Authorization** - signature of the individual authorized to request withdrawal from the fund from which the disbursement is to be made. Print name above signature. The Authorized signer cannot be the same individual receiving the payment/reimbursement. In this case, a secondary authorized signature must be provided.

4. **Fund Name** - the name of the fund from which the disbursement is to be made.

5. **Fund Number** – the four digit number assigned by the Foundation.

6. **Amount** - the exact amount requested.

7. **Payable to** - the exact name and address of the payee. Include Social Security Number if payee is an individual. Include Federal Identification Number of businesses which are not corporations. W-9 must be included for new vendors.

8. **Justification of Disbursement** - explain the nature of expense (supplies, books, registration, etc.) Include the description necessary for adequate justification for the disbursement as described in the MUSCF’s Expenditure Policy. If the disbursement is to be made from a fund established for a particular project, explain how the disbursement applies to that project and its substantial benefit to MUSC/MUHA.

9. **Documentation** - as described in the Policy, Check Request documentation should be attached to the Check Request form. Such documentation should include original, detailed invoices or receipts, registration forms, announcements or flyers, agendas, lists of attendees and their affiliations, and contracts or quotations, if applicable.

**Unless directed otherwise, all checks will be mailed from the MUSCF office.** Any additional information which must accompany the checks should be attached to the Check Request form. If the check is to be picked up from the MUSCF office, the name and phone number of who needs to be called for the pick-up must be included & highlighted on the check request form.
I certify that the requested expenditure: (1) will benefit, in a direct and substantial way, the purposes of the MUSC Foundation, which are to promote the educational, research, clinical and other programs of the Medical University of South Carolina and Medical University Hospital Authority; and (2) is in accordance with the purposes for which the MUSC Foundation Fund was solicited and/or the purposes as specified by the donor(s). If the requested expenditure is payable to the Medical University or MUHA, either as reimbursement for past expenditures or to fund future expenditures, then I certify that all such disbursements by the Medical University were/will be made in accordance with the aforesaid requirements and in compliance with MUSC Foundation or MUHA spending policies.

Requesting Dept: __________________________

Fund Name: __________________________

Fund Number _______ Date _______

Amount __________________________

Payable to: __________________________

Requested by: __________________________

Phone: __________________________

Authorized by: __________________________

(Signature)

(Can only be authorized by Signing Authority whose signature must be on file in Foundation office.)

CHECK WILL BE MAILED BY THE MUSC FOUNDATION.
ATTACH ALL CORRESPONDENCE OR ENCLOSURES TO BE MAILED WITH CHECK.

ALL EXPENDITURES MUST BENEFIT IN A DIRECT AND SUBSTANTIAL WAY THE PURPOSES OF THE MUSC FOUNDATION, WHICH ARE TO PROMOTE THE EDUCATIONAL, RESEARCH, CLINICAL & OTHER PROGRAMS OF THE MEDICAL UNIVERSITY OF SOUTH CAROLINA.

Justification for Disbursement (please be specific) ____________________________________________________________________________________________

__________________________________________________________________________________________
This form must be completed before a check can be written to pay for equipment. It should be attached to the Check Request with the invoice and forwarded to the MUSC Foundation.

The Foundation will forward this form and a copy of the Check Request and invoice to Fixed Asset Management.

__________________________________________________________________________

Equipment Description ______________________________________________________

__________________________________________________________________________

Serial Number_____________ MDL Number_____________

MFGR____________________ Custodial Dept. Number __________

Equipment Location (Bldg.) _____ Room ______________________

__________________________________________________________________________

Name of Person to Contact Regarding this Equipment ____________________________

__________________________________________________________________________

Phone Number __________________

__________________________________________________________________________

This donated equipment is the property of the MUSC and subject to the policies and restrictions relating to state owned equipment. This equipment must be tagged and placed on the MUSC Major Movable Inventory System.
Complete Entertainment Justification form for Check Requests involving reimbursement of funds for food and/or beverages. Attach the original receipt to the back of this form making sure that the tape does not come in contact with any of the ink on the receipt.

Expenditure must benefit in a direct and substantial way the purposes of the MUSC Foundation/MUHA which are to promote the educational, research, clinical and other programs of the Medical University. Expenditures for purely social or recreational functions are not allowed.

**Purpose:**  (How does this expenditure benefit MUSC/MUHA?)

Date:_________ Location:_________ Type of Meal:_____________

The maximum cost allowed per person will be $20.00 for breakfast, $40.00 for lunch and $90.00 for dinner under the MUSC Foundation reimbursement schedule.

Number Attending: _______ Total Cost: ______________

Cost Per Person: ____________________________

**ATTENDEES (by name)**

<table>
<thead>
<tr>
<th>A. MUSC/MUHA Personnel</th>
<th>B. Guests/Affiliation</th>
</tr>
</thead>
<tbody>
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<td>2.</td>
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<td>7.</td>
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<td>8.</td>
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</table>

Ratio: (Cannot exceed 6 MUSC/MUHA/1 Guest)

Date: __________________________

Signature

Department/Division

Attachment D
THIS AGREEMENT, made _____ day of __________, 20___, by and between The MUSC Foundation, 18 Bee Street, MSC 450, Charleston, SC 29425 (“Foundation”) and ______________________________, (“Special Contract Consultant”), for and in consideration of the mutual promises herein made.

1. **Services** – Special Contract Consultant will provide to Foundation the following services:

2. **Term of Service** – Services will be provided commencing ________, and continuing to ________, unless the services to be performed are completed to the satisfaction of Foundation prior to the ending date, or unless otherwise terminated as provided herein.

3. **Place and hours of Service** – The services to be performed by Special Contract Consultant for Foundation shall be rendered at ______________________________, The MUSC (“MUSC”) and such other place or places as Foundation shall require.

4. **Compensation** – Foundation shall pay to Special Contract Consultant for the services provided the total sum of _____________ dollars ($_______) to be paid in installments of approximately equal amounts over the life of the agreement. Invoices will be submitted weekly.

5. **Termination** –
   (a) This agreement may be terminated at any time by Foundation or Special Contract Consultant on ten (10) days written notice to the other, mailed to the other party’s address as entered in the preamble to this agreement. Neither party by such termination shall be deemed to have waived any rights under this agreement.
   (b) Foundation may terminate this agreement at any time appropriations, gift, or grants upon which the agreement is based are terminated or are insufficient to continue payments under the agreement.
   (c) Foundation may terminate this agreement at any time for failure of Special Contract Consultant to perform, or for any other good and sufficient cause.
   (d) Upon termination, Special Contract Consultant shall be entitled to no compensation beyond date of termination, other than for such part of the agreement as has been performed, nor to reimbursement for expenses not incurred prior to date of termination.

6. **Law Applicable** – This agreement shall be construed and enforced according to the laws of the State of South Carolina, exclusive of the State of South Carolina’s rules regarding choice of law.
7. **Conditions** – The parties agree and understand that this is an independent contractor agreement between Foundation and Special Contract Consultant. No rights or benefits as a Foundation or State employee are intended to be conferred upon Special Contract Consultant as a result of this agreement. Special Contract Consultant acknowledges and agrees that he/she is not an employee of Foundation or the State and that he/she will not be treated as an employee with respect to the services provided hereunder. Special Contract Consultant will be treated as an independent contractor and shall be solely responsible for reporting and timely filing and paying all federal income and employment taxes. In addition, Special Contract Consultant hereby accepts full and exclusive liability for and will indemnify and hold harmless the Foundation against the payment of any and all contributions, assessments, rates, or taxes of whatever kind or nature which might be imposed or attempted to be imposed upon Foundation pertaining to the compensation to be paid to Special Contract Consultant hereunder, including, but not limited to, federal, state, county, city or other income taxes, social security taxes (FICA), worker’s compensation premiums, unemployment compensation charges, and all other similar fees, charges or taxes.

8. **Limitation of Liability** – FOUNDATION SHALL NOT BE LIABLE TO SPECIAL CONTRACT CONSULTANT UNDER ANY THEORY OF LIABILITY FOR ANY INDIRECT, INCIDENTAL, SPECIAL, PUNITIVE, EXEMPLARY OR CONSEQUENTIAL DAMAGES OF ANY KIND ARISING OUT OF OR RELATED TO THE TRANSACTIONS CONTEMPLATED HEREUNDER, WHETHER IN AN ACTION BASED ON CONTRACT, TORT (INCLUDING NEGLIGENCE OR STRICT LIABILITY) OR ANY OTHER LEGAL THEORY. THE TOTAL LIABILITY OF FOUNDATION TO SPECIAL CONTRACT CONSULTANT SHALL NOT EXCEED THE AMOUNTS CONTEMPLATED TO BE PAID TO SPECIAL CONTRACT CONSULTANT HEREIN DURING THE YEAR IN WHICH THE CLAIM OF LIABILITY ARISES.

9. **Entire Agreement, Amendments** – This agreement and appendices attached hereto and incorporated herein constitute the entire agreement between the parties and no prior representations or negotiations or agreements by either party shall affect the construction and operation hereof. This agreement may be amended only in writing signed by both parties. Neither party shall assign or transfer this agreement or any of its rights or obligations hereunder without the prior written consent of the other.

10. **Drug-Free Workplace** – Special Contract Consultant understands that this agreement is with Foundation. Foundation abides by the policies and procedures of MUSC, including the provisions of the Drug-Free Workplace Act of 1988, which prohibits the manufacture, possession or use of unauthorized drugs on MUSC property. The Consultant hereby agrees to be bound likewise to these provisions.

This agreement is made effective as of the day and date first above written.
Form W-9
Request for Taxpayer Identification Number and Certification

1. Name(s) as shown on your income tax return. Name is required on this line; do not leave this line blank.

2. Business name(s)/individual entity name(s), if different from above

3. Check appropriate box for federal tax classification; check only one of the following seven boxes:
   - Individual/sole proprietor
   - C Corporation
   - S Corporation
   - Partnership
   - Trust/estate
   - Single-member LLC
   - Limited liability company, enter the entity classification (e.g., corporation, S corporation, or partnership)
   Note: For a single-member LLC that is disregarded, do not check LLC; check the appropriate box in the line above for the tax classification of the single-member owner.

4. Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3).
   - Exempt payee code (if any)
   - Exemption from FATCA reporting code (if any)

5. Address (number, street, and apt. or suite no.)

6. City, state, and ZIP code (optional)

7. List account number(s) here (optional)

Part I
Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on the 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN), however, for a resident alien, sole proprietor, or disregarded entity, see the Part I Instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see how to get a TIN on page 2.

Note: If the account is in more than one name, see the instructions for line 1 and the chart on page 4 for guidelines on how to enter.

Part II
Certification

Under penalties of perjury, I certify that:
1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because: a) I am exempt from backup withholding, or b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification Instructions. You must cross out item 2 above if you have been notified by the IRS that you are subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions on page 2.

Sign Here
Signature of U.S. person ▶ Date ▶

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. Information about developments affecting Form W-9 (such as legislation enacted after we release it) is available at www.irs.gov/W9.

Purpose of Form

An individual or entity Form W-9 requester who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following:

- Form 1099-INT (interest on a bond)
- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-K (proceeds from real estate transactions)
- Form 1099-G (proceeds from real estate transactions)
- Form 1099-R (proceeds from retirement plan, pension, profit-sharing plans, etc.)
- Form 1099-A (sales of real property)
- Form 1099-S (sales of real property)
- Form 1099-OID (interest on a bond)
- Form 1099-PATR (patronage dividends, including those from stocks or mutual funds)

For a list of Form W-9 instructions, see the IRS website at www.irs.gov/W9.

MUSC Foundation Scholarship

Attachment F

22 | Page

05/09/2017 reviewed
<table>
<thead>
<tr>
<th>Procedures</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Step 1:</strong></td>
</tr>
<tr>
<td><strong>Step 2:</strong></td>
</tr>
</tbody>
</table>
| **Step 3:** | Deans’ Offices will submit a list to the following offices - Financial Aid, Student Accounting and the MUSC Foundation: The list will provide the following information:  
- Student’s name  
- Social Security Number  
- Amount awarded  
- Number of terms (i.e., Fall only; Fall, Spring, Summer)  
- Specific donor name (if applicable)  
- MUSCF Project Number/Project Fund Number  
- Signature of Authorized Staff  
- Identification of out of state recipients for in-state tuition waivers  

Student Accounting will develop a spreadsheet in excel that will provide the above information. The Deans’ Offices will submit the information to the various offices formatted on an excel spreadsheet. |
| **Step 4:** | Financial Aid will place the scholarship awarded in a MUSCF fund code (per information provided by the Deans’ offices) that will credit the student’s account. |
| **Step 5:** | Student Accounting will invoice the MUSC Foundation for the funds for the MUSCF scholarship award. Student Accounting will indicate the Student Project/Project Fund code. |
| **Step 6:** | If the student is due a refund after outstanding costs have been covered, the Student Accounting Office will issue a refund check via direct deposit or a manual check. |

*Attachment G*
| Fund Name: _______________________________ |
| College: _______________________________  |

| Beginning Fund Balance (optional): | $ |

| Is this Scholarship primarily based on “merit” without regard to financial need? | ☐ Yes ☐ No |

| Is the “financial need” of the student taken into consideration in awarding this scholarship? | ☐ Yes ☐ No |

| Is the student required to provide services to the donor either during school or upon graduation in exchange for receipt of the scholarship funds? | ☐ Yes ☐ No |

| Scholarship Requirements (optional): |
| 1. | |
| 2. | |
| 3. | |
| 4. | |

*Please return to: Student Financial Aid Services Office / Harper Student Center
FAX: 843-792-2060
Attachment H*
MUSC PURCHASING & AP TAX INFORMATION FORM FOR INTERNATIONALS (PAGE 1)

This form must be completed before you can receive any form of payment from MUSC. All applicable questions below must be answered. A copy of both sides of your I-94 Form “Arrival and Departure Record”, (a small white card inside your passport), copy of your U.S. VISA from your passport, and I-20 or DS2019 or I-797A must be attached to this form. This form must be returned before any check can be issued by the Accounts Payable Department and must also be completed by anyone receiving tuition remission/scholarship.

(1) Last or Family Name: ___________________________ First: ___________________________ Middle: ___________________________

(2) Social Security #: ___________________________ Date of Birth: ___________________________

(3) U.S. LOCAL STREET ADDRESS: ___________________________ (4) FOREIGN RESIDENCE ADDRESS: ___________________________

_________________________________________ ___________________________
(3) Address Line 2: ____________________________________________ (4) Address Line 2: ____________________________________________

_________________________________________ ___________________________
(3) Address Line 3: ____________________________________________ (4) Address Line 3: ____________________________________________

_________________________________________ ___________________________
(3) City: ___________________________ Zip: ___________________________ (4) Province/Region: ___________________________

(4) State: ___________________________ (4) Foreign Country: ___________________________


(7) Passport # and Expiration: ___________________________ (8) Visa #: (If in red):

(not the control number that begins with a year)

(9) Have you ever had another immigration status in the United States? ☐ Yes. ☐ No. If yes, see page 2.

(10) IMMIGRATION STATUS:

☐ U.S. Immigrant/Permanent Resident ☐ F-1 Student ☐ J-2 Spouse or Child of Exchange Visitor

☐ J-1 Exchange Visitor ☐ H-1 Temporary Employee

☐ Other: ___________________________ ☐ ☐

☐ ☐ ☐ ☐

(11) WHAT IS THE ACTUAL PRIMARY ACTIVITY OF THE VISIT? CHECK ONE:

☐ 01 Studying in a Degree Program ☐ 05 Observing ☐ 09 Demonstrating Special Skills

☐ 02 Studying in a Non-Degree Program ☐ 06 Consulting ☐ 10 Clinical Activities

☐ 03 Teaching ☐ 07 Conducting Research ☐ 11 Temporary Employee

☐ 04 Lecturing ☐ 08 Training ☐ 12 Here with Spouse

(12) WHAT IS THE ACTUAL DATE YOU FIRST ENTERED THE UNITED STATES IN YOUR PRESENT STATUS? __/__/____

(13) WHAT IS THE START DATE OF YOUR CURRENT IMMIGRATION FORM (I-20, DS2019 OR I-797)?: __/__/____

(14) WHAT IS THE END DATE OF YOUR CURRENT IMMIGRATION FORM (I-20, DS2019 OR I-797)?: __/__/____

☐ ☐ ☐ ☐ ☐ ☐

(15) BASE OF OPERATIONS:

Do you/will you have an office (fixed base) in the USA?

☐ Yes ☐ No ☐ If yes, how many days in this tax year did you/will you have office (fixed base)? ___________________________

(16) COUNTRY OF RESIDENCE IF DIFFERENT FROM FOREIGN RESIDENCE ADDRESS: ___________________________

Did tax residency end? ☐ Yes ☐ No ☐ If yes, when? __/__/____

I hereby certify that all of the above information is true and correct. I understand that if my status changes from that which I have indicated on this form I must submit a new Tax Information Form to Tax & Cash Management of the Controller's Office.

Signature: ___________________________ Date: __________ Local Phone Number: __________

05/09/2017 reviewed
Requirements for Use

1. The MUSC Foundation (MUSCF) credit card is to be used only to make purchases at the request of and for the legitimate business benefit of the Foundation. MUSCF credit cards are available to Development and Foundation staff only. It is the responsibility of the card holder to submit credit card statements and receipts to the Foundation such that payments will be received by the credit card company prior to the due date.

2. The MUSCF card must be used in accordance with the Expenditure Guidelines of the MUSCF.

3. Violations of these requirements may result in revocation of use privileges and/or disciplinary action, up to and including termination of employment and possible prosecution. Cardholders who are found to have inappropriately used the MUSCF credit card will be required to reimburse the Foundation for all costs associated with such improper use. All detailed receipts for purchases must be provided.

I hereby certify that the MUSCF credit card will be used in accordance with the established guidelines and any violation could result in revocation of the credit card. If it becomes necessary to withdraw the MUSCF credit card, the person signing this agreement and their supervisor will be notified of the non-compliance.

Requirements of Reviewer / Authorizer

I hereby certify that I accept responsibility for reviewing and authorizing purchases on the cardholder’s Foundation credit card. All charges will be reviewed for compliance with the Purchasing guidelines of the Foundation.

Violations of these requirements may result in the same actions as noted above for the user.

MUSCF Credit Card Account Number: _______________________

Credit Limit: $_______________

Received by: __________________________

Cardholder Signature: __________________________  Date: __________________________

Reviewer(s) Signature: __________________________  Date: __________________________

__________________________________________  Date: __________________________

Robyn M. Frampton, CFO
Request for Mileage Reimbursement

Mileage is currently .535 cents per mile for privately owned vehicles when no State owned vehicle is available. (Mileage reimbursement is subject to change without notice, as dictated by current economic conditions)

Traveler: ____________________

Date: 
From: 
To: 
Purpose: 
Mileage: 

Date: 
From: 
To: 
Purpose: 
Mileage: 

Date: 
From: 
To: 
Purpose: 
Mileage: 

Total Miles   __________ X $. 535 = $ __________________

Attachment K

Request for Per Diem Reimbursement
<table>
<thead>
<tr>
<th>Non-Travel Day: Time of Meal</th>
<th>Type of Meal</th>
<th>In-State Per Diem</th>
<th>Out-of-State Per Diem</th>
</tr>
</thead>
<tbody>
<tr>
<td>Before 11:00am</td>
<td>Breakfast</td>
<td>$6.00</td>
<td>$7.00</td>
</tr>
<tr>
<td>Between 11:00am &amp; 5:15pm</td>
<td>Lunch</td>
<td>$7.00</td>
<td>$9.00</td>
</tr>
<tr>
<td>After 5:15pm</td>
<td>Dinner</td>
<td>$12.00</td>
<td>$16.00</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Travel Day: First Day of Trip</th>
<th>Travel Day: Last Day of Trip</th>
</tr>
</thead>
<tbody>
<tr>
<td>If you leave before:</td>
<td>You may be reimbursed:</td>
</tr>
<tr>
<td>6:30am</td>
<td>Full Day</td>
</tr>
<tr>
<td>11:00am</td>
<td>Lunch &amp; Dinner</td>
</tr>
<tr>
<td>5:15pm</td>
<td>Dinner only</td>
</tr>
<tr>
<td>If you return after:</td>
<td>You may be reimbursed:</td>
</tr>
<tr>
<td>11:00am</td>
<td>Breakfast only</td>
</tr>
<tr>
<td>1:30pm</td>
<td>Breakfast &amp; Lunch</td>
</tr>
<tr>
<td>8:30pm</td>
<td>Full Day</td>
</tr>
</tbody>
</table>

Traveler: _________________________

Traveled To: ______________________

Departure Date: Time:
Returning Date: Time:

Reason for Travel:

List meals NOT covered by other sources (conference, another diner, etc.). Insert rows if needed.

<table>
<thead>
<tr>
<th>Date</th>
<th>Meals (B,L,D)</th>
<th>Per Diem amount</th>
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<tbody>
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<td></td>
</tr>
<tr>
<td>Total</td>
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<td></td>
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</tbody>
</table>

Total $  

International Travel: Attach website schedule of per diem for your travel destination.

**REASON FOR POLICY**

Assure compliance that all funds dispersed from the MUSCF are in a direct and substantial way for the support of MUSC and MUHA.
WHO SHOULD READ THIS POLICY

Individuals who have responsibility for or control over expenditures from MUSCF funds.

APPENDIX

Attachment A  Check Request instructions and Form
Attachment B  Property Donation Form
Attachment C  Entertainment Justification Form
Attachment D  Special Consultant Independent Contractor Agreement
Attachment E  W-9 Form
Attachment F  Scholarship Procedures
Attachment G  Financial Aid Award Worksheet
Attachment H  Purchasing and AP Tax Information Form
Attachment I  Credit Cardholder Agreement
Attachment J  Mileage Reimbursement Form
Attachment K  Per Diem Reimbursement Form

POLICY

None

RELATED DOCUMENTS

None

CONTACTS

If you have any questions concerning this policy, please contact MUSCF Accounts Payable Analyst or the MUSCF CFO.

<table>
<thead>
<tr>
<th>Subject</th>
<th>Contact</th>
<th>Telephone</th>
</tr>
</thead>
<tbody>
<tr>
<td>Procedures Questions</td>
<td>MUSCF Accounts Payable Analyst</td>
<td>792-9625</td>
</tr>
<tr>
<td>Policy Clarification</td>
<td>MUSCF CFO</td>
<td>792-1315</td>
</tr>
</tbody>
</table>
APPENDIX CONTINUED