



## FOUNDATION EXPENDITURE POLICY

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Applies to:	Faculty, Staff	Issued:	April 1, 2014
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### I. Purpose

Provide sound business practices to University personnel regarding use of Foundation funds.

### II. Policy Statement

Georgia Southern University Cooperative Organizations (Foundations) exist to support Georgia Southern University (University or GASOU) in its endeavors by raising, investing, and distributing private dollars needed for funding programs, projects, scholarships, equipment, and buildings, and by managing public and private grants that serve the students and mission of the institution. Public funding and private philanthropic support depend, in part, on the confidence that sponsors and donors possess in the Foundation's commitment to the sound fiduciary management of funds.

Accordingly, the following general principles apply in judging the appropriateness of expenses and reimbursements:

- A. All expenses must be both reasonable in amount and necessary to support the mission of Georgia Southern University.
- B. All Georgia Southern University employees should seek reimbursement from the University System of Georgia first to the maximum extent permitted under University System rules and regulations; thereafter, application should be made to Foundations for reimbursement of those expenses not covered by University System rules and regulations. Please see detailed matrix for processing expenditures.
- C. Those requesting reimbursement from Foundations 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 Foundations to criticism if there is an appearance that expenses are excessive or not reasonably related to GASOU business. Documentation must make it clear that the expense is reasonable and related to GASOU business.
- D. Requests for reimbursements must be approved by a GASOU employee senior in job position to the person (employee) making the request.

- E. Requests for reimbursement from the President of GASOU shall be reviewed by a subcommittee of the Finance Committee of The Georgia Southern University Foundation and will also be audited from time to time by the Foundation's outside auditing firm.
- F. Periodically, the Foundations may adopt specific rules applicable to expenses for travel, entertainment, meals, lodging, and other expenses; however primary reliance will be placed upon the sound discretion and judgment of GASOU officials regarding expenses for which reimbursement is sought considering the principles set forth herein.

### **Sponsored Programs and Research**

The Georgia Southern University Research and Service Foundation (GSURSF) obtains grants and contractual obligations from individuals, government and public agencies, industry sponsors and private organizations to support research, instruction, and service activities at the university. The GSURSF is subject to and complies with all policies of the Board of Regents of the University System of Georgia regarding cooperative organizations. Additionally, public and private funds to support sponsored programming are often restricted and include regulations or guidance stipulated by the sponsor. Faculty, staff, and students engaged in sponsored programming are strongly encouraged to familiarize themselves with the University's research policies:

<https://digitalcommons.georgiasouthern.edu/oraec/>

### **III. Exclusions**

There are no exclusions to this policy.

### **IV. General Procedures for Processing Check Requests**

To comply with the Internal Revenue Code and its Articles of Incorporation, Foundations and any individual funds therein must be organized and operated exclusively for the benefit of the University with no part of its net earnings benefiting any private individual.

Each Vice President, Dean, and Director is responsible for ensuring that the expenditures adhere to the purpose of the fund. It is extremely important that the fund purpose is followed in compliance with the donors' intent, the provisions of the Internal Revenue Code, and the Foundation's Articles of Incorporation. If the Vice President, Dean and Director determine this responsibility can be delegated to a University employee within their respective unit, then written documentation making this request should be forwarded to Foundation Accounting prior to implementation.

The President of the University has specific policies and procedures to which that office should adhere. The President is responsible for signing all disbursement requests initiated by him/her.

With the exception of business-related entertainment (related to prospect cultivation, donor relations, etc.) and educational purposes for which state funds may not be expended, such as scholarships, the Foundations funds are to be expended under the same guidelines as Georgia Southern University funds. Georgia Southern University spending guidelines are therefore considered an integral part of this policy, except as modified herein. The Foundations' accounting staff is responsible for ensuring that all required supporting documents have been presented, that the appropriate funds are available for such payments, and that the obligations are paid on a timely basis.

The Foundations require an IRS W-9 form on all vendors and individuals who are non-GASOU employees when payment is requested. This is to comply with federal reporting guidelines. Check requests should be payable directly to the vendor or employee requesting payment or reimbursement. Third party payments are discussed further in Policy 8.7 and 8.18.2.

Interest, late charges and/or finance charges on payments to vendors due to delinquent submission of check requests may not be paid with Foundation funds. It is the responsibility of each unit/department to ensure requests are forwarded to the Foundation in time to allow for processing without incurring such charges. Charges may be the responsibility of the individual if negligence is determined by the supervisor.

### **Signature Authority/Delegation**

Each employee requesting payment from the Foundation should affix his/her signature on the "Requested By" line of the Foundation check request. This includes both payments to reimburse the employee as well as payments to vendors for work authorized by the employee. It is the responsibility of each unit head (Vice President, Dean, or Director) to approve the following transactions from Foundation funds:

- Check Disbursement Requests
- Restricted Account Requests (C&G accounts funded by the Foundation)
- Purchase Orders
- Travel Authorities and Travel Expense Statements
- Journal Voucher Requests
- Scholarship Forms (Awards and Cancellations)
- Entertainment Forms

A unit head may request, in writing, to delegate his or her signature authority to a senior lower level. This is subject to the approval of the Office of Financial Accounting. The delegation of signature responsibility does not eliminate the Dean, Director or Vice President's responsibility to ensure the authenticity and appropriateness of the expenditure and compliance with the fund agreement and Foundation policies. An updated Signature Authority Form should be submitted to the Foundation at least annually or when a signature authority designee changes. After approval by the unit head and all signatures of delegates are obtained on the form, the form should be forwarded to the Office of Financial Accounting for documentation. Signature delegates should be appropriate job positions comparative to the signature authority being granted. For instance, unit heads should not be granting signature authority to all persons in a unit/dept or junior lower level employees unfamiliar with expenditure policies and fund agreement guidelines.

The following is an exception to the signature authority delegation. If a unit head is requesting reimbursement for him/her self, the request should be forwarded to the next level of authority for approval regardless of who has signature delegation authority.

### **Travel**

Foundations will reimburse for reasonable and necessary expenses incurred while performing approved official travel away from headquarters and places of residence. Travel expenses will be reimbursed using GASOU travel policies. See the [Georgia Southern University Travel Policies](#) for information about reimbursable travel expenses. Each employee must request his or her own reimbursement. The administrative head is responsible for ensuring that travel reimbursement requests are for reasonable and necessary amounts.

## **Entertainment**

The Foundation funds may be used for payment to vendors or reimbursement to individuals for expenses related to entertainment incurred while conducting official University business. All such expenditures paid from the Foundation must be in accordance with the governing fund agreement for that fund from which the costs are to be paid. An entertainment form must be completed, approved and submitted with each separate entertainment expense. If an entertainment form is not submitted, then the following information must be documented on the Foundation check request or other supporting documentation in some manner:

- What Foundation account is to be used?
- Where did the entertainment occur?
- When did the entertainment occur?
- Why was the entertainment expense incurred?
- Who attended and/or was invited to the event?

Each respective Vice President, Dean, and Director is responsible for determining whether each expense is appropriate, moderate and in support of furthering institutional goals or programs before submission to Foundation Accounting for processing.

The following are instances where entertainment expenses can be paid:

- Meals involving individuals external to the University are authorized for the purpose of conducting business related to University matters, entertaining and cultivating donors to the University, and entertaining significant relationships for the benefit of the University.
- Meals for University personnel (i.e., not involving individuals external to the University) that are scheduled for the purpose of conducting business related to University matters or as an official function of the University. Solo (individual employee) meals will not be approved.
- Entertainment (whether for University personnel only or involving individuals external to the University), while necessary and useful for conducting business should be reasonable and appropriate, and attendees should be limited to those necessary to achieve the business purpose. Expenses that are excessive in frequency, number of participants, and/or cost, may not be approved.
- Foundation funds may not be used to purchase tickets to athletic/other events for personal use. Reimbursement may be made for those tickets purchased for business uses and for which an accounting of use is submitted with the request for reimbursement.
- Expenses for meals and entertainment for GASOU employee's spouse may be paid if the spouses of guests are also present or invited and if it can be shown that the spouse had a clear business purpose, rather than a personal or social purpose. The entertainment expense for a spouse may also be paid if the spouse is acting as a chaperone for a small party where men and women are present. This must be clearly stated on the entertainment form for the spouse.

## **Contractors/Consultants**

Service-related and non-employee payments to external vendors performing professional services (e.g. contractors, consultants, honorariums, etc.) are considered third-party payments. These payments may require a service contract or signed agreement. To the fullest extent possible, the contracts/agreements should be with the University with reimbursement from the Foundation to the

University. Other contracts/agreements must list the specific services, amounts, and allowable contingencies. They must be reviewed by the University's Office of Legal Affairs, approved by the appropriate University administrator, and submitted to Foundation Accounting prior to execution. A copy of an IRS W-9 must also be submitted prior to any services rendered.

Payments to third-party vendors may not be paid in advance of service(s) performed unless the contract stipulates a remittance of a deposit. Final payment cannot be disbursed until services have been rendered, inspected and signed-off as completed, and approved for payment by the University's authorized approver.

### **Honorariums**

The Foundations follow the same guidelines as GASOU (see GASOU Administrative Procedures) for honorariums. Honoraria payments for services cannot be paid directly to active GASOU employees, inactive GASOU employees (terminated for less than two years from GASOU service), or retired GASOU employees. These payments must be handled through the extra compensation process at GASOU. Direct payment from the Foundation to an employee for services can only be processed with written permission from GASOU Payroll.

The Foundation can only process honorarium payments for U.S. citizens or permanent resident aliens. Payments for non-resident aliens or international persons must go through GASOU Accounts Payable Office.

As with any other payments, original receipts and/or invoices are required along with an IRS W-9 form for that vendor. For the initial payment, a W-9 form can be submitted as a substitute for the vendor's signature on the honorarium form. Each check request must be properly documented for auditing purposes; therefore, an honorarium form or the same information must be submitted for each subsequent request for payment for that vendor from the Foundation.

- **Professional Services:** Professional services are considered the fee or fees rendered to an honoraria for services rendered. Guest lecturing is a common professional service in which an honorarium fee is paid. The type of service must be clearly marked on the honorarium form or clearly stated in the business purpose of the check request
- **Reimbursable Expenses:** Vendors (honorariums) may be reimbursed for other expenses such as travel or business supplies. Original receipts are required for reimbursement and must be clearly documented on the honorarium form. For travel expenses, the GASOU Travel Expense Statement may be utilized to organize the honorarium's travel expenses.

NOTE: Third Party Payment is a reimbursement to an individual for previous payment to a business or person for a service. Most vendors will bill directly either before or after an event. If a vendor will not bill directly and a third party payment is the only means of conducting University business, then the Foundation will require an IRS W-9 form completed for this vendor. The Foundation has established this guideline in order to comply with IRS rules and regulations regarding miscellaneous income reporting.

### **Scholarships**

Foundation scholarships are administered through the offices of Donor Relations and Financial Aid. Funds are disbursed through Financial Aid, which bills the Foundations late in the fall, spring, and summer. The Donor Relations Office prepares the Cooperative Organizations Check Request Form for payment to the University. Distributions are made from individual endowments or other Foundation accounts when the bill is paid.

## **Student Awards**

(Other than Scholarship) Foundation sponsored awards, prizes, and tokens of recognition for students (not student employees) are allowable expenditures if closely coordinated with the sponsoring department and approved by Vice President or University's President. Payment requests should be submitted timely to the Foundations in order to be processed before the academic period ends. Cash awards for academic excellence and achievement must be processed through Student Accounts. The Foundations will not pay funds directly to students.

## **Student Compensation**

Student compensation should be paid by the University through Payroll. Foundation accounts can be used to reimburse the University per the process directed by Financial Accounting.

## **Student Travel**

Expenses associated with students traveling on behalf of or representing the University must adhere to USG guidelines and be processed through the University. If the travel is funded by the Foundations, reimbursement will be made to the University.

## **Student Meals**

Expenses associated with food provided to students are governed by USG guidelines ([Business Procedures Manual \(BPM\) 19.8.1](#)) and should be processed through the University. A copy of the documentation submitted to the University should accompany the check request.

## **Awards**

Awards are allowed under certain restrictions for GASOU employees and students.

Employee:

### **Faculty, Staff, Graduate Students with Assistantships, etc.**

Any award payments to University employees that are funded by the Foundation must be made through the University payroll system. Funding for and payment of awards for faculty/staff/graduate students should be requested through the Foundation with the submittal of a check request and an Award Request for GASOU Employees form. The check request should be forwarded at least 30 days in advance of the award presentation to the Foundation office for timely processing.

Once each request is approved by the appropriate Vice President and the Foundation, then the Foundation will notify the GASOU Payroll Department of the award and the employee will receive the award through GASOU Payroll. Each award will be subject to the applicable federal and state taxes and retirement assessment for that employee as determined by the GASOU Payroll Department.

Each check request should include the business purpose for the employee award as well as the parameters used to determine the recipient.

Awards to inactive or active student assistants may be made to the student. However, if the student is a graduate assistant and is being paid as a GASOU employee through the GASOU payroll system, then the award must be paid through the GASOU Payroll Department.

Non-Employee:

Monetary awards to non-employees may be made to the individual provided the proper documentation is submitted. For non-employees, check request and honorarium form must be submitted for the award amount. For students, Student awards should be processed

through student accounts. For international persons, an honorarium form or IRS W-9 form must be submitted with the check request verifying the student's citizenship as well as name, permanent address, and social security number. For international persons that are not U.S. citizens, then these awards will have to be processed through the GASOU Payroll Department.

### **Advances**

Advances may be made for travel, registration fees and some entertainment expenses under certain restrictions. Entertainment advances should be rare and occasional and will be approved on a case by case basis. Advances apply only to Foundation accounts and not those of the Georgia Southern University. Advances should be reconciled within 30 days of the individual's return from designated travel or after the entertainment event has taken place. Since advances are for the convenience and benefit of the employee, no additional advances will be made to employees who have an outstanding advance. The Foundation reserves the right to deny any employee further advances due to not following policy such as being late on clearing advances, not providing proper documentation or using an advance for reasons other than stated on the original request.

Advances may never be used to pay for professional services (contractors, consultants, honorariums, etc.) which are considered third party payments. Entertainment advances may not be requested for multiple events. Whenever possible, the unit/department should seek to obtain direct billing/invoicing from vendors.

### **Requesting a Cash Advance**

To request an advance, complete a check request and the Advance Cash Promissory Note form. All advances must be approved by the appropriate administrative unit/VP/Dean/Director. Advances for out-of-state travel also must include a copy of the approved Travel Authority for that employee. Once the Foundation has approved the advance, a copy of the approved Advance Cash Promissory Note will be returned with the check.

### **Clearing a Cash Advance**

To properly clear an advance, complete and submit an approved Advance Clearing Request form along with original receipts including all applicable state taxes. The Foundation is not tax exempt from sales tax from the state of Georgia. If the advance is for entertainment, then an Entertainment form must also be submitted. If the advance is for travel, then a Travel Expense Statement must be submitted along with the Advance Clearing Request form. All advances must be cleared by presenting original receipts. If costs are less than the amount advanced, a refund should be submitted. If the Advance was insufficient to cover the costs incurred, then the difference should be requested via a check request to reimburse the employee.

### **Fringe Benefits to Employees**

The Foundation's expenditure policy allows expenses that have a supportable business purpose and do not result in personal benefit to any individual including employees of Georgia Southern University. If it is determined that a GASOU employee has derived personal benefit from an expenditure of the Foundation, that information will be reported to the Georgia Southern University Payroll Department and may be included in the employee's taxable income reported on their W-2. The Foundation follows the guidelines explained in Internal Revenue Service Publication 15-B (as revised annually). For policies related to non-employees, please see the section related to reporting income on IRS Form 1099 MISC Income. Given the time needed to compile this information from Foundation expenditures, the period from November 1 to October 31 is used for taxable fringe benefit reporting for each calendar year ending December 31. Expenditures commonly considered to result in benefit to an individual include the following:

- Scholarships/tuition for employees (NOTE: per GASOU TAP policy, this type of expense must be paid directly through GASOU)
- Spousal travel that is not business-related
- Travel on a chartered plane for employee's spouse and other family members, if certain qualifications are not met
- Car allowances (to the extent not used for a business purpose)
- Personal portion of social club memberships (social memberships as approved by the Foundation's Executive Committee)
- Moving expenses not deductible under the IRS guidelines (NOTE: [GASOU Relocation and Moving Expense policy](#) should be followed and the Foundation can only fund certain exceptions)
- Immigration/visa fees
- Personal/unauthorized use of Foundation property
- Athletic tickets for spouse (not related to business) / family of employees (including use of Sky Suites)
- Entertainment tickets such as dinners, theatre, etc. not utilized for business purposes
- Internet service provider fees (portion not used for business purposes)

Any tickets or payments on behalf of other family members or friends would qualify as a taxable fringe to the employee and would be reported to GASOU Payroll Department and could have an adverse effect on the employee's W-2 form or year-end paycheck. GASOU Payroll Department will determine if any of the above items reported are considered fringe benefits to the employee and the effect it will have on that employee's W-2 or paycheck. The Foundation complies with GASOU policy by reporting all potential fringe benefit type expenses by employee each year by November 30th.

In some cases, the amount considered taxable to the employee must be estimated based on the percentage used for business and personal purposes, such as car allowances and reimbursements.

Please contact the Foundation Accounting Office for questions regarding potential fringe benefits not listed above.

### **Tickets**

Tickets are the most common taxable fringe. These may include athletic or cultural events provided to employees who are not required to work the event and for which there is not clear business intent. The Foundation's policy considers the employee's ticket to be non-taxable if the employee's attendance is required at the event. Any tickets or payments on behalf of other family members or friends who does not qualify as business relationship will be considered a taxable fringe and be reported to GASOU Payroll Department.

### **Social Clubs**

The Foundation allows for direct payment or reimbursement of key employees at GASOU for payments made for social club dues and/or memberships in the employee's name. The club dues and/or memberships must be approved in advance by the Foundation and GASOU before any reimbursements to the employee are permitted. The reimbursement will be reported to GASOU Payroll Department annually and may be included in the employee's W-2 as taxable income subject to IRS reporting requirements IRC §274(a)(3).

If the employee can substantiate the expense as solely business use, then it is considered a non-taxable working condition fringe and will not be included as taxable income by GASOU payroll. Initiation fees associated with the club membership and for which the employee requests reimbursement, qualify for consideration under the taxable fringe policy. The type of membership will determine whether these fees are personal and taxable or nontaxable as a working condition fringe. The Foundation will submit an annual report for each employee to GASOU Payroll for each social club membership and copy the report to the employee. GASOU Payroll will make the final determination on taxable and non-taxable reporting for each employee.

Procedure for seeking reimbursement:

- The employee must obtain prior approval for each membership from the Foundation and GASOU.
- The employee should pay the monthly fee, any associated initiation fees, and any associated entertainment costs directly to the vendor by the due date each month (the Foundation will not pay for any late fees associated with club memberships).
- A Foundation check request with attached copy of club membership invoice, Club Membership Business Use Substantiation Template form, and any business entertainment receipts with associated entertainment forms should be submitted to the Office of Foundation Accounting for processing.
- The Foundation will reimburse the employee for the amount of the Foundation check request.
- The Foundation Accounting Office will submit an annual report each November to GASOU Payroll for each employee by membership and include a copy of each Club Membership Business Use Substantiation Template form for period of November 1 to October 31. GASOU Payroll will make the final determination concerning taxable and non-taxable inclusion in the employee's W-2 form.

### **Automobile Policy**

All car leases or purchases must be authorized by the President of GASOU and approved by the Foundation Executive Committee. Two different methods of reimbursement, a lease reimbursement or a car allowance, are allowed.

- A. **Leases:** The vehicle is leased in the employee's name, and reimbursement is made to the employee at a monthly rate approved by the President. The monthly rate will also cover insurance and maintenance of the car. The business mileage reimbursement rate for a leased vehicle is currently .19/mile.
  - **Payment Procedure:** A check request, made payable to the employee or vendor, is submitted along with the original invoice indicating the lease amount not to exceed the approved monthly rate. Any reimbursement for maintenance and insurance should be submitted by a check request if the maximum monthly rate has not been reached. These payments will also be made payable to the employee and will require an original receipt.
- B. **Monthly Car Allowances:** Payments are made to GASOU for inclusion in the employee's payroll. These payments are considered compensation. The business mileage reimbursement rate is at the full state rate which is currently .19/mile.

## Gifts

The Foundation does not allow gifts to GASOU colleagues or the purchase of gifts, flowers or other gratuities to be paid to University employees. This includes gift cards and gift certificates. The IRS considers gift cards and gift certificates as cash equivalent and thus must be included in the gross income of the recipient (this is true for non-employees as well).

When an employee leaves the University or unit/department, colleagues may solicit funding from other employees and friends to cover the costs of a party and/or gift. The Foundation does not allow reimbursement or payment for farewell parties. Funds collected may be deposited in the Foundations. Checks collected should be payable to appropriate foundation. The Foundations do not treat these funds as contributions (no gift credit will be issued) and does not retain any of the funds raised. The Foundation will issue payment for the expense but this must be clearly documented on the check request that funds were collected and deposited in the Foundation.

NOTE: Retirement receptions are considered allowable expense assuming a unit has discretionary funds for funding the event. There are a few exceptions to the "no gift to employee" guideline.

- Items of de minimis value (e.g. \$75 per [BPM 5.3.17 Taxable Fringe Benefits](#)) may be given in order to encourage attendance to special events or meetings; either the gift should be given to all who attend or the recipient should be randomly chosen such as a door prize (NOTE: expensive door prizes will be taxable and reported for employees and non-employees such as students).
- Employee Achievement Awards such as length of service or safety awards may be given and are considered excludable if they satisfy certain requirements; length of service awards may be made only once every five years and should be awarded as part of a meaningful presentation emphasizing the employee's achievement (NOTE: service awards cannot be made to part-time employees).

## Professional Related Expenses

Expenses related to acquiring and maintaining professional certifications or licenses (e.g. continuing education, license renewals, and course materials) are reimbursable expenses provided the certification/training is directly related to the day-to-day duties of the employee or beneficial to the department/college. Documentation for reimbursement must include receipts/registrations and direct supervisory approval. Expenses related to professional memberships and dues for recognized industry professional organizations are reimbursable expenses provided the membership directly benefits the University through the employee or departments' involvement. Memberships or dues to civic organizations are not deemed compensation and can be paid by the Foundation. Memberships or dues deemed purely social in nature are considered a taxable fringe benefit and are subject to compensation requirements.

## Sponsorships

Foundation accounts may be used to participate in sponsorships for external, community-oriented, or business-related events. Organizations in an established partnership or cooperative affiliation with the University may also qualify for sponsorships provided the relationship benefits or enhances the mission or image of the University. Approved sponsorships include memberships to area chambers of commerce. Contributions are not allowed to organizations that are not associated with the performance of services to or for a University program. Contracts, Agreements, & Consultants Service-related and non-employee payments to external vendors performing professional services (e.g. contractors, consultants, honorariums, etc.) are considered third-party payments. These payments may require a service contract or signed agreement. To the extent possible, the contracts/agreements should be with the University with reimbursement from the Foundation to the

University. Other contracts/agreements must list the specific services, amounts, and allowable contingencies. They must be reviewed by the University's Office of Legal Affairs, approved by the appropriate University administrator, and submitted to Foundation Accounting prior to execution. A copy of an IRS W-9 must also be submitted prior to any services rendered.

Payments to third-party vendors may not be paid in advance of service(s) performed unless the contract stipulates a remittance of a deposit. Final payment cannot be disbursed until services have been rendered, inspected and signed-off as completed, and approved for payment by the University's authorized approver.

### **Processing Check Requests**

Requests for reimbursement should be submitted within 30 days of the expenditure.

Check request from the Research and Service Foundation should follow appropriate forms for sponsored research compliance (<https://digitalcommons.georgiasouthern.edu/oraec/>). All other requests should use a Cooperative Organization Check Request Form (available on [Foundation Accounting website](#)) must be completed and submitted to Foundation Accounting. Requests and checks will be processed and produced in a timely manner. Checks will be mailed to the vendor, unless otherwise specified.

Check requests must include the correct account (project) number. If the account number is not known, please refer to the Giving Opportunities listed on the University's Foundation website or contact Foundation Accounting at [foundationaccounting@georgiasouthern.edu](mailto:foundationaccounting@georgiasouthern.edu).

Documentation for expenses must include the original invoice, bill, or itemized receipt. If proper documentation is not given, the request will not be processed.

Check requests require two signatures. One of the required signatures must be the Dean, Provost, Vice President or President.

The Foundations are not exempt from Georgia sales/use tax. Invoices and receipts should include applicable sales tax required by the Georgia Department of Revenue.

The Foundations require an IRS W-9 form for vendors and individuals who are non- University employees when payment is requested. This is to ensure proper vendor identification and federal income tax reporting (Form 1099). The form must include the vendor's name, address, and social security number or federal identification number.

### **Checks Reissued**

If a check is stale dated (past 90 days from the date of issuance) and is no longer honored by the bank, a check request from the department must be submitted along with the original check and explanation for reissuance. If a check has been misplaced or was not received, a check request from the department along with an explanation is required. Checks that are outstanding for 180 days from the date of issuance will be cancelled and are no longer valid. New documentation will be required for reissuance.