No employee should commit College resources without completing a purchase order (forms may be acquired from the Accounting Office in McCormick Hall) and obtaining proper authorization from the Vice President of the employee’s department in advance of making the commitment. For amounts over $1000.00, advanced authorization must also come from the President.

Tusculum has notified all of its vendors that a Tusculum College purchase must be accompanied by either an approved purchase order or purchase order number. If such purchases are not accompanied by either a purchase order or number, the vendor should reject the purchase.

The Purchase Order number becomes the tracking number for purchases made by the College. The following are general guidelines regarding purchasing at Tusculum College:

- All orders are to be delivered to the originating department, verified, and evidence of receipt signed.
- Vendors must be instructed to send bills to the originating department. Forward the bill with the approved Purchase Order to Accounts Payable Office.

All purchases are subject to restrictions which can arise in the course of the normal budget cycle. Annual expenditure budgets are contingent on the production of the projected revenue upon which they were based. Any calls or other inquiries received regarding payment on an invoice must be directed to the Controller for disposition.

**CONTRACT APPROVAL TRANSMITTAL**

The department requesting approval of a contract for goods and service (non-personnel related) must complete a Form 38 Contract Service Approval Transmittal form and attach the contract (agreement). The form must be submitted to the Supervisory Vice President or Athletic Director, Vice President/CFO and President for approval. The President of the College, or his/her designee, signs all contracts.

**CONTRACTUAL SERVICE PAYMENTS (W-9)**

The College is required by the Internal Revenue Service (IRS) to report non-payroll expenditures to non-corporate entities, individuals, and partnerships for personal services. Payments for merchandise are not reportable. College employee’s wages are reported through the payroll system.

Payees must complete IRS form W-9 (Form 32) prior to receiving a check from the College. For payment of the Contracted Service, a Check Request (Form 33) with attached invoice and applicable W-9 must be submitted to the Accounts Payable Office before the check can be released. Examples of service payments include honoraria, computer services, speakers, tutors, and etc. The Accounts Payable Office maintains records of all payments and submits the necessary report to the IRS. Information is mailed to recipients of such payments after the end of the calendar year.