

**CATHOLIC DIOCESE OF MEMPHIS
PURCHASING AND TRAVEL GUIDELINES**

All purchases greater than \$500 must be approved in advance by the department /Superintendent. Three quotes (i.e., telephonic, on-line, or written quotes) must be obtained for goods and services purchased greater than \$1,000.00. Please attach bid documentation to requisition. All purchase requisitions greater than \$1,500.00 must be approved in advance by both the Chancellor and the CFO. No requisition is required for recurring monthly expenses (i.e., utilities, insurance, etc.)

Any annual vendor contracts greater than \$5,000.00 should be reviewed for recommendation in advance by the Director of Facilities and Risk Management and by the CFO.

Technology purchases and contracts should be made in consultation with the Director of Technical Services.

Purchase Requisition

1. Purchases should be made within the constraints of the budget. Additionally, when possible, purchases should be made proportionately throughout the year, based upon cash flow.
2. If funds are unavailable in the budget account code to be charged, the requisition will be returned to the requestor by Finance. Line item budget transfers within a cost center can be made with the approval of a Secretary/Superintendent. Please notify the Controller of any required budget adjustments using the Budget Revision Form.
3. Please allow 10 calendar days for the approval process.
4. Insure that the vendor is notified that we are sales tax-exempt.
5. If an employee makes the approved purchase and requests reimbursement, no sales tax will be reimbursed to the employee.
6. If an employee makes a purchase without an approved requisition, the item may be returned or the employee may be responsible for the cost.
7. Please submit to Finance the approved requisition with the invoice or check request for payment. If the invoice amount exceeds the approved requisition amount, please re-submit through the approval process (i.e., by a Department Manager and/or Chief Operating Officer/CFO).

Travel/Conference Estimate

All travel and entertainment must be approved in advance by the Chief Operating Officer. Please attach a copy of any conference registration form and/or agenda to the form.

1. Please submit the approved travel estimate to Finance with your request for reimbursement.
2. If the actual travel reimbursement amount does not exceed the approved travel estimate amount, no further approval is required.
3. If the actual travel reimbursement amount exceeds the approved travel estimate amount, the actual travel reimbursement amount should be approved by the Department Manager/ Superintendent and CFO. The difference is subject to funds availability.

Entertainment Reimbursements

Any entertainment expenses incurred must have a business purpose and support development efforts of the Diocese of Memphis. Entertainment of fellow employees is not a suitable business purpose. Entertainment expenses with no business purpose are taxable income to the employee.

1. In addition to having a legitimate business purpose the expense must be reasonable for the purpose.
2. The expense reimbursement must describe:
 - a. The business purpose
 - b. Names and affiliation of those attending
3. Expenses not meeting this criteria will be returned.
4. If the actual travel reimbursement amount exceeds the approved travel estimate amount, the actual travel reimbursement amount should be approved by the Department Manager/Superintendent and CFO. The difference is subject to funds availability.