

UNIVERSITY OF DAYTON

PURCHASING POLICIES AND PROCEDURES

A. General Purchasing Responsibilities

The University considers the prudent expenditure of funds to be an important responsibility, and requires all persons having such authority to exercise good judgment in authorizing expenditures, regardless of the source of funds. All purchases must take into account the total lifecycle cost of an item; including the acquisition, usage, energy, maintenance/repair and disposal costs. All appliances, computers/electronics, equipment, heating/cooling, lighting, etc. must be ENERGY STAR Certified.

The Purchasing Department performs the purchasing function for all accounts and has the responsibility for all procurement for the University, with the exception of certain areas where specialized needs warrant specific delegation of purchasing authority.

These areas consist of the Research Institute, Food Service, Health Center, Bookstore, Main Library and the Law Library. Each has received a letter from the Purchasing Department outlining the extent of the purchasing authority delegated to that particular area. For all purchasing, including that by the excepted areas, the Purchasing Department has staff responsibility for the development of policies and procedures and obtaining appropriate approval thereof.

The business relationship between the University and any vendor is the responsibility of the Purchasing Department.

1. Initiator

It is the responsibility of the initiator of a [Purchase/Check Request](#) to be certain that items and quantities requested are reasonable and that funds required are presently available. The initiator must clearly and accurately describe the items desired and may suggest a source from which they may be procured.

2. Approvals

The person responsible for budgetary accounts, in approving Purchase/Check Requests, indicates that he/she assumes responsibility for the expenditure of funds on the account shown thereon, and that he/she believes the items requested to be necessary and appropriate. Only persons responsible for budgetary accounts may sign Purchase/Check Requests.

3. Director of Purchases

The Director of Purchases, or a designee, is the only person authorized to commit the University regarding the expenditure of funds with vendors. No purchase of any kind may be made without an approved Purchase Order. Purchasing has the authority for selection or approval of the source from which items are to be purchased, while respecting the judgment of the initiator. The Director of Purchases has the responsibility to obtain additional information regarding a purchase when

deemed appropriate and to forward questionable requests to the Vice President and Treasurer for approval in consultation with the appropriate Vice President.

4. Changes in Policies and Procedures

The University reserves the right to make changes in policies and procedures. You will be notified of minor and/or procedural changes periodically. Prompt notification will be provided on major changes.

B. Purchase/Check Request Form

The white and yellow copy of the Purchase/Check Request form is submitted to the Purchasing Department by the initiator in order to begin the purchasing procedure. The pink copy is retained by the initiator for reference. This form is not a Purchase Order. Once a Purchase Order has been created, the Purchasing Department will send the yellow copy of Purchase/Check Request to the initiating department.

C. Quotations, Competitive Bids, and Source Selection

1. Obtaining Quotations

In making a decision to procure items for use on a particular account, the initiator will usually want to know the cost of the contemplated purchase. This may be obtained in several ways, such as:

- a. By contacting the Purchasing Department for assistance.
- b. By reference to catalogs or data sheets, keeping in mind that prices shown therein are frequently outdated, and the current selling price may be considerably higher. A catalog price is not considered an exact price unless it has been recently verified.
- c. By a telephone call to the vendor or to the local representative. Remember to indicate what you have done by marking selection (g) of the Purchase/Check Request form. For orders in excess of \$5,000 ask that written confirmation of the price quoted be forwarded to you immediately by mail. All other terms should be stated.
- d. By requesting written quotations either by telephone or by letter to one or several vendors. When detailed specifications or drawings are necessary, these should be mailed or delivered to the vendor, together with an appropriate cover letter. The original copy of all written quotations should be forwarded to Purchasing with the Purchase/Check Request so that complete information concerning the Purchase Order Contract is available in the central file for Purchasing and audit purposes.

2. Competitive Bidding

Competitive quotations or bids must be solicited by the Purchasing Office or the initiator in accordance with the below listed guidelines. In the event the requisitioning department has obtained quotations, this information must accompany the requisition. The Purchasing Office

will evaluate the transaction and decide how to proceed.

Competitive quotations must be secured in accordance with the following guidelines:

\$1-\$5,000 Quotations may or may not be solicited. The Purchasing Office will make the final decision.

\$5,001-\$10,000 The Purchasing Office or the initiator must attempt to obtain other quotations, either in writing or by telephone depending on the competitive nature of the items requested.

\$10,000 and up The Purchasing Office or the initiator must attempt to obtain three competitive written quotations. If specialized equipment is being procured, a listing of the various manufacturers considered and the comparative prices should be made under "notes" on the Purchase/Check Request.

For any order in excess of \$25,000, the Purchase/Check Request must be countersigned by the Vice President of Affairs & Treasurer. Call purchasing in advance to discuss bidding procedure to be followed for orders over \$25,000.

When items of a general nature can be obtained from several sources, Purchasing will obtain competitive bids to the extent practicable and place the order with the successful vendor. Sufficient time must be allowed for this procedure.

D. Vendor Relations

Initiators may contact vendor salespeople directly only to obtain information on products. Purchasing will assist in this action and frequently can provide addresses and telephone numbers.

As a general rule, however, salespeople are not permitted to make unnecessary sales calls, to wander around unescorted in offices, buildings, or laboratories, or to assume a privileged relationship with various personnel. "Back-door" selling will ultimately result in loss of business to a vendor, and so-called "sweetheart" arrangements will not be tolerated.

If a salesperson has not called on Purchasing first, it is to his/her advantage to call the secretary at the Purchasing Office and give the location and the name of the person who he/she is visiting. Purchasing may wish to contact him/her about an outstanding order or may want to place a new order.

Representatives selling certain types of products, such as office machines or copiers, may be prohibited from contacting anyone on campus unless requested through Purchasing.

Initiators are reminded they are not authorized to commit the University to purchase anything nor obligate the University in any way toward a vendor or enter into contracts without proper University approvals. This may only be done by a Purchase Order, based on an approved Purchase/Check Request. Promises of future orders should not be made to a vendor, and, if made, are not binding.

Occasionally, initiators are in possession of information from competing vendors that is confidential in nature. Such information should be carefully handled and not revealed to another vendor.

Even after an order has been placed, an unsuccessful bidder or supplier should not be told the price of the order, nor shown a copy of the Purchase Order, as this may disclose other terms. There is no obligation to reveal the names of competitors, the successful bidder, or the amount of the bid. Any inquiry of this nature should be referred to Purchasing.

Approval of Purchasing must be obtained prior to accepting any item of equipment on loan or as a demonstrator from any vendor. After prior authorization has been granted, the initiator must advise Purchasing immediately by a written note giving the vendor's name, the salesperson, the make, model and serial number of the item, selling price, location of the equipment, and length of time the item will be retained. Be certain the salesperson is informed that this loan incurs no obligation on the part of the University to purchase the item or to purchase the item from his/her company. University insurance does not cover loaned equipment or personal property. Before accepting an item of equipment on loan, be certain the vendor understands the University does not accept responsibility for such equipment.

All persons are required to decline personal gifts or gratuities.

Business lunches are acceptable provided the purpose is to promote efficiency and save time for all persons involved. If frequent lunches with the same vendor provide to be necessary, recipients should periodically pay the cost on an equitable basis. Visits to a vendor's facility, when outside of Montgomery County, must have the prior approval of Purchasing the details of plans must be given. Use of vendor-owned or vendor-related equipment or facilities for recreational or vacation purposes is strictly prohibited.

Conflict-of-interest situations regarding the selection of vendors must be scrupulously avoided and Purchasing should be advised in confidence of any real or apparent situations believed to exist.

Purchases will not be made from vendors offering free personal gifts, certificates, redeemable stamps, or coupons in response to a certain dollar-volume of purchases or minimum orders. If such gifts are received, they become the property of the University.

Agreements with vendors to return as donations to the University an amount of funds or services based in any way on a percentage of dollars or volume of orders are strictly prohibited.

Vendors may not expect to receive a share of University purchases simply because they are Alumni, closely related to the University, or portend past or future favors to the University. Each vendor must justify his/her continued status as a valued supplier based on current competitive prices and service considerations.

E. Purchase Order

The Purchase Order form is prepared by Purchasing primarily from information contained on the Purchase/Check Request. The Purchase Order specifies to the vendor the items we offer to

purchase, and, when accepted without change by the vendor, constitutes a legally enforceable contract.

When the vendor acknowledges the order, if the delivery date is not as expected or prices are considerably higher than anticipated, the initiator will be notified.

Copies of active orders and of previous orders are available in the Purchasing Office. Overdue orders should be expedited by notifying Purchasing. They will contact the vendor by telephone or letter. Determine the Purchase Order Number or the date from your Purchase/Check Request copy before contacting Purchasing.

In the event there is a difference of opinion between the University and a vendor concerning the written Purchase Order and an apparent verbal commitment, the Purchase Order shall be considered as a correct statement of our obligation. The University assumes no responsibility for verbal orders or agreements that do not have the advance approval of Purchasing as confirmed by a written Purchase Order.

Purchase Orders shall not be used for salary payments. All payments for services rendered by those who are on payroll must be generated through the Personnel and Payroll Offices by use of a Personnel Action Form. In the cases of services rendered for casual labor (normally services of one day per year) a Check Request or Purchase Order may be used. Check Request and/or Purchase Orders may be used for services rendered in the case of consultants, guest speakers, professional services, and concert artists. Normally these types of expenditures are on a contract basis or invoiced at conclusion of services. If personal services are paid through the Purchasing Department, it is necessary to have the individual's social security number and necessary documentation in advance. This documentation can be a copy of the contract stating the amount to be paid, a letter or some other authorization indicating the agreement to pay the stipulated amount.

F. Emergency Orders

Occasionally, it is necessary to obtain equipment or materials in an expeditious manner in order to complete an effort within the allotted time. In such instances, the initiator should contact the Purchasing Office to determine the best procedure to follow, prior to contacting a vendor. Do not call Purchasing for a Purchase Order Number unless you plan to call the vendor yourself and place the order. In any event, the initiator should be prepared to justify a fair price and an impartial vendor selection.

Poor planning and improper anticipation of needs are not considered a justification for emergency orders. Unless the emergency develops after normal working hours of the Purchasing Department, Purchasing must be contacted in advance regarding the proper procedure. In any event, the Purchasing Department must prepare a Purchase Order and the initiator must submit a Purchase/Check Request.

When the situation warrants, the initiator may obtain a Purchase Order Number to be used in contacting the vendor by telephone to place an order. In such instances, a Purchase/Check Request form must be completed and forwarded immediately to Purchasing, with the Purchase Order Number assigned written in the block (a) in the top right-hand corner of the form. A

notation must be made under “notes” below stating that the order has been placed by telephone on a certain date and by whom. Also, the vendor-representative who accepted the order and his/her telephone number should be stated on the form. If the cost of the order is significant (over \$300.00) or if requested by the vendor, a typed Purchase order will be mailed confirming the order. If an initiator plans to call a vendor for technical, cost, or delivery information, but anticipates he/she will want to place an order, a Purchase Order Number should be obtained prior to the initial contact so the order can be placed at that time if desired. If the number is not used, Purchasing must be informed. Vendors should be instructed to deliver or address all orders to Central Receiving, not to the using department. Invoices must be addressed to Accounts Payable, not to an individual or department. Failure to follow this procedure will delay payment. Discounts will be taken based upon day received by the Accounts Payable Department.

G. Local Purchases

In order to obtain items that can be procured from local sources, an approved Purchase/Check Request form should be submitted to the Purchasing Office.

Vendors should be informed that the University is exempt from Ohio Sales Tax before writing up the order.

H. Minor Purchases Under \$100.00

In order to facilitate the purchase of minor supply items in an economical and judicious manner, it is permissible to personally purchase such items from a convenient source of your own choosing in amounts totaling less than \$100.00. Employees are reminded that the University is exempt from Ohio Sales Tax and will not reimburse employees for any sales tax paid.

Always be certain to obtain a receipt for the purchase, showing the amount, date, and name of the vendor. A receipt separate from other personal items purchased is desirable.

After purchase, a Purchase/Check Request form giving a description of the items obtained should be taken to the Purchasing Department with the receipt attached. Note on the form that the items have been purchased and reimbursement is requested. After approval by Purchasing, the form is then taken to the Bursar’s Window for cash payment. A paid receipt is required for all cash reimbursements requested. Copies of credit card forms or checks are not acceptable as receipts. Register tapes, guest checks, invoices, etc., are considered receipts. Guest Care and Travel must be supported with proper documents and completed forms. See [Travel and Entertainment/Guest Care Policy](#)

For vendors with whom we do business on a regular basis, a Purchase Order should be used in most instances. Petty cash should be used for small purchases from vendors we rarely utilize, in order to save billing and check writing costs. Small orders are extremely costly to the University and to the vendor.

I. Bookstore Purchases

The University of Dayton Bookstore should be utilized for the purchase of stationery supply items. Secretaries in individual offices should visit the Bookstore periodically to pick up items

as needed. The University has an agreement with Corporate Express and all purchases of stationery supplies should be ordered through Corporate Express. The University of Dayton Bookstore manages this agreement, thus any question pertaining to stationery supply items should be directed to the Bookstore's Supply Buyer.

A Requisition for [On-Campus Services form](#) should be used for each order. Indicate the account number to be charged and sign each form. Also give your telephone extension number. In order to save time, forms may be left at the service desk at the rear of the Bookstore. Your order will be completed and you may pick it up later in the day or have it delivered to your department at a later date.

Contact the Bookstore Manager for a procedure to be followed if any problems occur in purchasing supplies from the Bookstore. During certain periods the Bookstore may be unable to handle such requisitions, and other sources could be used.

All departmental books should be ordered through the Bookstore rather than through Purchasing. The above-mentioned form should be used. Do not order books by letter or order-card without prior authorization.

J. Purchasing Agreements

Purchasing has negotiated price agreements or percentage discounts with certain vendors. These usually apply to all items purchased from a vendor, and may involve a significant amount of money over a period of time, frequently leading to lower prices that can be obtained by competitive bidding. It is to our advantage to buy from these vendors rather than to purchase like-items from another source at a higher price. Such agreements effect source selection by Purchasing, and must be treated as confidential information. Only Purchasing is authorized to negotiate price agreements with vendors.

The matter of who pays the cost of shipping can be negotiated also, and agreements exist with some vendors regarding this charge.

The University will issue Blanket Orders to vendors from whom similar items are regularly purchased, or who perform similar work on a regular basis. Prices are established in advance for a period of time and releases are made by telephone for delivery. Blanket Purchase Orders are issued for a maximum period of one year and a Purchase/Check Request must be submitted if renewal is desired. The use of Blanket Orders should be kept to a minimum. A Total-Not-To-Exceed amount is required for each order. Expiration dates should conform to the fiscal year.

Cooperative agreements have been entered into with certain vendors by a group of Universities in order to obtain favorable prices for widely used products, and are utilized when possible.

K. Receiving and Inspection

Incoming orders are delivered to Central Receiving and are later distributed to the initiator at the location requested on the Purchase/Check Request form. Orders called in by telephone

should be delivered to Central Receiving, not directly to the using department, in order to clear the paper work.

Receiving performs only a limited inspection of incoming orders. The number of pieces in a shipment is verified from the carrier's delivery receipt with the driver. Receiving does not open packages unless required to identify proper location for delivery. The initiator should open and inspect orders immediately for shortages, incorrect or inoperative items. If any is evident, Accounts Payable should be promptly notified. If there is in-transit damage to an order, Receiving should be promptly notified and the order returned to Central Receiving for future examination by the carrier. All paper work and packing material must be saved if a damage claim is to be filed. Claims for in-transit damage must be filed with a carrier within 10 days following delivery.

L. Payment of Invoices

Invoices requesting payment for items ordered are usually mailed at the time an order is shipped by the vendor. Frequently they arrive prior to receipt of the merchandise but serve to indicate the shipment is in transit. All invoices should be addressed to Accounts Payable, not to other offices or individuals on campus.

Invoices are normally paid only after the items listed thereon have been received and delivered to the initiator. The University attempts to take all cash discounts offered by making payment within the allowable time specified by the terms of the order. The original copy of an invoice must be forwarded promptly to Accounts Payable, and should never be retained by a Department. The gold copy of the Receiving/Delivery form must be forwarded to the Purchasing Department for any order exceeding \$1,000 in order for the invoice to be paid.

In the event an order has been received but is incorrect, or the items received do not function properly or do not meet specifications, it may be desirable to withhold payment of the invoice and Accounts Payable should be notified immediately. Initiator should open and inspect delivered orders promptly. Both warranties and returns may be affected by delay.

The University is exempt from Ohio Sales and Use Tax and from Federal Excise Tax. Exemption certificates are provided to vendors by the Purchasing Department as required to qualify for these exemptions.

M. Shipping

In order to ship an item to another organization, deliver the item to Central Receiving together with 'Shipping Instructions'. Besides the ship-to information, provide an explanation of why the shipment is being made or what the addressee is expected to do with the shipment, in order to expedite action at the destination and save future correspondence and delay. Indicate the method of shipment you wish and a critical shipping date, if applicable. Assign a value to the shipment and give a complete address, including an individual's name and title if you have discussed the matter previously by telephone. Adequate packing of the shipment should be accomplished by the initiator whenever possible, particularly of delicate items, for which he/she is in the best position to understand the requirements. Receiving can perform limited packing services if necessary, but this may cause delay. Shipping crates or boxes can be constructed by the

Carpenter Shop when requested. Costs are chargeable to the account indicated on the Shipping Order. Sufficient time should be allowed if this is necessary. Incoming boxes or crates should be saved if it is anticipated the item may be returned to the vendor for repair, exchange, or modification.

Overnight letters, both incoming and outgoing, are handled through the Campus Post Office. Contact them for forms, envelopes, or instructions.

N. Maintenance of Equipment

It is the responsibility of the principal user to be certain equipment receives proper periodic maintenance. Maintenance Agreements must be negotiated through Purchasing rather than by individual users. Office machines should be cleaned, adjusted, and lubricated at least once per year if not otherwise served within that time period. For typewriters in need of service, call Purchasing and give all pertinent details. No Purchase/Check Request is required. Repair orders are called in daily to the service agency, and repeated calls to Purchasing to check on the status are unproductive. However, if you do not receive service within one working day, call Purchasing for follow-up.

For service on other types of equipment, call Purchasing to obtain a Purchase Order Number prior to calling the service person so the number will appear on the invoice when received, and forward a confirming Purchase/Check Request to Purchasing.

If a machine, exclusive of typewriters, is under a Maintenance Agreement, place the service call directly to the vendor. A new Purchase Order Number is not required for service performed under an existing maintenance contract. Maintenance Agreements are normally written for a one year period, usually conforming to the fiscal year.

Warranty cards for equipment should be promptly mailed to the manufacturer by the using department. Keep a record of this for your files.

O. Changes in Purchase Orders

Only Purchasing is authorized to make changes in Purchase Orders previously placed with a vendor. Changes may be requested by email, verbally or by written memo to Purchasing in order to:

1. Cancel an entire order
2. Cancel a portion of an order
3. Cancel the balance of an order
4. To add or delete one or more items
5. To change one or more items
6. To change the vendor
7. To revise price or terms.

P. Personal Purchases

The Purchasing Department does not become involved in personal purchasing negotiations, nor is a University Purchase Order issued for personal transactions for individuals.

Q. Travel Reservations and Tickets

Prospective travelers should call the Travel Office (ext. 4554) in order to place airline and hotel reservations. Give them your desired itinerary and the account number to be charged. They will make the reservations, write the airline tickets, and bill the University. Tickets should be picked up at the Travel Office, Kennedy Union Lobby.

Charges for personal travel expense for yourself or family may not be billed to the University but must be handled separately and/or paid directly to the travel agency. Payment is required by the travel agency when the tickets are received for other members of the family, or non-business travel of U.D. traveler. The travel agency is not permitted by policy to accept charges to the University for Personal Travel of family members. See [Travel and Entertainment/Guest Care Policy](#)

R. Moving of Personnel

The movement of household goods and personal effects for new appointees or transfers of personnel for which the University will make payment must be coordinated in advance through Purchasing, and a Purchase Order must be issued prior to any move. Purchasing will select the carrier to be used, assist in the details of the move, and write a Purchase Order. The Employee Relocation Policy can be found in the Faculty Handbook (P. 175 –177) or by visiting <http://www.udayton.edu/~purchase/poliproce.htm>

S. Advertising and Film Rentals

A Purchase Order must be obtained in advance for all advertising in newspapers or other publications. A sample of the copy in the exact form in which it is to appear should be placed on a separate sheet and attached to the Purchase/Check Request form. Specify size and appearance dates. The rental of films, tapes, or other teaching aids requires a Purchase Order obtained in advance. Do not order films by letter or telephone without prior authorization. The using department is responsible for the prompt return of such items after use.

T. Use of Alternate Sources

In the event a department believes work can be performed at less cost or goods can be obtained more economically from other than on-campus sources, Purchasing must be consulted in advance for assistance, coordination, and approval of such alternative sources. Facilities management must be involved in any construction, remodeling, painting, or carpeting.

U. Telephone Solicitations

Telephone solicitations from unknown vendors, subscription services, advertising agencies, or directory services should be referred immediately to the Director of Purchases. No agreement

may be made to accept any product, services, or invoices by anyone other than Purchasing, in order to prevent unscrupulous persons from unfairly taking advantage of the University.

V. Miscellaneous

1. Standardization

It is desirable to standardize campus-wide on manufacturers for certain types of office equipment, such as computers, typewriters, and copiers, in order to facilitate the purchase and stocking of supplies in large quantities, and also for efficiency in maintenance services and sales representation. Purchasing will monitor this objective. Additional items may be added in the future.

2. Printing

Prior to using outside sources for printing, UD Printing and Design must be contacted to determine if they can or can't perform the desired services within the allotted time and budget. A Purchase Order Number must be obtained in advance for all outside printing services.

3. Disposal

The sale, donation, or disposal of University-owned equipment, furniture, or supplies must have the prior approval of the Director of Purchases. No one may remove from the campus University-owned supplies, equipment or any other University-owned items without advance written authorization by the individual's supervisor. Furniture or equipment retained by Purchasing for other departments will be kept for a maximum of one year, after which time it will be released to another department without charge or otherwise disposed of without further notice.

4. Equipment

If University-owned equipment is removed from campus for use at home or at another off-campus location, prior approval must be obtained from the Department Chairperson or Director. The using person is responsible for loss or damage to the equipment, unless the facility is owned or rented by the University.

5. Tickets

Traffic and parking tickets received are the personal responsibility of the individual driver and may not be charged to University accounts.

6. Unallowable Costs

Certain items are considered to be personal in nature and therefore, are unallowable costs to departmental budgets. These items are acceptable only when approved in advance by a Vice President. These include, but are not limited to, items such as: Coffee makers, refrigerators, stereos, microwave ovens, television, radios, personal pictures or mementos (determined by those items that may be removed by you upon termination).

7. Computers

Purchase of software, computers and related equipment items are processed through the IT Purchasing and/or approved vendors with University P-Cards.

8. Credit Cards

Credit cards, for which the University will be responsible for payment, may be obtained only through the Purchasing Department. Payments of credit card balances will only be made with proper documentation along with a Purchase/Check Request, or [Travel Entertainment/Guest Care Expense form](#). If an individual uses a University credit card, he/she must promptly report the credit card charge and furnish adequate documentation.

9. Authorized Signatures

Purchase/Check Requests for amounts of \$1,000 or more must be personally signed by the appropriate authorized budget manager, and may not be made the responsibility of another.

10. Small Business and Small Disadvantaged Business Utilization Policy

It is the policy of the University of Dayton to provide Small Business, Small Disadvantaged Business (SB/SDB) and Women Owned Small Business concerns maximum practicable opportunity to participate in the receipt of Purchase Orders for goods and services.

11. Pre-Acquisition Screening of Equipment

Requisitions for equipment having a value in excess of \$5,000 per item should be accompanied by a statement signed by the Departmental Chairperson attesting that the proposed items or a substantially similar substitute is not presently available for shared use within the department. For requisitions containing items of equipment with a unit cost of \$10,000 or over, the Purchasing Director will contact other appropriate departments on campus to determine if a like or similar item of equipment could be made available to fill the requirement.

W. Unauthorized Purchases

In the event a commitment is made to a vendor without prior authorization from Purchasing, the Purchase/Check Request and/or invoice will be returned to the initiator, in order that the initiator may present reasons for committing the University to the expenditure of funds without authorization. If the written explanation received in response to this procedure is considered by Purchasing to be inadequate or unsatisfactory, the Purchase/Check Request and/or invoice will be returned to the initiator through the appropriate Vice President of the area involved for his or her disposition.

WHEN IN DOUBT ABOUT THE PROPER PROCEDURE TO FOLLOW REGARDING THE PROCUREMENT OF EQUIPMENT, SUPPLIES, OR SERVICES, PLEASE CALL THE

PURCHASING DEPARTMENT FOR INSTRUCTIONS ON HOW TO PROCEED.
EXCEPTIONS TO ESTABLISHED POLICIES AND PROCEDURES MAY BE GRANTED IN
ADVANCE WHEN WARRANTED BY SPECIAL CIRCUMSTANCES.