POLICIES AND PROCEDURES MANUAL

Policy Name: Expense Report
Policy No.:
Effective Date: Historical
Revised Date:
Recommended by: Approved by:

POLICY:

Reimbursement for any expenses must be outlined on an Expense Report form and submitted to the Controller’s Office.

PURPOSE:

To record a complete and accurate accounting of any reimbursement to be made.

PROCEDURE:

The Expense Report form should be completed as follows:

1. Name and Department

2. A daily summary of all expenses incurred must be outlined on the expense report form. Follow the instructions found on the back of the form. (See enclosed sample)

3. Any reimbursements, including meals for persons other than the employee requesting the reimbursement, as well as miscellaneous items under "Other," require additional explanations on the reverse side of the expense report.

4. Be sure to indicate accounts to be charged for the expenses.

5. Signature

6. Approval signatures MUST be obtained as follows:
   a) For requests up to $499, the department head’s signature is required.
   b) For requests from $500 to $999, the department head’s signature and Vice President’s signature is required.
   c) For requests of $1,000 and over, the department head’s signature, Vice President’s signature and Vice President of Administration and Finance signature is required.

   See Approval Signatures for a list of approval authorizations to be used as a guide.

7. Be sure all detailed receipts and supporting documentation are attached.

NOTE: The receipt should list all items purchased.
A credit card receipt showing a cumulative total is NOT acceptable.
NOTE:

- The College is exempt from sales and other state and local taxes.
- **BEFORE** making any purchases, remember to review the tax exempt status with the Controller’s Office at extension 7752 and obtain any tax exempt forms that may be required.
- The exemption certificate should be used when purchasing any supplies on behalf of the College.
- Recognizing that there are times when minor purchases are required and utilizing the sales tax exemption certificate is not efficient, the Controller's Office will reimburse up to $5.00 in sales tax. Any amount beyond $5.00 will NOT be reimbursed. The sales tax exemption does not apply to restaurant services.
- See Sales and Use Tax Policy.

Direct questions regarding the use of this form and/or procedure to the Associate Controller and Budget Director at extension 7797.