

Memo to: All UH-Downtown/PS Holders
From: Max Castillo, President
Subject: Expense Report Preparation Policy

UH-Downtown/PS 05.A.03
Issue No. 2
Effective Date: 09/02/99
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1. PURPOSE

This PS details the University of Houston - Downtown's (UHD) process of completing an expense report, obtaining proper approval for the expenditure payment, and forwarding the paperwork to the appropriate department.

2. POLICIES/PROCEDURES

2.1 In order to minimize processing costs, expenses will be reimbursed using normal accounts payable procedures. In emergency situations, expenses may be reimbursed through manual checks or petty cash funds as described in PS 05.A.04.

2.2 Each expense report must be properly completed and documented.

2.2.1 Business meals, club dues, and related expenses must be completely documented in accordance with UHD Policy Statement 05.A.01, Entertainment Expenditures Policy.

2.2.2 Documentation of expenses must include the following:

1. Date;
2. Place and type of expense;
3. Name and title of persons entertained, if 10 or less in attendance; and
4. Purpose of the meeting and benefit to the University.

2.2.3 For each expense report completed, support documentation of each expense must be attached. The support documentation must be the actual credit card receipt or the register receipt if the expense was paid with cash.

2.2.4 The expense report must be signed by the employee, in accordance with University policy regarding entertainment expenses.

2.3 Completed expense reports must be approved, at minimum, by the account manager for the account being charged, as outlined in PS 05.A.02, Signature Authority of University Funds.

2.4 Employees may not approve their own personal expense reports. These must be approved by the next higher authority level. Expense reports for the UHD President will be approved by the Chancellor, or Vice Chancellor for Administration and Finance, or General Counsel.

2.5 The supervisor reviewing the expense report will insure compliance with the following:

2.5.1 Proper documentation, as defined by University policy;

2.5.2 Reasonable expenses given the employee's position; and

2.5.3 Signature of the employee submitting the expense report acknowledging University policy.

2.6 The supervisor must sign the expense report acknowledging approval of the expense to be reimbursed and forward it to the Accounts Payable Department.

2.7 Expenditure vouchers with attached completed expense reports are to be submitted to the Accounts Payable Department no later than the last working day of the month following the occurrence of the expense(s) being reimbursed.

2.8 The Accounts Payable Department will review the expense report prior to authorizing payment to insure accuracy, acceptable documentation, and proper endorsement.

3. REVIEW AND RESPONSIBILITIES

Responsible Party (Reviewer): Vice President for Administration

Review: Biennial

President

Policy History
Issue #1: 03/23/94