

**UNIVERSITY OF HOUSTON SYSTEM
ADMINISTRATIVE MEMORANDUM**

SECTION: Fiscal Affairs

NUMBER: 03.A.15

AREA: General

SUBJECT: Expense Report Preparation

1. PURPOSE

This procedure details the process of completing an expense report, obtaining proper approval of the payable, and the forwarding of this documentation to the Accounts Payable Department.

2. POLICY

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.

3. PREPARATION OF THE EXPENSE REPORT

Each expense report forwarded to accounts payable for processing must include the following:

- 3.1. Business meals, club dues, and related expenses must be completely documented in accordance with University of Houston System Administrative Memorandum 03.A.02.
- 3.2. Documentation of expenses must include the following:
 - a. Date;
 - b. Place and type of expense;
 - c. Name and title of persons entertained if there are 10 or less people in attendance; and
 - d. Purpose of meeting and benefit to the university.
- 3.3. For each expense report completed, support documentation of each expense must be attached. The support documentation must include an original itemized receipt.

- 3.4. The expense report must be signed by the employee, acknowledging university policy regarding entertainment expense.
- 3.5. The expense report may be attached to the voucher as a separate document or the information and signatures required on the expense report may be included on the voucher itself.

4. APPROVAL PROCESS

- 4.1. Completed expense reports must be sent to the supervisor of the individual submitting the expense report for approval. No individual may approve an expense report which includes expenses related to meals or events attended by that individual. Expense reports for component university presidents must be approved by the Chancellor.
- 4.2. The supervisor approving the expense report should review for the following:
 - a. Proper documentation, as defined by component university policy, is present;
 - b. Expenses are reasonable, given the employee's present position; and
 - c. Signature of the employee submitting the expense report, acknowledging component university policy.
- 4.3. The supervisor must then sign the expense report acknowledging approval of the expense to be reimbursed.
- 4.4. The Accounts Payable Department shall receive the expense report and review for the following:
 - a. whether there is proper authorization; and
 - b. clerical accuracy of the report and support documentation.

5. REVIEW AND RESPONSIBILITIES

Responsible Party: Vice Chancellor for Administration and Finance

Review: Every three years on or before August 31.

6. APPROVAL

Approved: John Rudley
Vice Chancellor for Administration and Finance

Jay Gogue
Chancellor

Date: February 28, 2007

7. INDEXING TERMS

Entertainment
Expense Report