

## SECTION 2.06 – REIMBURSEMENT VOUCHERS

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### A. Overview

Under certain circumstances a budget authority may give prior approval for a staff member to make purchases with personal funds and be reimbursed for the associated expense. While this process is only recommended for small purchases of supplies that are reimbursed per [Section 2.05](#) (Imprest Checking Accounts), there are situations where it is permissible to make larger purchases.

In this situation and with prior approval from the budget authority, the staff member may purchase an item(s) that exceed the amount permitted for reimbursement through the imprest checking account. The [Reimbursement Voucher form](#) must be submitted to accounts payable for such purchases with **original detailed receipts**, appropriate account code and budget authority signature.

This purchasing method is only recommended as a **last resort** when time constraints or the uniqueness of the purchase prevent the issuance of an electronic purchase order ([Section 2.03](#)) and/or purchase through the budget authority's assigned procurement card ([Section 2.04](#)).

### B. References

[Section 2.02](#) – Allowable Purchasing Methods

[Section 2.03](#) – Electronic Purchase Order Process

[Section 2.04](#) – Procurement Card Use

[Section 2.05](#) – Imprest Checking Accounts

[Board Policy/Procedure 6215/6215P](#) – Disbursements

[Board Policy/Procedure 6020/6020P](#) – System of Funds and Accounts

### C. Guidelines and Restrictions

- [Reimbursement Vouchers](#) submitted to accounts payable (in lieu of use defined in [Section 2.05](#)) are allowable when all other purchasing methods have been deemed impractical. It is recognized that some vendors do not accept purchase orders and staff members at times make spontaneous, bona fide district purchases to support instruction. It is also recognized that reimbursement of larger amounts exceed the intent of the imprest checking accounts and would deplete the account balance which are replenished on a monthly basis.
- Reimbursement shall only be made for bona fide district expenditures that have prior approval by the budget authority.
- Original, detailed receipts listing individual items purchased are required. Individuals may be found personally responsible for expenditures not supported by original, detailed receipts. Copies of receipts will be denied. *Please Note: Charge slips must have adequate detail listing individual items purchased in order to be considered for reimbursement. Otherwise, the*

charge slip, by itself is not adequate. The corresponding detailed receipt must be submitted.

- [Reimbursement Vouchers](#) may not be used to purchase theft sensitive items as identified in [Section 6](#).
- [Reimbursement Vouchers](#) shall reimburse to a single item limit of \$200 or a cumulative total reimbursement limit of \$200.
- Receipts are to be submitted by employees in a timely manner. Once a fiscal year has closed, receipts from the prior fiscal year will no longer be eligible for reimbursement.
- Information required on the [Reimbursement Voucher](#) includes:
  1. Payee name
  2. Payee signature
  3. Location or address of payee
  4. Brief description of purchases and what it is for
  5. Cumulative dollar total of the receipts for that payee
  6. Budget account code
  7. Budget authority approval signature

Note: When the payee is the same as the budget authority, the reimbursement must be reviewed and signed by the budget authority's supervisor.