



COLLEGE ADMINISTRATIVE PROCEDURE MANUAL

Procedure Title	Procedure Number	Page(s)	Date Adopted:
Budget Administration	CC - II	16	4/13/2026

BASED ON BOARD POLICY

Section	Policy Title	Policy Number	Date Adopted:
C — Business and Support Services	Purchasing and Acquisition	CF	08/26/2025

EXPENDITURE APPROVAL AUTHORITY

The President of the College has approval authority for expenditures of less than \$100,000 except for the purchase of construction. Expenditures of \$100,000 or more (\$75,000 or more for construction) require approval of the Board of Trustees or compliance with Board Purchasing Procedure.

Vice Presidents and those designated by the President have approval authority, within their respective areas of responsibility, for expenditures of less than \$20,000, subject to restrictions or conditions provided in this or other policies/procedures. This authority includes budget line item substitutions and transfers within budget categories (travel, equipment, services and supplies, etc.) as long as substitutions or transfers do not result in overruns within the Vice Presidents span of control.

Vice Presidents and those designated by the President may delegate any or all of their expenditure approval authority to lower administrative levels. All delegation of expenditure authority by Vice Presidents must be communicated to the Vice President, Finance & Administration in a simple, clear, written plan, including the persons authorized and the conditions involved.

BOARD PURCHASING PROCEDURE

All individuals and offices approving purchases should be familiar with the Board of Trustees purchasing procedure and should accept the responsibility for following the procedure and for assuring that each purchase is wise in terms of protecting the interests of the institution. The Vice President, Finance & Administration has primary responsibility for ensuring that the procedure is followed. The Board of Trustees typically approves the budget in August, and spending begins as of September 1 - the first day of the College's fiscal year (September 1 -



August 31). With approval from the President or the Vice President, Finance & Administration, expenditures may be made during the summer months if the expenditure is being made for the new fiscal year and if there is a certainty that the item will be approved by the Board.

PURCHASE PROCEDURE

Authority to approve expenditures is not authority to purchase. The Vice President, Finance & Administration is responsible for making all purchases unless excepted by this procedure or by the President. Delegation of purchase authority by the Vice President, Finance & Administration may be made only under conditions shown below:

PURCHASE PROCESS

All funds disbursed by the College are processed by the Office of Financial Services. Purchasing begins with the completion of an on-line requisition, which describes what goods are needed, who will be providing the goods, and includes authority to purchase. The Office of Financial Services turns the requisition into a purchase order, which is sent to the vendor. Once the purchase order is created, an "encumbrance" for the amount of the purchase is charged against the department's budget. This encumbrance is deducted from the account balance. Once the item is received, the budget head (and others if purchase is outside limit of budget authority) approves the invoice immediately and sends the invoice to the Office of Financial Services. (NOTE: Failure to quickly facilitate the invoice can cause purchasing problems for other departments and can result in the College's not being able to complete further purchases with that vendor.) The Office of Financial Services removes the encumbrance for the requisition and charges the actual cost of the item to the account balance. Items that are valued at \$10,000 or more are placed on the College's capital equipment list. Items that are valued at \$1,000 or more become part of the College's inventory, but are not included in the audit as part of the capital list.

Emergency Purchases

Unforeseen situations may arise which make it necessary to procure urgently needed supplies or services on an emergency basis in order to meet an essential need. An emergency purchase can be justified only when a genuine emergency has arisen that could not have been anticipated or avoided. The purchaser should notify the Vice President, Finance & Administration immediately when emergency purchase action is necessary, and whenever possible, oral authorization should be secured in advance.

Petty Cash Funds

A petty cash fund, not to exceed \$300, may be established for any unit of the College on recommendation of the concerned and approval of the Vice President, Finance & Administration.

Conditions under which the particular petty cash fund is to be used shall be established in writing by the Vice President concerned, who shall also be responsible for monitoring use of the fund.

The Vice President, Finance & Administration shall be responsible for auditing expenditures from petty cash funds, including requiring receipts for all such expenditures.

The Vice President, Finance & Administration also has authority to advance funds, in amounts deemed appropriate (not petty cash), for use in making change, or for purchases where cash payment is desirable (e.g., funds for athletic games).

Blanket Orders

When services or supplies are required with some degree of regularity, but the exact quantity cannot be determined easily in advance, a blanket purchase authorization may be made by the Vice President, Finance & Administration for a department or office to cover its requirements during a specified period and/or limited to a definite sum of money. Blanket authorizations must be obtained in advance, in writing, including details as to how the purchases are to be handled, how billings are to be made, etc.

Acceptance of supplies, equipment, animals, etc. "on approval" should be virtually eliminated. Such an agreement implies that MCC will purchase the item if we like it or do not find fault with it, all of which often leads to bad feelings if the item is not approved when it is finally processed via the usual purchase procedure. The proper procedure is to purchase with appropriate conditions made a part of the purchase agreement.

Purchasing Card

MCC offers a purchasing card program to provide an efficient and controllable method of making purchases for travel and items such as supplies not purchased through the current approved supplies vendor(s). With presidential or vice-presidential approval, employees will be issued cards through the State of Texas contract. This card is not intended to replace, but rather to supplement existing purchasing, travel, and other College policies. Approval to purchase is granted through lines of expenditure authority. Expenditure authority can be increased by the appropriate vice president for specific trips and times when the estimated cost exceeds the expenditure authority of the traveler.

Purchases made on the card must be for College business only. The card is not a personal line of credit. When in doubt as to whether a purchase is allowable under College policy and



procedure, the cardholder should either contact the program administrator before making the purchase, or make payment personally and seek reimbursement from the College afterwards. Employees may **not** use the card for the following:

1. Any purchase of items for personal use.
2. Cash refunds or advances.
3. Any purchase of goods/services or at a merchant type not considered prudent or of good judgment.
4. Any transaction amount greater than the cardholder's authorized transaction limit.
5. Alcohol or liquor of any kind.
6. Separate, sequential, and component purchases, or any transaction made with intent to circumvent College authorization limits, College purchasing policy and procedure, or state and local laws.
7. Any other purchase specifically excluded in the College's purchasing policy and procedure.

The card may **not** be used to pay spouse/family expenses incurred while traveling. Only College business expenses are allowable and the cardholder should pay personal expenses separately. Since this is an official State of Texas purchasing card, only College-related business may be charged on the card.

Each cardholder must acknowledge receipt of the purchasing card, understand the rules of usage, and sign the user agreement available from the program administrator. Failure to abide by this procedure may result in disciplinary action. The cardholder will be required to immediately reimburse the College for any unauthorized purchases. On-line purchases of supplies typically have a sales tax included and the College will pay the sales tax in these cases.

CONTRACTS

Contracts for services, supplies, or equipment (including rental of equipment) may be entered into on behalf of the College under the policy and procedure applicable to purchases. I.e., a contract is a "purchase," and a person with authority to approve purchases has the same authority (and the same limitations) to approve contracts. The Vice President, Finance & Administration will issue the contract and/or purchase order, or concur in its issuance, and will make encumbrances and maintain contract files as appropriate.

Advertising, brochures, flyers, class schedules, and other materials (not letters) to be sent off-campus, promoting MCC activities and instructional offerings, must be approved by the Director, Marketing & Communications in advance of their circulation.

Contracts for the maintenance, repair, cleaning, renovation, etc. of equipment, or facilities must be approved by the Vice President, Finance & Administration prior to the issuance of the contract or purchase order.

ROUTINE REPAIR AND MAINTENANCE OF EQUIPMENT

Routine repair and maintenance of equipment is "purchased" via the regular purchasing procedure used for services and supplies. This applies to equipment assigned to a particular administrative or instructional unit.

TRAVEL

Vice Presidents and others designated by the President have the same approval and delegation authority for travel as for other expenditures. This authority includes making adjustments within the "travel" budget category. All out-of-country travel must be approved in advance by the President or designee. All travel requires prior approval by the appropriate budget head – even if amount is within spending authority level. Traveling with external entity funds in the College's behalf also requires administrative approval.

All persons approving travel should assure that economical (moderate) practices are followed regarding meals, hotel accommodations, airline rates, etc. Employees should make reservations directly with hotels or airlines exceptions to direct. Reservations made through travel agencies or travel websites requires prior approval by the Vice President, Finance & Administration and should be in addition to obtaining pricing direct from a hotel or airline. The travel form and receipts should be received in the Office of Financial Services within ten days of returning from a trip.

Vice Presidents will assure that receipts for expenditures are submitted with travel reimbursement requests. However, Vice Presidents may approve exceptions in cases in which the person involved neglects to obtain a receipt on a particular trip or item.

Travel expenses will be reimbursed for travel approved in advance using the Travel Request Form in Etrieve under the Financial Services Department. An advance on travel expenses may be obtained by submitting the form, in duplicate, to the appropriate administrator. However, advances must be kept to a minimum and must be approved by the appropriate vice president. The College's purchasing card should be used in lieu of advances, and expenditure approval amounts may be raised with vice presidential approval for trips involving multiple travelers or trips whose costs are expected to exceed routine expenditure approval levels. Advances are typically made for incidental items that are not likely to be covered by the purchasing card. The original of the approved form will be submitted to the Office of Financial Services to obtain the advance, and the duplicate will be returned to the requestor. Upon completion of the travel, the lower portion of the form must be completed and submitted to the Office of Financial Services for reimbursement. If an advance has been made which exceeds actual expenses, the traveler must reimburse the College for the difference. As of January 1, 2009, expenses for mileage in privately owned vehicles will be reimbursed at the IRS published rate.



Receipts are not expected for small, miscellaneous items such as tips, or for items for which a receipt is not customarily given. However, such miscellaneous items should be itemized on the reimbursement request and should not exceed \$10 daily. Original receipts for meals and lodging expenses are required for reimbursement. Detailed restaurant receipts (as opposed to credit card receipts) for meals must be obtained and presented for reimbursement. Exceptions for detailed receipts or items without receipts that exceed \$10 daily require vice-presidential approval. The travel report must indicate the names of people for whom meals have been purchased when multiple meals are purchased on the same ticket. State tax will not be reimbursed for in-state lodging. The College does not reimburse for alcohol. If alcohol is purchased it must be paid for on a separate bill other than that submitted to the Office of Financial Services.

College employees traveling using federal funds are required to travel at the federal lodging and per diem rates as defined by the General Services Administration (GSA). Federal funds may not be used for gratuity or out of country travel.

Student Travel

Detailed procedures for the expenditure and other administration of funds for student travel will be prescribed by the Vice President, Instruction & Student Engagement or the Athletic Director with the advice of the Vice President, Finance & Administration.

Guidelines for Economical Travel Arrangements:

Multiple Persons Attending Same Conference/Seminar

When multiple people are attending the same out-of-town conference or seminar, it is requested that they implement as many cost-saving strategies as possible. Two of these might be riding together and/or sharing a hotel room when possible. Exceptions to sharing must be approved in advance by the appropriate vice president or President for those reporting to the President.

Driving Versus Flying

In the event that an employee chooses to travel by car instead of flying, the College will reimburse an amount not to exceed the lowest available airfare (at least 21 days before date of travel) or actual mileage at the College approved rate.

Meals

The College will reimburse customary meal expenses incurred while traveling on college-related trips when an overnight stay is involved. The IRS views meals while traveling to and from a

meeting as not reimbursable unless an overnight is involved. On average, meal reimbursement will not exceed \$40 per day. The meal allowance can be approved to match high-cost cities as defined in the Federal Travel Regulations up to \$75/day with presidential or vice-presidential approval. The Director of Financial Services will provide information concerning rates for specific high-cost cities. While MCC does not use a per diem rate, the College expects that employees traveling on college business will not exceed this rate without presidential or vice-presidential approval. For approval, documentation will have to be provided to the president or vice presidents before or after the trip. Detailed restaurant receipts (as opposed to credit card or room charged receipts) for meals must be obtained and the originals presented for reimbursement. Requests for reimbursement without receipts requires presidential or vice-presidential approval. MCC does not reimburse for alcohol. Except in rare exceptional circumstances, in-room meal service is strongly discouraged. Meals that exceed the stated amounts, as well as in-room meal service require vice presidential approval on the travel report.

Non-travel related meals **on campus** are reimbursable when there is a specific business purpose and include substantive and bona fide business decisions. Reimbursement requires vice presidential approval. Occasional meals to permit employees to work overtime are acceptable expenses. Non-travel related meals **off campus** are not allowed unless there is a specific business purpose and non-college employees are involved. The Director of Financial Services will answer questions concerning whether meals are reimbursable. Examples of acceptable meal reimbursement are staff retreats on campus property or lunches with off-campus speakers. Meals without prior vice-presidential approval will not be reimbursed or the employee will be required to reimburse the College for unauthorized purchase card charges. Meal reimbursement is to be made from travel funds and will include the names of all people for whom reimbursement is requested.

Non-travel related meals within McLennan County are not allowed without the next level supervisor's prior approval and should be for specific business purposes. Examples of acceptable meal reimbursement are staff retreats or prior approved recruitment activities. Meals without prior approval will not be reimbursed or the employee will be required to reimburse the College for unauthorized purchase card charges. Meal reimbursement is to be made from travel funds and will include the names of all people for whom reimbursement is requested.

Rental Cars Versus Hotel/Airport Shuttles

Rental cars may be selected as ground transportation from the airport when acceptable justification is provided in advance to the employee's supervisor who is at the dean level or above.



Location of Conferences or Seminars

When conferences or seminars are offered in multiple locations, employees should elect to attend the one closest to the College. Approval to attend other than the closest conference requires vice presidential approval.

Flying Direct Route to Conference Location

The College will not reimburse the cost to fly to different locations for personal reasons either before or after the conference or seminar unless the cost is the same or lower than flying the direct route.

Change of Travel Plans

When travel plans change, the traveling employee is responsible for cancelling all reservations (airfare and hotel) in a timely manner with the goal that the College will not be charged. Travel vouchers gained from cancelled trips are to be used for college trips.

Internet Connection/Movies in Hotel Room

The College will not reimburse for rental of movies in hotel rooms. Reimbursement for internet connections requires vice presidential approval.

SALARIES (NON-STUDENT)

All employment of full-time, regular, non-student personnel (those not paid from "student wages" accounts) must be approved by the President or designee. Part-time or temporary non-student personnel, and Continuing Education (non-credit) faculty may be employed by the Vice President involved, provided the expenditure does not exceed amounts budgeted for that purpose, provided the salary rate for non-faculty personnel follows compensation guidelines approved by the Vice President, Finance & Administration. Salary payments will not be made to temporary, non-student personnel if the appropriate budget line item would be exceeded, without consultation with the Vice President, Finance & Administration. Budget adjustments will be made at budget revision or in the end-of-year budget, whichever is applicable, depending upon the timing of the overrun.

STUDENT WAGES (EXPENDITURES FROM "STUDENT WAGES" ACCOUNTS)

Vice Presidents and Instructional Deans have authority, which may be delegated to the next lower administrative level, to employ student workers at the (MCC) wage rate, within budgeted amounts. A premium rate may be approved by the Vice President, Instruction & Student Engagement for students who serve as tutors. Overruns and adjustments in and among "student wages" budget amounts may be approved by the Director of Financial Aid provided the total

"student wages" budget is not exceeded. Higher (MCC) wage rates must be approved by the Vice President, Finance & Administration or the Vice President, Instruction & Student Engagement, upon recommendation of the Director of Financial Aid, who has general administration responsibility for the student wages budget.

WORK ORDERS

Although there is a separate policy on "work orders," the regular expenditure approval policy also applies when special material, equipment or labor (non-MCC personnel) is required to be purchased as part of the project involved. The work order policy must be reviewed for approval to proceed.

BUDGET OVERRUNS

The administrative unit requesting approval of an expenditure is responsible for determining that the expenditure can be made within budgeted amounts. The appropriate vice president is responsible for assuring that no purchases are made which will result in the applicable departmental budgets being exceeded.

In the event a request for expenditure is submitted to the Office of Financial Services that will exceed the budgeted amount, the department head will be notified to initiate a budget amendment request. The budget amendment request must be submitted before the first of the following month for future disbursements to be made.

The appropriate vice president will keep a record of all approved overruns and will make appropriate adjustments in budget revisions or in the end-of-year budget, whichever is applicable. Budget overruns that affect the bottom line of the institutional budget require presidential approval.

ADJUSTMENTS (TRANSFERS) AMONG BUDGET CATEGORIES

Adjustments among budget categories (travel, equipment, services and supplies, etc.) may be initiated by department heads providing that budget overruns do not occur within the Vice President's or President's span of control. Monthly reports of transfers will be forwarded to the Vice Presidents and the President for review. The Vice President, Finance & Administration is responsible for assuring that purchases are charged to appropriate budget categories, according to definitions appended to this procedure.



GENERAL INSTITUTIONAL AND MISCELLANEOUS ITEMS (SELECTED ITEMS)

Catalog & Brochures

Approved by President or designee.

Institutional Memberships

Original memberships and renewals approved by President or designee. This category includes all memberships paid by the College for the Institution as a whole. Memberships for individual offices, departments, etc. shall be approved through the regular budget process and charged to the budget account involved. Service club memberships for individual administrators are approved by the President and charged to the appropriate office. The College pays for service club memberships for director level and above and for meals when included as a requirement for membership. Exceptional cases may be decided by the vice presidents jointly.

Travel-Professional Meetings

For use only for annual TCCTA meeting. Annual plan for allocation to individual faculty to be approved by the Vice President, Instruction & Student Engagement.

Professional Development

See budget for allocation of funds. Expenditure of allocation is approved by the Vice President, Instruction & Student Engagement; regular approval authority applies. Professional Development Leave Grant is approved by Board of Trustees.

Cell Telephones

Taxable stipends for cell telephones are approved for certain employees who are expected to be available 24/7 or who are regularly required to be away from their respective work telephones as deemed necessary by the appropriate vice president or President. Due to nature of work and depending upon the employee's anticipated business use of the cell phone, the amount of stipend will be approved as \$45, \$55 or \$85 per month. Exceptions must be approved by the President. Employees may not use college cell phones for personal gain.

Employees whose job duties require that they have a cell phone will receive a taxable equipment stipend.

Employees who use their personal cell phone service for occasional and infrequent MCC business purposes are eligible for reimbursement. In keeping with IRS guidelines, to receive reimbursement, the employee must submit detailed records regarding each cell phone call, including the amount of the expenses, the time and place of each call, the business purpose for each call, and the employee's business relationship to the person called or the person calling the employee.



Appropriate payroll taxes on the stipend will be withheld from the paycheck, and the amount of the stipend will be included on the employee's year-end W-2. The stipend does not constitute an increase to base pay, and will not be included in the calculation of percentage increases to base pay due to annual raises, job upgrades, or benefits based on percentage of salary.

Failure to abide by this procedure could result in loss of reimbursement and/or cell phone privileges.

Commencement (Exercises)

Expenditures approved by Vice President, Finance & Administration in accordance with detailed budget approved in advance by President.

Legal

Use of regular college attorney, or obtaining special legal assistance, approved by President.

Auditing

Itemized budget submitted by Vice President, Finance & Administration and administered by Vice President, Finance & Administration after approval of President. Approval to exceed budget must be obtained from President in advance.

Election Expenses

Administered by the President.

Accreditation

Any administrative unit anticipating need for expenditures in this area requests funds through the regular budget approval procedure. Budget approvals will be combined in this category and administered by the Vice President, Strategic Planning and Enrollment, except that the President shall administer expenditure of funds budgeted for SACSCOC accreditation activities.

Official Functions

Approved by President or designee.



Recognition for Employees Who Leave or Retire

The President's Office provides reimbursement for food, non-alcoholic beverages, and party supplies for events held on the MCC Campus for persons who leave or retire based on the following schedule:

Employees who leave with less than 5 years' experience:	No reimbursement
Employees who leave with less than 10 years' experience:	\$ 50 reimbursement
Employees who leave or retire with 10-14 years' experience:	\$100 reimbursement
Employees who leave or retire with 15-19 years' experience:	\$150 reimbursement
Employees who leave or retire with 20-24 years' experience:	\$200 reimbursement
Employees who leave or retire with 25+ years' experience:	\$300 reimbursement

All events must receive prior approval from the President's Office. Please contact Jodi Harper at jharper@mclennan.edu to obtain approval before planning the event.

General Insurance

Administered and approved by Vice President, Finance & Administration. This includes liability and other forms of insurance for the Institution as a whole or for individuals with institution-wide responsibility. Insurance for physical plant, athletics, health care programs, etc., charged to respective programs.

Faculty Salaries

Amounts budgeted for faculty salaries of any kind are estimates of funds needed, not authorization to employ personnel within budget limits. Except for part-time, "non-credit" instructors, all faculty positions must be approved by the President in advance. "Non-credit," part-time faculty positions and individuals are approved by the Vice President, Instruction & Student Engagement, who also has payroll approval authority for this category. Regular, full-time contract faculty members are approved by the Board of Trustees.

Library: Books and Periodicals

Standard purchase policy and procedure does not apply. Purchases are approved by the Director, Library Services/Educational Information Systems who has the responsibility of assuring that purchase practices are consistent with the best interests of MCC; proposals should be taken when feasible.

Physical Plant: Property Insurance (Buildings & Equipment)

Payments approved by the Vice President, Finance & Administration; contracts approved as per regular purchasing procedure.

Reserve for Current Operations (Contingency)

All expenditures approved by President, except authority delegated by President in writing.

Student Organizations

Approved by the Vice President, Instruction & Student Engagement. Authority may be delegated by the Vice President, Instruction & Student Engagement to next lower administrative level only.

Intercollegiate Athletics

Regular purchase policy and procedure applies except in case of scholarships and officials. Director of Athletics has authority to approve individual scholarship awards and officials' salaries and assignments within budgeted amounts; the President approves scholarship distribution plan. All scholarships must be coordinated with the Director, Financial Aid.

Academic Scholarship

Vice President, Instruction & Student Engagement or designee approves individual scholarship awards within distribution plan approved by President. All scholarships must be coordinated with Director, Financial Aid prior to approval.

Food Service and Bookstore

The Vice President, Finance & Administration administers the contract for bookstore operations and is responsible for the operation of food service by college employees.

Review of Expenditures

The Office of Financial Services will review expenditures for compliance with the Budget Administration Procedure as part of the auditing of accounts process. When appropriate receipts and documentation are not provided, staff will contact the person and appropriate supervisors when necessary to ensure that records are complete and appropriate.

PROCEDURE EXCEPTIONS

Exceptions to any part of the Budget Administration Procedure may only be made by the President or the Vice President, Finance & Administration and must be in compliance with state and federal laws.

BUDGET DEFINITIONS

Services and Supplies:

Service and supply purchases are designed to support developmental needs and not designed for personal benefit. Items that benefit individuals personally are not allowable college expenses. Services are usually those rendered by non-MCC personnel, with some exceptions in which one MCC office charges another for such items as copying services, postage, etc.

Examples of College Eligible Services

- Repair of Equipment
- Maintenance Contracts
- Consultants

Costs of professional and consultant services rendered by persons who are members of a particular profession or possess a special skill and who are not officers or employees of the College are allowable. Remuneration using federal funds for consultants and/or subcontractors who are employees of the College is prohibited.

Supplies are usually of an expendable or consumable nature, have an estimated life of no more than one year, and have a relatively small unit cost.

Examples of College Eligible Supply Purchases

- Office supplies: stationery, paper clips, toner cartridges, copier paper, etc.
- Instructional supplies: paper, tennis balls, glassware, chemical supplies, etc.
- Maintenance supplies: floor wax, paint, gasoline, etc.
- Retirement recognition: as funded by an allowance from the President's Office

Examples of College Ineligible Supply Purchases

- Flowers for employees
- Parties or refreshments for employee recognition
- Drinking water for routine office use
- Decorations for individual offices

Equipment

Equipment is property usually having an estimated life in excess of one year and a unit cost of at least \$1,000.

Examples of Equipment

- Furniture, maintenance equipment, music instruments, laboratory equipment, electronic equipment, software, computer equipment.

Travel

"Travel" includes normal expenses incurred in connection with travel for approved college business purposes, such as mileage, public transportation, parking, meals, lodging, tips, registration fees, etc.

Mileage reimbursement for approved local errand and delivery services will be charged to travel.

Instructional Travel

Instructional assignment to off-campus sites will result in mileage reimbursement only with prior approval by the appropriate dean. Documentation will be required. Travel incurred in connection with off-campus teaching is charged to the department concerned.

Guidelines:

1. Each request will be based upon the off-campus site and the faculty member's point of origination. Mileage will be calculated for the teaching assignment and then multiplied by the number of days of actual instruction per month at that location.

Exceptions:

- A. If the faculty member can teach the class "on the way in" or "on the way home" she/he will not be eligible for reimbursement.
 - B. Instructors residing within five miles of the off-campus site will not be eligible for reimbursement (e.g. MCC faculty residing in McGregor teaching in McGregor).
2. A completed travel report for the period requested will be required. Mileage request forms must be submitted to Divisional Directors by the tenth working day of the month in order to be reimbursed by the end of the month. Requests for travel reimbursements



after the semester is over may not be honored depending on availability of funds.

3. Mileage chart is calculated on miles traveled round trip from campus.

MOST EXPENDITURES CAN BE CLASSIFIED WITHOUT ANY DIFFICULTY. IN CASES OF DOUBT, THE OFFICE OF FINANCIAL SERVICES SHOULD BE CONSULTED. ALSO, THE OFFICE OF FINANCIAL SERVICES WILL EXAMINE EACH PURCHASE REQUISITION FOR APPROPRIATENESS OF CLASSIFICATION AND WILL ADVISE THE "PURCHASER" WHEN A CLASSIFICATION IS CHANGED.