

Procedure 3200-PR(6): Procurement Policy - Personal Expenditure Reimbursement Process

Original Adopted Date: September 17, 2025

Status: Approved

PURPOSE

In limited circumstances while fulfilling District responsibilities, an employee or board member of Santa Cruz County Provisional Community College District (SCCPCCD) may pay for goods/services with personal funds. Use of personal funds to pay for District expenses should be limited to situations where no other payment method is available and using personal funds is the most prudent method that allows the employee to conduct District business. Eligible expenses that are incurred on behalf of SCCPCCD using personal funds for an authorized and budgeted business purpose will be reimbursed as outlined in the procedure below.

EMPLOYEE REIMBURSEMENT PROCEDURE

1. The CFO will ensure that reimbursements to employees or board members for expenditures using personal funds is for an appropriate and authorized business purpose. The CFO may delegate personal reimbursement process responsibilities to an appropriate individual with fiscal responsibility within the SCCPCCD. The CFO will maintain final reimbursement approval authority.
2. At the end of a month in which personal funds were used for business purposes, the individual will complete the SCCPCCD Employee Reimbursement Monthly Expense Form and submit it to the CFO for review and approval.
3. The CFO, or designated individual, will review the reimbursement form to ensure expenses were appropriate, were incurred for an authorized business purpose, and the account code is appropriate for the type of expenditure.
4. After review, if the reviewer/processor is someone other than the CFO, the reviewer will forward the reimbursement form to the CFO for signature and authorization to issue the reimbursement.

DEFINITIONS

- Authorized Purchases – Purchases that are budgeted for legitimate business purposes and supported by appropriate documentation, reconciled, approved, and reviewed monthly.
- Business Purpose – Appropriate expenditures made in accordance with the District Procurement Policy during the course of conducting day-to-day business that are in the best interest of the District using District funds in a fiscally responsible manner. Inappropriate expenditures may include, but are not limited to purchases of tobacco, alcohol, drugs, lottery tickets, premium grade fuel, etc. If unsure about the suitability of a purchase, inquire with the appropriate District authority.

- Documentation – Detailed receipts, invoices, or statements issued by the business where the personal expenditure was negotiated.
- Reconciliation – Using the appropriate Employee Reimbursement Expense Form, identify appropriate general ledger expenditure codes for expenses and ensure proper documentation is available and included for all transactions.
- Second-level approval – Reconciliations may be independently reviewed, and individual charges will be approved or disputed by an appropriate fiscal representative of the District to ensure charges are:
 - Used for an authorized business purpose;
 - Properly documented; and
 - Expenditure codes used are appropriate.