

**CALIFORNIA STATE UNIVERSITY, FRESNO ASSOCIATION, INC.**  
**Documentation of Expenditures Policy**  
**Accounts Payable**

The California State University, Fresno Association, Inc. (Association) will maintain proper and complete documentation to assure expenditures are made in a manner consistent with established policy and statute. The Association's Accounting Office is responsible for review and approval of expenditure requests ("authorizations") and appropriate supporting documentation.

The Association Accounting Office will:

1. Establish procedures which include an approval process to determine that a proposed expenditure is not:
  - a. Outside the educational mission of the CSU
  - b. Outside the mission of the Association
  - c. Prohibited for auxiliary organizations either by statute, Association policy or University policy
  - d. Inconsistent with Association and University policies and procedures
  
2. Establish procedures to document in writing on the authorization the following:
  - a. Vendor name
  - b. Complete description of the item(s) or service(s) to be purchased or received
  - c. Detailed description of the purpose of the expenditure
  - d. For Community Relations expenditures, a description of how the expense will benefit the mission of the university, as a whole
  - e. Signature of the Unit Director or designee, or account signer, approving the expenditure for payment
  
3. Establish procedures for employee reimbursement of expenses

**CALIFORNIA STATE UNIVERSITY, FRESNO ASSOCIATION, INC.**  
**Accounts Payable Documentation of Expenditures Guidelines**

In accordance with the Documentation of Expenditures policy, the following guidelines will be followed to ensure appropriate expenditures:

1. All requests for payment, including reimbursements, must be submitted on a standard Authorization for Payment form<sup>1</sup>.
2. Authorizations for payment must be accompanied by complete and appropriate supporting documentation, including original invoices or receipts, and a detailed explanation of the purpose of the expenditure. Supporting documentation of a confidential nature (i.e. garnishment of wages for child support or taxes or other personnel matters, private contractual or donor information) will remain in the department originating the payment request and may be made available for viewing by appropriate personnel upon approval of the Executive Director.
3. Original invoices must accompany Vendor Statements that are submitted as supporting documentation. Vendor Statements without supporting invoices are not sufficient documentation for payment, except for finance charges. It is the policy of the Association that payments should be processed in a timely manner so as not to incur late fees or finance charges, and to take advantage of discounts when possible. Vendor monthly statements, packing slips, photocopied or faxed copies of invoices or receipts are not generally sufficient documentation by themselves and will delay payment to the vendor. In the event that an original invoice has been lost or destroyed, a facsimile or photocopy may be accepted as supporting documentation and explanation of such must be noted on the invoice copy.
4. Original credit card receipts for corporate credit card purchases must be submitted with the credit card monthly statement for review.
5. Authorization for Payment form must include a detailed description of the expenditure including invoice number, where applicable, and description of the product, purchase or expense.
6. All requests for reimbursement must be signed by the individual's supervisor and the Unit Director of the division prior to processing. The Executive Director shall approve all reimbursements to Unit Directors. Reimbursement checks are issued through the regular Accounts Payable check process.
7. For mileage reimbursement requests (i.e. personal vehicles used in the course of conducting company business), each trip must be noted, including the date, to/from, purpose, and miles. Employees requesting mileage reimbursement must have completed the Defensive Driving Course offered by the Department of Environmental Health and Safety on campus. Travel applications and claims should be submitted on the appropriate travel forms according to the Travel Policy.
8. Authorizations for payment must be signed by the following persons:
  - a. Director of Division or Operating Unit, or approved signer for the account
  - b. Association's Executive Director, Chief Financial Officer, or Corporate Operations Manager
9. Community Relations authorizations – refer to Community Relations Policy.
10. Open or Monthly authorizations – the appropriate unit director should sign the authorization prior to the first expenditure of the fiscal year. Such authorization will remain in effect until the end of the fiscal year or until the authorization is closed, whichever comes first. Invoices or supporting documentation for monthly payments do not

have to be approved by the unit director, but should be approved by the Executive Director, CFO or Corporate Operations Manager. The unit director will be notified of any unforeseen increase in the total annual expenditure.

<sup>1</sup> Exceptions to this policy are invoices submitted via electronic batch transmittal from the Kennel Bookstore and University Food Services, or invoice batch processing from University Courtyard, which will not include a separate signed authorization for payment form for approval of each invoice.