



**CalPolyPomona**

Philanthropic  
Foundation

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## POLICIES AND PROCEDURES

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**Subject: Accounts Payable Documentation  
of Expenditures**

**Policy No. 305**

**Date: 07/2019**

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### **PURPOSE**

This procedure is established to outline the requirements for proper and complete documentation of expenditures.

### **PROCEDURE**

The Foundation shall maintain documentation to assure expenditures are made consistent with regulation ABS-83:13 for use of Foundation funds.

In the administration of use of funds, the Foundation must maintain adequate documentation in order to demonstrate that expenditures are made in a manner consistent with established policy and statute.

When funds are expended for goods or services the following shall be documented in writing on the Disbursement Voucher:

The vendor's name (Who)

A complete description of the item(s) or service(s) to be purchased or received (What)

Date the expense was or will be incurred (When)

Location of the event expense (Where)

Reason for incurring the expense (Why)

Description of how the expense will benefit the mission of University as a whole (How)

The signature of an authorized signer for the project charged, indicating the approval of the expenditure for payment and, that the expenditure is not restricted or prohibited.

### **Employee reimbursement Expenses:**

Payment made by check to a vendor, the following documentation is required:

Cancelled check or statement from the bank

Original invoice, the invoice should be made to the individual and it should be itemized, i.e., if it is for a meal reimbursement, the itemized receipt from the restaurant; if it is for the purchase of tangible goods, an itemized invoice that indicates what was purchased and the amount.

**Payment made by Credit Card, the following documentation is required:**

Original Credit Card Receipt (yellow slip)

Original invoice, the invoice should be made to the individual and it should be itemized, i.e., if it is for a meal reimbursement, the itemized receipt from the restaurant; if it is for a purchase of tangible goods, an itemized invoice that indicates what was purchased and the amount.

**Purchases with Foundation Wells Fargo-WellsOne Commercial Card (P-Card):**

Original invoice, the invoice should be made to the individual and it should be itemized i.e. if it is for meal reimbursement, the itemized receipt from restaurant. If it is for the purchase of tangible goods, an itemized invoice that indicates what was purchased and the amount.

Refer to [Purchasing/Commercial Card Policy \(AP 290\)](#) for detailed policies and procedures.