Fiscal Approver
“What to Look For” Checklist

As the Fiscal Approver, when you approve an expense report you are certifying that the expenses “have been allocated appropriately, are in compliance with policies, are in accordance with any restrictions on the PTAO, and required documentation is attached to support expenses”.

In order to help you ensure that you are properly approving the report, please look for the following:

General

- All expense report lines provide details as to the business purpose and make good sound business sense with well documented receipts
- Every expense line includes the who, what, where, and when
- Meal per diem locations match where traveled
- Travel & Expense cards are not used for personal use
  - If done by mistake, ensure it is marked as personal
- No protected, personal, or sensitive data is on the expense report
- Properly classify airfare, baggage fees, and agent fees (they all come classified as Airfare from Bank of America for T&E card transactions)
- Expenses have been allocated to the proper PTAO and expense type
  - Especially important for grants or Oracle could reject it. You therefore must know the restrictions on the grant when expensing.
  - Link to Map of Expense Types to Expenditure Types
  - Link to Grants Transaction Controls
  - Difference between Catering, Business Meals, and Supplies Food and Drink
    - Catering – requires forethought and planned menu
    - Business Meal – does not have a planned menu – personal preference
    - Supplies Food and Drink – not a breakfast, lunch, or dinner meal
- Expense reports are not violating purchasing guidelines
  - Examples include: $5000 or more with a given vendor in a given year, restricted items, and contracts
- If “Companion” is checked, verify they are a personal companion and that they have a bona fide business purpose
• Vehicle fuel purchases for a personal vehicle is only used for international locations
• Make sure that gas receipts do not say “pre-paid”. They must pay for the actual amount used.
• Expense lines marked as Personal / Non-Reimbursable create a negative “due me amount” – look at comments to ensure this is correct. If unsure, ask the expense owner. (If correct, the amount will be deducted from what is due or come out of the expense owner’s paycheck)
• Let your administration know about those that continually submit expense reports outside the 30 day limit.

Receipts
• Attached receipts are legible (must be a receipt, not an estimate or proposal, and must include details of the purchase, including the amount paid)
  o University funds: All receipts are required non-travel expenses, air and rail tickets, hotel, and car rentals regardless of the amount. Receipts for other travel and entertainment expenses less than $75 are not required.
  o Grant funds: Follow the University funds receipt requirements unless otherwise specified on the grant.
  o Missing receipt: Provide details of the purchase and state why the receipt is missing.
• Receipt for air and rail tickets need to be the itinerary and include class of ticket, dates of travel, ticket holder name, and price.
• If the receipt includes alcohol, the alcohol box must be marked so the system will require a local fund source.

Gifts
• Gift cards can only be expensed for human subjects, employee award taxable, or gifts non-employee. The name of the recipient of the gift card must be known before expensing.
• Must include the IRB Number for human subject gift cards
• Must know the recipient of a gift card before you expense. Therefore make sure you purchase close to the date you disperse.
• Physical gifts to employees valued at $100 or more must be expensed as taxable.
• Use employee award non-taxable for floral arrangements, food, and greeting cards given to express sympathy or get well wishes. No gift cards allowed.
• Ensure the amount of the gift matches the receipt per recipient. (The system automatically divides evenly, but since it is taxable it must be exact)

Guest Selection

• System allows the entry of an external guest for employee awards – taxable. Make sure only an internal guest is listed.
• For expenses that require internal guests to be listed, make sure that the expense owner is not listed if the expense did not include them.