

**PURCHASE OF PERSONAL ITEMS AND
PERSONAL EXPENSES REIMBURSEMENT REQUEST**

I. PURPOSE:

The following guideline establishes policies and procedures for all City Departments and Employees concerning the expenditures of City funds for personal items, and for the reimbursement of expenses incurred by City Employees in an official capacity.

II. RESPONSIBILITY:

- A. Authority for promulgation of rules for this guideline rests with the City Manager.
- B. The Department Directors are responsible for the employee's compliance with these procedures.
- C. The Finance Department reviews conformity with these procedures during check processing, and is responsible for the distribution of reimbursement payments and the maintenance of audit trail documentation.

III. POLICY:

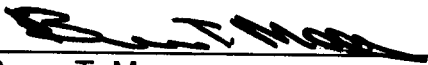
- A. Purchase of Personal Items: The State of Arkansas Constitution, Section 14-58-303, requires that City expenditures be for 'Public Purposes' and for undertakings of a 'Public Nature.' City Policy shall be that no goods or services for personal use will be purchased with City funds. There will be no exception to this guideline without written authorization from the City Manager. Prohibited items include, but are not limited to: flowers, food (including birthday cakes), parties and personal gifts. Remember, all expenditures must be for a Public Purpose and not accrue to the benefit of any individual.
- B. Personal Expenses Reimbursement Request: In order to afford City Employees maximum flexibility in the accomplishment of their assigned tasks, the City of Little Rock will reimburse expenses related to official business. Routine miscellaneous purchases should be handled utilizing petty cash for the Department; however, when this is not possible, the employee should use their own resources (i.e., cash, check or credit card)

for the purchase. Mileage for official business using your own privately owned vehicle may also be requested.

IV. PROCEDURE:

- A. Purchase of Personal Items: In the event of an exception to this guideline, the using Department Director must forward the invoice, along with a written approval request and all back-up documentation, to the City Manager. The completed invoice, with the City Manager's signature, will be forwarded to the Accounts Payable Division for payment.
- B. Personal Expense Reimbursement Request: Employees are to document expenses on the Personal Expenses Reimbursement Request Form (attached). The Reimbursement Request Form has been organized to permit several business occasions to be documented. Employees may submit a reimbursement request for a single occasion, or may accumulate requests on a single form to minimize paperwork; however, in no case should a request be for items more than thirty (30) days old.
- C. Authorization:
1. The employee requesting reimbursement should complete the Personal Expense Reimbursement Form and sign the form. The form and all receipts should then be forwarded to the division bill payer.
 2. The division bill payer will assign an Accounting Unit, Account & Activity Code, if applicable, and match the receipts/invoices to the lines on the Request Form and forward the package to the Department Director for approval.
 3. Department Directors will review the employee's submission for appropriateness, adequacy of documentation and attachment of the necessary receipts.
 4. Reimbursement requests from employees other than Department Directors may then be forwarded to the Accounts Payable Division. Department Directors requesting reimbursement will submit the complete package to the City Manager for approval before routing to Accounts Payable.
 5. The Accounts Payable Division will execute payment by check or direct deposit to the employee in the next check processing cycle.

Approved:



Bruce T. Moore
City Manager