All Theatre Simpson staff – and student-company members will please adhere to the following procedures for purchasing goods or services for departmental projects. The objectives of these procedures are: 1) to maximize the creative potential of department resources through efficient fiscal management; 2) to provide a relatively transparent accounting system; 3) to remain in compliance with College policies regarding financial management.

- All purchases should be made with college procurement cards whenever possible. Confirm with the merchant ahead of time that they accept VISA procurement cards.

- Make sure you are not being charged tax. Simpson College is a tax-exempt non-profit organization, so virtually all purchases are subject to tax-exemption. The college’s Federal Tax ID # is printed on the front of the procurement card.

- Receipts are required for all purchases, regardless of method of payment. Regardless of method of payment used, receipts must be presented to the department secretary no later than one day after the time that the merchandise is received. Receipts should include the following information: merchant name, amount, listing of goods/services, name of purchaser, name/title of project(s) for which purchase is made, budget account name and number. If unsure of budget name/number, consult with area supervisor, the department secretary or the department chair.

- On Wednesday mornings, the department secretary will review the department’s procurement card accounts online. If any purchases appear there for which she does not have a receipt, she will contact the cardholder for the receipt. It is the responsibility of the cardholder to get that receipt.

- On Monday mornings, the department secretary will send a weekly update of production accounts online to department staff.

- Online purchases: at the time of the purchase, print out the receipt provided by the online merchant and give to the department secretary or email it to the department secretary.

- Procurement card reconciliation: The department secretary will go online and reconcile the accounts with the receipts she possesses, and present the reconciliation for signature to the department chair. Once signed, these reconciliations will be delivered to the appropriate offices. The Department Chair’s reconcile report goes to the dean’s office and the other reconcile reports go to the business office.

- Cash/personal fund payments for reimbursement: These should be only as a last resort or in emergencies. Any purchases that will result in reimbursement of over $100.00 must be pre-approved by the department chair (including situations when several small purchases will total over $100.) Because we are tax-exempt, the college will not reimburse for tax portion of any such purchases, so you are advised to ask the merchant to do the transaction as tax-exempt (and then be prepared to give them the Simpson Tax ID number.) The purchaser might not receive a reimbursement check for several days or weeks after turning in the request for reimbursement. If a procurement card is not available or not functional, the recommended method of payment is to use a check request in advance.

- Reimbursements: Amounts $20 or less will require the purchaser to take a copy of the receipt to the business office for a cash reimbursement. Make sure the department secretary has a copy of that receipt before doing this. The business office keeps the receipt you bring to them. Amounts over $20 will require that a check request document be filled out and signed by the department chair.