

**SOUTHWEST TENNESSEE COMMUNITY COLLEGE****SUBJECT: Guidelines for Discretionary Business Expenses****EFFECTIVE DATE: November 1, 2007**

College officials designated by the President may be assigned a discretionary business account to be used for the benefit of the College. This account is to be funded by the Foundation to advance the mission of the College.

As a public institution, Southwest Tennessee Community College is held to a high level of public scrutiny and accountability. College officials are responsible for ensuring this account is used in a responsible and appropriate manner. Reimbursement will be provided only for those expenditures that are reasonable, necessary, prudent and appropriate for the occasion:

- Reasonable gratuities and taxes that cannot be charged to State funds
- Entertainment including food, alcoholic beverages, admission charges and fees.

No expenditures will be reimbursed without appropriate receipts. No expenditures for political donations, for personal use, or any other purpose contrary to State or Federal law are allowable.

Source of Policy: \_\_\_\_\_

Related Policy: 4:07:00:00/34

Approved: \_\_\_\_\_

**President****Responsible Vice President for Financial  
Administrator: and Admin Services**TBR Policy Reference: 4:07:00:00TBR Guideline Reference: N/ADate: November 1, 2007