

**Beaufort Jasper Higher Education Comm  
ACCOUNTING OFFICE**

<b>POLICIES &amp; PROCEDURES MANUAL</b>	Revised Date: <b>June 24, 2010</b>
<b>ACCOUNTS PAYABLE</b>	Page Number: <b>P.I.E.3</b>

**DIRECT EXPENDITURE FORM**

A Direct Expenditure Form (DEV). A DEV should be used only when a disbursement is required and no other procedure is appropriate (such as a purchase order or procurement (p-) card). Correct usage includes a non routine request for a vendor payment not appropriate on a purchase order or p-card, (such as a membership) or a request for reimbursement for business calls or entertaining a nonstate employee.

Responsibility

Action

Requestor	Completes top portion of form, signs, dates, and attaches receipt if applicable. Forwards to Department Head for approval.
Department Head and/or Dean	Approves form and forwards to appropriate Vice Chancellor for approval.
Vice Chancellor or Controller	Approves form and forwards to Accounts Payable for payment.
Accounts Payable	Verifies form for accuracy and proper approval. Submits to purchasing for possible use of p-card.
Purchasing	Approves for p-card and processes payment or Denies for p-card and submits to Accounts Payable for processing
Accounts Payable	Processes for payment and submits to Columbia.