

GTCC Foundation  
Departmental and Division Accounts  
Spending Guidelines

1. Department/division accounts are intended to provide funding for expenses for which there are no state funds available.
2. Expenditures can be made based on a request (preferably by e-mail) from the department or division chair.
3. All requests for expenditures are subject to the approval of the Executive Director of the Foundation.
4. Accounts designated for specific purposes may be used only for those purposes (i.e. equipment accounts may only be used to purchase equipment.)
5. Department/division accounts cannot be used to provide student scholarships.
6. Department/division accounts should not be used for travel.
7. Department/division accounts may be used for guest speakers or other professional services. Before payment can be issued, the Foundation is required by the IRS to have on file the payee's full name, social security number and permanent mailing address. The Foundation will issue a 1099 to anyone who earns \$600 or more in a calendar year.
- 8. All check requests must be received two weeks in advance and must have proper documentation before payment can be issued.**
9. Advances will not be made for routine expenditures. Reimbursement will be made once all receipts and other documentation is received, providing it is approved by the department or division chair.
10. The Foundation **cannot** provide reimbursement for alcoholic beverages. This includes alcoholic beverages consumed off campus at business meetings or other legitimate work related functions.
11. The establishment of any new Foundation account is subject to the approval of the Executive Director. All new accounts will be subject to these guidelines.
12. Donations may be solicited (and encouraged) for department and division support during the annual Combined Campaign.

\*\*\*These guidelines apply only to department/division accounts. They do not apply to scholarships held and administered by the GTCC Foundation.\*\*\*