

## **Administrative Regulations**

### **BUSINESS**

#### **Expense Accounting Operations**

The purpose of Expense Accounting shall be to monitor monies paid or liabilities incurred for all purchases made during the fiscal year.

#### **ACCOUNTS PAYABLE**

The Accounts Payable section of Fiscal Services shall be responsible for paying the bills of the district. Accounts Payable shall process invoices for the amounts due and owed to various vendors for goods received and services rendered during the fiscal year.

In paying vendors for goods and/or services provided to the district, the Accounts Payable Clerk shall match receiving information with invoices to insure proper payment and to follow good business practices. Via telephone and written correspondence, the Accounts Payable Clerk will maintain contact with vendors, cost center managers, and Purchasing regarding problems with payment processing.

In paying bills owed by the district, Accounts Payable shall normally process warrants twice monthly and shall take advantage of cash discounts whenever it is deemed profitable to the district.

Per State law, goods and services in excess of \$53,900 for equipment, materials or supplies (except construction services) and repairs, must go out to bid to outside contractors.

Accounts Payable shall be responsible for ensuring that the correct, documentation (Affidavit), is attached to incoming invoices as confirmation that a bid was held if the published Notice to Bid is not available.

The district shall be required to pay tax on all goods and services purchased during the fiscal year.

#### **REIMBURSEMENTS**

The Business Services Division shall be authorized to reimburse district employees for authorized expenses incurred that are necessary to the performance of their duties.

**SUPPLIES AND MATERIALS:** Employees may be reimbursed up to a maximum of three hundred (\$300.00) with no one item exceeding one hundred dollars (\$100.00) for a pre-approved purchase of supplies and/or materials necessary to the performance of their duties. Authorization for such items shall be from the employee's supervisor or an authorized district-level administrator and must be received in advance of the purchase. All reimbursement requests must be made within sixty (60) days of the date in which the expenses was incurred. After that date the District is under no obligation to reimburse the employee for an incurred expense. ***No reimbursement will be***

*made for purchases paid for with a gift card.* The District accepts no responsibility for reimbursement of items purchased without pre-authorization or submitted without proper documentation and/or original receipts, *and if the shipping address is other than the District or school address.*

**AUTHORIZATION OF SUPERINTENDENT EXPENDITURES:** The Superintendent may be reimbursed for expenditures of up to two hundred dollars (\$200.00) for the purchase of supplies and/or materials, workshop registration and attendance, conference registration and attendance or other purchases s/he deems necessary for the operation of the district with the pre-approval of an assistant superintendent. Expenses beyond two hundred dollars (\$200.00) must be authorized by the board president. In situations where time urgency or an emergency prevents having written pre-approval of the Board President that approval may be received by phone or e-mail. All reimbursement requests must be made within 60 days of the date in which the expenses was incurred. After that date the District is under no obligation to reimburse the employee for an incurred expense. The District accepts no responsibility for reimbursement of purchases or expenses without proper documentation and/or receipts.

#### CASH ADVANCES

In certain limited situations, the Business Services Division may provide cash advances to employees. Cash advances may be made to cover the following:

- travel expenses for authorized travel;
- payroll warrants that are lost and have had a stop payment placed on them.

Employees are responsible for repaying or accounting for all cash advances no later than the end of the month following the month in which the expense was incurred. At the time of receiving an advance, if the employee does not have a copy of the Cash Advance Payroll Deduction form on file in the Business Office, he/she must fill out the form and submit it to the Business Office.

#### WARRANT PROCESSING

A warrant is a written order to pay drawn by the district against its funds in the County Treasury. All warrants must be authorized by the Board of Trustees and processed through the Santa Clara County Office of Education.

Warrants consist of two types: commercial warrants and payroll warrants. Commercial warrants shall be used by Business Services for a variety of purposes; e.g., accounts payable, reimbursements, utility bills, etc.

All commercial warrants generated by the district must be processed through the County Office of Education for audit, approval, and signature per California mandate. Payroll warrants shall be used for all district payroll.

CONSULTANTS

Consultants may be hired in accordance with Board policy. Non-district personnel hired under Contracted Services shall be paid through Fiscal Services rather than through payroll.

Approved: July 12, 1984

Revised: December 14, 1993

Revised: September 15, 1998

Revised: September 21, 1999

Revised: August 19, 2003

Revised: October 20, 2009

Revised: October 10, 2013

Revised: November 6, 2013