

# Accounts Payable

## Purchase Order & Payment Voucher Procedures

District Board policy and State law requires the use of purchase orders for all tangible goods. This is necessary in order to document approval for the purchase **prior to** expending funds and to comply with bidding laws. The District allows the use of payment Vouchers on a **limited basis** for items such as petty cash reimbursement, travel advances, reimbursement of travel expenses, conference fees, and mileage reimbursement. Purchase orders are used as a contractual form of purchasing that delineate the District's terms and conditions for payment that protect the District.

1. Each expenditure requires a requisition. It is necessary that the requisition have a complete and accurate description of materials or services.
2. A purchase order is required on all expenditures to determine the destination of these materials and to avoid duplicate payments.
3. Unless prior approval is obtained from the purchasing department, all merchandise purchased through use of a district purchase order is to be shipped to Warehouse receiving, where receipt of the correct quantities ordered and the undamaged state of the merchandise is verified.
4. Warehouse receiving is responsible for timely delivery to the location and to the attention of the contact person specified on the requisition.
5. A copy of the original purchase order is signed by the receiving person and then it is kept on file in the Warehouse receiving office.
6. If order is complete, campus/department forwards invoice of merchandise with approval signature for payment to the Accounts Payable Department.
7. Sales tax may not be paid without the approval of the Chief Financial Officer.
8. The school principal/district administrator must sign the requisition in ink and must verify the account code.
  - Rubber stamped signatures are not allowed.
  - No one can be authorized to sign another person's name.

[If the authorized signer knows they will be out and unable to sign a requisition, they are to e-mail the Chief Executive Director Of Business Operations (1) the name of the individual they are authorizing to sign in their absence and (2) the specific dates in which this individual may sign-off on expenditures.]

## Payments

A payment owed by the District based on a contract executed on or after September 1, 1987, is overdue on the 31st day after the date on which the District received the goods under the contract or the date on which the performance of services under the contract was completed, or the date on which the District received the invoice for the goods or services, whichever is later. However, if the Board meets only once a month, the payment is not overdue until the 45th day after the date of receipt of goods, performance of services, or receipt of invoice, whichever is later. The renewal, amendment, or extension of a contract executed on or before September 1, 1993, is considered to be the execution of a new contract. *Gov't Code 2251.021*

## Check Requisitions

- Check requisitions **RECEIVED** in Accounts Payable by **MONDAY** will be processed for payment that week. Emergencies after the Monday deadline must be hand carried to the Purchasing Department. Checks are printed on Wednesdays and mailed on Friday and Monday.

Below is the list of A/P staff with their assigned letters:

A- L	Diana Calvo - Accounts Payable Bookkeeper	Ext. 6575
M-Z	Diana Rico - Accounts Payable Bookkeeper	Ext. 6574
	Jenilee Marín - Accounts Payable Bookkeeper	Ext. 6583
	Jesús Fonseca - Accountant Business Operations	Ext. 6977