

EXPENDITURE/PAYMENT GUIDELINES

FORM	FORM #	DESCRIPTION
<p>Petty Cash – Reimbursements under \$100.00 per each receipt</p> <p>Form revision date 12/98</p>	105914	<p>Petty Cash is a sum of money given to sites/departments for the purpose of making change or payment of incidental purchases. Petty Cash guidelines are available on the intranet. Also, see page 2 of this document. Please note that individual purchases which may be reimbursed through petty cash are limited to \$100.00 per receipt.</p>
<p>Request for Direct Payment Vendor purchases under \$500 Employee reimbursements between \$100 and \$500</p> <p>Form revision date 6/97</p>	105887	<p>The Request for Direct Payment form may be used for reimbursement to employees for authorized out-of-pocket expenses between \$100 and \$500 or to vendors for purchases under the \$500 limit. This form must be approved by the appropriate administrator and be submitted along with complete backup. For vendor payments: invoice, receiving verification. For reimbursements: refer to following page.</p>
<p>Purchase Requisition – Required for Purchases \$500 and above</p> <p>Form revision date 4/09</p>	105855	<p>The Purchase Requisition is the main process for purchasing items from vendors and is required for purchases totaling \$500 or more (include tax & shipping). The Purchasing Department is responsible for obtaining the highest quality of goods and services in a timely manner at the lowest possible cost to the district. When merchandise has been received on site, the receiving documentation should be sent to the Purchasing Department. Invoices from vendors should always be directed to Accounts Payable. Open purchase orders (Blanket POs) with certain vendors can be established through the purchase requisition process to expedite multiple purchases throughout the year. Purchase orders must be in place before items are ordered or received.</p>
<p>Mileage Reimbursement - Travel within 50 miles of the District Office</p> <p>Form revision date 12/02</p>	105850	<p>The Mileage Reimbursement is used to record travel on district business when the destination (one way) is within 50 miles of the district office. Mileage and parking are the only permissible items which can be reimbursed using this form. Claims are to be submitted at least quarterly when the amount of the claim exceeds \$50.</p>
<p>Travel/Conference Expense Claim Form - travel >50 miles from District Office</p> <p>Form revision date 02/10</p>	105851	<p>The Travel/Conference Expense form is used to record approved travel and expenses for district business more than 50 miles from the district office or when travel is less than 50 miles and meals are reimbursable. Receipts for meals are not required since “per diem” meal allowances are reimbursed. Requests for prepayment of vendor conference fees, hotels, etc., should be submitted on a Request for Revolving Fund Check, along with the original approved Travel/Conference Form. All Travel/Conference must be approved by the appropriate Director. Out of State travel needs the Director and Superintendent’s or designee signatures. Refer to reimbursements on the following page for proper documentation requirements.</p>
<p>Revolving Fund Check – Limit of \$1,000 for expenses other than travel</p> <p>Form revision date 12/02</p>	105912	<p>The Request For Revolving Fund Check is to be used for travel advances, prepayment of conference fees, hotels, and other miscellaneous expenses. Proper supporting documentation is required, including original approved Travel/Conference Form, registration and agenda or brochure. Refer to reimbursements on the following page for proper documentation requirements.</p>
<p>Services Agreement Vendor contracts/agreements in excess of \$83,400 will need Board Approval. Agreements not on <u>our</u> form require Legal’s approval</p> <p>Form revision date 07/14</p>	105947	<p>The Services Agreement is used to compensate independent contractors for services. Service Agreements must be in place before services are performed. Fingerprinting/contractor’s certification and W-9 must be completed.</p> <p><i>Note: Due to fingerprint and insurance requirements, all services must be on a services agreement regardless of the dollar amount (i.e. there is NO minimum dollar amount for services)</i></p>

EXPENDITURE/PAYMENT GUIDELINES

Use Purchase Orders, Online Purchasing, CAL-Cards and Petty Cash whenever possible.

Open Purchase Orders (Blanket POs) – Can be established through the purchase requisition process with certain vendors to expedite multiple purchases that a school or department would like to make during the year (i.e. office supplies). Open purchase orders **must be re-established each year**.

Confirming Requisition – Are only allowed for special events such as fundraisers.

Online Ordering – Supplies may be ordered online (via an open PO) using either Staples or School Specialty. Please note: There is a \$50 minimum for on-line orders on an open PO. For more information, please contact Bernice Tan at x7284 or btan@sanjuan.edu.

CAL-Card - Employees who participate in the Cal Card Program are subject to the per-purchase and monthly limits established by your Supervisor (Approving Official). For more information on this program please refer to the Cal Card handbook located in Forms & Docs or contact Molly Dufour with any questions at x7293 or molly.dufour@sanjuan.edu.

Request for Direct Payment - The limit is \$500 or less (per receipt/invoice) to correspond with the District's capitalization policy for equipment items. Note: equipment items with a total cost (including tax & shipping) of \$500 or more must be inventoried by the District's Property Management Department and therefore **must** be purchased through the Purchase Requisition/Purchase Order process.

Split Purchases – Splitting a purchase to circumvent the guidelines is **not** allowed and will not be processed.

Reimbursements (Includes Petty Cash Reimbursements) - All purchases less than \$100 **must** be reimbursed through the petty cash process.

- Receipts submitted for reimbursement cannot be copies, commingled, paid with a gift card, paid with a credit memo, paid with frequent flier miles, or include returned items.
- Receipts must be itemized.
- Reimbursements paid by personal credit card must include a receipt showing the last 4 digits of the credit card *unless* it indicates that a Master Card, American Express or Discover card was used. If a Visa was used or receipt indicates only 'credit card,' the last 4 digits must be printed on receipt. If they are not, a copy of the statement with the charges must be submitted (block out all but the last 4 digits of the credit card number, card holder name, and specific transaction.)
- Reimbursements paid by check must include a copy of the front and back of the check or bank statement (block out all but the account holder's name and specific transaction) to evidence the check cleared the account.
- Receipts should be submitted for reimbursement within 90 days of purchase.
- For FOOD and refreshment items for in-service training or meetings, receipts must be accompanied by a list of attendees and a copy of the agenda.
- Reimbursements are **not** allowed for the following:
 - 1) Purchases clearly divided between two or more receipts to circumvent dollar amount limitations. (see Split Purchases above.)
 - 2) Services of any kind. Services need to be set up and paid through a Services Agreement.
 - 3) Gift Cards.

Conflict of Interest - If you have concerns that using a vendor might be a conflict-of-interest, please refer to Board Policy 2300 for specifics. However please note the following:

- Purchasing transactions to acquire goods and services shall not be conducted with individuals who are district employees and shall not normally be conducted with persons who have financial ties to district employees. Exceptions must be approved by the Superintendent or designee.
- Prohibitions on Appearance of Conflicts of interest - An "appearance of conflict of interest" exists when the district official does not have a financial interest which would disqualify his or her for making, participating in or attempting to influence a decision, but the decision is nevertheless affected by personal reasons unrelated to the merits of the decision itself.

ALL FORMS CAN BE FOUND ON DISTRICT INTRANET