

SECTION 3

Accounts Payable

I. ACCOUNTS PAYABLE GUIDELINES

A. Purchase Orders (see to Forms section for example)

1. Complete the *TO* box of the PO with Vendor information.
2. Complete the *Ship TO* box for shipping address.
3. Sign on *REQUESTED BY* line and date.
4. Complete the *DESCRIPTION* information of what is being ordered. Please list items individually or attach a copy of the order form. List any special instructions for processing of the PO on this box.
5. Forward PO to the Campus Principal for approval.
6. If approved by Principal and Business Office, you will receive a Vendor (White) Copy and a Receiving (Gold) Copy of the PO with a number assigned. Use the Vendor copy for placing your order and keep the Receiving copy until shipment is complete. Once shipment is complete, sign the Receiving copy of the PO on *RECEIVED BY* line and forward to business office with **invoice** for payment. (Packing slips are not invoices.)
7. PO cannot be paid without an invoice.

B. Open Purchase Orders

1. Purchase orders to employees are only done when necessary.
2. All open purchase orders have a limit of one month. (All receipts/charge tickets must be turned in with gold copy of PO.)
3. All open purchase orders are closed prior to budget year-end. If charge tickets receipts are not received by close of year, they may need to be paid by the individual.
4. Monitor your balance on all open purchase orders.
5. Open purchase orders to retailers: charge slips/receipts must be sent in as used, DO NOT WAIT UNTIL P.O. FUNDS ARE DEPLETED/SPENT. This makes for late payments to vendors, resulting in finance charges and late fees, which will also be paid for by your budget funds. Receipts must be detailed, listing items purchased, list P.O. number on all receipt/charge slips.

C. Consultants

1. Consultants are not paid in advance. This should not be reflected in any agreement made with consultant. Payment is made after services are rendered.
2. Before a payment can be made to a consultant their Taxpayer Identification number must be on file. This can be either a social security number or a corporate tax identification number.
3. All consultant are required to submit a W-9.

D. Registration

1. Registration is not paid from a travel request form.
2. When doing your requisition/purchase order for registration, state date of conference, number of attendees, and their names in the body of your requisition.
3. Attachment should include a copy, of each person's registration.
4. No registration can be processed until attachment is received.
5. Registration is paid in *advance* of the conference, and is sent directly to vendor of conference.

II. TRAVEL GUIDELINES

A. General Information

1. The Business Office retains the authority to assure that expenditures meet District guidelines, Federal and State guidelines and sound accounting practices. The following guidelines are viewed as a method used by the District to assure tax dollars are spent wisely and appropriately.

B. Travel Types

1. It is the intent of the District to provide reimbursement to employees for pre-approved expenditures incurred by them while traveling on behalf of the District. There are two types of required travel:
 - a) *District Required Travel:*

Employees may be fully reimbursed for pre-approved allowable expenditures incurred as a result of required District *travel*. Required travel includes travel at the direction of the Board, Superintendent, or immediate supervisor and any travel that is an integral part of an individual employment position.
 - b) *Employee Requested Travel:*

An employee may request *travel* for other than District required *travel*. Travel related to conference attendance may be considered employee requested.

C. Travel Expenses

1. A Travel Requisition Form is utilized to ensure reimbursement of *travel* expenditures. The Travel Requisition Form must *have* documentation of the conference/workshop agenda/information attached and be signed by the individual Employee/Board Member, and be approved by the supervisor, before being forwarded to the Business Office for processing.
2. Original itemized receipts are required as support for all reimbursed expenditures except meals. Repeated instances in which an Employee/Board Member does not provide the original receipt or other appropriate supporting documentation may result in the District's inability to reimburse that Employee/Board Member for expenses.

- a) Examples of acceptable receipts include:
 - 1) Conference Registration - copy of the actual registration form detailing the agenda and registration fee along with an original receipt of payment and/or a copy of the method of payment.
 - 2) Lodging - the itemized hotel/motel bill listing daily charges.
 - 3) Air Travel - airline invoice/receipt indicating individual(s) traveling, dates, destinations, and cost along with a copy of the method of payment.
 - 4) Ground Transportation - original receipt of payment or car rental agreement.
3. Occasionally, an employee may incur expenditures while traveling that were not submitted for pre-approval or exceed the pre-approved amounts. At the discretion of the employee's supervisor, such expenses may be reimbursed as long as the expenditure meets District guidelines. Employees incurring expenditures that have not been pre-approved or exceed pre-approved amounts should be aware that incurring the expense does not guarantee reimbursement.

D. Conference Registration

1. Conference registration fees are directly paid to the sponsoring organization by the District in the form of a check. In order for the District to make direct payment of the conference registration, the request and supporting documentation should be received by the Business Office at least fourteen working days prior to the desired date of payment.
2. Employee/Board Members are encouraged to take advantage of potential "earlyregistration" discounts. Any employee making arrangements prior to obtaining the necessary written approval will be financially liable for the arrangements if the travel request is denied.
3. If an employee requests reimbursement for a conference/activity registration, a copy of the actual registration form detailing the agenda and registration fee along with an original receipt of payment and/or a copy of the method of payment should be provided as support of the payment.

E. Mileage, Lodging, and Meals

1. Mileage Reimbursement

- a) A completed Travel Requisition form should accompany the purchase order.
- b) Both employee and supervisor/principal/director must sign Travel Requisition.
- c) Mileage is paid at .45 cents per mile, from your campus with a return trip to campus. Not from home.

2. Lodging:

- a) Lodging fees are directly paid to the vendor by the District in the form of a check, which will be directly issued to the employee. A fully itemized lodging receipt is required to reimburse Employee/Board Members for the actual nights of lodging necessary while traveling on District business. This will normally include the night prior to a conference/activity if the conference/activity start time does not reasonably allow for travel on the initial day and any nights during the conference/activity. The night of the close of the conference/activity may be paid/reimbursed based on the adjournment time and distance to be traveled or if transportation is not available.
- b) Payment by employee submitted for reimbursement: If the employee pays for lodging and claims reimbursement, the original itemized hotel/motel bill must be submitted to document the expense. The District will reimburse employee for the nightly room charge, applicable taxes, parking (if traveling by automobile). Personal expenses such as telephone calls, movie/game rentals, health room fees; laundry/dry cleaning, safe rental, etc. are not reimbursable.
- c) Advance Check from the School District: If the employee elects to have the hotel/motel receive an advance District check, only the nightly room charge and applicable taxes may be advanced. The employee must pay for any personal expenses, parking, business phone calls, and room service at checkout. Any items paid for by the employee that qualify and are pre-approved for reimbursement, may be submitted for reimbursement.
- d) Inclusion in the Conference/Activity Registration: In rare instances, lodging costs may be included in the conference/activity registration. Such lodging expenses may be paid directly by the District. However, in these instances, the employee's supervisor should make certain that this arrangement is the most economical and/or practical.
- e) If the employee does not utilize the hotel/motel as reserved, the employee is responsible for canceling the reservation. In addition, the employee is responsible for return of such funds and the District will not reimburse an employee for expenses incurred as a result of not canceling a reservation.

F. Meals

1. Meals will be paid at the following rates in accordance with the amounts set by the Texas State Comptroller's office. These rates are subject to change.

Breakfast	\$5.00
Lunch	\$10.00
Dinner	\$15.00
Daily Total	\$30.00

2. The following departure or return times may also be used as a reference for reimbursable meal expenditures on the days in which travel occurs.
 - a) Breakfast - When an employee leaves for overnight travel at or before 7:00 a.m., or returns from overnight travel at or after 7:00 a.m, breakfast may be reimbursed.
 - b) Lunch - When an employee leaves for overnight travel prior to 12:00 p.m. or returns from overnight travel at or after 1 :00 p.m., lunch may be reimbursed.
 - c) Dinner - When an employee leaves for overnight travel prior to 6:00 p.m. or returns from overnight travel at or after 6:00 p.m., dinner may be reimbursed.

3. Meals Paid for through Registration: If meals are included in registration, meals cannot be reimbursed.

4. Transportation:
 - a) Air Travel
 - 1) Air travel shall only be authorized when it is more economical than ground transportation. In the determination of the most economical method of transportation, the impact on productive work time may be taken into consideration. If an Employee/Board Member elects to travel by a method other than the one determined to be the most economical, the employee/Board Member will be reimbursed at the lesser amount.
 - 2) Air Travel is directly paid to the vendor by the District in the form of a check, which will be directly issued to the employee. Air travel for employees must be booked through a travel agency utilized by the District. This process allows the District to directly pay for the airfare and avoids a large out-of-pocket expenditure for the employee and issue refundable tickets.
 - 3) All fares paid directly by the District or reimbursed to an employee will be based on the coach fare, if such seating is available, at the time of booking. Air travel arrangements other than coach must be pre-approved by the Business Manager.
 - 4) As previously noted: a request for reimbursement of airfare must be supported by an airline invoice/receipt indicating individual(s) traveling, dates, destinations, and cost along with a copy of the method of payment. Boarding pass must be submitted after travel.
 - 5) If the employee does not utilize the air"travel as reserved, the employee is responsible for canceling the reservation. In addition, the employee is responsible for return of such funds and the District will not reimburse an employee for expenses incurred as a result of not canceling a reservation.

 - b) Use of Personal Automobile

- 1) An employee may be reimbursed for use of their personal automobile while traveling on District business. The current rate is set at .45 cents per mile. When possible, employees are encouraged to car pool. If carpooling is available and employee elects not to carpool, mileage cannot be reimbursed. When carpooling, only the driver is eligible for mileage reimbursement.
 - 2) The Travel Requisition must reflect the allowable miles traveled according to SGISD mileage chart. If destination is not listed on SGISD mileage chart, use the Texas State Comptroller website.
- c) Rental of Automobile
- 1) A rental car may be approved for traveling employees when other means of transportation are unavailable, more costly, or impractical.
 - 2) The District prohibits the rental of 15 passenger vans for any purpose due to State of Texas law and safety regulations.
 - 3) Prior to authorizing the rental of a car, the traveling employee's supervisor should make sure that other means of local transportation have been explored and are either not available, more costly, or impractical based on the business needs of the trip. Other means of local transportation to be considered should include: airport shuttles provided to & from the hotel/motel, the walking distance required if staying at a hotel/motel away from the conference/activity location, local buses, taxis, etc. To avoid any question of cost allocation to the District and to the employee, no personal use of an authorized rental car (for example: sightseeing) will be allowed while traveling on District business.
 - 4) In instances where a rental is authorized by the traveling employee's supervisor, the most economical, usually an economy or compact size, car should be rented. Employees are encouraged to refuel the rental car before returning it to the rental company since fees charged for refueling generally exceed the average per gallon rate at a gas station.
 - 5) In addition, the physical damage and liability insurance offered by the rental company should be purchased.
- d) Use of District-Owned Buses
- 1) Employees desiring to use District-owned vehicles for transportation must submit a request. To make sure a vehicle is available for the date(s) required, a minimum of two weeks advance notice is recommended. Approval to use a District-owned vehicle may be based on availability of vehicles as well as the cost comparison to other methods of transportation.
- e) Other Types of Ground Transportation and Miscellaneous Transportation Expenses

1) The District may reimburse employees for other reasonable and necessary ground transportation such as cab fare, shuttle fare, etc. In addition, reimbursement may be made for necessary parking and toll charges incurred while traveling on District business. The original receipt of payment should support the Purchase Order. Fines incurred for parking and traffic violations are not reimbursable.

t) Accidents

1) If an employee is involved in an accident while on District business, the accident should be reported to the local police and the car rental company if the car is a rental; the employee's insurance company if the car is employee owned, and Business Office/Superintendent. In addition, if an accident involves a District vehicle (bus), the Transportation Office should be contacted.

5. Other Expenses

- a) District staff may be reimbursed for other expenditures made on behalf of the School District. These miscellaneous expenditures include, but are not limited to: instructional or instructional support materials, supplies, business telephone calls/faxes, etc. The original receipt should accompany the Purchase Order.
- b) The following are examples of items that would also not be eligible for reimbursement: health room fees, laundry/dry cleaning, safe rental and personal entertainment such as movies, theater tickets, magazines, books, sightseeing expenses or spouse or family member expenses incurred if accompanying the employee.

6. Cash Advances

- a) Travel advances for employee travel-related business expenditures are not allowed for overnight travel. To minimize the dollar amount of expenditures for which employees may need they are encouraged to utilize the methods outlined above that allow for direct payment by the District of conference/activity registration, air fare, and lodging. (Advances are only allowed when students are involved.)

7. Reimbursement Submission

- a) Employees must submit for reimbursement and supporting receipts within seven days after the conference/activity. This allows ample time to avoid reimbursement delay due to misplaced or lost receipts.

