



ADMINISTRATIVE PROCEDURE

CATEGORY: **Fiscal Management**

SUBJECT: **Payment of Expenses for Special Activities**

A. PURPOSE AND SCOPE

1. To outline administrative procedures governing the payment of expenses incurred at district-sponsored events. This procedure allows limited flexibility for the prudent use of public funds.
2. **Related Procedures:**

Nonstock supplies, materials, and services	2415
Absences on district business	7155
Revolving cash funds	2310
Charge purchase of food for instructional and other authorized use	2430

B. LEGAL AND POLICY BASIS

1. **Reference.** Board policy: D-5100; California Education Code Sections 35160, 35160.1, 44032.

C. GENERAL

1. **Originating Office.** Suggestions or questions concerning this procedure should be directed to the Accounts Payable Unit, Accounting Department, Finance Division, Administrative Operational Support.
2. This procedure is subject to the limitations in Procedures 2310 and 2430.
3. Expenditure from the district General Fund or special project funds (if authorized in a project plan) may be made for the following types of expenses and/or activities that are necessary to conduct district business without the use of an "Explanation of Noninstructional Expenses" form (E.1., Attachment) but with prior approval of the site or department head:
 - a. Awards for students such as certificates, plaques, trophies, flowers, and gifts of minimal value not to exceed \$25.00 per unit. These items may be purchased through the Revolving Cash Fund, with the procurement card, the business and travel claim form, or the grocery invoice form, as applicable.
 - b. District business functions conducted by the superintendent.
 - c. Annual retirement reception for retired district employees given by the Board of Education.

- d. Other receptions or meetings given and/or sponsored by the board.
4. Expenses for the following activities *are subject to prior approval by the appropriate department head* and, if special project funds are to be used, the director of the special project. An "Explanation of Noninstructional Expenses" form must be completed and approved by the appropriate department head for expenses totaling more than \$200.00. The approved form must be submitted with the EFRA requisition, reimbursement claim, procurement card purchase report, or grocery invoice for each of the following:
 - a. Functions involving students or community representatives.
 - b. Group planning and operational meetings involving students, parents or representatives from the community including breakfast, lunch, or dinner meetings.
 - c. Breakfasts and lunches, nonalcoholic beverages, or other refreshments and food for activities described in C.4.a.,–b. and for meetings/functions involving district employees exclusively. Prudence shall be used when planning breakfasts and lunches.
 5. Whenever possible refreshments should be purchased from the district's Food Services Department, Business Services Division, Administrative Operational Support.
 6. Expenses for the following are prohibited and **will not** be reimbursed. *The approving manager will be held personally responsible for expenses.*
 - a. Activities identified in C.4. without prior approval of appropriate site/department head.
 - b. Dinner for activities and/or meetings that involve district employees only.
 - c. Food for meetings and/or activities sponsored by students of the district on their behalf. These expenses may be paid under the Associated Student Body guidelines.

- d. Bottled water or bottled water service for students or district staff, except in emergencies resulting in a shutoff of city water or contaminated tap water (Procedure 2415, D.3.d.).
- e. Daily coffee service and supplies for district employees.
- f. Awards, flowers, or gifts for employees, including gift cards or gift certificates.
- g. Alcoholic beverages.

D. IMPLEMENTATION

1. Initiating Site or Department

- a. Completes "'Explanation of Noninstructional Expenses"' form for expenses totaling more than \$200.00.
 - b. Submits approval form to appropriate site/department head and, if special project fund is to be used, to director of the special project.
2. **Site/department head and director of special project**, if applicable, reviews request and approves or disapproves; returns explanation form to initiating site/department.
3. If approved, **initiating site or department** makes necessary arrangements.
- a. **If food or refreshment is to be provided by Food Services Department**
 - (1) **Initiating site/department**
 - (a) Submits approved "Explanation of Noninstructional Expenses" form to the Budget Department, Finance Division, Administrative Operational Support, for fund approval. Budget Department returns approved form to initiating site/department.
 - (b) Contacts the Food Services Catering Section, Food Services Department, for food order; submits original of approval form and other forms required by special project to Food Services Catering, Revere Center, Room 5.

- (c) In emergency situations, may send or FAX a copy of approval form to the Food Services Catering Section. Form must be signed by site or department head. Activity must meet criteria listed in C.3. and C.4. *Original form must be routed for approval as required under this procedure and be submitted as listed in a.(1.)(b).*

(2) Budget Department

- (a) Reviews explanation form for funding.
- (b) Forwards approved form to the Food Services Catering Section before event.
- (c) Contacts site or returns form if funding is not approved.

(3) Food Services Catering Section

- (a) Accepts only orders accompanied with properly completed and approved "Explanation of Noninstructional Expenses" form (for amounts in excess of \$500.00).
- (b) In emergency situations, FAXed copy of explanation form may be used as authorization to provide food and services. Form must be approved by site or department head and original must follow. Activity must meet criteria listed in C.3. and C.4.
- (c) Sends explanation form signed by department head with "S.D.C.S. Food Services Catering Plan" (catering order form) to the Fiscal Accounting Unit, Accounting Department.

- (4) **Fiscal Accounting Unit** submits invoice and explanation form to the Accounts Payable Unit, Accounting Department.

b. If materials and/or services are to be provided by outside vendors

(1) Initiating site/department

- (a) Prepares requisition through EFRA system and notes that attachment is to follow, if applicable, for materials and/or services to be ordered by the Procurement and Distribution Department, Business Services Division, Administrative Operational Support. Requisition will flow electronically through appropriate approval and processing.

Attaches an approved "Explanation of Noninstructional Expenses" form to a hard copy of the EFRA requisition and forwards it to the Budget Department, Room 3209, Eugene Brucker Education Center.

Advises vendor to send original invoice to the Accounts Payable Unit, Accounting Department, 4100 Normal Street, Room 3209, San Diego, CA 92103, for payment. Vendor invoices must reference EFRA requisition or purchase order number in order to be processed.

- (b) Prepares "Grocery Requisition/Invoice" form (E.2.), obtains approval of department head, and submits required original documentation, including cash register receipt and approved "Explanation of Noninstructional Expenses" form (for amounts in excess of \$200.00) in accordance with Procedure 2430 to the Budget Department, Room 3209, Eugene Brucker Education Center.
- (c) Prepares "Business & Travel Expense Reimbursement Claim" form (E.3.) noting "business expenses only" in the field marked "Place of Meeting" and describes purchase in the "Other Business Expense - Please List:" field located in the middle section of the form.

Submits approved, original claim form, original itemized receipts and approved "Explanation of Noninstructional Expenses" form (for amounts in excess of \$200.00) in accordance with Procedures 2310 and 2430 to the Budget Department, Room 3209, Eugene Brucker Education Center.

- (d) Prepares "Revolving Fund Reimbursement Claim" form (E.4.) and submits required original documentation, including original, itemized receipts and approved "Explanation of Noninstructional Expenses" form (for amounts in excess of \$200.00) in accordance with Procedure 2310 to the Budget Department, Room 3209, Eugene Brucker Education Center.

- (e) Prepares "Monthly Procurement Card Purchase Report" form (E.5.) and submits required documentation, including approved "Explanation of Noninstructional Expenses" form (for amounts in excess of \$200.00) in accordance with district procurement card procedures to the Budget Department, Room 3209, Eugene Brucker Education Center.

(2) Budget Department

- (a) Reviews hard copy EFRA requisition and "Explanation of Noninstructional Expenses" form; reviews and approves EFRA requisition electronically.
- (b) Forwards hard copy EFRA requisition and "Explanation of Noninstructional Expenses" form to the Procurement and Distribution Department for purchase order processing.
- (c) Returns disapproved EFRA and hard copy requisition to initiating site/department. EFRA requisitions for expenses identified in C.3. or C.4., without notation of "Explanation of Noninstructional Expenses" form and hard copy with an attached approval form, will be disapproved.

(3) Procurement and Distribution Department

- (a) Prepares purchase order for all EFRA requisitions with approved "Explanation of Noninstructional Expenses" form attached.
- (b) Attaches explanation form to receiving copy of purchase order.
- (c) Upon completion of activity, forwards signed receiving copy of purchase order with explanation form to the Accounts Payable Unit, Accounting Department, Room 3209, Eugene Brucker Education Center.

(4) Accounts Payable Unit

- (a) Pays invoices and purchase orders with the proper explanation form. Retains explanation form in paid file.
- (b) Returns invoices and purchase orders without proper explanation form to originating site/department.

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EFFECTIVE: **6-15-90**

REVISED: **12-9-09**

E. FORMS AND AUXILIARY REFERENCES

1. Explanation of Noninstructional Expenses (approval form), Stock Item 22-R-2280 (Attachment)
2. Grocery Requisition/Invoice, Stock Item 22-I-5201
3. Business & Travel Expense Reimbursement Claim, Stock Item 22-R-2341
4. Revolving Fund Reimbursement Claim, Stock Item 22-R-1995
5. Monthly Procurement Card Purchase Report, Stock Item 22-P-6000

F. REPORTS AND RECORDS

G. APPROVED BY



General Counsel, Legal Services