

**BUSINESS AND NONINSTRUCTIONAL OPERATIONS**

**SUBJECT: Payment for Goods and Services**

The Business Office is authorized to pay bills which come in at no more than \$50.00 or 10 percent, whichever is less, exclusive of freight and tax, in excess of the originally authorized Board purchase order.

Any invoice which exceeds these limits shall be referred to the Superintendent or designee for appropriate action with the vendor and originator of the requisition.

The Governing Board recognizes the importance of developing a system of internal control procedures in order to help fulfill its obligation to monitor and safeguard district resources. To facilitate warrant processing, the Superintendent or designee shall ensure that purchasing, receiving, and payment functions are kept separate. He/she shall also ensure that invoices are paid expeditiously so that the district may, to the extent possible, take advantage of available discounts and avoid finance charges.

(cf. 3300 - Expenditures and Purchases)

(cf. 3312 - Contracts)

(cf. 3314.2 - Revolving Funds)

(cf. 3400 - Management of District Assets/Accounts)

(cf. 9320 - Meetings and Notices)

The Superintendent or designee shall sign all warrants and shall ensure that warrants have appropriate documentary support verifying that all goods and services to be paid for have been delivered or rendered in accordance with the purchase agreement.

(cf. 9320 - Meetings and Notices)

The district shall not be responsible for unauthorized purchases.

Legal Reference:

EDUCATION CODE

17605 Delegation of authority for purchases

42630-42651 Orders, requisitions and warrants

42800-42806 Revolving cash fund

42810 Alternative revolving fund  
42820 Prepayment funds  
CODE OF CIVIL PROCEDURE  
685.010 Rate of interest  
GOVERNMENT CODE  
16.5 Digital signatures  
5500-5506 Uniform Facsimile Signatures of Public Officials Act  
8111.2 Definition of public entity  
PUBLIC CONTRACT CODE  
7107 Retention proceeds; withholding; disbursement  
7201 Retention proceeds; limits and exceptions  
9203 Payment for projects costing over \$5000  
20104.50 Timely progress payments  
CODE OF REGULATIONS, TITLE 2  
22000-22005 Digital signatures

Management Resources:

CSBA PUBLICATIONS

Maximizing School Board Governance: Understanding California's Public School Finance System, 2006

Maximizing School Board Governance: Budget Planning and Adoption, 2006

Maximizing School Board Governance: Understanding District Budgets, 2006

Maximizing School Board Governance: Fiscal Accountability, 2006

School Finance CD-ROM, 2005

WEB SITES

CSBA: <http://www.csba.org>

California Secretary of State, digital signatures: <http://www.sos.ca.gov/digsig/digsig.htm>

Fiscal Crisis Management & Assistance Team: <http://www.fcmat.org>