

VOUCHER PAYMENT for NON-FEDERAL AND FEDERAL AWARDS

Administrative Procedure 3050

Prior to payment of any vouchers, the following procedures will be utilized:

1. Vouchers shall first be checked for completeness and mathematical accuracy;
2. Vouchers or receiving copies of the purchase order are then sent to the individual responsible for receiving the materials and/or supplies for his/her signature verifying receipt of same;
3. Vouchers shall finally be reviewed for completeness, accuracy, and discounts and certified ready for payment.

Vouchers will be paid when items listed are received unless prepayment is required to secure services (e.g., to hold a seat at a training or conference, airfare and other travel fees due at time of booking). Actual invoices, statements, and vouchers shall be available for Board inspection presented by fund by check number.

Voucher packages will be prepared for expenditures that will include at the minimum:

1. **System purchase order** (goods or services that will be delivered at a later date)
 - a. Approved copy of purchase order including any pertinent attachments
 - i. Quotes or Proposals
 - ii. List of items not itemized on purchase order due to large number of items, i.e. book orders (see purchase order procedures)
 - b. Completed receiver copy indicating what has been received and date of receipt
 - i. Packing slips received with order
 - ii. Other documentation received with order
 - c. Invoice which must include:
 - i. Vendor name and address

- ii. Date of invoice
 - iii. FCSD #25 name as bill to
 - iv. Itemization of items & costs
- 2. **Local purchase order** with pre-purchase & post-purchase approval (used for goods or services that can be obtained immediately at a local vendor)
 - a. Invoice or receipt which must include:
 - i. Vendor name and address
 - ii. Date of purchase
 - iii. FCSD #25 name as bill to on invoice
 - iv. Itemization of items & costs
- 3. **Vouchers** (Used for immediate payment for goods & services already received)
 - a. Invoice or receipt which must include
 - i. Vendor name and address
 - ii. Date of purchase
 - iii. FCSD #25 name as bill to on invoice
 - iv. Itemization of items & costs

Completed voucher packages will be forwarded to business manager for signed approval. Voucher package information will be entered into the District's accounting software. All entries will be reviewed for accuracy. After accuracy is obtained, the accounts payable check process will be completed by generating checks and the appropriate system reports. These reports include Unpaid Invoice Report to be signed by the business manager for approval of the payments, Board Report Detail, Detail Check Register and Summary Check Register report. The Board Report Detail will be given to the Superintendent's secretary to include with the Board Agenda. If funds are to be borrowed from the General Fund, a Request Transform Form will be filled out and given to the Insurance Clerk to request the transfer of General Funds into the appropriate bank account.

The voucher check copy will be attached to the top of the voucher package. These voucher packages and voucher listing report will be given to the business manager. The business manager will review & sign the Unpaid Invoice Report. The business manager will make the

voucher packages available to the Board of Trustees to review before and during approval at the board meeting.

The checks will be placed in a locked filing cabinet and held until approval is received from the Board of Trustees to mail the checks. Checks and appropriate backup will be mailed by a designated employee that did not participate in the processing of the checks for that fund.

After approval of the expenditures by the Board of Trustees and the mailing of the checks, the voucher packages will be given back to the central office staff member that created the checks. Special Revenue voucher packages will be filed by grant/award by check number. All other funds' voucher packages will be filed alphabetically by vendor by check number.

All reports including voucher packages created during the check process will be filed and held per the district retention schedule. Special Revenue Fund documents will be kept on file to meet compliance with federal statutes, regulations, and the terms and conditions of the federal award for a period of at least 3 years from the date of submission of the final expenditure report for the federal award. (2 Code of Federal Regulations (C.F.R.), Part 200.333)

After the retention period required by the federal guidelines the grant reports and voucher packages may be destroyed or scanned as per federal guidelines stating records should be collected, transmitted and stored in open and machine readable formats rather than paper or closed formats. The federal award agency allows electronic copies that cannot be altered, are subject to periodic quality control reviews and remain readable. (2 C.F.R., Part 200.335) These reports will be kept per grant per check number for easy access.