

CSBA Sample

Board Policy

Payment For Goods And Services

BP 3314

Business and Noninstructional Operations

***Note: The following optional policy concerns the payment of an order or warrant, signed by an authorized person, ordering payment to be made from district funds. Education Code 17605 authorizes the Board to delegate, to an employee, the authority to purchase supplies, materials, apparatus, equipment, and services. See BP 3300 - Expenditures and Purchases. ***

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)

Note: Pursuant to Education Code 42631, all payments from district funds must be made by written order of the Board. Once an order against district funds has been issued, it will be transmitted and then reviewed and approved by the County Superintendent of Schools in accordance with Education Code 42635 and 42636. Education Code 42632 requires that either a majority of the Board or a designated employee sign the warrant in order for the payment to be made. The following paragraph may be modified to reflect the specific title of the employee so designated by the Board.

Note: Government Code 5501 authorizes the use of a facsimile signature once the manual signature has been filed with the California Secretary of State. In addition, pursuant to Government Code 16.5, the district's designated employee may use a digital signature when the district has conformed to the requirements of 2 CCR 22000-22005, including the requirements that the signature be verifiable and be created by an acceptable technology as identified by the Secretary of State. A list of acceptable technologies is available on that agency's web site.

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.

The Board shall approve all warrants at a regularly scheduled Board meeting.

(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>

(12/89 10/93) 7/07