

Accounts Payable

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AP Invoices

- Invoices sent directly to DAC (ap@vcccd.edu)
- PO fully funded, supplement prior to order
- Items received in Banner as they arrive
- Return approvals ASAP-No approvals needed for BPO under \$500 - Let AP know of any discrepancies or problems
- Invoice should match PO cost, quantity, description
- Vendor inquiries to AP
- Delayed payment affects other campuses-Vendors will put District on hold!

**Ventura County Community College District
Accounts Payable Manual/Direct Pays**

Transaction	1099	Limit
Award and Contest Winners: <i>(STUDENT ONLY) (\$300.00 and above requires a W-9 AND vendor set up)</i>	Yes	-
Stipend <i>(Students Only, funded from grants)</i>	No	-
Ceramic Sale Proceeds <i>(From instructional classes, student only, requires vendor set up) (\$300.00 and above requires a W-9)</i>	Yes	
Honorariums ~Presenters, Speakers, Musicians & Performers: <i>(\$300.00 and above requires a W-9 AND vendor set up. \$2,000.01 and above also requires a purchase order)</i>	Yes	\$2,000.00 per Event
Insurance Premiums: <i>(Approved policies)</i>	No	-
Life Models: <i>(For Instructional Classes Only)</i>	Yes	-
Memberships	No	-
Officials: <i>(Sporting Events)</i>	Yes	-
Payroll Replacement Checks <i>(State dated payroll check reissued out of A/P)</i>	No	-
Permits	No	-
Petty Cash Reimbursement: <i>(Custodian)</i>	No	-
Postage	No	-
Refunds	No	-
Reimbursement to employees for purchase of supplies: <i>(\$200.01 and above requires purchase order)</i>	No	\$200.00
Student Scholarships: <i>*Not taxable if student degree candidate and the award are used to pay for tuition and required fees, books, supplies and equipment. Any amounts used to pay for room and board and a stipend for living expenses are taxable.</i>	No*	-
Subscriptions	No	-
Mileage ONLY Reimbursement <i>(For employee and student mileage while on official VCCCD business. With no other travel expenses)</i>	No	-
Tuition Reimbursement <i>(To employees, as provided for in Collective Bargaining Agreements)</i>	No	-
Utilities	No	-

Direct Payments

- Entered at campus, forward documentation to AP. Make sure correct Due Date entered!
- AP approves once documentation received, or advise of corrections needed
- Payments released, check returned to campus or sent US mail to vendor per instructions
- Athletics: Checks to campus or mailed after event

District Travel

- Travel Request form (#14001) completed, signed and funds encumbered in Banner prior to making any arrangements.
- Signed Travel Request form to DAC 15 days prior to travel with documentation for advances to vendors for registration, hotel, airfare, personal advance
- Original Travel Request form returned to Campus Fiscal Services. A copy of the registration/confirmation form is sent with check for vendor, AP will keep a copy of both for tracking advances.

District Travel Policies

- Itemized receipts required for all Pcard charges
- Maximum 15% tip including tax
- \$55 per day for meals (no per meal limit). **Receipts not required unless Pcard, must claim actual costs up to \$55 daily**
- Receipts include vendor name, date, amount and what was purchased or detail of expense
- Mileage only? Use mileage Reimbursement Claim form
- Use lowest available fares for public transportation. Driving vs. flying, reimbursement at lowest equivalent fares. Carpooling is encouraged!
- Remaining advance funds returned to DAC via personal check and to be attached to finalized travel forms

Unallowable Expenses

- Alcohol
- Tips for baggage, maid, concierge
- Personal telephone calls
- Internet connectivity with no business need
- Personal items
- Spouse or family travel costs
- Pay for view movies/entertainment
- Citations or other fines
- DAC Adjustment form will be sent to traveler detailing discrepancies/revisions of reimbursements.

Cancellations & Transferring Funds

- Cancellations of reservations for District Travel is staff responsibility and should be cancelled prior to deadlines. After payments are made, request refunds to District. Do not hold forms for refunds, return them to DAC.
- Do not use funds from one travel advance for another Travel Request or another employee's travel
- Do not use Pcard for other staff travel expenses. Each person should pay for own costs on their own approved Travel Encumbrance

District Employee Travel Completed

- Return completed, signed Travel Request form with receipts to DAC within 15 days of completed travel, including campus approvals

Please don't staple receipts, tape only!

Call vendor for lost receipts

If you have any questions, please call Beth Thompson 652-5541

Student Travel

Requisition & Advances

- Requisition submitted at least 15 days prior for faculty/staff advance
- Log for student per diem with date, event, name & signature daily

Procurement Card

- Itemized receipts with actual costs for Pcard charges for group meals, travel costs
- Log with date, event, charges, list of attendees
- Included with Pcard statement for reconciliation

Student Travel Guidelines

- Must be accompanied by faculty or other responsible college official
- Meal per diem up \$55 per day for advances, subject to same meal rules as employee travel. Daily allowance to be set by coach/advisor depending on funding and budgetary limits. Faculty/staff member must keep log with signatures of student to whom cash was provided. Log must include date and name of event, names and amounts provided to students and student signatures indicating receipt of funds. Separate sheets for each day are required, including signatures.
- Group meals paid via Procurement card require itemized receipts with date and vendor name, list of students included, maximum daily meal limit \$55 and all other meal rules apply.
- Unspent funds from advances to be returned to the Student Business Office, receipt provided with documentation from travel within 15 days of completed travel.

Procurement Cards

- Request for Issuance of VCCCD Procurement card (available on Portal)
- Application submitted, card issued after attending a mandatory training session
- Cardholders personally sign for card at the mandatory training; sign card immediately to prevent unauthorized use
- Call Bank of America to activate card

Immediately report questionable charges, lost cards to Bank of America
888-449-2273 and to the Purchasing Dept.

Procurement Card Purchases

- Detailed vendor receipts required
- Original with statement, copy with travel encumbrance form
- Note encumbrance number when allocating Pcard feeds
- Student Travel: Keep log of expenses and receipts separately for students
- 15% maximum tips allowed for meals/delivery of meals to campus
- Contact Purchasing if unsure if allowable or special circumstances

Non Allowable Procurement Charges

- Personal purchases
- Alcohol
- Equipment of \$200 or more
- Memberships
- Wages
- Payments to contractors
- Splitting charges to circumvent limits
- Charges for other staff
- Services

Pcard Statements

- Cut off on 27th of month, sent to campus around 5th of month
- Return by date indicated (but no later than 10 days) with:
 - Staff & Supervisor signature
 - Pcard Log with description of purchase, note Travel Request Form (#Exxxxxx) for travel
 - Original, detailed receipts (call vendor for copy of lost receipts), otherwise will be deducted as a personal expense
 - List of attendees for meetings when food purchased
 - Business Meal Documentation form for all meal/snack/food purchases

Please don't staple receipts, tape to 8 ½ x 11 paper!

We scan statements!

Pcard Problems

Declined/Rejected Charges

- Verify amount less than single transaction limits
- Credit limit exceeded
- Card number or expiration date recorded incorrectly
- Contact Bank of America 888-449-2273 within 36 hours of declined card

Revocation

- Failure to review and process transactions in Banner within same week as download
- Failure to provide documentation
- Violations of policies and procedures

Business Meals & Refreshments

AP6338

- Employees responsible for own meals, even if discussing business
- Meals for others restricted to official business, following normal meal limits
- With Chancellor, Vice-Chancellor, President, VP or EVP approval, light refreshments allowed for Board/District/College sponsored events:

Honoring volunteers, retirees, individuals in education

Educational events sponsored by Board, District or College

Seminars and workshops

Students and student program recognition ceremonies

In-service training and planning meetings lasting through normal meal period

Educational conferences

Special functions serving College or District need

College/District wide meetings

Community and service organization events

Activities as designated by Chancellor, Vice-Chancellor or President

Business Meals & Refreshments

AP6338

Not allowable:

- Routine Staff meetings
- Informal meetings in normal course of job (e.g., lunch between two or more staff members)
- Meetings not related to Ventura County Community College District business
- Entertainment (meals, drinks, tickets, etc.) if no business purpose to the activity. District personnel shall not host non-employees for events or activities even if there is a business related purpose.

Business Meal Documentation Form



VENTURA COUNTY COMMUNITY COLLEGE DISTRICT

AP 6338 – Business Meals and Light Refreshments

Documentation Form

Name of Event: _____ Date of Event: _____

The purpose of AP 6338 is to ensure expenditures for business meals and light refreshments serve a clear business purpose and are necessary, appropriate, reasonable, and serve the mission and fiduciary responsibilities of the District. During an internal or external audit, expenditures for meals and light refreshments will be examined for compliance against this administrative procedure.

Expenditures for meals and light refreshments should NOT be used for:

- Routine staff meetings;
- Informal meetings held in the normal course of performing a job (e.g., lunch between two or more staff members);
- Meetings that are not related to Ventura County Community College District business.
- The primary function of the meeting.

Given the above, it is better not to use district funds for any meals and or light refreshments that could be reasonably construed as directly beneficial to an employee. However, purchasing meals or light refreshments for the following list of activities may be appropriate:

- ___ Functions honoring volunteers, retiring employees, individuals in education;
- ___ Educational events sponsored by the Board of Trustees, the District or a College;
- ___ Seminars and workshops sponsored by the Board of Trustees, the District or a College;
- ___ Student and student program recognition ceremonies;
- ___ Activities as designated by the Chancellor, a Vice Chancellor or a College President;
- ___ In-service training events, formal training sessions, or planning meetings that extend through the normal meal period;
- ___ Educational conferences;
- ___ Special functions that directly serve a College or District need or objective;
- ___ College-wide or Districtwide meetings;
- ___ Community events and service organization events;
- ___ The continuation of a scheduled meeting through a normal meal period to facilitate the desired outcomes of the meeting. (As this is an unusual circumstance, an agenda should be provided as well.)

Include this form with applicable requisitions, procurement card logs, and petty cash reimbursements. Notate one of the permissible activities above with an initial. Expenditures within the scope of Trust & Agency funds are excluded from this requirement.

Signature: _____ Printed Name: _____

Business Tools on SharePoint

Purchasing

- Purchase order information & instructions
- Agreement and Contract Info
- Direct Payment Allowances
- Vendor packets & W9 forms
- Procurement card procedures
- Payment of Personal Services matrix
- Personal Services procedures & forms

Accounts Payable

- Direct Pay procedures & allowances
- Mileage forms
- Travel Procedures
- Student Travel policies & forms
- Business Meal Documentation