

CENTRAL SERVICES PROCEDURE—ACCOUNTS PAYABLE

Cash Purchase Orders—Central Services Only

Purpose: To provide guidelines to YCCD employees for using cash purchase orders (CPOs).

Person Responsible:

The person with the overall responsibility for ensuring the appropriateness of Cash Purchase Order reimbursements (a sub-fund of the District Revolving Cash Fund) is the Controller.

Fund 11 Expenditures – The Responsibility Code Manager has responsibility for ensuring availability of funds and for appropriateness of expenditure.

Fund 12 Expenditures – The Project Manager has the responsibility for ensuring availability of funds and for determining whether or not the expenditure is appropriate for the grant. *(If audited by the granting agency, would the expenditure be allowable?)*

Dollar Amount Limit:

The CPO limit is \$50, including tax and freight.

Types of Expenditures:

CPOs should be used for supply-like items.

1. Office supplies
2. Hospitality supplies (for District business meetings, or student events)

CPOs should **not** be used for:

1. Salaries or wages
2. Subscriptions
3. Film rentals
4. Dues
5. Fees to independent contractors (e.g., consultants, judges, referees, art models).
6. Out-of-district travel
7. Equipment

Note: Meal expenses for off-campus business meetings may be submitted on a CPO as long as meeting date, meeting purpose, and meeting attendees are noted.

Original Receipts:

Original itemized receipts must be attached to the CPO form before reimbursement can be made. (Canceled checks **and adding machine tapes are not acceptable.**)

Completion of CPO Form:

CPO forms should be filled out accurately and completely. In the body of the CPO form, clearly describe the items purchased. (Often receipts do not adequately describe purchases. For example, sometimes only part numbers are displayed on receipts.)

Reimbursements:

CPO reimbursements may be obtained at YCCD Accounts Payable Office.

The above location is authorized to reimburse staff up to \$50, in cash, per CPO.

Effective Date: 07/1998

Updated: 01/2015

Questions: Accounts Payable (X6525)