

FRESNO STATE PROGRAMS FOR CHILDREN, INC.
Accounts Payable Policy

The Fresno State Programs for Children, Inc. (PFC) will maintain proper and complete documentation to assure expenditures are made in a manner consistent with established policy and statute. The Association's Accounting Office is responsible for review and approval of expenditure requests ("authorizations") and appropriate supporting documentation.

1. The approval process delineated below will ensure that the proposed expenditure(s) are not:
 - a. Outside the educational mission of the CSU
 - b. Outside the mission of the PFC
 - c. Prohibited for auxiliary organizations either by statute, PFC policy or University policy
 - d. Inconsistent with PFC and University policies and procedures

2. All requests for payment, including reimbursements, must be submitted on a standard Authorization for Payment form. The PFC Payment Authorization will include the following:
 - a. Vendor name
 - b. Complete description of the item(s) or service(s) to be purchased or received
 - c. Detailed description of the purpose of the expenditure
 - d. Date the expense was or will be incurred
 - e. For Community Relations expenditures, a description of how the expense will benefit the mission of the University with appropriate supporting documentation.
 - f. Signature of the Director or designee, or account signer, approving the expenditure for payment
 - g. If the expenditure is a personal reimbursement to an employee, the employee's immediate supervisor must approve the payment authorization, the Director cannot self-approve.

3. Authorizations for payment must be accompanied by complete and appropriate supporting documentation, including original invoices or receipts, and a detailed explanation of the purpose of the expenditure.

4. Original invoices must accompany Statements of Account that are submitted as supporting documentation. Statements of Account without supporting invoices are not sufficient documentation for payment, except for finance charges. Vendor monthly statements, packing slips, photocopied or faxed copies of invoices or receipts for reimbursement are not sufficient documentation and will delay payment to the vendor.

5. In the unusual event that an original invoice has been lost or destroyed, a facsimile or photocopy may be accepted as supporting documentation and explanation of such must be noted on the Authorization.
6. Authorization for Payment form must include a detailed description of the expenditure including invoice number, where applicable, and description of the product, purchase or expense.
7. All requests for reimbursement must be signed by the Site Administrator and the Program Director of the division prior to processing. All requests over \$500.00 must be signed by the Executive Director. Reimbursement checks are issued with the regular Accounts Payable checks.
8. For mileage reimbursement requests (i.e. personal vehicles used in the course of conducting company business), each trip must be noted, including the date, to/from, purpose, and miles.
9. Authorizations for payment must be signed by the following persons:
 - a. Site Administrator
 - b. Program Director
 - c. Executive Director
 - i. Requests over \$1,000.00
 - ii. Reimbursements to Program Director irrespective of amount
 - d. Association Controller or designee