

**CLASSIFICATION:** Business and Noninstructional  
Operations**ADOPTED:** 9/13/95**REVISED:****SUBJECT:** Expenditures**PAGE:** 1 of 1

The County Superintendent of Schools directs that all expenditures for the San Diego County Office of Education be coordinated through the Internal Business Services Section. The County Superintendent of Schools expects the Assistant Superintendent, Business Services Division, to develop and implement expenditure procedures which shall include, but not be limited to:

1. Processing and monitoring payrolls.
2. Maintaining purchasing procedures.
3. Auditing and processing accounts payable.
4. Establishing a petty cash fund.
5. Administering construction contracts, leases, and other agreements.
6. Monitoring multi-year commitments.

Program managers may request expenditures for personnel, goods, and services as long as such expenditures are consistent with the budget and required approvals are obtained. The County Superintendent of Schools will maintain a centralized purchasing function in the Internal Business Services Section. All obligations for the purchase of goods, services, supplies, and equipment shall be reviewed and incurred by the Purchasing/Contracting Unit, Internal Business Services Section, as the official representative of the County Superintendent of Schools. Program managers, in conjunction with the Internal Business Services Section, are expected to make sound purchasing decisions based upon the proper evaluation of options available to obtain goods and/or services. All applicable laws, regulations, and procedures shall be followed when obtaining goods and/or services, and accepted purchasing practices shall be maintained. Expenditure of funds under federal and state programs may be subject to special conditions by the funding source. Expenditures made without proper legal authority or necessary approvals may become the responsibility of the employee.