

## ADMINISTRATIVE PROCEDURE

### INVOICING AND COLLECTION OF AMOUNTS DUE THE BOARD OF EDUCATION FOR MATERIALS OR SERVICES FURNISHED TO OTHERS

3275

Procedure No.

July 1, 2013

Date

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- I. **PURPOSE:** To establish Treasury Operations Office as the office responsible for billing and collection for goods or services which are furnished to others by the Board of Education.
  
  - II. **INFORMATION:** From time to time, various departments within the Board of Education may provide materials and services (including physical facilities) to certain authorized outside agencies and for which reimbursement is appropriate. For purposes of control and proper accounting, the Board of Education's request for payment will be in the form of an invoice which will be prepared by the Treasury Operations Office, and that office will be responsible for all contact and follow-up to secure proper payment. Accordingly, it is the responsibility of the Board of Education office or department which provided the materials or services to furnish all pertinent data to the Treasury Operations Office to support a proper billing.
  
  - III. **PROCEDURES:** The following procedures should be followed, either in substance or fact:
    - A. Office of Furnishing the Materials or Services:
      1. Record the name and address of the firm or person receiving the materials or services from the Board of Education.
      2. Keep accurate records of materials or services furnished; obtain signatures and receipts where otherwise appropriate.
      3. By three (3) work days after completion of transaction, prepare a MEMORANDUM addressed to the Assistant Treasurer requesting "Collection of Amounts Due the Board of Education", and include the following:
        - a. Name and address of firm or person to be billed.
        - b. Description of materials and services furnished, dates involved, and rates to be charged when relevant.
        - c. The amount to be billed.
        - d. The revenue account which should be credited with subsequent payment.
        - e. Any other data, documents, or information which may support the billing.
  
    - B. Actions by the Treasury Operations Office: The following actions are the responsibility of this office solely and should NOT be taken by any other office or department independently:

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1. Prepares Board of Education letter requesting payment; includes appropriate invoice.
  2. Sets up the receivable in revenue accounts.
  3. Takes all actions necessary to obtain proper payment, including follow-up.
  4. Receives payments, credits revenue account, closes file.
  5. Offices or Departments may work in conjunction with the Treasury Operations Office to provide assistance with collection activity if necessary in cases where the office has routine face-to-face contact with the customer, i.e. collection of tuition and return checks by the Before and After School Care Program coordinators.
- IV. **RELATED PROCEDURES:** None.
- V. **MAINTENANCE AND UPDATE OF THESE PROCEDURES:** These procedures originate with the Treasury Operations Office, Business Management Division, and updating will be accomplished by that office as appropriate.
- VI. **CANCELLATIONS AND SUPERSEDURES:** This Administrative Procedure cancels and supersedes Administrative Procedure 3275, dated November 15, 2010.
- VII. **EFFECTIVE DATE:** July 1, 2013.

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