

Finance Manual 2024-2025



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Tammy Paschal, Payroll Associate | 817-547-5600 | tammy.paschal@birdvilleschools.net

Budget Amendments

A budget amendment is defined as a transfer of funds across different functions. For example: a budget amendment would result if instructional funds (function 11) were requested to be transferred to the library (function 12). Budget amendment line items should be stated in whole dollars and entered through the MUNIS Budget Transfer and Amendment process.

Budget amendments, utilizing the Budget Amendment- Cross Function report, must be approved by the Board of Trustees; approval is required prior to exceeding the budget in any functional level. Requests should be submitted in accordance with agenda deadlines posted by the Superintendent's office. Remember that if a purchase order is pending the outcome of a budget amendment, the purchase order will not be processed until after the Board of Trustees has approved the request.

Budget Transfers

A budget transfer is defined as a transfer of funds which is not across different functions. The Principal/Department Director shall approve budget transfers and final approval/posting will be Finance/Accounting Department. Budget transfer line items should be stated in whole dollars and entered through the MUNIS Budget Transfer and Amendment process.

To keep budget transfers to a minimum, each budget manager should review his/her budget on at least a monthly basis to determine if any budget transfers are necessary.

Cash/Check Handling

All cash and checks shall be presented to the appropriate secretary or bookkeeper on a daily basis. No post-dated checks will be accepted. Personal Checks shall include a Driver's License

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Accounts Payable issues checks/ACH payments weekly according to the following schedule:

Tuesday 3:00 PM - Checks/ACH advices released for mailing and distribution.

All invoices, check requests, receiving of purchase orders, or other documentation must be received by end of day of the preceding Friday.

Thursday 3:00 PM - Check/ACH advices released for mailing and distribution.

All invoices, check requests, receiving of purchase orders, or other documentation must be received by end of day on Tuesday.

Occasionally the schedule changes due to the District's holiday calendar or summer hours.

If a vendor check needs to be picked up rather than mailed, the budget owner or designee must complete and submit a [Check Pick-Up Form](#) to the [Accounts Payable](#) department.

of 60 days prior to the anticipated date of departure. Requests for charter buses should be coordinated with the Transportation Department.

Educational field trips funded with state or federal grants shall adhere to the TEA Guidelines for Related Costs (located under Grant Management Resources on the TEA website). Specifically, the following documentation must be submitted to support the expenditures with grant funds:

Destination of each field trip

Costs associated with each field trip

Objectives to be

Fraudulent or Other Dishonest Acts

Invoices

Vendors are required to submit all invoices to the Accounting Department. If an invoice is received by a campus or department, please forward to Accounts Payable as soon as possible. This can be done via email to accounts.payable@birdvilleschools.net

BISD is subject to **Texas Prompt**

All payroll disbursements shall be coded to the appropriate account code in compliance with the Financial Accountability System Resource Guide (FASRG). Disbursements from state or federal grant funds shall also comply with the EDGAR requirements, especially in the following areas:

All state and federal grant funded staff must sign a job description that includes their respective position, job duties, funding source(s), etc.

- Time and effort documentation shall be created by every staff member paid from state or federal grants and approved by the immediate supervisor on the following schedule:
 - January 10th for the

Sales Tax Exemption Form

The sales tax exemption form shall be used for school-related purchases only. Misuse of the exemption form for personal purchases constitutes a misdemeanor.

Copies of the exemption form may be obtained from the Finance & Federal Programs Department. Taxes, which should have been exempt, will not be authorized for reimbursement. It is the purchaser's responsibility to present the exemption form to the vendor at the time of the purchase.

Purchase of personal items for staff or students are not eligible for the sales tax exemption.

Travel Expense – Advances & Settlements

Persons authorized to travel for business and educational purposes on behalf of the District shall be reimbursed for all usual and reasonable travel related expenses made on behalf of and in connection with District business according to District rates. Employees are expected to select economical and practical accommodations, arrangements, and services in accordance with the needs of the trip. Travel should begin/end within a reasonable time before/after the business event. Expenses incurred outside of that reasonable timeframe will not be reimbursed. All employees, as well as supervisors approving travel, are responsible for compliance with the provisions of the *District's Travel Expense Procedures*.

A Travel Request and Reimbursement Form must be approved prior to travel with all estimated expenses. Upon return, the employee should submit the Travel Request and Reimbursement Form with Actual Expenses noted. A complete reconciliation should be provided to meet IRS regulations for non-taxable reimbursement of travel expense for an employee.

Out of State Travel must be approved by Cabinet at least 60 days prior to the trip.

For more information regarding travel, please refer to the District's Travel Guidelines web page under Staff resources.

Workers Comp - Safety

The safety of every employee, student, and visitor to the District is of the highest priority. The District will strive to protect the safety and security of all employees, students and visitors using accepted and feasible policies, procedures, operations, and technology. Furthermore, the District shall comply with all applicable safety and environmental regulations.

Active participation by all employees in the District's safety program is encouraged and expected through direct interface with your immediate supervisor or through suggestions as safety matters/issues arise. District management pledges its full support in making our workplace safe. Employees may report safety concerns to their supervisor or the Risk Management Coordinator without fear of reprisal.

If an employee incurs an injury while performing their job, they must report to their supervisor as soon as possible. The Employee must complete the Employee Accident Report. Each Supervisor must complete the Supervisor Accident Report. All Employees are required to review the District's Safety Plan and attend department/campus training.

APPENDIX 1



ACCOUNTS PAYABLE GUIDELINES

Closing Purchase Orders



Open Purchase Order Reports

Allowable Expenditures

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