

GREENE COUNTY BOARD OF EDUCATION

SCHOOL ACCOUNTING HANDBOOK

Instructions and examples for Principals; Teachers and Staff.

**Greene County BOE – Finance Department
7/14/2009**

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INTRODUCTION

The Greene County Board of Education Finance Department is providing this School Accounting Manual to assist Principals and Staff responsible for completing required forms for the Finance Department.

Important Points to consider:

To limit disruption to you and your staff and ensure supplies and materials are available, please allow adequate time before submitting requisitions to the Central Office for approval. The approval process must be completed by the Assistant Superintendent and the requisitions submitted to Accounts Payable before any orders can be placed with vendors.

Dates to remember:

Requisitions

- are to be legibly **COMPLETED and SIGNED** by the teacher
- complete vendor information including address and/or FAX NUMBER should be included
- **approved** by the **Principal or Supervisor**
- include the expenditure account being charged *** **10-100-0-1081-1000-61000-0101-1**
- requisitions should also include
 - Quantity being purchased
 - item number
 - description
 - unit price
 - Total
- Requisitions should then be sent to the **Central Office – Assistant Superintendent** for approval
- After approval; requisitions is sent to Accounts Payable Department for processing
- Requisitions NOT APPROVED are returned to the School
- Once orders are placed the BLUE AND GOLD Purchase Order copy is returned to the school
- Check in procedures – GOLD COPY
 - Indicate the DATE RECEIVED
 - Full signature of person checking in the order
 - Stamp that reflects order has been received should be included
 - Send the GOLD copy to accounts payable

REQUISITION FORM

This form is to be prepared for all requested purchases from vendors.

Page _____ of _____

Vendor Information (Must be filled out completely)

Ship To Address:

School Name _____

School _____

School address _____
Street Address/Box Number _____

Street Address/Box Number

Department (Optional) Book Keeper

Department (Optional) _____

| | | |
|-----------|-------|-------|
| Any State | | 12345 |
| City | State | Zip |

SCHOOL: ANY School REQUESTED BY: teacher's name

PRINCIPAL'S SIGNATURE: Principal and/or Director ADMINISTRATOR'S SIGNATURE: superintendent

EXPENDITURE ACCT. # (MUST BE FILLED IN BEFORE PROCESSING):

08-100-0-1081-1000-61000-0101-1

[illegible]

TRAVEL VOUCHERS:

PRIOR TO INCURRING ANY TRAVEL EXPENSE, EMPLOYEE SHOULD FIRST OBTAIN APPROVAL FROM THEIR IMMEDIATE SUPERVISOR AND THE ASSISTANT SUPERINTENDENT. NOTE: TRAVEL THAT IS NOT PREAPPROVED WILL NOT BE REIMBURSED

Forms can be found on the School System's Web Site under "site map" FORMS

Travel Expense Form:

- are to be legibly **COMPLETED and SIGNED** by the employee
- include required receipts for lodging or additional expenditures
- approved by the Principal or Supervisor
- submitted to Central Office for Administrative approval
- submitted to the Accounts Payable Department for processing

Updated Travel Regulations can be found at <http://sao.georgia.gov>

Reporting Period 1 ense
From: Jan. 1 To: Jan 31

Headquarters school name
(City) Anywhere (State) GA (Zip) 30000
Employee's Payroll # 67890

| Day | Miscellaneous | Amount |
|---|---------------|--------|
| | Recept needed | |
| | | |
| | | |
| | | |
| Total Amount (Enter in Appropriate line of expense section, front side) | | |

| Day | Registration Fees | Receipt needed | Amount |
|---|-------------------|----------------|--------|
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Total Amount/Enter in appropriate line of expense section from side | | | |

Explain any expenses that are unusual or exceed established limits:

"I do solemnly swear, under criminal penalty of felony for false statements subject to punishment by fine of not more than \$1,000 or by imprisonment for not less one or not more than five years, that the above statements are true and I have incurred the deserved expenses and the state use mileage in the discharge of my official duties for the state."

1. Total Subsistence (attach lodging receipts)
2. Common Carrier & Miscellaneous Expenses (attach receipts)
3. Registration Fees (attach receipts)
4. State Use Mileage @ 505 Cents per Mile
(Must be reported by automobile mileage record on back)

Any who

Principal & Director

Superintendent

| | | |
|---|---------|---|
| | 1+2+3+4 | 5 |
| Total Expenses | | |
| Less: Travel Advance or Airline Ticket Advance Tkt. No. _____ | | 6 |
| Net Reimbursement | 5-6 | 7 |

| Item Description | FY | Fund | Program | Function | Object | Facility | Amount |
|---|----|------|---------|----------|--------|----------|--------|
| Mileage @ | 09 | 100 | 1210 | 2210 | 58000 | | |
| Miscellaneous & Commercial Transportation | | | | | 58000 | | |
| Subsistence | | | | | 58000 | | |
| Registration Fees | | | | | 81000 | | |
| Board Member - Per Diem | | | | | 11100 | | |
| Board Member - Travel | | | | | 58500 | | |
| Board Member - Registration | | | | | 81000 | | |
| Total | | | | | | | |

Note: You will need to attach receipts.

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[illegible]

Note: Show departure and arrival date for start and finish of each continuous trip.

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[illegible]**Totals:**

If transportation was shared, indicate mode and name of person reporting above mileage

Personal Car

Honda

GA Tag No. Required

123 ABC

State Use Miles

Purpose of Trip:

Conference

| |
|---------------------|
| System Car |
| GA Tag No. Required |
| State Use Miles |

Registration Procedures:

PLEASE NOTE REGISTRATION FOR MEETINGS, TRAINING, ETC. NEED TO BE SUBMITTED TO ACCOUNTS PAYABLE AT LEAST ONE MONTH PRIOR TO THE DATE OF THE EVENT. TO ENSURE THAT YOU'RE PLACE AT THE EVENT IS RESERVED NO LAST MINUTE REGISTRATIONS WILL BE PROCESSED. NO EXCEPTIONS MADE PER FINANCE DEPARTMENT.

- Requisition is required to be completed and should be **LEGIABLE** and **SIGNED** by the teacher
- complete registration information including address and/or FAX NUMBER should be included
- approved by the Principal or Supervisor
- include the expenditure account being charged *** 10-100-0-1210-2210-81000-0101-1
- completed Registration Form if available can be attached to the Requisition Form
- Requisitions and supporting documentation should then be sent to the Central Office – Assistant Superintendent for approval
- After approval; requisition is sent to Accounts Payable Department for processing
- Requisitions for Registrations NOT APPROVED are returned to the School

EXPENDITURE ACCOUNTS FOR 2009-2010

The following expenditure account number segments should guide all financial coding on purchase orders and other financial documents:

| Fund | Program | Function | Object Code | Facility |
|------|---------|----------|-------------|----------|
| XXX | XXXX | XXXX | XXXX | XXXX |

The format of the tables are included on the following pages. All fund numbers, program numbers and object codes have been included.

Fund Numbers – 100 – General Fund - to be used for State and Local expenditures
4xx – Federal Program Funds – to be used for specific Federal Grants
5xx – Other Program Funds – to be used for Other Funds (Charter Schools)
6xx – School Nutrition Funds

Program Number Description

0000 UNDEFINED
1011 QBE KINDERGARTEN
1021 QBE GRADES 1 - 3
1031 GRADES 6-8
1041 QBE GRADES 9 - 12
1051 QBE GRADES 4 & 5
1061 QBE KND EARLY INTERVENTION
1071 QBE PRIMARY EARLY INTERVENTION
1081 QBE MIDDLE SCHOOL PROGRAM
1091 QBE EIP GRADES 4 - 5
1210 STAFF DEVELOPMENT
1310 MEDIA CENTERS
1320 PUPIL TRANSPORTATION
1321 SCHOOL FIELD TRIPS

Function Number Description

10-100-XXXX-**1000**-61000-0173

Instructional expenditures are charged to function 1000. Examples are books, writing materials, board markers, etc. Things that the teacher would use are also charged to these accounts. Overhead projectors, maps, teachers supplies.

10-100-XXXX-**2100**-61000-0173

Pupil Services expenditures are charged to function 2100. Examples are testing materials and services such as ITBS expenses. Expenditures for counselors are charged to pupil services. Nursing supplies can also be charged to these accounts.

10-100-XXXX-**2210**-61000-0173

Staff Development expenditures are charged to function 2210. Stipends, training material for teachers and staff, travel and registration fees associated with training are charged to these accounts.

10-100-XXXX-**2220**-61000-0173

Media expenditures are charged to function 2220.

10-100-XXXX-**2400**-61000-0173

School Administration expenditures are charged to function 2400. Expenditures associated with the school's administration, such as office supplies, postage and printing are charged to these accounts.

Object Number Description

53000-53040 **COMMUNICATION** Services provided by persons or businesses to assist in transmitting and receiving messages or information. This category includes telephone and telegraph services, postage machine rental, postage and fax services.

58000 **TRAVEL -EMPLOYEES** Expenditures for transportation, meals, hotel, and other expenses associated with staff travel for the LUA's. Consultants' travel is recorded in object 300.

61000 **SUPPLIES** All supply items which cannot be properly classified as technology supplies, computer software, energy, food usage, textbooks or books and periodicals, as defined in objects 6110, 6120, 6200, 6300, 6410 and 6420.

This would include office supplies, paper, cleaning supplies, etc. Also, printing cost, when the supplies are a major part of the expense, would be recorded here.

61200 **SUPPLIES -TECHNOLOGY RELATED** Technology related supplies including supplies that are typically used in conjunction with technology related hardware or software.

61500 Expendable Equipment with life of less than one year or less than \$5,000 ie: printers

61600 Computer Equipment – not software

64100 Textbooks

64200 Books other than Textbooks

81000 Fees, Registrations, etc.

Human Resources

Procedures – New Employee

Complete forms for Insurance; Withholdings and Direct Deposit with the Payroll Department located in the Central Office – SEE Checklist

Obtain District Identification Card from the High School Media Center

Computers are issued and tracked by the Technology Department - check with your School Media Center.

Procedures – Terminated Employee

Complete list of check out items from Human Resources including return of all equipment and identification card before final paycheck will be mailed.

Complete the exit interview form and return it to Human Resources.

Leave Reports

Payroll leave reports are due to payroll as indicated on the school calendar

Principals are responsible for ensuring that leave forms are completed and tallied onto the excel spread sheet.

Workers Compensation Procedures

- All job related accidents must be reported using the WC-1 form. The Central Office needs to receive a completed WC-1 form within 24 hours of the accident.
- The WC-1 form is to be completed by the employer, not the employee. It is the employer's responsibility to investigate the accident. When completing the WC-1, please include the time, location, name, witnesses, details of the accident, and the employee's current address.
- Please make all employees aware of the Panel of Physicians, located in the administrative office and/or the teacher's lounge. Services rendered by the employee's personal physician may not be covered under workers compensation.

[illegible]