

# FRESNO STATE PROGRAMS FOR CHILDREN, INC.

Policy No. 604

## Accounts Payable Policy

This policy is applicable to the following auxiliary corporations:

- Agricultural Foundation
- Association
- Associated Students, Inc.
- Foundation
- Programs for Children

### REVISION RECORD

Date	Type	Approval Authority
11/14/2005	Revision	Approved by the Board of Directors
05/06/2026	Revision	Approved by the Board of Directors

### DOCUMENT CONTROL

<b>Approved By:</b> Board of Directors	<b>Date Approved:</b> 5/6/2026	<b>Next Review Date:</b> May 2029
<b>Responsible Position(s)</b> PFC Executive Director, Executive Director of Auxiliary Services		<b>Document Control Number:</b> Policy 604

## PURPOSE

The purpose of this policy is to ensure that all expenditures are properly authorized, documented, and aligned with the mission of Fresno State Programs for Children, Inc. (PFC), applicable California State University (CSU) regulations, and all relevant laws and policies.

## REGULATIONS

The Auxiliary Services Accounting Office is responsible for review and approval of expenditure requests (“authorizations”) and appropriate supporting documentation.

1. All expenditures must be:
  - Consistent with the educational mission of the CSU and the mission of PFC
  - Properly authorized in accordance with this policy
  - Supported by complete and accurate documentation
  - In compliance with applicable statutes, regulations, and University policies
2. All requests for payment, including reimbursements, must be submitted on a standard Payment Authorization 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. If the reimbursement is for something paid with a credit card, please include the credit card statement with that specific information for reimbursement.

4. In the unusual event that an original invoice has been lost or destroyed, a photocopy may be accepted as supporting documentation and explanation of such must be noted on the Authorization.
5. 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.
6. All requests for reimbursement must be signed by the Site Administrator and the Program Director prior to processing. Reimbursement checks are issued with the regular Accounts Payable checks.
7. For mileage reimbursement requests (i.e., personal vehicles used while conducting company business), each trip must be noted, including the date, to/from, purpose, and a map with the mileage calculated.
8. Authorizations for payment must be signed by the following persons:
  - a. Program Director
  - b. Executive Director
    - i. Requests over \$1,000.00
    - ii. Reimbursements to Program Director, irrespective of amount
  - c. Auxiliary Accounting Manager or designee

The Auxiliary Services Accounting Office is responsible for monitoring compliance with this policy. Non-compliant requests may be delayed or denied.

## **IMPLEMENTATION**

The PFC Executive Director and Executive Director of Auxiliary Services (or designees) are responsible for implementing and maintaining this policy.