

VI. ACCOUNTS PAYABLE - GENERAL PROCEDURES

1. The following definitions apply to the Accounts Payable section of this order.
 - a) Authorized travel -any travel by a county official or employee for the purpose of official county business.
 - b) Day travel -travel **outside** the county that does not include an overnight stay.
 - c) Overnight travel -travel **outside** the county that **exceeds** a 50-mile radius and does include an overnight stay.
 - d) Emergency -the occurrence of an unforeseen circumstance, which may result in harm to the public good.
 - e) Official county business -business that relates directly to a person's work function and directly benefits the county.
 - f) Training reimbursement -shall include all expenses relating to training including travel to the destination, meals, lodging and training aids. (workshops, seminars, conferences)
 - g) Travel reimbursement -shall include all expenses relating to travel including travel to the destination, meals and lodging. (Delivering documents, transporting a prisoner, attending county business meetings.)
2. The purpose of the Accounts Payable procedures is to promote the prudent exercise of judgment when spending county dollars. This policy will provide accountability and consistent Accounts Payable procedures in the issuance of checks for Williamson County obligations. The responsibility to observe these guidelines rests with the employee, supervisor or department head who certifies conformance to these guidelines by approving the expenditure.
 - a) Any bill or invoice must be submitted to the County Auditor for payment within fourteen (14) days of receipt by the Department all expense reimbursements must be submitted to the County Auditor for payment within sixty (60) days of the expenditure.
 - b) Checks for payment of county obligations will be issued not later than 30 days after the date the invoice is received in the Accounts Payable department, pursuant to Texas Govt. Code Sec. 2251.021.
 - c) Checks will be issued every Tuesday. When an issuance date falls on a holiday, checks will be issued on either the first working day before or after the holiday.
 - d) The cutoff day for receiving invoices for each check run will be Wednesday. The Accounts Payable department will endeavor to process invoices that are received from Thursday to the following Wednesday approximately 13-20 days after the invoice is received in our department.
 - e) Any invoice or expense reimbursement requiring additional review or signatures may cause delays in processing.
 - f) Manual checks will be issued in emergency situations only.
 - g) Purchase orders are required for ALL purchases of materials and supplies, pursuant with the Texas Local Government Code, Chapter 113, Section 901 and the County Purchasing Manual. The Auditor's office will not process payment for an invoice without the required purchase order. Any expense incurred without the required Purchase Order must be submitted to the County Judge, along with the County Judge Approval Form, for his waiver of the Requisition requirement prior to submitting the expense to Accounts Payable for payment.
 - h) All Department Heads/County Officials shall ensure purchase requisitions are not created and approved in Oracle by the same individual.

- ~~ih~~) Discrepancies between invoices & purchase orders should be brought to the attention of the Purchasing department before submitting to Accounts Payable.
- ~~ji~~) PO numbers should be included on the invoice from the vendor. If the PO number is not indicated, the department should include the PO on the invoice when submitting it to the Accounts Payable Department.
- ~~kj~~) Invoices shall be submitted as a signed original or electronically. Do not submit both ways to avoid duplication of payment. Please include all relevant back up documents and signatures with the electronic copy.
- ~~lk~~) All authorizations and account coding should be made on the invoice.
- ~~ml~~) Approval signatures and account coding should not be made on the remittance portion of the invoice. If necessary, attach an additional sheet with approval authorization.
- ~~nm~~) If a PO is not required, (Consult Purchasing Guide) please submit a check requisition request with appropriate documentation directly to Accounts Payable. Please note, in either circumstance there is a 13-20 day processing time from the date Accounts Payable receives the request.
- ~~on~~) Any questions or extenuating circumstances should be directed to the Accounts Payable department.
- ~~pe~~) A request for reimbursement for an on-line expense (e.g., e-tickets or hotel deposit) a printout of the on-line/e-mail receipt should be attached to your expense report.
- ~~qp~~) Cell phone use will be reimbursed/paid according to the county cell phone policy.
- ~~rq~~) Any mailings sent by a county department or official using county funds must be in furtherance of legitimate county business and must comply with all state ethics rules and other laws and regulations.
- ~~sf~~) All county meetings should be held in county facilities whenever feasible and such facilities are available. If the county meeting space is not available, other publically owned facilities, such as those owned by cities and school districts, should be utilized as the rental of these facilities is often at little or no cost.
- ~~ts~~) Transfer of funds out of the following line items will not be allowed:
- i) Training
 - ii) Gasoline
 - iii) Cell Phones
- ~~ut~~) Transfer of funds into any of the above line items may be allowed.
- ~~vu~~) Transfer of funds out of, within, or to the following line items will not be allowed, with the exception of line item 1107/Temp-Seasonal:
- i. Salaries- This pertains to salary line items that are budgeted based on position control. This includes object codes 1100, 1101, 1102, and 1105. Line item transfers between 8000 accounts and salary lines for the purpose of merit money allocation/ re-allocation are permissible and will be placed on the agenda for Commissioners Court approval/review.
 - ii. Fringe Benefits
- ~~wv~~) All recruitment items purchased must comply with [Article III, section 52 of the Texas Constitution](#). Thus, the predominant purpose of any expenditures on recruitment materials must be to accomplish a “direct” public purpose and be in compliance with the provisions of this policy in order to ensure that Williamson

County receives a return of public benefit from said expenditures. Williamson County recognizes the need to identify, recruit and hire qualified employees.

- i. Funds for recruitment items must be approved during the annual budget process.
- ii. Items must not state the name of any individual, but instead the name of the county and/or department or office.
- iii. “Give Away” items such as pens, pencils, etc. should not exceed \$2.00 per item.
- iv. All purchases must follow procurement guidelines.