

## Section in Budget Order

VII. ACCOUNTS PAYABLE - GENERAL PROCEDURES		Notes
a)	Any bill or invoice must be submitted to the County Auditor for payment within five (5) days of receipt by the Department. All expense reimbursements must be received in the County Auditor's office within sixty (60) days of the expenditure.	Duplicated in employee policy manual - page 19 in FY20 version and in training documents on Auditor's Portal
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.	Removed from policy as this is state law per 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 the first working day after the holiday.	Removed because this is based on when Commissioner Court is held, which generally would not be on a holiday. The check issuance/distribution schedule is also dependent on the Treasurer's Office.
d)	The cutoff day for receiving invoices for each check run will be Wednesday at 11am. The Accounts Payable department will endeavor to process invoices that are received from Friday to the following Thursday approximately 12-20 days after the invoice is received in our department.	Procedural related information that is outdated and changes based on the audits/workload for the week.
e)	Any invoice or expense reimbursement requiring additional review or signatures may cause delays in processing.	Procedural related information that is located in training material on the Auditor's Portal. See Accounts Payable training documents for Expense Reimbursements and Invoices.
f)	Manual checks will be issued in emergency situations only with the County Treasurer's approval.	State law - the Treasurer has to cosign on all checks, and payments require Commissioners Court approval. Also included in Accounts Payable Invoices training document, page 9, and Top 12 Issues/Actions with Accounts Payable Invoices, number 9.
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 County 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.	State Law and referenced in Purchasing Manual, Section 4, REQUISITIONS. Pages 19-21
h)	All Department Heads/County Officials shall ensure purchase requisitions are not created and approved in Oracle by the same individual.	Workflows are setup in Oracle that require separate individuals to enter and approve requisitions.
i)	Discrepancies between invoices & purchase orders should be brought to the attention of the Purchasing department before submitting to Accounts Payable.	Moved under the V - FINANCIAL POLICIES section of the Budget Order under a new subsection called 12 Financial – General Procedures, with UPDATE veribage below.  Discrepancies between invoices & purchase orders should be brought to the attention of the <a href="#">vendor to resolve the discrepancy. If a purchase order needs to be corrected, please contact the Purchasing Department prior to sending the invoice to Accounts Payable for payment.</a> Purchasing department before submitting to Accounts Payable.
j)	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.	Procedural related information that is located in training material on the Auditor's Portal. See Accounts Payable Invoices training document, page 11.

k)	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.	Procedural related information that is already located in training material on the Auditor's Portal. Included in Accounts Payable Invoices training document, page 10, and Top 12 Issues/Actions with Accounts Payable Invoices, number 1.
l)	All authorizations and account coding should be made on the invoice.	Procedural related information that is already located in training material on the Auditor's Portal. Included in Accounts Payable Invoices training document, page 10, and Top 12 Issues/Actions with Accounts Payable Invoices, number 5.
m)	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.	Procedural related information that is already located in training material on the Auditor's Portal. Included in Accounts Payable Invoices training document, page 10.
n)	If a PO is not required (Consult Purchasing Guide), and there is no invoice, please submit a check request form with appropriate documentation directly to Accounts Payable. Please note, in either circumstance there is a 12-20 day processing time from the date Accounts Payable receives the request.	Parts included in Purchasing Manual, Section 4, REQUISITIONS, C. Purchases not requiring a Purchase Order pages 20-21 and Accounts Payable Invoices training document, page 8.
o)	Any questions or extenuating circumstances should be directed to the Accounts Payable department.	Information to contact Accounts Payable for questions is included in most of the training documents on the Auditor's Portal.
p)	A request for reimbursement for an on-line expense (e.g., e-tickets or hotel deposit) must include a printout of the on-line/e-mail receipt which includes itemized documentation of the expense.	Procedural related information that is already located in training material on the Auditor's Portal. See Accounts Payable Travel Reimbursement Top 10, number 2 and 4. Also included in Accounts Payable Training document for P-Cards and Expense Reimbursments.
q)	Cell phone use will be reimbursed/paid according to the county cell phone policy.	Included in Budget Order - Williamson County Cell Phone Policy Section
r)	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.	Moved under the V - FINANCIAL POLICIES section of the Budget Order under a new subsection called 12 Financial – General Procedures
s)	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 publicly owned facilities, such as those owned by cities, utility districts, or school districts, should be utilized as the rental of these facilities is often at little or no cost.	Moved under the V - FINANCIAL POLICIES section of the Budget Order under a new subsection called 12 Financial – General Procedures
t)	Transfer of funds <b>out</b> of the following line items will not be allowed: i) Training ii) Gasoline iii) Cell Phones iv) RCS Radio Fees	Moved under the V - FINANCIAL POLICIES section of the Budget Order under a new subsection called 12 Financial – General Procedures
u)	Transfer of funds <b>into</b> any of the above line items may be allowed.	Moved under the V - FINANCIAL POLICIES section of the Budget Order under a new subsection called 12 Financial – General Procedures
v)	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, 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.	Moved under the V - FINANCIAL POLICIES section of the Budget Order under a new subsection called 12 Financial – General Procedures

<p>w) 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.</p> <p>i) Funds for recruitment items must be approved during the annual budget process.</p> <p>ii) Items must not state the name of any individual, but instead the name of the county and/or department or office.</p> <p>iii) “Give Away” items such as pens, pencils, etc. should not exceed \$2.00 per item.</p> <p>iv) All purchases must follow procurement guidelines.</p>	<p>Moved under the V - FINANCIAL POLICIES section of the Budget Order under a new subsection called 12 Financial – General Procedures</p>
<p><b><u>Addendum Section - Non-Reimbursable Expense Policy</u></b></p>	<p>Entire section was moved to FY20 version of Employee Policy Manual - page 21, as well as new language related to civic organization dues.</p>