

**North Orange County Regional Occupational Program
BUDGET IMPLEMENTATION
ROP BP 3180**

BP 3180 (a)

Business Operations

Policy

The Board of Trustees places the responsibility with the Superintendent for administering Program expenditures in conformance with the adopted Final Budget. In order to allow the Superintendent to direct and control the expenditure of Program funds in an effective and efficient manner, the following principles shall apply:

- A. In implementing the activities outlined in the adopted Final Budget, the Superintendent (or designee) will be guided by the following procedures:
 1. All expenditures for the employment and assignment of personnel shall meet the legal requirements of the Education Code of the State of California and adopted Board policies.
 2. All expenditures so authorized shall be contained and fully funded within object of expenditure classifications as adopted by the Board in the Program's Final Budget.
 3. A complete listing of all purchase orders shall be submitted monthly to the Board for approval and/or ratification.
 4. All purchases shall be in accordance with the requirements of the Education Code of the State of California and adopted Board policies.
 5. All budget actions shall be consistent with California laws and with other policies of the Program.
 6. Financial reports will be provided to the Board on a monthly basis comparing budgeted versus actual expenditures by major object code classifications.

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BP 3180 (b)

- B. The Board recognizes that prompt payment of bills improves efficiency, lowers cost of operation, and allows the program to take advantage of time discounts. At the time it approves or ratifies a purchase order, the Board authorizes the Superintendent or designated representative to make payment provided:
1. The expenditure is made in accordance with Section A above.
 2. The amount of payment does not exceed the estimated cost shown on the approved or ratified purchase order by more than ten percent.
 3. A complete list of all warrants is submitted to the Board monthly for approval and/or ratification.
- C. In the event that there are five or more weeks between Regular or Special Board meetings, the Superintendent is authorized to approve the issuance of purchase orders between these Board of Trustees' meetings. The Superintendent will provide a listing of orders for ratification at the next scheduled meeting of the Board of Trustees.