



AUXILIARY SERVICES

District Auxiliary Accounts

Policies & Procedures

POLICIES

All requests for reimbursement must be pre-approved prior to incurring the expense. The request for reimbursement must be allowable under applicable Education Code, Public Contract Code, Title 5, Government Code, the Budget and Accounting Manual (BAM), Auxiliary Services Manual, IRS regulations, and Board Policy¹. Requests that are submitted without prior approval may be at the risk of personal liability, which means that the expense may not be reimbursed. All requests must be approved with the appropriate signatures as per the limits outlined on the Auxiliary Services Requisition Form.

Auxiliary accounts, referred to as Auxiliary funds, are used to support programs not normally funded through State apportionment. If there is a need to establish a new Auxiliary fund or modify an existing Auxiliary fund, please visit the Financial & Fiscal Services website for the most up-to-date establishment form. Auxiliary funds cannot receive tax-deductible donations, so please contact the Foundation for guidance **prior** to accepting funds.

PROCEDURES

Deposits

All deposits to Auxiliary funds are done at the Cashier's Office. The Cashier's window is the most appropriate, secure, and efficient environment in which to receive these deposits and ensure accuracy and safety.

1. The depositor will be asked to count and record the deposit in **DUAL CUSTODY** **prior** to bringing it to the Cashier's window. This will help speed up the time spent at the window. Use the *fillable* Auxiliary Account Deposit Form located on the Financial & Fiscal Services website to record the transactions.
2. If there are no students waiting in line, please proceed to the available window where the cashier will promptly assist you.
3. The cashier will count the deposit in the depositor's presence.
4. The cashier and depositor will both sign the Auxiliary Account Deposit Form ensuring agreement on the funds received.
5. The cashier will provide the depositor with a receipt of the deposit as well as a copy of the Auxiliary Account Deposit form.
6. Reminder: If any amount of the deposit is a donation, it must be deposited with the Foundation for proper tax reporting. The Cashier's Office cannot accept donations.

¹ References: BP3600, AP3600, Education Code 8404(c) and Title 5 Section 58311

7. Do not send cash through campus mail. Instead, hand-deliver the cash, in DUAL CUSTODY, to the Cashier's Office to ensure its safe receipt. Sending cash through campus mail increases the likelihood of predictable security concerns.
8. For security purposes, only authorized employees will be allowed in the Cashier's backoffice.

Requests

All requests to utilize Auxiliary funds must be made on an Auxiliary Services Requisition form located on the Financial & Fiscal Services website. Auxiliary funds may not be used to circumvent District resource allocation procedures for furniture, electronics, computer equipment or accessories.

1. Complete all required fields on the Auxiliary Services Requisition form.
2. Route the requisition for approvals through Adobe Sign as noted in the approvals section below and include the following required documents:
 - a. Reimbursements/Refunds – Receipts
 - b. Purchases – See Requisition Checklist on the Purchasing website for current guidelines and requirements.
3. If the:
 - a. Requester is placing the order; the Requester must advise the vendor to include the Auxiliary PO # and Requester name on the packing list of the order. Orders for tangible items that are shipped without this information will be held in the warehouse until the information is provided by the Requester.
 - b. Purchasing Department is placing the order, they must be cc'd in Adobe Sign; please allow a minimum of 5 business days for processing once the approved requisition is received and budget is verified with the Cashier's Office.

****All tangible items must be delivered to the District's Warehouse****

Approvals

- All Auxiliary Services Requisitions are to be routed through Adobe Sign for all required signatures. Please ensure that you -
 - CC auxiliary.requests@avc.edu on all requests
 - CC warehouse@avc.edu if tangible items are to be received
 - CC purchasing@avc.edu if the Purchasing Department needs to place the order
- All Auxiliary Services Requisitions, regardless of the dollar value, require the signatures of the (a) Fund Manager **and** (b) Dean/Director.
- For requests between \$1,000 and \$4,999, the above signatures (a & b) are required **as well as the** respective (c) Vice President.
- For requests \$5,000 and above, all the above listed signatures (a, b, & c) are required **as well as the** Chief Business Official (CBO)/Vice President of Administrative Services.

Receipt

Once the requisition has been processed (tangible items received), please forward the following to auxiliary.requests@avc.edu referencing the **Auxiliary purchase order number**

in the subject line:

- Authorization to pay (OK to Pay) approved by appropriate personnel as per District policy
- Any applicable documents (i.e. order confirmation, packing list, receipts, invoice, etc.)
- **NOTE: Original itemized receipts and proof of payment must be included for reimbursement.** Please send the original documents via campus mail to the Cashier's Office Attention: Auxiliary Requests or deliver them directly to the Cashier's Office.

Processing Timeline

Upon receiving the approved request and necessary documentation, Financial & Fiscal Services will endeavor to process it within ten (10) business days. However, during periods of high workload or peak demand, this timeframe may be extended.

Allowable/Unallowable Use of Auxiliary Funds

Auxiliary funds can be used to purchase food, beverages or other items that would support the auxiliary fund not through State apportionment. Auxiliary funds may not be used to circumvent District normally funded resource allocation procedures for furniture, electronics, computer equipment or accessories. These items must be purchased through the District's Purchasing department. **Alcoholic beverages or gift cards are not allowable purchases.**

Travel

Travel reimbursement is covered separately under Travel policies and procedures. Please annotate the Auxiliary fund being used to pay the travel on the Chrome River pre-authorization.