



**LOS ANGELES UNIFIED SCHOOL DISTRICT
MEMORANDUM**

TITLE: Payment of Excess Copy Charges and Miscellaneous Sales/Use Tax

NUMBER: MEM-4660.0

ISSUER: Megan K. Reilly, Chief Financial Officer
Office of the Chief Financial Officer

DATE: March 9, 2009

ROUTING

Local District
Superintendents
Support Directors
Fiscal Services Mgr
Secretaries
Principals
Administrators

POLICY: This memorandum sets the policy in charging payments of excess copy invoices from copier vendors to schools and offices where the funds are not sufficiently encumbered in the related Lease/Maintenance Contract Purchase Order. This policy also covers miscellaneous sales and use tax on invoices where funds were insufficiently encumbered in the Purchase Order to cover the related taxes.

MAJOR CHANGES: This replaces Memorandum No. 1093, Payment of Excess Copy Charges, issued on August 24, 2004 from the Accounting and Disbursements Division. The content has been updated to reflect current policies related to payment of excess copy charges and miscellaneous sales/use tax.

GUIDELINES: The Accounts Payable Branch receives invoices from vendors where the funds encumbered in the related Purchase Order are not sufficient to cover additional charges such as excess copy charges and/or miscellaneous sales or use tax. In many instances, payments are delayed because schools and offices fail to designate the funding line to cover these miscellaneous additional expenses.

To ensure uninterrupted service and expeditious payments, the following procedures will be implemented

1. All invoices received that include excess copy charges or miscellaneous sales/use tax will be paid against the funding source indicated in the related Lease/Maintenance Contract or Purchase Order.
2. If the funding source indicated in the Lease/Maintenance Contract or Purchase Order does not have sufficient balance or does not have the appropriate budget line available, the location's major supply account will be charged unless a different account is provided by the authorized administrator as the default funding line.



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3. A copy of the paid invoices will be forwarded by Accounts Payable Branch to the site administrator for their records. Questions regarding the excess copy charges should be addressed by the site administrator directly with their vendors. If an overcharge is made by the vendor, the administrator should request the vendor to submit a credit memo to Accounts Payable Branch to be applied to the next payment due to the vendor.
4. In cases where a school/office needs to move the charges to an account different from the account originally charged, a request to transfer expenditures to the appropriate funding line must be submitted in writing by the site administrator to the Director or Chief Accountant of the General Accounting Branch. The reason for the request must be clearly stated in the expense transfer request.

Prior to sending the request to General Accounting, the site administrator must ensure the following:

- The expenditures to be transferred are allowable under the program terms and conditions of the receiving funding line.
- The receiving funding line is valid, has sufficient balance and the corresponding object code(s) are open in IFS.

AUTHORITY: This is a policy of the Office of the Controller – Accounting and Disbursements Division

ASSISTANCE: For assistance or further information please contact Accounts Payable Branch Customer Service at 213-241-4800 or accounts-payable@lausd.k12.ca.us.