



ADMINISTRATIVE PROCEDURE

SAN DIEGO UNIFIED SCHOOL DISTRICT

NO: 2215

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CATEGORY: **Fiscal Management, Depository of Funds**

EFFECTIVE: **7-01-75**

SUBJECT: **Warrant and/or Check Stock Control**

REVISED: **8-01-03**

A. PURPOSE AND SCOPE

1. To outline administrative procedures governing procurement, storage, issuance, and accounting of all prenumbered and unnumbered warrant stock (payroll and commercial) and cafeteria checks, and to establish controls for usage of warrant and check stock.
2. **Related Procedure:**
Warrant and check signature control 2217

B. LEGAL AND POLICY BASIS

1. **Reference:** Board Policy D-3800; Education Code Section 42647.

C. GENERAL

1. **Originating Office.** Suggestions or questions concerning this procedure should be directed to the Accounting Operations Department, Financial Operations Division, Office of School Site Support.
2. **Types of Warrants and Checks**
 - a. **Type A:** Payroll warrant used for salary payments
 - b. **Type B:** Used for nonsalary payments (commercial accounts payable)
 - c. **Cafeteria checks**
3. All unissued warrant and check stock shall be kept in a secured stockroom or a secured offsite storage.
4. Warrant and check stock shall have a pre-printed sequential control number.
5. A limited number of unnumbered warrant stock (commercial and payroll) is to include an issue accountability sequential number for each warrant affixed to perforated carrier strip.

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6. A designated Accounting Operations Department employee not having access to signature dies or check-signing equipment shall be responsible for receipt and issuance of warrant and check stock. A permanent log of warrant and check stock shall be maintained and shall include: all stock ordered, all stock received, all stock issued and returned, all stock used, all spoiled stock, and disposition of unused or obsolete stock.

D. IMPLEMENTATION

1. **Information Technology Department, Business Operations Division, Office of School Site Support**
 - a. Determines need for warrant and/or check stock annually; secures bid price through the Procurement and Contracts Department, Business Operations Division, Office of School Site Support; places order in cooperation with the Accounting Operations Department.
 - b. Receives warrant and check stock; designated employee verifies and logs in warrant and/or check numbers.
 - c. When warrants or checks are to be processed, draws from the Accounting Operations Department quantity of stock in sufficient amount to assure uninterrupted completion of runs. Records first and last number of each warrant processing run.
 - d. Returns all spoiled *warrant* and check stock to the Accounting Operations Department for accountability purposes.
 - e. Affixes signatures to printed warrants or checks, keeping a record to assure that total number of signatures affixed matches number of warrants or checks printed.
 - f. Sends signed warrants and checks, with duplicate copy of the warrant accountability and signature plate log, to the Fiscal Control Unit, Accounting Operations Department.
2. **Accounting Operations Department Designated Employee**
 - a. **Enters issue information on respective issue log form** "Accountability of Numbered Warrant/Check Stock Issues Log," or "Accountability of Unnumbered Warrant/Check Stock Issues Log." When an unnumbered warrant

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form is issued for *replacement*, the warrant to be replaced must be submitted by requester.

- b. **On receipt of spoiled warrant/check stock**, enters receipt information on "Spoiled Warrant/Check Stock Log" form.

E. FORMS AND AUXILIARY REFERENCES

1. Warrant and check stock
2. Control logs for warrant and check stock

F. REPORTS AND RECORDS

1. Control logs are maintained until destruction is approved by the district internal auditor.

G. APPROVED BY



Chief of Staff, Terrance L. Smith
For the Superintendent of Public Education