

## **ACCOUNTS PAYABLE PROCEDURE (ACC-P001)**

Clarksville-Montgomery County School System

### **1.0 SCOPE:**

- 1.1 This procedure outlines the manner in which the obligations of the school system are paid.

The online version of this policy is official. Therefore, all printed versions of this document are unofficial copies.

### **2.0 RESPONSIBILITY:**

- 2.1 Accounting Section

### **3.0 APPROVAL AUTHORITY:**

- 3.1 Chief Financial Officer (CFO)

### **4.0 DEFINITIONS:**

- 4.1 Checks: Warrants issued against funds deposited with the Montgomery County Trustee.
- 4.2 Other Obligations: Travel reimbursements, trips, utility bills, requisitions for payment (registration, dues, some of the subscriptions), certified vendor payments and other authorized obligations not created by purchase order.
- 4.3 Warrant Date: Accounts Payable date assigned to a payment for a check to be written. All checks for a given date are written together.

### **5.0 PROCEDURE:**

- 5.1 If obligation is created by Purchase Order:
  - 5.1.1 Accounting section receives numerical copy of Purchase Order Form (PUR-F001) from purchasing.
  - 5.1.2 Numeric open Purchase Order file is created.
  - 5.1.3 Goods or services are received by requesting party and entry made on PO Receiving File Maintenance Screen.
  - 5.1.4 Invoice is received from vendor and stamp dated.
  - 5.1.5 Payment is entered into computer system after reviewing receiver information and invoice. Invoice entry proof is printed and reviewed for accuracy.
  - 5.1.6 Invoice entry proofs are submitted for posting and check preparation.
  - 5.1.7 Checks are printed. Reports are prepared and distributed.
  - 5.1.8 Checks are reviewed and distributed.
  - 5.1.9 Documentation is filed.
- 5.2 If obligation is created by means other than a Purchase Order:
  - 5.2.1 Goods or services are received or committed.

# Sample Accounts Payable Accrual Manual

**D. R. Carmichael, Paul H. Rosenfield**



## **Sample Accounts Payable Accrual Manual:**

The book delves into Sample Accounts Payable Accrual Manual. Sample Accounts Payable Accrual Manual is an essential topic that needs to be grasped by everyone, ranging from students and scholars to the general public. This book will furnish comprehensive and in-depth insights into Sample Accounts Payable Accrual Manual, encompassing both the fundamentals and more intricate discussions.

1. The book is structured into several chapters, namely:
    - Chapter 1: Introduction to Sample Accounts Payable Accrual Manual
    - Chapter 2: Essential Elements of Sample Accounts Payable Accrual Manual
    - Chapter 3: Sample Accounts Payable Accrual Manual in Everyday Life
    - Chapter 4: Sample Accounts Payable Accrual Manual in Specific Contexts
    - Chapter 5: Conclusion
  2. In chapter 1, the author will provide an overview of Sample Accounts Payable Accrual Manual. This chapter will explore what Sample Accounts Payable Accrual Manual is, why Sample Accounts Payable Accrual Manual is vital, and how to effectively learn about Sample Accounts Payable Accrual Manual.
  3. In chapter 2, the author will delve into the foundational concepts of Sample Accounts Payable Accrual Manual. This chapter will elucidate the essential principles that must be understood to grasp Sample Accounts Payable Accrual Manual in its entirety.
  4. In chapter 3, this book will examine the practical applications of Sample Accounts Payable Accrual Manual in daily life. This chapter will showcase real-world examples of how Sample Accounts Payable Accrual Manual can be effectively utilized in everyday scenarios.
  5. In chapter 4, this book will scrutinize the relevance of Sample Accounts Payable Accrual Manual in specific contexts. This chapter will explore how Sample Accounts Payable Accrual Manual is applied in specialized fields, such as education, business, and technology.
  6. In chapter 5, this book will draw a conclusion about Sample Accounts Payable Accrual Manual. This chapter will summarize the key points that have been discussed throughout the book.
- This book is crafted in an easy-to-understand language and is complemented by engaging illustrations. This book is highly recommended for anyone seeking to gain a comprehensive understanding of Sample Accounts Payable Accrual Manual.

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