

#### 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 ordine 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:

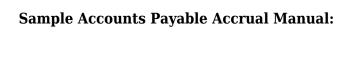
- 4.1 Checks: Warrants issued against funds deposited with the Montgomery County Trustee.
- 4.2 Other Obligations: Travel reimbursements, trips, utility bills, requisitions for payment (registration, dues, some of the subscriptions), certified vendor payments and other authorized obligations not created 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:
  - 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**

**A Loxley** 



#### Sample Accounts Payable Accrual Manual Book Review: Unveiling the Magic of Language

In an electronic era where connections and knowledge reign supreme, the enchanting power of language has be much more apparent than ever. Its power to stir emotions, provoke thought, and instigate transformation is actually remarkable. This extraordinary book, aptly titled "Sample Accounts Payable Accrual Manual," written by a very acclaimed author, immerses readers in a captivating exploration of the significance of language and its profound effect on our existence. Throughout this critique, we will delve into the book is central themes, evaluate its unique writing style, and assess its overall influence on its readership.

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