

## **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

**R Barnett**



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**Zoho Books Made Easy** Vanshika Chaudhary, Zoho Books is a GST ready accounting software that lets you send invoices reconcile bank transactions track inventory generate reports and file GST returns effortlessly Zoho Books lets you manage your business finances keeps you GST compliant and makes GST filing effortless all within a single software at no additional cost

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**Federal Accounting Handbook** Cornelius E. Tierney, Edward F. Kearney, Roldan Fernandez, Jeffrey W. Green, Kearney & Company, 2006-12-13 Now in a second edition Federal Accounting Handbook is the handbook that every financial federal employee can use covering all of the recent revisions including new FASAB standards and how Congress wants the intent and objectives of the Sarbanes Oxley Act to be implemented by federal departments and agencies Written for both the professional and the non professional this handbook equips you with the what why when and how of federal financial management

*Moody's Manual of Investments: American and Foreign*, 1919

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relevant business professionals the Handbook covers both financial accounting and reporting and industry specific accounting issues in separate volumes for easy reference Its comprehensive content provides analysis on over 43 critical areas of accounting     *Reproducible Copies of Federal Tax Forms and Instructions* United States. Internal Revenue Service,2005     Policy and Requirements Handbook Job Corps (U.S.),1998     **The New Accounts Payable Toolkit** Christine H. Doxey,2021-04-13 THE NEW ACCOUNTS PAYABLE TOOLKIT In The New Accounts Payable Toolkit accomplished entrepreneur consultant and finance expert Christine H Doxey delivers a unique and powerful approach to the accounts payable process and discusses the impact of the automation of the Procure to Pay P2P process The toolkit explores all aspects of the accounts payable process from the establishment of the contract and the purchase order to the supplier validation process invoice processing and payment accounting and fiscal close You ll learn the key metrics and analytics needed for the accounts payable process This comprehensive toolkit provides the best practices tools and internal controls that can help safeguard your company s cash and other assets You ll obtain a variety of tools to create the foundation required for current internal controls and compliance to ensure that suppliers are correctly validated in the supplier master file to maintain regulatory compliance Avoid paying fraudulent or inaccurate invoices and avoid paying a supplier s invoice more than once Be certain that all supplier invoices are properly accounted for to ensure an accurate fiscal close Finally stay up to date with all current and coming trends in the accounts payable process including eInvoicing ePayment Robotic Process Automation RPA Artificial Intelligence AI Machine Learning and eAccounting The New Accounts Payable Toolkit provides guidance for the implementation of AP automation solutions that can streamline and modernize your own systems and processes to take advantage of new digital developments Perfect for controllers chief financial officers and finance managers The New Accounts Payable Toolkit will also earn a place in the libraries of students and professionals who seek to better understand the components of an optimal accounts payable UNCOVER A UNIQUE AND POWERFUL NEW APPROACH TO ACCOUNTS PAYABLE PROCESSES The New Accounts Payable Toolkit offers readers a comprehensive and timely new way of handling their accounts payable systems and processes You ll discover how to implement new digital technologies in every aspect of the accounts payable process from the establishment of the initial contract and purchase order to the supplier validation process invoice processing and payment accounting and fiscal close You ll learn to validate suppliers in the master list to ensure regulatory compliance prevent multiple payments for a single invoice keep from paying fraudulent inaccurate or incomplete invoices and apply best practices to help safeguard your company s assets You ll also discover how to measure and record key metrics and analytics to maintain an effective accounts payable process Finally you ll read about new and upcoming trends in accounts payable like artificial intelligence machine learning and robotic process automation that you can implement today to realize new efficiencies and savings Ideal for chief financial officers finance managers and controllers The New Accounts Payable Toolkit is an invaluable guide to modernizing and optimizing your own company s

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