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.

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 Invoices, receivers, and backup documentation are scanned into Scandox (iAutomation).

5.1.10 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.

5.2.2 Documentation (invoice) is received in the Business Affairs Department.

5.2.3 Appropriate authorization for payment is obtained including assignment of account code.

5.2.4 Vendor number is written on invoice.

5.2.5 Payment is entered into computer system. Invoice entry proof is printed and reviewed for accuracy.

5.2.6 Invoice entry proofs are submitted for posting and check preparation.

5.2.7 Checks are printed. Reports are prepared and distributed.

5.2.8 Checks are reviewed and distributed.

5.2.9 Invoices, receivers, and backup documentation are scanned into Scandox (iAutomation).

5.2.10 Documentation is filed.

6.0 ASSOCIATED DOCUMENTS:

6.1 Purchase Order Form (PUR-F001)

6.2 Invoice

6.3 Out of County Travel Claim Form (ACC-F003)

6.4 In-County Mileage Reimbursement for Official Travel Form (ACC-F004)

6.5 Purchase Order Procedure (PUR-P002)

7.0 RECORD RETENTION TABLE:

Identification	Storage	Retention	Disposition	Protection
Purchase Orders, Invoices, Travel Claims, Monthly Log	Current fiscal year kept in Accounting Office, moved to vault for one year, then to storage room	6 years	Recycled	Secured building, vault & storage room

8.0 REVISION HISTORY:

Date:	Rev.	Description of Revision:
2/03/03		Initial Release
3/03/03	A	Correct 6.5 form name
12/10/04	B	Clarify 4.4, add stamp dated to 5.1.5 and 5.1.6
11/29/05	C	Update procedure and flowchart to MUNIS software
4/12/07	D	Further update of procedure and flowchart to MUNIS.
8/16/17		Updated logo.

4/8/2022   E   Added Scandox (iAutomation information)

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