

CHILD NUTRITION ACCOUNTS PAYABLE PROCEDURE (CHN-P004)

Clarksville-Montgomery County School System

1.0 SCOPE:

- 1.1 This procedure outlines the process in which the obligations of the Child Nutrition Department are paid.

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

2.0 RESPONSIBILITY:

- 2.1 Accounting Associate
- 2.2 Accounting Technician

3.0 APPROVAL AUTHORITY:

- 3.1 Chief Financial Officer
- 3.2 Child Nutrition Director

4.0 DEFINITIONS:

- 4.1 None.

5.0 PROCEDURE:

- 5.1 Accounting Associate for Child Nutrition Department receives invoices from the school cafeterias and warehouse.
- 5.2 Invoices are checked for accuracy of product description, bid price and signature for verification of received merchandise.
 - 5.2.1 Invoices are checked for accuracy with price-check lists, delivery receipt or original bid documents.
 - 5.2.1.1 If the invoice price is incorrect, the total invoice value is corrected accordingly and a request for credit is prepared for the vendor. These requests are distributed to the vendor or sales representative by email or fax.
- 5.3 After the invoices have been checked, they are recorded on a spreadsheet and keyed for payment (ref. CHN-W001).
- 5.4 After the invoices have been keyed for payment, an accounts payable report is created to confirm invoice and payment totals are equal.
 - 5.4.1 If the accounts payable amount is incorrect, corrections are made.
- 5.5 After the accounts payable report is verified correct, Accounting Department is asked to run checks.
- 5.6 Accounting Department generates the check plus one copy.
- 5.7 Invoices paid, a copy of the check, and the corresponding spreadsheet detailing the payment are again checked for accuracy and then placed in folders created for each vendor and labeled.



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5.7.1 A copy of the check is filed in numerical order by vendor.

5.8 The check and a copy of the payment detail spreadsheet are mailed to the vendor.

5.9 The accounts payable reports are filed.

5.10 When statements are received they are checked against invoices paid to insure accuracy of billing amounts and filed by vendor.

5.10.1 If requests for credit have not been issued they are requested again.

5.10.2 If there is billing for invoices not on file, copies are requested.

6.0 PERFORMANCE MEASURE(S):

6.1 Timely payments, accurate charges, correct product received

7.0 INTERACTIONS:

7.1 Other Departments/People: Accounting department, vendors, cafeteria managers

7.2 Other Procedures/Processes: None identified.

8.0 ASSOCIATED DOCUMENTS:

8.1 Invoices

8.2 Purchase Orders (PUR-F002)

8.3 Bid sheets

8.4 CHN Accounts Payable work instruction ([CHN-W001](#))

8.5 Warrants

8.6 Delivery Receipts

8.7 Spreadsheets

9.0 RECORD RETENTION TABLE:

<u>Identification</u>	<u>Storage</u>	<u>Retention</u>	<u>Disposition</u>	<u>Protection</u>
Invoices, Purchase Orders, Spreadsheets, Check Copies	Filing Cabinet	Five years	Recycled	Secured Building

10.0 REVISION HISTORY:

Date: **Rev.** **Description of Revision:**

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9/26/03		Initial Release
12/11/03	A	Definitions removed and generic names given to screens throughout procedure, Accounting Associate noted in 5.1, flowchart updated
2/05/09	B	Replace 5.2.1.1 to 5.2.1.2, delete 5.2..2 & 5.2.2.1, add reference to CHN-W001, replace Information Systems with Accounts Payable, remove reference of labels being printed and yellow copy, add measures and interactions, update flowchart

11.0 FLOWCHART:

9.1 A flowchart detailing this process can be found in "Exhibit A" of this procedure.

***** End of procedure *****

Child Nutrition Accounts Payable Flowchart

