

SOUTHERN HIGHLANDS COMMUNITY MENTAL HEALTH CENTER
POLICY AND PROCEDURE MANUAL

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Policy 308 – Accounts Payable

I. OVERVIEW

Certain fiscal procedures are required for sound fiscal management and quality internal control.

II. PROCEDURES

- A. Invoices are attached to supporting documentation, checked for accuracy and the vendor number is assigned by the Accounts Payable Clerk.
- B. The Accounts Payable Clerk, in conjunction with the Accountant, assigns the appropriate general ledger and fund distribution.
- C. All invoices, travel, etc., are entered into the accounts payable system by the Accounts Payable Clerk.
- D. An alphabetical file of unpaid invoices will be maintained by the Accounts Payable Clerk.
- E. On Thursday of each week a payables list is run and the Accountant determines what will be paid. Priority is given to utilities, rents, and employee or contracted expenditures. Payments are made based upon availability of funds.
- F. A copy of each check and supporting documentation is scanned and uploaded to Content Central.
- G. At the end of each month the Accountant and the Accounts Payable Clerk will balance the Accounts Payable, outstanding invoice file, and general ledger. Any discrepancies will be resolved before the accounting period is closed.