

Office of Larry E. Reider
Kern County Superintendent of Schools

Internal Business Services
Accounts Payable – Processing Payments

Accounts Payable – Processing Payments

REQUIRED DOCUMENTATION FOR PAYMENT OF INVOICES

- Original Invoice
 - Should include the following:
 - Invoice Date
 - Invoice Number (not always included)
 - Itemized listing of items or services provided.
 - For services provided a date or range of dates for the services should be included in the description.
 - Receiving copy of PO signed by program for payment.
 - Can be either:
 - Offline PO receiving copy
 - Online Requisition or PO
 - The (V)iew option on QSS to print a copy of the PO is an acceptable receiving copy
 - Payments on contracts – will use the invoice to request payment(s).
 - A signature from the program must be received authorizing payment

Accounts Payable – Processing Payments

● Procedures for processing invoices:

- Highlight Invoice Date
- Highlight Invoice Number – if available. If not then highlight short description on invoice
- Check invoice calculations for accuracy. If there are errors contact vendor for corrected invoice
- If the item is taxable and tax is not included on the invoice write **UT** (use tax) by the total on the invoice
- If invoice calculations are correct – Circle the amount to be paid in **RED** and initial
- Write PO number in the top right hand corner of the invoice in **RED** – if the PO # is printed on the invoice in the top right hand corner circle in **RED**

Accounts Payable – Processing Payments

● Procedures for processing invoices continued:

- Documentation for each PO should be stapled together in the upper left hand corner in the following order:
 - Purchase order with payment authorization
 - Original invoice
 - Any other correspondence concerning the PO, i.e. emails, memos, etc
- Required documentation for partial payments on POs or contracts - copy of the invoice signed by the program authorizing payment. Should also indicate PO or contract number.

Accounts Payable – Processing Payments

- Procedures for processing invoices continued:
 - Services provided on POs or contracts - verify dates of service invoiced are within the approved PO or contract dates. If not then contact the program concerning any discrepancies. Payments can not be processed for services provided outside the approved contract dates.
 - Final payment request on a contract or PO.
 - Contracts – Attach the contract behind the final invoice paid against the contract.
 - POs – Signed receiving copy of the PO should be received from the program for final payment request on a PO.

Accounts Payable – Processing Payments

○ Processing Accounts Payable Batches

- Open a Batch on QSS
 - On the tab of an AP folder write the batch number and your initials
- Begin entering payments on POs/contracts that have been audited and are ready to pay.
 - Enter items on batches in the morning that have been audited from the day before.
- Close the batch when you have sufficient entries on the batch

Accounts Payable – Processing Payments

- Processing Accounts Payable Batches - continued
 - Run closed batch report with addresses
 - Arrange backup documentation in the same order as the report (it should be alphabetical according to fund)
 - Run adding machine tape on the invoice amounts (those circled in **RED** on the invoices). This amount must match the total on the batch report. If not discrepancies must be identified and corrected so that these 2 totals are the same.
 - Identify audit copies that must be made – object codes 5200, 5600 and 5800 also payment of over \$10,000
 - Identify remit copies that must be made

Accounts Payable – Processing Payments

- Processing Accounts Payable Batches - continued
 - Check W-9 status
 - Verify addresses on batch with those on the invoices
 - Make necessary copies and separate the audit, remit and work copies
 - Paper clip the documents for each stack together
 - Place under the batch report.
 - Write the total of the payments by fund on the front page of the AP batch report - bottom right hand corner. Add these totals and write it on the report. It must match the total of the batch report.
 - Staple the Accounts Payable Batch report on the top left hand corner

Accounts Payable – Processing Payments

○ Processing Accounts Payable Batches - continued

- Fill out a “B” Warrant Authorization Form and paper clip to the front of the batch report
- Place the following in AP clerks “Return to” folder and forward to appropriate AP clerk for audit:
 - Accounts Payable batch report
 - “B” Warrant Authorization form
 - Work, remit and audit copies
- AP Clerk Audit
 - Check totals – tapes, batch reports, and warrant authorization. They all must be the same
 - Verify vendor name and remit address is correct

Accounts Payable – Processing Payments

- Processing Accounts Payable Batches - continued
 - Verify 1099 status per transaction
 - Verify correct account number is used – including the appropriate object code
 - Verify appropriate authorization for payment
- Errors identified by the AP clerk in audit process
 - Note in writing any corrections that need to be made
 - Return to the originating AP clerk for corrections and reprinting of the batch report - amounts by fund on the front page to equal total of the batch report

Accounts Payable – Processing Payments

- Processing Accounts Payable Batches - continued
 - If there are no errors or they have been corrected and resubmitted to the AP clerk for audit and no additional corrections are necessary –
 - AP Audit Clerk
 - initial lower right hand corner of the front page of AP batch report
 - Submit Accounts Payable Batch Report and completed “B” Warrant Authorization form to Director, Internal Business Services for signature.
 - Return backup documents (POs, contracts, invoices, etc) to AP clerk - exception is telecommunications batches. Backup documents are turned in with the batch report and warrant authorization form requesting signature from Director, Internal Business Services

Accounts Payable – Processing Payments

- Processing Accounts Payable Batches - continued
 - After signed batch report and warrant authorization form is returned to AP clerk
 - Print “released for audit” report on QSS without addresses
 - Submit “released for audit” report and the “B” warrant authorization along with audit copies to District Accounting Services for audit and printing of warrants
 - Place the following in the batch folder in the order listed in the AP basket
 - Remit Copies
 - Batch report
 - Payment documentation (POs, contracts, invoices)