

TITLE: Payment of Goods and Services

State Board of Education Ref: 18-9B-9; 1244.1; 8353; 2320

1. Responsibilities

The accounts payable office is responsible for audit of vendor invoices and the preparation of a request for payment voucher. Vendor invoices are audited to determine the following:

- a. Materials or services invoiced were authorized by a purchase order to that vendor;
- b. Prices on the invoice agree with the price on the purchase order;
- c. Receiving report indicates that the material was received in good condition;
- d. There are no errors in computing the amounts on the invoice;
- e. Exception between the invoice, purchase order, and receiving report is authorized by a properly signed exception notice.

2. Voucher Documentation

The request for payment voucher is supported by the following documents:

- a. An audited vendor invoice;
- b. Purchase order authorizing purchase;
- c. Receiving report indicating the receipt of the materials or services;
- d. Exception notice if applicable.