



**MESCAL J-6
FIRE DISTRICT**

**STANDARD OPERATING
POLICY # 103**

Accounts Payable Approval

I. Purpose

The purpose of this policy is to allow for the accurate and timely accounting of all general fund expenditures related to the Mescal-J6 Fire District's operating budget.

II. Scope

This policy applies to all District administrative personnel responsible for the fiscal management of the District's operating budget.

III. Policy

It shall be the policy of the Mescal-J6 Fire District that all operating expenses be accounted for and deducted from the appropriate line item of the operating budget.

IV. Procedure:

- A. Each line item of the operating budget will be assigned a unique account number.
- B. The Treasurer or the Fire Chief will review incoming invoices and similar requests for payment and attach a completed "Accounts Payable Approval" slip to the invoice. The approval slip shall include the following information:
 - a. Name of payee, payment type, payment amount and due date.
 - b. The line item number in the budget of which the expenditure is to be deducted.
 - c. Initials of the Treasurer or Fire Chief and date of approval.
- C. Utilities, internet services, and other reoccurring charges may be pre-approved on an annual basis. The Treasurer or Fire Chief will provide Accounting with notice of the reoccurring charge and the account number for which the expenditure shall be deducted.
- D. Personnel issued credit cards shall attach an approval slip to receipts and submit them to Accounting at the end of each month.
- E. Accounting shall notify the Treasurer or Fire Chief of any invoices presented without an approval slip at the end of each month.
- F. No expenditures shall be deducted from the operating budget without an Accounts Payable Approval slip providing a line item for the expense.

Approved by the Mescal-J6 Fire District Governing Board on March 28th, 2018