Appendix A: Disbursements Processing Flowchart

1. **BUSINESS UNITS**
   - PO or Other Purchase Authorization
   - Receiving Document
   - Invoice
   - Match documents, check accuracy, code
   - Voucher Package
   - Manager review and approval

2. **DISBURSEMENTS UNIT**
   - Voucher Package
   - Review coding, prioritize payments
   - Invoice Batches
   - Enter invoices into system; select/input due dates
   - Review accuracy of data input; release for payment

3. **ACCOUNTING SYSTEM**
   - Post A/P, record expenditures; issue warrants/checks on due date
   - Warrants/Checks
     - Warrants/checks matched with remittance or held for pickup by business unit
     - Flagged for return to A/P

4. **Decision Point**
   - Yes: Warrants/checks mailed directly to vendor
   - No: Warrants/checks returned to A/P