



PAYMENT JUSTIFICATION AND APPROVAL

TO: _____, Budget Manager DATE: _____

FROM: Keli Feely, Accounts Payable Accountant

Gadsden State Community College is audited each year for compliance with Generally Accepted Accounting Principles (GAAP) and the Financial Management Procedures Manual for The Alabama Community College System. Failure to comply can be reported as an audit finding in the annual audit. If an audit finding is made, the President is required to justify, in writing, the reasons for non-compliance. Any findings and responses are published in the audit report and are reviewed by state and federal agencies, current and potential investors and lenders, and the press. The attached purchase was not made in accordance with the indicated procedure:

The attached invoice dated prior to October 1, 2025, was submitted for payment after September 30, 2025. GAAP requires that goods or services received on or before September 30, 2025, be expended from fiscal year 2023-2024 funds. Invoices for items received and services rendered on or before September 30, 2025 must be paid or recorded by journal entry (booked) prior to September 30, 2025.

The ACCS Financial Management Procedures Manual, Section VIII, Item B 3 states: "There is also no authority allowing the college to pay for purchases made by an employee who has not received proper written approval by the college."

The attached goods/services submitted for payment were obtained prior to receiving an approved purchase order.

The attached invoice submitted for payment exceeds the amount of approved expenditure.

Please justify why the invoice was not submitted in accordance with procedures and submit the justification to your supervisor for a recommendation for payment. Invoices will be processed for payment when this justification is completed and received by the Accounts Payable Office.

Vendor: _____ P.O. Number: _____ P.O. Approval Date: _____

Date Submitted for Payment: _____ P.O. Amount: _____ Invoice Amount: _____

Provide the earlier of (1) Ship Date (2) Date of Invoice (3) Effective Date of Service: _____

Justification: _____

Budget Manager: _____ Date: _____

- Recommended for payment
- Not recommended for payment

Dean/Supervisor: _____ Date: _____

- Recommended for payment
- Not recommended for payment

Dean of Financial and Administrative Services:

Date: _____

- Recommended for payment
- Not recommended for payment