

**City of Salem, Massachusetts  
Finance Department Fiscal Policy**

**No. 2008-07**

**SUBJECT:       Invoices 45 Days Past Due – City Departments  
                  Invoices 60 Days Past Due – School Department**

**Effective Date:   March 3, 2008 – Revised 6-22-2009**

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**POLICY**

**The Finance Department will return all batches to the appropriate department which have invoices that are 45 days or more past due for City Departments and 60 Days past due for School Department.**

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**PROCEDURES FOR FINANCE DEPARTMENT**

**City Departments**

1. The Finance Department will return all batches to the department when any invoice is found to be in excess of 45 days past due.
2. The Finance Department will attach a memo and response memo to the invoice that is past due, and attach it to the batch being returned.

**School Departments**

3. School Departments should have invoices and batches to the school business office within 45 days to ensure batches are to the Finance Office within 60 days.
4. The Finance Department will return all batches to the department when any invoice is found to be in excess of 60 days past due.
5. The Finance Department will attach a memo and response memo to the invoice that is past due, and attach it to the batch being returned.


**PROCEDURES FOR CITY & SCHOOL DEPARTMENTS**

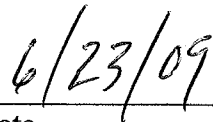
1. The Department Head will fill out the appropriate information on the form attached to the invoice including why the invoice is 45/60 days past due.

2. The Department will re-submit the batch to Finance for processing

### **PROCEDURES FOR FINANCE DEPARTMENT**

1. The Finance Department AP Clerk will give the form and invoice to the Finance Director for his signature PRIOR to processing/posting the batch.
6. The accounts payable clerk will attach the signed memo to the invoice and process the batch as usual.

  
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Finance Director

  
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Date