

WESTERN MICHIGAN
UNIVERSITY

ACCOUNTS PAYABLE
PROCEDURE MANUAL

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GENERIC VOUCHER

1. **If a company will not accept the procurement card** a Generic Voucher may be used to purchase merchandise / equipment / tangible items up to \$2,500.00
2. Scholarships and Awards are processed through the Financial Aid office.
3. All alcohol purchases must be signed by the Vice President for Business and Finance or the Associate Vice President for Business and Finance. **NO purchases of alcohol can be made out of fund 11.**
4. All donations, except for fund 52, must be signed by Vice President for Business and Finance or the Associate Vice President for Business and Finance before payment can be made.
5. All flower purchases must be approved by the Vice President for Business and Finance or the Associate Vice President for Business prior to purchase. Written approval must be attached to the voucher. If written approval is not attached to the voucher, the voucher will be sent to the Vice President for approval.
6. Staff recognition gifts, including birthday parties, are not deemed appropriate. Any exception requires approval by the Departmental/Divisional Vice President. Written approval must be attached to the voucher.
7. If the invoice does not reference a valid fund/dept combination from the Generic Voucher it will be returned to the company.
8. When reimbursing an individual for a non-travel expense purchase, the original receipt must be attached to a Generic Voucher. The University is generally not subject to sales tax. **Sales tax will not reimbursed.** University policy states that purchases must be made via Procurement Card, Generic Voucher or Purchase Order.
9. All restaurant reimbursements must include business purpose, list of attendees and original itemized receipts (credit card receipts are not allowed).
10. The person being reimbursed **CAN NOT** sign a voucher. The person to whom the individual reports must sign it.
11. The Generic Voucher is used when paying an independent contractor with attached completed questionnaire and IC form with signatures. (Refer to Independent Contractor section)

INDEPENDENT CONTRACTORS

The Generic Voucher is used when paying an independent contractor. **Before the service is rendered**, the independent contract and the questionnaire must be completed and can be found on the Business Services web site <http://www.obf.wmich.edu/business-services/forms.html>.

- a. It must be completed and sent to the Business Services Department, Attn Tim Kellogg (Mail stop 5222) for review.
- b. The contract will be approved or rejected and then returned to the originating department. The original contract is kept on file in the department.
- c. A copy of the approved contract is attached to the Generic Voucher and sent to Accounts Payable.

PROCUREMENT CARD PURCHASES

1. Use of the Procurement Card is mandatory for University purchases under \$5,000, with approved vendors. The Procurement Card can be used to pay for items such as: merchandise, equipment, tangible items, monthly charges, printing charges, copy charges, membership, office supplies, subscriptions, advertising, etc. Contact the Procurement Card Administrator, in the Purchasing Department, for more information.
2. The Procurement Card Policies and Procedures Manual can be found at : http://www.obf.wmich.edu/logistical-services/purch-docs/Pro_Card_PP.pdf
3. Procurement Card applications both regular and grant funded can be found at: <http://www.obf.wmich.edu/logistical-services/purchasing/procurement.html>
4. Procurement Card training is mandatory for all new cardholders. The Procurement Card Administrator will contact new cardholders once the card arrives to arrange a training date.
5. Monthly limits are set by the department. Increases to the monthly limit require an email from the cardholder's supervisor to the Procurement Card Administrator.
6. Departments are billed per card (the cardholder will be indicated) on GLOW.
7. Statements, receipts and log forms are submitted to the cardholder's supervisor monthly for review and signatures. All records are kept in the department. Review Procurement Card Policies and Procedures Manual for more information.

OFFICE DEPOT

1. Western Michigan University's preferred vendor for office supplies is Office Depot.
2. University staff ordering office supplies must complete an Office Depot User's Registration form. The form can be found at https://odams.officedepot.com/registrations/WMU_2.php. Upon completion of the form, the registrant will need to select the submit button. Office Depot will email the registrant with log in information within a couple of days.
3. A copy of the order, including prices, can be printed from the website when the order is placed.
4. Supplies purchases will be paid using the procurement card.
5. Contact the Purchasing Office (7-8800) for further information.

PURCHASE ORDER/CONTRACTS

1. Purchase Orders are used for purchases that cannot be paid on the Procurement Card or Generic Voucher.
2. Purchase Orders/Contracts are used when paying for all maintenance contracts for the University (no matter what the amount).
3. The Purchasing department negotiates contracts for the University.
4. A Purchase Requisition is filled out by the department and sent to Purchasing. The requisition must include a complete description of the merchandise, a valid fund, department, and account.
5. Receiving questions are directed to the Purchasing department.
6. Invoices are sent by the company to the Accounts Payable office. The invoice is entered into the system to be automatically matched with the PO and the Receiving Report. If all of the parts of the payment have not been entered, the payment will hold until the match is achieved. The invoice must list the PO number.
7. The department must contact Receiving if the merchandise does not come through the Receiving dock.
8. The charge will be posted to GLOW when the invoice is entered.
9. Accounts Payable can make changes to the fund, department, and account on a Purchase Order if the invoice has NOT been entered yet.

10. If a prepayment is to be made on a purchase order, the Purchasing department will send a copy of the purchase order to the Accounts Payable department. The copy of the purchase order is used by Accounts Payable as an invoice.
11. If paying a vendor contract (example: copy charges), the invoice should reference the vendor contract number. Arrangements may be made with the vendor to make payment on the Procurement Card. If the vendor does not take the Procurement Card, a Generic Voucher may be completed by the department and sent to Accounts Payable with the invoice. The voucher must reference the contract number. Do not use both a Procurement Card and a Generic Voucher. If a Generic Voucher is used to make a payment, you must include the contract number on the voucher.
12. For more information on establishing a vendor contract contact the Purchasing Department.

TRAVEL EXPENSE VOUCHER

1. A Travel Expense Voucher is used to reimburse individuals or pay vendors for travel expenses. **The business purpose of the expense must be included on the Travel Expense Voucher.**
2. A Travel Expense Voucher is used to reimburse employees and non-employees for meals. The names of the guests and detailed receipts (not a credit card receipt) are necessary. See the University Travel Procedures for allowable expenses.
3. Original receipts must be attached to the Travel Expense Voucher. If copies are attached, Accounts Payable will return the Travel Expense Voucher to the department.
4. The individual's supervisor must sign the voucher.
5. If the reimbursement is for out of state travel and the money is being reimbursed from a fund 11, the Vice President or Dean of the department must sign the Travel Expense Voucher.
6. The on-line Travel Authorization system is used to book airline tickets. Tickets purchased elsewhere must have prior approval from the Purchasing Office. If prior approval for using another vendor is not attached traveler will not be reimbursed.
7. The per diem rates effective Oct 15, 2005 for meal reimbursement tip is included are:
 - a) Breakfast - \$8.00
 - b) Lunch - \$12.00
 - c) Dinner - \$25.00

NOTE: Allowances are made for areas that the cost is higher (Example: Washington DC). Receipts are required. If the amount of the receipt exceeds the amount of the per diem, the Vice President/Dean of the department must sign the voucher to approve the meal overage.

8. Reimbursements for foreign travel must include the Foreign Travel Summary.
9. If an individual uses their personal car they can be reimbursed mileage up to the current IRS allowable mileage. The rate is .555 effective July 1, 2011.
10. Other expenses can be reimbursed on the Travel Expense Voucher with receipts. Some possible expenses are:
 - a) Hotel tips
 - b) Parking fees
 - c) Supplies that were purchased when out of town
11. **THERE ARE NO TRAVEL ADVANCES**, unless allowed by exception, which must be approved by the Director of Logistical Services.

The following are special exceptions:

- a) A student group traveling
- b) International travel – out of the country over a month. The check will be made payable to the individual and the department will be charged directly.

Failure to follow University policy will result in refusal of reimbursement for expenses.

MOVING EXPENSE

Reimbursement or direct payment of employee moving expenses will be made only when it becomes necessary in employment negotiations to attract highly qualified candidates to regular, full-time academic and administrative positions at Western Michigan University. In these cases, the following applies:

- Only new positions at the senior administrative office level and tenure track faculty are eligible.
- Moving expenses must be funded from within the hiring unit's resources.
- Approval from the president or designated executive officer is required prior to offering this benefit and on the actual reimbursement documents.
- The maximum amount allowable is up to the equivalent of one month's salary of the individual, based on actual receipts.
- Moving expenses eligible for reimbursement/payment are limited to those that may be reimbursed/paid on a non-taxable basis. Please contact Accounts Payable for a current list of eligible expenses.
- Reimbursement/payment must be made via a properly authorized Travel Expense Voucher prepared by the hiring department. Actual receipts and/or invoices must be attached to the voucher.
- In rare and unusual cases, the President's Office may grant exceptions to this policy in specific and unusual cases.

MOVING EXPENSES ELIGIBLE FOR REIMBURSEMENT/PAYMENT

Only the reasonable costs of moving household goods and personal effects (including the expenses of packing and insurance) and the reasonable costs of transporting the employee and members of the employee's household (including lodging) from their previous residence to the new residence are eligible for reimbursement/payment. Typical moving expenses normally eligible for reimbursement/payment include; payments to moving companies, truck or trailer rental charges, toll road fees, and gasoline cost for a rented or personal vehicle or mileage charges (at \$ 0.23/mile effective Jan. 1, 2012) if an employee's personal vehicle is used.

Examples of expenses **NOT** eligible for reimbursement/payment are:

- Meals
- temporary living expenses
- storage charges (except in transit charges)
- house hunting trips (and any other pre/post move trips)
- selling expenses related to the old residence
- security deposits
- moving expenses related to termination of WMU employment
- expenses of purchasing the new residence

The above list is **NOT** all inclusive and Accounts Payable shall render the final determination as to the eligibility for reimbursement/payment of any particular expense.

The limitations presented here are in addition to those inherent in WMU's general moving expense policy (see above) as well as any further limitations imposed by the employee's hiring unit.

This information is subject to change without prior notice. Contact Accounts Payable for the latest eligibility list.

The Moving Expense Form is located on the web at: http://www.obf.wmich.edu/logistical-services/payable-docs/moving_expense_form.pdf

Frequently Asked Questions

- Q. Do I have to print the on-line generic vouchers on yellow paper?

NO, yellow paper is more expensive. White paper is fine. Be sure to send the original voucher signed in red or blue ink (any color other than black) to Accounts Payable.

- Q. The pre-printed forms have multiple copies, how many copies do I need to send to Accounts Payable?

The only time that we need more than one copy is if a pre-payment is being made. If we are paying an invoice one copy of the voucher is sufficient.

- Q. Do I have to order airline tickets from the AAA's RESX system?

All tickets must be purchased through the RESX system unless you obtain a waiver from AAA or the Purchasing Department.

- Q. Do I have to use a travel expense voucher number?

Yes, a travel expense voucher number must be on all travel expense vouchers.

- Q. Can I use the same travel expense voucher number on all travel expense vouchers for the same person?

No, if you use the same number we cannot answer questions concerning individual payments because they look the same to us. By using different numbers we are able to look up travel expense vouchers and answer your questions.

- Q. What number should I use for my travel expense vouchers?

1. You can continue from the last number on the pre-printed forms that are in your office.
2. You can use your mail stop code and add numbers to the end. Example: 520800T, 520801T.
3. The date cannot be used.

- Q. What number should I use on generic vouchers?

1. You can continue from the last number on the pre-printed forms that are in your office.
2. You can use your mail stop code and add numbers to the end. Example: 520802, 520803
3. The date cannot be used. If the date is entered, it will be ignored.

- Q. Do I have to use a number on the generic vouchers?

No, you do not have to use a number on your generic vouchers. Payments cannot be tracked in Accounts Payable using this number.