

Accounts Payable Voucher for Purchases Not to Exceed \$500.00 (For Purchasing Only)

Purpose

The **Accounts Payable Voucher (APV)** may be used by selecting the **“Direct Pay” box** at the top of the form to process payment for item(s) that have been picked up and invoiced **in accordance with the current Executive Order for Small Purchases.**

This process eliminates the need for:

- A purchase requisition
- A purchase order
- A receiving document

Note: The APV is intended only for:

- **Small personal reimbursements**
- **Local charge account payments**

Reference

Executive Order JML 24-114: Small Purchase Procedures

<https://www.doa.la.gov/media/b0ol2ota/jml-24-114-small-purchase-procedures.pdf>

Budget Unit Head Responsibilities

- Maintain a **separate log of Accounts Payable Vouchers** outside of Banner to monitor budget availability.
- Payments are **posted in Banner** once invoices are processed.

Business Affairs will override the "NSF" warning as responsibility rests with the Budget Unit Head.

Vendor Setup:

- Include the **vendor’s Banner vendor number** on the APV.
- Verify and use the correct **remit-to address** from **SPAIDEN**.
- If not found or incorrect, complete and attach a **Vendor Create/Modification Form**.

Reference Number (if vendor requests a PO#):

Use initials + date format (e.g., CJ072125) and include this **in the description line** of the APV for tracking and vendor inquiries.

Banner Forms for Budget Activity

- **FAIVNDH** – Vendor Detail History
- **FGITRND** – Detail Transaction Activity Page (by Index/FOAPAL)

Delegated Authority

By using the Accounts Payable Voucher, the **Budget Unit Head/Designee** accepts full **delegated purchasing authority** and agrees to:

- Comply with University Purchasing Policies and Procedures
- Adhere to Executive Order JML 24-114
- Acknowledge that **violations are the responsibility of the Budget Unit Head/Designee**, regardless of errors made by others
- Understand that all Banner Finance actions are subject to **internal and external audits**

Restrictions on Certain Purchases

The following items cannot be reimbursed via APV:

- Restricted goods/services (see *Prohibited Expenditures*)
- **Travel-related expenses**
- **IT and Telecommunications** items
- **Professional services**
- **Louisiana State Sales Tax** (*NSU is tax-exempt*)

General Conditions

NSU allows purchases **not exceeding \$500 per transaction** without competition.

Artificially dividing purchases to avoid competitive thresholds is prohibited. APV use is not permitted if the Budget Unit Head/Designee:

1. Exceeds \$500 per transaction
2. Commits a purchase without budget availability
3. Orders items shipped to NSU Central Receiving from out-of-town/state vendors (requires PO)
4. Orders under \$500 **requiring** a PO must be submitted via **Banner Purchase Requisition**
(*NSU Purchase Order Type NW – Not Exceeding \$10,000*)

Invoicing Guidelines

- **Multiple invoices for the same vendor:** Allowed **only** if all charges go to **the same index and account**
- **Single invoice, multiple accounts/indexes:** Submit that invoice **alone** on its own APV

Always attach the **original vendor invoice** to the completed APV. The Budget Unit Head's signature confirms **receipt of goods/services**.

Processing & Routing

1. APV is reviewed and approved by **Purchasing** per the Executive Order.
2. Forwarded to **Accounts Payable** (except: **Grants and Contracts** budget units must be routed through **Grants and Contracts Section** first)

If the APV does not comply with the Small Purchase Executive Order, Purchasing will notify the Budget Unit Head with instructions to correct the issue.

Employee Reimbursements (\leq \$500)

Employees may be reimbursed for purchases made with **personal funds** (check, cash, or card) if:

- APV includes **proof of payment**:
 - Paid receipt from vendor, or
 - Bank/credit card statement (with matching vendor, date, and amount)
- Documents must be **itemized**

Multiple receipts from different vendors may be submitted on one APV if reimbursing one employee.

Internet Purchases (\leq \$500)

If a vendor does **not accept POs** and requires personal payment:

- Attach proof of payment to the APV:
 - Paid online receipt, or
 - Credit card statement
- Shipments must go to:
 - The **requesting department**
 - Not **Central Receiving**
 - Not **personal addresses** unless justified

Include written justification from the Budget Unit Head for off-campus delivery.