

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

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### Purpose

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The Accounts Payable Voucher 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 current Executive Order for Small Purchase Procedures. This process does not require a University Purchase Order for the purchase which eliminates the need to create a purchase requisition, purchase order and receiving. The Accounts Payable Voucher option should only be used for small personal reimbursements and local charge account payments.

### Reference

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Current Executive Order for Small Purchase, JBE 20-21  
<https://www.doa.la.gov/osr/other/JBE%202020/JBE20-21.htm>

### Procedure

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#### Budget Unit Head Responsibility

The Budget Unit Head shall be responsible for maintaining a schedule of Departmental *Accounts Payable Voucher* outside of Banner to monitor their budgets for funds availability for each expenditure category. The expenditure will be posted to the Budget Unit when the invoice is entered in Banner. Since it is the Budget Unit Head's responsibility to monitor their budgets, Business Affairs-Accounts Payable Section will override the "NSF" warning and process the Departmental *Accounts Payable Voucher* for payment because the Budget Unit Head has already obligated payment for the purchase.

The vendor's "Banner" vendor number must be written on the Departmental *Accounts Payable Voucher* document. Verify the vendor's remit to address that is specified on the vendor's invoice. Go to Banner form SPAIDEN to search for the remit to address. Enter the vendor number, next block, and choose the address tab to see if the address is listed. If the vendor is not found or if the remit to address must be updated, complete and attach the Vendor Create/Modification document to the *Accounts Payable Voucher* and enter the correct remit to address on the *Accounts Payable Voucher*.

If a vendor requests a "PO number" as a reference for the purchase, the employee making the purchase will use their first and last name initials, month, day, and year (example: CJmmdyy) as the NSU reference number. This number will be used to assist the Budget Unit Head to match a specific *Accounts Payable Voucher* to the Banner expenditure transaction detail and provide an NSU reference number for vendor inquiries. Enter the reference number in the description field line on the *Accounts Payable Voucher*.

The Banner forms that provide information that an expenditure is posted to your budget are on the following Banner Forms:

**Vendor Detail History (FAIVNDH)**

Use the Vendor Detail History (FAIVNDH) to query by vendor name. Specific instructions are listed at the end of this user's guide for Departmental Direct Payment Request query.

**Detail Transaction Activity Page (FGITRND)**

Use the Detail Transaction Activity Page (FGITRND) to query by Index/FOAPAL and Expenditure Account Code.

### Delegated Authority

When a Budget Unit Head/Designee elects to use the *Accounts Payable Voucher* procedure he/she is accepting delegated purchasing authority and is responsible for and agrees to procure goods and services in accordance with university purchasing policies and procedures and abide by the terms and conditions of this authority in accordance with the current Executive Order for small purchase procedures and that any violations are the responsibility of the Budget Unit Head/Designee regardless of any errors and omissions of approvers and/or Purchasing staff and agree to the terms, conditions and responsibilities required in the Current Small Purchase Executive Order.

Furthermore, the Budget Unit Head/Designee understands all access to the Banner Finance system has an audit trail available for review and is subject to be audited by the Internal Auditor and Legislative Auditors.

### Restrictions on Certain Purchases

The below items are examples that shall not be reimbursed under the Accounts Payable Payment Policy:

- All normally restricted goods and services (**see Prohibited Expenditures**)
- Any Travel related expenditures
- IT and Telecommunications related goods and services
- Professional Services
- Sales tax: Northwestern is exempt from all Louisiana State sales tax. Therefore, no Louisiana State sales tax shall be reimbursed to any employee or business providing goods and services to NSU.

## General Conditions

In accordance with the Executive Order autonomy, the University is authorizing procurement for small purchases not exceeding five hundred (\$500) per single purchase transaction without a competitive process. In the absence of a good faith business basis, no purchase or procurement shall be artificially divided within a budget unit, or its equivalent, to avoid the competitive process or the solicitation of competitive sealed bids.

The Budget Unit Head/Designee is prohibited from using the *Accounts Payable Voucher* more specifically, but not limited to the following:

1. Exceed the approved \$500 per single purchase transaction.
2. Commit to the purchase without funds availability.
3. Purchase of supplies and materials that are shipped to the NSU Central Receiving from an out of town or out of state vendor that requires a university purchase order.
4. All purchases less than \$500 that require a university purchase order to be mailed to the vendor must be processed on a Banner Purchase Requisition (*NSU Purchase Order Type NW – Order Not Exceeding \$10,000*).

## Multiple Invoicing

Multiple vendor invoices can be processed on an *Accounts Payable Voucher*, but there are Banner limitations. Only list multiple invoices for the same vendor on one *Accounts Payable Voucher* whenever all the invoices are going to be charged to the same index and account. See the example below:



NORTHWESTERN STATE UNIVERSITY  
 DEPARTMENTAL  
 AP/DIRECT PAY VOUCHER

(Banner Inv #)

AP Voucher  Direct Pay  Credit Memo  General Encumbrance

Date Prepared: 1/16/2020  
 PO Number: (AP Voucher only)  
 GE Number: (Gen. Encumbrance only)  
 Vendor Number: 200077317  
 Vendor Name: Kaffie-Frederick Inc  
 Remit to Address: PO Box 206  
 Natchitoches, La 71458

For Accounts Payable Use Only	
Date Entered	
Fiscal Year	
Bank Code	01 Direct Deposit Y or N
NSF Appv By	1099 Pmt Y or N
Document Text:	

Partial Payment  Pick Up Check\*  One Invoice Per Check  Commodity Level Accounting  
 Final Payment  Enclosure  Many Invoices Per Check  Document Level Accounting

\*All vendor checks are mailed directly from the Business Affairs Office. If it becomes necessary for someone to pick up a check, a signed, written request from the Budget Unit Head is required indicating the person who is to pick up and sign for the check. Picking up checks is not a preferred practice. If you pick up a vendor check, it is your responsibility to communicate with the vendor should any questions arise concerning that payment.

Vendor Invoice Date	Vendor Invoice Number	Description of Services or Product	Vendor Invoice Amount
1/10/2020	240181	Pressure Switch	19.95
		Padlocks	54.00
		Lacross Wadders	650.00
<b>Vendor Invoice Total</b>			<b>723.95</b>

Index	Fund	Org	Account	Prg	Budget Description	Amount
775166	921051	515227	704710	70	Building Use Act.	19.95
775166	921051	515227	704590	70	Building Use Act.	54.00
107030	100001	515133	704590	70	Grounds	650.00
<b>Total</b>						<b>723.95</b>

By my signature, I declare this invoice to be true and correct to the best of my knowledge, and I hereby certify that the items described on the attached invoice have been received and should be processed for payment.

Prepared By \_\_\_\_\_ Date \_\_\_\_\_ Budget Unit Head \_\_\_\_\_ Date \_\_\_\_\_ VP/President (if applicable) \_\_\_\_\_ Date \_\_\_\_\_  
 Purchasing/Travel \_\_\_\_\_ Date \_\_\_\_\_ Grants and Contracts (if applicable) \_\_\_\_\_ Date \_\_\_\_\_ Accounts Payable \_\_\_\_\_ Date \_\_\_\_\_

When making approved purchases under the *Accounts Payable Voucher* process, the Budget Unit Head must acquire the original invoice from the vendor, attach to a completed *Accounts Payable Voucher* document. The Budget Unit Head signature attests receipt of goods/services

and submits to Business Affairs-Purchasing Section for review according to procurement rules, laws, and regulations. Do not have the vendor send the invoice to Business Affairs.

Purchasing reviews and approves the *Accounts Payable Voucher* according to the current Small Purchase Executive Order and forwards to Business Affairs-Accounts Payable Section for processing payment with the exception of those requests that are Grants and Contracts restricted budget units. Those must be routed to Business Affairs-Grants and Contracts Section for review prior to submitting to Accounts Payable Section.

When an *Accounts Payable Voucher* has been submitted that does not comply with the Current Executive Order for Small Purchases, Business Affairs-Purchasing Section will notify the Budget Unit Head and will provide specific instructions to resolve the non-compliance issue and explain how to avoid future errors and omissions.

### Reimbursements to NSU Employee Not to Exceed \$500

NSU employees that purchase items not to exceed \$500 and pay for them via their personal check, cash, or credit card, should use the *Accounts Payable Voucher* to request reimbursement, which requires proof of payment (either an original paid receipt from the vendor or a copy of the purchaser's bank statement or credit card statement). All proof of payment documents must have an itemized description of the item(s) purchased and the amount.

***NOTE:** Multiple receipts to multiple vendors for reimbursement to the NSU employee is allowed and should be attached to the Accounts Payable Voucher document.*

### Internet Purchases Not to Exceed \$500

Internet purchases for which vendor does not accept purchase orders and request personal credit card payment requires proof of payment documentation. Attach proof of payment documentation to the Departmental Accounts Payable Voucher after receiving goods/services before submitting to Business Affairs-Purchasing Section. The proof of payment must be either an on-line printed paid receipt from the vendor or a copy of the purchaser's credit card statement. All proof of payment documents must have an itemized description of the item(s) purchases and the amount.

***NOTE:** Shipments for internet purchases must be sent directly to the requesting department and not NSU Central Receiving. Also, no shipments should be sent to a personal address without a written justification from the Budget Unit Head giving the reason why it was not delivered to the university. Attach the justification memo to the Accounts Payable Voucher document.*