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

## Purpose

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

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

#### Procedure

## **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: CJmmddyy) 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:

APDIRECT PAY VOUCHER  AP Voucher AP Direct Pay Credit Memo General Encumbrance  Interpretation of Services only Date Prepared:  Interpretation of Services on Product  Vendor Number: (AP Voucher caly) GE Number: (Gene Encumbrance caly) Vendor Number: (Sene Encumbrance caly) Vendor Number: 200077317 Vendor Name: Kaffle-Frederick Inc NSF Appv By 1099 Pmz Y or N NSF A	(Barner Inv a	*)		NORTI			STATE UNIV 'MENTAL	ERSITY		Ck#	
Date Prepared:    1/16/2020				A	P/DIREC	T P	AY VOUCH	ER			
Date Entered  Fiscal Year  John Number: (Gen. Encumbrance only)  John Or Number: 200077317  John Or Number: Kafffee-Frederick Inc  Remit to Address: PO Box 206  Natchitoches, La 71458  Partial Payment Pick Up Check* One Invoice Per Check X Commodity Level Accounting  Final Payment Enclosure Many Invoices Per Check X Commodity Level Accounting  Final Payment Pick Up Check* One Invoice Per Check X Commodity Level Accounting  Final Payment Decument Fix: Many Invoices Per Check  Vendor Invoice Date Vendor Invoice Number Description of Services or Product Amount  1/10/2020 240181 Pressure Switch 199.98  1/13/2020 241595 Supplies  Vendor Invoice Supplies  Vendor Invoice Total 64.98  Vendor Invoice Total Account Prg Budget Description Amount		AP Vo	ct Pay Credit Memo General					umbra	ince		
Fiscal Year   Bank Code   Ol   Direct Deposit   Y or N	Date Prepared:			For Accounts Payable					Jse Only		
Vendor Number: 200077317   Bank Code	PO Number: (AP Vo	imber: (AP Voucher only)					Date Entered				
Vendor Name: Kaffie-Frederick Inc   NSF Appv By   1099 Pmr   Y or N	GE Number: (Gen. E	Number: (Gen. Encumbrance only)						Fiscal Yea	r		
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Natchitoches, La 71458  Partial Payment Pick Up Check* One Invoice Per Check Document Level Accounting Final Payment Enclosure Many Invoices Per Check Document Level Accounting  Many Invoice Per Check Document Level Accounting  Many Invoice Per Check Document Level Accounting the person who is to pick up a check to not a professor department of the check Picking up checks to not a professor department of the check Picking up checks to not a professor department of the contenting that populate.  Vendor Invoice Number Description of Services or Product Amount  1/10/2020 240181 Pressure Switch 19.98  1/13/2020 241595 Supplies 20.00  1/13/2020 241595 Supplies 25.00  Vendor Invoice Total 64.99  Index Fund Org Account Prg Budget Description Amount	Vendor Name:	Kaffie-Fred	erick Inc		NSF Appv By 109						Pmt Y or N
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Index Fund Org Account Prg Budget Description Amount											64.0
									Vendor Invoice	Lotal	04.93
	Index	Fund Org Accou			nt Prg Budget Description						Amount
	775166	921051		7047							64.95
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 Total was been received and should be processed for payment.	by my signature, I declare	this invoice to be tra	ue and correct to	the best of my	bnowledge, and	l I here	by certify that the item	ıs described on	the attached invoice	Total	64.95
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Proposed By Date Budget Unit Head Date VP(President (if applicable) Date	repared By		Pale	Dudg	et court mead		Б	are.	VP/President (If app	рисавте)	Date
rechaning Travel Date Grants and Contracts (of applicable) Date Accounts Psychile Date	rchaving/Travel		Date	Grant	and Contracts	(if app	licable) D	ate	Accounts Pavable		Date

## Single Invoicing for Multiple Indexes/Accounts

You can split the charges of one invoice between different indexes and/or accounts, but those invoices should be listed on the *Accounts Payable Voucher* by itself. See the example below:

Rev. 4/19

I NORTHWESTERN STATE UNIVERSITY  (Barror lav #) DEPARTMENTAL								Ck#			
AP/DIRECT PAY VOUCHER											
AP Voucher Direct Pay Credit Memo General Encumbra									rance		
Date Prepared:		1/16/2020						For Accounts Payable	Use Only		
PO Number: (AP Voucher only)							Date Ente	red			
GE Number: (Gen. Encumbrance only)							Fiscal Yea	и			
Vendor Number:	2000773	200077317					Bank Cod	e 01 Direct De	eposit Y or N		
Vendor Name:	Kaffie-Fre	ederick Inc		By1099	9 Pmt Y or N						
Remit to Address	s: PO Box 2	PO Box 206 Document Text:									
Natchitoches, La 71458											
Partial Payn	heck*		One	evel Accounting							
Final Payme	Final Payment Enclosure				Man	y Invoices Pe	r Check	Document Lev	el 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.											
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Vendor Invoice Total									723.95		
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775166	921051	515227	70459	90	70	Building Us	e Act.		54.00		
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				_							
By my signature, I declare this truoice to be true and correct to the best of my knowledge, and I hereby certify that the items described on the attached trivoice have been received and should be processed for payment.									723.95		
Prepared By Date			Budget Unit Head				Date	VP/President (if applicable)	Date		
Purchasing/Travel		Date	Grants	and Con	itracts (If appi	licable)	Date	Accounts Payable	Date		

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

Rev. 4/19

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 <u>vendor does not accept purchase orders</u> 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.