

**WESTERN MICHIGAN  
UNIVERSITY**

**ACCOUNTS PAYABLE  
PROCEDURE MANUAL**

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## Accounts Payable Procedure Manual

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## GENERIC VOUCHER

1. A Generic Voucher may be used to purchase merchandise / equipment / tangible items up to \$2500.00 **if the company will not accept the procurement card.**
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. **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 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 Business and Finance or the Associate Vice President for Business for approval.
6. Staff recognition gifts, including birthday parties, are not deemed appropriate. Any exception requires approval by the Vice President over the department. Written approval must be attached to the voucher.
7. If the invoice does not reference a valid fund / dept id 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 be made via Procurement Card, Generic voucher or Purchase Order.
9. The person being reimbursed **CANNOT** sign a voucher. The person to whom the individual reports must sign it.

10. The Generic Voucher is used when paying an independent contractor.
- a) **Before the service is rendered**, the independent contract and the questionnaire must be completed and sent to Accounts Payable for approval. The contract and questionnaire is located on the web at ([http://www.obf.wmich.edu/accounting-services/busfin\\_ap.html](http://www.obf.wmich.edu/accounting-services/busfin_ap.html))
  - b) The contract will be approved or rejected and then returned to the department.
  - c) A copy of the approved contract is attached to the Generic Voucher and sent to the Accounts Payable department. The original contract is kept on file in the department.

## PROCUREMENT CARD PURCHASES

1. Use of the Procurement Card is mandatory. The Purchasing department issues the Procurement Card. Purchasing will provide a copy of the Procurement Card Procedures Manual when you sign up for the card. The Procurement Card Procedures Manual can be accessed at:  
[http://www.wmich.edu/vpbusfin/busfin\\_policies.html](http://www.wmich.edu/vpbusfin/busfin_policies.html) .
2. The Procurement Card can be used to pay for merchandise etc. Each card has a set limit. Please contact the Purchasing department for increases.
3. The department will be billed per card (the cardholder will be indicated) on GLOW.
4. Receipts and a log are turned into an assigned individual within the department. This individual will verify the receipts and the charges each month. All records are kept in the department. Check the Procurement Card Procedures Manual for additional information.
5. The Procurement Card Company settles all questions and disputes.
6. All returns are credited directly to the card.
7. See the Procurement Card Procedures Manual for additional information.
8. Examples of what can be paid on a procurement card: merchandise, equipment, tangible items, monthly charges, printing charges, copy charges, memberships, subscriptions, advertising etc.

## OFFICE DEPOT

1. Web access is set up by the Purchasing department.
2. Orders are placed on the web using the Office Depot website  
( <https://bsd.officedepot.com/> ).
3. A copy of the order, including prices, can be printed from the web when the order is placed.
4. Supplies purchased will be paid for using your procurement card. Adjustments to the fund, department, and account can be made using the Procurement

Card system.

## PURCHASE ORDER/CONTRACTS

1. Purchase Orders are used for purchases that can not be paid on the Procurement Card or a Generic Voucher.
2. Purchase Orders/Contracts are used when paying for all maintenance agreements (no matter what the amount).
3. The Purchasing department negotiates contracts for the University. An example of a contract is copy charges.
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. All Purchase Orders must include amounts.
6. Receiving questions are directed to the Purchasing department.
7. Invoices are sent by the company to the Accounts Payable office. Some invoices are sent to the department. If the department receives the invoice, it must be sent to Accounts Payable to make payment.
8. The invoice must list the PO number.
9. 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.
10. The department must contact Receiving if the merchandise does not come through the Receiving dock.
11. The charge will be posted to GLOW when the invoice is entered.
12. **Accounts Payable can make changes to the fund, department, and account on a Purchase Order if the invoice has NOT been entered yet.**
13. If a prepayment is to be made on a purchase order, the Purchasing department will fax 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.

14. If paying for a contract (example: copy charges), the invoice should reference the 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 filled out 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.
15. **If a Generic Voucher is used to make payment, you must include the contract number on the voucher.**

## 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 receipts are necessary. See the University Travel Procedures for allowable expenses.
3. On-line Travel Expense Voucher's must have a Travel Expense Voucher number or Accounts Payable will return the TE Voucher to the originating department. The numbers may be anything that the department wants as long as they do not contain letters or symbols and they are not any form of the date.
4. 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.
5. The individual's supervisor must sign the voucher.
6. 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.
7. If the reimbursement is over \$1,000.00, whether it is in state or out of state travel, the Vice President or Dean of the department must sign the Travel Expense Voucher.
8. The on-line Travel Authorization system is used to book airline tickets. Tickets purchased elsewhere must have prior approval from the University Travel Center. If prior approved use of another vendor is not attached traveler will not be reimbursed.
9. By exception, the individual may be reimbursed. For example, if the University Travel Center could not beat the price of an outside agency and the University Travel Center issues a memo giving the individual approval to use

another agency, that individual may be reimbursed. **Failure to follow University policy will result in refusal to reimburse for expenses.**

10. Tickets may be ordered using the University Travel Center website. The Travel Authorization / Reservation Request form must be sent to the University Travel Center before the trip will be booked. Any delay in submitting your authorization may result in lose of price guarantee.
11. A fee will be charged for all air line tickets purchased.
12. All air travel must be authorized using the on-line Travel Authorization system. Workflow allows for tracking and quicker turn around in processing.
13. American Express bills the University on a monthly basis for all air line and rail tickets purchased through the University Travel Center. Accounts Payable charges each department and pays American Express.
14. The per diem rates effective Oct 15, 2005 for meal reimbursement tip is included (as established with Federal Rates) are:
  - a) Breakfast - \$8.00
  - b) Lunch - \$12.00
  - c) Dinner - \$25.00
  - d) 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.
  - e) NOTE: These rates include tip.
15. Reimbursements for foreign travel must include the Foreign Travel Summary/ Explanation sheet.
16. If an individual uses their personal car they can be reimbursed mileage up to the current IRS allowable mileage. The rate is .55 effective Jan. 1, 2009.
17. Other expenses can be reimbursed on the Travel Expense Voucher with receipts. Some possible expenses are:
  - a) Hotel tips.
  - b) Parking fees.

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c) Supplies that were purchased when out of town.

18. **THERE ARE NO TRAVEL ADVANCES**, unless allowed by exception, which must be approved by the Manager of Accounts Payable.

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.

## Moving Expenses

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:

1. Only new positions at the senior administrative office level and tenure track faculty are eligible.
2. Moving expenses must be funded from within the hiring unit's resources.
3. Approval from the president or designated executive office is required prior to offering this benefit and on the actual reimbursement documents.
4. The maximum amount allowable is up to the equivalent of one month's salary of the individual, based on actual receipts.
5. 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.
6. Reimbursement / payment must be made via a properly authorized (see#3) Travel Expense Voucher prepared by the hiring department. Actual receipts and / or invoices must be attached to the voucher.
7. 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

1. The moving expense pre-authorization form must be completed, approved, and attached to the Travel Expense Voucher for reimbursement.

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2. If payment is being made to a moving company, the moving expense pre-authorization form must be completed, approved and sent to the Accounts Payable department.
3. 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 the old place of residence to the new place of 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 (rate of \$ .24) if an employee's personal vehicle is used. Effective Jan. 1, 2009.
4. Examples of expenses **NOT** eligible for reimbursement / payment are:
  - meals
  - house hunting trips (and any other pre / post move trips)
  - selling expenses related to the old residence
  - expenses of purchasing the new residence
  - temporary living expenses
  - storage charges (except in transit charges)
  - security deposits
  - moving expenses related to termination of WMU employment

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 expenses.

The limitations presenter here are in addition to those inherent in WMU's general moving expense policy 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.

## GENERAL UNIVERSITY RELATED QUESTIONS

1. Questions concerning American Express charges should be directed to the Accounts Payable office 7-4253.
2. To apply for a Procurement Card, contact the Purchasing dept 7-8800.
3. Questions concerning you Procurement Card bill should be directed to the Procurement Card company.
4. Pick up checks processed by the Accounts Payable department are picked up in the Accounting office room 1080 Administration building. If a check is ready to be picked up the Accounting department will call you. Please know what check you are picking up (who it is payable to and for which department you are picking up the check). Identification will be required at the time of pick up.
5. Questions regarding Accounts Payable checks should be directed to Accounts Payable 7-4253.
6. JES questions should be directed to the Accounting office 7-4230.
7. GLOW questions should be directed to the Accounting office 7-4230.
8. Questions concerning student accounts and billing student accounts should be directed to the Customer Account Services department 6-6000.
9. Questions concerning payroll should be directed to Payroll 7-2935.
10. On-line forms can be located on the web at [www.obf.wmich.edu/documents/](http://www.obf.wmich.edu/documents/)
11. Invoices (to bill a customer's/student's account) are requested through the Customer Account Services department 7-4243.
12. Credit memo forms (to credit an account) are requested through the Accounting department 7-4230.

## ACCOUNTS PAYABLE PHONE LIST

Manager - Jerry Fuss	7-4255
Travel Expense Vouchers - Joyce	7-4253
Independent Contracts - Joyce	7-4253
Generic Vouchers - Anne	7-2977
Credit Applications - Ann	7-4258
Returned AP Checks - Ann	7-4258
Purchase Orders - Robin	7-4266
Contracts - Robin	7-4266