

POLICY REGARDING PAYMENT OF INVOICES

REQUISITIONS/PURCHASE ORDERS

University policy requires that a purchase order be issued prior to any purchase except for memberships, subscriptions, purchases over the internet, Agency purchases and when the vendor will not accept a purchase order. If a vendor will not accept a purchase order, the purchase could be made by p-card (p-card purchases thru E Bay are not allowed; check with Purchasing at 968-0269, grants should check with the Budget Office at 964-0821).

REQUEST FOR CHECK

Agency purchases, postage, memberships, subscriptions and internet purchases when the vendor will not accept a purchase order are paid by a Request for Check form. A Request for Check form must be submitted with supporting documentation for payments to vendors, when a purchase order was not issued (grants check with the Budget Office at 964-0821.) If a purchase order was not issued, but should have been, a memo of explanation approved by the Department Head should be included with the check request. If you are unsure whether a Purchase Order or Request for Check form is needed, contact the Accounts Payable office.

INVOICES

All invoices must be an original (includes e-mail invoices) and billed to the University. Agency Organization invoices should be billed to the Agency. Each invoice must have the vendor name, address, and phone number, date of purchase, purchase order number and description of the goods or service purchased. If a rubber stamp, typewriter, generic computer or hand written invoice is used, all copies of the invoice must be signed by an official or agent of the firm (sold by initials are not adequate). If a vendor is unable to furnish invoices as described above, the University may prepare an invoice and have the vendor sign the prepared invoice. Credit card payment slips are not adequate documentation; they must be accompanied by an invoice.

Expendable office supplies must be purchased on the state contract; if you are not sure about an item, please check with Purchasing at 968-0269.

APPROVALS

All payments for goods and services must be reported as received and approved for payment by individuals authorized to do so. To have proper separation of duties, a requisition/purchase order cannot be created and approved by the same individual. A requisition should be created only after an approved departmental request to purchase has been made. When the order is received, the head of the department then needs to sign either the purchase order or invoice, signifying approval for payment. If the head of the department delegates approval authority to someone else, that person cannot create the requisition/purchase order. There should also be

documentation on file of the delegation of authority signed by the head of the department. Disbursing and petty cash should be provided a copy also. Any items received in accounts payable that do not conform to the above policy will be sent back to the department for proper approvals.

PETTY CASH PAYMENTS

Food purchases cannot be reimbursed from petty cash unless the purchases are for classroom teaching supplies (lab supplies, hospitality, etc.)

Expenditures for services and purchases over the Internet cannot be reimbursed from petty cash due to sales tax issues.

All petty cash transactions must have the appropriate forms, invoices, seller, purchaser and approval for payment signatures as stated in the invoices and payment for goods and services section above.

Departments should maintain a record of all petty cash purchases.

All instances of non compliance with the above will be sent back to the department for correction before payment or reimbursement will be made.