

Missouri Western Accounting Procedures Manual

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Introduction

The Accounts Payable function of Accounting Services at Missouri Western State University is a support service of the campus. Our objective is to provide payment services for financial obligations for all campus departments. Major goals of our area are: (1) to assure all University financial obligations are paid on time, (2) assure that payment requests are properly completed in accordance with State and University policies, and (3) to provide payment information to all campus departments and outside vendors.

Several important changes have been made in processing payment requests. These changes were made to be more cost effective and improve the efficiency of processing payment requests.

The deadline for submission to Accounts Payable is 12:00 p.m. Tuesday in order to receive a check by that Friday. Items that require a purchase order for payment, must have the purchase requisition to the Purchasing department by Friday, 12:00 p.m. in order to have a check processed by the following Friday.

This reimbursement policy was established to ensure the employees wouldn't suffer undue financial hardship. However, with such a liberal policy the employee and department assume the responsibility of ensuring that the proper paperwork is completely filled out, with all required approvals and forwarded to Accounting Services by the appropriate deadlines.

Checks are issued to outside vendors according to their payment terms. In order to make the payments in a timely fashion, the departments should (1) Have all invoices mailed directly to the Purchasing department and, (2) sign and date the receiving copy of the purchase order and return to the Purchasing department when all items have been received.

Checks are released to individuals on Friday after 1:00 p.m. in Accounting Services Popplewell Hall 220.

If you have any questions regarding procedures or forms, please contact the following numbers:

Procurement Card & Reimbursement Clerk	X5800
Accounts Payable Clerk	X4584

Emergency Check Procedures

1. Purchase orders and remittance vouchers received after the above deadlines in need of an emergency check will require additional approval before a check will be processed.
2. The individual requesting the emergency check must first obtain approval from the Chief Accountant in Accounting Services. If approved, a check will be processed and ready for pick up after 3:00 p.m. on the date needed.

Travel Advance Request Form

Purpose: The travel request form allows employees to request departmental funding for University related travel.

Procedures: Departments requesting travel advances must submit travel request forms to Accounting Services, Popplewell Hall 220 at least two weeks prior to the travel date. Employees' requesting funds must submit the travel request for departmental approval to allow time to meet the two-week deadline. See the **travel policy** for acceptable expenses.

Filling out the form:

The employee completes the Top Section by checking whether it is an Advance or Regular request. Regular travel advances are no longer encumbered by Accounting Services. However, the employee may use this form to get prior approval from the department director for the travel. **Note: University policy only allows advances for trips that are taking a group of students or for recruiting purposes.**

Section 1: All information must be completed on your estimated travel expenses.

Section II: All approvals must be obtained before sending to Accounting Services. The form will be returned if all the information is not completed. Plan ahead so that this form reaches Accounting Services two weeks prior to the travel.

Remittance Voucher Form

Purpose: The remittance voucher form allows departments to request payment to individuals when a University purchase order is not required. This should be payments to individuals, **not businesses**.

Procedures: The department completes the top portion of the form and appropriate section about the type of payment request. Complete a separate remittance for each person. **Note:** A W-9 will need to be filled out by the payee before a check will be issued. Check with Accounting Services to verify the person has one on file.

Vouchers received in Accounting Services by 12:00 p.m. each Tuesday will receive a check on Friday, after 1:00 p.m. When a workweek is less than 5 working days, the deadline will be adjusted accordingly.

Filling out the Form:

Top Portion: All information requested in this section must be completed and all required approvals obtained before submitting to Accounting Services or the remittance voucher will be returned to the department causing delays in processing. Be sure to indicate if you want the check mailed.

Original, itemized receipts are required for all reimbursement requests except for meals while traveling. **Itemized receipts** are the receipts that have the items purchased listed separately. Credit card receipts that only give the totals are **not** acceptable and **will not** be reimbursed.

Non-Employee Reimbursements Section:

This section is for payments for compensation to non-employees. It is the departments' responsibility to ensure that the payee has not been paid through payroll system at any time during the calendar year. **Contact payroll about employment status before the voucher is submitted to Accounting Services.**

Payments made for the cost associated with providing the service, such as; travel, meals, and hotel costs must be clearly stated. Per IRS regulations these reimbursements are taxable and must be reported to the payee on a 1099-MISC. Attach all documents supporting the amount requested for reimbursements. Itemized receipts are required.

Non-Travel Reimbursements Section:

Non-travel reimbursements are reimbursements not related to travel, such as supplies, refunds, agency account withdrawals, MWSU Foundation payments, University tax payments and payroll withholdings. Other reimbursements include: refunds for student fees, continuing education fees, deposits, sales tax collected, payroll taxes and payables, and other fees collected by the University.

The University's tax-exempt status does not apply to individuals purchasing supplies. ***Therefore, sales tax is not reimbursable to individuals.*** The employee has the option of obtaining a small local purchase order from the Purchasing department, using the procurement card, or obtaining a copy of the University's tax exempt letter to give to the vendor at the time of purchase to eliminate the sales tax. Purchases under \$50 can be reimbursed through Petty Cash (**see the petty cash policy**).

Travel Section:

Reimbursements for approved expenses associated with travel. Original, itemized receipts are required for all expenses relating to out-of-town travel with the exception of meals (**see the travel policy**).

All the information that is requested in this section must be filled out completely or the remittance voucher will be returned to the department. Beginning July 1, 2003 the travel policy has changed significantly (**see the travel policy**). Attach all necessary receipts to the voucher and submit to Accounting Services by 12:00 p.m. on Tuesday to receive a check the following Friday.

Business/Entertainment Meal Expenses Section:

This section is for business/entertainment meal expenses incurred while transacting official University business (**see reasonable and necessary business expenditures policy**). In order to be reimbursed for these expenses you must submit an agenda or explanation of the business purpose of the meeting, a list of who attended (or a group name with the number attending if it is a large number) and the **original, itemized receipt**. If any of this information is missing the voucher will be returned to the department.

Travel Policy

Policy Statement:

Western reimburses employees for travel expenses authorized and incurred while transacting official business away from campus. Travel expenses are defined as expenses for transportation, lodging, meals and related items incurred by employees who are traveling for official University business. It is the responsibility of the employee to understand University policies and discuss any departmental restrictions before the travel occurs. *Student travel for University purposes, regardless of the funding source, is subject to the same policies and procedures as employees.*

Guidelines and Procedures:

A. Travel planning/approval/reimbursement

- Travel plans should be discussed and approved by the supervisor of the funding department.
- Group or individual travel costing over \$3,000 must be accompanied by a price quotation from a minimum of three agencies to ensure that the University is receiving the best possible pricing. The price quotations must have the agency's name, address and contact person.
- Reservations should be made as far in advance as possible for airline tickets, hotels and registration fee, etc. Payment of such items can be made using the following methods:
 - The traveler may make the arrangements and submit a purchase requisition to the Purchasing Department.
 - The traveler may charge the expenses to a Procurement Card.
 - The traveler may pay the expenses out of pocket and be reimbursed. **Note: If the traveler chooses this method, the traveler will not be reimbursed until after the travel is completed.**
- Within 30 days after the completion of travel, the employee should obtain and complete a remittance voucher form for reimbursement of any authorized out-of-pocket expenses.
- When required, original itemized receipts should be attached to the remittance voucher form with the Dean/Directors (or the next level of supervision) approval from the funding department. **Note: The approval signature of the traveler's supervisor must be on the remittance voucher form.**

- Remittance voucher forms must be submitted to Accounting Services by 12:00 p.m. on Tuesday, to receive a check on the following Friday, after 1:00 p.m, providing that proper documentation and approvals are submitted.
- Personal and entertainment expenses will not be reimbursed. Examples: movies, laundry, valet services, honor bar charges, newspapers, snacks, etc.
- Non-Employee expenses, directly or indirectly incurred by a spouse, dependent or other person traveling with the employee, will not be reimbursed.
- Outside activities offered as part of a conference, but not directly related to University business will not be reimbursed. Example: a sightseeing tour that has an additional fee for participation.

B. Advances

Under certain circumstances and with established restrictions, Western will make cash advances to individuals for travel. Those circumstances include the travel by athletic teams, student groups (band, music, forensic, honors, etc.) and admissions counselors.

- To obtain an advance the employee must complete a travel advance form and submit it to Accounting Services at least two weeks prior to trip.
- Advances will not exceed estimated expenses.
- A signed and approved remittance voucher form accompanied by original itemized receipts for completed travel should be submitted to Accounting Services within ten working days of returning from the trip. Any excess funds must be returned to Accounting Services at this time.

C. Transportation Method

The most economical and reasonable mode of transportation available should be used to accomplish University business.

- **University owned vehicles.** When available, may be used for University business or student activity trips. Employees should check with the Vice President for Financial Planning and Administration's office for availability and guidelines. Drivers of University vehicles and rental vehicles should follow the guidelines established in the transportation safety program manual.

- **Personal Vehicle.** A privately owned vehicle may be used in lieu of a University-owned vehicle. Reimbursement will be at the appropriate mileage rate that is set by the University each year. Mileage is to be computed over the most commonly traveled (i.e. shortest route) route. The mileage allowance rate represents full compensation for the cost of operating the vehicle. The University does not cover physical damage or loss to a private vehicle, and/or its personal property contents. When more than one person travels in the same vehicle, only the owner of the vehicle will be allowed mileage.

Vehicle Mileage reimbursement for travel within the local area. Reimbursement requests for University business travel must be accompanied by a travel log detailing the date, destination, total miles and purpose for the travel. This mileage must be pre-approved by the financial manager (usually a supervisor) of the budget that is to be charged and travel must be from the campus (primary workplace) to the business destination.

- Airline ticket reservations should be made as far in advance as possible to ensure the best rate. Western will reimburse for the lowest available standard airfare (coach) only. Any costs associated with ticket changes for the convenience of the employee will be the responsibility of the traveler.
- Reasonable taxi/cab fare, including tips, for University business purpose will be reimbursed, but it should be documented with the appropriate receipt.
- Original itemized receipts must be attached to the remittance voucher form.

D. Parking/Toll Charges

Parking/toll expenses are reimbursable expenses.

- Airport parking will be reimbursed at the most economical rate that is available. If you request a higher rate then you must justify, in writing, any unusual circumstances warranting the higher per day rate. Original itemized receipts must be attached to the remittance voucher form.
- When a family member or friend provides transportation to the airport, the employee may be reimbursed for the lesser of the automobile mileage for up to two (2) round trips, or the cost of airport parking and one round trip mileage.
- Parking or traffic fines will not be reimbursed.

E. Lodging

- Lodging arrangements are to be made by the traveling employee. Employees should seek out reasonably priced accommodations.
- The traveler should inquire whether government or corporate rates are available. The traveler should also obtain a copy of Westerns' tax exemption certificate from Purchasing. This certificate should be furnished to the hotels in Missouri and Florida to eliminate state sales tax charges.
- Any additional costs above the hotel single room rate, due to personal or family reasons, are the responsibility of the employee.
- Original itemized receipts must be attached to the remittance voucher form.

F. Meals

For overnight travel within the U.S., the meal expense allowance is not to exceed \$40.00 per day for three meals, **including taxes and tips**. If fewer than three (3) meals per day are subject to allowance, the amount requested for reimbursement, (including tips), should not exceed the maximum reimbursement for the total of the eligible meals.

Breakfast	\$10.00
Lunch	\$10.00
Dinner	\$20.00

For example, if a traveler is eligible for reimbursement for both lunch and dinner, a total of up to \$30.00 can be claimed for actual expenses for those meals, regardless of the distribution between meals. If only \$5.00 is spent on lunch, an expenditure of up to \$25.00 may be claimed for dinner.

- If actual expenses are less than the prescribed maximum, reimbursement will be allowed only for actual expenses. Prescribed maximums are not to be treated collectively as per diem allowances, nor are they to be used individually without regard to the actual and necessary expenses. When meal expenses are included in a registration fee or provided at no additional cost to the employee, reimbursement should not be claimed and will not be reimbursed. **It is the responsibility of the Dean/Director of the funding department (or next level of supervision) to ensure that reimbursement does not occur for these types of meals.**

- The cost of alcoholic beverages will not be reimbursed.
- For overnight travel outside the U.S. and Canada, reimbursement is allowed for meal expenses at a rate not to exceed that prescribed by the U.S. Department of State Standardized Regulations (section 925) for “meals and incidental expenses (M & IE). This information can be accessed online at <http://www.gsa.gov/travel.htm>. These rates shall be considered maximums for the locations specified in the standardized regulations and the monthly bulletin, which updates them. Reimbursement will be made for actual costs up to the published daily maximums.

Reimbursement for meals with no overnight travel

To qualify for meal reimbursement, the employee must be in continuous travel status for twelve (12) hours or more. Otherwise, meals are reimbursable under the above guidelines only when they are part of a meeting or activity including other individuals to discuss University business.

If the meal is part of a group meal or organized banquet where each participant pays individually, the meal is reimbursable under the above guidelines as long as the remittance voucher form includes an explanation as to the business purpose of the meal and the other individuals or group present.

International Travel Procedures

Policy Statement

International travel expenses are defined as expenses for transportation, lodging, meals and related items incurred by employees who are traveling abroad on official University business. In addition to Western's travel regulations, some additional guidelines are set forth for those who travel abroad. It is the responsibility of the employee to understand University policies and to discuss any departmental restrictions before the travel occurs.

Guidelines and Procedures

A. Employee Obligations

- Study abroad programs are administered through the Western Institute Division. All faculty members in charge of a study abroad program must work with Western Institute to ensure all trip arrangements are consistent with Western's travel policies.
- Group or individual travel costing over \$3,000 must be accompanied by three price quotations, including name of the agency, contact person and price. An informal bid sheet may be obtained from Purchasing if needed.
- Advances can be issued to study abroad faculty for expenses such as phone calls, meals, transportation, entrance fees and other miscellaneous expenses. A travel advance form will need to be completed and returned to Accounting Services at least two (2) weeks prior to date of trip.
- International drafts for study abroad programs may be arranged through Western Institute. A processing period of at least two (2) weeks is required for each draft/wire. The request must be submitted to Western Institute on an International Draft/Wire form. **Please Note: A bank fee will be charged to the individual programs for each request.**
- International drafts for individual employee travel can be arranged through Accounting Services. A processing period of two (2) weeks is required of each international draft/wire. Each draft/wire must be submitted to Accounting Services on an international draft/wire request form. **Please Note: A bank fee will be charged to the individual programs for each request.**
- The faculty/staff member is responsible for keeping all original itemized receipts and completing the international travel spreadsheet with thirty days of the completion of the program. The international travel spreadsheet can be obtained in Accounting

Services. Each receipt must be numbered (1, 2, 3, etc.) and recorded on this spreadsheet. This information includes the date, original amount of receipt (in foreign currency), the conversion rate used, and the U.S. currency amount.

- The original itemized receipts, spreadsheets, and any remaining funds should be submitted to Western Institute for the study abroad program or Accounting Services for individual travel. Western Institute and Accounting Services will verify all receipts and forward the forms for further processing.

B. Student Obligations

- All students/individuals traveling abroad with each Western group must complete and have on file in the Western Institute Department the following:
 - Program application form
 - University credit enrollment form (for credit courses)
 - Release and Indemnity Agreement (must be notarized)
 - Photocopy of passport
 - Proof of health insurance policy
- The total charge for the trip is due from the student before the airline tickets are purchased. This date will be conveyed to the student through the faculty member in charge of the trip.
- In the event a student is unable to participate in the study abroad program, but has already made the payments to the University, the student will be refunded only the part of those expenses that the University can recover. Initial deposits made to reserve a spot on the trip are non-refundable.

Petty Cash Policy

Policy Statement

Western maintains a petty cash fund in the Business Office whereby employees may be reimbursed for authorized institutional expense. The petty cash reimbursement request is limited to a maximum of \$50.00.

Guidelines and Procedures

In order to receive reimbursement from the petty cash fund, the employee must:

- Obtain and complete a petty cash voucher form. The form can be obtained in the Business Office.
- Attach original itemized receipts to the petty cash voucher form.
- Secure the signature of the Dean/Director (or next level of supervision) responsible for the funding department.
- Take the completed form, along with the original itemized receipt to the Business Office for reimbursement.

Requests for travel reimbursement through the petty cash:

- All travel requests (including for mileage only) must be submitted to Accounting Services on a remittance voucher with all required signature approvals.
- If the travel request is under \$50.00, Accounting Services will approve the request, fill out a petty cash form and forward it to the Business Office.
- Accounting Services will notify the employee, when the request is approved.
- The employee will pick up the petty cash reimbursement request from the Business Office (Eder Hall, Room 104).

Membership Policy

Policy Statement

Western supports institutional memberships in organizations that provide a significant benefit to the University. Professional membership fees for individuals are not supported by institutional membership funds.

Guidelines and Procedures

- Determine that the membership is an institutional membership (not an individual membership) and that the membership reflects a significant benefit to the University.
- Obtain a purchase requisition from the Purchasing Department.
- Complete the Purchase requisition and obtain the signature of the Dean/Director and the appropriate Vice President/President for the requesting department.
- Take the completed and approved purchase requisition to purchasing.
- Exceptions must be approved by the appropriate Vice President/President and forwarded to Accounting Services with a statement of the nature of the exception. These memberships will be paid from the appropriate account of the requesting department.

Telephone Policy

Policy Statement

It is the policy of Western to provide employees access to campus phones to conduct day-to-day routine work. It is also the policy of Western to provide a cellular phone to those employees whose jobs require the use of a cellular phone to carry out their day-to-day routine work. Western will provide an employee with a cellular phone providing they have met certain criteria.

Guidelines and Procedures

A. Campus Telephones

- Employees are expected to use campus telephones for conducting work-related duties only.
- Job-related long distance phone calls can be placed using the proper authorization code.
- Any personal long distance calls need to be made using a personal calling card, pay phone, or personal cellular phone.
- If an immediate emergency warrants the use of a campus telephone to call long distance, then the employee must reimburse Western for the charges incurred.
- Each month department Dean/Directors should check their departmental long distance phone charges. It is their responsibility to ensure that each employee reimburses the University for unauthorized or personal long distance phone calls as defined by this Policy Guide.
- Employee reimbursements for personal or unauthorized long distance phone calls should be deposited with the Business Office Cashier and be coded to the same account that the charges were against. A copy of that receipt should be forwarded to Accounting Services for documentation purposes.

B. Cellular Telephones

- Employee must obtain and complete a Cellular Phone Request/Authorization Form (see forms section). This form requires the employee to document the need for access to a cellular phone to carry out job duties, estimated monthly use, etc.
- Employee must have the form signed by the Dean/Director and appropriate Vice President/President.
- Once approval has been granted, the employee must complete a purchase requisition.
- The employee should submit the forms to Telephone Services.

- Each month the Telephone Services department will review the invoices and verify that the plan minutes were not exceeded. If the plan minutes are exceeded, Telephone Services will make copies of the invoices and send to the appropriate Dean/Director to determine personal usage time that must be reimbursed to the University. It is the Dean/Directors responsibility to ensure that each employee reimburses the University for personal cell phone use as defined by this Policy Guide.
- Employee reimbursements for personal cell phone use should be deposited with the University Business Office Cashier and be coded to the same account the cell phone is paid. A copy of that receipt should be forwarded to Accounting Services for filing with the cell phone statement.
- The employee is responsible for loss, misuse or mishandling of cellular phone equipment.
- The employee must return the cellular phone to the department chairperson and the service must be discontinued upon the departure of the employee from Western employment. If the phone will be transferred to another employee in that department, the Dean/Director should inform Purchasing of any changes.

Reasonable and Necessary Business Expenditures Policy

Policy Statement

Western reimburses employees for reasonable and necessary expenditures that arise as a result of the day-to-day activities of the campus.

Guidelines and Procedures

A. Entertainment/Business Meals

- Entertainment/Business meals incurred while transacting official University business are reimbursable expenditures. Official University business meals is defined as follows:
 - Meals with University guests, consultants or candidates where University business is discussed.
 - Exceptions to the above are rare and require pre-approval from the appropriate Vice President. Example: departmental meetings or meetings that involve only MWSU staff where a meal is served must obtain pre-approval from the appropriate Vice President.
 - Meals that are incurred as part of a required professional seminar, conference or meeting composed largely of individuals that are not University employees.
- Business meals must be accompanied by an agenda or explanation of the business purpose of the meeting, the composition of the group (faculty, students, guests, etc.), and the number of people attending. If there are fewer than 10 people attending, the documentation must list the names of the attendees.
- Campus Dining has an exclusive contract with the University that includes the right of first refusal for any on-campus (including the downtown campus) event program, meeting, etc., where food is being served. Exemption from this rule must be obtained in writing from the Vice President of Financial Planning prior to the event and must accompany the reimbursement request or procurement card log. Failure to obtain prior approval may result in the purchase being considered a personal expense.
- Payment for meals should be made using the following methods:
 - The employee may pay for the meal personally and be reimbursed.

- The employee may charge the meal to the University procurement card.
- For reimbursement, the employee will need to obtain a Remittance Voucher form from Accounting Services. The Remittance Voucher form will need to be completed, approved by the appropriate Supervisor of the funding department, and the original itemized receipt must be attached to the form.
- The Remittance Voucher form, attached receipts, and agenda should be submitted to Accounting Services by noon on Tuesday in order for a check to be available for pick up after 1:00 p.m. on the following Friday, providing all required receipts and approvals are complete.

B. Supplies

- Business related supplies are allowable expenditures. Examples of such would be calendars, refills for day planners, stackable trays, writing instruments, printers, calculators, etc. Payment for the supplies should be made using the following methods:
 - The employee may pay for the item personally and be reimbursed.
 - The employee may charge the item to a University procurement card.
 - The employee can make arrangements and submit a purchase requisition to the purchasing department for processing.
- For reimbursement, the employee must obtain a Remittance Voucher form from Accounting Services.
- The form must be completed, signed by the appropriate Supervisor of the funding department and the original itemized receipts should be submitted to Accounting Services by 12:00 p.m. on Tuesday in order for a check to be available for pick up after 1:00 p.m. the following Friday, providing all required receipts and approvals are complete.
- Personal items will not be funded with Western operating funds. Examples of non-allowable supply purchases would be: space heaters, fans, day planners, attaché' cases, office décor, Kleenex, etc.

C. Receptions, Parties & Retreats

- The President hosts a retirement reception for all faculty and staff through the courtesy fund. Those departments that elect to have additional ceremonies, lunches, receptions, etc., must use personal funds. Farewell receptions or gifts for faculty, staff or

students, who resign, transfer internally or graduate, must be purchased with personal funds.

- The Alumni Association hosts a campus wide graduate reception. Those individual departments that elect to have additional ceremonies, lunches, receptions, etc., may not use operating funds. Exceptions to this policy must be pre-approved by the President of the University or a designee.
- Annual departmental retreats must normally take place on campus and the expenses associated with them must be pre-approved by the appropriate Vice President.
- The cost of personal greeting cards, department parties (Christmas, birthday, etc.), cakes, refreshments and flowers will not be reimbursed with University funds.

D. Gifts, Prizes and Awards

- **Gifts** are generally not an allowable expense, but rare exceptions may apply to organized institutional events or student programs. Prior approval must be obtained from Accounting Services to ensure compliance with University policy. Failure to obtain prior approval may result in the purchase being considered a personal expense.
- **Prizes and Awards** are generally not an allowable expense, but exceptions may apply to organized institutional events or student programs. Prior approval must be obtained from Accounting Services to ensure compliance with University policy. Failure to obtain prior approval may result in the purchase being considered a personal expense.

In almost all circumstances gifts, prizes and awards are included in the recipient's gross income. Gifts, prizes and awards of tangible personal property (other than cash or cash equivalents, such as gift cards or certificates) of less than \$50.00 will be excluded from gross income. Any gifts, prizes or awards \$50.00 or over will be reported to the IRS on Form 1099 Misc.

In all cases the [University Gift](#) form must be filled out with the name of the recipient, full description of the gift, G# of the student or employee. If the recipient is not a student or employee of the University, they must fill out a W-9 form and return it to Accounting Services.

E. Other Items

- The President has a courtesy fund for the purpose of sending flowers or cards at the appropriate times. Any department wanting to send flowers or cards may do so using personal funds. This is addressed in the MWSU Policy Guide.

- Physical Plant must approve any type of construction, painting or repairs to University property or offices. Failure to obtain prior approval may result in the purchase being considered a personal expense. Written approval from Physical Plant must accompany any reimbursement request or procurement card log.
- All paper for use in campus copiers must be purchased from Campus Printing to ensure consistent quality.
- Computer hardware or software purchased over \$250 must go through the Information Technology department to ensure the lowest or best pricing is obtained.
- Any questions regarding whether an expenditure is an allowable expense should be directed to Accounting Services.

Do's and Don'ts

Do's

- A W-9 must be completed and turned in with the request for payment to individuals (not on payroll) or a non-incorporated business. A check will not be processed until Accounting Services has a completed W-9.
- Original Itemized receipts must accompany all requests for reimbursements. The exception is for meals while traveling and they are subject to the collective per diem totals (See the Travel Policies and Procedures section).
- Be sure to fill out the Remittance Voucher completely and obtain all necessary approvals before submitting to Accounting Services. **Any requisition or voucher over \$1,000 must have Vice President/President approval.** If the proper approvals are not obtained or all necessary information is not completed it will be returned without processing.
- Tips need to be reasonable (the standard is 15%).
- When requesting reimbursement for a business luncheon, you must attach an agenda and list of individuals attending the meeting to your Remittance Voucher.
- All printing must go through Central Duplicating.
- Refer to Western's Accounts Payable, Procurement, Purchasing, and Fixed Asset Manuals for additional guidelines.

Don'ts

- Items not reimbursable from Westerns' operating funds include, but are not limited to, the following:
 - Space Heaters
 - Fans
 - Day Planners'
 - Attaché cases
 - Personal Office décor
 - Greeting cards
 - Flowers
 - Personal gifts
 - Personal items
 - Over the counter medicines

- University operating funds are not to be used for cakes, refreshments or luncheons for graduates, staff, retirees, etc. The Presidents' office will provide the retiree's, staff and graduate luncheons, receptions, etc. through the courtesy fund or alumni.

Accounts Payable Forms Section

- A. Travel Request Form
- B. Remittance Voucher
- C. Foreign Draft Request
- D. Foreign Travel Reimbursement Spreadsheet
- E. Petty Cash Voucher
- F. Cellular Phone Authorization Request
- G. University Gift Form