



Welcome to Accounts Payable Training

Presented by:

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Team Responsibilities

Accounting Assistant III

(processing Invoices, PVs, & TDs)

- ▶ A - D Arlene Heine
- ▶ E - K Janine Nakazone
- ▶ L - R Bethann Carrington, L - R

- ▶ Sekoya Smith, (S - Z Travel Docs only)

Accountant Tech I

- ▶ Mary Toyama (ISPs, & Resolutions)



What Does Accounts Payable Do?

- ❖ Processes invoices for payment against purchase orders.
- ❖ Processes payments to vendors and employees via Payment Voucher.
- ❖ Disburses checks.
- ❖ Paymode, EFT, ACH, Direct Deposit
- ❖ Receives and routes invoices to departments for approval.
- ❖ Maintains processed payment documents.

Accounts Payable does not process RX's, Purchase Orders or Purchase Order Modifications. All of these items are processed in Purchasing. The Purchasing Department can be reached at 895-3521.



Which document do I use?

- ▶ To determine how to pay an item first determine who you are paying (vendor vs. individual).
- ▶ To pay a vendor for goods or services not yet received, submit a requisition (RX) to Purchasing.
- ▶ To pay a vendor for goods or services already received submit the request on a payment voucher (PV).
 - *This is considered an "After-the-fact" purchase.*
- ▶ To pay an individual (non-UNLV) affiliate for services (future or already received), submit an Independent Service Provider (ISP) contract or Independent Contractor Agreement (ICA).



PAYMENT VOUCHERS ARE USED FOR

- Employee/Student Reimbursements (Non-Travel)
- Hosting Reimbursements
- Prizes or Awards to non UNLV students and employees
- Memberships, Subscriptions, Accreditations, Licenses, Royalty/Patent Fees, Sponsorships & Dues
- Petty Cash Replenishment
- Agency Account Disbursements (2776)
- Grant Sub-award payments
- Research Participant reimbursements
- After the Fact Payments
- Conference Payments- (Travel Presentation)
- Guest, Candidate & Moving Payments - (Travel Presentation)
- Lodging Prepayments - (Travel Presentation)

What Makes a Receipt Acceptable?

- Business Name and Address
- Itemization of Purchase
- Total Amount Paid
- Method of Payment
- Date of Purchase
- Original Receipts





Employee & Student Reimbursement

- Use a payment voucher to reimburse employees or students for non-travel UNLV business expenses.
- Follow receipts policy for all reimbursements.
- Include reason for reimbursement.
- Only original receipts are acceptable.

Hosting

- All hosting payments need to have the approval of the hosting authority - always the Dean/V.P. or higher unless delegated otherwise.
- Use the Host Explanation Form to easily communicate the 5 W's (available on the Accounts Payable website).

<http://accountspayable.unlv.edu/forms.html>

- All hosting payments need to include the 5 W's:
 - Who
 - What
 - When
 - Where
 - Why (Purpose)



Host Sub-Object Codes

UNLV Expense Object Codes

- To identify host expenditures by eligible classification, object code 25 has been created for all host account expenditures. Host object/sub-object codes can only be used with host accounts.
- The following sub-object codes are to be used to identify expenses as indicated:

◦ 25	H1	Fundraising
◦ 25	H4	Student Life and Government
◦ 25	H5	Community Goodwill
◦ 25	H6	Employee Goodwill
◦ 25	H8	Table Purchase - Not Donor Paid
◦ 25	H9	Table Purchase - Donor Paid
◦ 25	HD	Department Meetings
◦ 25	HG	Grant Funded Hosting

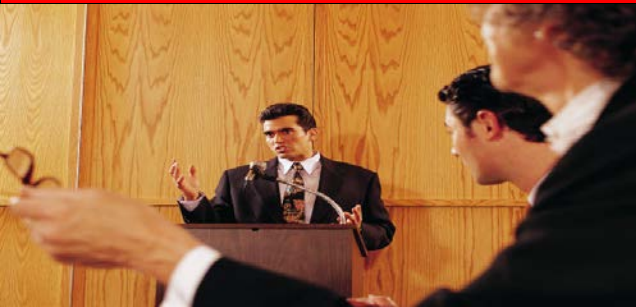




Prizes and Awards

- Prizes and Awards are paid out using a form found on the Human Resources website:
<http://hr.unlv.edu/policies/awards.html>
- Fill out the form and submit it to Human Resources. They will review the form and send them on to Accounts Payable or Payroll depending on type of award
- If the award is for a non-UNLV affiliate then you will prepare a payment voucher and attach a W-9 and some kind of backup showing the amount and name for the award.

<http://accountspayable.unlv.edu/Topics/prizeaward.htm>



Memberships, Dues and Licenses

▶ Institutional Memberships, Dues, Licenses & Associations:

- Held in the name of the University
- Can be paid using state funds (21XX)
- Are permitted to be paid for using a payment voucher or P-Card
- Requires AVP/VP or Dean approval

▶ Individual Memberships, Dues, Licenses & Associations:

- Held in the name of an individual
- Are not permitted to be paid using state funds (21XX)
- Are paid on a reimbursement basis only
- Are not permitted to be paid using the P-Card
- Requires Dean or Director approval
- Dues assess a qualified individual by education, field or interest
- Individual licenses must be required in the employee's work position

<http://accountspayable.unlv.edu/Topics/memberships.html>



Petty Cash

- ▶ Contact Jane Kober in the Controller's Office at 895-1631 to set up a Petty Cash account. Funds are used for small dollar purchases of goods that cannot be purchased on a UNLV P-card. The preferred method is the UNLV P-card.
- ▶ To replenish the fund, the custodian must prepare the payment voucher (PV) and attach the original invoices/receipts and submit to Accounts Payable.
- ▶ The amount requested plus the cash remaining in the fund, should equal the authorized amount of the petty cash fund.
- ▶ Cannot be used for Host unless specified by the Controller's Office.

<http://accountspayable.unlv.edu/Topics/pettycash.htm>

Phone Service



- All new cell phone service must go through the Telecommunications Department for approval and setup.
- In keeping with the University's paperless initiative, Telecom provides a unified Telecom Services Receipt monthly. Service charges, Long distance and cellular phone charges will be paid through Telecommunications and will be charged to the departments as part of a monthly billing process.
- All personal calls (long distance or cellular) are to be reimbursed to the Board of Regents via personal check to the individual department which in turn deposits the check into their departmental account.
- Telecom Web Site: <http://telecom.unlv.edu/>
- Email: Telecom@unlv.edu
- Telecom main number is: 702-895-3011



After-the Fact Purchases...The Process

- ▶ All goods or services from vendors should be requisitioned through the Purchasing Department with a RX.
- ▶ If a RX was not submitted before a purchase and an invoice needs to be paid, it is considered an "After-the-Fact" purchase and will to be put on a payment voucher.
- ▶ Submit the PV to Accounts Payable with an explanation of why the purchase was not completed with an RX.
- ▶ The PV, and supporting documentation will be sent to purchasing for an "After-the-Fact" approval.
- ▶ Once the purchase has been approved by Purchasing the approved PV will be keyed for payment by Accounts Payable.



Reminders on Invoices and Payment Vouchers

- ❖ We can not short pay invoices or pay prior balances due. We can only pay current charges.
- ❖ If the vendor does not show in the vendor database, they will need to go online and register with the supplier registration website:
<https://supplierregistration.purchasing.unlv.edu>.
- ❖ If only an "F" vendor shows do not put the vendor code on PV. Just put the TIN number (a new W-9 may be requested).
- ❖ All new foreign vendors require a completed W-8BEN and all foreign payments (PV or invoice) must have Debbie Honrath's approval.



Payments to Individuals (ISP's & ICA's)

- ▶ When bringing individuals to UNLV, first determine their classification.
- ▶ If you are doing business with a non-UNLV affiliated individual their payment will be on an Independent Service Provider Contract (ISP) or Independent Contractor Agreement (ICA) (usually).
- ▶ Contracts are available on the Account's Payable website.
<http://accountspayable.unlv.edu/forms.html>



Nonresident Aliens

Contact Debbie Honrath
at: 895- 1243

- ▶ Contact the Office of International Students and Scholars when bringing in any foreign nationals to assist with employment, visa and travel issues as well as immigration advising and related documents.
- ▶ It is important that the individual have the correct immigration status for the type of payment requested, or we may not legally be able to pay the individual under immigration law.
- ▶ Accounts Payable handles payments and reimbursements to nonresident alien candidates, volunteers, and independent contractors after approval has been obtained from UNLV's NRA tax specialist (Debbie Honrath).
- ▶ Check in advance when bringing in a nonresident alien independent contractor or contracting with a foreign company who will be providing services in the U.S. The nonresident alien will need to complete additional forms in person when they arrive. Contact Debbie Honrath to setup any required meetings before the **independent contractor** leaves the U.S.



ABOUT PURCHASE ORDERS

Purchasing Department Documents:

- RX (Requisition) used for purchases of goods or services of any amount.
- RX's are converted to purchase orders and vendors must invoice UNLV referencing the PO# on the invoice.
- If a "Cash With Order" is requested, obtain a vendor quote/invoice, attach to RX and send to Purchasing.
- Copies of Purchase Orders and Modifications are not sent to Accounts Payable.

Contact Purchasing Dept for quote limits, bid limits, contract and insurance requirements. Purchasing website at:
<http://www.unlv.edu/depts/purchasing/>



Paying Vendor Invoices

- ❖ All Vendor invoices should be mailed directly to the department.
- ❖ Invoices that are sent to A/P by the vendor will be routed to the responsible person listed on the PO.
- ❖ If invoices are being sent to you from A/P please request that your vendor send the invoices directly to you by contacting the vendor.
- ❖ When speaking with the vendor be specific to tell them that the billing address change is for your account only and not UNLV as a whole.



Paying Vendor Invoices (continued)

- ❖ To pay an invoice to a vendor send the approved invoice to Account Payable.
- ❖ The invoice must be approved by the department with a signature.
- ❖ The PO number, line number to pay from, amount to pay, and signature should be written on the invoice (or filled out on the stamp used by A/P).
- ❖ Only indicate "Final" on invoices that have no additional payments to be made.
- ❖ **NO COPIES PLEASE!!**



Shipping:

- ❖ All shipping of goods should be charged to UNLV's FedEx account and facilitated through UNLV's shipping and receiving department.
- ❖ Your vendors should be following instructions on your PO which indicate that all shipping to and from UNLV is charged to UNLV's FedEx account.
- ❖ If shipping appears on your invoice, payment will be delayed as it must be routed to Mike Lawrence for further payment approval.

Financial Data Warehouse

- ▶ It is a user friendly system that provides multiple sources of information and is a great research tool. Data warehouse provides a number of reports that are available to you and you are able to check payment status of an invoice, payment voucher, or travel document.
- ▶ Several options provide drill-down features which will help the user to further research a problem or find information without the need to know or understand the complexities of the on-line financials system Advantage.
- ▶ All the information presented through this system is current as of the close of business the prior night.
- ▶ Access is granted through The Office of Information Technology.



Why does Accounts Payable have so many policies and procedures that we must follow?

NRS (Nevada Revised Statutes)

<http://www.leg.state.nv.us/NRS/>

➤ **NAC (Nevada Administrative Code)**

<http://www.leg.state.nv.us/NAC/CHAPTERS.HTMI>

➤ **SAM (State Administrative Manual)**

<http://budget.state.nv.us/SAM2002.htm>

➤ **IRS (Internal Revenue Service)**

Tax Code, Regulations, Revenue Rulings, Revenue Procedures, Case Law

<http://www.irs.ustreas.gov/>

➤ **USCIS (U.S. Citizenship and Immigration Services)**

Legal payments to nonresident aliens

<http://uscis.gov/graphics/>

BOARD OF REGENTS and CHANCELLOR'S MEMOS

<http://system.nevada.edu/Board-of-R/Handbook/index.htm>

<http://system.nevada.edu/Resources/Employees/Chancellor/index.htm>

- ✓ Accounts Payable payments and documentation are audited by many entities not limited to the Legislative Counsel Bureau, NSHE Internal Audit Dept, Board of Regents, Internal Revenue Service, PWC CPA firm.



Questions



Comments

