



UNLV | STUDENT LIFE
Student Life Business Services

Accounts Payable Training

REFRESHER & LATEST UPDATES

Introduction

- ▶ This training course will provide an overview of the account payable
- ▶ We will review ways of making this a seamless process for everyone involved (Vendor, Account Payable (AP) Office, and Department Coordinator)



Accounts Payable training

- ▶ We will be reviewing the following process:
 - ▶ Invoices
 - ▶ Sales Tax and Use Tax
 - ▶ Shipping or Freight Charges
 - ▶ After the Fact (ATF)
- ▶ However, let's review the basics first...

Basics of Accounts payable (Part 1)

- ▶ Vendor must be registered in the Supplier Registration System in order to conduct business with UNLV
- ▶ Vendor must revise any incorrect invoices (Tax removal, etc.)
 - ▶ AP office will not short pay invoices
 - ▶ AP office will not accept handwritten changes

Basics of Accounts payable (Part 2)

- ▶ Vendor must provide an invoice
 - ▶ The following cannot be used as an invoice:
 - ▶ Quote
 - ▶ Estimate
 - ▶ Statement of Account
 - ▶ Sales Order
 - ▶ Order confirmation

Invoices (Part 1)

- ▶ Invoices need to be submitted to the SLBS office for processing
 - ▶ The AP office does not auto pay from the purchase order (PO)
- ▶ Invoices need to match the terms of PO/Contract
- ▶ Service invoices **must** be dated on or after the service

Invoices (Part 2)

- ▶ Invoices should include:
 - ▶ Business name
 - ▶ Business address and phone number
 - ▶ Date of invoice
 - ▶ Invoice number
 - ▶ Bill to information
 - ▶ PO number when paying from PO
 - ▶ Itemized detail of service or product and location of service
 - ▶ Total amount due

Invoices (Part 3)

- ▶ Invoices can be authorized for payment once the goods or service have been received
- ▶ The authorization for payment can be done by submitting the following to your account manager
 - ▶ Invoice with filled out SLBS request form or,
 - ▶ Send the invoice electronically with location and small description of goods or service perform
 - ▶ Indicate the approval for pay

SLBS Request Form

- ▶ SLBS processing time frame
 - ▶ Invoices- PO- 7-14 days
 - ▶ Invoices- Without PO- up to 30 days (after the fact purchase **requires justification** from the requestor)
- ▶ If the form is not completely filled out, it will be returned to the requestor
- ▶ Please submit Request Form and Invoice to process for payment
- ▶ Accounts payable office run checks once monthly and ACH weekly on Wednesday

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Request Form

Requestor's Information

Staff Name: _____ Ext #: _____ Today's Date: _____

Request: Choose One: _____ Department: Choose One: _____

Vendor Name: _____

Vendor Registered with supplier Registration*: YES NO

**If the vendor is not registered, please have the vendor register at <https://suppliers.nevada.edu/>*

Description/Justification*: _____

**Justification is required when the request is for an invoice without PO.*

Program Number**:	Choose One: _____	Activity Code:	_____	Amount:	_____
Program Number**:	Choose One: _____	Activity Code:	_____	Amount:	_____
Program Number**:	Choose One: _____	Activity Code:	_____	Amount:	_____
Program Number**:	Choose One: _____	Activity Code:	_____	Amount:	_____
Program Number**:	Choose One: _____	Activity Code:	_____	Amount:	_____
Program Number**:	Choose One: _____	Activity Code:	_____	Amount:	_____

**** If using an account other than your primary, please attach written authorization or a signature from someone with Signature authority on the account.**

Total amount: \$ 0.00

Host: YES NO If YES, attach host form Date of Event: _____

Quote: YES NO Date request Needed: _____

Requester Signature: _____ Date: _____

Requesting Department Approval

Approved: Comments: _____

Authorized Signature: _____ Date: _____

Sales tax and use tax

- ▶ UNLV is exempt from sales or use tax on purchases made in the state of Nevada – including orders shipped to Nevada
 - ▶ UNLV's Sales Tax Exemption No. is RCE-000-441
 - ▶ UNLV's Federal Tax ID No. is 88-6000024
- ▶ Although this number should be sufficient, some vendors may request a copy of our tax exempt letter, which can be provided to you by contacting SLBS or located on the Controller's website.
- ▶ It is the responsibility of each staff member to ensure tax is not charged to your transaction
 - ▶ If tax was not removed, the staff member may be responsible for reimbursed tax

Shipping or freight charges

- ▶ All goods should be shipped using the UNLV FedEx account whenever possible
 - ▶ Contact central receiving at ext. 5-3212 for FedEx account
- ▶ This is convenient method for the vendor due to the fact the shipping charges are charged to the university and then billed back to each area
- ▶ Shipping or freight charges listed on an invoice may delay payment processing

AFTER THE FACT PURCHASE

- ▶ After the fact (ATF) are purchases not made via a Purchase Order or the P-Card procedure
- ▶ ATF purchase payments are **not** intended to be substitutes for other purchase methods
- ▶ ATF purchases payment will be delayed
 - ▶ Additional approvals are needed to process payment
- ▶ **Justification** explanation of '*why a purchase order was not used*' needs to be included with invoice and authorize of payment
- ▶ **ATF may not be used to circumvent established Purchasing Policies and Procedures. Individuals who do not follow Purchasing Policies and Procedures are subject to personal liability.**

AFTER THE FACT EMAIL

- ▶ The following is the email you will receive from UNLV Purchasing Department for an After-the-Fact that was submitted without a justification

Hello

In reviewing your Supplier Invoice (SI-02-000XXXXX) for (XXX), it appears to be for an "After the Fact Purchase" of goods or services and this may be a violation of Purchasing Policy and Procedure. A Payment Voucher should not be used in place of a valid Purchase Order. Going forward create an RX BEFORE any services/goods are performed/purchased.

In order to process your request, please respond to this email with an explanation as to why a requisition was not submitted before the purchase was made.

For more information on UNLV's Purchasing Policies and Procedures please review the Purchasing Manual at https://www.unlv.edu/sites/default/files/page_files/27/PoliciesProcedures-PurchasingManual-2019.pdf

Thank you and if you have any questions regarding this notice please contact me.

Thank you,

Mark

As you are aware, we receive federal grants and other sources of funds here at the university. In order to be considered to receive these funds, we have to submit our policies and procedures to these granting agencies. We are then audited by them for compliance. When we do not follow our procedures (and of course those imposed by the granting agencies), we run the risk of having to repay funds, are asked to return those not expended yet, and can be barred from receiving future funds.

In addition to be sanctioned by granting agencies, we also may find ourselves impacted by banking agencies when we apply for bonds. When we are found to not comply with our policies our bond rates can be negatively impacted.

External auditors ask us each year how we address non compliance and ensure our policies are in place and are being followed. To address their concerns we do the following:

We track the issuance of after the fact payment vouchers (ATFs) by department and report them annually. Each time ATFs are submitted, an explanation of why policy was not followed and assurances it will not happen again are obtained by the department. If there continues to be submissions, the information will be escalated to the VP level to alert them their department's actions may result in negative impacts to our campus's ability to continue to receive federal funds and may impact future bonding rates.

While solely looking at one such voucher, it would appear to be insignificant. However, when we look at the frequency and the circumstances as a whole, we have to address them individually to avoid them from continuing.

SLBS TEAM information

NAME	TITLE	PROGRAM
Vacant	Director	
Julie Konkol	Associate Director	
Daisy Corona	Admin Assistant	
Edwin Fajardo	Account Manager	PG01260 & PG02562
Itzel Martinez-Rodriguez	Account Manager	PG04698, PG08943, PG12256, & PG19993
Jessie Zhang	Account Manager	PG04200, PG18507, & PG20318
Marsha MacDuff	Account Manager	PG04258, PG08741 & PG08297
Nick Caliboso	Cash Manager	
Turessa Russell	Account Manager	PG01195 & PG5668

Reference

- ▶ <https://www.unlv.edu/controller/accountspayable>
- ▶ <https://www.unlv.edu/purchasing/delivery-taxes-insurance>
- ▶ <https://www.unlv.edu/controller/accountspayable/tax-exemption>
- ▶ <https://www.unlv.edu/purchasing/pcard>

Training Complete

- ▶ You have now completed this training:
- ▶ For any further questions please contact your Account Manager with Student Life Business Services!
- ▶ Have a great day!

