PURPOSE:
To establish guidelines and standard procedures for the use and processing of CHECK REQUEST forms.

AUTHORITY:
This document is issued in accordance with State of Louisiana Governor’s Executive Order #BJ 08-67, Small Purchase Procedures (dated 8/22/08).

1. University departments are not authorized to place orders or obligate the University without the consent of the purchasing office. The check request form should only be used for the purposes stated, and may not be used to pay vendors “after the fact” for orders which should have been placed through purchasing.

2. The use of a sales tax exemption certificate at the time of purchase is requested. These can be obtained from the purchasing office.

3. All check requests must be approved by the Accounts Payable Manager or their backup.

ELIGIBLE EXPENDITURES:

- Accreditation fees
- Advertising
  - Employment ads do not need Mike Rivault’s approval
  - Ads on behalf of UNO (non-employment ads) must have Mike Rivault’s approval and be paid by PO when possible
- Central Billing Account for Bank of America (UNO’s liability)
- Coffee &/or water delivery for departments servicing guests
- Food expenses for meetings
  - Charged to general fund (typical use: open to the public), must include flyer to general public, detailed original paid receipts, list of attendees, and President’s approval. Must follow special meals rates (PM-13).
  - If charged to grant (typical use: private meeting), must include all of the above as well as SPA approval.
- Food items bought for experiments, lab animals, classroom projects, props for Liberal Arts productions - explanation should be attached.
- Framed certificate/framed art (if posted in public view)
- Game Guarantees (Athletics)
- Institutional Memberships (President’s approval not required)
- Individual Memberships (President’s approval required)
- Insurance claims (deductible not covered by the Office of Risk Management)
- Internet orders with appropriate documentation
- License renewals on University of New Orleans assets
- Moving expenses for new hires (see moving policy)
- Phone calls (must be business related call on personal phone bills)
- Postage and freight for irregular vendors (Usual freight vendors: Federal Express, UPS, DHL are all paid on non-PO voucher)
- Postage prepayment request by Auxiliary Services (stamps to be purchased or postage to be added to machines) can be done without attachment and request for receipt to be sent after postage is purchased. See example.
- Premiums and prizes (cash awards of all types) to faculty members and staff (must be reported to Payroll). Extremely rare and subject to approval.
- Publication of thesis or paper
• Registration fees
  ✓ Must have original registration form - filled out
  ✓ Must have approved Travel Authorization
  ✓ If paid by staff member and being reimbursed, must have proof of payment

• Reimbursement Rules
  ✓ Reimbursements to an employee can be up to $1000.00, and should only be used for unavoidable or emergency situations.
  ✓ Reimbursements will not be allowed on items that should have been purchased through the PO process.
  ✓ Must have proof of payment for all expenditures. Proof of payment can be:
    ✓ Original, detailed receipt is sufficient without further proof of payment if the receipt details the person’s name and payment method
    ✓ Copy of credit card statement (or online printout) and order form for online purchases
    ✓ If receipt shows last 4 digits of credit card number, we can accept a copy of their credit card with all numbers blanked out and last 4 showing - name and last 4 digits must match.

• Reissue of old checks by Accounting Services
• Royalties (Subject to withholding)
• Special meals in accordance with PM-13
• Student Stipends (See stipend procedures)
• Student Government Association (SGA) payments to other student groups
• Subscriptions to periodicals/newspapers
  ✓ Can only be paid annually (make sure to note at the bottom of the request when the last one was paid - Voucher# and date), unless a dollar savings can be shown
  ✓ Must be delivered to a university office

• T-Shirts
  ✓ Not to employees
  ✓ If promotional, needs to be approved by Mike Rivault

• Utility bills (Entergy, Sewerage & Water Board, Jefferson Parish Water)
• Vendor payments (only when credit terms are not available)
  ✓ Prepay items must have a completed order form, or pro forma invoice and documentation that the vendor does not accept a direct or purchase order.

INELIGIBLE EXPENDITURES:
Check request forms are not to be used for the following items:
• Deposits or advances of state funds for services that have not been rendered
• Donations or sponsorships
• Flowers/gifts
• Fuel payment for vehicles which belong to the Foundation
• Gift cards
• Graduation regalia
• Honoraria compensation and professional services (including participation in research projects) are paid using a “Request for Payment of Honoraria/Contractual Services” form (Refer to AP 10.2).
• Items required to be procured by the PO process
  ✓ Computer Software
  ✓ Food items/liquor for resale (UNO Arena/Athletics)
  ✓ Hotel Payments
  ✓ Individual items costing more than $1000 for personal reimbursement
  ✓ Phone bills
  ✓ Rentals for trucks/vans should be done on purchase order to support liability insurance (must be within rental rates on Travel Guidelines)
• Liquor purchases (with exception of resale for Arena/Athletics)
• Phone calling cards are not reimbursable (exception of International Programs)
• Scholarships and fellowships are processed through the Office of Financial Aid
• Student payments must go through Financial Aid (Form 6) - except for AMRI, Upward Bound, & Project Pass
• Travel related expenses are paid through a travel voucher (airfare, hotel, taxis, parking) (Refer to PM-13).

PROCEDURES:
Request Submitted - we are allowed 10 days from date of receipt to have check ready
• Requesting department completes the Check Request form providing the following information:
  ✓ Description of product or service
  ✓ Vendor/Payee name (ex. The individual or company, agency to be paid)
  ✓ Vendor/Payee address (information is required, not optional)
  ✓ Employee/Vendor ID (if they know it)
  ✓ Invoice# &/or Date (if one is provided)
  ✓ Check Needed by Date (pay attention to this for rushed & to schedule payments accordingly)
  ✓ Distribution of check
  ✓ Chart Field (5 digit speed type & Account Number). A/P can assign expense account number if not provided.
  ✓ Amount (may be broken down into 1 or more accounts)
  ✓ Department Name (include contact name)
  ✓ Supporting Documentation (ex. Detailed, original paid receipts, completed registration form, subscription form, etc...)

Review and Audit
• The check request must be date stamped received and logged in.
  ✓ The date stamp confirms the start of the 10 business day processing time.
  ✓ Processing time is inclusive of vendor maintenance, review and audit, voucher, check printing, budget error corrections (if applies), and the check distribution.
• Check requests must have an approving signature. An individual with budgetary responsibility must sign the Check Request form.
• Employee cannot approve their own reimbursement.
• Individual Memberships must have the approval of the President and should not be self approved. Note at bottom of check request when membership was last paid. If a grant account is to be used, the request must have the approval of SPA, Sponsored Program Accounting.
• An audit review is done for accuracy of individual and total dollar amounts, expense account, and appropriate supporting documentation. These are all validated with red check marks (✓). Attached document (s) should...
  ✓ Show full description of item, individual price, and extended price.
  ✓ Be reviewed to ensure item hasn’t already been paid for by credit card or PO
  ✓ Billed to University of New Orleans (not UNO Foundation)
• An audit review for reimbursement should also find original paid receipt showing method of payment. A copy of a credit card statement can be used in conjunction with an invoice to support verification of payment. Payment to be made to the name shown as paid by. No third party reimbursement without documentation.
• All services must be paid by UNO directly.
  ✓ No third party reimbursement. We cannot reimburse a staff member for their personal payment for a third party professional service
  ✓ Ex. If Joe Smith provides Professional Service and staff member, Charles Wall, wants to pay for it with their personal funds, UNO is not obligated to reimburse Charles Wall, as this leaves inaccurate 1099 tax records.

• The expenditure classification is reviewed to ensure that eligible account numbers are used.

Typical account numbers on Check Requests

<table>
<thead>
<tr>
<th>Account Number</th>
<th>Description</th>
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<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>666560</td>
<td>Awards</td>
<td>660800</td>
<td>Game guarantee</td>
</tr>
<tr>
<td>666800</td>
<td>Conference Registration Fees</td>
<td>638601</td>
<td>Long distance charges</td>
</tr>
<tr>
<td>635000</td>
<td>Dues</td>
<td>637405</td>
<td>Exhibit space at conferences</td>
</tr>
<tr>
<td>638200</td>
<td>Subscriptions</td>
<td>635410</td>
<td>Training</td>
</tr>
<tr>
<td>635800</td>
<td>Postage/shipping</td>
<td>630200</td>
<td>Advertising</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Account Number</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>649200</td>
<td>Teaching &amp; Research Supplies</td>
</tr>
<tr>
<td>648200</td>
<td>Repair &amp; Maintenance Supplies</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Account Number</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>646700</td>
<td>Office Supplies</td>
</tr>
<tr>
<td>642700</td>
<td>Computer Supplies</td>
</tr>
</tbody>
</table>

• No previous balance or balance forward are paid
• If “Is this to be charged to a grant?” is checked YES and the reimbursement is for membership, or food, it MUST have Sponsored Program Accounting (SPA) approval. Current approval process is via fax (CR and all attachments should be faxed). Email is also acceptable.
• If multiple vendor invoices are attached, each invoice should be entered separately, as if they were sent on separate check requests.
• If multiple minor receipts (ex. Wal-Mart, Home Depot, hardware store) are attached, treat as one voucher. Total of all receipts should not exceed $1000.
• If any information is missing or the request cannot be processed, the procedure is to e-mail the department contact with a CC to acctspay@uno.edu. These e-mails should be followed up every five business days.
• Any denied processing should be reviewed by A/P Manager before returned (In order not to convey false denial of odd requests to departments).
• The voucher is coded for proper data entry.
  NEVER USE SOCIAL SECURITY NUMBERS on any data entry fields.
  Caution: PeopleSoft will detect duplications based off a matching of the combined four data fields. Therefore, it is extremely important in the coding and data entry process that we are consistent in our selection of these four items...
  ✓ Vendor ID#
  ✓ Invoice #
  ✓ Invoice Date
  ✓ Gross Amount

If ANY one of these items is different, PeopleSoft will think it is a different voucher and will not catch a duplicated payment.

Be sure to clear up any doubt in selection of Inv# or Invoice Date by doing research (pay history in files, PeopleSoft electronic history, and samples in manual following this procedure).
● ALL Payment Requests must be approved by the A/P Manager/Backup. This approval must be done before the voucher is entered.
● Payment Requests are vouchered
● Attachment copies are made/e-mailed. Voucher number noted on attachment.
● Run daily report & Check all data entry.
● Completed batch has a second check of data entry.
● The ineligible payee report is run by Accountant II. This report is use in conjunction with Honorarium/Contractual Services.
  ✓ Any vouchers made to LSU Retirees or current employees must be deleted and a copy can be returned to the department. Originals are always kept after entered and deleted in PeopleSoft.
  ✓ Any vouchers to a payee who is a previous employee (less than two years ago), will need to be placed on schedule hold. Research will need to be conducted to find current and old job titles, duties, and department they worked in. Present the preceding information to manager for approval/denial.
  ✓ Payments are allowed to students
● Vouchers failing budget check are researched to determine the cause of failure. Accountant II will handle budget errors with appropriate administrative departments to research and fix budget errors. The errors are sent daily.
● Checks are cut the next working day after the schedule pay date.
● Request express checks as necessary to fulfill “need by” dates.

Documented by Dana Bird 03/09/12
Accounts Payable Manager