

Accounts Payable Questions and Answers

Q1. Which document should I use, a requisition (RX) or a Payment Voucher (PV)?

A1. 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). If the goods or services have already been received, this is considered an “After-the-fact” purchase. An explanation of why a purchase order was not used must be included to receive payment.

To pay an individual (non-UNLV) affiliate for services (future or already received), submit an Independent Service Provider (ISP) contract or an Independent Contractor Agreement (ICA).

Q2. What are Payment Vouchers used for?

A2. Payment Vouchers are used for:

- 1) Employee/student reimbursements (Non-Travel)
- 2) Hosting reimbursements
- 3) Prizes or awards to non UNLV students and employees
- 4) Memberships, subscriptions, accreditations, licenses, royalty/patent fees, sponsorships & dues
- 5) Petty cash replenishment
- 6) Agency account disbursements (2776 accounts)
- 7) Grant sub-award payments
- 8) Research participant reimbursements
- 9) “After-the-fact” payments
- 10) Conference registration prepayments
- 11) Candidate payments
- 12) Lodging prepayments

Q3. How do I go about reimbursing an employee or student?

A3. Use a payment voucher for reimbursing non-travel related UNLV business expenses. Comply with receipts policy, provide a reason for the reimbursement and provide original receipts.

Q4. What makes a receipt acceptable?

A4. For a receipt to be acceptable, it must include:

- 1) Business name and address
- 2) Itemization of purchase
- 3) Total amount paid
- 4) Method of payment used to make the purchase

- 5) Date of purchase
- 6) The receipt/s provided must be originals

Q5. Who can approve Hosting?

A5. Hosting payments must have the approval of the hosting authority - it must be approved at the Dean or Vice President level, and may not be delegated below that level.

Q6. How do I claim reimbursement for a hosted expense?

A6. To claim reimbursement for hosted expenses, a Payment Voucher should be submitted along with a Host Explanation Form which must be completed in support of every hosting claim, it should provide the five W's:

- 1) Who (was hosted)?
- 2) What (was the hosted event)?
- 3) When (was the hosted event)?
- 4) Where (was the hosted event)?
- 5) Why (was there a need for a hosted event)?

An itemized receipt should also be provided as part of the claim.

<http://www.unlv.edu/assets/controller/forms/Host.pdf>

Q7. What are the Hosting Sub-Object Codes?

A7. Object 25 has been created for all host expenditures, host expenses can only be charged to host accounts, the Object/Sub-Object codes to be used are:

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

Q8. Can I host my colleagues and others from UNLV?

A8. Recognition of one time achievements can be expressed with prior approval or flowers can be sent for illness, sympathy or births but are not permitted for celebrations of birthdays and related recurring events.

Department meetings would include special events such as retreats, retirement or annual recognition meetings or a business meeting with a specific agenda that runs through a regular mealtime, scheduled to permit attendance from different offices or units. A copy of the meeting agenda must be included with any request for payment.

Q9. Can I charge purchases of coffee, soft drinks, individually bottled water, candy, and disposable supplies for our department?

A9. These items are permitted for general reception areas where guests of the University are greeted but are not permitted for employee break rooms and individual offices.

Q10. What is participant funded hosting?

A10. The PF sub-object code is used with non-Host accounts to pay invoices for food and beverage at classes, seminars, conferences, meetings, or other like events where it can be clearly demonstrated that the event registration fee included those expenses. A copy of the brochure or other advertising indicating inclusion with registration fee should be submitted with the PV for payment.

Q11. How do I make arrangements to pay for Prizes and Awards?

A11. Prizes and Awards are paid out using a form found on the UNLV Human Resources website:

<http://www.unlv.edu/hr/forms/alpha>.

The form should be completed and submitted to Human Resources and they will review and submit it to either Payroll or Accounts Payable, depending on the type of award. If the award is for a non-UNLV affiliate, then you will prepare a Payment Voucher (PV) and attach a completed W-9 form and any applicable supporting information showing the amount of the award and its name.

<http://www.unlv.edu/sites/default/files/24/HR-AwardForm-2013.pdf>

Q12. Can I pay for an Institutional membership, dues, licenses and associations?

A12. Such payments can be made provided:

- 1) That it is held in the name of the University
- 2) State funds (from a 21XX account) can be used
- 3) May be paid for using a Payment Voucher (PV) or a PCard
- 4) Requires AVP/VP or Dean's approval

Q13. May I pay for an Individual membership, dues, licenses and associations?

A13. Such payments can be reimbursed only provided:

- 1) That it is held in the name of the individual
- 2) They are not paid with state funds (from a 21XX account)
- 3) They are paid by the individual and submitted for reimbursement
- 4) They are not paid for on a PCard
- 5) They are approved by a Dean or Director
- 6) If individual licenses are required in the employee's work position
- 7) Dues assess a qualified individual by education, field, or interest

Q14. How can I get Petty Cash?

A14. To get petty cash you should get in touch with Jane Kober in the Controller's Office at 895-1631 to set up a Petty Cash account. Petty cash may be used for small dollar purchases of goods that cannot be purchased on a PCard.

To replenish the fund, the custodian must prepare the payment voucher (PV) and attach the original invoices/receipts and submit them to Accounts Payable. The amount requested plus the cash remaining in the fund, should equal the authorized amount of the petty cash fund.

Petty cash cannot be used for Hosting unless specified by the Controller's Office.

Q15. How do I initiate and pay for a cell phone service?

A15. All new cell phone services must be processed through UNLV's Telecommunications Department for approval and setup. Charges for services will be paid through Telecommunications and departments will be billed on a monthly basis.

When service plan limits are exceeded through personal usage, the user should be asked to reimburse the university for any additional costs payable. Personal checks made out to the Board of Regents should be submitted to the employee's department. Further information can be accessed at the following web-site: <http://telecom.unlv.edu/>. The main Telecommunications telephone number is 895-3011.

Q16. How do I pay for a purchase if I did not submit a requisition before I made the purchase?

A16. In these circumstances the purchase must be paid for by a Payment Voucher (PV). It will be necessary to submit it to Accounts Payable with an explanation as to why a requisition (RX) was not submitted. Accounts Payable will submit the "After-the-fact" payment request to Purchasing. Once Purchasing has approved the Payment Voucher (PV) it will be sent to Accounts Payable for payment.

Q17. Can I arrange to short-pay an invoice, or pay a past due amount?

A17. No, Accounts Payable will only pay current charges. Past due amounts may be paid if you can obtain a copy of an invoice showing the detail of the charges.

Q18. May I use a foreign vendor?

A18. All foreign vendors must complete a W-8BEN and all foreign payments must be approved by Debbie Honrath, the University's Non-Resident Alien Tax Specialist. Debbie Honrath may be reached on 895-1243.

Q19. How do I pay an individual who is not affiliated with UNLV?

A19. To pay an individual for goods the requisition process must be used. In order to pay an individual for a limited engagement who is not affiliated with UNLV, they will need to either complete an Independent Service Provider Contract (ISP) or Independent Contractor Agreement (ICA). Documents for ISPs and ICAs may be found at the following

<http://www.unlv.edu/controller/forms>

Q20. What do I need to do if I want to pay a foreign national?

A20. The Office of International Students and Scholars will assist with employment, visa and travel issues as well as immigration advising and related documents. It is essential that correct processes are followed for payments to foreign nationals, if not, we may not be legally able to pay them.

Accounts Payable will only process payments to Non-Resident Aliens after Debbie Honrath (UNLV's Non- Resident Alien Tax Specialist) has provided her approval. Debbie Honrath can be reached on 895-1243.

A non-resident alien independent contractor, or contracting with a foreign company providing services in the US must complete additional documentation in person when they arrive. It is essential that contact is made with Debbie Honrath to arrange the required meetings before the independent contractor leaves the US.

Q21. How do I get an invoice paid?

A21. All vendor invoices should be sent directly to Accounts Payable, by the vendor, the address is:

Accounts Payable
University of Nevada, Las Vegas, Box 451053
Las Vegas, NV 89154-1053

Original documents should be sent to Accounts Payable.

If you receive an invoice in your department, the department should send the invoice to Accounts Payable with a signature approving payment. The Purchase Order number, the Line from which payment should be made, and the amount to pay should all be written on the invoice.

If there are no further payments to be made against a Purchase Order, the last invoice should also be marked "Final."

Q22. How should I pay for shipping of goods?

A22. UNLV has a FedEx (Federal Express) account that is managed by UNLV's Shipping and Receiving department. Vendors should be complying with instructions on the relevant Purchase Order which indicates that all shipping to and from UNLV is charged to UNLV's FedEx account. If a shipping cost appear in an invoice, payment might be delayed if it has to be routed to the Executive Director of Administration for the Division of Finance and Business (Mike Lawrence).