ACCOUNTS PAYABLE TRAINING

WASHINGTON STATE UNIVERSITY
CONTACT US

• Work assignments located on AP Website
  • https://acctspay.wsu.edu
• Work assignments based on
  • Letter, Volume, Unique payment types, Contracts
• Located in French Ad 240
• Our team is available via email/phone
# Accounts Payable Team

<table>
<thead>
<tr>
<th>Name</th>
<th>Email</th>
<th>Phone</th>
<th>Position</th>
</tr>
</thead>
<tbody>
<tr>
<td>Jay Ostvig</td>
<td><a href="mailto:jay.ostvig@wsu.edu">jay.ostvig@wsu.edu</a></td>
<td>335-2033</td>
<td>Fiscal Manager, Accounts Payable</td>
</tr>
<tr>
<td>Nancy Olin</td>
<td><a href="mailto:nolin@wsu.edu">nolin@wsu.edu</a></td>
<td>335-2062</td>
<td>Accounts Payable Supervisor</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>Non-Service Pay Authorizations, Phone Bills</td>
</tr>
<tr>
<td>Brenda Hiatt</td>
<td><a href="mailto:brenda.hiatt@wsu.edu">brenda.hiatt@wsu.edu</a></td>
<td>335-2000</td>
<td>Insurance Payments, (B14), FSA Wires, Sleep Performance, Libraries, Recoveries</td>
</tr>
<tr>
<td>Marilyn Dahmen</td>
<td><a href="mailto:dahmenm@wsu.edu">dahmenm@wsu.edu</a></td>
<td>335-2042</td>
<td>IRI's, Officiating Fees, Athletic Special Assistance Awards, SCBAIMS, UPS/Reconciliation</td>
</tr>
<tr>
<td>Judy Davis</td>
<td><a href="mailto:judy.davis@wsu.edu">judy.davis@wsu.edu</a></td>
<td>335-2020</td>
<td>Contract Payments, Petty Cash Reimbursements, Cash Advances, Immigration Fees</td>
</tr>
<tr>
<td>Jackie Gregg</td>
<td><a href="mailto:jkgregg@wsu.edu">jkgregg@wsu.edu</a></td>
<td>335-2038</td>
<td>Travel Supervisor</td>
</tr>
<tr>
<td></td>
<td></td>
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<td>Travel Advances, Travel Card Administration, Contract Lease Uploads</td>
</tr>
<tr>
<td>LeeAnna Walker</td>
<td><a href="mailto:leeanna.walker@wsu.edu">leeanna.walker@wsu.edu</a></td>
<td>335-2076</td>
<td>Vendor Management, Visual Compliance, Returned Checks</td>
</tr>
</tbody>
</table>
A WSU ID# is required to pay any individual/business

Vendor Set-Up Requirements
- Our policy is based on IRS rules and regulations

W9, & W8 Tax Forms
- W9 Required for new vendors, US Citizens or US Business
- W8, W-8BEN-E: required for new international individuals or businesses

Vendors can be set up at time of payment or prior to purchase

If the Vendor has an existing WSU ID#, we may not require a W9

Invoice Voucher is considered a substitute W9
**Types of Payments**

- **K-Order (Department Order)**
  - Less than $10k Direct Buy
  - Department initiates in AIS – BPPM 70.07

- **F-order (Purchase order)**
  - Typically over $10k Direct Buy
  - Capitalized Equipment - >$5k
  - Purchasing Initiates – Dep.Req.

- **Blanket**
  - Limited authority to purchase Goods or Services
  - Set limits

- **Contracts**
  - Non-Grant related Contracts
  - Personal Services, Facility Use, etc.
  - Delegating Authority Initiates OR Contracts Office/Purchasing

**Direct Payments**
- Invoice Voucher
- Utility Bills
- Speaker/Honoraria

**P-Card: WSU Preferred Method of Payment**
- Questions or Exceptions??
- Contract/Alcohol Exceptions
- Contact: Jeff Senkevich or Carley Lemonds
RECEIPT OF GOODS OR SERVICES

- BPPM 70.14
  - Accounts Payable is authorized to PAY when:
    - Goods have been received
    - Services rendered

Goods
- Things you can touch or hold in your hand

Services
- Things you can’t physically touch

- How do I confirm an order has been received?
  - Email Central Receiving at rdands@wsu.edu
  - Telephone 335-5575
  - Central Receiving website at: http://supplymgmt.wsu.edu/cr/po_completion.aspx
PREPAYMENT OF GOODS OR SERVICES

- SAAM 85.32.20.b
  - Agencies are to verify that goods and services received comply with the scope of work indicated on the PO or contract
  - i.e. Prepayments are considered exceptions

Examples of Prepayment Types:
- Reservation Fee (25%)
- Deposits
- Prepaid International Orders

Prior Approval granted by:
- Purchasing
- Contracts Office
HOW TO PAY INVOICES

- **K-Order (K#)**
  - Order must be received in AIS
  - RIP Process
  - Signature & Coding **not** required

- **F-order (F#)**
  - Order must be received in AIS
  - Usually get “ok to pay” via email from department personnel
  - Signature & Coding **not** required

- **Blanket (B#)**
  - Routed to Department for Authorization
  - Signature & Coding required

- **Contracts (C#)**
  - Routed to Department for Authorization
  - Has the Scope of Contract & Services Performed been completed as agreed to?
  - Signature & Coding required

**INVOICES ARE TO BE MAILED TO:**
Washington State University – Accounts Payable

**Accounts Payable does **not** accept electronic invoices**
INVOICE REQUIREMENTS

BPPM 70.16
0 Printed Heading w/Business Name
0 Must Bill Washington State University
0 Itemized list of Goods or Services
0 We do **not** accept:
   0 Quotes, Pro Formas, Packing Slips, etc.

**Please note: we need **original** expenditure authority signature and budget coding**
STANDARD UNIVERSITY PAYMENT TERMS

Net/30

Upon Properly Completed Invoice

PAYMENT, CASH DISCOUNT – WSU shall not process invoices for payment, and the period of computation for cash discount will not commence, until WSU receives a properly completed invoice or receives and accepts invoiced items, whichever is later. If an adjustment in payment is necessary due to damage or dispute, the cash discount period shall commence on the date final approval for payment is authorized. If WSU fails to make a timely payment, vendor may invoice for a minimum of $1 or maximum of 1% per month on the amount overdue (RCW 39.76.011). Payment shall not be considered late if a check or warrant is available or mailed within the time specified, or, if no terms are specified, within 30 days from date of receipt of a properly completed invoice or goods, whichever is later. WSU shall not honor drafts nor accept goods on a sight draft basis.
INVOICE VOUCHERS

• Used for Direct Payments
  - Employee Reimbursements
  - Speaker Fees/Honorarium
  - Petty Cash or Cash Advance Request
  - Refunds of Revenue

• Used in lieu of an invoice

• Claimant signature required
  - Citizenship Status, if Non-US citizen   Visa Type/DOB/Country
  - Original expenditure authority signature required

• Do not use a Departmental Requisition to request payment
Confirming Requisition
- Follow normal WSU Purchasing procedure
  - i.e. P-card, PO’s, Contracts etc.

We require original receipts
- Must itemize the product or service purchased
  - Use Receipt Affidavit in lieu of missing or inadequate receipt

Include purpose and justification of reimbursement

If reimbursement exceeds $500:
- Academic Units: Chair, Dean, or above must authorize
- Non-Academic Units: Director, AFO or above must authorize

State of WA Invoice Voucher
- Original signature from Expenditure Authority
- Claimant signature can be scanned
DIRECT DEPOSIT

• WHO can enroll?
  □ WSU Employees or Students
    • Must have NetworkID & password

• HOW to enroll?
  □ Accounts Payable Website
    • Click on Direct Deposit, self authorization

Separate from Student Accounts and Payroll Direct Deposit
MEAL PURCHASES

WSU Criteria for State or Grant funded Meal Purchases

When purchasing meals on State Funds (not including 17A discretionary funds) ALL of the following conditions must apply (See IPPM 70.31):

- The meal must be essential to the completeness (i.e., an integral part) of an official University meeting or training session, and
- The University must require that the employee attend the meeting or formal training session, and
- The purpose of the event must be to conduct official WSU business or to provide formal training to WSU employees.

*State funds cannot be used to support meal costs over per diem. See: OFM - Per Diem. Any overage should be split and coded to discretionary funds.
MEAL PURCHASES (CONT.)

• 17A Policy – Events/Misc. Expenses
  • See BPPM 70.33, chart of allowability
    • Per diem overage OK, Alcohol OK

• Supervisor Signature
  • Required for all food/meal purchases (if the supervisor does not have expenditure authority, it requires more signatures)

• Per Diem
  • GSA website: https://www.gsa.gov/travel
    • Breakfast/Lunch/Dinner rate determined by location
    • Reimbursed at actual expense
<table>
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<tr>
<th>Item</th>
<th>Appropriated Funds</th>
<th>Contributed Programs</th>
<th>Sponsored Programs</th>
<th>Self-Sponsoring Programs</th>
<th>Auxiliary Programs</th>
<th>IIROCRAMS</th>
<th>Agency Fund</th>
<th>Request to Serve Food</th>
<th>Host &amp; Serve Meals</th>
<th>Meals for Official WSU Business</th>
<th>Entertainment</th>
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<td>Request to Serve Food</td>
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<tr>
<td>Entertainment</td>
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</table>
REQUEST TO SERVE FOOD FORM

Complete FIVE days before the Event

• When is the RTSF required?
  • For State and Grant funded meal Purchases
  • See Food Matrix for RTSF exceptions

• Must always include List of Attendees and Purpose

• Where do I send the form?
  • Accounts Payable: attach the RTSF to the invoice
    • Be sure to document PO# on the form
  • P-Card: retain with monthly reconciliation
**UNIQUE PAYMENT TYPES**

- **Immigration Fees:** G-1055 on USCIS website or IP
- **Petty Cash:** Misc/small $$ purchases, State funds only
- **Cash Advances:** Advanced funds for research/support, Grant and 17A funds only
- **Sponsorships:** WSU sponsors external org, 17A only
- **Scholarships:** (non-WSU students only)
- **Conference Registrations:** Completed on TA, rushed
- **Non-Service Pays:** Stipends, fellowships, internships, Grant and 17A funds only
**SALES/USE TAX**

- **Tax Location Codes in AIS**
  - State Codes (i.e. Pullman=3812, Spokane=3210)
    - Updated Quarterly
    - Maintained by Dept. of Revenue

- **Destination-based Sales Tax**
  - State of Washington is destination based.
    - Sales Tax is collected based on the rate at the location where the buyer receives or takes possession of the merchandise.

- Freight is taxed in State of WA

- **What is Use Tax**
  - A tax on the use of goods or certain services when sales tax has not been paid
  - Same tax rate as your sales tax rate (destination-based)
  - Agency has a responsibility to pay Use Tax

- **Services**
  - Services are generally:
    - NOT charged Sales Tax
    - Reported to the 1099-Misc
1099-M REPORTING

- **Vendor Management**
  - Crucial we follow the process
  - i.e. Tax-ID info and Mailing Address

- **IRS fines and penalties**
  - Increasing per offense
    - B-Notices mailed to WSU

- **Corporations, LLC, Individual**
  - Each entity is reported differently
  - Separate IRS Code in AIS
    - Medical Expenses
    - Legal Settlements

- **Services**
  - Services are generally:
    - NOT charged Sales Tax
    - Reported to the 1099-Misc
    - Corporations do not receive 1099's
1042-S REPORTING

• IRS Rule
  • WSU is required to withhold 30% of earnings for services provided by a non U.S. Citizen
    □ Withholding done at time of payment

• Grossing up
  • Departments can gross-up the expense
  • The withholding is expensed from your budget and not the recipient’s earnings
    • $1000/.70=$1428.57
    • $428.57=Withholding, $1000=Recipient
<table>
<thead>
<tr>
<th>Command</th>
<th>Description</th>
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<tr>
<td>QRYPO</td>
<td>Query Purchase Order</td>
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<tr>
<td>QCHK</td>
<td>Qry Check Number</td>
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<tr>
<td>QPO</td>
<td>Qry P.O.-Blnkt/Rlse Number</td>
</tr>
<tr>
<td>QPR</td>
<td>Qry Payment Request Number</td>
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<tr>
<td>QREF</td>
<td>Qry Reference Number</td>
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<tr>
<td>QVIN</td>
<td>Qry Vendor/Invoice Number</td>
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<tr>
<td>QRYVRT</td>
<td>Query Vendor (VRT Only)</td>
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<td>K-ord</td>
<td>K-order Details</td>
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<tr>
<td>F-ord</td>
<td>F-order Details</td>
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<tr>
<td></td>
<td>Check and Payment information</td>
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<tr>
<td></td>
<td>Payments made on K# or F#</td>
</tr>
<tr>
<td></td>
<td>Payment Request # details</td>
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<tr>
<td></td>
<td>Payments made on C# or B#</td>
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<td></td>
<td>Payment history for a specific Vendor</td>
</tr>
<tr>
<td></td>
<td>Vendor Search command</td>
</tr>
</tbody>
</table>
**OBJECT/SUBOBJECT**

- AP will correct prior to paying, if needed.
  - 03 (Operating Expenses)
  - 04 (Travel Expenses)
  - 06 (Capitalized Equipment)
  - 16 (Non-capitalized equipment i.e. laptops/tablets)
- AP doesn’t pay on Objects 01, 07, 33, etc.
- 03-PZ, (taxable services)
- Common Subobjects
  - We recommend keeping a department list
  - There are over 250 WSU sub-objects

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<table>
<thead>
<tr>
<th>03-AA</th>
<th>OFFICE SUPPLIES</th>
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</thead>
</table>
| 03-AB | COMPUTER EQUIPMENT  
       | NON-INVENTORIALE | X |
| 03-AC | INSTRUCTION/LAB/MEDICAL SUPPLIES | X |
| 03-AD | CUSTODIAL SUPPLIES | X |
| 03-AE | COSTUMES & THEATRICAL SUPPLIES | X |
| 03-AF | OFFICE RELOCATION SUPPLIES | X |
| 03-AG | AGRICULTURAL/GROUNDS MAINT SUPPLIES | X |
| 03-AH | BUILDING MAINTENANCE SUPPLIES | X |
| 03-AJ | COPYING & RECORDING SUPPLIES | X |
| 03-AK | HOUSEKEEPING SUPPLIES | X |
Policy & Justification
- Transferring expenses from or to accounts
  - Please provide justification. See BPPM 30.25

ETR Form
- Signed by Recipient Account Expenditure Authority
- Emailed to AP email or hard copy
  - Do NOT send both.

How to complete? What information?
- Contact Info, Reference # (P#, U#), Amount, Vendor Name (if applicable)

JV Upload
- Contact Jessica for Upload File template
  - Used for 6 or more transfers
## WIRE TRANSFERS/ACH

### International:
- Bank Name:
- Name on Account:
- SWIFT Code:
- Account #: 

### Domestic:
- Bank Name:
- Name on Account:
- ACH Routing #:
- Account #: 

**Emailed or Faxed Banking Instructions ONLY**

**Indicate on Invoice “Wire or ACH”**
Questions?

THANK YOU!

WASHINGTON STATE UNIVERSITY