

Accounts Payable Training

Welcome to Accounts
Payable Training



A/P Services

Accounts Payable is the department within the Finance Division that is responsible for the payment of goods and services that University employees procure through purchase orders and encumbrances to conduct University business. We ensure compliance with applicable University policies and government regulations and maintain records of paid transactions for internal and external auditors.



Invoice Requirements

Invoice Date

Invoice Number

**Vendor Name (Exact match to W-9
form)**

Vendor Address

Description of Goods / Services

Amount of Invoice – Itemized

Date of Service / Date Goods Received

Approval – Stamped and Signed

Encumbrance or Requisition Number

Stamp

**I hereby certify that the items / services
listed have been received and approved
for payment**

Printed Name

Signature

Date

Sending Invoice to A/P

Campus Mail

**Send in campus
mail – OM203**

Email

**Send electronically
acctspayable@mars
hall.edu**

Drop off

**Drop off in person –
Office open
Monday-Friday 8AM
– 5PM**

Send Invoices to Accounts Payable ASAP – Timely Payments are Important





How to create an Encumbrance

FGAENCB

Click Green Go Button

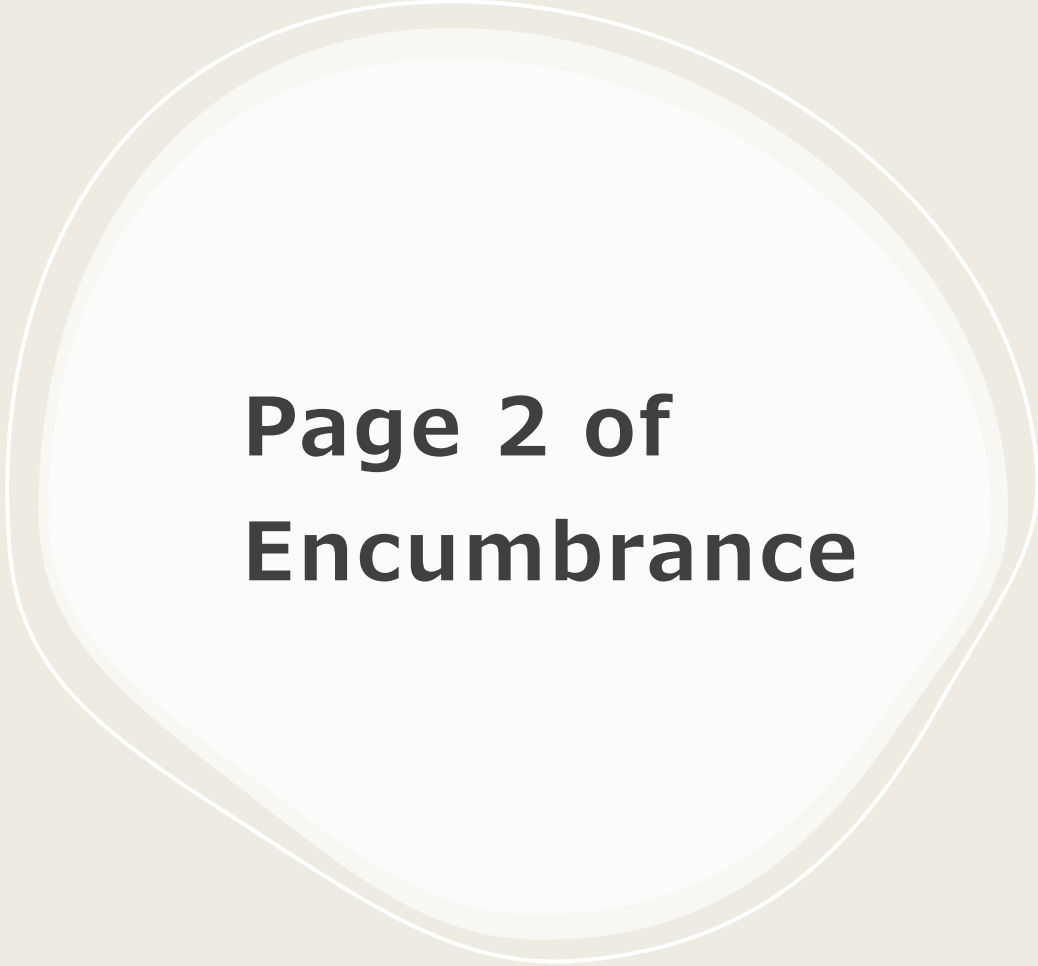
Top Left: Add a Description

Document Total: Total for the encumbrance

Transaction Date: Always use today's date

Vendor ID: 901# or FEIN for Vendor

Arrow Down to Next Page



Page 2 of Encumbrance

Sequence: Tab through

Journal Type: E100 if new, E020 if making a change

Fund, Org, and Account Code

If multiple lines, use the insert tab (to your left)

Amount: Amount of your encumbrance

Arrow Down and Complete

Write your Encumbrance Number Down



Make a Change to Encumbrance

FGAENCB

Encumbrance Number

Document Total: Amount of Change Only

Transaction Date: Today's Date

Encumbrance: Change Number

Arrow Down

Journal Type: E020 for a Change

**Amount: Amount of Change – Must match Document
Total**

Arrow Down and Complete

Change Number

**Encumbrance E2402551 – What is
Encumbrance Change Number?**

C2425511

C for Change

24 - Fiscal Year

**2551 – last four digits of the
encumbrance number**

**1 – first change. If second change,
it would be a 2**

Forms used in A/P

Most used:

Invoice

W-9 Form for Vendor Registration

Employee Reimbursement Form

Hospitality Form

These and all others:

<https://www.marshall.edu/finance/accounnts-payable/>





Employee Reimbursements

No Gift Cards – No Exceptions

**No Computers or Tablets without
written approval from IT**

No Memberships

**Must include itemized receipt for
goods**

**Receipt must show a zero-dollar
balance due**

**Backup must show the employee paid
for the goods**

**Hospitality form must be included for
Hospitality expenses**

Receiving Goods

All Receivers should be requested in Banner within 24 hours after the receipt of commodities.

“The date the commodities were received” means the actual date on which the commodities were received by the authorized individual.

If a receiver is not already placed in Banner by the department or Receiving, A/P will request the date received before the invoice will be processed for payment.



**Frequent
Account
Codes
approved
by A/P**

Employee Reimbursements - Varies

Stipends - 70430

Shipping / Receiving - 70534

Association Dues - 70310

Postage - 70533

Utilities - Varies

Inter-library loan charges - 70376

How do I know if I need Encumbrance or Requisition?

Encumbrances:

No Terms or Conditions. An Essential Service cannot conflict with the WV-96 form.

Requisitions:

Any invoice that has terms or conditions. Labor on campus, any quote / agreement requiring a signature, software, advertising, licenses, and maintenance agreements.

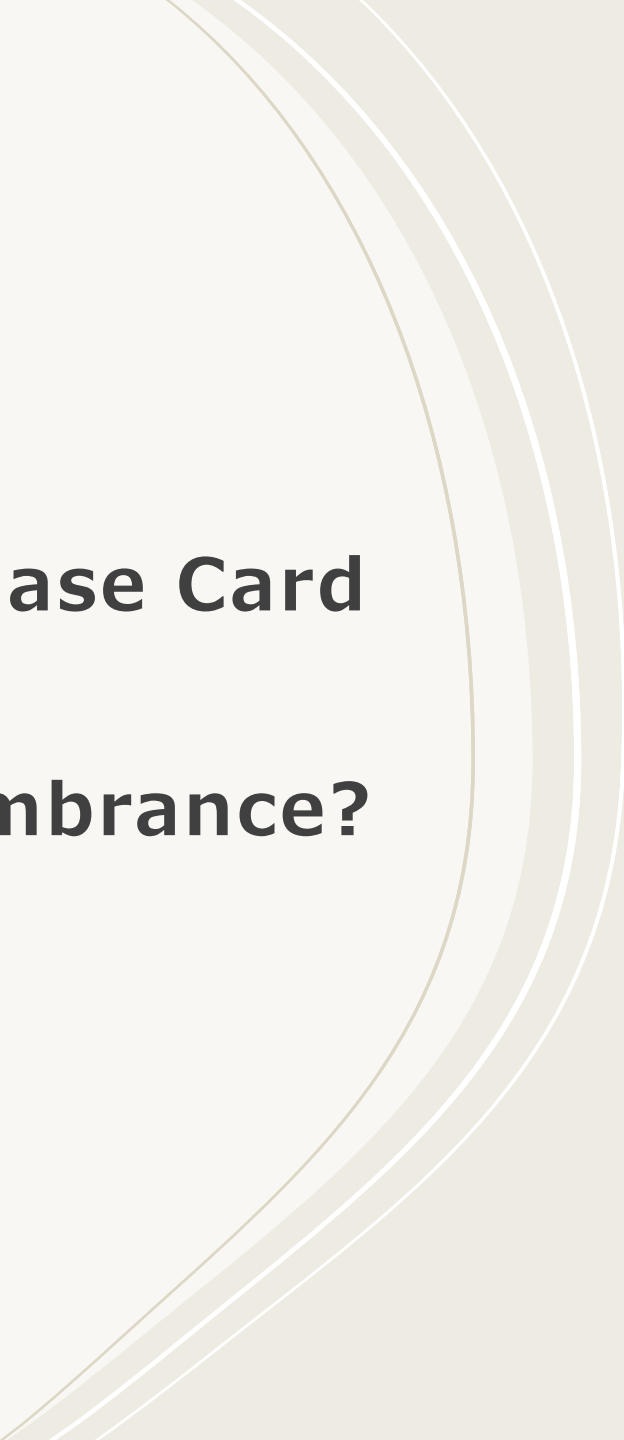


Has my Invoice been Paid?

Check Banner – FGIENCD- See if liquidated. If liquidated in Banner, call our office so that we can check the disbursement in Oasis.

Our office can provide copies of all checks disbursed, or if EFT payment, all payment details.





Purchase Card or Encumbrance?

Purchase Card is always the preferred payment method when possible. “Possible” means within your purchase card limit, no terms or conditions apply, and no on-site labor.

How to pay a Membership

Must be an Institutional Membership

Must be on the HEPC Approved Expenditure Schedule

If not, Must complete a Questionnaire for Membership in Associations Form and send to A/P – Cara Eskins

Create an Encumbrance using Account Code 70310

Send all documentation to A/P and once approved by A/P, you will receive an e-mail from the A/P office giving your department permission to pay by Pcard.

Payment Guidelines

Pcard is the preferred method of payment by the WV State Auditor's office. If there are no terms / conditions and no on-site labor, and your purchase does not include any of the items in the Pcard manual under "Improper Use of Card – Section C Unallowable Items", then please proceed with your purchase for goods on your State Pcard.

Payment Guidelines

Vendors: A W-9 form is required. Once the vendor is entered into the Banner system, an encumbrance or requisition can be completed. For vendors paid by an encumbrance, an invoice is required before the vendor will be added to the wvOasis vendor database. Vendors paid by a purchase order must be final in wvOasis as a vendor before the purchase order can be completed. Vendors paid using State funding by check or EFT must be final as a vendor in both Banner and wvOasis before a payment will disburse. Checks are disbursed through wvOasis and not Banner.

Send W-9 forms to Kim Fry at fry@marshall.edu

Payment Guidelines

Stipends- 70430 – Must be a student registered with hours for the current semester. Stipends are used to pay for awards and services when payroll regulations do not apply. All stipend payments are considered taxable income. The IRS requires us to issue a form 1099 to any vendor paid \$600 or more during a calendar year.

Guest Speakers: 70253 – Independent Contractors. BOG48 required signed by both parties prior to the event. Fee is all-inclusive of speaking fee and any travel involved and is considered taxable income. Refer to MU travel policies and Purchasing Handbook for more information about guest speakers and travel.

Payment Guidelines

HERDPOINTS for students: Gift cards are restricted under any circumstance. We award students with HERDPOINTS in place of gift cards. Please contact Bob Dorado in Campus ID for information on how to load points on a student MU ID. MURC is the vendor for your encumbrance for HERDPOINTS. Include a list including the students' names and 901 or 903 numbers and the amount received, along with a certified invoice to our A/P office for payment.

Payment Guidelines

To Hold a Payment: A/P office must have 14 days advance notice and A/P must request and be granted permission to hold a payment in advance by the WV State Auditor's office. Approval is not guaranteed. If approved, the check will be returned to our office by courier, and we will contact the department to pick up the check and disburse it to the vendor.

Reasons to Hold a Payment:

We are contractually obligated.

The vendor has an international mailing address.

Payment Guidelines

Employee Reimbursements: Vendor must be an employee. Employee reimbursements for hospitality require an original itemized receipt for food and drink, and a hospitality form. Alcoholic beverages are not permitted as reimbursable using State funding. Goods bought by an employee must have a zero-balance due receipt attached with the reimbursement request. Students cannot be reimbursed for expenses on an employee reimbursement form. Items not permitted for employee reimbursement: gift cards, individual memberships, computers / laptops without IT advance approval, alcoholic beverages, any purchase or service that should have gone through Purchasing on a purchase order. An employee reimbursement cannot be used to circumvent the Purchasing process.

Payment Guidelines

Disbursement Dates: If contractual account code, payment can be made on the last day of the service period. For a deposit or advance payment request by a vendor, permission is required by the WV State Auditor's office prior to the contract being signed. Contact your Purchasing Agent if a vendor requests a payment in advance of the goods or services.

Memberships and licenses can be paid one year in advance, as well as maintenance contracts. Stipends can be paid at any time for goods, but if a student is providing a service, the stipend is usually paid on the last date of the service.

Payment Guidelines

Membership Renewals: Send invoice to A/P for review with encumbrance number on invoice. A/P will verify the membership is on the current expenditure schedule approved by the SAO and ask you by email to pay with your Department Pcard. Attach the email to your Pcard justification with your encumbrance number notated on the form. Use account code 70310 for the encumbrance.

New Membership: Complete Membership Questionnaire. Send a W-9 form to Kim Fry to have the vendor added to Banner so that you can create your encumbrance. Once your membership is approved, you will be notified to follow the above steps for renewals.

Payment Guidelines

Memberships are only paid as Institutional Memberships. If an individual membership is required for travel / conference registration... Contact the travel office for payment. Do not pay for a membership with personal funds and expect to be reimbursed on an employee reimbursement. Memberships are not an allowable expense for reimbursement.

If the vendor will not accept a Pcard as a method of payment, do the above steps and send your certified invoice to our A/P office with the encumbrance number notated on the invoice for payment by check.

Reminders:

Do not sign an agreement with a vendor. Only a Purchasing Agent can sign a quote, renewal, or contract.

Send a signed as certified invoice to A/P. Send contracts and quotes to Purchasing.

On-site labor always requires a purchase order.

Gift cards are not an allowable expense.

If you are not sure... Call or email

Contacts in Accounts Payable

Melody Freeman – Director

304-696-2221

freeman70@marshall.edu

**Cara Eskins – Accountant - Encumbrance Approvals,
Memberships, Essential Services – 304-696-2211**

eskins4@marshall.edu

Nina Barrett – Utilities and Leases

304-696-2216

barrett@marshall.edu

**Jesse Baldwin– Contracts and Maintenance Agreements
304-696-2219**

baldwinje@marshall.edu

**Suzanne Sutherland– Front Desk Contact – Deposits and
Redeposits - 304-696-6457**

sutherlandsu@marshall.edu