AUGUST 2006       ISSUE # 3

**NEW GENERAL LEDGER (G/L) ACCOUNT NUMBERS**

Two new G/L account numbers have been created to aid in recording 1099-reportable or non-reportable expenses more accurately.

- **G/L Account 750901 (Copyright/permission fees)** should be used for payment of all copyright/permissions fees (including royalty fees). These fees are, in many cases, 1099-reportable.

- **G/L Account 740101 (Non-employee travel reimbursement)** should be used for all travel related reimbursements to non-employees. As a general rule, if the travel expenses have been properly substantiated (i.e., details of travel-dates/time/mileage, original receipts where required, etc.), then the reimbursements are not reportable on Form 1099-MISC.

It is also important that departments use an appropriate G/L account when submitting other types of payment requests to Payables for processing. For example: 655200 / Equipment Repairs & Maintenance; 672200 / Outside Services; 680100 / Rentals; 740100 / Non-Travel Reimbursement; etc.

A complete SAP G/L Account Listing is available from Accounting Services at the following link: [http://www.controller.cmich.edu/Accounting/GL_list.htm](http://www.controller.cmich.edu/Accounting/GL_list.htm)

Common Problems That Delay Non-PO (NPO) Payment Processing

1. **Insufficient - or no backup:** When submitting your payment request to payables provide backup that substantiates the payment being made (e.g., original invoice, copy of advertisement, subscription renewal form, conference fee form, notification of prize/award, copy of independent contractor contract (and questionnaire when required), etc.).

2. **Inappropriate contracting authority signature:** All contracts/written agreements must be signed by a CMU employee with the appropriate contracting authority. A “Contracting Authority Search” is available on Contracting & Purchasing Services website at: [http://www.purchasing.cmich.edu](http://www.purchasing.cmich.edu). Select the Purchasing tab and then select Contracting Authority.

3. **Receive document other than original invoice:** Original invoice is required for payment......the following documents are not acceptable for processing payment to the vendor: statements; packing slips; delivery orders; price quotes; order confirmations, etc. (Processing documents other than an original invoice increases the risk of making duplicate payments to a vendor).

4. **Missing or no original receipts for student group travel:** In order to reimburse a student organization for travel expenses, original receipts must be submitted with the payment request. If original receipts are not available (where required) then the reimbursement will need to be made to the individual students who traveled because the payment(s) may need to be reported on Form 1099-MISC.

5. **Insufficient details or receipts for non-employee travel:** When submitting non-employee and student travel reimbursement requests you must provide original receipts AND detailed information about the trip (e.g., dates & times of travel, what meals are being reimbursed (if applicable), to-and-from information and number of miles if requesting mileage reimbursement, etc.). A Non-employee/Student Travel Reimbursement Form is available at: [http://www.purchasing.cmich.edu/Payable/doc/Nonempl Std%20Exp%20Reimb%20Form.xls](http://www.purchasing.cmich.edu/Payable/doc/Nonempl Std%20Exp%20Reimb%20Form.xls)
WATCH FOR THE NEXT PAYABLES TRAINING SESSION COMING UP IN SEPTEMBER!
(This Training Is Great for New Employees or As a Refresher on Payables Processing)

DID YOU KNOW??????????????

**Scholarship, award and prize payments to students submitted to Payable Accounting for processing must first be reviewed by Judy Boyd in the Office of Scholarships and Financial Aid. It would expedite the payment process if departments would send their paperwork directly to OSFA (202 Warriner Hall), who will then forward it to Payables for processing upon review.**

**If you are hiring work done for your department, whether by an individual OR A BUSINESS – there needs to be a contract/written agreement prior to the work being done and the invoice being paid. Please refer to the Independent Contractor Policy & Procedure at the following link: [http://www.cmich.edu/gencounsel/manual/p04012.pdf](http://www.cmich.edu/gencounsel/manual/p04012.pdf) and the Contract Review Procedure at the following link: [http://www.cmich.edu/gencounsel/manual/Contract_Review_Process.pdf](http://www.cmich.edu/gencounsel/manual/Contract_Review_Process.pdf). You may use either the “long form” contract available at: [https://www.purchasing.cmich.edu/forms/independent/Inde_Contract.html](https://www.purchasing.cmich.edu/forms/independent/Inde_Contract.html), or the “short form” contract available at: [https://www.purchasing.cmich.edu/forms/independent/ind_cont.html](https://www.purchasing.cmich.edu/forms/independent/ind_cont.html). Please contact Contracting and Purchasing Services with any questions.**

**Student employees should always be paid through Payroll and not as independent contractors through Payable Accounting. Please refer to the “Paying Individuals to Perform a Service” document on Payroll’s web page at the following link: [http://www.controller.cmich.edu/payroll/PayingIndividuals.pdf](http://www.controller.cmich.edu/payroll/PayingIndividuals.pdf).**

**Information available on the Payables web site at [http://www.purchasing.cmich.edu/frametemp/payables_main.html](http://www.purchasing.cmich.edu/frametemp/payables_main.html): Independent Contractor Pmt Reference Chart; Non-Employee/Student Expense Reimbursement Form (under Forms); Check Run Dates; previous Payables’ Newsletters; and more….”

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**Common Problems That Delay Purchase Order (PO) Payment Processing**

1. **Missing invoice and/or PO #**: Vendor invoices must include the PO number and they should be mailed directly to: Central Michigan University, Payable Accounting, Drawer 1000, Mt. Pleasant, MI 48859. Vendors may also e-mail their invoices to us at payables@cmich.edu.

2. **Discrepancy between invoice and PO**: All changes to a PO must be communicated to the appropriate buyer in Contracting & Purchasing Services so the PO can be updated in SAP. This includes but is not limited to changes in quantities, pricing, and items ordered, as well as additions or cancellations to the original purchase requisition.

3. **Receive document other than original invoice**: Original invoice is required for payment……the following documents are not acceptable for processing payment to the vendor: statements; packing slips; delivery orders; price quotes; order confirmations, etc. (Processing documents other than an original invoice increases the risk of making duplicate payments to a vendor).

4. **Departmental approval of Blanket PO invoices**: Invoices for all blanket PO’s are routed to the appropriate department for review and approval to pay. This process must be completed and the invoice returned to our office for processing as quickly as possible. (Remember to put approval to pay, with full signature and date, directly on invoice!)

5. **PO items delivered directly to department**: Goods purchased on a PO should be delivered/shipped directly to Central Receiving. Departments receiving PO items directly from the vendor (not passed through Central Receiving) need to complete the on-line direct delivery form. The vendor cannot be paid until the items show received on the PO. To access the form go to [http://www.purchasing.cmich.edu](http://www.purchasing.cmich.edu), click the Receiving tab, then look under the Receiving menu on the left. You will receive confirmation if the direct delivery notification is successfully submitted online.

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**FUN FACTS 😊**

Five percent of people who frequent restaurants claim they eat out because they don’t know how to cook!

The first Band-Aid Brand adhesive bandages were three inches wide and eighteen inches long. You made your own bandage by cutting off as much as you needed!

On the average, women dream more than men and children dream more than adults. Overall, more people dream in black-and-white than in color!