

WARTBURG COLLEGE
OPERATING EXPENSES - POLICIES AND PROCEDURES
(Excluding travel expense)

Prior to making a purchase or incurring an expense, approval, either verbal or written, should be received from the department budget manager (DBM). Certain expenses require additional approval (e.g. purchases of \$2,000 or more). Please refer to the “Purchasing Policies and Procedures” and the “Department Budget Manager’s Responsibilities” documents for specific instructions.

Purchases should be made using a purchasing card when possible. If a purchasing card cannot be used, the methods described below should be used for reporting operating expense. 1.Payment Voucher (completed forms received in the Business Office by Wednesday noon, will have a check available on Friday of that week) or 2.Personal Reimbursement.

PAYMENT VOUCHER:

This form should be included with an expense invoice or as a pre-payment request. Items should be submitted for payment within two weeks of receipt of the invoice or statement. If the invoice must be returned with the payment, (e.g. registrations, subscriptions, etc.), include a copy of the invoice along with the original.

1. When making a purchase, provide the vendor **your name and department** so the invoice is sent directly to you.
2. The DBM or the person responsible for the budget being charged should complete the top half of the Payment Voucher Form. You may include multiple invoices to the same vendor on one Payment Voucher Form. The invoice will be paid according to the terms of the billing unless otherwise instructed.
3. If the expense was pre-paid, once you receive an invoice related to that expense, send the invoice to Accounts Payable with a note indicating “this invoice was prepaid utilizing Payment Voucher Form”.

PERSONAL REIMBURSEMENT:

Faculty and Staff – Most Personal Reimbursements will be handled through the Out-of-Pocket (OOP) feature within the Wells Fargo Purchasing Card Program. A Personal Reimbursement Form should be used by students when purchases are made for college related expenses. A completed form submitted by Wednesday noon, will be available for pick up Friday of that week. Iowa sales tax is not reimbursable, unless incurred while traveling.

1. A detail receipt of the purchase is required.
2. For student reimbursements – The form must include the 12-digit account number to charge, student signature and appropriate faculty/staff advisor signature
3. For individuals with no Wells Fargo Purchasing Card - The form must include the 12-digit account number to charge, individual’s signature and appropriate DBM’s signature.

Submit completed documentation, including appropriate approval, to Accounts Payable for payment within two weeks of when the expense was incurred. Failure to meet this deadline may mean that such items will not be reimbursed.

ORDER RECORD FORM:

This form should be used when a vendor requests a P.O. number, but does not require pre-payment. This form is for internal department use ONLY. Do **NOT** send it to the Business Office.

1. If the vendor requests a purchase order (P.O.) number for a purchase, provide them your department number. Assign a number to the Order Record form using your three-digit department or organization number at the beginning and a numbering system that you choose followed by an "R" for reference only (i.e. 8100001R, 810002R, 810003R, etc.). Completing this form is not required.
2. The Order Record Form is for your internal department use only. You should receive an invoice related to this order that must be paid. Upon receipt of the invoice, pay using the purchasing card or by following the Payment Voucher Form procedures.

LOCAL VENDORS:

Some local vendors allow the College to charge at their businesses. If you charge at a local vendor, we request that you follow these procedures:

1. Contact the vendor or Accounts Payable to determine if the vendor allows the College to charge items.
2. Return the detail receipt to Accounts Payable. This will be matched up with a monthly account summary and will be paid according to the terms of the billing.

Incomplete forms submitted to the Business Office will be returned. Payment processing will not begin until appropriate documentation is received.

Contact: Business Office at 352-8433