New Mexico Institute of Mining and Technology
BUSINESS OFFICE

Accounts Payable Workshop
Accounts Payable Department

- Location: Wells Hall, Room 111
- Phone: (575) 835-5631
- Fax: (575) 835-6722
- Website: [http://www.nmt.edu/acc-payable](http://www.nmt.edu/acc-payable)
- Email: apinvoice@admin.nmt.edu

Office Hours: 8 a.m. to 5 p.m. Monday – Friday (closed for lunch 12p.m. – 1 p.m.)
Topics of Discussion

- Accounts Payable Organization
- Direct Payment Request Information
- Purchase Order Payment Request Information
- Reimbursement Information
- Approval Process Information
- Questions
Accounts Payable Department
Responsibilities

Timely and accurate processing of all non-payroll, non-financial aid disbursements, including:

- Payment of goods and services to vendors
- Reimbursements to individuals for costs incurred, other than petty cash, as part of University. This includes vendor invoices and miscellaneous reimbursements
Services Provided

- Receiving and tracking of inbound invoices
- Daily check processing
- Stop-payments, Holds, Enclosures
- Special / Rush checks ($25 fee)
- Wire transfers (*non domestic*)
- Vendor credits
- Document imaging and indexing
General Payment Process
Accounts Payable

Original invoice received

Copy electronically routed to department
What A/P staff look for when reviewing Disbursement / Payment Requests

- Is this an invoice?
- Is there an invoice number?
- Does the invoice reference New Mexico Tech?
- Are the details of goods and services provided listed on the invoice?
- Is the PO number referenced in the invoice?
What A/P staff look for when reviewing Disbursement Request

- Has this invoice been “altered”?
- Past due balances?
- Is the vendors address complete and legible?
- Are all necessary supporting documents attached?
- Is this a split order?
What A/P staff look for when reviewing Disbursement Request

- Is the departmental coding complete and correct?
- Appropriate expense classification?
- Proper authorization?
## Direct Payment Request Form

**Direct Payment**

Submit completed form with ORIGINAL invoice(s) or other required documents to Accounts Payable/Halls Hall. Direct payments are limited to qualified categories below. Keep second copy for your records. Incompatible requests and equipment cannot be processed on a Direct Payment.

<table>
<thead>
<tr>
<th>Direct Payment (DP)</th>
<th>Date</th>
<th>Payee</th>
<th>Address</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Payee (Name)</th>
<th>Address</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Contact</th>
<th>Dept</th>
<th>Dept Phone</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th><em>Index</em></th>
<th><em>Account</em></th>
<th><em>Activity Code</em></th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**TOTAL:** $  

Authorized Signature: ____________________  
Business Office Approval: ____________________

Prepayments are permitted. NIMIA 1.21-15 & 1.20-15B. Indicate which qualified category this direct payment is for:

Description of Transaction:

- Small Order: Payments for supplies received not to exceed $500.00 in total. Do not split orders. Invoices must be attached.
- Small Order: Payments for services received not to exceed $1000.00 in total. Contract services must be on file in Federal Compliance Office. Invoice or copy of contract for services must be attached.
- Guest speakers, honorariums, contracts for performing arts, entertainment, and non-employee instructors. Contract for services must be on file in Federal Compliance Office. Invoice or copy of contract for services must be attached.
- Instrument rentals, membership fees or renewal. Application or invoice must be attached.
- Advertisements in classified and recruitment publications. Copy of ad and invoice must be attached.
- Employee/Student Reimbursement LIMTED TO UNDER $100.00. Original receipt must be attached.
- Registration, tuition, conference fees, meals, lodging, and related travel advances. Registration forms/invoices must be attached.
- Common carrier freight bills, parcel post UPS charges, postal deposits, etc. Invoice must be attached.
- Titled books, videos, films, periodicals, and computer software not to exceed $500.00 per request. Prepayment must include vendor's order for requiring payment.
- Payments to state of New Mexico agencies or universities, local public bodies or the federal government.
- Public regulatory expenses for gas, water, waste, electricity, refuse and local telephone service.
- Student loans, awards, etc. Documentation must be attached.

A/P Office Use Only:

Vendor ID: ____________________  
Invoice #: ____________________  
Invoice Date: ____________________  
Payment Date: ____________________

RUSH/SPECIAL CHECK APPROVALS  
DEPARTMENT USE ONLY:

Check issued by: ____________________  
Charge to: Index: ____________________  
Account: ____________________  
AP Invoice: ____________________

BUSINESS OFFICE USE ONLY:

Approved by: ____________________  
Paid Waived by: ____________________

NMIMT Administration and Finance || Sponsored Projects Administration || apinvoice@admin.nmt.edu
General Payment Procedures

1. Vendor Registration
2. Purchase is made
3. Product Received
   ✔ Order complete
   ✔ In working condition
4. Invoice Received
   ✔ Emailed from at Accounts Payable (preferable)
   ✔ Directly from the vendor (original required)
General Payment Procedures

5. Complete Direct Payment Request Form
   ✓ DP #, Vendor and Department information
   ✓ Index and account numbers
   ✓ Total
   ✓ Authorized cursive and printed signature
   ✓ Description of transaction
   ✓ Category marked for purchase type
   ✓ Documentation attached
General Payment Procedures

6. **Make a Copy**
   - For issuing departments records
   - Including all invoices and attachments

7. **Submit to Accounts Payable Department**
   - Reviewed for accuracy and completeness
   - Routed to approvers for signature
   - Entered into Banner
   - Scanned and indexed
**Important Points**

- Inventoriable property
- Equipment
- > $5000.00 for supplies and services
- 5 working day processing on DP and PO
Reimbursements

- For amounts > $100 and < $1000
- Must include the original itemized receipt
- May not be approved by the person receiving the reimbursement
- Travel related – submitted to the Travel Department on a travel reimbursement form
- Taxes cannot be reimbursed
- For amounts < or = $100
# Reimbursements

**Petty Cash Reimbursement**

<table>
<thead>
<tr>
<th>Amount</th>
<th>Item(s) Purchased</th>
<th>Index/Account</th>
<th>BO Approval</th>
</tr>
</thead>
<tbody>
<tr>
<td>5</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Server:** Loren  
**Station:** 14

<table>
<thead>
<tr>
<th>Item(s) Purchased</th>
<th>Amount</th>
<th>Item(s) Purchased</th>
<th>Amount</th>
<th>Item(s) Purchased</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Water</td>
<td>0.00</td>
<td>House Salad</td>
<td>0.00</td>
<td>Potato Wedges</td>
<td>4.60</td>
</tr>
<tr>
<td>Water</td>
<td>0.00</td>
<td>House Salad</td>
<td>0.00</td>
<td>Seasonal Vegetable</td>
<td>20.00</td>
</tr>
<tr>
<td></td>
<td></td>
<td>House Salad</td>
<td></td>
<td>Cazabellio</td>
<td>10.99</td>
</tr>
</tbody>
</table>

**Sub Total:** 75.21  
**Tax:** 5.31  
**Total Reimbursement:** 80.52

---

**Socorro Springs Brewing Co.**  
1012 California Street  
Socorro, NM 87081  
(575) 996-0599

**75.21 SUB TOTAL**

**5.31 Tax**

**0.0706023 Tax Rate**

**20% Maximum Tip Allowance**

**$ 2.25**  
**$ 20.99**  
**$ 21.49**  
**$ 14.99**  
**$ 10.99**  

**$ 70.71 Subtotal - Non Alcohol**  
**$ 4.99 Tax ($70.71 x 0.0706023)**  
**$ 75.70 Total ($70.71 ÷ 4.99)**  
**$ 15.14 Tip ($75.70 x 20%)**  
**$ 90.84 Total Reimbursement**

---

NMIMT Administration and Finance || Sponsored Projects Administration || apinvoice@admin.nmt.edu
Purchase Order Checklist

- Date Range
- Serial Number
- Copies
- Completeness
Purchase Order Payment

Partial Payments

- Reduce the encumbrance of the PO but DO NOT liquidate it.
Final Payments
(Full Payments)

- Liquidate the balance of a PO
- Close out the PO
Approvals

- Manual
- Electronic
Invoice Approval Process
Invoice Approval Process
Common Account Examples

Accepted on Direct Payments

- Supplies 710001
- Services 710401
- Amenities 730001

NOT Accepted on Direct Payments

- Equipment > $5000 730101
- Inventory Property > $1000 720015
- Revenue accounts Begin with 5
- Transfer Accounts Begin with 58 or 78
- Payroll Accounts Begin with 6
Document Preparation Reminders

✔ Tape
✔ Initial all changes
✔ Single staple to attach all documents
✔ Circle important information

✖ Stapling receipts
✖ Paperclips
✖ Multiple staples to attach all documents
✖ Highlighter
✖ Whiteout
Common Errors To Avoid

- Multiple submissions
- Does not include authorized signers printed name
- Submit a copy of the invoice
- Petty cash for reimbursements > $100
- Social amenities or a professional activities cost form with payments for social amenities type expenditures not attached
- Vendor mails the invoice to the ordering department rather than mailing it to AP
FAQ

- Credit Invoices/Credit Memos
- Checks
- Direct Payment Forms
- Document Preparation
- Employee Reimbursements
- Multiple Debit Invoices
- Original Invoices
- Petty Cash
- Proof of Payment
- Processing Time
- Rush Check Request
- Smith’s Purchasing Procedure
- Stop Payments
- Taxes
- Vendor Registration Form
Questions?