

ANDERSON UNIVERSITY
BUSINESS OFFICE GUIDELINES FOR OPERATION
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Business Office Guidelines for Operation

Business Office Staff	For Questions Concerning
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Business Office Guidelines for Operation

INTRODUCTION

The mission of the Business Office is to accurately process and account for the financial transactions of Anderson University. We are charged with maintaining fiscal control and operating within sound accounting principles. We strive to perform these functions while excellently serving all of our constituents (students, faculty/staff, donors, vendors, lenders).

Many of the guidelines outlined in this booklet require the following of certain procedures and the filing of appropriate paperwork. It is our intent to keep that paperwork to a minimum and still operate within IRS guidelines and generally accepted accounting principles. We continue to seek new ways of utilizing technology to electronically process financial transactions and to reduce unnecessary paperwork whenever possible. We welcome your suggestions for any improvements you would like for us to consider.

We hope that you find the descriptions of procedures and policies in this handbook to be helpful. If you need clarification of any statement in this handbook, please contact one of the individuals listed on the Business Office Staff Listing page.

Suahil Housholder
Assistant Treasurer and Controller

Business Office Guidelines for Operation

I. UNIVERSITY OPERATING BUDGET

The Assistant Treasurer and Controller, reporting to the Vice President for Finance, is responsible for developing and maintaining a system of internal control, policies, and procedures relating to the operating budget of Anderson University. The Budget Committee, a committee of the university administration, is responsible for budget development and establishing a balanced budget (with revenues equal to expenditures). The board of trustees is responsible for approving the annual operating budget of the university. The board approves the original operating budget in late spring prior to the beginning of the fiscal year (June 1-May 31) each year. The Business Office is also responsible for posting the approved budget to the university's accounting system and for monitoring university budget use and all other resources.

Each department of the operating budget is assigned to a vice president or academic dean who is responsible to the Budget Committee. Additionally, the vice president or academic dean delegates responsibility for managing the department's day-to-day budget operations to a budget director. The budget director is responsible for ensuring that actual expenditures for the fiscal year are equal to or less than the budgeted amounts for each of the following budget categories: student wages, fixed expenses and variable expenses. The budget director should communicate anticipated budget overages to their respective vice president or academic dean. The vice president or academic dean is responsible for taking remedial action to resolve anticipated or actual budget overages for a department within their area and for communicating to the Business Office how overages will be handled.

The budget director shall monitor budgets by retrieving daily and monthly reports from the university's accounting system. The budget director is responsible for reviewing transactions and reporting any discrepancies, unauthorized transactions, questionable transactions, or errors to the Business Office. Budget directors may request an adjustment to the budget by communicating with the Assistant Treasurer and Controller in the Business Office. Since the university operates a budget in which total revenues always equal total expenses, a request to adjust the budget must always move funds from one account number to another (i.e. one-sided adjustments are not allowed).

Budget directors are automatically assigned budget-monitoring rights via the university's accounting system and signing authority for expenses. If a budget director should wish to assign similar rights to other university faculty or staff, a request to do so may be sent to the Assistant Treasurer and Controller by e-mail.

Instructions for accessing the university's accounting system, PeopleSoft, to retrieve reports, such as [budget lookup](#) and other Business Office forms, can be found online on the [Business Office website](#).

To request new department or account numbers, please contact the Assistant Treasurer and Controller by e-mail.

II. PURCHASING AUTHORITY

A department's spending authority is limited to the available budget for the department. Budget availability is determined by reducing the department's budget by actual year-to-date expenses and outstanding encumbrances. Since the university operates a decentralized purchasing operation, departments are allowed to purchase most goods and services without additional approvals.

The purchase of computers and computer-related hardware and software (technology) requires the advance approval of the director of information technology services (ITS).

The purchase of office furniture and equipment, and all contracts for renovation and maintenance of physical plant assets, require the advance approval of the executive director of facilities.

Capital equipment in excess of \$5,000 requires approval by the Business Office.

Lease agreements require the advance approval of the vice president for finance and a copy of the agreement must be filed with the Business Office.

Business Office Guidelines for Operation

III. BUSINESS EXPENSE REIMBURSEMENT POLICY

Anderson University will reimburse reasonable and necessary expenses incurred by individuals in the conduct of official university travel and activities. The university will ensure that travel expenditures and reimbursement policies are carried out in accordance with the definition of an accountable plan given by the Internal Revenue Code as specified in the university's business expense reimbursement policy. Further guidance regarding the university's business reimbursement expense policy and other university policies can be found on the [Office of Work Life Engagement website](#).

IV. SALES TAX

Anderson University is incorporated with the Federal Government as a 501(c)(3) nonprofit organization and is exempt from state sales tax in Florida, Indiana, Illinois, and New York. All purchases on behalf of the university in these states should reflect our tax-exempt status and be exempt of state sales tax. Please note that the university is not exempt from Indiana sales tax resulting from lodging, food and beverage, nor out-of-state purchases other than in Florida, Illinois, and New York. For purchases made with personal funds on behalf of the university, please be aware that **the university will not reimburse individuals for payment of state sales tax**. To obtain a copy of any of the university's tax exemption certificates, please stop by the Business Office or call the Office Manager at x4001.

While Anderson University is exempt from Indiana sales tax, the university's tax-exempt status does not extend to the general public or individuals (students or employees, for example). Certain sales to the general public, other non-profits for instance, may be exempt from tax if the university is provided with a completed Indiana Department of Revenue General Sales Tax Exemption Certificate, ST-105.

The university must collect sales tax on sales of any tangible personal property (rented or sold), food and beverage sales to certain individuals, and the rental of rooms to transients (rentals to non-students for 30 days or less). Whenever possible, individuals are encouraged to sell tangible personal property through the university bookstore. Tangible personal property includes items such as compact discs, digital video discs, stationary, apparel, and new and used equipment. Food and beverage sales that are considered taxable include sales to faculty, staff and the general public, as well as concession sales at athletic, theatrical, artistic, and cultural or informational events. Activities that are not generally subject to sales tax include live performances such as concerts, theatre performances and dance. Sales made within the university are considered interdepartmental and are not subject to tax.

Sales tax collected from cash or check sales of tangible personal property should be deposited to the university's sales tax payable account, 00010-2002, on the day of receipt at the Cashier's Window by 3:30 p.m. Also, see section XI. *Invoice Request Form* for instructions on invoicing for sales tax on sales to individuals/agencies outside of the university.

V. CASH AND DEPOSITS

Cash should not be delivered directly to the Business Office. Cash being deposited or returned should be delivered to the Mail Center/Cashier's Window during the hours of 9 a.m. – 3:30 p.m., Monday through Friday. After-hour deposits may be placed in the drop box located below the Mail Center/Cashier's Window. It is expected that cash and checks collected are always deposited on the day of receipt. Deposits for gifts or grant funds received must be processed by the Development Office, not by the cashier. Due to limited cash held at the Cashier's Window, the daily check cashing limit is \$100 unless prior arrangements have been made with the cashier. A \$20 check fine will be assessed for any check returned from the bank. [Deposit slips](#) and other Business Office forms can be found on the [Business Office website](#).

VI. PERMANENT CASH HOLD

Permanent cash holds (also referred to as petty cash) primarily exist for departments who have the need to make change as part of their business. Permanent cash holds are established only where the need for cash can be properly substantiated. To establish such a fund, please contact a staff accountant in the Business Office. Departments maintaining permanent cash holds are expected properly secure funds in a locked desk, safe, etc. when not in use. Departments should assign the hold to a specific staff member and limit access to as few individuals as possible. The department budget will be liable for any funds not available for audit by Business Office staff.

Business Office Guidelines for Operation

The hold should be replenished periodically by submitting a requisition with receipts to substantiate the purchases made and excess cash should be promptly remitted to the Cashier's Window for deposit. Requests to replenish cash holds should be limited to \$100, unless prior arrangements have been made. The hold should not be used to purchase office supplies or to fund any other similar budgetary expenditure. Personal checks should not be submitted as part of any excess deposit from the hold account nor should they be cashed out of the permanent hold funds. To ensure a clean audit trail, all personal business should transpire directly with the cashier.

VII. PURCHASING THROUGH OFFICE360

The university has selected Office360 to be our primary supplier of general office supplies. Purchases may be made online, by telephone, or by fax. Catalogs and price sheets and assistance in obtaining a username and password are available by contacting Whitney Jimenez, x4060. All departments should first utilize the services of Office360 and notify Whitney Jimenez, x4060 of significant price deviations that would encourage purchases to be made elsewhere. Next day delivery is available. Consolidating office purchases through this vendor generates significant university savings.

VIII. MOTOR POOL

The university asks that you make arrangements to use a motor pool vehicle for trips greater than 35 miles. Requests for exceptions should be approved by Assistant Treasurer and Controller, Suahil Housholder x4115. This not only saves AU money, but also saves wear and tear on your vehicle.

To make motor pool arrangements, go to:

<https://www.myschoolbuilding.com/myschoolbuilding/msbdefault.asp?acctnum=903870464>,

Click on the Trip Request tab and you are on your way.

- 1) In the field titled "Trip Name" please input the driver's name.
 - 2) In the field marked "Mobile" please input a cell phone contact number.
 - 3) You will note the only choice for the "Location" field is Hardacre Hall, which is fine.
 - 4) We have tried to pre-input all the Department names and budget numbers but if yours is missing, please contact Leigh Anne Miller, x4240 to get yours added to the list.
 - 5) The password for submitting a motor pool request is the same as for submitting a work order: anderson.
- If you have questions, email motorpool@anderson.edu.

For trips less than 35 miles, a mileage reimbursement is acceptable (see [Mileage log for Reimbursement](#))

IX. UNIVERSITY CREDIT CARDS

Credit cards are available to university employees traveling on university business and/or for those with purchasing responsibilities. University credit cards are the preferred method of payment for departmental purchases and travel expenses. They eliminate the need for cash advances and petty cash reimbursements and should be used whenever a credit card is an acceptable payment option. Through Fifth Third Bank, the university issues MasterCard which usually have pre-set limits of \$1,000. Cash advances on the university MasterCard are not generally allowed. To apply for a card, please contact Randy Coppess (x4166) to request the necessary forms. Please allow two to four weeks for card issuance after the application has been submitted to Decker 121. Cardholders must submit original receipts to Decker 121 for all university MasterCard transactions on a monthly basis. Cardholder activity and expense reports are available online at mastercard.anderson.edu. Expense reports are due to D121 on or before the 25th of every month and require original receipts, date of purchase, and a description of the business purpose for every transaction. The university's MasterCard program follows a billing cycle starting from about the 16th of the month through the 15th of the next month. Expense reports must be submitted to the Decker 121 within 120 days in order to meet IRS requirements. **Expenses not reported within 120 days will be considered income and applied to the employee's form W-2.** For budgetary purposes, please note that transactions posted through May 15th will be included in the current fiscal year; purchases made from May 16th through the 31st are deferred and charged to the subsequent fiscal year.

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The following items may not be purchased with the university MasterCard:

1. Personal purchases
2. Alcoholic beverages/tobacco products
3. Capital equipment & upgrades
4. Construction, renovation/installation
5. Controlled substances
6. Gift cards
7. Flowers
8. Items or services on term contracts
9. Maintenance agreements
10. Purchases involving trade-in of university property
11. Rentals (other than short-term autos)
12. Software, licensing agreements
13. Technology (computer-related hardware and software)
14. Ultra-hazardous materials and/or products
15. Any other items deemed inconsistent with the values of Anderson University and those items deemed non-reimbursable per the university's business expense reimbursement policy.
16. Furniture (Contact Business and Auxiliary, x4060 for purchasing information)
17. Office Supply Contract (Contact Business and Auxiliary, x4060)

In addition, the university MasterCard is not to be used on campus at the Bookstore location for departmental purchases. This is to avoid paying sales tax and to assist in minimizing credit card fees. Instead, please request to have the appropriate department charged via transfer requisition or recovery.

Cardholders making unauthorized purchases may be liable for the total dollar amount of such unauthorized purchases. Inappropriate or fraudulent use of the card by the cardholder will be communicated to the cardholder's vice president and Human Resources. The cardholder may be subject to disciplinary action up to and including termination of employment.

Cardholders are expected to safeguard their card and account number to the same degree that a cardholder safeguards his/her personal credit card information. Cardholders shall not allow anyone to use his/her credit card or account number. Lost or stolen cards or instances where fraud is suspected are to be immediately reported to Randy Coppess (x4166).

Cardholders who transfer between university departments must notify Randy Coppess of their transfer so that continued authority for the card can be determined and so that the card's primary budget number can be updated. Employees terminating employment with the university must submit any outstanding expense reports and surrender their university MasterCard to Decker 121 for proper disposal and deactivation.

The credit card request form, policies, general purchasing reminders, instructions for using SDG2, and other Business Office forms can be found on the [Business Office website](#).

X. REQUISITIONS

Requisitions for checks, purchase orders and reimbursements may be delivered through campus mail or directly to the Business Office. If hand-delivered, please use the mailbox to the left of the door to our office or deliver to the Office Manager. The requisition form and other Business Office forms can be found on the [Business Office website](#).

Checks to vendors and to employees are processed weekly and EFT distributions. Requisitions must be received in the Business Office by 5 p.m. on Tuesday. Checks will generally be available after 1 p.m. on Friday and EFT deposits will be available by Friday at 10 a.m. All requisitions must have an address for the payee/vendor. Vendor invoices are paid 30 days from date of invoice on the appropriate Friday. Unless otherwise communicated, checks will be released within five business days of the date processed.

Requisitions for compensation to individuals currently employed or who received an IRS Form W-2 from Anderson University in the last 12 months will be processed through payroll. Such requisitions are to be submitted to Human Resources at the time payroll certifications are due (customarily, by the 10th of the month).

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Please note that EFT direct deposit via bank records on file with Human Resources is the method of payment for all Anderson University employees (faculty, staff, and student employees).

As required by the Internal Revenue Service, IRS [Form W-9](#), Request for Taxpayer Identification Number(s) and Certification, must be collected from all vendors (including individuals) **prior** to issuance of university payment. Also, please note that international vendors (including individuals) require specific reporting to the IRS and, therefore, IRS [Form W-8BEN](#) is required from all such vendors **prior** to issuance of university payment. A vendor subject to backup withholding will have the appropriate tax withheld from payment in accordance with IRS regulations. Both of these IRS forms can be found on the [Business Office website](#).

All payments to vendors for performance of services must be documented by a written contract in advance of the purchase of services and an [Employee/Independent Contractor Questionnaire](#) should be completed and submitted to either the Business Office or Human Resources. The Business Office and Human Resources collectively share the responsibility of determining whether payment for services represents an employee (and thus should be paid through payroll) or independent contractor (and thus should be paid through accounts payable) in accordance with IRS guidelines. All payment issued to independent contractors will be reported on IRS form 1099-MISC at the end of the calendar year in accordance with IRS regulations. Unless specifically approved by the Business Office and Human Resources, all payments for services to university employees will be processed through payroll and subject to normal payroll taxation.

A. REQUISITION FORM

The Anderson University requisition form is used for a wide variety of purposes. Therefore, the top of each form should be marked to show the purpose of the requisition. Each use will require different sections of the form to be completed. For the most efficient handling of your request, please refer to the following guidelines:

Item	Purchase Orders	EFT or Check	Transfers & Service/Repair	Special Notes
Current Date	X	X	X	
Department Name	X	X	X	
Charge Account	X	X	X	Represents department budget to be charged.
Friday's Date Needed		X		Please do not indicate ASAP. A date is more useful.
Route to	X	X		If you do not want the check mailed, indicate here where the check is to be routed to.
Date goods needed	X		X	This is the date the goods or services are needed.
Ship goods attn of	X			
Prices are est. or quoted	X			
Confirmation of PO	X			Must be completed if a confirming PO was issued.
Payable to	X	X	X	Please type or print legibly – MAKE SURE this is to whom the payment is being made not the location being mailed.
Vendor ID#; Univ ID# or SSN#		X		For any payments (not reimbursements) being made to individuals not employed by the University, a Form W-9 is required and/or their SSN must be provided in this field. For employees or students, please include their university ID number.
Address	X	X		Must be provided. For Purchase Orders, a vendor email address or fax number is required .
Quantity	X	X		Indicate quantity when appropriate.
Description of item(s)	X	X	X	This information is required . For reimbursements, always include business purpose.
Unit Price	X	X	X	Indicate price when appropriate.
Amount	X	X	X	Please type or print legibly.
Requested by	X	X	X	Please include name and extension of person requesting the requisition should questions arise.
Department Approval	X	X	X	Must be an original signature. Please use permanent ink.

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B. REQUISITION FORM: PURCHASE ORDERS

A purchase order (PO) allows you to place an order for services or goods and pay for the services or goods when received. POs are **preferred** over prepayment as you maintain more control over satisfaction with the service or goods you receive before mailing payment. It also “encumbers” or reserves your budget dollars until the goods are received. When the goods are received and the invoice is paid, additional monies are either drawn from or refunded to your budget depending on whether the actual invoice was more or less than the original PO. A \$1,000 minimum is suggested for a PO. Purchases of goods or services for amounts less than \$1,000 may be processed without a PO. POs are processed on Tuesdays and Thursdays by 3:00 p.m. each week.

The processing of POs is as follows:

1. A requisition for a PO is submitted to the Business Office for budget approval prior to purchasing the goods or services (see Exhibit 1). The budget director or approved signatory responsible for the budget(s) to which the purchase will be charged must approve the requisition form.
*The “Special Notations” section of the requisition should be used to request information that you want printed on the PO.
*If you want the original PO sent to you for email delivery or faxing, complete the “route to” section and list your name and extension.
2. Copies of the printed PO are distributed as follows:
White: Sent to vendor
Yellow: Sent to Department (for approval and return to accounts payable)
3. When the service or goods are received, **sign and date** the yellow copy of the PO and send it to accounts payable, attach applicable invoice if available. Any difference from the item(s) ordered must be noted on the yellow copy. In the case of back-ordered items, accounts payable will send the invoice to you for your signature when it is received from the vendor. **DO NOT HOLD** the yellow copy for back-ordered items. Payment cannot be made to a vendor without a signed yellow copy. Your signature is authorization to accounts payable to pay an invoice from the vendor. If you receive an invoice or statement from a vendor, please forward it to accounts payable.
4. If you requested a PO and then need to cancel the order, it is the department’s responsibility to call the company and cancel. The yellow copy needs to be marked as canceled and returned to accounts payable so the PO can be canceled in the system and the dollars returned to the affected budget.
5. If you have a partially liquidated PO that you no longer expect to make payments on, please inform accounts payable so that the PO can be closed.
6. The balance and activity of POs can be monitored via Budget Lookup.

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C. REQUISITION FORM: CHECKS

If a vendor does not accept the university MasterCard or a purchase order, or if prepayment is required, a check should be requested. Checks are printed weekly on Fridays.

The processing of a check request is as follows:

1. A requisition for a check is completed and sent to the Business Office for approval (see Exhibit 2). An original order form, invoice, receipt, or some verification of price must be attached to every request. Our external auditors require this, and it ensures appropriate use of university funds by guarding against duplicate payments.

*The requisition must be legible, completed in **permanent ink**, include the payee’s full name and address, and be properly authorized by the budget director or other authorized budget signatory. If a requisition contains more than one budget, please ensure that it is authorized by all responsible parties.

*If the requisition is for any type of labor or service and the vendor is not a corporation, an IRS form W-9 will be required prior to releasing payment. This form is required so that we may collect the proper name, social security number, or tax identification number and address for issuance of a 1099-MISC at the end of the calendar year. Faculty, staff, and student workers who provide labor services outside their regular positions and have been on university payroll at any time during the last 12 months will be paid through payroll and not accounts payable.

*Alternatively, a requisition for a check is not necessary if you have an invoice and the invoice has been properly authorized with the following elements:

Elements required:

Approved for payment
 [Department Name]
 PO# _____
 Budget# _____
 Budget# _____
 Auth Signature _____
 Date _____
 Contact Name & # _____

Example:

Approved for payment
 Business Office
 PO# 100
 Budget# 19000-7700
 Budget# _____
 Auth Signature Sue Smith
 Date 05/01/10
 Contact Name & # John, x1111

*It is recommended that each department have an approval stamp or create paper labels to attach to the invoice. Paper label templates are available here [labels invoice okay to pay](#)

*To request the check back, or if you wish to be called when the check is ready, place this information on the “route to” line of the requisition.

***Staple** an original or copy of documentation to the requisition for Business Office files.

Please only use a **paperclip** for the additional copy to be mailed to the vendor or individual.

*For requisitions that contain multiple receipts or invoices, please include a copy of the calculator tape or a printed listing of the attached receipts showing the summation of the attachments.

2. After the Business Office staff member approves the requisition, it will be sent to accounts payable for processing. All invoices are paid 30 days net, unless taking advantage of early discounts. Other checks or reimbursements are processed each Friday provided that they are received by 5 p.m. on Tuesday.
3. One copy of the check and any applicable documentation will be retained in the Business Office for historical purposes according to the institutional retention policy.
4. The activity of your check request can be monitored via budget lookup by performing an “accounts payable detail” drill on the department and account out of which the expense was expected to be paid.

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D. REQUISITION FORM: TRANSFERS

It is sometimes necessary to transfer funds between departments (see Exhibit 4). The transfer box on the requisition should be marked. The department and account to be charged should be indicated under “charge account number.” The department and account to be credited should be indicated under “payable to.” Please note that **both** the department to be charged and credited must sign the transfer requisition form to properly authorize the transfer.

Requisitions of this nature should be sent to the Business Office. Transfers are posted as journal entries (JE) to department budgets weekly on Fridays.

XI. TRAVEL/GENERAL EXPENSE (CLEAR HOLD) FORM

The university’s travel and general expense form or standard requisition form may be used to document university travel or business expenses made with personal funds. All original detailed receipts for lodging, meals, and other expenses must be attached (required by the IRS) to the form. Mileage reimbursements require a mileage log demonstrating business purpose, dates, to/from destination, and number of miles driven. The university will pay a standard rate per mile for official university travel by private automobile based on the actual driving distance by the most direct route, or round trip from Anderson University, whichever is less. Contact the Business Office for the current mileage reimbursement rate. Note that reimbursement for gasoline in lieu of mileage is not permitted. Further guidance regarding the university’s business reimbursement expense policy and other university policies can be found on the [Office of Work Life Engagement website](#).

A. REQUISITION FORM: ADVANCES

If you need to secure an advance, a requisition should be completed (see Exhibit 5) and submitted to the Business Office for approval. An electronic fund transfer (EFT) to your bank account on file with Human Resources or cash will be issued to you after approval (if specially needed). Prior arrangements must be made with the Cashier for cash holds in excess of \$100 to be picked up at the Cashier’s Window. Your advance must be accounted for on the travel & general expense (clear hold) form (see Exhibit 6 and section X.B., T&E form: clearing an advance).

A record of the advance is held in the name of the employee to whom the funds were advanced. No more than one advance to a single employee will be allowed at a time. The employee identification number of the responsible person is used to account for the advance, and it must appear on the requisition as well as the form clearing the advance. The advance will be cleared from the employee’s personal account and expenses applied to the affected budget(s) when the original receipt/documentation is submitted for the trip or goods purchased. Employees with advances will receive a monthly statement showing the outstanding balance of the advance. Advances should be cleared within 45 days. Advances not cleared after 60 days are considered taxable personal income under IRS regulations.

Approved advances are processed weekly on Fridays, following the same pay cycle as check requests. Please ensure that requisitions are submitted to the Business Office one week in advance of the anticipated need to ensure that your request is processed in a timely manner.

B. T&E FORM: CLEARING AN ADVANCE

ALL advances must be cleared on the travel & general expense (clear hold) form shown in Exhibit 6 or on a standard requisition. All original detailed receipts for lodging, meals, and other expenses must be attached (required by the IRS). A copy of a charge on your personal credit card does **NOT** serve as proof of payment unless detailed receipts accompany it. Do not use express checkout at hotels unless you receive a receipt that proves payment was made and that details all charges for the hotel stay. If an advance was given, it must be listed in the “amount of advance” section in the middle of the form along with the name of the person who received it. The appropriate “refund to AU” or “balance due” must also be completed. If cash is being returned to AU, it must be taken directly to the Cashier’s Window. After the Business Office approves the expenses, if a balance is due to the employee, reimbursements will be made by EFT. In all instances, there should be department approval, a budget number to charge, and the name and employee identification number of the person who received the advance.

XII. INVOICE REQUEST FORM

The Business Office is responsible for monitoring and collecting on accounts receivable and for processing and mailing invoices (billings) to outside individuals or companies. If you need to have an invoice sent for services you have rendered or items you have sold, the invoice request form (Exhibit 7) should be completed. Please note that departments are not to create and process their own invoices or billings. All invoices must be processed through accounts receivable in the Business Office.

The processing of invoice requests is as follows:

1. Complete the form, including the budget number(s) to be credited and the name of the company with the address. Generally, **sales tax must be charged** on sales to individuals/agencies outside of Anderson University unless we have an Indiana Department of Revenue General Sales Tax Exemption Certificate, form ST-105, on file.
*Addresses **must** be included on the form.
*Paperclip anything that should be attached with the invoice and staple documents to be kept on file with the invoice request form. Please staple a copy of any documentation sent with the invoice to the invoice request form for our records.
2. After the invoice is processed, you will receive a green copy of the invoice for your records.

XIII. AGENCY ACCOUNTS

Agency accounts are funds held by Anderson University as custodian for certain campus organizations. In this capacity, the university acts as a bank for the campus organization. Each agency account has an on-campus faculty or staff advisor responsible for the account and to make sure funds are being properly reported. Cash or check deposits may be made at the Cashier's Window. Withdrawals or requisitions for payments to vendors may be made by submitting a standard requisition to the Business Office following the same processes as previously described. Monthly statements are mailed to the authorized representative(s) on record between September and May.

The university does not require campus organizations to have their financial accounts with the Business Office; however, student organizations registered with Student Government Association (SGA) that receive grant money from them are required to have these funds deposited into an agency account so that these funds can be tracked. In addition, campus organizations may only take advantage of the university's Indiana sales tax exempt status if they maintain an agency account with the Business Office. If a student organization chooses to open an off-campus bank account, an Employer Identification Number (EIN) is necessary so that officer(s) or director(s) do not get taxed for interest earned on the student organization's bank account. To obtain an EIN, complete an IRS SS-4 application for employer identification number form. This form can be obtained by contacting the Internal Revenue Service. The university's EIN and/or name are not to be used to open an off-campus bank account under any circumstances.

Campus or student organizations are not to accept gifts and donations directly to their agency account where donors expect to receive gift credit. Deposits of this nature into an agency account are only appropriate when donors do not expect to deduct the gift on their tax returns and/or receive an official receipt for a donation to the university.

For questions related to agency accounts or to establish a new account, please contact Mark Smith at x4119.

For other Business Office matters not covered in this document, please refer to the Business Office Staff Listing on page 4 to determine the appropriate staff member to address your questions or contact the Office Manager at x4001.

Business Office Guidelines for Operation

EXAMPLES OF BUSINESS OFFICE FORMS

EXHIBITS 1-6

EXHIBIT 1: REQUISITION FOR PURCHASE ORDER

ANDERSON UNIVERSITY		REQUISITION FORM				ANDERSON UNIVERSITY	
Check One:	<input checked="" type="checkbox"/> Purchase Order	<input type="checkbox"/> Check	<input type="checkbox"/> EFT Transfer for Reimbursements	<input type="checkbox"/> Petty Cash	<input type="checkbox"/> Department Transfer		
Current Date: 05/24/19	COMPLETE FOR CHECK		COMPLETE FOR PURCHASE ORDER (PO)		Rec'd by Business Off.		
Department: Business Office	Friday's Date needed: _____		Date Goods Needed: 6/7/2019				
Charge Account #: 19300-7700	Route to: Sam Smith		Ship Goods Attn to: _____				
	Extension: 4567 <small>(if blank, check is mailed)</small>		Quote <input checked="" type="checkbox"/> PO #: _____				
			Estimate <input type="checkbox"/>				
Suggested Vendor, Payee, or University Dept.			Special Notations/Instructions:				
Payable to: Business of Businesses Univ ID/SSN/Vendor ID: Address: 123 Address Drive Anderson, IN 46012 accountsreceivable@bizbiz.com							
Quantity	Description	Unit Price		Amount			
19	<i>(Please include Invoice # and Date, if possible)</i> Items of Importance	92.00		\$	1,748.00		
				\$	-		
				\$	-		
				\$	-		
				\$	-		
				\$	-		
		TOTAL		\$	1,748.00		
Requested by: Sam Smith	BUDGET APPROVAL MUST BE SECURED IN ADVANCE OF PURCHASE COMMITMENT		BUSINESS OFFICE USE				
Ext: 4567			<i>Budget</i>		<i>Distribution</i>		
Departmental Approval: <i>Barbara Hogan</i>							

revised 05-2019

EXHIBIT 2: REQUISITION FOR CHECK

ANDERSON UNIVERSITY REQUISITION				
Check One:	<input type="checkbox"/> Purchase Order	x	<input checked="" type="checkbox"/> Check	
			<input type="checkbox"/> EFT Transfer for Reimbursements	
			<input type="checkbox"/> Department Transfer	
Current Date: 05/01/10	COMPLETE FOR CHECKS		COMPLETE FOR P. O.	
Department: Business Office	Friday's Date needed: 05/07/10		Rec'd by Business Office	
Charge Account Number: 19000-7209	Route to: Sue Smith		Date Goods Needed _____	
	Extension: 4115		Ship Goods Attn _____	
	(if blank, check is mailed)		Prices are: __Est. __Quoted	
			CONFIRM PO # _____	
			RC # _____	
Payable to: Vendor ID/Univ. ID/SSN: Address:	(Suggested Vendor, Payee or University Dept.) ABC Corp. 456 Corporate Way Anderson, IN 46012		Special Notations/Instructions:	
	Quantity	Description	Unit Price	
	10	Item AABCC12345 Customized ink stamps for office use	15.00	
			\$ 150.00	
			\$	
			\$	
		Total	\$ 150.00	
Requested by: Sue Smith	BUDGET APPROVAL MUST BE SECURED IN ADVANCE OF PURCHASE COMMITMENT		BUSINESS OFFICE USE	
Departmental Approval: <i>Janet Miller</i>			<i>Budget</i>	<i>Distribution</i>

EXHIBIT 3: REQUISITION FOR DEPARTMENT TRANSFER

ANDERSON UNIVERSITY REQUISITION			
Check One:	<input type="checkbox"/> Purchase Order	<input type="checkbox"/> Check	<input checked="" type="checkbox"/> EFT Transfer for Reimbursements
Current Date: 05/01/10	COMPLETE FOR CHECKS		COMPLETE FOR P. O.
Department: Business Office	Friday's Date needed: _____		Date Goods Needed _____
Charge Account Number: 19000-7209	Route to: _____ Extension: _____ (if blank, check is mailed)		Ship Goods Attn _____ Prices are: __Est. __Quoted CONFIRM PO # _____ RC # _____
Payable to: Vendor ID/Univ. ID/SSN: Address:	(Suggested Vendor, Payee or University Dept.) 11111-7209, Human Resources x Tom Lakes		Special Notations/Instructions:
Quantity	Description	Unit Price	Amount
1	Portion of office supplies purchased	15.00	\$ 15.00
			\$
			\$
	Total		\$ 15.00
Requested by: Sue Smith	BUDGET APPROVAL MUST BE SECURED IN ADVANCE OF PURCHASE COMMITMENT		BUSINESS OFFICE USE
Departmental Approval: <i>Janet Miller</i>			<i>Budget</i>

Business Office Guidelines for Operation

EXHIBIT 4: REQUISITION FOR CASH ADVANCE

ANDERSON UNIVERSITY REQUISITION			
Check One:	<input type="checkbox"/> Purchase Order	<input type="checkbox"/> Check	<input checked="" type="checkbox"/> EFT Transfer for Reimbursements
Current Date: 05/01/10	COMPLETE FOR CHECKS		COMPLETE FOR P. O.
Department: Business Office	Friday's Date needed: _____		Date Goods Needed _____
Charge Account Number: 19000-7400	Route to: _____		Ship Goods Attn _____
	Extension: _____		Prices are: __Est. __Quoted
	(if blank, check is mailed)		CONFIRM PO # _____
	<i>(Suggested Vendor, Payee or University Dept.)</i>		RC # _____
Payable to: Vendor ID/Univ. ID/SSN: Address:	Sue Smith 1234567		Special Notations/Instructions:
Quantity	Description	Unit Price	Amount
1	Cash advance for business trip to Ohio, May 15th	250.00	\$ 250.00
			\$
			\$
	Total		\$ 250.00
Requested by: Sue Smith	BUDGET APPROVAL MUST BE SECURED IN ADVANCE OF PURCHASE COMMITMENT		BUSINESS OFFICE USE
Departmental Approval: <i>Janet Miller</i>			<i>Budget</i>

Business Office Guidelines for Operation

EXHIBIT 5: TRAVEL/GENERAL EXPENSE (CLEAR HOLD)

ANDERSON UNIVERSITY TRAVEL/GENERAL EXPENSE (CLEAR HOLD)																										
BUSINESS PURPOSE:		ACCOUNTING CONFERENCE																								
DATE: 5/15-5/17/10	DESTINATION:	CLEVELAND, OHIO																								
<small>(List only expenses NOT paid directly by AU and/or NOT on an AU MasterCard)</small>																										
TRANSPORTATION																										
	Airfare	_____																								
	Personal Auto <small>(attach mileage log)</small>	616 miles @ 0.44	271.04																							
LODGING	_____		0.00																							
MEALS	_____		60.00																							
<small>(List persons involved on attached receipt(s).)</small>																										
OTHER	Tolls	_____	6.00																							
	_____	_____																								
	_____	_____																								
TOTAL EXPENSES	_____		337.04																							
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td>Amount of Advance/Hold</td> <td style="text-align: right;">250.00</td> </tr> <tr> <td>Money returned to AU</td> <td style="text-align: right;">0.00</td> </tr> <tr> <td style="text-align: center;">OR</td> <td></td> </tr> <tr> <td>Balance due to employee</td> <td style="text-align: right;">87.04</td> </tr> <tr> <td>Payable to</td> <td style="text-align: right;">Sue Smith</td> </tr> </table>				Amount of Advance/Hold	250.00	Money returned to AU	0.00	OR		Balance due to employee	87.04	Payable to	Sue Smith													
Amount of Advance/Hold	250.00																									
Money returned to AU	0.00																									
OR																										
Balance due to employee	87.04																									
Payable to	Sue Smith																									
DEPARTMENT APPROVAL	<i>Janet Miller</i>																									
BUDGET ACCOUNT NUMBER	19000-7400																									
ADVANCE GIVEN TO	Sue Smith	1234567	5/25/2010																							
	<small>(Name)</small>	<small>(ID #)</small>	<small>Date</small>																							
TO BE COMPLETED BY THE BUSINESS OFFICE																										
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 40%;">Account Number</th> <th style="width: 15%;">Debit</th> <th style="width: 15%;">Credit</th> <th style="width: 30%;">Approval</th> </tr> </thead> <tbody> <tr><td> </td><td> </td><td> </td><td rowspan="6" style="vertical-align: middle;"> </td></tr> <tr><td> </td><td> </td><td> </td></tr> </tbody> </table>				Account Number	Debit	Credit	Approval																			
Account Number	Debit	Credit	Approval																							
<p>Please remember to include the business purpose of the expenditure along with the names of people entertained during meals and the specific purpose for business trips. These are IRS guidelines, and this information must be included for your expense form to be complete. An itemized receipt should be included for hotels, restaurants, office supplies and all other expenditures.</p>																										

EXHIBIT 6: INVOICE REQUEST FORM

INVOICE REQUEST FORM

For: Andersonian		Reardon	XX Other	Business Office	P.P.D.	Covt
Current Date		Credit Account Number			Business Office Use	
5/7/2010		19000-7700		500.00	Invoice #	Budget
		00010-2002		35.00		
Send to: <u>Alpha Company</u> Address <u>789 Corporate Way</u> <u>Anderson, IN 46012</u>						
Date of Service	Description to be typed on Invoice				Amount	
1-May	Sale of photocopier Sales tax, 7%				500.00 35.00	
requested by Sue Smith	Ext: 4115	Please return to Business Office			Total balance due:	\$ 535.00