

STEPHEN F. AUSTIN
STATE UNIVERSITY

Office of the General Counsel

POLICY SUMMARY FORM

Policy Name: Purchase Voucher

Policy Number: 17.20

Is this policy new, being reviewed/revised, or deleted? Review/Revise

Date of last revision, if applicable: 7/28/2015

Unit(s) Responsible for Policy Implementation: Vice President for Finance and Administration

Purpose of Policy (what does it do): Explains to campus end-users when a purchase voucher process should be used

Reason for the addition, revision, or deletion (check all that apply):

- ☐ Scheduled Review ☐ Change in law ☒ Response to audit finding
- ☐ Internal Review ☐ Other, please explain:

Please complete the appropriate section:

Specific rationale for new policy:

Specific rationale for each substantive revision: Special circumstances may be identified when the university needs to purchase items outside of the purchase requisition/purchase order process. This policy change identifies those situations and how exceptions would be handled.

Specific rationale for deletion of policy:

Additional Comments:

Reviewers:

Dora Fuselier, Controller
Danny Gallant, Vice President for Finance and Administration
Damon Derrick, General Counsel

Purchase Voucher

Original Implementation: September, 1990

Last Revision: ~~July 28, 2015~~ October 23, 2017

~~Except as specified herein, P~~urchases for goods or services are to be normally processed in accordance with Delegated Purchasing Authority (17.5). ~~The following p~~Payments that do not involve a purchase requisition may be initiated on a purchase voucher, available on the SFA business forms website: ~~and include, but are not limited to, the following:~~

1. Overnight mail services (no voucher required if using the procurement office preferred vendor contract)
2. Licensing fees (except software licensing fees)
3. Notary bonds
4. ~~Non-student r~~Refunds of monies paid to SFA
- 4.5. ~~Student tuition rebates in accordance with Tuition Rebate (6.21)~~
- 5.6. Postage (with president's approval in accordance with Mail Services (16.16))
- 6.7. Prepayment of registration fees for business conferences, workshops and seminars (these may also be paid with the Travel Card (T-card) -or Procurement Card (P-card))
8. ~~Legal s~~Settlements
9. Purchases from agency funds (processed on a Request for Disbursement from an Agency Account, available on the SFA business forms website)
10. Employee payroll deductions and employee benefits-related expenses
11. Non-negotiated audit costs charged by state or federal government agency
12. Employee call-back mileage reimbursements
13. Employee local mileage reimbursements
14. Athletic meal money for local games when school is not in session
15. University's bookseller vendor charges for student scholarships
16. Establishment or replenishment of a change fund (with prior approval from the controller's office)
7. ~~_____~~agreements

Any exception or addition to this list must be approved in writing by both the controller and the director of procurement or their designees, and with an explanation justifying the decision.

While purchase vouchers require departmental approval to process a payment, they are not reviewed by the procurement office. Therefore reimbursements to employees, other than travel reimbursements, must be processed as a purchase requisition to ensure that the expense is reviewed by the procurement office and that the reimbursement is appropriate.

~~The purchase voucher form is available on the SFA business forms website.~~

Payments that are inappropriately initiated on a purchase voucher will be returned to the originating department for proper processing through the procurement office.

Cross Reference: Delegated Purchasing Authority (17.5~~7~~); Purchase Requisition (17.19~~7~~); *Tuition Rebate (6.21)*; Mail Services (16.16); *Travel Card (T-Card) (3.30)*; *Procurement Card (17.11)*; *Agency Funds (3.1)*

Responsible for Implementation: Vice President for Finance and Administration

Contact for Revision: Controller; Director of Procurement and Property Services/HUB Coordinator

Forms: Purchase Voucher, *Request for Disbursement from an Agency Fund*

Board Committee Assignment: Finance and Audit