



Accounts Payable Training Session

January 8, 2020

9am-12pm



Overview

- Accounts Payable – About us.
- PA State Sales Tax Exemption and Local Occupancy Hotel Tax
- Travel Expense Reimbursements (Non-Overnight and Overnight)
- Check Requisitions (non p-card, students, travel candidates)
- SAP Entered Purchase Requisitions (invoices for payment to vendors)
- Direct Payment Entries (PASSHE school(s) payments, Utilities, Business Services)

Accounts Payable

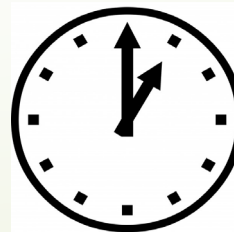
Accounts Payable is responsible for:

- processing payment disbursements to all vendors for services and supplies provided to Kutztown University.
- processing reimbursements to employees for travel and other expenses incurred.

Paper check payments are processed every Tuesday and Thursday.

ACH/Direct Deposit payments are completed every Wednesday and Friday.

Timely payments are important to maintain good vendor relations.



PA State Sales Tax Exemption form is located on the Accounts Payable Website home page.

REV-1220 (AS+) 05-17

PENNSYLVANIA EXEMPTION CERTIFICATE

DEPARTMENT OF REVENUE
BUREAU OF BUSINESS TRUST FUND TAXES
PO BOX 280901
HARRISBURG PA 17128-0901

☒ STATE AND LOCAL SALES AND USE TAX
☐ STATE 6% AND LOCAL 1% HOTEL OCCUPANCY TAX
☐ PUBLIC TRANSPORTATION ASSISTANCE TAXES AND FEES (PTA)
☐ VEHICLE RENTAL TAX (VRT)
☐ ADDITIONAL LOCAL, CITY, COUNTY HOTEL TAX *

This form cannot be used to obtain a Sales Tax Account ID, PTA Account ID or Exempt Status.
(Please Print or Type)
Read Instructions
On Reverse Carefully

THIS FORM MAY BE PHOTOCOPIED - VOID UNLESS COMPLETE INFORMATION IS SUPPLIED

CHECK ONE: ☐ PENNSYLVANIA TAX UNIT EXEMPTION CERTIFICATE (USE FOR ONE TRANSACTION)
☒ PENNSYLVANIA TAX BLANKET EXEMPTION CERTIFICATE (USE FOR MULTIPLE TRANSACTIONS)

Name of Seller, Vendor or Lessor _____

Street _____ City _____ State _____ ZIP Code _____

NOTE: Do not use this form for claiming an exemption on the registration of a vehicle. To claim an exemption from tax for a motor vehicle, trailer, semi-trailer or tractor with the PA Department of Transportation, Bureau of Motor Vehicles, use one of the following forms:
FORM MV-1, Application for Certificate of Title (first-time registrations)
FORM MV-4ST, Vehicle Sales and Use Tax Return/Application for Registration (other registrations)

Property and services purchased or leased using this certificate are exempt from tax because: (Select the appropriate paragraph from the back of this form, check the corresponding block below and insert information requested.)

☐ 1. Property or services will be used directly and predominately by purchaser in performing purchaser's operation of: _____
☒ 2. Purchaser is a/an: instrumentality of the Commonwealth and entitled to make purchases of tangible personal property and services
☐ 3. Property will be resold under Account ID: _____ . (If purchaser does not have a PA Sales Tax Account ID, include a statement under Number 7 explaining why a number is not required.)
☐ 4. Purchaser is a/an: _____ holding Exemption Account ID: _____
☐ 5. Property or services will be used directly and predominately by purchaser performing a public utility service.
☐ PA Public Utility Commission PUC Number _____ and/or ☐ U.S. Department of Transportation MC/MX _____
☐ 6. Exempt wrapping supplies, Account ID: _____ . (If purchaser does not have a PA Sales Tax Account ID, include a statement under Number 7 explaining why a number is not required.)
☐ 7. Other _____
(Explain in detail. Additional space on reverse side.)

I am authorized to execute this certificate and claim this exemption. Misuse of this certificate by seller, lessor, buyer, lessee or their representative is punishable by fine and imprisonment.

Name of Purchaser or Lessee
Kutztown University of Pennsylvania

Signature _____ EIN 23-2710197 Date _____
City Kutztown State PA ZIP Code 19530
Street _____
PO Box 730, 15200 Kutztown Road

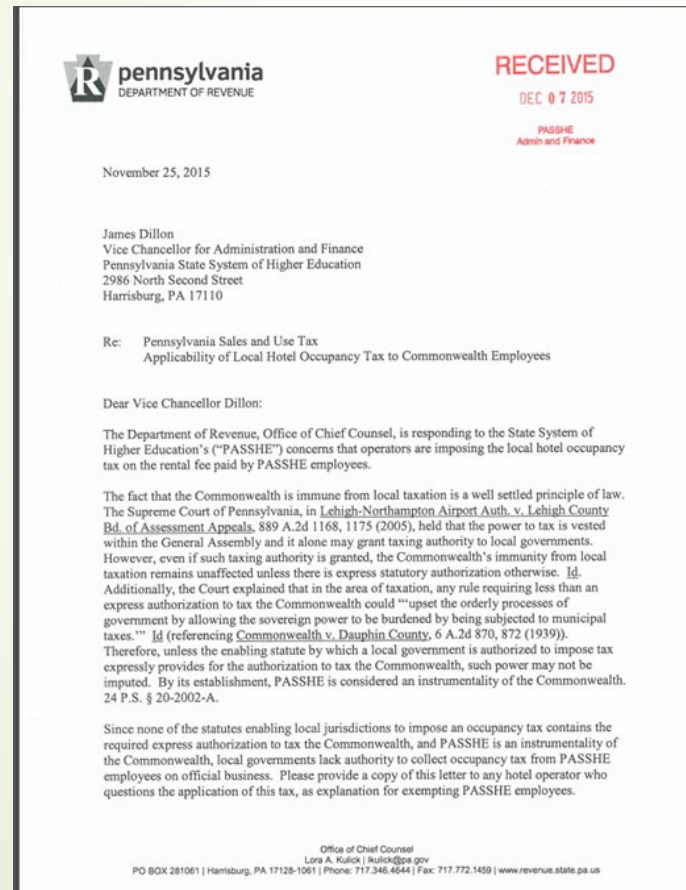
1. ACCEPTANCE AND VALIDITY:
For this certificate to be valid, the seller/lessor shall exercise good faith in accepting this certificate, which includes: (1) the certificate shall be completed properly; (2) the certificate shall be in the seller/lessor's possession within 60 days from the date of sale/lease; (3) the certificate does not contain information which is knowingly false; and (4) the property or service is consistent with the exemption to which the customer is entitled. For more information, refer to Exemption Certificates, Title 61 PA Code §32.2. An invalid certificate may subject the seller/lessor to the tax.

2. REPRODUCTION OF FORM:
This form may be reproduced but shall contain the same information as appears on this form.

3. RETENTION:
The seller or lessor must retain this certificate for at least four years from the date of the exempt sale to which the certificate applies.
DO NOT RETURN THIS FORM TO THE PA DEPARTMENT OF REVENUE.

4. EXEMPT ORGANIZATIONS:
This form may be used in conjunction with form REV-1715, Exempt Organization Declaration of Sales Tax Exemption, when a purchase of \$200 or more is made by an organization which is registered with the PA Department of Revenue as an exempt organization. These organizations are assigned an exemption number, beginning with the two digits 75 (example: 75-00000-0).

Local Occupancy Hotel Tax letter is located on the Accounts Payable Website home page. Copy should be presented at lodging checkout.



Mr. Dillon
November 25, 2015
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As you are aware though, a state hotel occupancy tax is imposed on the rent of every occupancy of a room or rooms in a hotel in this Commonwealth. 72 P.S. § 7211. Pursuant to Department regulation, employees and representatives of the Commonwealth, its instrumentalities and political subdivisions, are not exempt from this state tax. 61 Pa. Code § 38.2(f).

I trust that this is a sufficient response to your concerns. Please contact me if you have any additional questions regarding this matter.

Sincerely,

Lora A. Kulick
Senior Counsel

LAK:mec
#62909

Travel Expense Reimbursements

Non-Overnight Travel forms are completed for travel expenses incurred on non-overnight daily business travel for the university.

- Mileage
- Meal
- Fuel
- Parking/Tolls
- Conference Fee

All travel must be submitted to the Accounts Payable Office for reimbursement within 60 days of returning from your trip.

Current Rates Website:

<https://www.kutztown.edu/about-ku/administrative-offices/accounts-payable/current-rates.html>

Non-Overnight Travel Website:

<https://www.kutztown.edu/about-ku/administrative-offices/accounts-payable/non-overnight-travel-expense-reimbursement.html>

Claiming Expenses Website:

<https://www.kutztown.edu/about-ku/administrative-offices/accounts-payable/claiming-expenses.html>

US General Services Administration for city and state destination:

<https://www.gsa.gov/travel/plan-book/per-diem-rates>



Travel Expense Reimbursements

The Travel Expense Form is completed for all overnight travel accommodations.

Form must be completed and sent to all authorizations prior to the travel occurring.

All prepayments for conference fees and lodging must be in the Accounts Payable office two weeks prior to the intended travel date so the payment for these accommodations can be placed in a timely manner.

Upon return complete the actual departure date/time, actual return date/time, actual dollar amount column for expenses incurred, verify sufficient funds, cost center, dollar amounts in accounting distribution section, verify you have proper authorization signatures and sign/date line #21. All International Travel and Travel over \$2500 must be signed in the VP/President's office.

Overnight Travel Expenses Website:

<https://www.kutztown.edu/about-ku/administrative-offices/accounts-payable/overnight-travel-expense-reimbursement.html>

Claiming Expenses Website:

<https://www.kutztown.edu/about-ku/administrative-offices/accounts-payable/claiming-expenses.html>

US General Services Administration for city and state destination:

<https://www.gsa.gov/travel/plan-book/per-diem-rates>

US Department of State for Foreign Travel:

https://aoprals.state.gov/web920/per_diem.asp



Reminders on all Travel Forms

- Actual departure and return dates and times must be filled in.
- All cost center numbers and dollar amounts must be written in the Accounting Distribution Section of the travel form prior to being sent to Accounts Payable.
- All signature requirements must be on the form prior to being sent to Accounts Payable. This includes Line #21 on the overnight Travel Expense Form.

Failure to complete the forms accordingly will result in a delay of your reimbursement.



Check Requisition Forms

Check Requisition Forms are generally used for student and job interview candidate reimbursements. In rare circumstances a check requisition form may be used. According to Procurement Services, the following endorsement must be followed:

- Pursuant to Act 57 of 1998 and the Board of Governors Policy 1998-04, it is the President alone who has the authority to enter into or sign contracts that bind the University to any rights and obligations unless the President delegates this authority in writing, to third parties. Each year the President's Office issues a memo to all faculty & staff regarding this and clearly indicates who has the authority to bind the university to the purchase of goods & services. The yearly memo from the President's Office concerning this is typically issued within the first couple of weeks of the semester.
- This basically means that even though as a KU employee you may have the apparent authority to purchase goods and services on the behalf of KU, you do not have actual authority to do so without the benefit of using a pre-approved KU Purchase Order, Service Purchase Contract, or Purchasing Card.
- Employees making purchases without receiving prior approval to do so, through one of the "pre-approved" methods indicated, run the risk of not being reimbursed for a variety of reasons.

Check Requisitions website:

<https://www.kutztown.edu/about-ku/administrative-offices/accounts-payable/check-requisitions.html>



SAP Purchase Requisitions

- Include important detailed information in the Text Header of the Purchase Requisition when entering the request into SAP
- Quotes, sales orders, and copies of contracts are not acceptable forms for payment disbursements. A valid invoice is required for Accounts Payable to process a payment to a vendor.
- Email the invoice immediately to Accounts Payable email apinvoice@Kutztown.edu with the purchase requisition number, signature and ok to pay. This will place your email in the daily workflow in Accounts Payable for status monitoring to release payment on the invoice once all approvals on purchase requisition are completed and the purchase requisition has been flipped to a purchase order by the Procurement Department.



Questions Customer Service Inquiries

- Any questions?
- Future inquiries regarding payments through Accounts Payable via direct contact:

Denise Spease (610)683-4135

Tiffany Hoffman (484)-646-4243

Also email to Accounts Payable at: apinvoice@kutztown.edu

