Northwest Missouri State University  
Policy and Procedures Manual

**Chapter** Controller  
**Section** Direct Pay Voucher

### I. Purpose/Background

The **Direct Pay Voucher** is used to pay for any university-related expense **except** for 1) items which must be processed through the Purchasing Office, and 2) employee travel expense reimbursements (which should be completed on the Employee Travel Expense Voucher). The Direct Pay Voucher may also be used for cash advances and petty cash reimbursements.

### II. Policy

The **Direct Pay Voucher** is used to facilitate and document payment directly to an individual, vendor, or payee for items that are not normally purchased through the Purchasing Office. It may be used for anything other than the purchase of items on University contract or commodities that require a bidding procedure through the Purchasing office.

Examples of items that would require the use of a Direct Pay Voucher include:

- Allocations to groups
- ARAMARK
- Athletic guarantees
- Bookstore purchases
- Candidate travel
- Cash advances
- Catering services
- Commissions
- Contributions/donations/sponsorships
- Entertainers/guest speakers/presenters
- Honorariums
- Hotel reservations
- Insurance
- Landfill charges
- Library acquisitions
- Maintenance fees
- Medical (hospital, doctor, dentist)
- Mileage reimbursements (non-employees)
- Moving expenses
- Postage
- Prizes/awards
- Professional services, including
- Accounting/auditing fees
- Attorney fees
- Broadcasting services
- Consulting fees
- Farm Labor
- Independent contractors
- Interpreter services
- Limousine services
- Officials (referees, umpires, etc.)
- Other administrative services
- Photography services
- Refunds and reimbursements to individuals
- Restaurants
- Short term loans
- Subscriptions
- Technical services
- Towing services
- Tuition to other institutions
- Utilities
- Veterinarian services

For clarification or more information, contact the Accounting Office at extension 1360.

Please remember that Direct Pay Vouchers may not be processed for personal items such as gifts, flowers, contributions to organizations, office parties, etc. (see Section 3.01 – Inappropriate Use of University Funds).

Supporting documentation should be stapled to the Direct Pay Voucher.

A copy of the account code list may be requested from the Accounting Office to assist you with the proper selection to include on the Direct Pay Voucher. Or, [click here](#) to see a list of available codes.

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III. Direct Pay Voucher Form

The Direct Pay Voucher form is found on the Controller’s web site (click on Forms link). It can be filled out online, then printed as an original. It must be signed by the employee initiating the voucher and approved by the supervisor (usually a department head, chair, cabinet member, etc.). It is recommended that a second copy be printed for the department’s record.

Instructions:

1. The 919 number of the payee and the Banner invoice number will be filled out by the Accounting Office.
2. The signature of the individual initiating the voucher, along with department name and date.
3. The signature of the individual approving the voucher, along with department name and date. The approver should be a person authorized to approve expenses on the account (dean, chair, department head, etc.).
4. Vendor/Individual Name – the person’s name or business name that will receive payment along with the mailing address, including street, city, state, and zip code.
5. SSN/TIN Number (Social Security Number/Tax Identification Number) – In most cases, this information is required of the individual or business. Failure to provide this information could delay processing and payment.
6. Cash advance information – When requesting a cash advance, this block of information must be completed, then signed upon receipt of cash.
7. Description – Describe briefly the items or service. For example, “Subscription to Wall Street Journal from September 2008 to August 2009”.
8. Amount – Enter the amount to be paid.
9. Account Distribution:
   a. Enter the Fund, Organization, Account, and Program. You must complete the entire account string (FOAP).
   b. Amount/Percent - If the payment is to be divided into more than one FOAP, either enter the amounts to be distributed, or the percent to be distributed. Percents must add up to 100.
   c. If multiple FOAPs are used, and more than one authorized individual is responsible for the FOAPs, approval signatures and dates must be provided.
   d. If more than 5 FOAPs are needed, you can use a Direct Pay Voucher continuation form (click here).
10. Please remember to attach pertinent receipts and indicate any special instructions. For example, “please do not mail check, call Ext. 0000 when check is ready.”

The completed Direct Pay Voucher, along with proper documentation, should be sent to the Accounting Office for payment. We encourage you to print a second copy for your records.

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