

FINANCE FOOTNOTES

A Publication of WWU Financial Services

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Invoices and Approval Letters

Any remaining fiscal 2008 invoices and approval letters must be submitted to Accounts Payable immediately to be recorded in the proper fiscal year. Invoices, travel and service reimbursements related to fiscal 2008 will be keyed to fiscal 2009 and then moved back into fiscal 2008 via a journal voucher.

New Vendor Create and Maintenance Form

Taking time to create and maintain vendor information? There is a new form to help! Accounting Services is pleased to announce the e-sign vendor creation and maintenance form. This form should be used whenever a new vendor is needed in Banner or to make changes to an existing vendor.

New vendors require a completed W-9 prior to creation and address changes to current vendors require documentation of the new address. Travel and service reimbursement, personal service reimbursement, and honorarium forms have a W-9 section on the face of the form; an additional W-9 is not needed, but please ensure the information supplied is legible.

Use of this form will centralize the updating of the vendor files within Accounting Services. If you are currently creating or changing vendor information in Banner, please utilize this form and let Accounting Services do the work for you.

A link to the form and instructions is below:

[Vendor Maintenance Form](#)

Questions, please contact Ellen Yang at x2445.

Welcome Dolapo!

Please welcome Dolapo Akinrinade to the Purchasing Department. Dolapo is a Procurement & Supply Specialist II.

Originally from Nigeria, she was an attorney in Nigeria and became interested in public management and administration when she came to the US in 1999. Dolapo attended Indiana University and earned a Masters in Public Administration in 2005. She most recently worked for Heartland Alliance (with undocumented minors) in Chicago. Dolapo and her husband who is a new professor at Fairhaven College have two wonderful boys, and are very excited about their relocation to Bellingham. The experience and education that Dolapo brings to the Purchasing Department will only enhance our ability to serve the campus community.

“J” Account Codes

Good news! The “J” expense account codes are no longer active. Expenditures that were previously recorded with a “J” code will now be recorded with “E” expense account codes. Following are some examples:

Chart 1:

Re-charges between Chart 1 funds (Publishing Services, Telecom, Facilities, Motor Pool, etc.)

Expense recorded to department receiving the service – “E” account codes

Revenue recorded to department performing the service - “H” account codes

Revenue received from students or other entities outside of Chart 1 is recorded to the “G” revenue account codes

Between Chart 1 and Charts 2 or 3:

Chart 1 charges either Charts 2 or 3 (Publishing Services, Telecom, Facilities, Motor Pool, etc.)

Expense recorded to chart receiving the service - “E” account codes in Chart 2 or 3

Revenue recorded to department performing the service - “G” account codes in Chart 1

Please contact Diane at x4002 with questions.

New Mileage Reimbursement Rate

WWU has approved the IRS revised mileage reimbursement rate effective July 1st.

The new reimbursement rate for privately-owned automobiles is \$.585 per mile; the privately owned motorcycle reimbursement rate remains at \$.305 per mile.

Please refer to State Administrative & Accounting Manual section 10.50.20 for rules regarding privately-owned motor vehicle use. <http://www.ofm.wa.gov/policy/10.50.htm#10.50.20>

Questions, contact Debbi Baughn at x3341.

Destination Based Sales Tax

Effective July 01, 2008-Washington retailers delivering goods to customers in Washington must start collecting sales tax based on where the customer receives the merchandise- the "destination" of the sale. Previously, the tax was charged at the shipper's tax rate.

To receive updates and get more information, sign up at (DOR) Department of Revenue website. <http://www.destinationtax.dor.wa.gov>

If you have additional questions or concerns – please call Donna Foley at x6815.

P-Card Review and Approval

Please remember to tick the tax box when approving P-card transactions ONLY if tax has been charged by the vendor and is separately stated on the invoice. Due to Destination based sales tax, any transaction without the tax box marked will be charged Whatcom County's 8.4% tax rate when the P-card transactions are recorded in Banner.

Questions, contact Brenda Ancheta at x3561.

If tax was incorrectly charged on a purchase, it can be corrected by following the steps below:

1. Look up the transaction on your budget report to determine the expense code the tax was charged to.
2. Prepare a journal voucher to reverse the tax amount charged.

For example, tax was erroneously charged on a purchase on PCD00010 to fast index FOFR, account E401 for \$18.76. To correct, the journal voucher looks like this:

Chart	Fast	Fund	Org.	Account	Program	Activity	Location	Amount	D/C	Description	Bank
1		15000		L326				18.76	D	Correct tax	20
1	FOFR			E401				18.76	C	Correct tax	20

Training Resources

The following individuals are available to provide training in their areas of expertise:

Debbi Baughn, Travel Desk x3341, provides regular campus training on travel regulations and how to handle your travel needs.

Dede Clark, Student Accounts Supervisor x2866, is the source for training on general receivables. A website and on-line tutorial for invoicing customers are being developed and should be available shortly.

Diane Fuller, Fiscal Analyst 2 x4002, is available to provide training in using Banner screens and running budget reports. Accounting Services also has a comprehensive manual of Banner reports and information that can be provided upon request.

Rebecca (Becky) Kellow, University Cashier Supervisor x4530, is available for training in cashiering and cash receipting. She is in the process of creating a training program for the campus.

Vic Kiel in Human Resources at extension 7418 also offers regular training classes in Banner navigation.