



New York Medical College Policy and Procedure Manual

Section: ACCOUNTS PAYABLE	No.: CO.101
	Date: May 20, 1993
Subject: CHECK REQUEST	Page 1 of 5
	Supersedes:

I. Purpose

To establish guidelines for the use, preparation and approval of the **Check Requests (AP-1)**.

II. Scope

This policy applies to all College faculty, staff and CBU employees.

III. Definition

- A. The **Check Request (AP-1)** - Used for payments to vendors for goods and services received or reimbursements to individuals for expenses incurred.
- B. CBU - Union represented employee (Collective Bargaining Unit)

IV. Policy

It is the policy of New York Medical College to use **Check Requests (AP-1)** for certain expenditures as defined in Section V.A. below.

V. Procedures

- A. **Check Requests (AP-1)** are to be used only for the following:
 - 1. Payments to individuals who are not employees for services rendered or honorariums.
 - a. **All Check Requests (AP-1)** made payable to individuals must be approved by the Director of Human Resources, prior to payment, to assure that the independent contractor provisions of the IRS Regulations have been met.
 - b. For special payments to employees use a **Payroll Check Request (PR-2)** form.

Issued By:	Approved By:
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2. Travel advances, refunds and reimbursement of petty cash.
 - a. For reimbursement of travel expenses use the **Travel Expense Report (BD-1)** form.
 3. Payments for goods or services which ordinarily are not purchased by use of a **Requisition/Purchase Order (PD-1)** such as utility bills, dues and subscriptions, payroll taxes and insurance premiums.
 4. Payments for items that would ordinarily appear on a **Requisition/Purchase Order (PD-1)** but whose total value is \$100 or less.
- B. Check Requests (AP-1)** are to be completed by the originating department and must include, approvals of the individuals responsible for the accounts being charged and the complete original documentation supporting the expense.
- C. Check Requests (AP-1)** are not to be used to initiate payment of invoices covered by **Purchase Orders (PD-1)**, or for payments to employees for services rendered.
1. Invoices covered by **Purchase Orders (PD-1)** should be forwarded to the Accounts Payable Department for payment.
 2. Payments to employees for services must be submitted on a **Payroll Check Request (PR-2)** form.
- D.** The following information must appear on the **Check Requests (AP-1)** in the spaces provided for or it will be returned unprocessed to the originating department:
1. The name and full address of the payee.
 2. The account code (including fund, account and sub-account) and the dollar amount to be charged.

- a. If a payment is to be split among more than one (1) account or sub-account, each account/sub-account and its corresponding dollar amount is to be listed separately in the spaces provided.
- 3. A description of the charge is to be recorded in the explanation section.
 - a. In the case of payment for services provided, the nature of the service performed, the date of service, hours spent, and rate of payment are to be listed.
 - b. If payment is to an individual or a professional firm, the payee's social security or tax identification number must appear in the space provided.
- 4. If the "Send Attached Forms" box is checked, attach sufficient copies of the form to be sent with the check. These copies are in addition to the supporting documentation which become part of the voucher file.
- E. An original invoice or receipt is to be attached to the **Check Request (AP-1)**.
 - 1. **PHOTOCOPIES OF INVOICES OR RECEIPTS ARE NOT ACCEPTABLE.**
- F. The **Check Request (AP-1)** must have the signature approval of the individual responsible (or designee) for the account.
 - 1. Reimbursements payable to an individual who is responsible for the account being charged the reimbursement must have the **Check Request (AP-1)** countersigned by the Department's Chairman or Dean.
- G. If the Check is to be returned to a Department or sent to other than the payee's address, the approval of the Associate Vice President and Controller is required.
- H. All **Check Requests (AP-1)** shall be typed or clearly printed and forwarded in duplicate for processing as follows:

1. **Check Requests (AP-1)** charging Grants, Designated Purposes Funds, Faculty Practice Funds and Loan and Scholarship Funds are to be sent to the Restricted Funds Accounting Department for review and approval.
 - a. If the **Check Request (AP-1)** is properly completed, including general ledger account code and required approval signature(s), Restricted Funds Accounting Department will date stamp, approve and forward the **Check Request (AP-1)** to Accounts Payable for processing.
2. **Check Requests (AP-1)** charging College "hard dollar" accounts are to be sent to the Budget Department for review and approval.
 - a. If the **Check Request (AP-1)** is properly completed, including general ledger code and required approval signature(s), the Budget Department will date stamp, approve and forward the **Check Request (AP-1)** to Accounts Payable for processing.
3. **Check Requests (AP-1)** charging HHC Affiliation Contracts or Faculty Practice Plans are to be sent to the Affiliation Office attn: Senior Associate Dean for review and approval.
 - a. If the **Check Request (AP-1)** is properly completed including general ledger account code and required approval signature(s), the Senior Associate Dean will date, approve and forward the **Check Request (AP-1)** to Accounts Payable for processing.
4. All other **Check Requests (AP-1)** are to be sent to General Accounting for review and approval.
 - a. If the **Check Request (AP-1)** is properly completed, including general ledger account code and required approval signature(s), General Accounting will date stamp, approve and forward the **Check Request (AP-1)** to Accounts Payable for processing.
5. All payments over \$2,000 regardless of the account charged, require the signed approval of the Vice President of Administration and Finance. **Check Requests (AP-1)** requiring the Vice President's

approval will be routed by the Accounts Payable Department after final approval.

VI. Responsibility

A. College Departments

Document, prepare and obtain approval for **Check Request (AP-1)** payments, and submit the **Check Requests (AP-1)** to the proper accounting department for processing.

B. Accounting Departments/Affiliations Office (Senior Associate Dean)

- 1. Review Check Requests (AP-1)** for completeness, proper authorizations, and appropriateness of type of expense and account(s) charged.
- 2. Date, approve and forward Check Requests (AP-1)** to the Accounts Payable Department for processing.

C. Director of Human Resources

- 1. Approve all Check Requests (AP-1)** made payable to individuals.

D. Accounts Payable Department

- 1. Process properly completed Check Requests (AP-1)** for payment.
- 2. Maintain the voucher file** containing original documentation supporting the payments made.
- 3. Provide advice and guidance** with respect to the interpretation and administration of this policy.