

Division of Finance & Treasury

Accounting & Financial Services

I. TITLE

Check Requisition

II. PROCEDURE

1. Check Requisitions are used to process disbursements not processed through the usual procurement procedures. The Check Requisition form is to be used to facilitate small purchases with a total cost of no more than \$250. **Additionally, the following items, regardless of dollar amount, that can be processed with a check requisition are as follows:**

- Permits
- Employee Reimbursements (Use of personal funds for MSU procurements is discouraged)
- Stipends
- Memberships, Conference registration fees and subscriptions (if MSU PCard is not available)
- Honoraria for Speakers
- Departmental Petty Cash account reimbursement
- Purchases where a PCard or Purchase Order cannot be used

Note: The Travel Reimbursement Request form, not the Check Requisition form, should be used for the reimbursement of Travel. See Travel Policy for reimbursement of travel expenses for employees.

2. Check Requisitions should be submitted to Accounts Payable (with original supporting documents attached) at least 10 working days prior to the due date. The Check Requisition form must be completed in its entirety. All expenses must be supported by **detailed itemized** invoices/receipts. Original invoices/receipts must be submitted and business purpose must be documented (for example, attach meeting agenda and/or description of purpose of meeting). If the reimbursement includes meal charges, a list of participants and their titles must also be provided. This will insure timely payment to the vendor.
3. A Check Requisition form may be used to pay more than one invoice to the same vendor. Make certain to list all invoice numbers to be paid in the space provided.

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4. The Vendor Number must be included on the form. (If a vendor is new, please contact Procurement Services to create a new vendor). For individuals, partnerships and unincorporated businesses for professional services, contracting, honoraria, stipends, etc., the individual's social security or the business tax identification number and permanent address for tax reporting are required. This should be reported to the Accounting Department using IRS Form W-9. (The W-9 form can be found on the Finance and Treasury website and it is the requestor's responsibility to secure this form). The University cannot release a check without this information.
5. If it is necessary to enclose an order form, letter, etc., to the vendor, you must attach an extra copy to the Check Requisition form.
6. Information contained on the Check Requisition form must be complete and accurate; particularly invoice number, description, Vendor Number, and complete 10 digit account number.
7. Incomplete forms will be returned to the requestor. Also, Check Requisitions in excess \$250 (other than stated exceptions) will be returned to the requestor in a timely manner so that a Purchase Requisition form can be processed through the Procurement Services. However, with the approval of the appropriate vice president and final approval by the Vice President and Treasurer or University Controller an exception to this may be granted.
8. The Check Requisition form must be signed by the Fiscal Agent. If the reimbursement is for the Fiscal Agent, the check requisition must be signed by the appropriate supervisor.
9. NJ State regulations **prohibit reimbursement of alcohol related expenses, flowers (sentiment and/or condolence intended), contributions, gifts, tickets for events and meals (not incurred during a business related occasion).** Please see policy for Entertainment and Approved Receptions and Events as well as the Travel Policy for additional information. (In the event that it is appropriate to provide a gift or token to a dignitary or visitor to the University, the gift should comply with the University's ethics policy regarding the acceptance of gifts. Such gifts should be of a nominal value and preapproved with the appropriate form by a vice president. Under these circumstances a check requisition can be used).
10. MSU is a tax exempt organization. New Jersey Sales tax will not be reimbursed.
11. The check requisition form is not to be used to reimburse students as students are not permitted to purchase items on behalf of the University.