PURCHASE VOUCHER
TTI BUSINESS OFFICE FORM PVOUCHER

This procedure explains the proper method for preparing TTI Business Office Form PVOUCHER whether local funds or state funds are used to pay for the purchase. The file for PVOUCHER includes:

- PVOUCHER-A - Purchase Voucher
- PVOUCHER-B - Subsidiary Ledger Distribution.
- PVOUCHER-C - Disputed Invoice Documentation

The State of Texas Purchase Voucher Guide, the Disbursement Training Manual, the Texas A&M University System Administrative Policy and Reporting Manual (APRM), and the Texas A&M University System Policy and Regulation Manual (SPRM) should be consulted for additional information.

Preparing the Purchase Voucher

Regardless of whether local funds or state funds are used to pay for the purchase, the department will prepare the voucher. State funds or local funds may be used on subsidiary ledger accounts that begin with 1. All other accounts are paid from local funds.

Local Funds

If local funds are used to pay for the purchase, the following items on PVOUCHER-A should be completed.

b. Paid by TTI Business Office--The check number and check date will be completed by the TTI Business Office.

c. FAMIS Voucher Number--This number will be assigned in the FAMIS system.

d. Invoice Date--Enter the date of the invoice.
e. Date Invoice Received--Enter the earliest date that the invoice was received by TTI.

f. Date Goods/Services Were Acceptable--Enter the date the goods or services were acceptable to the department. (See acceptable entries for various services.)

g. Payment Due Date--The payment due date which is 30 days from the latter of the date invoice was received or the date goods/services were acceptable automatically calculates.

h. Invoice Number--Enter appropriate invoice number from vendor’s invoice. (Because of calculations on the new form, only one invoice per voucher is allowed.)

i. See State Funds instructions.

j. Requisition Number--Enter the requisition number when applicable. The requisition number is a seven digit number. It begins with an R before the requisition is sent to Purchasing. This number will be assigned in the FAMIS system.

k. Purchasing Commission Number--Enter the General Services Commission order number when applicable.

l. Texas Identification Number--If reimbursing an individual for a service, the Business Office will complete.

m. Prompt Payment Interest Calculation--The SL/SA, amount, total interest added, and revised total amount will be completed by the Business Office.

n. Pay To--Enter the name and remittance address of the payee. When a purchase order is involved, the payee’s name must be exactly as shown on the purchase
order. The payee’s address must be the remittance address from the invoice even if that address differs from the address on the purchase order.

All vouchers payable to university departments must include the agency’s name as payee and the department’s name as the address. **Examples:**

TAMU Financial Management Operations  
Centrex Revolving Account  
Campus, MS-6000

or

Texas AgriLife Research  
Biochemistry & Biophysics  
Campus, MS-2128

w. **Delivery Date**--Enter the date(s) the goods or services were received. If voucher represents an advance payment, this should be left blank. The TTI Business Office should be called when goods are received. (See acceptable entries for various services.)

x. **Description of Articles or Services**--Enter sufficient detail to identify the purchase; catalog or item numbers are not adequate. In addition, reference may be made to the invoice number when a credit is applied.

If a voucher is reimbursing an individual, the statement, “Reimbursement to *(Individual’s Name)* for *(Item Purchased)*”, should be entered in this section.

If the purchase voucher is for an advance payment, the following statement should be entered in this section.

**Advance Payment Requested**

**Authorized by S. B. 91, 62nd Legislature**
“Send to:” information should also be included in “x” section since this will help the company in the mailing process. See page entitled List of Statements Required on Applicable Purchase Vouchers.

Also, if an invoice is being split between subsidiary ledger accounts, it can be paid entirely on one voucher. There is no need to cross reference local funds vouchers since the FAMIS system allows for multi-accounts on a voucher.

Contact Name and Phone No.--The name and telephone number of the person preparing the voucher should be entered.

y. Amount--Enter the dollar amount for the goods or services received. Correction tape should not be used in this section. Incorrect entries should have one neat, ink or typed, line drawn through entry and the correct entry made in ink or typed. Black or blue ink should be used to make corrections. Corrected amounts should be initialed by the person making the change.

z. Agency Certification--This section should be signed by the indicated persons. The first line may be signed by preparer or any other level of approval the division deems necessary. For Division/Department Head signature, the voucher should be signed by the Division/Department Head or by an individual who has signature authority on the subsidiary ledger/support account being expensed. If the voucher is for an advance payment, no one should sign on the Preparer’s or other responsible person’s signature line (signature line above Division/Department Head). Instead, the preparer should sign on the Preparer’s Signature (advance payment only) line. If an individual is being reimbursed, then he/she may not sign in the Division/Department Head signature.
aa. **Payee Certification**--This section should be signed and dated by the individual who is being reimbursed.

**Other Items to Complete**

o. **Distribution**--Enter the appropriate subsidiary ledger (SL), support account (SA), sub code (OCC), amount, expending program code, and SL home program code. The expending program code used should be the code of the department that originated the expense. The SL home program code is the program code associated with the SL/SA as listed in the TTI Chart of Accounts. There should only be one line that is the same in regard to subsidiary ledger, support account, sub code, and expending program code. The total of the distribution section must equal the total of the voucher. (This field automatically calculates.)

If the distribution section does not provide enough lines for the necessary entries, the Subsidiary Ledger Distribution sheet can be used (TTI Business Office Form PVOUCHER-B, select the “move to SL Dist” button or “SL Dist” tab). If PVOUCHER-B is not used, then a form of a similar nature may be substituted. The Purchase Voucher SL Distribution Page should be completed with the appropriate subsidiary ledger, support account, sub code, amount, expending program code, and SL home program code. (State OCC should only be completed if paid on State Funds.) The distribution section allows for six lines of entry. If there are six lines or less of entry, all lines should be entered on PVOUCHER-A. If more than six lines of entry, all lines should be entered on PVOUCHER-B. When PVOUCHER-B is used, **See Attached** should be typed in the distribution section of the voucher. A copy of PVOUCHER-B should be attached directly behind the voucher original. Also, included on PVOUCHER-B
is the rebill distribution which is to be used to rebill expenses to outside departments.

p. **Encumbrance**--Enter the information required when the funds have been encumbered for a purchase on a requisition or non-requisition.

P. O. Number--The P. O. number is a seven digit number. It begins with a P when the purchase order is returned from Purchasing. This number will be assigned in the FAMIS system.

Encumbrance Object--The object code will be completed by the Business Office.

Liquidation/P/F--Use an F to indicate a final liquidation. Use a P to indicate a partial liquidation.

u. **Inventory Department/Sub-Department**--This section must be completed when the voucher is for an inventory or a capital outlay item. Enter the appropriate Department Code/Sub-Department Code that has been assigned for each division. The proper attachment of a completed Inventory Information Sheet to the purchase voucher is explained on the page entitled *Purchase Voucher Attachments* (See Purchase Voucher Attachments).

v. **Date Voucher Prepared**--The date voucher is prepared will automatically enter.

**State Funds**

If state funds are used to pay for the purchase, then the above described local funds procedure will be followed, except that the following **additional** items should be completed on the voucher.

i. **Order Date**--Enter date of order. Only complete if state funds.

l. **Texas Identification Number**--If reimbursing an individual for a service, the Business Office will complete.
q. **State Comp. OCC**—Business Office will complete the appropriate four-digit number taken from the Expenditure Object Class Codes. (Only complete if state funds.)

r. **Fund Number**—Business Office will complete the four-digit fund number.

s. **FY (Fiscal Year)**—Business Office will complete the last two digits of the fiscal year for which the appropriation was made.

t. **Appropriation Number**—The appropriation number, 10727, is completed.

When a purchase requisition has been submitted on state funds, then usually the voucher will be paid on state funds. However, after the middle of the fiscal year (before filling in the state funds information), check with the Business Office to see if the voucher will be submitted on state funds. Most of the time, state funds are expended to pay for equipment or services that are for large amounts.

When paying an invoice with both local and state funds, the vouchers will need to be cross-referenced.

**Disputed Invoice Documentation**

When there is a disputed invoice that is being delayed for payment, PVOUCHER-C should be completed. The vendor name, invoice date, and invoice number on the disputed invoice documentation form should be completed as well as the reason for the delay in paying the invoice. Measures taken to resolve the disputed invoice should be indicated by completing date vendor contacted, TTI employee contacting vendor, and contact person at vendor and telephone number. The comments section should list what was discussed with the vendor in order to resolve the matter, including the vendor’s comments. PVOUCHER-C should be attached behind PVOUCHER-A and the original invoice.
**Attachments**

Each purchase voucher should be properly assembled with the original invoice plus the required number of sets of the proper backup for each type of voucher. The page entitled *Purchase Voucher Attachments* explains the required attachments (See Purchase Voucher Attachments).

**Corrections**

As noted earlier, *correction tape should not be used in “y” section*. Incorrect entries should have one neat, **ink** or **typed**, line drawn through entry with the correct entry made in **ink** or **typed**. **Black** or **blue** ink should be used to make corrections. Corrected amounts in this section should be **initialed** by the person making the change. In addition, corrections that are made in other sections of the voucher can be corrected using correction tape. These corrections do not have to be initialed.

*It is very important that corrections be as neat and legible as possible since copies of the voucher are sent to our project sponsors.*
List of Statements
Required on Applicable Purchase Vouchers

Purchase Voucher Involving an Advance Payment

Advance Payment Requested
Authorized by S. B. 91, 62nd Legislature

Voucher should not be signed on Preparer’s or other responsible person’s signature line. Voucher should be signed on Preparer’s Signature (advance payment only) line. “W” section should not be filled in.

Send to: information should also be included in “x” section—Description of Articles or Services. Example:
Send to: Attn.: John Doe
TTI Administration
Texas Transportation Institute
3135 TAMU
College Station, Texas  77843-3135

Purchase Voucher Involving a Renewal

Subscription Renewal of (Magazine’s Name).

The subscription period should be entered in “w” section. Voucher should be signed on Preparer’s or other responsible person’s signature line.

Purchase Voucher Involving Telephone Charges

The payments on this voucher meet the provisions of H. B. 20, 69th Legislature, Article V Section 47.

I certify that there are no unlisted numbers in this bill.
Statement should be signed.
**Purchase Voucher Involving Membership Charges**

Agency head has granted approval for membership.
This payment serves a public purpose and the agency is receiving adequate consideration.

**Purchase Voucher Involving Reimbursement to an Employee**

**Reimbursement to** *(Individual’s Name)* **for** *(Item Purchased).*

The Payee Certification, section aa., should be signed and dated by the individual who is being reimbursed.