

WEST VIRGINIA DEPARTMENT OF TRANSPORTATION  
ADMINISTRATIVE PROCEDURES  
VOLUME VI, CHAPTER 10

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SUBJECT: PURCHASING  
CHAPTER TITLE: INVOICE PROCESSING AND  
CORRECTING RECEIPT ERRORS

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I. INTRODUCTION

Effective: 10/15/2002

The purpose of this chapter is to provide *general* guidance on processing invoices. The information here is intended to be a *quick reference*.

Chapters 5, 6, 7, 8, and 9 of this volume all provide *specific* instructions for invoice processing as it relates to the kinds of purchases discussed in those chapters. Persons with little (or no) familiarity with DOT purchasing and invoice processing should read the chapter that discusses the kind of purchase they anticipate making.



II. GENERAL POLICIES

In most cases, vendors submit invoices to purchasing organizations, rather than to Transportation Finance Division or another central headquarters organization. For this reason, care must be taken at the originating (purchasing organization) level to ensure that the proper review and reconciliation is performed, signatures are written, and documentation supplied before an invoice is submitted to the Accounts Payable Section of Transportation Finance Division. Failure to do this can result in invoices being sent back to the originating level and, subsequently, in payment to the vendor being delayed.

The "Prompt Payment Act of 1990" entitles a vendor to interest on a legitimate, uncontested invoice that is not paid within sixty-one days. The counting of days begins when the invoice is received by the organization and ends on the day the State check is mailed to the vendor.

- The postage metered envelope in which the invoice was received is the DOT's proof of when the invoice was received, and it must be retained by the organization on file with the purchasing documents.

- If an invoice is contested (i.e. due to pricing irregularities), the vendor must be notified and the 60-day cycle does not begin until the invoice is accepted by the DOT.

SCO, SPB, UTL, and OTH purchase types require invoices to be submitted directly to Finance/Accounts Payable for processing. For UTL and OTH, Finance/Accounts Payable is responsible for all invoice review, reconciliation, purchase receipt entry, and further processing. If one of these invoices is sent to the purchasing organization, it must be transmitted to Finance/Accounts Payable immediately.

All invoice transmittals are to be accomplished via Form DOT-104, Document Transmittal. Section III, Invoice Processing Requirements, explains what documents (in each kind of purchase) must accompany the DOT-104 to Finance/Accounts Payable. This table also explains, for each kind of purchase, how the invoices are to be reconciled at the purchasing organization.



### **III. PURCHASE RECEIPT - AUTHORIZED RECEIVER REQUIREMENTS**

Effective: 12/1/2002

All organizations must supply Transportation Finance Division with a list of employees entrusted with physically receiving and/or inspecting goods purchased under the following object codes: 020, 021, 033, 034, 037, 039, 040, 045, 054, 058, 070, 071, 072, 073, 074, 075, 076, 077, 078, 086, 121, 143, 144, 148, 170, and 171. Transportation Finance enters these employees' names on a list of authorized receivers, which is filed with the State Auditor's Office. These named employees are, effectively, legally responsible for ascertaining that goods received are the same as were ordered (if under the selected object codes).

Regarding Purchasing Card purchases, authorized receiver requirements are explained in Volume VI, Chapter 5 of these procedures.

#### **A. AUTHORIZED RECEIVER RESPONSIBILITIES**

Whenever practical, authorized receivers should take delivery of goods, inspect them to ensure that they are what were ordered, and sign the delivery ticket or packing slip.

In the event that an employee who is not an authorized receiver takes delivery, it is still the authorized receiver's responsibility to inspect the goods, confirm that the delivery matches the order, and sign the delivery ticket or packing slip.

#### **B. ORGANIZATION CLERK RESPONSIBILITIES**

Effective: 2/1/2003

The organization clerk will make "PR" entries to REMIS using the signed delivery tickets or packing slips, while checking the signatures against the list of the organization's authorized receivers. If a delivery document is missing the

authorized receiver's signature, the clerk must make sure that the authorized receiver inspects the goods and signs the document before entry is made.

1. For each delivery, a TSO Report No. 403, DOT-5, must be printed out. The clerk must print, in blue ink, the authorized receiver's name and user ID number (see "a." and "b.", below) on each computer-generated DOT-5. The clerk must ensure that the name is printed as it is on the official authorized receiver list.
  - a. In most cases, if the receiver has access to FIMS, the user ID number is the number with which the receiver logs on to the mainframe computer system ("HW#" for Highways).
  - b. If the receiver does not have access to FIMS, he or she is assigned a "R" number for user ID. The receiver's use ID may be determined through FIMS by tabbing down to the "NEXT\_ \_ \_" portion of the FIMS screen, typing "ARQ" and pressing "Enter". Then, tab down to the "LAST NAME" line and type the authorized receiver's last name. All receivers with that last name will appear. The ID numbers can be viewed under the "USER ID" section of the screen.
2. The clerk will sign the DOT-5 and print his or her name under the signature in blue ink.
3. If a purchase order is broken down by components, then the DOT-5 must also be broken down in the same manner. Two or more components cannot be combined into one line on the receiving report.
4. The "original" DOT-5 and one copy is attached to the delivery document along with a copy of the *No Debt Affidavit*, if required, and submitted to Transportation Finance Division for further processing.

#### **C. ORGANIZATION MANAGEMENT REQUIREMENTS**

Effective: 5/1/2003

Management must ensure that Transportation Finance Division has the most current list of the organization's authorized receivers. Employees leaving the organization's employ must be taken off the list and, if necessary, replaced with another employee.

If an employee is to be reimbursed for items he or she has personally purchased, the employee must sign the vendor's receipt as evidence that he or she actually received the items. These receipts must be attached to the Employee Reimbursement Request Form. Also, the Business Manager's prior approval must be secured, when required, as noted in Volume VI, Chapter 4 of the DOT Administrative Procedures.

#### **IV. INVOICE PROCESSING REQUIREMENTS**

Effective: 6/1/2003

| TYPES                       | INVOICE RECONCILIATION                                                                                                                                                                                                                                                                               | INVOICE TRANSMITTAL                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
|-----------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>P-CARD</b>               | <ol style="list-style-type: none"> <li>1. Grand Total of each <i>Cardholder's Log</i> <b>to</b> Total Amount of P-Card Memo Statement.</li> <li>2. Combined Total Amount of all Memo Statements <b>to</b> Total Amount payable on Statement (invoice) <b>to</b> Amount Received on REMIS.</li> </ol> | <p>Include BB&amp;T "authorization for adjustment" letter, if applicable.</p> <ul style="list-style-type: none"> <li>• Should reach Finance by 16<sup>th</sup> of month.</li> <li>• "P-CARD" must be stamped on DOT-104.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| <b>SCO</b>                  | TSO Report #403, <i>Receipt of Materials/Services - DOT-5</i> <b>to</b> receipt documents, such as weigh/delivery tickets (and invoices, if received).                                                                                                                                               | <p>Include associated #403's</p> <ul style="list-style-type: none"> <li>• Storekeeper or designee must sign and date #403's and</li> <li>• Apply payment stamp (sign and date) to invoices, if received.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| <b>\$10,000 &amp; UNDER</b> | TSO Report #403 <b>to</b> certified invoices or delivery tickets.                                                                                                                                                                                                                                    | <p>Include certified invoices (originals and one copy) or SPB delivery tickets</p> <ul style="list-style-type: none"> <li>• Organization's accounts payable clerk must check invoices for correct billing (get corrected invoice if required),</li> <li>• "Payment Stamp" original invoices and complete Stamp information,</li> <li>• Sign and date receipt information on invoice,</li> <li>• For SPB purchases, make notations on the delivery ticket to link it to the purchase order (purchase org., purchase no., line item no., inventory units, quantity times unit price extensions, etc.) and send Report #403 with the ticket - optionally, Forms DOT-5 or DOT-5C may be used with Report #403.</li> <li>• For BSA purchases you must also submit the original and one copy of the Agreement (Form WV-48 or vendor's agreement and Form WV-96, along with the No Debt Affidavit form for agreements over \$5,000). For each successive invoice you must submit two copies of the Agreement package and must note on the invoice the WVFIMS "I" number of the first invoice paid on the Agreement.</li> </ul> |

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|------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>OVER<br/>\$10,000</b>                       | TSO Report #403, <i>Receipt of Materials/Services - DOT-5</i> to receipt documents and invoices.                                                                                                          | <p>Include original #403's and original and one copy of any invoices</p> <ul style="list-style-type: none"> <li>• Storekeeper or designee must "Payment Stamp" and sign and date #403's and any invoices.</li> <li>• Chief financial officer must sign DOT-104.</li> </ul>                                                                                                                                                                                                                                          |
| <b>IGT</b>                                     | Invoice to purchase order or other documentation.                                                                                                                                                         | <p>Invoice (original and one copy) and any other appropriate documentation</p> <ul style="list-style-type: none"> <li>• "IGT" box on DOT-104 must be checked.</li> <li>• Invoice must contain the complete FIMS accounting code(s) for the agency being paid.</li> <li>• If the item being purchased is a Fixed Asset Inventory item, Form DOT-877 must be completed and submitted to Finance/Procurement for Master establishment.</li> </ul>                                                                      |
| <b>EXP &amp;<br/>BLV</b>                       | Review Travel Expense Account Settlement, Board and Lodging Voucher (if used), and any other required documentation (receipts, credit card slips, invoices, etc.) for compliance with Travel Regulations. | Include any required documentation (receipts, credit card slips, invoices, etc.).                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| <b>CON,<br/>PAG,<br/>RPR,<br/>RUR,<br/>RWI</b> | Review against purchase orders or other applicable documentation.                                                                                                                                         | <p>DOT-90 Code Sheet and invoices.</p> <ul style="list-style-type: none"> <li>• Semi-Final and Final invoices for construction contracts and utility and railroad relocations must be transmitted through counter-part central headquarters organizations for review.</li> <li>• On DOT-104, enter the Purchase No. affected by the vendor/contrator invoice in the column headed "Period Covered or Project No.".</li> <li>• Invoice amounts are to be entered in the Amount Column in net pay amounts.</li> </ul> |

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## V. CORRECTING RECEIPT ERRORS

When a receipt (PR) error is discovered in REMIS, it may be corrected with a reversing entry (enter negative quantity times unit cost and then enter the correct quantity and unit

cost) - **if the receipt is of non-inventory items OR no further transactions have been made since the original receipt was made to an inventory item.**

If inventory was involved and additional transactions have been made to the inventory item, read Volume V, Chapter 7 (Inventory Corrections) of the DOT Administrative Procedures **and** consult Transportation Finance Division, Procurement Section, for guidance on how to correct the error.

