



University of Massachusetts
Amherst
Controller's Office
405 Goodell Building
140 Hicks Way
Amherst, MA 01003-9334

phone: 413.545.3528
fax: 413.545.6088
email: rliebowi@admin.umass.edu

Memorandum

TO: Finance Users

FROM: Robert Liebowitz, Controller
Norm Gousy, Assistant Controller

DATE: November 9, 2015 (Updated December 18, 2015)

SUBJECT: Reimbursements to Resident Nonemployees

To reduce paperwork currently needed to reimburse resident nonemployees it is no longer necessary to obtain a W-9. The streamlined process to reimburse resident nonemployees may be disbursed on a [Single Payment Voucher](#) effective immediately. A resident nonemployee is defined as a US citizen or a permanent US resident (usually on a green card). Typical reimbursements to resident nonemployees include student recruiting and job candidate travel, excluding new employee moving expenses.

Single Payment Vouchers have no tax reporting capability. Therefore, a single payment voucher may never be used for such payments as contract for services, stipends and per diems. Nor should the single payment voucher be used for supplies. Departments are asked to confirm the accuracy of the resident nonemployee's remit address information prior to submitting the request to Accounts Payable. The remit to address must be a US address.

At a recent PO/Liaison meeting, October 28th, there was discussion regarding the use of the Single Payment voucher for student reimbursements. The Single Payment voucher should never be used to reimburse a current student. The form to reimburse a student is still the [Disbursement Voucher](#) with receipts. As a reminder, any reimbursements made to assist with a student's education, such as tuition/fee, textbooks or lab supplies must be processed through Financial Aid.

The process to reimburse nonresident nonemployees has not changed.

Detail instructions are provided with the Single Payment form (page 2) including how to submit. The preferred method to submit is electronically as a pdf to dvouchers@admin.umass.edu. As an alternate, the Single Payment form may be sent to the Controller Office via campus mail.

Resident nonemployee reimbursements must be supported by a valid receipt.

What is a Valid Receipt?

A Valid receipt is an acknowledgement from the vendor that they have been paid. To be valid it must show the following:

- The vendor's name. (Generic or handwritten receipts should be supported by a canceled check/credit card or bank statement).
- When the specific expenses were incurred.
- The final amount due and acknowledgement that it was paid.

Note: If a receipt does not indicate full payment was made, additional proof of payment is required. The following are acceptable proofs of payment:

- Canceled check(s)
- Credit Card or Bank statements showing the transaction(s)

If you have any questions, please contact Norm Gousy, Controller's Office at 545-3364 or ngousy@admin.umass.edu .