Introduction

Successful and efficient disbursement of project funds requires basic knowledge and understanding of the Accounts Payable disbursement procedures and the forms used to process payments. This involves procedures for:

1. Chart of Accounts - Policy # 15-010.1 (Appendix A)
2. Disbursement Check Request - Policy # 15-060.1 (Appendix B)
3. Scholarship Disbursement Requests - Policy # 15-070.1 (Appendix C)
4. Hospitality Expenses - Policy # 15-080.1 (Appendix D)
5. Invoices - Policy #15-090.1
6. Honorarium/Lecture Fee Invoices - Policy # 15-100.1 (Appendix E)
7. Stipend or Recurring Payment requests - Policy # 15-110.1 (Appendix F)
8. Beach Club Card requests - Policy # 15-120.1 (Appendix G)
9. University Services - Policy # 15-130.1 thru # 15-200.1 (Appendices H - J)

Copies of all the forms and requests mentioned above are in the Appendix. To obtain these forms for use, please contact the Foundation at 985-5537 or visit the web site at http://www.foundation.csulb.edu.

Review of Disbursements

NOTE: All Accounts Payable disbursements are subject to review.

According to Executive Order No. 890, Project Director is responsible for ensuring that all expenditures are made in compliance with the approved budget, the contract or grant, and Foundation’s policies and procedures.

All disbursements of Foundation Programs, Sponsored Programs, Grants, and Contracts project funds will be analyzed carefully by the Foundation's Accounts Payable staff and the Internal Manager responsible for the project being charged. No disbursements of any kind will be settled until proper signature for approval of disbursement is checked, availability of funds is determined, allowability of transaction is approved and the General Ledger Account classification is reviewed and determined to be correct.
Chart of Accounts/General Ledger Line Item Numbers (G/L Line)  Policy #15-010.1

All accounting transactions (Accounts Payable, Accounts Receivable, Cash Receipts, Journal Entries, Purchasing, etc.) are posted to projects using the project number and a general ledger line item number. Each transaction's dollar amount must have a general ledger line item number. These numbers are listed on the chart of accounts (see Appendix A). The chart of accounts lists the G/L line item number and the description of the transaction. All G/L lines are 6 digit numbers, broken down into revenue and expense categories. Revenue categories are in the 300000 range, expense categories are in the 400000 range for payroll and the 500000 to 700000 range for other expenses.

Use Tax  Policy # 15-020.1

California Tax Law requires that Sales Tax (for purchases made in California) or Use Tax (for purchases made outside California) be paid at the appropriate rate for the county in which the goods will be used. In the event that the vendor does not charge tax, or charges a rate other than the appropriate County rate, the Foundation will (after determining the correct amount of tax) adjust the invoice (for in-state vendors) or accrue the tax for payment to the State Board of Equalization (for out-of-state vendors) as applicable.

The Use Tax will appear on the monthly reports generated by the Foundation. If the invoice was adjusted for tax, the amount of the invoice on the report will include the tax.

The Foundation Accounts Payable staff reviews every invoice for Sales/Use tax and pays those amounts required by State law. Foundation account holders with questions regarding Use Tax are encouraged to contact the Foundation Accounts Payable department.

Exempt Vendors:

In the event a Vendor is exempt from collecting Sales Tax, the Foundation must have written proof of such exemptions (proof includes the Vendor's Certificate Number). Without the proof of exemption, the Foundation will accrue the appropriate tax for payment to the State Board of Equalization.

Distribution of Checks  Policy#15-030.1

All checks will be distributed via the U. S. mail. EXCEPTIONS WILL BE GRANTED IN LIMITED AND EMERGENCY SITUATIONS ONLY. Checks identified for pick up must be picked up by the Payee and only upon presenting appropriate identification (valid drivers license or CSULB staff ID card). Individuals picking up a check for someone other than themselves, must have a letter identifying the special circumstances, approved by the payee and their supervisor. THIS TYPE OF PICK UP SHOULD OCCUR ONLY IN UNUSUAL CIRCUMSTANCES.
Once checks have been printed, unless otherwise indicated, they are mailed directly to the payee via U. S. Mail. Incorrect address information can delay payment. Be sure to verify all demographic information before submitting payment information to Accounts Payable.

NOTE: Individuals receiving travel advances are always called when checks are ready and are required to pick up their checks at the Foundation office. Proper identification is required.

* These procedures are for Accounts Payable only, including Purchase Orders and Travel Advances. These procedures are not used for Payroll distribution. See Section 18 Payroll for distribution of Payroll.

**Voided/Lost Checks**

**Policy # 15-040.1**

**Voided Checks:**

When a check is incorrectly written or is no longer needed, the vendor will return the check to the project site. If a Project Director finds that an accounts payable check is no longer required or has been incorrectly written, the Project Director should draw a line through the check, write 'VOID' across the face of the check, and cut or rip off the signature on the check. The check should be returned to the Foundation's Investment Accountant with a note explaining why the check is not needed or what is wrong with the check and the needed correction. The Project Director or Authorized Signer should inform the Foundation of the reason for the void and provide a corrective action. A copy of the voided check will be forwarded to Accounts Payable by the Investment Accountant so the proper account is credited and Vendor history is corrected.

**Lost/Stolen Checks:**

The Foundation Associate Executive Director should be notified immediately when a check is lost or stolen. The information should include the amount of the check, payee, date, etc. Project staff should notify Campus Police when a check is stolen, from the University or Foundation premises, and a police report should be completed. Accounts Payable will call the bank and issue a stop payment. A stop payment takes approximately 2-3 working days. When the bank transmits written verification of the stop payment, Accounts Payable will issue another check. It takes approximately 7-10 working days to process a new check after the written verification of a stop payment is received from the bank.

**Return of Materials**

**Policy # 15-050.1**

If merchandise is to be returned to a vendor, the Project Director must call the vendor to get a Returned Merchandise Authorization Number (RMA #). If the merchandise is to be shipped via CSULB Shipping and Receiving, the Project Director must also get a CSULB shipping request form to be forwarded to the CSULB shipping/receiving area. It is the Project Director's responsibility to find out from the vendor how the RMA # is to be used and where on the merchandise the number is to be placed and notify the Foundation. The Foundation will credit the project when a credit memo has been received from the Vendor. The Foundation strongly suggests that the vendor be asked to reference the Project Number on the credit memo.

**Disbursement Check Request**

**Policy # 15-060.1**

The Disbursement Check Request (Appendix B) is used for miscellaneous reimbursements, one-time stipend payments, and pre-paid orders that have a completed order form (pre-paid orders without a completed order form must be purchased with a purchase order - see section
14).

Substitute W-9 Form:

A Substitute W-9 Form is required for all first time payees. It needs to be completed and submitted to Foundation Accounts Payable before payment will be made. The Substitute W-9 Form will be kept on file for year end tax purposes. Once Accounts Payable has a W-9 Form on file, only the last 4 digits of the payee’s Social Security Number will be needed on any future forms for verification purposes. If the vendor has a Federal Employer’s Identification Number (FEIN), the full number is required for verification purposes. The Substitute W-9 Form can be downloaded from the Foundation’s website at: www.foundation.csulb.edu.

Miscellaneous Expense Reimbursement:

Project personnel may be reimbursed for project related purchases when a Purchase Order cannot be used or when the vendor will not invoice the Foundation. A Disbursement Check Request must be completed (see completion procedures in Appendix B) and submitted to the Foundation. All receipts or other proofs of payment (i.e. a canceled personal check) must be attached to the request. Receipts must include an itemized list of purchases. The vendor's name must be pre-printed on the receipt. Only original documentation will be accepted for reimbursement including; receipts, invoices, credit card sales drafts, etc. Credit card bills/statements are not an acceptable receipt for reimbursements. Payments may be made directly to Credit Card Companies provided the Credit Card Statement is supported with all applicable documentation and approvals as described above. The Disbursement Check Request must be signed by the Project Director or an authorized signer, who ensures that the purchase is an appropriate and allowable expense, is in compliance with the educational mission of the University and the policies and procedures of the CSULB Foundation, and is within the restrictions imposed by the donor or granting agency (if they so exist). Direct reimbursements made payable to a subordinate of the Project Director are approved by the Project Director. Direct reimbursements made payable to the Project Director are approved by the Project Director's Department Chairperson, Administrative Services Manager (ASM), Dean, Director or Division Vice President. (See section 12 for further information on approval signatures.)

Consistent with Executive Order No.890, payments involving personal expenditures by the Project Director must be authorized in writing by the Project Director’s Department Chairperson, Administrative Services Manager (ASM), Dean, Director or Division Vice President. See Section 12 for further information on approval of transactions and authorized signatories.

Recurring Payment/Stipend Request:

Stipends may be a one-time payment or a series of regular, fixed payments (usually monthly) for enrollment in and/or attending classes. Stipends are awarded based on the criteria set forth by individual projects. (For recurring stipends, use a Stipend/Recurring Payment Request.) For one-time payments of stipends, use a Disbursement Check Request completed and submitted to the Foundation. A copy of the award letter that was sent to the student should be attached if available. The Stipend/Recurring Payment Request must be signed by the Project Director or an authorized signer who ensures that the stipend is an appropriate and allowable expense, must be in compliance with the educational mission of the University and the policies and procedures of the CSULB Foundation, and must be within the restrictions imposed by the donor/granting agency (if they so exist).

Stipends may be considered taxable income by the IRS. Recipients should consult their tax accountant for advice regarding stipends received. Stipends are included in
gross income unless the funds are used for (or required to be used for) qualified tuition and related expenses. (See Memorandum - Reporting of Awards, Scholarships, Fellowships and Stipends, dated December 3, 2001 and December 16, 2002. Appendix ___)

Pre-paid Orders:

Pre-paid orders should be processed as a purchase order or a Disbursement Check Request with a completed order form. If a purchase is to be pre-paid because the vendor won't accept a purchase order, a completed order form must be sent with a completed Disbursement Check Request to the Foundation. The total amount of the order must be determined including tax, and "Pre-paid Order" should be written on the request. The Disbursement Check Request must be signed by the Project Director or an authorized signer who ensures that the purchase is an appropriate and allowable expense, is in compliance with the educational mission of the University and the policies and procedures of the CSULB Foundation and is within the restrictions imposed by the donor/granting agency (if they so exist). The Project Director must promptly return a receipt or paid invoice to the Foundation.

Allowability see page 15-3 & 4

Disbursement Check Requests take 7(seven) to 10(ten) business days to process.

Scholarship Disbursement Request

Note: For additional information regarding scholarships administration and Foundation Scholarship Policies please see section 5 of this manual.

A Scholarship is a monetary award generally for scholastic achievement, superior performance in a specific field of study and/or because of financial need. Scholarships are awarded to students based on the established criteria for that award. For most Scholarship Projects, the donor's wishes are explicit. It is the Project Director's responsibility to administer scholarships per the donor's wishes and any restrictions.

Per Section 117 of the US Code (26 USC 117), the general rule is that gross income does not include any amount received as a qualified scholarship (or qualified tuition reduction) by an individual who is a candidate for a degree. The term qualified scholarship means any amount received with the condition that it is used for qualified tuition and related expenses including tuition and fees for enrollment, and fees, books, supplies and equipment required for courses of instruction. It does not apply to any amount that represents payment for teaching, research or other services as a condition for receiving the scholarship or tuition reduction. Any payments for services are considered compensation and are not excludable form gross income under Section 117. (see Memorandum - Reporting of Awards, Scholarships, Fellowships and Stipends, dated December 3, 2001, Appendix ___).

Hospitality Expenses

Policy # 15-080.1

On January 2, 2001 the University and Foundation updated the Hospitality Policy as defined in The University Administrative Bulletin FM 2001 - 01 Payment or Reimbursement of the Costs of Hospitality Expenses. This policy replaced the previous Community Relations Expense Voucher policy as of January 2, 2001. The University Policy is incorporated herein under Appendix D.
Included with this University Policy is a subsequent memo dated February 27, 2001 further clarifying the original policy.

The Hospitality Expense Form (Appendix D) is used to pay for the cost of meetings, conferences, receptions, and individual and group meetings.

The University Administrative Bulletin FM 2001-2202 Request for Payment of Non-Cash Award to University Employee and Sympathy Gifts and Request for Payment of Gifts Presented to Non-Employees on Behalf of the University are incorporated herein under Appendix D.

Processing Procedures:

Project personnel may be reimbursed for the cost of business meetings, conferences, receptions, and individual and group meals related to certain projects when these types of expenses are considered allowable transactions. A Hospitality Expense Form must be completed (see form and completion procedures in Appendix D) and submitted to the Foundation. All itemized receipts and proofs of payment (i.e. original front and back of a canceled personal check) must be attached to the request. The vendor's name must be pre-printed on the receipt which must include an itemized list of purchases. The Hospitality Expense Form must be signed by the Claimant, certifying this expenditure as reimbursable per the University policy, the Project Director, and an Authorized Administrator as designated by the Dean or Vice President in the Project Director’s respective area or college. The signer ensures that the purchase is an appropriate and allowable expense, is in compliance with the educational mission and policy of the University, and is within the restrictions imposed by the donor/granting agency (if they so exist).

Allowability - see pages 15-3 & 4

Hospitality Expense Forms take about (7)seven to (10)ten business days to process.

Invoices  

Vendors will invoice a project for goods and services when advance payment is not needed (i.e. telephone, gas, electric, etc.).

All project purchases must be in compliance with the Foundation's purchasing procedures (See section #14). The Foundation has implemented purchasing procedures which meet project purchasing needs and which satisfy the requirements of federal, state, and independent auditors. Purchases not made in conformance with Foundation regulations may result in personal liability of financial obligation for the Project Director.

The Foundation suggests using a purchase order whenever a purchase is over $1,000 and for all equipment and restricted purchases (i.e. lab animals, chemicals, hazardous waste materials, etc). Purchase orders are pre-approved, and non-allowable purchases are denied before any financial obligation is assumed on behalf of the project (see section 14). Invoices for non-allowable purchases will be denied payment. If the Project Director has an alternative project that can absorb the expense, the payment will be made from there. If the Project Director has no other means for making payment, the invoice will be turned over to the College Dean.
Vendors should send all invoices directly to the Foundation at:

C.S.U.L.B. Foundation  
6300 State University Drive, Suite 332  
Long Beach, CA 90815

**Invoices with purchase orders**

Accounts Payable is only responsible for invoices sent directly to the Foundation. When the Foundation receives an invoice referencing a Foundation issued Purchase Order the payment will be made automatically within 10 days of receipt if the following conditions are met:

- The invoice is received and matches the terms and conditions of the purchase order;
- The invoice is not more than $100 greater than the purchase order;
- The purchase is listed on the receiving report received weekly from the University’s shipping and receiving department; and
- The Foundation has not been contacted by the project director or their designee and instructed not to pay the invoice;

All approvals and allowability are completed at the time the purchase order or request is processed, therefore, the Foundation is legally required to pay the invoice and no further approvals will be obtained. Since no copies of the invoices will be sent automatically to the project if the project would like a copy of the invoice, they may request a copy by calling Accounts Payables at 55430.

**Invoices Referencing Project Number as Purchase Orders:**

Accounts Payable is only responsible for invoices sent directly to the Foundation. A copy of the invoice which references a Foundation project number or name in lieu of a Foundation issued Purchase Order is sent to the project for approval, usually through Campus Mail. The original invoices are retained at the Foundation in a 10 day revolving file updated daily. If the Foundation records indicate that an invoice has been forwarded for approval for a period of more than ten days, and the purchase is an allowable expense, and there is money in the project to cover the expense, the Foundation will automatically process the invoices for payment. The Project Director’s silence during the 10 day waiting period is considered approval to pay the invoice. This policy is necessary to expedite payments and maintain good relationships with vendors who render services to a number of Foundation projects.

**Invoices without purchase orders**

Invoices without purchase orders can only be processed with proper approvals and allowability certification. **Invoices should not be processed on Disbursement Check Requests.** The invoice can be approved by writing the project number and G/L line item on the invoice and having it signed by authorized signer(s). The Project Director or Authorized Signer certifies that the goods or services were satisfactorily received or rendered, the amount charged on the invoice is correct and the goods or services are appropriate, allowable and in compliance with the educational mission of the University, the policies and procedures of the CSULB Foundation, and is within the restrictions imposed by the donor (if they so exist). The invoice, complete with payment information, should be sent to the Foundation for payment. Invoices take approximately seven to ten days to process. Invoices for food items are the exception and must be processed on a Hospitality Reimbursement form.
Honorarium Payments

This policy outlines when payment of an honorarium is appropriate and defines eligibility for payment.

**Definitions**

Honorarium: a gratuitous payment to an individual usually in recognition of a special service for which custom or propriety precludes the payment of a standard business rate of compensation.

**Appropriate Use of Honorarium/Award Payments**

Types of activities for which honoraria/award may be paid include:

1. A special lecture or short series of such lectures;
2. Conducting a seminar or workshop;
3. A guest speaker at commencement exercise or other similar function;
4. Appraisal of a manuscript or an article to be submitted to a professional publication;

**Inappropriate Use of Honorarium/Award Payments**

1. Independent Contractors/Consultants, faculty consultants, performance fees and payments for professional services where a routine business rate or fee is charged, are non-honorarium transactions.

2. Additional compensation for summer session teaching, University Extension Services teaching or correspondence courses, assignment of additional responsibilities, or extramurally-funded research are non-honorarium transactions.

3. Honorarium/Award payments are subject to the Foundation’s line item classification, allowability review and approval process.

**Eligibility for Payment**

All University and Foundation employees as well as other outside individuals are eligible to receive honorarium payments as defined within the parameters of this policy. See Appendix E, Honorarium/Lecture Fee Request Form.

**Method of Payment**

1. Honorarium payments to Foundation and State employees are forwarded to the Payroll Department approved by the Human Resources Department.

2. Honorarium payments to non-Foundation and State employees are forwarded to the Accounts Payable Department.

3. Written notice of the lecture or event, or other such written confirmation of the honoree, must be attached to the payment request, if available.
Allowable Rates

Typically rates for an honorarium or Lecture Fee are $100 per lecture, or $250 per day. Honorarium payments may not normally exceed $600 per individual, per calendar year. Requests for exception to these rates will be considered on an individual basis by the Foundation Director of Human Resources in concert with the Foundation Associate Executive Director.

Tax Considerations

The Foundation is required to notify the I.R.S. when cumulative Honoraria and similar type payments of $600 or more are paid to any individual in a calendar year. The inviting department has the responsibility to inform the recipient of this requirement. All Honorarium payments are coded in the Foundation’s Accounts Payable System to report on Form 1099Misc for amounts greater than or equal to $600.

Beach Club Cards

49er Shops

Beach Club Cards are purchased from the 49er Shops for use in all 49er stores, campus copy center and the Chartroom. You receive credit by pre-payment to the 49er Shops of a set dollar amount (minimum $50.00). Credit is given to your account and purchases can be made using your new CSULB staff card until the credit/dollar amount is exhausted. Your credit can then be replenished.

Foundation

A Disbursement Check Request payable to the 49er Shops for the purpose of establishing a Beach Club Card Account should be sent to the Foundation. The Disbursement Check Request must include the name of the card holder, their social security number and required signatures authorizing the transaction. **The Project Directors signature is REQUIRED on all requests for Beach Club Card Accounts.** The Foundation expenses the card amount to the project as a cash advance. As purchases are made, original receipts must be kept. As necessary, a Beach Club Card Settlement/Replenishment (see appendix G) form must be completed to reduce the amount of the cash advance, to charge expenses to appropriate G/L categories and to replenish the card for the amount expended.

University Reimbursed Services

In order to use University-supplied services, the Project Director must first contact the University Business Office to establish a Chartfield account. The University form used to obtain authorization for these accounts is the Chartfield Request Form (Appendix H). (These forms may be purchased through Campus Stores.) The University will review the request, assign an account number for the activity, and return a copy of the Chartfield Request Form to the Project Director. This number must be used on any request to the University for duplicating, computer access, postage, photocopying (use of auditorion key counter and/or copy card), telephone, and purchasing supplies through Campus Stores. The University will NOT recognize the Foundation account number as a valid account number to charge project services.
It is important for the Project Director to notify the Foundation of the Chartfield number. That number will be logged in the Reimbursed Services log book to aid in the distribution of invoices for approval and payment.

**Processing Reimbursed Services Invoices**

Reimbursed Services routine charge backs, such as duplicating, postage, Campus Stores supplies, telephone, and plant operations costs, are billed monthly based upon actual expenditures. The University Business Office prepares invoices and forwards them to the Foundation for payment.

All Reimbursed Services invoices will be forwarded directly to the Lead for Support Services. The Lead for Support Services will log the invoices and have them date stamped.

The Foundation Support Services Assistant will send a photocopy of the invoice, stamped for approval, and back-up to the Project Director. The invoice will be prefaced with a pink memo requesting authorization to pay. After the Project Director has reviewed the invoice and confirmed the charges as correct, he/she should sign and date the invoice on the line provided by the approval stamp, including the project number(s) and G/L line item(s) to be charged.

When the approved copy of the invoice is returned to the Foundation, the original invoice is pulled and attached, and the complete voucher package is processed for payment.

If the approved copy of the invoice has not been received by the Foundation after 10 days, a second copy of the invoice, excluding back-up, is sent to the Project Director. The second copy of the invoice is prefaced by a red memo requesting authorization and explaining the delinquency of the invoice. A copy of the red memo will also go to the Project Director's Administrative Services Manager (ASM) and Dean.

If the approved copy of the invoice has not been received by the Foundation after 20 days, a Second Red notice, will be sent to the Project Director, with a copy to the Project Director's ASM, Department Chair and Dean.

If the approved copy of the invoice has not been received by the Foundation after 30 days, a notice will be sent directly to the Project Director's ASM requesting direction on how to proceed. A copy of the notice will be sent to the Project Director and Dean.

**Disputed Invoices**

If a charge or charges are disputed on an invoice:

A. The Project Director should attempt to resolve the difference with the Charge Back Service Center Manager.

B. If resolution to the dispute is not achieved the item in question should be circled on the back-up document with a brief explanation of the dispute, for example:
   1. Service was not performed in a satisfactory manner
   2. Service billed was not requested by an authorized person
   3. Cost of service is greater than original price quotation
   4. Other (brief explanation)

C. Reduce the amount of the invoice by the disputed portion of the charge, code the
invoice with the proper account number (s) and the g/l account line(s), and approve the adjusted amount for payment;

The approved invoice with the back-up should be sent to Foundation Accounts Payable. Accounts Payable will do the following:

1. Notify, in writing, the appropriate Charge Back Manager, attaching a copy of the disputed invoice, requesting a resolution to the problem.

2. Reduce the amount of the invoice, by the disputed charge(s), and pay the balance within 10 days.

3. Notify University Reimbursed Services Accountant by memorandum of the disputed amount.

**Academic Computing Services**

*Policy # 15-150.1*

Project personnel requiring Academic Computer Center services should contact that facility at extension 4505. Project Directors should budget anticipated computer costs after consulting with the computer center staff during the proposal preparation process and notify the Foundation to encumber those funds when the grant is awarded.

**Photocopying**

*Policy # 15-160.1*

**Use of Auditron Key Counter and Copy Card:**

Photocopy machines are located throughout the campus and are operated through the use of an Auditron Key Counter or a Copy Card which can be purchased through the University Departmental Copier Program, extension 55329.

To be issued an auditron key counter or copy card, a memorandum must be sent to the Departmental Copier Program with the following information:

- Requestor's name and department;
- University Chartfield account number and the Foundation account number;
- Location of the copier to be used;
- Authorized signature.

Project Directors who are in possession of a key counter or copy card must notify University Departmental Copier Program, in writing, of any changes to account numbers, copier locations, or responsible person(s).

When using the auditron key counter, the Project Director must complete a Copier Program Auditron Report and submit it to the University Departmental Copier Program by the twentieth of each month. This usage report provides the basis for billings for copies made during the given month. The University Business Office will forward an invoice to the Foundation along with a supporting copy of the auditron report. The Foundation will forward the invoice to the Project Director for verification of charges and payment authorization.

A plastic copy card, similar to a credit card, is used on pre-selected computerized copy machines on campus. At the end of each month, University Departmental Copier Program retrieves the "count" from each of these copiers. The copier usage charges are then processed to the user's account for payment. To be issued a copy card, follow the same procedure as that
for the auditron key counter. Copies of Copier Program Policies and Procedures are available upon request from University Departmental Copier Program.

**Self-Service Copies:**
Project Directors may elect to use on-campus self-service copy machines. Use of these machines does not require a Chartfield number. However, a Foundation Purchase Order is needed to purchase the 49er Shops' copy card. The purchase order should be addressed to the Campus Copy Center, 49er Shops, University Bookstore.

This card authorizes a fixed number of copies, which are paid for in advance, to be made. Further information can be obtained by contacting the Campus Copy Center, extension 5050.

Forty-Niner Shops provides self-service photocopiers at three locations: Main Library, North Library and Campus Copy Center.

**Off Campus Photocopying:**
Project Directors may opt to use off-campus commercial photocopying vendors.

**Postal Services/Campus Mail System**  
*Policy # 15-170.1*

The campus mail system must be used for all on-campus mail. All projects have access to pickup and delivery by the campus mail service. All off-campus mail including parcels may be sent through the campus mail services. Mail for off-campus destinations must be marked with the appropriate mail code (a Chartfield number) for the project. Mailroom staff determines the cost of the postage charges to be invoiced monthly by the University Business office.

**Telephones**  
*Policy # 15-180.1*

On-campus Foundation projects use the University's telephone system. The University bills for telephone installations or changes, fixed monthly charges, long distance calls, and per-call unit charges accumulated in an FAS account. By the tenth working day of each month, the University Telecommunications Office sends a detailed listing of the previous month's telecommunications charges to the University Business Office to be invoiced with other monthly University Services charges.

To request telephone installation, Project Directors must contact the University Telecommunications Office at extension 8342 to complete a Network & Telecommunication Work Order (Appendix I).

**Plant Operations**  
*Policy # 15-190.1*

Materials or maintenance services can be provided to projects through "Plant Ops." These services include the assistance of carpenters, plumbers, painters, electricians, and maintenance personnel. Project Directors must submit a Work Order Form to University Plant Operations (Appendix J).

**Chargeback Documentation**  
*Policy # 15-200.1*

University Reimbursed Services (duplicating, plant ops, etc.) charged back to sponsored projects must be fully documented as to their applicability to the project. Any splits of charges to multiple grant accounts must be assigned in accordance with the relative benefits received by each grant account.
In order to properly document university charge backs, the following must be attached to the invoice coded for payment:

- Copy of work order and notice from service department that work is complete;
- Description of the job;
- Other documentation as available (e.g., a copy of the duplicated item, phone log, etc.) that justifies and documents the charge as it relates to the grant account.

Improperly documented charges may be subject to disallowance and must be charged to non-sponsored agreements.
Appendix A

Chart of Accounts
Appendix C

Scholarship Disbursement Request
Appendix D

HOSPITALITY EXPENSE FORM

&

HOSPITALITY EXPENSE POLICY

University Administrative Bulletin FM 2001 - 01
Payment or Reimbursement of the Costs of Hospitality Expenses®.

University Administrative Bulletin FM 2001 - 02
Payment or Reimbursement of the Costs of Employee Non-Cash Awards and Sympathy Gifts®.

University Administrative Bulletin FM 2001 - 03
Payment or Reimbursement of the Cost of Gifts Presented to Non-Employees on Behalf of the University®.
Appendix E

Honorarium/Lecture Fee Invoices
Appendix F

Stipend or Recurring Payment Request
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Appendix G

Beach Club Card Requests
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Appendix I

University Services

Network & Telecommunication Work Order
Appendix J

University Services

Work Order Form
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ADDENDUM
California Reporting & Withholding Requirement for Payments to Agents of Performers/Vendors

Background

The California Franchise Tax Board (FTB) requires that for tax reporting purposes, entities (e.g., CSULB Foundation) making payments to agents of performers/vendors for the performance of services report the payment as if it is being issued directly to the actual performer/vendor (the true owner of the income), and not the agent.

Any Department who retains the services of performers/vendors should request the tax information (e.g., Form W-9 information – name of performing entity, address, taxpayer identification number) of both the true performer/vendor and the agent. The information should be provided to the Foundation Accounts Payable department.

Withholding & Reporting for Nonresident Performer/Vendor Payments

When the Foundation requests a reduced rate of withholding through the FTB for California nonresident performers/vendors (i.e., a reduction that is less than the mandated 7% of gross payments that exceed or are expected to exceed $1,500 for the tax year), the Foundation will provide to the FTB, the name and taxpayer identification number of the vendor/performer, and the amount of income that represents the vendor's actual compensation.

If the Foundation or Department is aware of the amount of the agent's commission or fee up front, the fee can be subtracted from the amount of compensation being reported to the performer. For instance, if the check request from the Department is $10,000, and the Foundation or Department has knowledge that the agent's fee is $1,000, the Foundation would report the vendor payment of $9,000 to the FTB, therefore reducing the amount of state income tax that is required to be withheld from the payment. If the Foundation or Department does not know the amount of the agent's fee at the time the payment is issued, the entire amount of gross pay will be reported to the FTB for the actual performer/vendor. The vendor/performer may be allowed to take a deduction of the agent's fee on their personal income tax return.

Therefore, for California tax reporting purposes, the Foundation will disregard the agent and report the income as if it were being paid to the true performer/vendor. The only time the agent's name will be used is on the actual check. In these cases, the Foundation should make a note in the vendor file indicating that the payment related to the actual performer/vendor for the performance of services was actually issued to the agent.

Withholding & Reporting of Agent Fees

The FTB has indicated that paying entities are not required to report or withhold state income taxes from agent fees, even if the agent is a nonresident of California and the total annual payments exceed or are expected to exceed $1,500. The only exception to this would be in the instance where the nonresident agent is traveling with the performer/vendor in California. In this case, the Foundation would be required to report and withhold state income tax from the agent's commission if the Department or Foundation is made aware that the agent is traveling with the performer/vendor in California and has been informed of the amount of the agent’s commission. If the Department or Foundation does not have
sufficient facts to make this determination, the entire amount would be reported to the vendor/performer.

**Year-End Reporting Requirements**

Year-end Forms 592-B does not need to be filed for performers/vendors that the Foundation has previously remitted Forms 594 and the corresponding tax payments during the year. Therefore, no additional California year-end reporting will be required for these types of vendors.