



SAN DIEGO STATE
UNIVERSITY

Research Foundation

Accounts Payable

Gina Sullivan

Accounts Payable Supervisor

Contact Information

Accounts Payable – General Number

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619-594-2717

A/P Forms

<http://www.foundation.sdsu.edu/forms/index.htm>

Accounts Payable

- ◎ Types of payments we process:
 - ◎ Disbursement/Payment Authorizations
 - ◎ Independent Contractor Payments
 - ◎ Fellowship/Scholarship Payments
 - ◎ Miscellaneous Income Payments
 - ◎ Travel Advances
 - ◎ Travel Reimbursements
 - ◎ Mileage Reimbursements
 - ◎ Miscellaneous Advances
 - ◎ Miscellaneous Reimbursements
 - ◎ Payment to Foreign Nationals (separate seminar) ☺

AP Forms - Which one to use?

Name of Form	Form Usage
Payment Authorization Form	Form is used by the Accounts Payable staff only. When an invoice is received this form is completed by A/P and distributed to the project and/or Administrator, along with a copy of the invoice, for approvals. Upon approvals indicating the good and services were provided, cost is correct, it is forwarded back to accounts payable. A/P will enter the information for payment.
Disbursement Request	Vendor invoices received by the project and routed to the administrator and accounts payable for payment processing; Travel and Miscellaneous Advances; Miscellaneous Reimbursements; Pre-Paid/Non-Refundable airfares.
Disbursement Request - Food or Hosting Related Expenses	Reimbursements for any food or hosting related expenses.
Disbursement Request - Recurring Payable Addendum	Any recurring payable for long term agreements where the monthly payment amount does not vary. This is submitted along with a regular check request. Used for rents, scholarships, etc.
Fee Authorization Request	Used by the Project and Administrator authorizing payment of student
Fellowship/Scholarship Payment Request	Payments to US Citizens and Resident Aliens. Do not use if payee is a Non-Resident Alien, use Non-Resident Fellowship/Scholarship Payment Request Form.
Foreign Travel Questionnaire	Required for any SDSURF-related activities in a foreign country.
Independent Contractor Payment Authorization Request & Agreement	Payments made to Independent Contractors. All tax information will be needed prior to payment. Must have a Vendor Information Form (U.S. Citizens) on file with SDSURF prior to any payment.
Independent Contractor Pre-Selection Checklist	Checklist to be completed by the individual to determine if payment should be made as an independent contractor or employee.

AP Forms - Which one to use?

(continued)



Name of Form	Form Usage
Mileage Reimbursement Request - Time Specific	Mileage reimbursement <u>after</u> expense is incurred.
Miscellaneous Income Payment Request	Payment of prizes, awards, gifts, referees, coaches, umpires, judges, short-term guest lecturers, entertainers and royalties. Also used for payments (other than fellowship/scholarships) made to Foreign Nationals . Income may be taxable to the individual and all tax information will need to be provided prior to payment. Must have a Vendor Information Form (U.S. Citizens) on file with SDSURF prior to any payment.
Miscellaneous Income Payment Request for Multiple Recipients	Same as above but for multiple recipients
Notice to Recipients of Scholarships and Fellowships	Completed and signed by scholarship/fellowship recipient certifying that individual is responsible for any reporting of taxable income to the IRS. Do not use if payee is a Non-Resident Alien, use Non-Resident Foreign National Notice to Recipients of Scholarships and Fellowships form.
Travel Reimbursement Instructions	Instructions on how to complete the Travel Reimbursement Form
Travel Reimbursement Request	Travel reimbursements <u>after</u> expense is incurred.
Travel Roster	Completed and returned with a Travel Reimbursement Request when submitting a travel reimbursement claim issued to an individual who is paying travel expenses on behalf of multiple travelers.
Vendor Information Form	Vendor Information Form used in lieu of the IRS Form W-9. This form is used to obtain a current taxpayer identification number from individuals or vendors paid by San Diego State University Research Foundation.
Accounts Payable Direct Deposit Authorization Agreement	Form used to set-up accounts payable payments via direct deposit. Employees who have direct deposit in payroll must also complete this form for any payments made through accounts payable.

ACH/Direct Deposit Disbursement



As of January 2019, all SDSURF vendors, which includes employees of SDSU and SDSURF, are required to enroll in ACH.

- ⊙ Complete an AP Direct Deposit Authorization Form and include a voided check or bank statement. Form can be found here:
https://www.foundation.sdsu.edu/ap_forms.html#ap_dd
- ⊙ SDSURF complies with all federal rules and regulations.
- ⊙ Email address of payee required for notification of payment.
- ⊙ Direct Deposit Advice attached to email notification.

Vendor Information Form

- Use to obtain a current taxpayer identification number from individuals or vendors paid by SDSU Research Foundation.
- Use in lieu of the IRS Form W-9. The W-9 is accepted but the W-9 does not obtain other vendor information needed for grant reporting & compliance.
- Use only for U.S. persons (including resident aliens).
- Failure to provide a tax identification number could result in a 30% back-up withholding tax.
- One-time completion, unless change in address or in reporting status such as sole proprietor to corporation, etc.

Miscellaneous Income Payments

- ⊙ If not already on file with SDSU Research Foundation, complete a Vendor Information Form
- ⊙ Use for payments of prizes, awards, gifts, referees, coaches, umpires, judges, short-term guest lecturers, entertainers, and royalties
- ⊙ Payable directly to recipient only
- ⊙ Cannot be used to pay SDSURF
- ⊙ IRS Form 1099Misc will be issued at the end of the calendar year for payments of \$600.00 or more.



Fellowship/Scholarship Payments

- ⊙ Fellowship/Scholarship Form
- ⊙ Fellowship/Scholarship Form for non-resident aliens
- ⊙ Recurring Payable Form
- ⊙ Notice to Recipients of Scholarships and Fellowships Forms
- ⊙ Fellowship/Scholarship Income not reported to IRS or individuals for U.S. citizens or resident aliens
- ⊙ Fellowship/Scholarship Income reportable for non- resident aliens

- ① Minimum \$25.00
- ① Up to 80% of estimated out-of-pocket expenses for travel > 24 hours
- ① Project completes disbursement request form and submits to SR grant specialist for approval prior to travel
- ① SR grant specialist forwards approved disbursement request to A/P for payment
- ① A/P issues check to traveler BEFORE travel begins
- ① Advances must be cleared within sixty (60) days after trip ends.

Travel Reimbursements

- ③ Project completes and submits travel reimbursement form AND original receipts to SR grant specialist for approval after expense has incurred
- ③ A/P issues payment to traveler AFTER travel is complete and all expenses verified
- ③ Traveler may request reimbursement for pre-paid/non-refundable airfare prior to trip.

Mileage Reimbursement Form

- ③ Mileage reimbursement rates may change every January.
- ③ General rule: The first and last commute of the day is NOT reimbursable.
- ③ Exceptions apply (office in home, out of metropolitan area)
- ③ Project completes mileage reimbursement form and submits to SR grant specialist for approval AFTER expense is incurred
- ③ A/P issues payment AFTER mileage expense is verified.

Vendor Invoices

Once goods/services are provided, SDSU Research Foundation will receive a vendor invoice requesting payment.

The invoice is processed one of two ways:

- **Via Disbursement Request – (Project receives invoice)**
 - Project attaches a completed, authorized, disbursement request to invoice and forwards package to SR grant specialist for approval.
 - SR Administrator forwards to A/P for payment
- **Via Payment Authorization – (A/P receives Invoice)**
 - A/P attaches Payment Authorization to invoice and the package is routed to the Project for approval and then to the SR grant specialist for approval.
 - SR grant specialist forwards to A/P for payment.

Other Payments

② Miscellaneous Advances

- ② Project completes a disbursement request form and submits to SR grant specialist for approval

② Miscellaneous Reimbursements

- ② Project completes a disbursement request form and submits to SR grant specialist for approval for goods and services purchased using personal funds
- ② **NOTE: There is a risk when you purchase goods or services without prior approval (i.e. purchase order).**

Independent Contractors vs. Employee

Evaluate & Determine:

- ◎ Independent Contractor: Provider of service in control of means/method of accomplishing the service.
 - ◎ Pay based upon job completion; provides own tools and supplies; assumes risks of profit/loss; expenses not reimbursed.
- or
- ◎ Employee: Takes direction for what is provided and how it is done.
 - ◎ Pay based upon time worked; supplies provided by company; out of pocket expenses reimbursed.

Important Note

An Independent Contractor cannot be a current employee of SDSU Research Foundation nor could they have been employed at any time during the current calendar year.

Please contact HR if you need additional clarification and guidance on this process.

Risky Business

- ⊙ State and Federal Taxes are not paid, with potential liabilities, fines, and penalties.
- ⊙ Worker's Compensation Insurance not obtained causing increased risk and potential liabilities and penalties.
- ⊙ Noncompliance with Wage and Hour Laws with possible fines and liabilities.
- ⊙ Attorneys' Fees and Costs in the event of a lawsuit.
- ⊙ **When in DOUBT – classify as an employee or contact AP for assistance.**

Preparing the Paperwork

Independent Contractor

If the worker is an independent contractor, forward the following to your SRA grant specialist **PRIOR** to engaging the worker:

1. A fully completed Independent Contractor Pre-Selection Checklist Worksheet. This will be reviewed by HR and AP.
2. A fully completed Independent Contractor Payment Authorization Request and Agreement Form.
3. A completed and signed Vendor Information Form, including ACH information.

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? QUESTIONS ?
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