

PAYMENT MATRIX - CSUB

Direct Pay	Special Services	Purchase Order (PO)	ProCard
<p><i>If you are paying a company & you have an invoice, use a DP</i></p> <p>No Dollar Limit</p>	<p>Individuals Only</p> <p>No invoices Allowed</p> <p>No Dollar Limit</p>	<p>No Dollar Limit</p>	<p>Dollar Limit as requested by Approving Administrator and approved by Procurement Director</p>
<ul style="list-style-type: none"> • Advertisements and display advertising (non-contractual), including Faculty recruitment (with Provost prior approval). <u>Staff recruitment advertising must be handled through HR.</u> • Attorney Fees (non-contractual) • (1) Employee Reimbursements for food/beverages • (1) Employee Reimbursements ≥ \$50.00 (not including travel expenses) • Settlements (<i>requires HR or Provost prior approval</i>) • Refunds • Subscriptions to publications (NOT software or software as a service) • Taxes • Utilities 	<ul style="list-style-type: none"> • (2) Honorarium • (3) One-Time Service • Athletics Referee and Game Worker Fees 	<ul style="list-style-type: none"> • Blanket Supply or Service Orders • Construction • Consulting • Contracts • Equipment • Furniture • Installations • Repairs & Maintenance Agreements • SaaS (Software as a service) & Other Cloud Computing • Service Agreements • Storage Facility Agreements 	<ul style="list-style-type: none"> • Advertisements and display advertising (non-contractual), including Faculty recruitment (with Provost prior approval). <u>Staff recruitment advertising must be handled through HR.</u> • Books (not for re-sale) • Conference/Seminar/Registration Fees • CSU/CSUB Branded Logo Promotional Items (with pre-approval from Public Affairs) • Memberships • Office Supplies (through the Campus Marketplace) • Software/Hardware (<i>requires IT prior approval</i>) • Subscriptions to publications (no automatic renewals allowed) • Utilities

(1) Petty Cash: Reimbursement requests for < \$50.00 must be submitted to the Cashier's Office on a petty cash form. NOTE: Reimbursements for food & beverages can't be submitted via Petty Cash regardless of the cost. (See the Direct Pay form or contact Payment Services.) **Exception: ASI-sanctioned clubs may submit food & beverage petty cash expenses.**

(2) An honorarium may be for speaking on campus (one-time). On-going engagements with Independent Contractors/ Consultants require an agreement and a PO. **Other than speaking, recipients must not perform additional services for the CSU. Contact Procurement if unsure if a service requires a PO and/or an agreement.** NOTE: ALL CSU EMPLOYEES MUST BE PAID THROUGH PAYROLL, EVEN IF THEY WORK ON A DIFFERENT CAMPUS.

(3) Payments to individuals only, no companies. No invoices. These payments are for one-time services which don't require a PO (no agreement, contract, or deliverables that must be reviewed by Procurement).

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Purchase Orders are required in advance of ordering goods or services in order to:		
<ul style="list-style-type: none"> Protect the CSU and ensure risk is mitigated through indemnification and proper insurance endorsements 	<ul style="list-style-type: none"> Meet State mandated goals for Disabled Veteran Business Enterprise (DVBE), Certified Small Business and recycled-content products requirements 	<ul style="list-style-type: none"> Ensure the CSU is utilizing CSU and State Master Contracts
<ul style="list-style-type: none"> Ensure the CSU receives the best price for products and services 	<ul style="list-style-type: none"> Encumber funds 	<ul style="list-style-type: none"> Track spend for spend analysis

Student Payments

All student payments must go through the Financial Aid office unless:

- 1) It's a reimbursement of expenses, or
- 2) The student invoices CSUB as part of a business they own.
- 3) The payment meets the IRS definition of de minimus (\$100 and less).

Other Approvals

Software and Software as a Service (SaaS) and/or hardware purchases require **pre**-approval by ITS.

Required Forms & Taxation Notices

Tax Forms

a) A CA Vendor Data Record Form 204 is required for all new vendors per the State Controller's Office (SCO)

EXCEPTION: For one-time **Special Services** payments; only a Social Security is required for that form.

b) **Non-California** vendors who have not submitted a CA Franchise Tax Board withholding exemption determination letter will have 7% CA tax withheld when performing services within California. <https://www.ftb.ca.gov/forms/2018/18-590-instructions.shtml>

c) **Foreign** Payees being paid for services are also subject to a 30% Federal tax withholding in addition to the 7% CA tax.

Travel - Employee reimbursements for travel expenses must be submitted on travel claims.

a) All **international** travel must be **pre**-approved by the Provost (Academics only), the President, and reported to Safety & Risk Management.

b) All other travel must be **pre**-authorized using either 1) a Travel Authorization Request Form (TARF), 2) a Charge Request form, or 3) a Travel Advance.