

The Specific Payment Types Matrix provides guidance related to specific categories of payment requests. For each category, the appropriate payment method(s), details about the documentation that must be included, and a suggested account number are included. When applicable, a university policy or Accounts Payable procedure is provided as a reference. Consult the Payment Method Matrix for general guidelines on determining when a purchase requires a purchase order, payment request form, payment via purchasing card, or wire request form.

| Payment Type | Requirements When Submitting to Accounts Payable | Policy / Procedure |
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| Advertising (in publications sponsored by charitable or non-profit organizations when promoting the university) | <u>Method:</u> payment request form, PO invoice, or pcard <u>Documentation:</u> invoice or enrollment/registration form <u>Suggested Account:</u> 73401 | See: 7 - 02.13 ADMINISTRATIVE POLICY REGARDING CONTRIBUTIONS AND GIFTS Section (B)(1)(a) |
| Awards given to students | <u>Method:</u> payment request form <u>Documentation:</u> must describe what the award is for and how the recipient was chosen. <u>Special notes:</u> <ul style="list-style-type: none"> • Awards to students must be reviewed by Student Financial Aid, which will determine whether they meet federal guidelines for financial aid and thus must be paid through that office. • KSU ID must be provided • Citizenship status must be marked | |
| Business meals and hospitality | <u>Method:</u> payment request form (regardless of dollar amount) for payments made directly to vendor, electronic expense reimbursement when reimbursing an employee <u>Documentation:</u> itemized invoice and list of attendees <u>Suggested Account:</u> 71202 <u>Special notes:</u> <ul style="list-style-type: none"> • Executive level (VP) signature required if preapproval form not attached to payment request. Electronic expense reimbursements coded to 71202 will route for proper signature. • University funds may not be used to pay for alcohol. Alcoholic beverages provided as part of a business meal or hospitality event must be paid via the KSU Foundation. | See: 7 - 02.5 ADMINISTRATIVE POLICY REGARDING BUSINESS MEALS AND HOSPITALITY EXPENSES PAYABLE OR REIMBURSABLE FROM UNIVERSITY FUNDS |

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| <p>Contributions (donations, financial assistance, equipment, or supplies made to charitable or non-profit organizations or university foundation accounts using university funds)</p> | <p>Not Allowable Do not submit payment request.</p> | <p>See: 7 - 02.13 ADMINISTRATIVE POLICY REGARDING CONTRIBUTIONS AND GIFTS Section (B)(1)(a)</p> |
| <p>Gifts (flowers, greeting cards, holiday decorations, radios, televisions, and parties where the beneficiaries are university employees or employees' dependents)</p> | <p>Not Allowable Do not submit payment request.</p> | <p>See: 7 - 02.13 ADMINISTRATIVE POLICY REGARDING CONTRIBUTIONS AND GIFTS Section (B)(2)(a)(ii)</p> |
| <p>Gifts (must have an essential business purpose, includes plaques and other similar recognition awards, and customary gifts to international guests of the university)</p> | <p><u>Method:</u> payment request form or PO invoice <u>Documentation:</u> itemized invoice <u>Suggested Account:</u> varies according to type of gift <u>Special notes:</u> <ul style="list-style-type: none"> • Executive level (VP) signature required if preapproval form not attached </p> | <p>See: 7 - 02.13 ADMINISTRATIVE POLICY REGARDING CONTRIBUTIONS AND GIFTS Section (B)(2)(a)(i)</p> |
| <p>Independent Contractor (IC) (includes payments for services performed by individuals, sole proprietors and single member LLCs, as well as honoraria)</p> | <p><u>Method:</u> payment request form or PO invoice <u>Documentation:</u> copy of HR independent contractor approval email, copy of fully signed contract, completed PEDACKN, W9 <u>Suggested Account:</u> dependent on purpose of services performed <u>Special notes:</u> <ul style="list-style-type: none"> • If IC is paid multiple times over the course of a contract, invoices may be submitted in lieu of a copy of the contract for payment other than the first. • If IC is paid multiple times over the course of a contract, PEDACKN is required only for first payment • Contracts must be signed by an executive officer or individual who has a Letter of Delegation on file with the Office of General Counsel </p> | <p>See: Accounts Payable website – Independent Contractors</p> |

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| Membership or certification (individuals) | <p><u>Method:</u> payment request form, electronic expense reimbursement, or paper expense reimbursement form</p> <p><u>Documentation:</u> invoice or membership registration/renewal form</p> <p><u>Suggested Account:</u> 73405</p> <p><u>Special notes:</u></p> <ul style="list-style-type: none"> • Executive level (VP) signature required if preapproval form not attached | <p>See: 7 - 02.12</p> <p>ADMINISTRATIVE POLICY REGARDING MEMBERSHIPS AND CERTIFICATIONS</p> |
| Membership or certification (institutional) | <p><u>Method:</u> payment request form</p> <p><u>Documentation:</u> invoice or membership registration/renewal form</p> <p><u>Suggested Account:</u> 73405</p> | <p>See: 7 - 02.12</p> <p>ADMINISTRATIVE POLICY REGARDING MEMBERSHIPS AND CERTIFICATIONS</p> |
| Moving (relocation) expense reimbursement | <p><u>Method:</u> payment request form (made payable to employee)</p> <p><u>Documentation:</u> itemized receipts, copy of fully signed employment offer letter, moving summary form</p> <p><u>Suggested Account:</u> 77026</p> <p><u>Special notes:</u></p> <ul style="list-style-type: none"> • One reimbursement payment for all moving expenses will be issued at the end of the move. • Moving expenses are paid via reimbursement as stated in the offer letter. | <p>See: 7 - 02.6</p> <p>ADMINISTRATIVE POLICY REGARDING REIMBURSEMENT FOR MOVING EXPENSES OF NEWLY HIRED EMPLOYEES</p> <p>NOTE: Changes in tax law have made all moving (relocation) expenses taxable.</p> |
| Petty cash reimbursements | <p><u>Method:</u> petty cash reimbursement form</p> <p><u>Documentation:</u> itemized receipts (retain at department level)</p> <p><u>Suggested Account:</u> dependent on purchases listed on reimbursement</p> | <p>See: Controller's website - Resources / Forms Library for procedure documents</p> |

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| <p>Reimbursements - employees business travel and miscellaneous expense</p> | <p><u>Method:</u> electronic expense reimbursement</p> <p><u>Documentation:</u> itemized receipts (retain at department level)</p> <p><u>Suggested Account:</u> dependent on purpose of reimbursement</p> <p><u>Special notes:</u></p> <ul style="list-style-type: none"> • All purchases must comply with university policy. • Department/college/divisional financial managers are responsible for teaching their areas' faculty/staff how to route expense reimbursement receipts to approvers. • Expense reimbursement system routes based on index(es) charged, not employee/manager relationship. • Employees will not be reimbursed for payments made to vendors in lieu of following the established independent contractor approval and payment process. • Expense reimbursement may route to executive (VP) level due to university policy | <p>See:</p> <p>University Policy Register Chapter 7: Finance (various)</p> <p>7 - 02.8</p> <p>ADMINISTRATIVE POLICY REGARDING TRAVEL REGULATIONS (IN-STATE AND OUT-OF-STATE)</p> <p>Independent Contractor section of Accounts Payable website</p> |
| <p>Reimbursements - nonemployee</p> | <p><u>Method:</u> payment request form</p> <p><u>Documentation:</u> itemized receipts, contract or award letter stating what is being reimbursed and why</p> <p><u>Suggested Account:</u> dependent on purpose of reimbursement</p> <p><u>Special notes:</u></p> <ul style="list-style-type: none"> • Reimbursements that lack an essential business purpose may be taxable. Additional documentation may be required for payments to foreign individuals. • Citizenship status must be marked | |
| <p>Research subject payments</p> | | <p>See: Accounts Payable website – Compensating Research Subjects</p> |