

EMPLOYEE VS INDIVIDUAL INDEPENDENT CONTRACTOR:

Please use the Independent Contractor Checklist that is on the Accounts Payable web page to help you determine whether or not the individual performing work for Colorado State University should be classified as an employee or independent contractor. Please complete that form and forward to Beth Fritzler **prior** to "hiring" anyone as an independent contractor.

REIMBURSEMENTS TO INDIVIDUALS

Do not use service object codes when you are reimbursing individuals. Service object codes are coded for 1099 processing. The following is a list of object codes that should not be used for reimbursements: 6601-6617, 6637-6640, 6644-6647, 6654, 6658-6660, 7510-7566, 8800, 8810, 8820, 8845, and 8850. Service object codes should only be used if we are reimbursing the individual for a service they provided.

1. Individuals should not pay a company (rentals, services, catering, etc.) and request reimbursement. Those types of service payments need to be paid directly to the company via PCARD or through a Quali document. They are 1099 reportable.
2. Service payments (honorariums/stipends) to CSU employees need to be paid through Payroll. This includes service payments for the same tax year (if someone leaves CSU in the spring and you want to pay him in the fall an assignment needs to be added and paid through Payroll).

STIPENDS

Please remember that Stipends to current CSU Students are to be processed via Department Pay to Student Account form (DPSA) through Accounts Receivable.

AWARDS/TUITION

CSU tuition reimbursements are paid on a DPSA through Accounts Receivable as are student awards. Employee awards are reimbursable through Payroll.

SCANNED DOCUMENTS:

Please do not scan anything that has sensitive material. Such as:

1. Social security numbers (W-9s attached to the vendor created documents are okay)
2. Credit card numbers
3. Bank account number – from checks/statements



**Colorado
State
University**

**DISBURSEMENT
VOUCHER (DV)
QUICK
GUIDE**

GENERAL RULE

Invoices must be in hand when using a DV. The DV is a check request document only and cannot be used in lieu of a purchase order (PO) when one is required. Questions concerning the use of purchase order should be directed to Procurement Services. Include the vendor name in the description box. This way Accounts Payable can identify who needs to take action on the DV. Accounts Payable cannot make any changes to the DV once it has been submitted.

DO NOT CREATE A DV UNTIL IT IS READY TO BE PAID AND YOU HAVE:

1. An invoice (must be scanned and attached to the DV)
2. Authorized Business Function Form (if required)
3. Proof of payment (if required)

PAYMENT INFORMATION

1. Double check the pay id address matches the invoice attached.
2. Make sure the Payee ID (vendor number) and the make payable information on the invoice match.
3. Use the Invoice number box and invoice date box. Those identifiers will help prevent duplicate payments.
4. Make sure check amount and invoice amount are the same dollar amount.
5. Do not change the Due Date. Leave the due date alone. It will default to the next day and the check will be cut in the next available check run once the DV is final. A DV should only be created when it is ready to be paid.

6. Other considerations: Check Enclosure needs to be marked when:
 - a. You need A/P to send a copy of the invoice to the vendor.
 - b. You need the check to be sent to you. Make a note in the notes and attachments tab.
 - c. You need a separate check. Make a note in the notes and attachments tab.
 - d. When you want Banking Services to call you when the check is ready. Be sure to make a note in the notes and attachments tab.
7. The Check Stub Text must include the invoice number. This is the information that will be printed on the check or included in the ACH payment advice email. This is how the vendor can identify the payment (invoice number/Invoice date do not print on the check).
8. Accounting Lines – Remember that A/P cannot make any changes to the accounting lines. If you find you need to make a change once you have submitted a DV contact your fiscal officer and ask them to make the change. If they cannot you will have to ask A/P to disapprove the DV and you will need to start over. Or you will have to process a General Error Correction (GEC).
9. Always mark your phone bills with check enclosure. That way the vendor will get a separate check and the required backup.
10. Always mark your Homeland Security DV's with check enclosure.

RECEIPTS

Original receipts are no longer required to be sent to A/P. Please see the records retention policy.

WIRE TRANSFERS

If you have created a wire transfer (**especially ones for livestock**) be sure to email Beth Fritzler once it has been approved. A Purchase Order must be in place before a DV can be created by A/P or a department when wiring funds over \$5000.00.

FOREIGN WIRE TRANSFERS

If you have a PO needing a foreign wire transfer please go ahead and create the DV for the wire. Before you create and submit the DV please contact Tax Services to insure there isn't tax withholding.

FOREIGN VENDOR PAYMENTS:

Beth Fritzler will handle all foreign vendor payments. Please note there may be tax withholding on these types of payments. When creating a DV to a foreign vendor please be sure to choose payment reason code x. Please note if a vendor provides banking information payment should be sent via wire transfer.

1. **Payments to foreign individuals:** Please be sure to check with Haitao Cao for foreign tax withholding before you create a DV so she can determine the withholding amounts. Withholding is charged to account 2420000 2301 and will be a negative amount.
2. **Payments to foreign companies:** Please be sure to provide clear information (where the work took place/type of work done) in the notes section so tax withholding can be determined.