

Appendix A – Payment Request Documentation Guidelines

Most payment requests must be supported by an itemized invoice or contract. Certain expense categories require additional documentation. These guidelines state the required documentation needed for common expense categories, as well as suggested account numbers and relevant policies.

Expense Type	Requirements	Policy/Procedure
Awards to KSU students	Do not submit payment request. Coordinate with Student Financial Aid to issue funding through the student's account.	
Business meals and hospitality	<u>Documentation:</u> <ul style="list-style-type: none"> Itemized Invoice Executive Approval Form or equivalent List of attendees <u>Suggested Account:</u> 71202 <u>Special notes:</u> <ul style="list-style-type: none"> 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. 	7 - 02.5 Administrative policy regarding business meals and hospitality expenses payable or reimbursable from university funds
Contributions (donations, financial assistance, equipment, or supplies made to charitable or non-profit organizations or university foundation accounts using university funds)	Not Allowable Do not submit payment request.	7 - 02.13 Administrative policy regarding contributions and gifts Section (B)(1)(a)
Gifts (flowers, greeting cards, holiday decorations, radios, televisions, and parties where the beneficiaries are university employees or employees' dependents)	Not Allowable Do not submit payment request.	7 - 02.13 Administrative policy regarding contributions and gifts Section (B)(2)(a)(ii)
Gifts (must have an essential business purpose, includes plaques and other similar recognition awards, and customary gifts to international guests of the university)	<u>Documentation</u> <ul style="list-style-type: none"> Itemized Invoice Executive Approval Form or equivalent <u>Suggested Account:</u> varies according to type of gift	7 - 02.13 Administrative policy regarding contributions and gifts Section (B)(2)(a)(i)

Expense Type	Requirements	Policy/Procedure
Gift cards (cash advances for the purchase of gift cards unrelated to research)	<u>Documentation:</u> <ul style="list-style-type: none"> • Executive Approval Form or equivalent 	
Independent Contractor (ICs) (payments for services performed by individuals, sole proprietors and single member LLCs, including honoraria)	<u>Documentation:</u> <ul style="list-style-type: none"> • Fully executed contract (or invoice for subsequent payments) • HR independent contractor approval email • PEDACKN (for the first payment under each contract) • Executive Approval Form or equivalent (when HR approval has been denied) <u>Suggested Account:</u> dependent on purpose of services performed <u>Special notes:</u> <ul style="list-style-type: none"> • Contracts must be signed by an executive officer or individual who has a Letter of Delegation on file with the Office of General Counsel 	6 – 04.3 Administrative policy regarding independent contractors HR Independent Contractor website https://www.kent.edu/hr/independent-contractor
Memberships or certifications	<u>Documentation:</u> <ul style="list-style-type: none"> • Itemized Invoice or membership registration/renewal form • Executive Approval Form or equivalent (only for individual memberships) <u>Suggested Account:</u> 73405	See: 7 - 02.12 Administrative policy regarding memberships and certifications
Petty cash reimbursements	<u>Documentation:</u> <ul style="list-style-type: none"> • Petty cash reimbursement form <u>Suggested Account:</u> dependent on purchases listed on reimbursement <u>Special notes:</u> <ul style="list-style-type: none"> • Itemized receipts must be retained in department and do not need to be attached to request. 	See: Controller's website - Resources / Forms Library for procedure documents

Expense Type	Requirements	Policy/Procedure
Refunds	<u>Documentation:</u> <ul style="list-style-type: none"> • Document showing original receipt and deposit of funds being returned <u>Suggested Account:</u> account into which funds were original deposited	
Reimbursements (independent contractor)	<u>Documentation:</u> <ul style="list-style-type: none"> • Itemized receipts • Fully executed contract (or invoice for subsequent payments) • HR independent contractor approval email • PEDACKN (for the first payment under each contract) • Executive Approval Form or equivalent (when HR approval has been denied) <u>Suggested Account:</u> dependent on expenses incurred <u>Special notes:</u> <ul style="list-style-type: none"> • Contracts must be signed by an executive officer or individual who has a Letter of Delegation on file with the Office of General Counsel 	6 – 04.3 Administrative policy regarding independent contractors HR Independent Contractor website https://www.kent.edu/hr/independent-contractor
Reimbursements (student employee)	<u>Documentation:</u> <ul style="list-style-type: none"> • Itemized receipts • Email confirming that Student Financial Aid determined that it is a business expense reimbursement <u>Suggested Account:</u> dependent on expenses incurred	
Reimbursements (travel expenses for prospective employee or student)	<u>Documentation:</u> <ul style="list-style-type: none"> • Itemized receipts <u>Suggested Account:</u> 71022	