WELCOME

SARA BONAKDAR, SENIOR DIRECTOR, BUSINESS SERVICES
Fall 2023 What’s Up?

- All participants are muted
- Please use Q&A window to ask questions
- Session will be recorded
• Delegated Emails for Accounting Services
• Accounts Receivable/Billing Requests
• UBIT [Unrelated Business Income Tax]
• Reportable Foreign Payments [NRA Tax]
• Student/Visitor Accident Reporting Process
• Campus Dining & Catering
• Travel Policy Changes
• Invoice Information & Payment Review
• Best Procurement Practices
ACCOUNTING SERVICES

STEPHANIE REITZ, SENIOR DIRECTOR, ACCOUNTING SERVICES

ANN BUI, ASSOCIATE DIRECTOR, ACCOUNTING OPERATIONS

REBECCA URQUHART, ASSISTANT DIRECTOR, GENERAL ACCOUNTING
AGENDA

• Accounting Services delegated emails – Stephanie Reitz
• Accounts Receivable/Billing Requests – Ann Bui
• UBIT [Unrelated Business Income Tax] – Ann Bui
• Reportable Foreign Payments [NRA Tax] – Rebecca Urquhart
DELEGATED EMAIL ADDRESSES

arbilling-journalrequests@sjsu.edu – Accounts Receivable billing and Journal Entry requests.
iftrequests@sjsu.edu – IFT [Interagency Financial Transaction] related inquiries or requests.
Information regarding IFTs
nrat-ubit@sjsu.edu – Non-Resident Alien Tax and Unrelated Business Income Tax related inquiries.
incomingdeposits@sjsu.edu – Notifications of incoming funds – include chartfields for posting when applicable.
fa-requests@sjsu.edu – new Scholarship Fund requests.

Email boxes are monitored by multiple staff members to allow for more efficient communication.
ACCOUNTS RECEIVABLE/BILLING

ANN BUI, ASSOCIATE DIRECTOR, ACCOUNTING OPERATIONS
ACCOUNTING SERVICES
• Current challenges
• Accounts Receivable/Billing (AR/BI) process - outgoing invoices to customers
• Payment Information
• Collection Efforts
• AR/BI Resources and contact information
AR/BI CHALLENGES

Non-Student AR/Billing Challenges:

Department sends internal invoice or payment request to customers [including Auxiliaries] directly

- Create internal control issues for audit purposes – only SJSU Accounting Services department can generate the official invoice for SJSU campus
- Lack of monitoring of outstanding receivable
- Income not recorded timely:
  - Income will not be recorded until the payment is received
  - No income might be recorded as the payment is listed as “unidentified deposits” which required additional research time from the cashier’s team, accounting services team and campus departments

Expired contract agreements

- Recurring invoice request on expired agreements
Non-Student AR/Billing Process:

- Prepare [Billing Request Outside Customers](mailto:billing-requests@sjsu.edu) form
- Provide supporting documentation and contract agreement that support the invoice request
- Email the complete [Billing Request Outside Customers](mailto:billing-requests@sjsu.edu) form and supporting documentation to [arbilling-journalrequests@sjsu.edu](mailto:arbilling-journalrequests@sjsu.edu)
- Accounting services team will send the customer and the requestor the invoice with supporting documentation

Payment information:

- Submit expected payment information to our email inbox: [incomingdeposits@sjsu.edu](mailto:incomingdeposits@sjsu.edu)
Collection efforts:

- Past due invoices up to 120 days: Accounting Services will send out past due notices to customers
- Past due invoices > 120 days: Accounting Services will collaborate the collection efforts with the invoice requestor to collect the payment
- Past due invoices > 180 days: Consider to write-off if the invoice is deemed uncollectible
- Writing off uncollectible invoices: Reverse the revenue or write-off as bad debt expenses against the department budget. Write-off request will need the approval from Senior Director of Accounting Services, Senior AVP of Finance and Business Services or CFO depending on the write-off amount
AR/BI Resources

FaBS-Accounting Services-Accounts Receivable and Billing

AR/BI Contact

Accounting Services: arbilling-journalrequests@sjsu.edu
UBIT

[UNRELATED BUSINESS INCOME TAX]

ANN BUI, ASSOCIATE DIRECTOR, ACCOUNTING OPERATIONS
ACCOUNTING SERVICES
Agenda

• What is UBIT?
• UBIT reporting timeline
• Examples of current UBIT activities on our campus
• Examples of UBIT exemptions
• UBIT resources and contact information
What is UBIT [Unrelated Business Income Tax]?

UBIT is tax imposed on income earned by a tax-exempt organization [SJSU] that is from a trade or business, is regularly carried on and is not substantially related to SJSU’s tax-exempt mission.

According to the California Education Code 66010.4(b) and 66010.5, CSU’s mission is undergraduate and graduate instruction through the master’s degree and to support programs of public services and to involve faculty and students in these programs.

There are, however, a number of modification, exclusions, and exceptions to the general rules above when determine whether the unrelated business income is subject to the unrelated business income tax.
UBIT Reporting Timeline

- UBIT activities are reported on the CSU Exempt Organization Business Income Tax Return [IRS Form 990-T] annually after the fiscal year end.
- Original due date of the FY22-23 form 990-T: 11/15/2023
- Extension due date of the FY22-23 form 990-T: 05/15/2024
- Campus UBIT packet due date to the Chancellor Office: 01/26/2024
Examples of current reported UBIT activities on SJSU campus

- Facility Rental such as rental of theatre facility, Athletic fields, Sport camps, space ground, and dormitory
- Advertising
- Fingerprint services
- UPD dispatch services
- Naming rights [CEFCU and PCU]
- Pouring rights [Pepsi]
- Multi-media rights [Playfly Sports]
Examples of UBIT exemptions [with exceptions]

• Capital Gain Transactions
• Interest and Dividends
• Rental income from Real Property
• Royalties
• Research Activities
• Volunteer Activities
• Donated Merchandise
• Convenience
UBIT Resources

FaBS-Accounting Services-UBIT
Publication 598, Tax on Unrelated Business Income of Exempt Organization
SJSU_UBIT_Questionnaire_Short form

UBIT Contact

Accounting Services: nrat-ubit@sjsu.edu
REPORTABLE FOREIGN PAYMENTS

REBECCA URQUHART, ASSISTANT DIRECTOR, GENERAL ACCOUNTING
What we will go over today:

What are reportable foreign payments?
How should we handle different types of reportable payments?
Why is it important to identify them and report/remit taxes timely?

Are there exceptions to the rules?
Yes, sometimes there are exceptions, but we almost always need more information to make those determinations.
Basic rule of thumb is that all payments to foreign nationals and entities are subject to reporting and withholding.
Types of Reportable Foreign Payments

Payments to Individuals
• Scholarships
• Stipends
• Honorarium/Guest Speaker
• Independent Contractor Services
• Payroll
• Prizes/awards

Payments to Entities
• Use of intellectual property
  - Software licenses
  - Use of literary work, film, artwork, or other use of intellectual property
Ways these payments are made

- Direct payments to individuals
- Purchase orders
- Payroll
- Student accounts
- Sometimes creative ways, like expense reimbursements, gift cards, or petty cash
- *The substance, not the form, of the payments dictate how we report and withhold on them*
Recap

• Let the Tax Specialist know as soon as you know that we are making a reportable payment to a foreign person or entity. Contact: nrat-ubit@sjsu.edu

• The Tax Specialist should know about these payments before they are in the process of being paid.
  • We should not be looking at them for reporting for the first time when they are in the settlement run, on a wire transfer.
  • Working with the Tax Specialist in advance will allow us to ensure that the payments are in compliance with all immigration and tax regulations, and will allow our team to expedite our analysis resulting in quicker payments.

• Resources
  • Nonresident Alien Tax Information
STUDENT & VISITOR ACCIDENT REPORTING

KAREN VOGLER, UNIVERSITY RISK MANAGER, BUSINESS SERVICES
• Why accident reporting is important
• Key stakeholders
• What to do before the accident report is generated
• Accident reporting guidelines
• Accident reporting process
• Final thoughts
WHY ACCIDENT REPORTING IS IMPORTANT

To **reduce liability exposure**
- Claims cost money

For **accident prevention**
- Proper investigation and follow-up measures
- Complete records allow for analysis and recommendations

Helps **reduce** Workers’ Compensation claims and Occupational Safety and Health Administration [“OSHA”] reporting

The report will assist with the injured person's own medical insurance
• Department administrators

• Risk Management

• Environmental Health & Safety [“EH&S”]

• University Police Department [“UPD”]
The **highest priority** is caring for the injured individual

Evaluate the situation - by the injured person and others present

If the injury is serious:
- Call 911
- Use a blue light phone
- Contact the University Police Department [UPD] at **x 4-2222**

For minor injuries:
- Use a first aid kit
- Take an injured student to the Student Health Center
After the individual has been cared for and the accident is under control:

Review [Student and Visitor Accident Reporting Guidelines](#) [pdf]

Consider:
- Any criminal behavior
- Loss of or damage to personal property

Within 24 hours of the accident/incident:
- Complete the [Student and Visitor Accident Reporting form](#)
- Send to Risk Management, extended zip 0004 - or email it to risk-management-group@sjsu.edu
**STUDENT & VISITOR ACCIDENT REPORTING PROCESS**

**Section I.** Provide as much personal information as possible.

* All information is treated as confidential

**Section II.** Details are extremely important in analyzing the root cause of the incident.

* Please attempt to provide answers to every line item.
Submitted form will be evaluated to determine if an investigation is needed

If it is, Risk Management will:

- Contact the injured party
- Work with the academic department, EH&S, UPD, FD&O, etc.

Risk Management will handle any involvement with insurance

- Claims must be filed within six [6] months of the accident date
Reports of accidents and injuries may be generated by*:

- Academic Departments
- UPD
- Radiation Safety Officer
- Housing Office
- Athletics
- Student Health Services

*Statistics and other information from these records are available to departments for use in accident prevention efforts.
CAMPUS DINING AND CATERING

ZELTZIN ISLAS, ASSOCIATE DIRECTOR, COMMERCIAL SERVICES
**Dining**
- Dine on Campus Website
- Staff/Faculty Dining
- Dining Events
- New Food Concepts Coming to SJSU

**Catering**
- Catering Website/Catering POC’s
- Catering Options and Packages
- How to Place an Order
- Second Caterer Approved List
CAMPUS DINING
Dine on Campus Website

What's Open?
- Jamba Juice
  - Open. Closes at 4:00pm.
- Paseo Market
  - Open. Closes at 4:00pm.
- The Commons
  - Open. Closes at 12:00am.

Recharge Your Card!
Where do they live?
- Off Campus

Who is purchasing?
- Parent

What year is the student?
- Sophomore

Hours of Operation

Read more
Staff/Faculty Dining

Full Lifestyle Plan
Want to visit the eateries and markets frequently?
- $900 Dining Dollars, valid at all dining locations on campus
- 60 entries/semester into The Commons
- $1,653.75 per semester

Scholar Lifestyle Plan
Plan on eating two meals a day on campus?
- $285 Dining Dollars, valid at all dining locations on campus
- 35 entries/semester into The Commons
- $719.25 per semester

On the Go!
Do you often crave Student Union favorites?
- $190 Dining Dollars, valid at all dining locations on campus
- 30 entries/semester into The Commons
- $551.25 per semester

Base Plan
Don’t want to cook or pack a lunch?
- 25 entries/semester into The Commons
- $315 per semester

Foodie Fridays - Bring your SJSU Tower Card for all-you-care-to-eat meal for $9.35!
Dining Events

Chartwells hosted a total of 16 events for this Fall Semester!

These events included; Lunar New Year, Teaching Kitchens, Art & Dine, Sustainability Fair, and Sushi and Boba Pop ups just to name a few.
New Food Concept Coming to SJSU

Nirvana Soul’s 3rd location will come on live at the MLK library!

Opening date: Spring 2024
CATERING
Welcome!

Whether planning a simple breakfast or an upscale executive luncheon, you will find all of our most popular menu selections individually packaged and ready to cater to you.

We want to ensure that we are providing you with the very best options for you to select from, so please let us know if there is something you do not see in our order guide. We will be happy to assist you at any time with placing your food and beverage orders and can walk you through the on-line process. Choose from the featured menus or contact us to customize your event.

New to online ordering?
We’ve got you covered. Watch this tutorial to learn how to create an account, find your items and checkout.

November Promo Code
Use SOUP2023 to receive $10 off your order when you order “Hearty Soup Bar”. Discount will be verified after order processing.

December Promo Code
Use HOLIDAY2023 to receive $10 off your order when you order “Retro Holidays”. Discount will be verified after order processing.

Carved and Crafted Catering
Student Menu
Event Request Form

Catering Website

POC’s

Parker Kadotani
Director of Catering
parker.kadotani@compass-usa.com
(408) 690-6755

Xochilth Larios
Director of Catering Sales
xochilth.larios@compass-usa.com
408-924-1756
Catering Options and Packages

Boost Catering went live in Spring 2023

Download The Boost Mobile App

Use Code “cater15” for 15% off your first Boost catering order!
Catering Options and Packages

Halal Shack - Catering

LEAD TIME: 1 business day for all orders. DELIVERIES: room number, your email & recipient’s name must be included in the Delivery Instructions. PICKUP LOCATION: Halal Shack

Catering - Date & Time of Pick-up or Delivery (1 Item)

Full Platter (3 Items)

Half Platter (3 Items)

Consuming raw or undercooked meats, poultry, seafood, shellfish, or eggs may increase your risk of foodborne illness, especially if you have a medical condition.

View basket

Item 1
How to place an order

1. Place order by phone/online
2. Provide credit card or chartfield #
3. Coordinate event details with Catering team
4. Enjoy Food!

*Exclusive Contract w/Spartan Eats [d.b.a Chartwells] for food services.

Applicable Locations: Main Campus, South Campus, Hammer Theater, MLK library
What happens if Spartan Eats Catering does not work out for my event?

• Must receive written first right of refusal before moving forward.

• Refer to the Secondary Caterer List [Master List] for guidelines.

• Pick the 2nd tab “Approved Caterers” and contact the approved vendor to coordinate your event.

• All guidelines and payment policies should still be followed and can be referred to in this document.
STRATEGIC SOURCING - PROCUREMENT & PAYMENT SERVICES

SARA BONAKDAR, SENIOR DIRECTOR, BUSINESS SERVICES

KIM GAMBLIN, ASSOCIATE DIRECTOR, PROCUREMENT TO PAYMENT SERVICES

SARA TIPTON-PEREZ, LEAD PAYMENT ANALYST, PAYMENT SERVICES
Payment Services
• Travel
• e-Invoice

Procurement Services
• Requisition Process
• TRIA
• Delegation of Authority
• Independent Contractor vs Employee
PAYMENT SERVICES
TRAVEL

SARA BONAKDAR, SENIOR DIRECTOR, BUSINESS SERVICES
Travel
Effective January 1st 2024, big changes involving travel reimbursement policy for the California State University System.

- New Meal and Incidental rate structure
- Per Diem rates are determined by the location [in accordance with GSA published rates]

GSA Per Diem Rates
Per Diem Meals

Positive Impacts:
• No longer have a $55 meal limit per day
• All reimbursable Meals & Incidentals will follow GSA published rates by city/state/country
• Receipts under $75 not required unless per your department authorization

Additional Impacts:
• New Meal & Incidental Spreadsheet to be completed [automatically calculates meal per diem based on location]
• Minor Adjustments to FTS Process which will be communicated to the campus
Does not impact Lodging Rates!!
Lodging is still a maximum of $275 per night [excluding taxes and other related charges]*

Coming Soon:
• Updates to come for exceptions to policy
• Training on how to navigate these changes will be rolled out in the new year
Highly Recommended:

Please process all current and outstanding travel in FTS before the end of year to ensure compliance before the new changes take effect.
E-INVOICE

SARA TIPTON-PEREZ, LEAD PAYMENT ANALYST, PAYMENT SERVICES
SJSU e-Invoice

Submit Purchase Order invoices electronically to the Payment Services Office. All fields are required:

Purchase Order Number:

(Enter the complete 10-digit PO Number. Click PO Number to see sample.)

Supplier ID:

(Enter the complete 10-digit Supplier ID. Click Supplier ID to see sample.)

e-Invoice
e-Invoice

- New 5 invoice limit for uploads
- File upload [open files can cause issues]
- If approval is not listed on invoice, a notification will be sent via email requesting approval within 5 business days

If you do not receive a notification email requesting approval, please contact Payment Services at payment-services-group@sjsu.edu
## Payments - Updates to E-Invoice

### Purchase Order Number:
- 3000043114

(Enter the complete 10-digit PO Number. Click PO Number to see sample.)

### Supplier ID:
- 0000039536

(Enter the complete 10-digit Supplier ID. Click Supplier ID to see sample.)

### Invoice Number:
<table>
<thead>
<tr>
<th>Invoice Number</th>
<th>Invoice Amount</th>
<th>Invoice Date: (mm/dd/yyyy)</th>
<th>Upload File</th>
</tr>
</thead>
<tbody>
<tr>
<td>teststg11</td>
<td>1.00</td>
<td>11/28/2023</td>
<td>Choose File teststg11.pdf</td>
</tr>
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<tr>
<td>teststg12</td>
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<td>11/28/2023</td>
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<td>teststg15</td>
<td>1.00</td>
<td>11/28/2023</td>
<td>Choose File teststg15.pdf</td>
</tr>
</tbody>
</table>

- Error: The process cannot access the file E:\invoice\teststg11\invoiceindex\invoiceindex11282023094642.txt because it is being used by another process.

- Click the Submit button once.
e-Invoice Tips:
• When uploading only click submit once
• Track invoices uploaded - especially large quantities
• Verify your invoices uploaded in FTS
BEST PROCUREMENT PRACTICES

KIM GAMBLIN, ASSOCIATE DIRECTOR, PROCUREMENT TO PAYMENT SERVICES
PROCUREMENT SERVICES
Requisitions
Requisition

Important items to include with a requisition in FTS.
Order Detail

- Products & Services Information
- NOTE: Special characters are not required [“, ‘]
[Requisition submission in FTS - reference to previous slides]

1) Contact Information [Person who will receive the notifications]
2) Header Comments
   - Contact Information [Dept and Supplier]
   - Pay by Buyer Credit Card/Instant Card
   - Additional Information to help our team
   - Urgent items [emergency related items]
3) Shipping Information - Date of execution or delivery
4) Supplier Information - If PaymentWorks invited, be sure to update your Requisition. [see next slide]
5) Order Detail
Supplier Information:

There are several options:

• Supplier Credit Card Only - Credit card only or buyer credit card needs to be used, or instant card requests
• Supplier NEW - Not onboarded yet
• Supplier No $ VALUE - Contract/agreement with zero $ value
• Supplier TO BID - When you need options or for competitive bidding/RFP purposes
Other Items to Consider**:

- Taxes [not required]
- Shipping under $200 [not required]
- Shipping over $200 [required]
- Reference approved TRIA [if applicable]
- Contact information for supplier
- Department contact information [if not requestor]
- Any additional information that might be helpful

**Confirming Orders are a policy violation; purchased products or services without a valid purchase order.
Check out our “new and improved” Matrix:

**Requisition to Purchase Order Timelines**

Tabs indicated below:

- Legend/How to read the table
- Purpose & FAQs
- Under $50k & SB/DVBE
- Over $50k [Competitive Bidding Required]
- Exceptions to Competition Requirements
Ways to Pay
Check out our Ways to Pay:

- Ways to Pay
- Procure to Pay Guidelines

Check out FinanceConnect:

- Training and Tutorials
- Open Labs
TRIA
TRIA - Technology Requisition Impact Assessment

- For all forms of software [e.g. SaaS], freeware, web-based platforms, and electronic content, etc.
- Ensuring compliance with Section 508 Accessibility
- Data Security Review [e.g. Level 1 data], Feasibility and Integration
- Financial Reporting Compliance [e.g. GASB-96]

Submit the TRIA before or after a Requisition. If before, be sure to inform the VPAT group email of the new Requisition# for tracking purposes.

- TRIA Form
Delegation of Authority
Who can sign on behalf of SJSU?

Authority to *sign* purchase orders, contracts, interagency agreements, and to *certify* contractual documents is limited to *Procurement Officers* who have been duly delegated *in writing* by the Campus President or designee.
Independent Contractor vs Employee
REMINDER - INDEPENDENT CONTRACTOR VS EMPLOYEE

Campuses must comply with State/Federal laws and CSU policies regarding the proper classification of employees and independent contractors. Misclassification of a worker as an independent contractor can result in considerable wage and benefit obligations, financial penalties, tax consequences, and other liabilities.*

1) Complete the ABC Test provided by the State of California
2) Complete the Independent Contractor vs Employee Doc
3) Provide a written Business Justification or Scope of Work
4) Contact UP directly for review and authorization

*Find this information posted on our website for Special Approvals.
Thank You!

Thank you to Unsplash for the pic https://unsplash.com/photos/a-table-topped-with-plates-of-food-next-to-a-bowl-of-salad-DkcuZwa1O50