

Payment Types Processed in Accounts Payable

The following is intended for general guidance in submittal of transactions for payment through Accounts Payable. For further information see the Accounts Payable procedures in the Online Business Processes Library, available on the University Controller's website, and the Expenditure Guide by Source of Funds and Method, available on the Accounts Payable and Procurement Services websites.

Catering Services and Restaurants—In addition to a purchase order, payments for food require an itemized invoice which specifically states the foods and beverages served and the individual costs. If the payment is to be made from a grant, a copy of the Grant Budget Release (GBR) is required to support the payment of food from the grant. Food is not an allowable expense from E&G funds, and payments for **alcoholic beverages and bar service charges are strictly prohibited on all funds**. Business meals must be agenda driven, more than one person, with documentation of University business purpose, event agenda, attendees and their relationship to USF. Payment for tips is limited to 18% for non-grants and 15% for grants. Advance payment for food is not authorized unless specifically approved by the Accountable Officer and Procurement Services.

Commodities—Commodity payments usually require only an itemized invoice, a purchase order and a receipt transaction. The supplier name on the invoice should match the supplier name on the purchase order, and the items billed should match the items ordered on the purchase order. Be sure to enter a receipt transaction for the goods in Bull Marketplace so that when the invoice is processed in Accounts Payable, a payment to the supplier will be generated.

Contractual Services—Payments for contractual services require a purchase order, a receipt transaction, an itemized invoice showing the date(s) of service, the rate of pay (hourly/daily/task), and the total amount owed. The invoice should be on the supplier's letterhead and contain the correct remit address. Services other than those approved on the purchase order, either different dates of service, or different amounts, will not be processed without a change order to the purchase order.

Construction—Payments for construction projects require a purchase order, a receipt transaction, an invoice from the supplier, and a signed copy of the Certificate of Contract Completion (if specified in the purchase order).

Freight—Payments of freight invoices to suppliers such as UPS, FedEx, and DHL, do not require a purchase order, and are submitted on the Payment Request Form in Bull Marketplace. Charges for late fees and "miscellaneous" will be deducted from the invoice.

Hotels—Payments to hotels for conferences must be supported by a purchase order, a receipt transaction, and an itemized invoice from the supplier showing all charges for food and beverages, meeting rooms/conference rooms, audio equipment, service charges, set up charges, and tips/gratuities, and sleeping rooms. If the charges are to be paid from a grant, the GBR is required to support the payment, and gratuities are limited to 15%. Any charges that are not allowed, such as room service, bar charges, or excess gratuities will be deducted from the invoice. Lodging room rates may not exceed those set in Florida law, see the USF Travel Manual for rates and specific wording.

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Independent Contractors—Payments to independent contractors for services to the University require a detailed/itemized invoice from the supplier, showing the service(s) performed and the exact date of performance, a purchase order, and a receipt transaction. Payment will not be made in advance, unless specifically approved by the Accountable Officer and Procurement Services and specified on the purchase order.

Memberships—The preferred method of payment for memberships is the USF PCard. Every effort should be made to use this method. Payments for memberships through Accounts Payable are processed on the Payment Request Form in Bull Marketplace with a copy of the membership or renewal form as documentation. The supporting documentation must also include a statement of business justification for the expenditure, clearly laying out how membership is essential to the mission and responsibilities of USF and the individual requesting the membership.

Moving/Relocation— For employee moves after 2017, the value of moving expenses paid or reimbursed by USF are taxable income to the employee, and will be assessed all applicable taxes through Payroll. Departments have the following options to direct pay or reimburse employee moving expenses, with the first being strongly preferred.

1. Taxable lump sum relocation payment through Payroll using the [Moving Allowance Request Form](#) .
2. Direct payment to a contracted moving company for IRS qualified moving expenses. In addition to a purchase order and a receipt transaction, the following documents are required to support payment: the supplier’s itemized invoice, bill of lading, freight bill, and a household goods inventory. All of these documents should accompany the invoice from the supplier. Also, a redacted copy of the approved offer letter is required, specifying the relocation benefit scope and dollar limits approved. Any disallowed charges, such as unpacking and extra valuation/insurance, will be deducted from the invoice.
3. Reimbursement for all or part of employee-paid qualified moving expenses. IRS qualified moving expenses such as airfare, mileage, storage (up to 30 days), moving vehicle rental and lodging paid by the employee can be reimbursed via submittal of an Employee Payment Form. Include copies of all paid invoices and receipts supporting the reimbursement request. Also, a redacted copy of the approved offer letter is required, specifying the relocation benefit scope and dollar limits approved.

Petty Cash—Reimbursements to petty cash funds are processed on the Employee Payment Form. Copies of all receipts must be included, a detailed explanation of charges, and the GBR (if to be paid from a grant) must be attached. See the following website for more details regarding Petty Cash: [UCO Accounting and Reporting: Petty Cash](#).

Postage—Expenses for postage, whether to purchase stamps, or replenish postage meters, are processed on the Payment Request Form in Bull Marketplace. No backup is needed; a description of the charges will suffice, such as “Purchase of (X number) of (unit price) stamps to be used for (business purpose)” or, “To replenish meter number 1234567.” Checks issued in payment of postage are not

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mailed, but are marked for pickup by the University department representative as noted on the Payment Request Form.

Reimbursements—University employees and students should use USF System purchase orders and/or PCard for purchases, and should limit purchases using personal funds which then require reimbursements. Reimbursements will be reviewed for appropriateness and may not be approved for payment, especially in repeated instances. In the rare cases where appropriate, reimbursements to University personnel and students are processed on an Employee Payment Form. A copy of the receipt showing the purchase and proof of payment must be attached, and clear business purpose and reason for personal purchase must be documented on the Employee Payment Form. If the reimbursement is made from a grant, a copy of the GBR should be attached. Sales tax on purchases deemed discretionary will not be reimbursed.

Refunds - Parking—Parking refunds are submitted via the Request for Parking Refund Form in the Bull Marketplace.

Refunds – All other than parking—Refunds for non-student accounts are processed in Accounts Payable on a Refund Request Form which may be found on the University Controller’s Office website at: [UCO Billing and AR Forms](#). Once completed by the originating department, the form should be routed to ARADJ@usf.edu (the Central AR Office). The AR Office will review the form to confirm that a refund is appropriate, and then forward the form to Accounts Payable, where the refund will be processed for payment.

Subscriptions— Subscriptions are only payable through Accounts Payable if the organization will not accept the PCard. Payments for subscriptions through Accounts Payable Subscriptions are processed on the Payment Request Form in Bull Marketplace. The renewal notice must be attached to the completed Payment Request Form.