

USF Controller's Office

Accounts Payable – Educational Courses

Philosophy:

In accordance with effective internal control procedures and established accounting processes, as well as university regulations these guidelines are offered regarding accounts payable procedures.

Procedure:

Educational training and courses that are designed to improve the efficiency of a qualified employee may be paid from university funds when the courses are directly related to the employee's current job duties. Educational courses intended to prepare an employee for a job are primarily of benefit to the employee and cannot be paid from university funds.

All required materials associated with the course may also be paid for using university funds as long as the university is only paying for courses which primarily benefit the university rather than the employee. Any books purchased with university funds must become the property of the university.

The preferred payment method for educational courses is by PCard. Purchase Orders are allowed and Payment Request Forms are allowable in limited situations when a PO or PCard are not feasible payment methods.

Backup documentation must include the invoice or paid receipt and must state or provide the improved efficiency or the benefit to the university derived from the training or course, and the position title of the employee.

Resources:

For more information, contact the AP Helpdesk at aphelp@usf.edu.