Section 1 - Introduction and Contact Information

A. Disbursements Services is the core office within Finance and Accounting that is responsible for managing the payment systems of the University. Services include:

1. Delivering accuracy and efficiency in executing payments and related transactions.
2. Centralized imaging for vendor invoices and uploading into payment systems.
4. Tools for UF business units to leverage electronic imaging and technologies for internal controls and fund management.
5. Review for prompt payments.
6. Central coordination with other internal and external audit/compliance reviewers.

B. Purchasing Services and Disbursement Services function together to ensure that the procurement and payment process is as seamless as possible.

C. This section of the Directives and Procedures (D&P’s) focuses on options and requirements for accomplishing payment for University business. University Disbursement Services staff will be glad to assist with expenditure and payment issues and can be reached at 352-392-1241 at extensions detailed in the following Employee Directory.
Section 2 - Definitions

1. **Accounts Payable** - Accounts payable are debts resulting from purchasing goods or receiving services on credit or on an open account. Accounts payable are incurred when goods or services are received but not yet paid.

2. **Advance Payment** - Payments made to a vendor before goods and/or services are received.

3. **Cash Expense Refund** - Cash expense refunds are reimbursements (including reimbursements from employees), rebates, and other moneys returned from a vendor.

4. **Check Request** – This is used to manually create a payment request (voucher). The check request is only utilized to process unencumbered payments such as revenue refunds, special check handling requirements and payment from funds transferred from the University Foundation.

5. **Commodity** - Any of the various supplies, materials, goods, merchandise, food, equipment and other tangible property purchased, leased or otherwise contracted for by the university.

6. **Credit memo** – This is a type of vendor transaction where the University is receiving a credit from the vendor with instruction to handle as a reduction to a future payment.

7. **Department Security Administrator (DSA)** - This is the position designated to coordinate access requests to University's systems at the Dept ID level.

8. **Dept ID** – This is the organizational level where access and accounting is defined within University systems, as discussed further in the Accounting and Reporting section of the Directives & Procedures. This is the key identifier for routing and accounting for purchases and payments and must be indicated on all invoices and disbursement requests.

9. **Direct Support Organization (DSO)** - An entity organized and operated exclusively to receive, hold, invest and administer property and to make expenditures to or for the benefit of the University.

10. **Discount** - An allowance extended by a vendor to encourage payment of an invoice on or before a stated date that is earlier than the NET (due) date and which is agreed to by the vendor and the University.

11. **Employee Reimbursement** - Reimbursement to an employee for expenses incurred in connection with authorized university business.

12. **Encumbrance** - An encumbrance represents a commitment, which generally results from the issuance of a purchase order for which goods or services being purchased have not yet been received. Since the goods or services being purchased have not been received, they are not considered a liability and therefore, no legal obligation to pay exists. Encumbrances are deducted from budget balances. This is done as a budgetary control and should not be construed as an actual expenditure.

13. **Encumbered Disbursement** - Payment to a vendor applied against an encumbrance.

14. **Fund Administrator** – This is the accountable financial officer for the use of funds. This individual is responsible for the expenditure of these funds and any delegations made for this purpose.

15. **Internal controls** – Processes that help ensure that payments that have been authorized by the University and are accurately recorded in the records of the University.

16. **Invoice** - A written document delivered to the University showing the quantity, price, terms, nature of delivery, and other particulars of goods or services sold or services rendered.

17. **MyUF Payment Solutions (MPS)** - MPS is a third-party administrated solution used to electronically receive and route documents and requests for payment.
18. **myUFL** – This is the University’s accounting and reporting system.

19. **Payment terms** – Are set up for each vendor and define when they will be paid for goods and/or services.

20. **Perquisites** - Any tangible privilege or gain beyond salary and entitlements provided to administrators, faculty or other employees, including but not limited to housing allowance, car allowance, uniforms, etc.

21. **Purchase Order (PO)** – A contract for the purchase of a good or service. The process of issuing a PO ensures compliance with purchasing policies, budget checking for available funds, and encumbering of funds in the University’s budget systems.

22. **Purchasing** – The process of acquiring goods or services.

23. **Purchasing card, or PCard** – Credit card issued by University Purchasing Card Services to qualified/approved users which authorizes the holder to make direct purchases for business purposes.

24. **Receiving** – Receiving refers to evidence and verification of receipt of goods or services and is mandatory prior to an invoice being processed for payment. The receipt date of goods, or, if services, completion dates, support the timing and appropriateness of payment and should be noted on the invoice or other transaction support as relevant to the nature of the purchase. This becomes a key date in supporting timely payment.

25. **Requisition** – Internal request to purchase a good or service.

26. **Revenue refund** - A revenue refund is a return of previously recorded revenue. In MPS, revenue refunds are processed by inputting a check request.

27. **Split payments** – A split payment is the terms referring to situations where an invoice is paid from multiple funding sources. Multiple distribution lines on a voucher will be used to account for this type of transaction.

28. **Tax exempt** – The University is not subject to Florida sales tax. The exemption certificate can be accessed through the following link ([University of Florida's Sales Tax Exemption Certificate](https://www.ufl.edu) and should be presented to the vendors.

29. **Transaction Authorization Form** – A form prepared when documentation does not exist and is used to support a payment request. This form would be prepared with an MPS check request where an invoice is not provided due to the nature of the transaction or where the documentation is held in the department because it contains confidential information.

30. **Unencumbered Disbursement** - Payment to a vendor when an encumbrance does not exist.

31. **Vendor** – An organization or individual who provides goods or services.

32. **Vendor Invoice** - A detailed list of goods shipped or services rendered, with an account of all costs; an itemized bill.

33. **Voucher** – A voucher is an online request for payment that holds PO/invoice information and creates a payment schedule.
Section 3 - Internal Control

A. **Internal Control Principles** adopted by the UF Board of Trustees’ Audit Committee formalize expectations for risk management, process control and improvement, and audit review.

B. Controls within the Disbursements process include:

1. Only approved employees provided access to purchasing options can initiate a purchase by a University Dept.
2. Vendor additions and master file changes are controlled by Vendor Maintenance staff within Disbursements Services.
3. Purchases/requests for payment (vouchers) are systematically budget-checked for available funds.
4. Invoice data is electronically routed by Dept ID to match on purchase order number and populate a unique voucher with its terms, line item detail, remittance information, and chartfields. This reduces manual entry and related errors and streamlines voucher content as a starting record for department to record the transaction and authorize for payment.
5. Access to the voucher is restricted such that only authorized Reviewer/Approver(s) for the department may modify or cancel vouchers that have routed to the department.
6. Department designated Approver(s) hold the role to review and finalize the electronic match to reflect (1) accounting allocations to other Dept ID’s and accounts, (2) quantity or price variances from department records of the performance/receipt of goods, (3) conditions of acceptance/partial acceptance and (4) any updates or modification to due dates or payment terms.
7. Where relevant to the type of purchase, receipt of goods or completion of services is documented within the electronic/departmental support records by employees other than approve the voucher for payment.
8. Vouchers may only be released for payment by a department Approver, trained and authorized for the Approver role. This role includes reviewing for allowable expenditures and the adequacy of transaction support.
9. All actions within the MPS system are logged to a workflow history by user/user id that posts into the transaction record and is available on demand to authorized users. The system systematically rejects duplicate invoice numbers.
10. Disbursements staff monitor delivery and processing status to help ensure that vouchers have routed appropriately by Dept ID and are timely processed through Departments and Core offices.
11. Each unit is required to review its activity and verify this activity against department transaction support. This reconciliation includes review for support adequacy.

C. A **Best Practice Guide** outlines the important considerations and procedures to be performed as part of the Department monthly activity review and reconciliation. This Guide, together with the Accounting and Reporting section of the Directives & Procedures, gives further detail on this monthly requirement, as well as requirements for separating critical roles in the procure-to-pay process.

D. Controlling who has access is important to separation of incompatible roles. UF’s **Access and Identity Management resources** provide a central index to University resources related to these topics. Specific guidance under **Who Should Be an Approver** focuses on who should hold an Approver role and what these duties involve.

E. The University’s **Fraudulent and Other Wrongful Acts Policy** addresses steps, activities and resources for appropriate action.
Section 4 - Expenditure Policy

A. General Guidelines

1. Purchasing Services and Disbursement Services work together to address and communicate what purchases are allowable. UF Purchasing Directives profile procedures and considerations for major categories of purchase, whether funded by state appropriation, grants or auxiliaries.

2. As a general rule, moneys may only be expended for reasonable and appropriate goods or services necessary to accomplish the mission of the University. To be an allowable expenditure, a clear business purpose must exist; and all allowable expenditures, regardless of funding source, must be for relevant and appropriate operating expenses.

3. Certain items are never allowed, regardless of UF funding source:
   a. First class travel
   b. Private Club memberships
   c. Lavish or extravagant entertainment, including service of alcohol

4. Items for personal benefit to an individual (other than incidental benefit) - Examples of items that are not be permitted: personal fans or heaters, wall hangings or decorations for (personal) offices, microwaves for (personal) use, personal fines or fees of an employee, etc.

5. All transactions must comply with:
   a. Competitive procurement process (including bid/quote limits)
   b. Contract and requisition business rules
   c. Limitations on unencumbered expenses
   d. Travel directives on reimbursement, including pre-approval and reimbursement in myUFL.

6. All disbursements and expenditures must have written documentation suitable for auditing purposes.

B. Allowable Expenditures Based on Fund Source

1. State Appropriations (“E&G” Money) – Budget-based funds
   a. This funding comes from/is re-distributed through:
      1. The State’s General Revenue funds (Fund Codes 101, 102, and 103)
      2. Student tuition, some collected student fees (Fund Codes 121, and 122)
      3. Educational Enhancement Trust Funds (Fund Codes 111, 112, and 113)

   As a general rule, these funds can be spent in a wide variety of ways – salaries, office supplies, travel, etc. – so long as the funds are being spent for relevant operating expenses and expenditures meet the intent and spirit of the law authorizing the payment. Reference Guide is maintained under www.myfloridacfo.com.

2. Sponsored Projects- Budget–based funds
   a. This funding results from projects proposed by a principal investigator (PI) to an outside agency, where that agency then provides funding against the proposal. Sponsored projects involve contractual agreements with PI’s that have been approved and funded by an external funding agency.
b. Generally speaking, these track with the expenditure guidelines for State Appropriations, though they must be specifically responsive to the funding agreement and purposes of the Project.
c. The use of these funds are subject to Indirect and Direct Cost considerations as is addressed further at http://www.fa.ufl.edu/departments/cost-analysis/costing-guidelines-and-policies/.
d. Relevant fund codes for direct costs of Sponsored Projects involve:
   1. Fund Code 201 – Federal Sponsored Programs
   2. Fund Code 209 – Non-Federal Sponsored Programs
   3. Fund Code 214 – Non-Federal Clinical Trials

3. IFAS Federal Funds – In addition to state appropriations and sponsored projects funds, IFAS also receives federal funds tied to UF’s status as a land-grant institution with related research and extension activities. These funds are allocated at the discretion of the IFAS Dean and follow federal guidelines. Funds codes are as follows:
   a. Fund Code 221 – IFAS Experiment Stations
   b. Fund Code 222 – IFAS Extension Services

   These funds are federally appropriated funds and are subject to the expenditure guidelines for appropriations set forth by the State Department of Financial Services, Division of Accounting and Auditing.

4. Returned overhead – At the end of each year, Indirect Costs that have not been expended are placed into Fund Code 211, a cash-based fund for use at college/department/project level for purposes which support research, research-related activities, sponsored training programs and extension.

5. Residual funds – Funds that are not returned to the Sponsor at the end of a Sponsored Project are associated with Fund Code 212, which is a cash based fund. These are discretionary moneys restricted for purposes of supporting research.

6. UF Strategic Funds - These are dollars allocated by the President/Provost for strategic purposes across the university. These funds originate as investment earnings that must follow the original source of the funds and cannot be transferred for other use. Fund Code 175 also receives funds from other specific sources for strategic use.
   a. Fund Code 275 – Research-related
      1. DSPSTRG – From DSP contributions
      2. INTRSTRG – From research related interest earnings
      3. Allowable use is the same as Returned Overhead funds.
   b. Fund Code 175 – Non-research related
      1. APPROPN – carries restrictions of appropriated funds
      2. UNRESTN – unrestricted
      3. PROVOST – UF Bookstore commissions
      4. SRVPHSC - Shands administrative overhead

7. Component Units (CU’s) – Cash-based funds - This funding pertains to Direct Support Organizations (DSO’s) or other affiliates, like Faculty Practice Plans (FPP’s). These CU’s exist to benefit UF but are separate non-profit corporations that have their own tax id’s and own requirements. These include:
A. Direct Support Organizations - DSO’s

1. UF Foundation
2. UF Research Foundation
3. UF Athletic Association
4. Gator Boosters
5. UF Law Center Association
6. FL Foundation Seed Producers
7. FL 4-H Club Foundation
8. SW FL Research & Education Foundation
9. Citrus Research & Education Foundation
10. Treasure Coast Agricultural Research Foundation
11. FL Leadership & Education Foundation
12. UF Historic St Augustine, Inc.
13. UF Alumni Association
14. UF Investment Corp
15. UF Development Cop
16. Gator Health

B. Affiliates

1. University Village Apartments
2. FL Clinical Practice Association
3. FL Health Professions Association
4. Nursing Faculty Practice Association
5. Pharmacy Faculty Practice Association
6. Veterinary Medicine Faculty Association
7. UF Jacksonville Physicians; UF Jacksonville Healthcare; UF Faculty Clinic/Jacksonville
8. Shands Teaching Hospital and Clinics; Shands Jacksonville Healthcare, Inc.
9. Faculty Associates

C. CU employees may be, but are not always UF employees.

D. Expenditure rules for each organization are guided by the CU’s Memorandum of Understanding (MOU) and any donor-specific restrictions. There are 4 basic criteria which determine the legitimate use of CU funds:

1. The use must be reasonable and for and on behalf of UF and its mission.
2. If applicable, the use must fall within the donor’s intent for the gift.
3. The use must not jeopardize the CU’s tax-exempt status.
4. The use must comply with all applicable statutes and regulations.
5. Some DSO’s are required to follow the same Purchasingquote/solicitation thresholds as UF.

E. Money spent by the CU for the purposes of accomplishing the CU’s express mission, including travel and entertainment expenses for fund-raising and development purposes, are processed directly by the CU in accordance with its policies.

F. DSO’s process disbursements through the myUFL system under the guidelines and toolkits available at [Paying vendors (for DSO’s)](Paying vendors (for DSO's)).

G. Transfer from Component Units-Fund Code 171 – used for all transfers from CU’s, except where circumstances require a different fund code such as UF Research Foundation Code 213 discussed below.

1. Source of funds is a required chartfield to define source for these transfers.
2. Funds sources include fees charged for delivery of services in the clinical operations of the Health Science Center colleges.
3. Faculty Practice Plan (FPP) funds can only be expended for purposes consistent with and supportive of the objectives of the respective College, the Health Science Center, and UF, and in accordance with the approved faculty practice plans.
4. Expenditures may be made, subject to appropriate approval, for items such as:
   a. Enrichment of a Department's academic activities.
   b. Provision of appropriate salary and fringe benefits to designated faculty of the respective College.
   c. Food & beverage for meeting, entertaining or recruitment purposes, if supported by a statement of business purpose and list of attendees.
   d. Coffee or water service for department.
5. Items that should not be paid from FPP funds include personal or other expenses not having a direct business purpose associated with the mission of the College and University. Examples would include:
   a. Gift cards/certificates or monetary gifts, consistent with UF Gift/Gift Card policy below. Consulting fees to any state employee.
   b. Petty cash funds unless approved by UF’s Controller with approved controls and guidelines.
   c. Contributions to political organizations (except if part of a membership fee).
   d. Some colleges may have additional restrictions or guidelines governing how FPP funds may be used.

8. University of Florida Research Foundation (UFRF) Allocations - Fund Code 213 – UFRF operates as a DSO that promotes, encourages and provides assistance to UF’s research activities. This fund receives the funds generated by royalties and licensing as well as funds from private foundations and provides discretionary moneys restricted for purposes of supporting research.

9. Auxiliaries – Cash-based Funds
   A. This funding comes from the sale of goods and services. Examples of Auxiliary fund codes are:
      1. Fund Code 142 – Transportation and Parking
      2. Fund Code 143 – Distance, Continuing and Executive Education
      3. Fund Code 146 – Housing -General
      4. Fund Code 149 – Auxiliary – Other funds
      5. Fund Code 159 – RCM Support Unit Fund
   B. Moneys generated by an Auxiliary Department of the University are not considered appropriated and therefore are not subject to the expenditure guidelines for appropriations set forth by the State Department of Financial Services, Division of Accounting and Auditing. Generally, Auxiliary moneys may be expended for any goods and services necessary to fulfill the mission and programmatic needs for which the Auxiliary was established.
   C. Specifically disallowed are:
      1. Alcohol (other than at “Fee-collected Events”)
      2. Entertainment for visiting dignitaries
      3. Flowers
      4. First class travel, as defined in Section A.
10. Other UF Funds

Typically, use of these moneys should follow the same guidelines as Auxiliary funds, unless other specific donor restrictions apply.

1. Fund Code 179 – Other Miscellaneous Donations - This fund does not have a standard funding source – It is used primarily for non-research miscellaneous donations and revenues.

2. Fund Code 279 – Restricted Incidental Fund - Incidental revenues that are restricted to a specific department or purpose.

3. Fund Codes 181 (Research), 182 (Extension) – IFAS Incidental Funds - Used for revenues from the sale of certain goods and services - Example would be soil testing by the Department of Soil and Water Sciences.

4. Fund Codes 185,186 – Health Science Center Trust Funds - Used for revenues from the sale of certain goods and services. Fund 185 is used by all 6 Colleges. Fund 186 is for Veterinary Medicine Teaching Hospital use.

5. Fund Code 192 - Concession funds - These are commissions from UF’s vending contracts for beverages, food, and games. These funds are used for discretionary purchases that support a University business purposes that generally are not made with state or grant funds.

6. Fund Codes 5xx – Capital Projects - Funds used for Capital Projects may include state appropriations, funds managed through UF’s Capital Improvement Trust Fund (CITF), and/or Public Education Capital Outlay (PECO) funds. Capital projects are managed by UF Facilities and Planning Office or IFAS Facilities. The Construction Accounting Department serves as the chief budgetary and fiscal office for all construction projects undertaken by UF.

7. Fund Code 191 – Student Government Funds - These are student activity and services fees collected by the University Bursar as a component of tuition. These funds are administrated by the Division of Student Affairs. Use is allocated by the Student Senate to the needs of student groups.

8. Fund Code 162 – Materials & Supply Fee - These funds are also collected as fees with tuition. Use is for classroom material & supplies consumed each semester.

9. Fund 163 – Equipment Usage Fee - These funds are also collected as fees with tuition. Use is for replacement costs of equipment over time.

10. Fund Codes 131, 251, 901 – Scholarship Funds - These fund codes receive funding that includes UF Departments, the State of Florida, federal and other outside agencies, private donations, UF Foundation and interest earned on investments.


12. Fund Code 331 – Regular Loan Fund - Revolving fund receives funding from private donations and UF Foundation.

Additional references, including account use permitted by fund, are available under the Chartfield section of the Finance & Accounting website.
Section 5 - Guidelines for Certain Types of Expenditures

A. Alcohol - The University is always at risk when alcohol is involved. Such events should be managed with common sense and due care. Alcohol cannot be charged to E&G funds. Amounts expended from discretionary funds for the purchase of alcohol must be reasonable. Alcohol purchases are allowed to be charged against the following funds:

1. Non-fee Collected Events – Foundation and Academic Enrichment Funds (AEF) funds only
2. Fee Collected Events – Auxiliary, AEF, Agency, and Foundation funds only.

B. Awards - Each department head is authorized to incur expenditures for giving awards in the following situations:

1. Retiring employees whose service has been satisfactory and other employees who demonstrate satisfactory service to the university may be awarded suitable framed certificates, pins and other tokens of appreciation and recognition. Awards may not exceed $100 each.
2. See (section 5(R)) for guidelines concerning gifts using foundation and AEF moneys.

C. Contributions to Charitable or Political Organizations

1. Payments to a Political Action Committee (PAC) included within a membership fee – allowable for all funds.
2. Amount paid to a PAC within a membership fee that is separately distinguishable – allowable on fund 171 only.
3. No other political contributions are allowable.
4. Lobbying – allowable on fund 171 only.
5. Charitable contributions – allowable on AEF funds only.

D. Educational Courses – Departments may pay for educational training and courses that are designed to improve the efficiency of a qualified employee when the courses are directly related to the employee’s current job duties. Educational courses intended to prepare an employee for a job primarily of benefit to the employee and only indirectly beneficial to the university, do not constitute a proper expenditure of moneys.

E. Employee reimbursements - Reimbursement to an employee for expenses incurred in connection with authorized university business can be claimed when the expenses meet the following university guidelines.

1. Moneys are available to support the proposed expenditure.
2. All reimbursements should be approved by the departmental individual with budgetary responsibilities.
3. All expenditures follow appropriate university directives, regardless of the source of funds, unless specifically exempted by an external agency, grantee, or donor.
4. All disbursements and expenditures must have written justification suitable for auditing purposes.

The University of Florida’s employee reimbursement plan is defined as a qualified accountable plan by the IRS based on adherence to the following rules:

a. Employee expenses must have a valid business purpose
b. Employees must adequately account to the employer for incurred expenses within a reasonable time period
c. Employees must return any excess reimbursement or allowance within a reasonable time period
The IRS or the University defines reasonable time periods for the different types of transactions as follows:

- Advances should not be given greater than 10 days prior to when expenses are incurred
- Advances should be settled and excess reimbursement returned within 30 days of the when the last expense was incurred
- Employees must adequately account for all business expenses within 60 days they are incurred

These rules must be met for the expenses to be deemed payable under an accountable plan after. If not, the employee reimbursement is treated as taxable income and reported on the employee’s annual Form W-2.

F. **Entertainment** – The University may pay or reimburse expenditures relating to entertainment when the purpose is fundraising, recruitment, promotion of the university, or entertainment for guests of the university by designated university officials. For purposes of these Directives and Procedures, “designated university officials” include deans, vice presidents, development officers, senior administrators, and other employees who have been asked to serve in a host capacity. Examples of entertainment expenditures include food, beverages, admission charges, flowers, mementos and other miscellaneous expenses. Entertainment expenditures must be reasonable, prudent, appropriate to the occasion and consistent with the University’s mission. Entertainment expenses are generally allowed only from Direct Support Organization funding sources.

G. **Equipment Leases** – All lease payments made on behalf of the University of Florida must be encumbered and processed as encumbered payments. Recurring payments should not be made until the majority of the service has been received. For monthly installments, payments should not be made until the 24th of the month. For quarterly installments, payments should not be made prior to the 24th of the second month of the quarter.

H. **Expenditures involving Personally Identifiable Health Information (PHI)** - UF Privacy policies and procedures provide the definitions for PHI and the requirements of UF’s related privacy compliance programs. These include requiring Departments to manage Business Associate Agreements, or alternate disclosures via purchase order, to vendors that use or may generate PHI.

1. Electronically submitted invoices from vendors must not include PHI.
2. As an exception procedure, HSC Departments are permitted to receive and retain invoicing at the Department level and direct a Transaction Authorization Form and the HSC-PHI Cover Sheet in place of the vendor invoice detail.

   **Voucher cover sheet - Invoices containing PHI**

I. **Furniture** - Departments should purchase office and public area furniture in accordance with the contract (State or university) in effect at the time of purchase. If a department needs to purchase furniture not available on contract in order to provide a reasonable accommodation under the ADA, the department should contact the UF ADA Compliance Office.

J. **Gift Cards/Gift Certificates** – The purpose of this Policy is to set forth the guidelines for the purchase and distribution of gift cards/certificates purchased with University funds to ensure compliance with the University’s tax withholding and reporting obligations.

1. **Gift Cards or Certificates to Human Subject Payments** – Human subject payments to participants of research or survey projects (including employee participants) may be made with a gift card. These cash equivalent payments are considered taxable income and will result in issuance of a Form 1099-MISC if the individual receives $600.00 or more in a calendar year.
These transactions must be coordinated via the Human Subject Payment program administered by Treasury Management. They can be contacted at 352-392-9057 or at tmhelp@admin.ufl.edu.

2. **Gift Cards or Certificates to Employees** – Any gift card purchased with University funds and given to an employee will be considered taxable income to the employee. University Payroll and Tax Services must be contacted (unless provided as a human subject payment) to add the amount of the gift card to the employee’s Form W-2 for the calendar year in which the gift card is received. There is no minimum dollar amount for this treatment. As such, gift cards to employees are discouraged. Infrequent noncash awards of nominal value given to employees will not be reported as taxable compensation (see Awards in Section 5.B.)

3. **Gift Cards or Certificates to Non-employees** – Gift cards presented to non-employees may be taxable and reportable income on Form 1099-MISC to the recipient if the amount totals $600.00 or more in a calendar year.

4. **General Rules**
   a. Gift cards/certificates are allowed to the extent the expense is reasonable and necessary to carry out the mission of the University. They may not be lavish or extravagant, and must comply with any funding source restrictions.
   b. A gift card log must be kept for individuals acknowledging receipt of gift cards.
   c. It is the responsibility of the department to maintain the same level of internal control over gift cards as they would maintain over a petty cash fund. This includes storing the gift cards in a secure place and providing segregation of duties so that the employee purchasing the gift cards is not the employee who holds or assigns the gift cards.
   d. It is the responsibility of the department to track if any individual receives $600 or more during the calendar year and to provide the necessary information to Disbursement Services by January 1st of the following year so that a Form 1099 can be generated.
   e. Gift cards purchased outside of the Human Subject Payments system should not be made via a UF Pcard.

K. **Honorarium** – An honorarium is a payment made to an individual for participation in a University sponsored lecture, seminar, concert or other creative work. The services involved vary, but are generally associated with oral presentations made at university sponsored functions. The arrangement between the individual and the university is informal. It does not involve a contract and invoicing is not required. The department should process the transaction as an unencumbered payment. A (Vendor Tax Information form) must also be completed. If the arrangement includes reimbursement for travel expenses, these expenses may be included on the same unencumbered voucher as the honoraria payment. University faculty and staff CANNOT receive honoraria from the University and must be paid through payroll.

L. **Human Subject Payments (HSP)**
   1. The Human Subject Payments system is a myUFL module that enables researchers or their study team members to request payments for research participants —such as prepaid Visa cards, gift cards, cash—and provides a controlled method for handling those payments.
   2. This also establishes a secure database to house payment and participant information, reducing or eliminating data that departments must store, and provides central review for compliance and tax reporting considerations.
   3. Effective July 14, 2014, anyone who pays research participants (other than in-kind payments) must use the new system and process. Treasury Management is responsible for this system and is the only campus method for requesting cash and prepaid or gift cards for HSP use.
M. Levies

1. Department of Revenue – The Department of Revenue will periodically provide the University with a file of vendors with delinquent State taxes. Upon receiving a request for payment (voucher) to one of these delinquent vendors, the payment will be denied. Vendors should be directed to contact the Department of Revenue if they have any questions concerning the tax delinquency. Once the delinquent tax liability has been resolved with the Department of Revenue, the payment request can be resubmitted for processing. The receipt for resolution of the delinquent taxes provided from the Department of Revenue must be included with the resubmitted payment request.

2. Internal Revenue Service – Levies are received by from the Internal Revenue Service (IRS) notifying the State that Federal taxes are owed by a particular vendor. Upon receipt of the levies, a flag is placed on the Federal Employer Identification Number (FEIN) and the vendor name to ensure that any payment made to that vendor is scheduled to the U.S. Treasury on behalf of the vendor. When release of levy is received from the IRS indicating that a vendor has satisfied the levy requirements, the flag will be removed from the FEIN and vendor name.

N. Lobbyist – Payments to a lobbyist are prohibited from E&G funds to pay a person that is not an employee, for the purpose of lobbying the Florida Legislature. Moneys for salaries, travel expenses, and per diem may be used for lobbying purposes of full time employees of the university, but funds may not be used to retain, by contract, an outside lobbyist.

O. Memberships - The following criteria should be utilized by departments when initiating payments for memberships:

- Ensure the purposes, activities, and publications of the organization are consistent with the statutory duties and responsibilities of the organizational unit, officer, or employee requesting the membership, and the services, activities, and publications of the organization provide a direct benefit to the public purpose, work, and objectives of the organizational unit, officer, or employee requesting the membership.

- Institutional memberships instead of individual memberships should be acquired if offered by the organization.

- Memberships are not allowed to pay membership dues for maintenance of an individual’s professional or trade status in any association or organization, except in those instances where agency membership is necessary and purchase of an individual membership is more economical.

- A payment for a membership for multiple years will be allowed with a justification documenting a cost savings to the University. Lifetime memberships are not allowed.

- If late fees or contributions are included in the cost of a membership, they must be deducted from the total cost of the membership before paid. Lobbying fees may be paid only if the fund source is Foundation or Agency.

P. Moving Expenses

Definitions – For the purpose of clarity and uniformity, the following terms shall have the meaning indicated:

1. Moving Expenses – limited to the cost of packing, shipping, and storage of household goods or a mobile home, and reasonable expenses incurred for moving an
automobile.

a. Household Goods – personal effects and property of a current or prospective employee.
b. Mobile Home – any vehicle which is used as a home by a current or prospective employee.
c. Gross Weight – the total weight of the truck and its contents.

2. Items not Included In Moving Expense

   a. “Moving Expenses” as defined above does not include professional equipment and/or books necessary for job performance and housed at the university. Requests for moving laboratory equipment and professional books should be submitted on a separate requisition or separate line item, charged to freight. Approximate value of items to be shipped should be indicated for insurance purposes.
   b. Moving expense does not include unpacking.

3. Action by the Requesting Department

   a. A Requisition must include detailed information regarding the move, i.e., place of origin, date of anticipated move, addresses, telephone numbers, email address(es), and the name of the person to be contacted.
   b. Purchasing will assign the move to a UF Contract mover
   c. Depending on the availability of moneys, the department may agree to pay the entire amount of the move, or agree to pay a fixed amount with the employee paying the remainder. In this instance, the Purchase Order will be for that portion of the fixed amount authorized by the department. The employee must pay the difference between the amount authorized by the department and the actual cost of the move when the household goods arrive at their destination.

4. Action by University Purchasing – Upon receipt of the above, Purchasing will take the following action:

   a. Assign move to contracted carrier.
   b. Upon receipt of all the documentation and estimate from the carrier, the Purchase Order is issued.
   c. The move is coordinated by Purchasing with the carrier, the employee being moved, and the funding department.

5. Self Move – There are times that a new faculty/staff member may elect to move their own household goods themselves or another company. Should this be the case, there are a few guidelines that should help at the time of reimbursement.

   The move will be paid for by the staff member and reimbursement will come after the receipts are received in the department. The request will need to be sent through University Payroll and Tax Services for review: PO Box 113201.

   What the Department must do prior to the move:

   a. Complete the Approval to Pay Moving Expenses form – on the Purchasing Web page.
   b. Obtain the proper signatures on that form prior to the move.

   What the Faculty/Staff member must do:
a. Rent the Truck and any equipment necessary to complete the household move (ex: a hand truck for heavy items) or contract with a moving company  
b. Purchase boxes, tape, packing materials and obtain receipts.  
c. Obtain receipts for all fuel purchased for the moving truck.  
d. Obtain receipts for tolls if applicable.  
e. Check on homeowners and auto policies for items in transit coverage so as to avoid paying for insurance that is not needed.  
f. Submit all receipts pertaining to the move of Household Goods ONLY. The University does not consider meal expenses as moving expenses.

What the Department does after the move:

a. Verifies the receipts submitted by the faculty/staff member pertain only to the moving of household goods.  
b. Submits to University Payroll and Tax Services – Cover sheet with the Approval to Pay Moving Expenses form and the valid receipts. University Payroll and Tax Services reviews submittal to determine appropriate method of reimbursement (Payroll or Unencumbered Payment).

Q. Non Resident Alien Payments (NRA – Individuals or Corporations) – Payments for NRA’s are made through the payroll system in myUFL when the work is performed in the United States whether a tax treaty exists with their home country or not. Resident aliens and NRA’s who only performed work in their home country will be paid through Accounts Payable with an encumbered disbursement. Contact University Payroll and Tax Services at 352-392-1231 before processing any NRA payments in Accounts Payable.

R. Payments with Component Unit Moneys – Foundation, AEF(Academic Enrichment Fund), and FCPA (Florida Clinical Practice Association)

1. Foundation Fund – In accordance with Florida Statutes Section 1004.28, the University of Florida will serve as a processing agent for DSO expenditures. Expenditures of DSO moneys for and on behalf of UF will be made within the myUFL system. Campus departments must follow all UF business processes when expending DSO moneys including:

a. Competitive procurement thresholds and processes (including bid/quote limits) apply to any items procured for UF using DSO moneys.  
c. Limitations on which types of expenses will be allowed to be paid unencumbered.  
d. UF directives on travel reimbursements (actual lodging and the State of Florida rates for meals and mileage), including pre-approval and reimbursement of travel in myUFL.  
e. UF faculty and staff who are entertaining prospective candidates, speakers, consultants, etc., should charge those costs to entertainment expense account in myUFL. The actual amounts of reasonable and appropriate entertainment expenses may be reimbursed (See Section 5(F) - Entertainment).  
f. Travel and entertainment expenses for fund raising and development purposes, or otherwise for the purpose of accomplishing the express mission of the DSO, will continue to be processed directly by the DSO in accordance with its policies.

All funds shall be administered with due regard to conditions attached to the gift and governing statutes and rules, in accordance with what is reasonable and equitable, and lastly, in the manner in which persons of ordinary prudence would act in the management of the property of another. It is important to judge all expenditures in light of the DSO’s responsibility to the public and its donors. There are four basic criteria which determine the legitimate use of DSO funds:
a. The use must be reasonable and benefit the University.
b. The use must fall within the donor’s intent for the gift.
c. The use must not jeopardize the DSO’s tax-exempt status.
d. The use must comply with all applicable statutes and regulations.

No DSO moneys may be used for:

a. First class travel.
b. Private club memberships.
c. Lavish or extravagant entertainment.
d. Political or charitable contributions.
e. Personal benefit to an individual (other than an incidental benefit).

All disbursements and expenditures must have written documentation suitable for auditing purposes.

The UF Institutional Review Board (IRB) and Institutional Animal Care and Use Committee (IACUC) govern all expenditures relating to research on human or animal subjects. All Fund Administrators must be familiar with these requirements and are responsible for complying with all applicable IRB and IACUC rules and regulations.

Gifts to Employees – In accordance with IRS regulations, generally gifts to employees must have a value of $75 or less to avoid being taxable income to the employee. Cash and gift certificates are always considered taxable income and therefore may not be given. Gifts for significant occasions (e.g. retirement) may be eligible for exception to these regulations; please contact the DSO Accounting Department. Such a gift could have tax implications to the individual receiving the gift.

If the DSO discovers a problem with an expenditure (including violation of donor restrictions), then the DSO will notify the UF Controller, who will be responsible for assuring the campus department reimburses the moneys that were inappropriately or improperly disbursed.

The UF Foundation may have additional requirements and guidelines for making disbursements utilizing UFF Source of Funds. The UF Foundation’s Disbursement policies can be seen at the following website:

2. Faculty Practice Plan Funds (FPP) – It is policy that Faculty Practice Plan funds be expended for purposes consistent with and supportive of the objectives of the respective College, the Health Science Center, and the University of Florida, and in accordance with approved faculty practice plans for the Colleges of Medicine, Dentistry, Public Health and Health Professions, Nursing, Pharmacy, and Veterinary Medicine. Subject to the discretion and approval of the Dean of the respective College or his/her designee, expenditures may be made for items such as enrichment of the academic activities of a department, provision of appropriate salary and certain fringe benefits to designated faculty of the respective College, reimbursement of costs incurred in meeting professional responsibilities subject to the University’s limits on travel reimbursements, support of research and educational programs, procurement of research or medical equipment subject to the University’s procurement policies, and defrayal of departmental operational expenses. Items that should NOT be paid for from FPP include:

Personal or other expenses not having a direct business purpose associated with the mission of the College. Exceptions to this policy:
a. Expenditures for food and soft beverages would be allowed if made for meeting purposes, and are supported by a statement of business purpose.

b. Expenditures for food and beverages would be allowed if made for entertaining or recruitment purposes, and are supported by a statement of business purpose.

c. Expenditures for coffee and water services for departments would be allowed.

Permitted gifts must be nonmonetary, infrequent, and de minimus having a value of $75.00 or less, except that employee length of service awards, such as retirement gifts, may have a value of up to $400.00, subject to IRS requirements.

Gift certificates or monetary gifts for any purpose or any amount.

Costs of holiday, retirement, or miscellaneous parties which are frequent, or for which the value of the benefits to participants is unreasonable, lavish, or extravagant.

Tobacco products.

Parking decals for personal automobiles.

Consultant fees to any state employee.

Petty cash funds unless approved by the Controller of the University of Florida with approved controls and guidelines.

First class or business class air travel, except that business class travel on flights lasting longer than nine hours is acceptable; air flight life/accident insurance.

Contributions to political organizations.

Fines and penalties resulting from violation of the law or local government ordinances.

Exceptions to this policy, unless already noted, are permitted only with the express written authorization of the Senior Vice President, Health Affairs. Colleges may enact a policy which is more, but not less, restrictive than this Health Science Center-wide policy.

Faculty Compensation Plan Assessment (FCPA) Funds – Fund 171, Source of HSCFCPA will be utilizing the policies developed by the FCPA. These policies can be found on the FCPA Portal which can be reached at: https://portal.comfs.ufl.edu/. The Portal uses GatorLink authentication. Once in, you can navigate to the FCPA -> AP -> APDocuments -> Public -> FCPA_AP_Policies to reach the document.

S. Payments to Research Participants – This directive is intended to provide guidance and direction for payments to research participants in research studies approved by the Institutional Review Board (IRB) conducted at the University of Florida, in accordance with applicable Federal regulations and University research guidelines. This directive also applies to all gift cards issued to research participants, whether the cards are purchased by the University or are supplied directly by the sponsoring agency.

1. Participant Documentation – A Research Stipend Fund Expenditure Log (See forms on Finance and Accounting website) should be completed. This form will also be used for research stipend fund or gift card reconciliation and sponsoring agency documentation. Determine whether participant is a nonresident alien before allowing participation.
2. Nonresident Alien Participant – If the participant is a nonresident alien, whether they are already a University of Florida employee or not, payment will be through the University payroll system as additional pay. Taxes will be withheld and an IRS Form 1042-S, Foreign Person’s U.S. Source Income Subject to Withholding, will be issued at the end of the year. Contact University Payroll & Tax Services since multiple tax forms will need to be completed, including obtaining a tax identification number for a non-employee.

3. Research Participants Other than Nonresident Aliens – There are 3 options for payment to these research participants:

   a. Issue an accounts payable check to the research participant after obtaining the required information to establish the participant as a vendor. An IRS Form 1099-MISC, Miscellaneous Income, will be issued at the end of the year if payments total $600 or more.

   b. Pay the research participant in cash from a research stipend fund. Information on research stipend funds can be found in the section of directives and procedures entitled Cash, Collections, Receivables, and Investments.

   c. Issue the research participant a gift card. Gift cards are defined as any cash alternative including gas vouchers, traveler’s checks, debit cards and gift certificates. The purchase or use of gift cards to use for this purpose requires additional documentation. If the gift cards are purchased using a restricted grant source of funds (funds 201 and 209), the granting agency must give approval. If another source of funds is used, the Dean, Director, or Department Head must justify and approve the use of gift cards for payment to research participants. A UF Purchasing Card may not be used to acquire the gift cards; purchases may only be made with a voucher. Treasury Management can purchase gift cards for you. Please contact them at Treasury-HSP@admin.ufl.edu or 352-392-9057.

4. Cash or Gift Card Payments of more than $600 in a Calendar Year – If payments to any participant receiving cash or gift cards total $600 or more in a calendar year, it is the responsibility of the department to provide the necessary information to Disbursement Services by January 15th of the following year so that an IRS Form 1099-MISC, Miscellaneous Income, can be generated. Best practice is to obtain IRS Form W-9, Request for Taxpayer Identification Number and Certification, initially from each participant for compliance to IRS Form 1099 information reporting.

5. Internal Control Over Gift Cards – It is the responsibility of the department to maintain the same level of internal control over gift cards purchased to pay research participants as required over a research stipend fund. This includes storing the gift cards in a secure place; providing segregation of duties so that the employee processing the voucher to procure the gift cards is not the employee who has custody or assigns the gift cards; maintaining a log of gift card recipients; and providing high level (Dean or designee) oversight of the gift card process.

T. Perquisites - Perquisites means those things, or the use thereof, or services of a kind which confer on the officers or employees receiving some benefit that is in the nature of additional compensation, or which reduces to some extent the normal personal expenses of the officer or employee receiving the same, and shall include, but not be limited to, such things as quarters, subsistence, utilities, laundry services, medical service, use of vehicles for other than university purposes. Perquisites may be furnished only when in the best interest of the university due to the exceptional or unique requirements of the position. Items that are required by the employer for safety, security or health purposes such as uniforms, safety equipment, special footwear, protective clothing etc., and are issued or purchased by the university are considered non-reportable/non-taxable items for federal tax purposes and may be purchased. Before purchasing items which require approval as perquisites, a Request for Approval of Perquisite or Sale of Goods and Services Form HR-400 must be completed and approved.

U. Promotional Items – The purchase of promotional and/or advertising expenses are not allowed using E&G moneys. These type purchases are allowed using other moneys as long as a clear University business purpose exists. If a department does not have access to sources of funds other than E&G, they can send a request to the University Controller with a justification of how the
expenditure supports the mission of the department or University.

V. **Recruitment expenses** - The University of Florida will reimburse certain expenses incurred during the recruitment process, dependent on department or college funding. Any department seeking to recruit for a position may, with the approval of its Dean, Director or Department Head, pay either full or partial travel expenses of candidates for the position. Interview costs are the responsibility of the department involved. When approval by the Dean, Director or Department Head has been obtained, the department can proceed with arrangements for interviews. All candidates should be advised of allowable expenses prior to the interview.

1. Tax issues – Before an offer is accepted, payment of authorized recruitment expenses such as airfare, hotel, and meals incurred during the recruitment process is not taxable to the prospective employee. A detailed accounting of all recruiting expenses is required. After an offer of employment has been accepted however, the employer/employee relationship is established and pre-move house hunting expenses incurred by the employee and family and paid by the University are considered taxable/reportable income.

2. Reimbursements

   a. Reimbursement of Travel Expenses to Prospective Employees – Prospective employees may be reimbursed for the following expenses incurred during the recruitment process:

      1. Cost of transportation to and from the interview site, including local transportation.
      2. Actual cost of lodging.
      4. Expenses for transportation, food, and lodging for accompanying guest (generally limited to one visit).

      Travel expenses will be reimbursed in accordance with University [Travel Directives and Procedures](#) and at rates specified in those directives. Requests for reimbursement of travel expenses must be processed through the Travel and Expense module in myUFL.

   b. Reimbursement to University Employees for Recruitment Expenses – Employees may participate in recruitment activities (luncheons, dinners, or receptions, etc.) for the purpose of allowing the prospective employee to meet with a search committee, University hosts, and/or faculty/staff within the department. In order to reimburse the University employee sponsoring and paying for the recruitment event, the department fiscal staff should enter a check request in the MPS system for reimbursement of expenses incurred. Original paid receipts must be attached as supporting documentation with the following information:

      1. Name of prospective employee.
      2. Title of position for which recruitment expenses have been incurred.
      3. A listing of University hosts and any accompanying guests attending the activities.
      4. A statement by the individual incurring the expense: “I certify these expenses were incurred as a result of recruiting for employment by the University of Florida.”

   c. Expenses for alcohol may only be reimbursed using discretionary Foundation Funds (see Section 5(A)).

   d. One area of significant cost that needs additional oversight is meals with candidates. The general guideline is that candidates are to be entertained at dinner by the appropriate department head (or substitute) plus a maximum of two other university hosts. The University will not cover the costs for large groups of employees.

3. **Executive Search Firms** – If the recruiting process may require use of an executive search firm, contact Purchasing Services prior to engaging any firm.
4. Exceptions to policy – All exceptions to this policy must be approved in advance by the appropriate President’s Cabinet officer or Dean.

W. Sales Tax – The University is not liable for the payment of State of Florida sales tax. Exemption certificates may be obtained from the F&A Forms web page. However, the sales tax exemption does not apply when an employee pays for a purchase on behalf of the university, even though that employee is subsequently reimbursed by the university. Also, the university is liable for sales taxes on purchases made out of state for use out of state.

Section 6 - Processing of Invoices

In an effort to streamline, digitize and automate the processing of invoices and vouchering, UF Disbursements now utilizes a new Accounts Payable solution—myUF Payment Solutions (MPS.)

MPS provides a new supplier portal that enables electronic invoices to flow directly from vendors to UF Disbursements, eliminating extra steps and reducing paper in the process.

A. Required security

1. UF Department personnel will need the myUFL role of UF_FI_UNIVERSAL_INQUIRY to have authority to view vouchers in myUFL only. UF_AP_APPROVER or UF_AP_REVIEWER will be needed to input vouchers and/or approve invoices in the MPS system. To acquire these roles, contact your Department Security Administrator. PST970 myUF Payments for Approvers and PST956 Online Journal Entry training classes are required before the UF_AP_APPROVER role will be granted.

2. Whenever the role UF_AP_APPROVER is requested for an employee, an email should be sent to disbursements@ufl.edu listing the department IDs this person will need access to in the MPS system.

3. All users of the financial modules of myUFL always need the role of UF_SY_BUSUNIT_UFLOR.

4. The UF_AP_APPROVER and UF_AP_REVIEWER roles will grant permissions in both myUFL and the MPS system. The functionalities granted will be as follows:

<table>
<thead>
<tr>
<th>MPS system:</th>
<th>myUFL:</th>
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<tbody>
<tr>
<td><strong>UF_AP_Reviewer</strong></td>
<td><strong>UF_AP_Approver</strong></td>
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<tr>
<td>Annotate invoice images</td>
<td>Annotate invoice images</td>
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<tr>
<td>Add supporting documents to invoices</td>
<td>Add supporting documents to invoices</td>
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<tr>
<td>Add notes to invoices</td>
<td>Add notes to invoices</td>
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<tr>
<td>Route invoices to users</td>
<td>Route invoices to users</td>
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<tr>
<td>Use the Out of Office feature</td>
<td>Use the Out of Office feature</td>
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<td></td>
<td>Add GL allocations to invoices</td>
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<tr>
<td></td>
<td>Approve invoice for payments</td>
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<tr>
<td></td>
<td>Enter a check request for unencumbered payments</td>
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<tr>
<td></td>
<td>Submit invoice into workflow</td>
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</tbody>
</table>
5. DSO Department personnel will need the myUFL role of UF_FI_UNIVERSAL_INQUIRY to have authority to view vouchers and UF_AP_VOUCHER_PROCESSOR to input vouchers and Revenue Refunds in the myUFL system. To acquire these roles, contact your Department Security Administrator. PST971 Paying Your Vendors and PST956 Online Journal Entry training classes are required before the UF_AP_VOUCHER_PROCESSOR role will be granted.

B. Attributes of an Invoice - UF directives require that invoices be submitted in the following manner:

Vendors
Submit electronic invoices eliminating paper
Email invoices to ufl@invoices.corcentric.com, or
Mail to Disbursement Services for Imaging

Departments
Email invoices to ufl@invoices.corcentric.com, or
Mail to Disbursement Services for Imaging

When emailing invoices, the attached file(s) must be either in .pdf or .tif format. Emails may contain multiple attached files but each file can only contain a single invoice. Files should not be larger than 8MB. All invoices should contain either a PO number or an 8-digit department ID number for the system to determine where to route the invoice. Encumbered invoices must contain the PO number. An emailed file should normally take 24-48 hours to come into the system and route to the department. When invoices do not contain the proper information, the transaction will be classified as an AP Exception and this exception must be resolved by Disbursement Services staff. This can delay the time it takes an invoice to reach a department.

1. Original invoice – An original invoice is required to ensure that the expenditure has not been previously paid by the department. An invoice submitted for payment of an expenditure must be a legible document. If a department is utilizing a copy of the invoice as its original, it must contain the statement “original invoice not available, department records show that this obligation has not been previously paid” with the signature of the person certifying the statement.

2. Duplicate invoice – MPS and myUFL have the functionality to test for a duplicate invoice. If a voucher is received with an invoice number that was previously input to the same vendor, an error message will be generated and must be resolved before the invoice can be processed further. This is done to eliminate duplicate payments of an invoice. Some transactions will use the same invoice number for the same vendor, such as with recurring payments. The addition of the month to the end of the invoice number will eliminate the duplicate status. It is the responsibility of the department to ensure that duplicate payments are not made to a vendor.
3. Taxes – As a body corporate of the State of Florida, the University of Florida is not required to pay sales tax. Sales tax applied towards an invoice by a vendor should be removed before processing in MPS. Sales taxes will only be allowed when reimbursing an employee for expenses purchased. Use the University of Florida Sales Tax Exemption Certificate.

4. Split payments – A split payment consists of an invoice that is paid from multiple funding sources. Multiple distribution lines on a voucher will be used to account for this type of transaction.

5. Justification – Invoices where the benefit to the University of Florida is not clearly evident should contain a statement describing how the expenditure will benefit UF.

6. Attributes of an invoice – The following requirements apply to all invoices input for payment:
   a. Thermo fax copies, because of their temporary nature, shall not be utilized as the original. It should be copied on a standard photocopy machine.
   b. Invoices for commodities must clearly reflect a description of the item or items, number of units and cost per unit. Numerical code descriptions alone will not be accepted.
   c. Invoices for contractual services must also clearly reflect the services/deliverables that were provided. Invoices for fixed unit rate contracts must show the number of units and cost per unit. Invoices for contracts paid out on a reimbursement basis or a fixed rate for a specific time period, e.g. quarterly, monthly, etc., must be supported by documentation (such as a progress report) that clearly reflects the services/deliverables provided during the invoice period.

7. No balances for prior purchases will be paid unless supported by an invoice.

8. A statement should not be paid unless it can be clearly shown that the vendor intended it to be used as an invoice.

9. When paying for repairs, gas, maintenance, etc., to state vehicles and not using the UF Motor Pool, the invoice must contain the tag number, the vehicle number and an accident report (if applicable).

10. When processing invoices, ensure that any sensitive information, social security number, credit card number, or driver’s license number is redacted before it is put in the system.

C. Receiving - The receiving function is an integral part of the invoice payment process. Evidence and verification of receipt of goods or services is mandatory prior to an invoice being processed for payment. Although receiving is not required to be performed online in the MPS or myUFL systems (except for capital assets, see below), all departments must develop a method of properly documenting the receipt for all goods and services. The approval of an invoice in the MPS system constitutes verification by the department that the goods and services being paid for have been received. Receiving is required to be performed in the MPS system for purchases of capital assets. When approving an invoice applied against an encumbrance for capital assets, complete the asset section in MPS by checking the box and completing all the required information for capitalization.
D. **Encumbered disbursements** - Encumbrances are commitments of the department, which result from the issuance of purchase orders, for which goods or services are to be purchased. Generally, encumbrances are deducted from budget balances. This is done as a budgetary control and should not be construed as an actual expenditure of funds. Once goods and services are received, an invoice is processed and a voucher is made to schedule payment to the vendor.

1. All invoices should be approved in the MPS system by navigating to Main Menu > My Self Service > myUF Payment Solutions. Instructions for approving an encumbered invoice/voucher can be found at the following locations:
   a. [myUFL Toolkit for Approving an Invoice for an Encumbered Payment](#)
   b. [MPS Instruction Guide for Encumbered Invoices](#)

2. Finalization of encumbrance through Accounts Payable – Once all payments have been made against an encumbrance, the PO can be finalized through the myUFL AP system. Navigate to the last voucher applied against the PO then click the “Finalize Document” icon (pink – see below). This will close the PO and not allow future vouchers to be applied against the encumbrance. The remaining balance of the PO will be restored to the proper departmental budget. If needed, a PO can be reopened through the myUFL AP system as well. Research and open the last voucher applied against the encumbrance and click the “Undo Finalize” icon (green – see below.) Once a voucher is finalized or unfinalized, it must be budget checked to update the commitment control ledgers. You can also utilize the finalize option located on the invoice line of a voucher to close specific lines of the PO.
E. **Unencumbered disbursements** - Unencumbered disbursements bypass the University's purchasing system and should only occur where normal purchasing procedures are not available or where purchasing procedures do not provide any benefit to the transaction. Unencumbered vouchers will fail budget checking if sufficient budget is not available for the payment of the invoice.

1. Following is a list of allowable unencumbered expenditures. This list is not intended to be all-inclusive. Exceptions will be granted when a valid business purpose exists:

   a. Petty cash reimbursements
   b. Research participants
   c. Clinical trial expenditures
   d. Utilities/Telephone
   e. Freight/Postage
   f. Payments for $5000 or less in a calendar year to independent contractors who are providing services to the University. An independent contractor would be an individual person that does not have insurance - such as a guest speaker.
   g. Cellular charges
   h. Memberships/Subscriptions/Interlibrary Loans/Accreditation Fees
   i. Direct travel payments (car rental, conference registrations, entry fees and hotel payments)
   j. Advertising (limited to newspaper/magazine ads)
   k. Fellowships/Tuition/Scholarships (non-payroll)
   l. Settlement agreements
   m. Notary charges
   n. Awards
   o. Self-Moves – When a department only allows a small amount toward moving expenses and the new faculty/staff member elects to move their own household goods.
   p. Proctoring Services
   q. Licenses
   r. Insurance payments for $5000 or less in a calendar year
   s. Royalty payments
   t. Honorariums
   u. Employee/Student verification services (background check, credit check, SSN verification, etc.)
   v. Food – Foundation (171 Fund-Source of “F” or “L”) and Health Science Center accounts (171 Funds-Source begins with “HSC”), DOCE and Auxiliary funding (Funds 141-162), 192 Concession Funds and 191 Student Government Funds. A participant list and/or agenda is required to be submitted with backup documentation when using DOCE funds only.
   w. Lease of Space and contracts where the lease or contract was executed by UF staff who have been granted delegated purchasing authority by the President of the University (normally The Office of Real Estate, Purchasing, or Senior Vice Presidents).
   x. Lease of space and contracts where the lease or contract was executed by UF Staff who have been given delegated purchasing authority by the President of the University (normally the Office of Real Estate, Purchasing or Senior Vice Presidents.)

All invoices should be approved in the MPS system by navigating to Main Menu > My Self Service > myUF Payment Solutions. Instructions for approving an unencumbered invoice/voucher can be found at the following locations:

1. myUFL Toolkit for Approving an Invoice for an Unencumbered Payment
2. MPS Instruction Guide for Unencumbered Invoices

2. Expense to Expense (E2E) corrections – E2E transactions are journal entries used to make correcting entries into the general ledger system. This allows for the correction of previously input transactions to adjust for incorrect coding to cost centers. The originator of an E2E journal entry should never debit or credit a budgetary cost center in which they do not have budgetary
responsibility. Instructions for inputting an E2E journal entry can be found in the myUFL Toolkits.

3. Transaction Authorization Form – If supporting documentation does not exist for a transaction in MPS, you must complete a Transaction Authorization form to submit as official documentation.

F. Cash Expense Refunds- Cash expense refunds include refunds, reimbursements (including Travel reimbursements by employees), rebates, and returned moneys from a vendor. In the myUFL system, a deposit must be recorded and an accounting entry must be created to accommodate these refunds. Instructions for inputting a Cash Expense Refund can be found in the myUFL Toolkits. Complete a Cash Expense Refund form.

G. Revenue Refunds- A revenue refund is a return of previously recorded revenue to a governmental agency, a return of fees or charges, etc. In MPS, revenue refunds are processed via unencumbered voucher, by inputting a check request. Instructions for inputting a check request can be found at:

myUFL Toolkit for Creating a Check Request for an Unencumbered Payment
MPS Instruction Guide for Check Requests

H. Credit Memos – Credits are often needed to account for returned goods to a vendor. A credit invoice is entered into MPS with a negative amount. If the credit is for a payment against a PO, the same procedures used to pay the original invoice (matched against the PO) should be used to input the credit. This will restore this balance back to the PO. A credit invoice will be applied towards other payments to the vendor reducing the amount paid. There is no need to hold credit invoices for a vendor. Once input into MPS and approved, the credit will be applied against other invoices payable to the vendor.

I. Processing Invoices Containing Personal Health Information (PHI) – When processing vendor invoices for payment that contain PHI, UF departments must adhere to the policies below:

1. Vendors that submit invoices containing PHI should be contacted by either the department or Disbursements and directed to send such invoices directly to the department for processing of payment. These invoices should not be submitted electronically by the vendor into the MPS system.
2. The HSC–PHI form located at the link below should be completed with the proper information acquired from the received invoice/statement. The original invoice/statement containing the PHI should be kept by the department and not submitted as backup documentation to the voucher for payment in MPS. The completed HSC–PHI form should be the only backup documentation in MPS.

Personal Health Information Invoices

3. In MPS, complete a check request and upload the completed HSC-PHI form as a trailing document. Instructions on completing a check request can be found at:

myUFL Toolkit for Creating a Check Request for an Unencumbered Payment
MPS Instruction Guide for Check Requests
Section 7 – Vendors

A. **Vendor File Maintenance** - University Disbursement Services is responsible for the maintenance of the vendor file in the myUFL and MPS systems.

B. **Addition of Vendors** - requests for the addition of vendors should be directed to Vendor Maintenance at PO Box 115350, Gainesville FL 32611 or fax (352)392-0081. Please submit the following information:

1. Request type
   a. New Vendor
   b. Change to an existing vendor – please supply current vendor ID number

2. Vendor Classification
   a. Supplier
   b. Student – please supply UFID
   c. Research Participant
   d. Employees (for Refunds, Research Participants, and Wireless Device Allowances and certain payments – see Section E. 4 below)
   e. Foreign Vendor – Requests to add foreign vendors must be pre-approved by University Payroll and Tax Services (352) 392-1231 before being added to the myUFL vendor file. Once approved, University Payroll and Tax Services will submit the information to Vendor Maintenance for input.

3. Vendor Information
   a. Vendor name
   b. Vendor address
   c. Federal identification number
   d. Phone and fax number
   e. Remit address
   f. Email address
   g. Contact name
   h. Purchasing address

C. **Changes to Existing Vendors** – Requests for changes to an existing vendor will be processed by University Disbursement Services based on a department’s request unless the request is for a change in name of the vendor. Departments should verify all requests for address changes with the vendor before submitting. A name change will require the submission of a newly completed W-9 or UF Tax Information Form for the vendor. Address changes to a business will require some form of back-up to process (EX: An invoice, notice of address change from company, or e-mail from the company requesting the update)

D. **Adding Vendors via the MPS system**

Vendors can be added via the MPS system without sending a request to Vendor Maintenance before the invoice arrives. The following instruction guide illustrates how to perform this request:

**MPS Instruction Guide for Vendor Additions**

After the vendor is added to the myUFL system by Vendor Maintenance, the transaction will be routed back to the department for final approval the following business day. The vendor process takes overnight to send the vendor from the myUFL system to MPS.
E. **Required Supporting Documentation** - Departments are responsible for obtaining the proper supporting documentation needed for the addition of a vendor. There are 3 forms available for adding new vendors to the myUFL system:

1. **UF Tax Information Form** - UF requires a UF Tax Information Form (or W-9 form, as long as the business operates under a Federal Tax ID) be on file for all vendors using a Federal Tax ID (not required for reimbursements or refunds.) Vendors will not be added without one of these two forms. The UF Tax Information Form is also used when gathering information for individuals providing services or participating in a research study. The UF Tax Information Form is required for all vendors using their social security number for tax purposes.

2. **Vendor Application** – A Vendor Application form is required for businesses using a Federal Tax ID, businesses with a DBA (doing business as) name operating under a Social Security Number, and foreign vendors. The vendor application aids the department in gathering the required information needed for the addition of a vendor into the system.

3. **Electronic Payment Authorization** – UF prefers for payments to be made via ACH. An Electronic Payment Authorization form must be submitted along with a voided check or letter from their bank stating their account number and routing number. Note: If you are wishing to pay a foreign vendor electronically you will use the Bank Wire Form instead.

4. **Payments to an Employees’ Businesses** – Employees may engage in outside activities which provide service to the community and the University as long as they are not using their social security number for tax purposes. If the employee is using their social security number for tax purposes, they must be paid thru Payroll. To avoid any appearance of conflict that could arise between an employee’s obligation to the University and such outside activities, a Disclosure of Outside Activities and Financial Interests form must be completed when contracting with an employee’s business to perform services for the University.

F. **1099 Issuance** - A 1099 will be sent to all independent contractors or individuals who receive total payments in excess of $600.00 from the University within a calendar year. An employee can be paid as an independent contractor as long as the services provided are different that the services they provide to UF as an employee. Payments of more than $600 in a Calendar Year – If payments to any vendor receiving cash, check or gift cards total $600 or more, it is the responsibility of the department to provide the necessary information to University Disbursement Services by January 15th of the following year so that an IRS form 1099 form can be generated. Best practice is to obtain the tax information required for the form 1099 initially from each participant for use if the payments exceed $600.

G. **Vendor Payment Terms** - Vendor payment terms for the University of Florida have been established as follows:

1. Reimbursements / Refunds / Individuals: 10 Days
2. Royalty Payments: Net Zero
3. Utility vendors (Electric, telephone, cellular): 10 Days
4. Non-profit & Small and/or Minority Status certifications: 10 Days
5. Businesses can choose to offer a 2% discount in exchange for Net 10 Payment – See Section I. below for further information on discounts.
6. Construction vendors: 20 Days
7. All other vendors: 30 Days

Payment dates are calculated based on the invoice date input into MPS. Requests to change vendor terms can be made by a vendor to addvendor@ufl.edu. A vendor will have to provide evidence of a hardship or an established minority status for this request to be considered. If an emergency payment is needed before the scheduled payment date in myUFL, contact Special Payments at payments@admin.ufl.edu with a justification of the need for an accelerated payment date.

H. **Prompt Payment Policy** - All payments made by the University of Florida are subject to University Directives. It is the practice of the University that invoices on properly accepted goods or services will generally be paid within 30 days of receipt of the invoice. “Properly accepted” means receipt, inspection,
and approval of the goods or services, except that in the case of a bona fide dispute the voucher shall contain a statement of the dispute and authorize payment only in the amount not disputed.

1. For the purposes of determining the receipt of invoice date, the department is deemed to receive an invoice on the date on which a correct and accurate invoice is first received at the location designated by the University.
2. The University is deemed to have received an invoice on the date of the invoice if the department has failed to annotate the invoice with the date of receipt at the time the department actually received the invoice or failed at the time the order is placed or contract made to designate a specific location to which the invoice must be delivered.
3. The University may make partial payments to a contractor upon partial delivery of goods or services or upon partial completion of construction when a request for such partial payment is made by the contractor and approved by the Controller.
4. This section does not apply to payments made to State agencies or other governmental entities within the State of Florida.
5. All purchasing agreements between the University and a vendor shall include a statement of the vendor’s rights.
6. Invoices received from vendors that have failed to supply the University with a complete and accurate W-9 or other form that provides all necessary data to determine 1099 status will be deemed insufficient for payment until such information is received.

I. Discounts - When invoices are received in the department, they should be reviewed for discounts. If a discount is allowed, the invoice should receive priority handling so every effort is made to take advantage of discounts offered by a vendor. The standard vendor terms are 2% 10 Net 30, which means if payment is received by the vendor within 10 days, a 2% discount may be taken. Otherwise, total payment is due in 30 days. The amount of the payment to the vendor should be entered into the voucher at the total amount due. MPS and myUFL will calculate the discount. The discount taken can be viewed in a voucher by selecting the “Payments Tab” and the discount will be displayed in the “Payment Details” box. If a vendor offers a discount and a voucher is applied against a PO, do not finalize the PO until the payment has been made to the vendor.

J. Federally Debarred Vendor - Requests for vendors to be added to the University’s vendor file will be compared against the U.S. Government Federally Debarred Vendor listing. Any vendor listed on this site is excluded from receiving Federal contracts, subcontracts, and Federal financial and non-financial assistance and benefits. A vendor listed on this site will not be added to the University’s vendor file if the source of funds to pay the related expenditure is derived from federal sources.
Section 8 - Payment Processing

A. **Check production** – checks are produced Monday through Thursday for outside vendors and on Tuesday and Thursday for travel reimbursements. Payments are selected within myUFL based on the scheduled pay dates.

B. **Disbursement of checks** – Once printed, checks are disbursed and mailed daily.

C. **Alternate delivery of checks** – Checks are disbursed directly to the vendor at the address specified in the voucher on the “Payments” tab under “remit to:” in the payee field. For alternate handling of a check, choose the appropriate Special Payment instruction in the Invoice Header section of MPS as follows:

1. **Same day payment request** – A transaction can be approved in the MPS system and a check requested to be issued on the same business day. The transaction must be entered and approved before 1:00 pm with the “Request Same Day Payment by AP” box checked. A file build will run at 1:45pm and build the voucher in PS for payment.
2. **Special handling request** – used when a payment needs handling other than simply mailing the check to the vendor. There are 3 selections:
   
a. Send check with attached form – this allows a user to attach needed documentation that must go along with the payment to the vendor. Use the “Upload Trailing Document feature” of MPS to attach the documents needed.
   b. Call for pickup – allows a departmental user to come pick up a check. The text box will need to be completed with contact information.
   c. Mail to alternate address – allows for mailing of check to address other than what is stated on the check. Accounts Payable staff will contact you to resolve any Vendor address issues.

A justification is required for any of the selections for same day processing or special handling.

D. **Payment cancellations** - University Disbursement Services will process payment cancellations and reissues on an accounts payable check issued and transmitted upon request by a university department, or upon its own initiative, if the payment was made or transmitted in error, or payment is no longer justified. There is a 30 day wait period for stop payments (exceptions detailed below),

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### Check Request Form

- **Vendor Account:**
- **Vendor Name:**
- **Vendor Address:**
- **Invoice Date:**
- **Invoice #:**
- **Amount:**
- **Check Description:**

### Special Payment Instructions:

- **Same Day Payment Request**
- **Special Handling Request**
  - Send check with attached form
  - Call for pickup
  - Mail to alternate address

### Justification:

A justification is required for any of the selections for same day processing or special handling.
therefore, delays in postal services is not a valid reason to request a stop payment. Payment cancellations are performed to ensure that improper or unjustified payments are not made after a check has been processed. A stop payment is not used to expedite the payment to a payee.

1. Duplicate checks (void and reissue of check) – A duplicate check will be reissued only in the case where the original check is in possession of University Disbursement Services or the department. The payment will be voided and the original voucher will be reissued, altered if needed per the department, and the payment will then be rescheduled for subsequent disbursement at the corrected amount. Return the check to the Banking area of University Disbursement Services, PO Box 115350 or call 352-392-1241 for assistance. The department will need to provide information on any changes that need to be made.

2. Stop payment of check – Stop payments will be entered to reissue payments to vendors or to perform payment cancellations (void). A stop payment for reissue of a check or voids will be utilized when the original check is not in the possession of University Disbursement Services or the department. A University Disbursement Services-Affidavit for Duplicate Check form will need to be completed by the department. University Disbursement Services will wait 30 days after the original check is issued before placing a stop payment, except for the following situations:
   a. Theft
   b. Forgery
   c. Error in amount, payee, or address
   d. Payment was made but goods or services should not have been paid due to non-conforming goods/services, or non-delivery

3. Voids – When a payment simply needs to be cancelled and not reissued, University Disbursement Services will void the payment and cancel the original voucher that created the transaction.

E. Returned checks – Checks are occasionally returned to University Disbursement Services. The department will be contacted, if necessary, to determine how to resolve the issue that caused the return.

F. Bank Wires – Bank Wires are used primarily for the direct transfer of currency to the Vendor’s bank (usually foreign.) A Check Request should be entered into MPS to record the proper payment to the correct vendor. In the case of payments in foreign currency, a currency converter should be used to convert the foreign funds to U.S. Dollars using the date the payment is entered into MPS. Once the Check Request has been entered and approved, a Bank Wire Form should be completed containing all banking information for the wire transfer. The completed form should be faxed to University Treasury Management at 352-846-3576 or emailed to investments@admin.ufl.edu. An email should be sent to payments@admin.ufl.edu with the Voucher # advising this is a Bank Wire. The wire transfer will be made by University Treasury Management and University Disbursement Services will record the voucher as a manually paid voucher to ensure a duplicate payment is not issued by myUFL.
Section 9 - Voucher Corrections

A. **Vouchers input by Disbursement Services** - In a decentralized environment, campus departments are responsible for the approval of all vouchers to pay vendors. Some vouchers will need to be created centrally by University Disbursement Services as follows:

1. Reversal vouchers – Once a voucher posts it can't be deleted, a reversal voucher must be input to offset the original voucher. This process will be coordinated through the department that input the original voucher.
2. Payroll vendor vouchers.

A block has been placed on account codes in MPS and myUFL to prevent the use of non-expense or non-revenue account codes. If a non-expense or non-revenue account code is needed, contact University Disbursement Services to change an account code in a voucher.

B. **Deletion/Declining of invoices/vouchers** - If errors are discovered in an invoice/ voucher and it needs to be deleted, the invoice/voucher can be deleted by departmental personnel.

1. In MPS, utilize the “Decline” feature to delete an invoice. For instructions, go to the following:
   
   [MPS Instruction Guide for Declining an Invoice]

2. To delete a voucher in myUFL, but only on the same day as the voucher is built, navigate to: Main Menu -> Accounts Payable -> Vouchers -> Add/Update -> Voucher Delete. Input the voucher number, click on search, and then click delete.

C. **Unposting of vouchers** – If errors are discovered in a voucher in myUFL and the errors need to be fixed, departmental personnel will only have access to change voucher information on the same day as the voucher is built. Once a voucher posts, changes can no longer be made by a department. Contact Disbursement Services to unpost the voucher. Once unposted, the department must make the needed changes on the same day as the unposting.

D. **Voucher errors** – Voucher errors have been reduced dramatically with the adoption of the MPS system. The usual errors…recycled vouchers, invalid chartfields, out of balance invoice lines and duplicate invoice numbers are all required to be corrected in MPS before the invoice can be approved for payment.

1. Matching – Matching is now performed in the MPS instead of myUFL. For an instruction guide on how to match invoices to purchase orders in the MPS system, navigate to:
   
   [MPS Instruction Guide for Matching A PO]

2. Budget errors – Budget errors are created in myUFL when there is insufficient available budget to cover the total amount vouchered. Departments will be contacted to assist in handling all budget errors. myUFL possesses the functionality to notify departmental personnel of budget errors. An instructional guide that will aid in the establishment of the required preferences to activate this feature can be found on the Human Resources website.
Section 10 - Supporting Documentation

With the adoption of the MPS system, images of invoices are now automatically created and stored in the MPS system.

A. Submission of supporting documentation

1. MPS – Invoices are electronically created by the MPS system. Additional documentation can be added to an invoice or a check request by utilizing the Upload Trailing Document feature. An instruction guide can be found at:

   [MPS Instruction Guide for Upload Trailing Document]

2. Upload as an Attachment in a myUFL Voucher

   In myUFL, navigate to the voucher: Accounts Payable >Vouchers >Add/Update >Regular Entry. Click the “Find an Existing Value” tab and enter the voucher number. Click on the “Invoice Information” tab then click on the “Attachment” link.

   The following window will open. Click on “Add Attachment”

   [Image of Voucher Header Attachment]

   Adding large attachments can take some time to upload, therefore, it is advisable to save the transaction before adding large attachments.

   [Image of Add Attachment]

   Browse to find the file needed to attach.
After clicking the “OK” button, remember to Save the voucher when you return to the original page.

B. Viewing Supporting Documentation

1. myUFL - Navigate to Accounts Payable >Add/Update >Regular Entry >Find an Existing Voucher. Enter the voucher ID number. On the invoice information tab, click on the “Documents” button. For vouchers created via MPS (voucher number begins with a “P”), the image will return from the MPS system and be available for viewing in myUFL. For voucher created in PS (voucher number begins with a “0”), the image that was faxed into the voucher in the past will be displayed.

If images were added to myUFL via the attachment feature, click the “Attachments” link on the invoice information tab in the voucher.
2. MPS - Images can be viewed in myUF Payment Solutions as follows:

Navigate to Search>Choose “Invoices – Activity” in drop down. Click on COR 360 Voucher Number and filter by “Equals” and the COR360 voucher number.
Click on “View Document” icon

3. UF Document Imaging

Images that were submitted via fax imaging can also be viewed by navigating to Main Menu > UF Document Imaging -> Voucher/PO Change Order Imaging. Input voucher number and click on “Get Documents”. The OnBase viewer software will open displaying the image.
C. **Security**

Imaging Department personnel will need the myUFL role of UF_N_VOUCHER_IMAGING_VIEW to have authority to view vouchers in this manner. To acquire this role, contact your Department Security Administrator.

Or, by clicking on the “Documents” button on the voucher in the myUFL Accounts Payable module. Department personnel will need the myUFL role of UF_AP_APPROVER or UF_AP_REVIEWER.

If you need personnel to be able to view images but not input vouchers, department personnel will need the myUFL roles of UF_N_VOUCHER_IMAGING_VIEW and UF_FI_UNIVERSAL_INQUIRY to have authority to only view vouchers and invoices in this manner. To acquire these roles, contact your Department Security Administrator. For departmental personnel that will not be entering vouchers and only viewing vouchers, an email should be sent to disbursements@ufl.edu with the UFID of the employee you are requesting security for and ask that the user’s preferences be set to allow for viewing images.

D. **PCard**

PCard vouchers are still created from approved PCard charges to repay the bank but images are no longer stored via the accounts payable module. Supporting documentation for PCard transactions are now uploaded to the PCard module during the approval process. For information regarding PCard, please contact pcard@ufl.edu.

**Instruction Guide - Attaching Images to PCard Transactions**

E. **Travel Expense Reports** - Submission of Supporting Documentation

All documentation used to support the entry of a travel expense report into the myUFL system must be sent for to the UF Travel Office for audit. Documentation should be attached via the PeopleSoft attachment link or click on the “Documents” button after submitting for approval. This will open OnBase and upload the supporting documentation by clicking on the Upload icon at the top.
Section 11 - Research and Reporting

A. **Vouchers in myUFL** - Vouchers in the myUFL system can be viewed by navigating to Main Menu > Accounts Payable > Vouchers > Add/Update > Regular Entry > Find an Existing Value. The [instructional guide](#) will illustrate the best methods to utilize in searching for vouchers.

B. **Vouchers applied toward encumbrances** - Vouchers applied against a purchase order in myUFL can be reviewed in the following locations:

1. **Purchasing** - To view encumbrances and vouchers applied against an encumbrance in the Purchasing module, navigate to Main Menu > Purchasing > Purchase Orders > Review PO Information. Change the business unit from UFLOR to a departmental business unit. This will list all PO’s for a specific department. Once into a specific PO, the current balance of PO line items will be displayed and all invoices that have been applied against it.

2. **Accounts Payable** - To view encumbrances and vouchers applied against an encumbrance in the Accounts Payable module, navigate to Main Menu > Accounts Payable > Review Accounts Payable Info > Interfaces > Purchase Order. Change the business unit from UFLOR to a departmental business unit. This will list all PO’s for a specific department. Once into a specific PO, a listing of all vouchers and their current status applied against the PO will be displayed.

C. **Reports** - Reports are available to list all vouchers input by a department. Voucher lookup – A query has been designed to run a voucher register by department and a date range. Navigate to Main Menu > PeopleSoft > Financials PeopleTools (a new window will open) Reporting Tools > Query > Query Viewer. Search for UF_VOUCHER_LOOKUP. Click on “Run to Excel” and the query will prompt for a department ID and a date range.

D. **Viewing payments and status** - Payments made to a vendor can be found by navigating to Main Menu > Accounts Payable > Review Accounts Payable Info > Payments > Payment. A search page will allow you to search for a specific payment by payment number, vendor or amount. If the above information is not known, payments can be reviewed by searching a specific voucher number. Navigate to Main Menu > Accounts Payable > Review Accounts Payable Info > Vouchers > Voucher. The [instructional guide](#) will illustrate the functionality payment inquiry.

E. The instruction guide below will aid in the search of a transaction within the PS system.

[myUFL Toolkit for Using Search to Research an Invoice](#)