



University of Central Florida Procedures Document Voucher Process for Professional Services, Independent Contractors & Consultants(External)

Purpose of Procedure:	Voucher Process for Professional Services, Independent Contracts & Consultants
Who Processes:	All UCF Departments
How often:	As needed
What is Processed:	Professional Services, Independent Contractors and Consultants
Where are the results distributed:	Vendors payable processor
Date:	11/16/2016
Author:	Vendors Payable, F&A

Procedure Description:

- Departments will initiate the requisition for all **professional services, independent contractors and consultants** assigning the below appropriate categories and accounts.
- Department should have an approval signature on the invoice prior to sending to F&A.

Categories:

7131XX - Professional Fees

7139XX - Other Contractual Services

Accounts:

713XXX - Professional & Consulting Fees, depending on field of specialization

714XXX - Fixed Capital Outlay (FCO) & Construction Services

723XXX - Printing Services/Copies

7242XX - Repair & Maintenance Services

725XXX - Care & Subsistence

7434XX - Rental of facilities from Non-Government entities

7438XX - Rental of Training Facilities

744XXX - Equipment Rental or Lease

749103 - State Personnel Assessments

749907 - Royalties

749909 - Punitive Damages

749999 - Other Miscellaneous Expense, Relief Acts

760101 - Interest Payments

779101 - Grants & Distributions

789101 - Interest Penalties

Note: Payments for professional personal services, individual contractors and consultants MUST be assigned one of the above account codes, since payments made to them represent income that is reportable and/or taxable. Payees will receive an IRS Form 1099 form if the total payments during the calendar year meet the reporting threshold. Form 1099 will be printed and mailed to respective recipients as early as possible, but not later than January 31 of the following year.