



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

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| 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: | Vendor payable processor |
| Date: | 06/10/04 |
| Author: | Vendor Payable, F&A |

Procedure Description:

- Departments will initiate the requisition for all **professional services, independent contractors and consultants** assigning the appropriate categories and accounts, as follows:

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 1099 account codes, since payments made to them represent income that is reportable and/or taxable. Payees will receive a 1099 form if the total payments during the calendar year exceed \$600.00. Form 1099 will be printed and mailed to respective recipients as early as possible, but not later than March 31 the following year.

- Department should have an approval signature on the invoice prior to sending to F&A.