I. Overview

The University of North Florida Controller’s Office is permitted to make direct payments for certain expenditures without prior approval of the Purchasing Director. However, if the Vendor requires a purchase order, submit a requisition to purchasing indicating that requirement in the document text field. Obligations eligible for this type of payment are listed below.

II. Expenditure Guidelines

Authorized personnel are expected to exercise good judgment in the approval of expenditures. The following factors should be considered when reviewing expenditures for approval:

   A. Appropriateness
   B. Sensitivity to the values of the University
   C. The effect that certain types of expenditures may have upon the public image of the University
   D. The overall purpose to be served
   E. The cost savings to the University
   F. Availability of budget within the funding source

III. Allowable Expenditures

Expenditures allowable under the Direct Pay guidelines are outlined below. Please be reminded that for all Direct Pay requests, the department is responsible for securing a signed W-9 or W-8 form as per the IRS regulations and procedures. Departments are also reminded that for new vendors a Vendor Application Form must also be completed. Once completed, these forms should be forwarded to the Purchasing Department for processing. The forms can be found on the Controller’s and Purchasing’s website at the following:

http://www.unf.edu/controller/accounts_payable/Forms.aspx

https://www.unf.edu/purchasing/Vendor_Applications.aspx

When making a payment to an international vendor, please be advised that a signed original W-8 form must be secured by the department. Copies or facsimiles of the W-8 form are not allowable under IRS regulations.
The following are the guidelines for items allowable with a Direct Pay Invoice:

A. **Background Screenings for Employment including Drug Panel Screens and Fingerprinting**

B. **Inspection and Certification Services**

C. **Remittance of other related payroll liabilities**

D. **Athletic booking fees/game officials**

If game officials are not covered under the agreement with the officiating association then the following is required:

2. A form or contract containing:
   a. The printed name and address and original signature of the payee.
   b. Date of service and amount of the payment.
   c. Authorized department signature approving the expense.
3. Must not be for any UNF employee. Please contact The Office of Human Resources for instructions.

E. **Non-Employee-Payment & Payments to Research Subjects**

1. May not be paid for any services performed for the University.
2. Payments for services require a contract. Please check the Purchasing Webpage for contractual services policies and procedures at: [https://www.unf.edu/purchasing/](https://www.unf.edu/purchasing/)
3. Completed W-9 or W-8.
4. Payments are all 1099 reportable to the Internal Revenue Service.
5. The payment must be to an individual and may not be to a company.
6. Payments may not be paid to a University Student.
7. Payments must be made for a legitimate activity or purpose, in accordance with approved expenditure guidelines, document the nature of the payment, and be in the best interest of the University. Examples would be:
   a. A payment to a research subjects.
   b. A payment to an individual for participating in a survey.
   c. Any other needed incentive provided it is properly justified and documented.
   d. Please note that there are restrictions regarding payments to certain types of research subjects and any payment dealing with this issue must be reviewed by the Compliance Director in Sponsored Research. If there is a question as to whether this criteria applies, please contact OSRP and review the OSRP website at: [http://www.unf.edu/research/](http://www.unf.edu/research/)

F. **Employee reimbursement of moving expenses as authorized in F.S. 216.011(1)(kk)**

**Please note that a direct pay is not to be used when a third party vendor is contracted for the move.**

1. Reimbursements made directly to the employee and submitted through the Direct Pay form require the following:
   a. An approved authorization form for moving expenses obtained from Human Resources.
   b. Original receipts.
   c. Items not authorized by the State include:
1. Insurance covering the personal belongings of the employee
2. Unpacking fees
3. Extra stops
4. Pets
5. Meals
6. Lodging in the vicinity of the new headquarters at the end of the move or that is not in direct route to the new location.
7. The cost of an employee hiring someone to help with the move.
8. Gas, except for a rental vehicle used to facilitate the move.
9. Side trips taken in route to visit friends, family or for sightseeing excursions.

d. A TA is not required for relocation moving expenses, such as lodging or mileage.

2. All payments for moving expenses require that departments obtain a prior approval authorization form from Human Resources prior to the move. This form may be found at the following website under Employment→Moving Expenses Request:

   http://www.unf.edu/hr/forms/Human_Resources_Forms.aspx

   a. For a third party mover, this form must be submitted to Purchasing with your requisition to secure services of a common carrier (mover).

   b. For a direct payment to reimburse the employee, this form must be submitted to Accounts Payable with all payment requests, including any items that may be travel related to the move.

3. Specific guidelines regarding the distinction between Qualified and Non-Qualified Moving Expenses are outlined on the Controller’s website under Employee Moving Expenses at the following link:

   http://www.unf.edu/controller/accounts_payable/Procedures.aspx

G. Sales Tax collections remittances

H. Reimbursements for non-employee overpayments

   1. Including refunding of remittances received in error, such as an overpayment of a Summer Camp fee by a non-UNF affiliated person.

I. Photography services

   If it is with an approved University contractor on the Purchasing website:

   https://www.unf.edu/purchasing/Contracts.aspx

IV. Processing Procedures

Each department within the University shall review the services that the vendor is providing to determine whether the expenditure type is on the approved direct pay listing prior to keying a direct pay invoice in Banner. If the expenditure is eligible for direct pay, the department may order the service and key a direct pay invoice for payment. The departments will:
1. Acquire an original invoice from the vendor with supporting documentation.
2. Access FAINVE from Internet Native Banner.
3. **Press** <Tab> to prompt Banner to assign the next available Banner Invoice number.
4. **Press** <Tab> to skip the multiple field check box. (This is never used at this time)
5. **Verify** that direct pay is selected. **Press** <Tab>
6. Enter the Banner ID number in the vendor field. **Press** <Tab>
7. **Verify** that the name of the vendor is correct.
8. Perform a Next Block function.
9. Enter the date of the invoice. **Press** <Tab>
10. Leave the transaction date as today’s date. **Press** <Tab>
11. **Verify** the address; if not correct change the sequence number to appropriate address. If the appropriate address is not in the system, email Accounts Payable or Purchasing with the N number and the new address to be added. **Press** <Tab>
12. Remove the discount code. **Press** <Tab>
13. Enter the bank code AC. **Press** <Tab>
14. Enter a payment due date. (At least 5 days into the future) **Press** <Tab>
15. Enter the vendor invoice number identified on the invoice. **Press** <Tab>
   Note: Banner will not allow you to input duplicate invoice numbers for the same vendor. If the invoice does not have a unique number, use the following methodology to create one:
   a. The first 3 characters of the invoice number should be the payee’s initials.
      1. For individuals, this includes the first initial of the first name, the first initial of the middle name, and the first initial of the last name. If a middle initial is not available, this character should be excluded.
      i. Example: John Little Smith should appear as JLS.
   b. For corporations, this includes the first three letters of the company’s name.
      1. Example: Dell Corporation should appear as DEL.
   c. The next (6) characters will be the date of the transaction (MMDDYY).
      1. Example: March 1, 2008 will appear as 030108.
16. **Press** <Tab> to skip the Credit Memo field.
17. Go to the top of the screen and choose Options, Pick Document Text, Enter Text in the Text field, this text should explain the charges and/or a justification for the charges. Each line of text needs a check mark in the print field box. If you don’t put a check mark in the print box on each line, the text will not print out on the invoice and you may be disapproved for not keying Document Text.
18. **Press** save and then exit by pressing the black X in the tool bar.
19. Perform the Next Block function.
20. Enter the commodity code for the invoice. **Press** <Tab>
   Note: This needs to start with a 7. If you’re keying the liability account number 231003, leave the commodity code blank and type a description in the description box (if you key 231003 as your commodity the Banner system will error out).
21. Enter the approved dollar amount of the invoice. **Press** <Tab>
22. **Enter** the discount amount, if applicable. **Press** <Tab>
23. Enter the dollar amount for any additional fees on the invoice, if applicable. **Press** <Tab> Result: The total net amount of the invoice will appear.
24. **Perform** a Next Block function.
25. **Tab** to index field and enter the appropriate Index. <Tab> to account number and enter account number if it isn’t already populated; continue to <Tab> to bottom of screen.
26. Check your available balance. Go to the top of the screen and pick options, then Available Balance. Next Block and your balance should show. Exit by hitting the Black X in the tool bar.
27. Perform the Next Block function.
28. Make sure you are in balance.
29. Write the Banner Invoice number in the upper right corner of your backup in red ink.
30. If in balance, press the complete button.
31. Forward backup to Accounts Payable for approval and payment.