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

<table>
<thead>
<tr>
<th>Purpose of Procedure:</th>
<th>Voucher Process for Professional Services, Independent Contracts &amp; Consultants</th>
</tr>
</thead>
<tbody>
<tr>
<td>Who Processes:</td>
<td>All UCF Departments</td>
</tr>
<tr>
<td>How often:</td>
<td>As needed</td>
</tr>
<tr>
<td>What is Processed:</td>
<td>Professional Services, Independent Contractors and Consultants</td>
</tr>
<tr>
<td>Where are the results distributed:</td>
<td>Vendor payable processor</td>
</tr>
</tbody>
</table>

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.