

**PROCEDURE NUMBER:** FINA 2.12 Procedure

**SECTION:** Administration and Finance

**SUBJECT:** Accounts Payable

**DATE:** April 1, 2024

**REVISION:** November 1, 2024

**Procedure for:** All Campuses

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**Issued by:** Administration and Finance – Controller’s Office

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## **Procedure**

The University Administration and Finance Division, Controller’s Office, will ensure compliance with University Policy FINA 2.12. This procedure is applicable to campuses, units, and departments requesting payment for goods received or services rendered. The purpose of this procedure is to supplement the associated policy by providing additional resources, detail, and guidance on requesting payments.

### **A. Payment Request**

The [Payment Request Matrix](#) governs the types of payments allowable under Payment Request, as well as the specific account codes and supporting documents required for each expense type. These payments are typically entered directly into the system at the departmental level before flowing through the electronic workflow approval.

#### AP Upload

However, the AP Upload process may be used, if appropriate. AP Upload is a mechanism used to create greater efficiency when ten or more payments exist in one of the following categories: prizes and awards, stipends, services rendered, preceptor payments, refunds, participants. Instead of keying each payment into Payment Request individually, an excel spreadsheet can be prepared by departments and submitted to the AP Upload mailbox ([apupload@mailbox.sc.edu](mailto:apupload@mailbox.sc.edu)) along with the required [AP Request Form](#) for processing.

The [Regular Payment Worksheet](#) should be used for payments that are associated with a Supplier ID and either an invoice number or date of service (e.g., stipends, service rendered). The [Single](#)

Pay Worksheet should be used for one payments where no Supplier ID is needed (e.g., refunds, payroll). Use the Single Refund Form for one-time payments for one to nine individuals.

## **B. Purchase Orders**

Refer to the Accounts Payable Policy (FINA 2.12) and Purchasing Policy (BUSA 7.00) for applicable definitions and guidance regarding when and why POs are required.

Accounts Payable runs the matching process every evening. Any match exceptions flagged by the system will be sent to the requestor of the requisition via email for resolution. Payment cannot be made until resolution occurs. Email notifications will be sent every two days until the exception is resolved. Below are the types of match exceptions identified by the system:

- Rule\_R500 – No Receipt
- Rule\_V200 or Rule\_R900 – Voucher Quantity is Greater than the PO Quantity
- Rule\_V300 – Voucher Amount is Greater than the PO Amount
- Rule\_S210 – PO Status Invalid (PO must be Approved or Dispatched)
- SC\_600 – PO Status is On Hold
- SC\_601 – PO Fiscal Year is Different than the Voucher Fiscal Year

## **C. Reimbursements**

### Employee Reimbursements

The Employee Reimbursement (Non-Travel) Matrix governs the types of reimbursements allowable for employees (including students), as well as the specific account codes and supporting documents required for each expense type.

### Student Reimbursements

Similarly, the Student (Non-Employee) Reimbursement Matrix governs the types of student reimbursements allowable for non-employees. Departments must complete the Student Reimbursement Form and send it to the AP Upload mailbox ([apupload@mailbox.sc.edu](mailto:apupload@mailbox.sc.edu)) for processing. Accounts Payable will enter these reimbursements into PeopleSoft as a single pay supplier, meaning registration in the Supplier Self-Service Onboarding Portal will not be required.

## **D. Payments to Foreign Nationals**

Foreign nationals are strictly limited in what sources of income they are authorized to accept. An individual's visa classification dictates the types of payments authorized as well as any payment

restrictions and documentation requirements. Refer to the [Payments to Foreign Nationals Matrix](#) for guidance on allowable expenses by visa classification. The matrix should only serve as a general guide. It does not preclude one from gathering all necessary supporting documentation, in coordination with [International Student and Scholar Support](#).

## **E. Payments to Students**

When making payments to students, it is critical to ensure the payment has been accurately classified and processed, as there are varying tax implications for these disbursements. Depending on the nature of the underlying payment, the proper disbursement method may be via Payroll, Accounts Payable, or Financial Aid. Refer to the [Student Payment Method Decision Tree](#) for guidance on determining the proper student payment classifications and disbursement methods.

## **F. Supplier Self-Service Portal**

All suppliers doing business with the University, including both domestic and international suppliers, are required to register in the Supplier Self-Service Portal. Payment cannot be disbursed to a supplier without an appropriate, active registration. During the registration process, domestic suppliers are required to complete and submit a [Form W-9](#) while international suppliers are required to complete and submit an appropriate Form W-8 ([BEN](#), [BEN-E](#), [ECI](#), [IMY](#), or [EXP](#), as applicable) or [Form 8233](#). Failure to submit the required Form W-8 will result in an automatic tax withholding of 30%.

Access to and registration in the Supplier Self-Service Portal occurs by invitation only. Departmental supplier liaisons are responsible for assisting suppliers with registration by providing applicable instructions and guidance accordingly.

## **G. Financial Sanctions**

The University does not do business with any entity that sanctioned, suspended, or debarred. The following periodic monitoring processes are completed by the Controller's Office:

On a monthly basis, the Office of Foreign Assets Control's (OFAC) sanctions list is loaded into the PeopleSoft Finance system and automatically compared to the University's supplier record to identify any matches. In addition, on a monthly basis, the System for Award Management (SAM) exclusions list is manually compared to the University's new supplier record to identify any entities that are suspended and debarred. For all identified matches, appropriate research is completed and documented and if necessary, the entity is made inactive in the Supplier Self-Service Portal to prevent payment.