

PROCEDURE NUMBER: FINA 2.12 Procedure

SECTION: Administration and Finance

SUBJECT: Accounts Payable

DATE: April 1, 2024

REVISION: October 1, 2026

Procedure for: All Campuses

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Issued by: Administration and Finance – Controller’s Office

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) 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.

Before a personal purchase occurs for a non-travel expense **not** included in the matrix detailed above, the Accounts Payable Team must be contacted (AP@mailbox.sc.edu) to ensure reimbursement represents the appropriate payment mechanism. In accordance with Policy FINA 2.60 – Card Programs, “Non-travel reimbursement to employees for purchases made with personal credit cards should be minimal and only when existing card programs are not a viable option.” If this proactive outreach does not occur, alternative payment methods exist, or the personal purchase is otherwise assessed as not appropriate by the Controller's Office, reimbursement will not be approved.

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) 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. 60-Day Rule for Expense Reports

Employees are responsible for submitting expense reports promptly. To comply with federal tax regulations (26 CFR § 1.62-2), complete expense reports must be submitted within 60 days from the date of the expense to qualify for reimbursement on a tax-free basis. Expenses submitted after 60 days will be reported as taxable income to the employee, subject to applicable income and employment tax withholding, and reported on the employee's Form W-2 (Wage and Tax Statement).

E. 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](#).

F. 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.

G. 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.

H. 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.

History of Revisions:

DATE OF REVISION	REASON FOR REVISION
April 1, 2024	New Procedure
November 1, 2024	Added the Supplier Self-Service Portal and Financial Sanctions sections
July 1, 2025	Added History of Revisions section
September 1, 2026	Added 60-Day Rule for Expense Reports section
October 1, 2026	Added detail on personal reimbursements