

# USF Controller's Office

## Accounts Payable – Honorarium Payment

### **Philosophy:**

In accordance with effective internal control procedures and established accounting processes, as well as university regulations, these guidelines are offered regarding accounts payable procedures.

### **Definition:**

An **Honorarium** is a gratuitous payment to a person for that person's participation in an academic activity such as a lecture, teaching, or performance for which **no fee is legally required**. An honorarium is provided as a **token of appreciation** for participation in an activity or event, and not as a contractual obligation to pay.

### **Procedure:**

Check the Bull Marketplace Supplier file to see if the individual has an active record. If not, submit a New Supplier Request. Once the individual is established as a supplier, submit a **Payment Request Form** with Payment Request Type as Honorarium and attach the award letter to the individual being