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Non-Purchase Order Payments [1]



There are instances where the University needs to make a payment outside of the Purchase Order process.?These non-PO payments are allowed only in specific situations, each of which is outlined below.

Payment Voucher | Payment Authorization | Study Subject Payment | Reimbursements | Refunds | Submitting Non-PO Payment Forms

Payment Voucher (PV)

A Payment Voucher (PV) allows the University to disburse funds when there is not a previously approved commitment voucher (a purchase order, travel authorization, etc.) already in place for the amount due. Processing an invoice payment without a commitment voucher is only allowed in certain situations such as for a public utility payment. Allowable uses of the PV form can be found in the PSC Procedural Statement: Payment Voucher/Authorization [2].

The Payables staff audits submitted Payment Vouchers in the Marketplace prior to processing the payment. The PSC may request additional information or approvals for a payment submitted on a PV if there are questions about the specific expense being processed.

Payment Vouchers are processed within 10 business days of when the department approvals are completed in CU Marketplace.

Payment Authorization (PA)

A Payment Authorization (PA) also allows for payment submission when a commitment voucher (such as a purchase order) is not applicable. There are limited instances when a PA form can be used to generate payment, all of which can be found in the?PSC Procedural Statement: Payment Voucher/Authorization [2]. ?The Payment Authorization (PA) form should be downloaded directly from the PSC Forms page [3].

Departments submit PA forms directly to?APInvoice@cu.edu [4], and the Payable Services staff audits and processes these payments directly in the PeopleSoft Finance System. While reviewing PA from requests, the processor may require additional information or approvals, if the specific expense being submitted warrants additional support.

Payment Authorization forms are processed within 10 business days of when submitted.? Follow this link [5]?for guidance on looking up Payment Authorization status in the Finance System.

Study Subject Payment (SSP)

Various schools and departments across the University of Colorado pay individuals to participate in various research studies. Participants in these studies can be compensated in several ways as outlined in the PSC Procedural Statement for Study Subject Payments [6]. When a department would like to pay the participant by check, the Study Subject Payment (SSP) Form [7] is used. More information on processing Study Subject Payments can be found in the related ?PSC Procedural Statement [6].

Many studies involve confidential health-related or human-subject research. For this reason all SSP forms are treated as if they are for confidential studies. As a result, access to payment details in the related systems will be limited and issued payments will show on reports simply

as “Study Subjects.”

Study subject payment forms can be submitted to?APInvoice@cu.edu [4]?. Like other payments, SSPs are processed within 10 business days of submission. For guidance on looking up SSPs in CU-Data,?follow this link [8]. ???

Reimbursements

A?reimbursement?is processed when an individual paid for a business-related expense with personal funds, and it is determined that the expense should ultimately be paid by CU. Reimbursements to employees are generally limited to the procurement of goods under $5,000.? Reimbursements are further limited to commodities not covered by existing University price agreements (see?Commodity and Purchasing Agent Listing [9]? for more information).

Note: *Unexpected/unplanned essential purchases beyond what is allowed in the above description that arise outside of normal business hours and cannot be deferred to next business day operations and processes may be approved on an exception basis. The situation must be fully documented on the reimbursement request, however.*??

Certain transactions are unallowable for personal reimbursement and therefore should not be paid with personal funds as they will not be reimbursed. These unallowable transactions include but are not limited to:

- Payment to individuals and/or independent contractors for any type of services (including speakers) in any amount
- Payments made through cash sharing or peer-to-peer payment apps like Venmo-Personal Payments, PayPal-Personal Payments and Cash App
- Payments for cash awards and/or stipends
- Payments for donations
- Payments to study subjects
- Any single purchase/transaction over $5,000
- Payment of travel or other business expenses for ***other*** individuals (including other employees and/or non-employees *outside of qualifying group travel [10]*)
- Purchases paid for with gift cards, points/miles earned through credit cards, airlines or other rewards programs, and/or other types of prepaid credits like Uber Cash or similar
- Purchases determined to be for personal use or benefit

All reimbursements are subject to the University’s accountable plan requirements for substantiating business expenses. Please refer to the Finance Procedural Statement for Business Expense Substantiation & Tax Implications [11] for more information.

Reimbursements are not intended for the routine purchase of any business-related expense and should not be the usual way departments obtain goods. Reimbursement requests cannot be submitted until after the travel or related event has concluded.

Reimbursements are processed in one of the following ways, according to the specific payee

(reimbursement recipient):

- Reimbursements to employees, and to most non-employees, are processed in the Concur Travel & Expense System. Use the appropriate type of report depending on the payee.
    - For reimbursements to employees, use the *Employee Non-Travel Expenses* or *Travel Reconciliation* report
    - For reimbursements to non-employees, use the *Non-Employee Expenses* report
- Reimbursements to **non-U.S. persons** or to individuals with **non-U.S. addresses** are processed on the Non-Employee Reimbursement-International (NRI) Form [12].
    - The completed NRI form and all required documentation must first be sent to? IntlTax@cu.edu [13]?for review and approval.? After International Tax has been reviewed and approved, they will forward the signed form to?APInvoice@cu.edu [4] ?for processing, and will notify the department.?
    - NRI form payments will be processed within 10 business days from when the form is sent to APInvoice.

Refunds

A?refund?is processed when CU does not provide a promised good or fulfill a service originally committed to in exchange for an amount paid by a purchaser. Examples of when full or partial refunds may be appropriate include when an event charging admission is cancelled, goods sold were returned, or when a full or partial security deposit is no longer required. A refund can only be issued to an individual or entity when payment was previously made to CU. All refund requests should include documentation showing the original processed payment?and an explanation as to why the refund is owed.

The University typically processes refunds in the same manner as the original payment. For example, an individual who paid by personal credit card for a CU-sponsored workshop that was cancelled would typically be refunded on that credit card. In some cases, however, this approach may not be practical or possible, so the individual would instead be refunded through a Concur report, the PA Form, the PV Form in Marketplace, or the NRI Form. Refunds to credit card payments are not processed through the PSC.

Refunds are processed in one of the following ways, dependent on the specific payee (refund recipient):

- Refunds to employees, and refunds to?*most*? non-employees, are processed in the Concur Travel & Expense System. Use the appropriate type of report depending on the payee:
    - For refunds to employees use the?*Employee Non-Travel Expenses*? report.
    - For refunds to non-employees use the?*Non-Employee Expenses*? report.
- Refunds to?**non-U.S. persons**?or to individuals with?**non-U.S. addresses**?are processed on the?Non-Employee Reimbursement-International (NRI) form [12].
- Refunds to non-individuals such as companies or associations are processed on the Payment Voucher (PV) form in CU Marketplace. If the entity is not already set up as a supplier in CU Marketplace, the refund request will necessitate the creation of a supplier

profile. The payee will be required to provide a W-9 from to complete this setup.
    - **Note:**?Refunds to?*Sponsors*? can be processed on the Payment Authorization (PA) Form, since?*Sponsors*? are not required to submit W-9s for CU to return unused funds to them. However, if a?*Sponsor*? entity is already established as a supplier in CU Marketplace, the refund request *can* be submitted on the Payment Voucher (PV) form in that system.

Submitting Non-PO Payment Forms

Payment forms and all supporting documentation should be emailed to?APInvoice@cu.edu [4]. The payment form (PA, SSP, and NRI) should be on the first page of the attachment with all supporting documentation included on subsequent pages of the same attachment. Please note that all relevant information ?**must**? be included in the single attachment, since any message typed in the body of the email itself will not be read nor included with the documents for processing.?

Please limit the number of attachments in a single email to 10 and ensure that all pages of the attachments are legible.? Submitted documents that do not adhere to these criteria will result in delayed payment.

Resources

- Honorarium (HNR) Form [14]
- Non-employee Reimbursement-International (NRI) Form [12]
- Payment Methods [15]
- Petty Cash/Change Fund Request (PCCF) [16]
- Recognition Program Authorization Form [17]
- Scope of Work (SOW) Form [18] [19]
- Study Subject Payment Form [7]
- Tax-Exempt Information [20]

Related Articles

- CU Marketplace: Submitting a Payment Voucher [21]
- Payment Status: Looking up Payment Authorizations (PAs) and Non-Employee Reimbursements-International (NRIs) in FIN [5]
- Payment Status: Looking Up Employee Reimbursements in FIN [22]
- Payment Status: Looking Up Employee Reimbursements in Concur [23]
- Payment Status: Looking up Non-Employee Reimbursements in Concur [24]
- Payment Status: Looking Up Non-Employee Reimbursements in FIN [25]
- Payment Status: Looking Up Study Subject Payments in CU-Data [26]

SEARCH ALL ARTICLES [27]

Policies and Procedures

- APS 4027: Donations [28]
- APS 4011: License and Certification Fees, Memberships, or Dues [29]
- PSC Procedural Statement: Payment Voucher/Authorization [2]
- PSC Procedural Statement for Wire Transfers [30]
- PSC Procedural Statement: Study Subject Payments [6]
- PSC Procedural Statement: Travel [31]
- Finance Procedural Statement: Recognition and Training [32]
- Finance Procedural Statement: Sensitive Expenses [33]
- Finance Procedural Statement: Petty Cash & Change Funds [34]
- Finance Procedural Statement: Business Expense Substantiation & Tax Implications [11]

VIEW ALL PROCEDURES [35]

Groups audience:
Procurement Service Center

Source URL:https://www.cu.edu/psc/paying/non-purchase-order-payments

Links
[1] https://www.cu.edu/psc/paying/non-purchase-order-payments [2] https://www.cu.edu/psc/policies/psc-procedural-statement-payment-voucher-authorization [3] https://www.cu.edu/psc/psc-forms
[4] mailto:APInvoice@cu.edu [5] https://pschelp.cu.edu/s/article/Payment-Status-Looking-Up-PAs-and-NRIs-in-FIN [6] https://www.cu.edu/psc/policies/psc-procedural-statement-study-subject-payments
[7] https://www.cu.edu/psc/forms/study-subject-payment-ssp [8] https://pschelp.cu.edu/s/article/Payment-Status-Looking-Up-SSPs-in-CU-Data [9] https://www.cu.edu/psc/commodity-listing
[10] https://www.cu.edu/psc/travel/booking-travel/group-travel
[11] https://www.cu.edu/controller/procedures/finance-procedural-statements/finance-procedural-statement-business-expense [12] https://www.cu.edu/psc/forms/non-employee-reimbursement-nr
[13] mailto:IntlTax@cu.edu [14] https://www.cu.edu/psc/policies/honorarium-hnr
[15] https://www.cu.edu/psc/doing-business-cu/payments [16] https://www.cu.edu/psc/forms/petty-cashchange-fund-request-pccf [17] https://www.cu.edu/psc/policies/recognition-program-authorization-rpa
[18] https://www.cu.edu/employee-services/policies/clone-scope-work-sow [19] https://www.cu.edu/employee-services/collaborative-hr-services/cu-campuses/hire-independent-contractor-scope-work [20] https://www.cu.edu/controller/tax/tax-exempt-information
[21] https://pschelp.cu.edu/s/article/CU-Marketplace-Payment-Voucher
[22] https://pschelp.cu.edu/s/article/Payment-Status-Looking-Up-Employee-Reimbursements-in-FIN
[23] https://pschelp.cu.edu/s/article/Payment-Status-Looking-Up-Employee-Reimbursements-in-Concur
[24] https://pschelp.cu.edu/s/article/Payment-Status-Looking-up-Non-Employee-Reimbursements-in-Concur [25] https://pschelp.cu.edu/s/article/Payment-Status-Looking-Up-Non-Employee-Reimbursements-in-FIN [26] http://pschelp.cu.edu/s/article/Payment-Status-Looking-Up-SSPs-in-CU-Data
[27] https://pschelp.cu.edu/s/ [28] https://www.cu.edu/ope/aps/4027 [29] https://www.cu.edu/ope/aps/4011
[30] https://www.cu.edu/psc/psc-procedural-statement-wire-transfers [31] https://www.cu.edu/psc-procedural-statement-travel [32] https://www.cu.edu/controller/procedures/finance-procedural-statements/finance-procedural-statement-recognition-and
[33] https://www.cu.edu/controller/procedures/finance-procedural-statements/finance-procedural-statement-sensitive-expenses [34] https://www.cu.edu/controller/procedures/finance-procedural-statements/finance-procedural-statement-petty-cash-change [35] https://www.cu.edu/psc/procedures