

Payment Procedures

For

The University of Texas Health Science Center at Houston

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Introduction

There are two voucher methods available for payment in FMS.

- The PO Voucher is utilized for payment of goods and services encumbered through the procurement process using a purchase order – UTHSC-H business unit only. PO vouchers are entered by the Accounts Payable Processors upon receipt of the invoices.
- The Non-PO Voucher transaction is utilized to facilitate certain payments where direct disbursement of funds is allowed and prior encumbering of funds is not necessary. Non-PO vouchers generally originate within the department and are sent to Disbursements for final approval and payment.

A good rule of thumb is: (1) If the goods or services your department needs to buy are for the normal day to day operation of your department and are readily available in the marketplace, you will purchase them using a requisition through the procurement process. State law requires that the funds be encumbered utilizing a UTHSC-H purchase order prior to purchase. (2) If the goods or services your department needs are non-routine or non-recurrent in nature for example prepaid items, refunds, institutional memberships, student reimbursements, subscriptions or purchases made outside of the procurement process

(without a PO in place prior to purchase), the Non-PO Voucher may be an appropriate mechanism of payment; either as a reimbursement to an employee or as a direct payment to a vendor.

NOTE: Employee Travel Expense Reimbursement is handled by the Employment Reimbursement team via Non-PO or UTTRV voucher.

Procedures for Payment Processing

PO Voucher Payments

PO voucher payments are initiated by receipt of a vendor invoice in Accounts Payable, P.O. Box 20036 Houston, TX 77225 (OCB 1.160) from the vendor referencing a valid UTHSC-H purchase order. The processing department should make an attempt to ensure that the originating requisition for the purchase order matches the item(s) to be invoiced. UTHSC-H PO vouchers are entered by Accounts Payable only. The payment process requires validation of receipt of goods or services via a three-way match process of Purchase order, invoice and receipt. The receipt may either be electronic (quantity [qty] match PO) or in writing via cover letter/memo (amount only match) acknowledging receipt of goods or services.

Payment of the invoice is required within 30 days of receipt of the invoice.

Late Payment Fees:

Payment of the invoice is required within 30 days of receipt of the invoice or late payment fees will be automatically assessed within FMS in accordance with the [State of Texas Prompt Payment Act](#) (Under Prompt Payment Law is due 30 days from the latter of: 1) receipt of the invoice, 2) receipt of the goods, or 3) performance of the services). A [Prompt Payment Interest Calculator](#) - provided by the Texas State Comptroller's website can be used to calculate the amount of interest that should be paid on invoices considered past due.

Any vendor dispute information regarding installation, service, and repair or missing shipments must be received in writing by Accounts Payable to determine validity of late payment fee for invoices held over 30 days.

Credit invoices must be verified for validity with the vendor and the department.

Electronic invoicing and EFT payments are in place for high volume e-Procurement catalog vendors e.g. Today's Business Solutions, Fisher Scientific, Sigma, VWR, and Life Technologies, **Summus, Bio-Rad and McKesson Medical Surgical Check payments** are mailed to the vendor utilizing the remit address located on the invoice (verify against the Payment tab on the voucher). Any exception requests for DO NOT MAIL/pick-up, prepayments, or deposits on purchase orders must be approved by the **Assistant Director** of Accounts Payable.

Direct Deposit payments (EFT) and **SUA single use credit card payments** (ACH) are made to vendors based on vendor code set-up criteria for payment as well as voucher payment selection criteria.

Hand signatures are required on check payments \$25,000.01 or greater.

Non-PO Voucher Payments

Non-PO voucher payments are initiated by UTHSC-H departments with the data entry of the transaction into FMS. The department must attach appropriate original supporting documents to the Non-PO voucher using ImageNow scan and link process. The department submits the Non-PO voucher into FMS workflow by selecting the submit button once the voucher is budget checked valid. The Employee Reimbursement and Disbursement groups in Procurement Services, University Center Tower, Room 902 receive the electronically routed vouchers with supporting documentation via FMS worklist.

Supporting Documentation

All PO and Non-PO voucher transactions must be adequately documented and supported by legible original documents such as receipts, invoices, order/ registration forms etc. *Summary billing statements, photocopies, or fax copies are not acceptable substitutes for original documents.* In the event the Non-PO voucher support is an order or an application form, the requestor should notate "ATTACHMENT" in voucher comments and on the form in ImageNow to alert Disbursement to print the document to send with the check to the vendor.

Voucher Approvals

Once the documents are received by the **Processor** Groups, both the documents and the system transaction are reviewed to ensure that the payment is allowable under institutional policy and adequately documented. Some Non-PO requests require additional institutional oversight approval e.g. PAF, Director of Purchasing, Senior VP of Finance and Business Services, Institutional Advancement, Endowment, Treasury, Telecommunication Services and Legal Affairs. The Non-PO Voucher transaction and process is controlled by Procurement Services. Any violation of purchasing procedures will be resolved through Procurement Services.

Exceptions to Purchasing Policy

Any exceptions to the established procedures for submission, documentation and approval of Non-PO voucher transactions - particularly when institutional purchasing procedure was not followed - will be considered for processing only after compliance with the following: The department requesting an exception must complete and submit an Unauthorized Purchase Justification form and Reaffirmation Agreement to the **Assistant Vice President of Procurement** and signed by the office of the respective department management. Approval of exceptions will be made on a case by case basis.

Approved Payment Methods:

Alcoholic Beverages/Liquor Stores: Expense Code: 69301 - 69310

- ☐ PO Voucher ☒ Non-PO Voucher ☐ Buycard ☒ AVP, Procurement Services Approval
☒ Senior VP Finance/Leg. Affairs Approval

The Request for Permission to Serve Alcoholic Beverages form must be completed and executed through the office of VP of Finance and Legislative Affairs when alcoholic beverages are to be consumed **by a group of more than 10 individuals at an official UT function either on campus or off campus**. The executed form should be attached to any reimbursement or voucher request for the function. Additional documentation requirements include the Official Function Form, **a list of the attendees, their affiliations, their positions, titles, etc., and a description of what institutional business was discussed**. Alcoholic Beverages may be purchased using designated funds, but cannot be purchased with State funds, Service department or federal grant funds. See [HOOP Policy 9 Alcoholic Beverage s](#) and [ERT's website](#) for additional information.

Awards to Employees: Expense Code: 67211

- ☐ PO Voucher ☒ Non-PO Voucher ☐ Buycard ☐ AVP, Procurement Services Approval

The UTHSC-H authorizes the purchase and presentation of non-cash **awards (plaques, etc.)** to recognize outstanding professional achievements by employees and students. Cash awards to Employees must be made through payroll and the PA process to include grossed up amount of award with tax.

The actual purchase of an award may be made with state-appropriated funds not to exceed \$50.00; costs in excess of \$50.00 but not more than \$100 may be charged against departmental discretionary funds. The cost of these awards may be paid directly to a third party or reimbursed to an individual through the voucher process.

Books: Expense Code: Non-Library –67382 Library - 67389

- ☒ PO Voucher ☒ Non-PO Voucher ☒ Buycard ☐ AVP, Procurement Services Approval

Request for **prepayment** of books and reference materials (non-library) < \$5,000 may be processed as a Non-PO Voucher or Buycard purchase. Price support from the vendor **MUST** document the prepayment requirement. Delivery address must be to the institution. Information is required regarding who the book is for, purpose and benefit to the institution.

Books and reference materials which are for **library use** should be processed on a PO Voucher through the procurement process as capital items.

Books for residents are not reimbursable.

Brochures, Pamphlets: Expense Code: Non-Library – 67382 Library - 67389

☒ PO Voucher ☒ Non-PO Voucher ☐ Buycard ☐ AVP, Procurement Services Approval

Request for **prepayment** of such items may include training manuals or video tapes. Payments may be done on a Non-PO voucher or Buycard purchase. Payments cannot exceed \$5,000. Information is required regarding purpose and benefit to the institution. Delivery address must be to the institution.

Brochures and pamphlets which are for **library use** should be processed on a PO Voucher through the procurement process as capital items.

Business Meals – ERT only: Expense Code: 69301 - 69310

☐ PO Voucher ☒ Non-PO Voucher ☐ Buycard ☐ AVP, Procurement Services Approval

Expenses are processed only as reimbursement to an official function form; cannot use State Funds; supporting documentation must include a list of the attendees, their affiliations, their positions, titles, etc., and describe what institutional business was discussed. Maximum gratuity allowable is 20%. Maximum reimbursement is limited to by business meal limitation (including gratuity) per person. See [ERT's website](#) for additional information.

Cancellation/Late fees and similar charges:

☐ PO Voucher ☒ Non-PO Voucher ☐ Buycard ☒

Payments to vendors for these fees regardless of value need to be approved by the **Assistant Director of Accounts Payable or the Assistant Vice President of Procurement**. Supporting documentation and an explanation of the charge should accompany the request.

Catering: Expense Code: 69301 - 69309

☒ PO Voucher ☒ Non-PO Voucher ☐ Buycard ☐ AVP, Procurement Services Approval

Catering and attendant charges may be used in the pursuit of legitimate business entertainment or an office function endorsed by the President or his designee. Supporting documentation must describe the attendees, number of attendees and what institutional business was discussed. See [Official function guidelines](#) and [HOOP Policy 12](#) before processing for additional information.

Coffee/Water: Expense Code: 67315

☒ PO Voucher ☒ Non-PO Voucher ☒ Buycard ☐ AVP, Procurement Services Approval

Payments to vendors to replenish coffee, soda or water supplies for general office use, etc. may be requested on a Non-PO voucher or Buycard. If expenses are monthly recurring payments to the same vendor they should be placed on a purchase order. Expense should be **limited** to Designated Funds and certain Private Gift Fund accounts.

Computer Searches:

☐ PO Voucher ☒ Non-PO Voucher ☒ Buycard ☐ AVP, Procurement Services Approval

Payments for computer searches of selected databases to a library or similar institutions may be requested.

Delivery Charges: Expense Code: 67286 or 67291

☒ EShip ☐ Non-PO Voucher ☒ Buycard ☐ AVP, Procurement Services Approval

Include applicable Hot Shot charges and fee charges by a commercial carrier in fulfillment of their required duty and not associated with a valid purchase order for payment on the Buycard. - **PAYMENTS TO FEDEX, DHL AND UNITED PARCEL SER VICE (UPS)** - *Please utilize eShip program for these services.*

Deposits:

☒ PO Voucher ☒ Non-PO Voucher ☐ Buycard ☐ AVP, Procurement Services Approval

Some types of deposits may be made with a Non-PO Voucher, typically when payment of deposit for an event and the payment for the event cross fiscal years. Others, particularly those associated with travel may not. Deposits associated with a PO should be less than or equal to 50% of the order and processed with the 1st line of the PO listed as the deposit and the second line designated as the remainder. Deposits with federal agencies generally are more appropriately done as a Non-PO Voucher. See Official Function section for more information on deposits for official functions.

Examinations Fees: Expense Code: 67210

☐ PO Voucher ☒ Non-PO Voucher ☒ Buycard ☐ AVP, Procurement Services Approval

Fees for such items as standardized test and attendant analysis may be processed as a reimbursement to the individual on a Non-PO voucher or processed on the Buycard.

Flowers, Floral Arrangements, Plants: Expense Code: 67331

☐ PO Voucher ☒ Non-PO Voucher ☒ Buycard ☒ Director of Approval (leave as is)

Flowers and plants in recognition or acknowledgment of individuals who have maintained a particularly close or special relationship to the university may be processed as a Non-PO Voucher or BuyCard. **The purchase cannot be paid with State Funds; combined expense including shipping cannot exceed \$75.00 per person.** Documentation must indicate the name of the recipient, their association with the UTHSC-H, benefit to the University and the event or occasion. See [Employee Reimbursement's Website](#) for additional information and prohibited purchases.

If the floral arrangements/plants are a part of an official function for the university, i.e. graduation, building dedication etc., the \$75.00 limit does not apply.

Food & Beverage Servers:

☐ PO Voucher ☒ Non-PO Voucher ☐ Buycard ☐

Payments for services in conjunction with business entertainment to individuals (rather than a company) may be done on a Non-PO Voucher. Attendant documentation must include a signed affidavit which includes a description of their services provided, the full name of the server, his or her Social Security number, and a permanent mailing address. Servers cannot be a UTHSC-H employee except under conditions described in UTS 159 – Purchasing.

Food Purchases for patients: Expense Code: 67316

☐ PO Voucher ☒ Non-PO Voucher ☐ Buycard ☐ AVP, Procurement Services Approval

Food purchases directly used for patients.

Gifts: Expense Code: appropriate expense code or in conjunction with 69303

☐ PO Voucher ☒ Non-PO Voucher ☐ Buycard ☒ AVP, Procurement Services Approval

Gifts to employees, students and individuals who have a relationship with UT are permitted to acknowledge special occasions or circumstances. Purchases are limited to \$75 per person and can be in the form of flowers, mementos, etc... The gift must have a defined institutional purpose and may only be reimbursed from discretionary funding sources (MSRDP, Other- Designated, Unrestricted Gift). Gift cards are not allowable as an expense reimbursement, see process below. NOTE: Recognition of group performance for the holiday, etc. is more appropriately displayed at a social function such as a dinner or reception. The payment for purchase of cakes for individual birthday or baby shower parties are not considered official University business. Such purchases are considered personal in nature and thus are not reimbursable by UTHSC.

Executive level gifts to individuals with a significant relationship with UT may exceed the maximum gift amount with the approval of the appropriate dean or other administrative official and the Senior Executive VP, COO and CFO or his designee prior to purchase.

Due to the administrative cost associated with the processing of cash or cash equivalents, individual gifts of less than \$25 of this sort are prohibited. NOTE: The gift or award cannot be of a service award nature. See [HOOP 119](#) - Gifts for additional information and prohibited purchases.

Gift Cards: Expense Code: appropriate expense code or in conjunction with 69303

- ☐ PO Voucher ☒ Non-PO Voucher ☐ Buycard ☒ AVP, Procurement Services Approval
☒ Prior approval from the Director of Accounting

Gift cards are not allowable as an expense reimbursement; they must be purchased directly from the supplier utilizing a Non-PO Voucher which will require prior approval. Any gift card purchases for employee appreciation are considered cash equivalents to the individual and, as such, must be reported as taxable income. Supporting documentation must indicate the name of the recipient, their association with the UTHSC-H, and the event or occasion. Two copies of the completed Support for Gift Cards Presented to Employees form must be submitted with the Non-PO Voucher for all gift card purchases for employees unless the gift card is presented for participation in a research study. Related Non-PO and gift card processing requirements must always be met, see Payment Procedures and Gift Card Questionnaire.

Graduation Ceremonies: Expense Code: 69301

- ☐ PO Voucher ☒ Non-PO Voucher ☐ Buycard ☐ AVP, Procurement Services Approval

Expenses related to the hosting of graduation ceremonies may be processed on a Non-PO Voucher. All such transactions are routed for approval through the Office of the Assistant Vice President for Finance and Governmental Relations. Refer to [HOOP Policy 12](#).

Insurance Payments:

- ☐ PO Voucher ☒ Non-PO Voucher ☐ Buycard ☐ AVP, Procurement Services Approval

Insurance contracts are not usually negotiated by UTHSC-H departments. A Non-PO Voucher is the appropriate method for payment of various types of insurance; however, some types require additional approvals such as: Camp Events Insurance, Equipment Insurance, Fine Arts Insurance, Flood Insurance, Property Insurance, Vehicle Insurance require the approval of Office of Environmental Health and Safety. Professional Liability Insurance for Non MDs: Any request for such an expenditure will be routed through and have the written approval of the Office of Legal Affairs and Institutional Compliance.

Interagency Contracts:

☐ PO Voucher ☒ Non-PO Voucher ☐ Buycard ☐
☒ PAF Approval

Contracts between state agencies with an expected value of less than \$5,000 total may be paid using a Non-PO Voucher.

Laboratory Test Services:

☒ PO Voucher ☐ Non-PO Voucher ☐ Buycard ☐ AVP, Procurement Services Approval

All laboratory test services, whether reimbursed by a patient or third party or non-reimbursed should be processed on a PO voucher through the procurement process.

Legal Services:

☐ PO Voucher ☒ Non-PO Voucher ☐ Buycard ☐ AVP, Procurement Services Approval

Legal services are not usually contracted for by UTHSC-H departments. Any request for such an expenditure will be routed through and have the written approval of the Office of Legal Affairs and Institutional Compliance.

Landscaping: Expense Code: 67331

☒ PO Voucher ☐ Non-PO Voucher ☐ Buycard ☐ AVP, Procurement Services Approval

Purchases of plants for building use on a monthly basis are considered a landscaping expense and should be handled through the procurement process on a purchase order.

Licensing and certification fees (professional): Expense Code: 67210

☐ PO Voucher ☒ Non-PO Voucher ☐ Buycard ☐ AVP, Procurement Services Approval

Professional licensing fees are reimbursed to the individual and not paid directly to the organization.

Lodging-Consultants – ERT

☐ PO Voucher ☒ Non-PO Voucher ☐ Buycard ☐ UTTRV PO
☒

Lodging for consultants is included within the ERT Consultant Travel Kit as a reimbursement. Please see [Employee Reimbursement Team](#) for details. Direct payments to preferred hotels already in our database for the lodging expenses of a consultant or faculty candidate may be processed on a Non-PO voucher, but require oversight approval of the Employee Reimbursement Team. Please reference any related UTTRV travel purchase order when utilizing the Direct Bill.

Membership Dues: Expense Code: 67201

☐ PO Voucher ☒ Non-PO Voucher ☐ Buycard ☒ AVP, Procurement Services Approval
☒ Senior VP of Finance and Business Services

Individual: Payments of memberships and certifications for an **individual faculty member/staff** person in a professional society or organization are made through the Employee Reimbursement process with a Non-PO voucher. Payments are not made directly to the organization for individual memberships. State or Federal Funds cannot be utilized. The address for membership must be an institutional mailing address.

Institutional: Payment for membership in a professional society or organization in the name of the UTHSC-H can be done on a Non-PO Voucher. Memberships must be addressed to the UTHSC-H in care of or to the attention of the head of the operating unit or chairman of the department requesting the membership.

Initial membership payment must be endorsed by a memorandum to the Senior VP of Finance and Business Services describing how the membership will benefit the UTHSC-H. Any requests for such an expenditure, more specifically those utilizing State Funds, will be routed through and have the written approval of the Senior Vice President of Finance and Business Services prior to payment.

*Payments/Reimbursement for memberships used for, or in conjunction with, official functions may be processed **only** when used predominantly for UTHSC-H official functions. Each payment must expressly state in terms of annual use the percent used for official UTHSC-H business.*

Musical Entertainers: Expense Code: 69301 - 69309

☐ PO Voucher ☒ Non-PO Voucher ☐ Buycard ☒

Payments for musical entertainment in conjunction with business entertainment to a musical group or representative of such a group can be done on a Non-PO Voucher as these payments are generally made in advance or the same day of the event. These payments are usually associated with an official function and should be coded as such. A properly executed copy of the contract, signed by a purchasing department representative, must be attached to the Non-PO Voucher as support documentation. State Funds cannot be used. Musicians cannot be an UTHSC-H employee except under conditions described in UTS 159 – Purchasing.

Notary Bonding and Licensing Fees: Expense Code: 67210

☐ PO Voucher ☒ Non-PO Voucher ☐ Buycard ☐ AVP, Procurement Services Approval

Initial fees and renewal fees for services of a notary public's bonding and licensure may be processed on a Non-PO Voucher as reimbursement to an employee. Paperwork must be listed to the individual and indicate an institutional address. Any request for such an expenditure will be routed through and have the written approval of the Office of Legal Affairs and Institutional Compliance.

Official Functions: Expense Code: 69301 - 69309

☒ PO Voucher ☒ Non-PO Voucher ☐ Buycard ☒ Director of Purchasing
☒ AVP, Procurement Services Approval ☒ VP Finance and Legislative Affairs Approval

The provision of hospitality (meals, beverages, musical diversion for guests) towards some legitimate business purpose related to the goals of the UTHSC-H or one of its departments. Cannot be done with State Funds; must be supported by original documentation and support. Documentation should include the name(s), affiliation and position/title of those in attendance; the institutional business discussed or the benefit to the institution.

Any contractual obligations (**event contracts**) must be executed [signed] by a purchasing department representative in advance of the requisition approval.

The **preferred method** of procurement for holiday parties/official functions is via University requisition and purchase order prior to the event. When a method of

employee reimbursement is not utilized, a Non-PO voucher may be processed for functions totaling \$5000 or less. Official functions where an applicable deposit is required, a purchase order with the deposit amount will be procured on line 1 of the requisition with the remaining balance of the event on line 2.

Use of the University BuyCard for Official functions is prohibited. See [ERT website](#) for additional information regarding Official Functions and - Alcoholic Beverages.

Parking Fees/Validations: Expense Code: 67250

☐ PO Voucher ☒ Non-PO Voucher ☐ Buycard ☐ AVP, Procurement Services Approval

Payment of parking fees may be made to **non-employees** (i.e., patients, research subjects, consultants) at the department's discretion using parking validation vouchers. The process normally involves purchasing parking validations vouchers from the TMC, Inc. **Note:** Reimbursements to employees for parking fees related to parking while on official business (not on travel status) are usually done on Petty Cash. Reimbursements for parking fees while on travel status are processed through the ERT travel reimbursement process.

Prepayments:

☐ PO Voucher ☒ Non-PO Voucher ☐ Buycard ☐ AVP, Procurement Services Approval

As a general rule the UTHSC-H is prohibited from paying for goods or services prior to receiving them. However, there are instances where prepayment is appropriate as in the following instances: books; initial subscriptions; registration fees; software; publications such as pamphlets, brochures, or reprints; purchases from federal agencies when prepayments are required to expedite the delivery of merchandise. These prepayments are managed through the Non-PO voucher exception process.

Prepayment of events/official functions and/or goods and services procured through the procurement process must be pre-approved by the Manager of Accounts Payable on a case-by-case basis. Also see Official Functions for additional information regarding prepayments.

Refunds: Expense Code: 69702

☐ PO Voucher ☒ Non-PO Voucher ☐ Buycard ☐ AVP, Procurement Services Approval PAF
☒ Approval

Monies deposited to a UTHSC-H account could for multiple reasons, need to be refunded to the originator using a Non-PO voucher. These refunds could include: patient refunds, **Refunds to Grantors (require PAF approval)**, Continuing education refunds. Support documentation detailing the original deposit amount, expenses and determined amount of refund should be included as support for the Non-PO voucher.

Registration Fees (local): Expense Code: 69210

☐ PO Voucher ☒ Non-PO Voucher ☒ Buycard ☐ AVP, Procurement Services Approval

Fees charged to attend a conference or meeting within the Houston, Harris County municipality should be processed on a Non-PO voucher or Buycard. (Registration to conferences while on travel status should be submitted thru the travel reimbursement process).

Relocation/Moving: Expense Code: 67071 or 69340 (employee taxable) see *ERT website*

☐ PO Voucher ☐ Non-PO Voucher ☐ Buycard ☐ AVP, Procurement Services Approval ☒ Payroll

Expenses related to the relocation of a new faculty or A & P staff member as part of the recruitment process should be handled as a one-time payment through the **HCM payroll process for relocation of more than 50 miles away**. Relocation will be negotiated by the hiring department using the maximum 1/12th base compensation rule with tax withheld through payroll effective 4/2/2018. **Note:** Aggregate expenses for any such move cannot exceed one month base compensation of the new employee except through the written approval of the Senior Vice President, Chief Financial Officer.

The recruit/new hire is personally responsible for amount expended for the move. Move/relocation may not be expensed from State funds unless the individual moves from another Texas state institution.

For executed offer letters prior to 4/2/2018, payments to third party preferred suppliers were allowed through the Procurement process. The tax law change Tax Cuts and Jobs act of 2017 was retroactively applied to expenses incurred 1/1/18 and forward. See ERT guidelines for more information regarding relocation allowances.

- ***Relocation/Moving faculty and staff equipment to intra-UTHealth offices, not related to faculty/staff employment moves (67299) should be handled as a requisition through procurement using the local contract vendor and NOT paid as a Non-PO Voucher.***

Rentals:

☐ PO Voucher ☒ Non-PO Voucher ☐ Buycard ☐ AVP, Procurement Services Approval

Rentals of tables, chairs, booths, etc. at conferences, conventions, etc. are typically done on a Non-PO Voucher as these types of purchases typically require prepayment or payment the day of the event. Rentals related to official functions should be processed according to Official function guidelines.

Reprints/Page Charges: Expense Code: 67303

☒ PO Voucher ☒ Non-PO Voucher ☒ Buycard ☐ AVP, Procurement Services Approval

Charges incurred by publishers for processing manuscripts as well as ordering reprints of articles may be processed as a Non-PO Voucher as these types of charges may require prepayment. Charges >= \$5,000 should be processed on a PO voucher through the procurement process.

Research Subjects and Patient Incentives: Expense Code: 69655

☐ PO Voucher ☒ Non-PO Voucher ☐ Buycard ☐ AVP, Procurement Services Approval
☐ Payroll

Participants in research trials or patients who participate in one-time experimental therapies may be paid through the Non-PO Voucher process. All applicable information for vendor code set-up (name, address and social security) applies with such payments to capture necessary tax reporting (1099) information. Participant documentation must include a subject identification number, date of service/incentive distribution, signature of person distributing incentive, title of the study and or protocol/study number, signed affidavit from the principal investigator which includes a description of the services provided and endorses the request for payment with a written approval. A stamp or a note in comments may be used to indicate “all detailed information for this transaction is maintained within the department to ensure confidentiality of subjects. Please contact ‘name and number’ for specific information.”

Site Visits:

- ☐ PO Voucher ☒ Non-PO Voucher ☐ Buycard ☐ AVP, Procurement Services Approval PAF
☒ Expenses in conjunction with hosting a site visit from an accreditation or regulatory agency i.e. State Auditors, Joint Commission, funding agencies etc. may be made on a Non-PO Voucher; see also Official Functions and Business Meals.

Standardized Patients:

- ☐ PO Voucher ☒ Non-PO Voucher ☐ Buycard ☐ AVP, Procurement Services Approval
☒ Payroll

All payments to standardized patients 17 years or older should be processed through SDR and Payroll using HRMS.

Payments to standardized patients or research subjects 16 years or younger must be to the individual, not the parent, through the Non-PO voucher process.

Sub Contract Payments:

- ☐ PO Voucher ☒ Non-PO Voucher ☐ Buycard ☐ AVP, Procurement Services Approval PAF
☐ Approval

Generally, these payments are payments on sub contracts as they relate to restricted funds and other agencies. Any request for such an expenditure will be routed through and have the written approval of the Payment and Account Facilitation Team.

Subscriptions: Expense Code: 67303

- ☐ PO Voucher ☒ Non-PO Voucher ☒ Buycard ☐ AVP, Procurement Services Approval

Magazine or journal subscriptions may be paid through the Non-PO Voucher process; subscriptions can be renewed for one year only. All subscriptions must have an institutional address as the mailing address.

Teleconferencing Fees:

- ☐ PO Voucher ☒ Non-PO Voucher ☐ Buycard ☐ AVP, Procurement Services Approval

Charges generated through the use of multi-party calling. Generally these charges are infrequent in use. Any request for such an expenditure will be routed through and have the written approval of the Telecommunication services.