



Non-PO Category List

When to use a Non-PO Payment Request					
Non-PO Categories	Account Code	Definition / Example of Usage	Note	Non-PO Payment Request Form	Supporting Documentation / Justification
Awards / Prizes (Non-Employees)	7579	Cash awards or prizes to non-employees for achievement, performance or competition for programs and activities that support the primary mission of the University. Students may also receive such awards or prizes if this payment is not related to their education (i.e., stipend) or employment at the University.	Employee awards/prizes must be paid via Payroll.	Complete all sections of the form especially section 2 "Purpose and Description". Give description of the award or prize and how it supports the primary mission of the University.	Copy of the award certificate, notice of award, etc. (or PDF copy of email, letter or memo detailing the business justification of the payment).
Book Allowance	7010	Books of an educational nature related to training and education for House Staff per article V.B.6 - Book Allowance of the CIR contract.		Complete all sections of the form especially section 2 "Purpose and Description"	House Staff Book Allowance Authorization form, original receipts and proof of payment should match the items
Division of Finance	Various, set by dept.	Administrative fees for bonds, housing payments GMUUR LLC, quarterly processing fees, debt services, grants, B & N lease rentals, B & N departmental charges, escheat, IRS withholdings, property taxes, patent, royalty payments, etc. Pay Bursar refunds on student accounts to students, parents, lending institutions and K1 merchants. Payroll payments made for employee benefits (i.e. deductions from payroll for health/dental benefits, payroll taxes, payroll withholdings, union fees, PERS contributions, garnishments, workers comp, etc.) or as approved by Human Resources.		Complete all sections of the form especially section 2 "Purpose and Description", a full explanation of the payment or fee to be paid, property details or relevant information.	Invoice, payment stub, official documentation.
Food Reimbursement	7200	Employee reimbursement for candidate interviews, retreats, SGA, meals for business purposes, food for various student events as allowed per the Reception and Entertainment Policy.	Reception, meals, alcoholic beverages and entertainment held for honoring any employee, faculty, spouse, partner or family member will not be reimbursed. Reimbursement must be submitted within 45 days after the expense is incurred.	Must include date, location, and business purpose of the event as allowed per the Reception and Entertainment Policy.	Supporting documentation: Reservation confirmation, Invoice, original itemized receipt, proof of payment and the Entertainment / Official Reception Request form with approval signature. A copy of the approved Gourmet Dining Food Service Waiver must be attached to all food expenses totaling \$100 or more for any events held on campus.
Foundation	Various, set by dept.	All Foundation requests	Non-PO Payment Request form (Bank 25) may only be used by Foundation. New vendors must complete the vendor cover form, a W-9 and follow the Office of Contracting & Procurement procedures.	Brief description of services provided, dates, and business purpose.	Invoice and / or memo justifying request for payment.
Grant Participants	7214	Participants attending a workshop / class for one day or multiple days		Complete all sections of the form especially section 2 "Purpose and Description" must include name of grant, detailed description of the grant and beginning and ending dates	Complete the Independent Contractor Checklist, copy of grant program and email from HR stating predetermination status
Honorarium	7214	An honorarium is a one-time payment made to an individual (not a corporation, business, or partnership), who is not an employee of the University, for a special and non-recurring activity or event for which a fee is not legally or traditionally required. Honorarium payments should be a nominal payment, which is primarily intended to confer distinction on or to symbolize respect, esteem, or admiration for the recipient. It is paid to the recipient at the discretion of the payer, and is not a fee charged by the person being "honored." We cannot pay an honorarium payment if the individual provides us with an invoice for hours worked or services rendered. Honorarium payments are made payable to the individual who provided the gratuitous service.	The University does not make charitable contributions to organizations in lieu of an honorarium payment. An honorarium cannot be used to pay independent contractors, consultants or employees.	Dates, business purpose and location of event must be stated in the description of the Non-PO Payment Request. The amount of the honorarium should be specified.	Honorarium Request Form approved and signed by Procurement needs to be provided. Flyer, invitation, letter, email, or other corresponding documentation.
Medical / Professional License Dues and Renewals - Reimbursement Only	7210	Annual renewals required for employment. It is strongly recommended that payments be processed through the Office of Contracting & Procurement rather than be reimbursed, especially if the vendor is already set up in Banner for payment processing.	Must submit within 45 days after the expense is incurred	Complete all sections of the form especially section 2 "Purpose and Description"	Proof of payment, member ID, membership form, name if available or Invoice or receipt from vendor
Memberships / Subscription - Reimbursement Only	7232	Fee paid as membership dues or subscription to join an organization that is consistent with the mission of the University. It is strongly recommended that payments be processed through the Office of Contracting & Procurement rather than be reimbursed, especially if the vendor is already set up in Banner for payment processing.	Must submit within 45 days after the expense is incurred	Brief description of the organization that the department is joining and how it supports the primary mission of the University.	Proof of payment, member ID, membership form, name if available or Invoice or receipt from vendor, membership term dates (start and end date)
Petty Cash	7000, set by dept.	Petty Cash should be used to pay bills only when immediate payment is required. All other payments should be submitted through the Office of Contracting and Procurement following the established procedures.	Petty Cash may not be used to pay independent contractors, consultants, guest speakers, honorarium, employees or students.	Complete all sections of the form especially section 2 "Purpose and description" and state reason for needing Petty Cash.	Request memo must include the name, phone number, and Banner ID of the employee, the proposed amount of the fund, and a detailed description explaining reason for petty cash.
Refunds	Various, set by dept.	Refunds to the Box Office, Rec Center, tickets purchase for events, SGA clubs, etc.		Complete all sections of the form especially section 2 "Purpose and Description"	Memo explaining reason for the refund, proof of payment or transmittal receipt
Staff Training / Professional Development - Reimbursement Only	7212	Staff training and development expenses. It is strongly recommended that payments be processed through the Office of Contracting & Procurement rather than be reimbursed, especially if the vendor is already set up in Banner for payment processing.	Must submit within 45 days after the expense is incurred	Complete all sections of the form especially section 2 "Purpose and Description"	Invoice, proof of payment, flyer, etc.
Tuition Reimbursement	7500	Tuition to other institutions, or companies as described per the bargaining units / University policy		Complete all sections of the form especially section 2 "Purpose and Description" including College/ University name, semester, year and number of credits.	Invoice, paid tuition receipt, grade report and memo as required
Virtual Conferences - Reimbursement Only	7213	Webinar, virtual conferences, online sessions. It is strongly recommended that payments be processed through the Office of Contracting & Procurement rather than be reimbursed, especially if the vendor is already set up in Banner for payment processing.	Must submit within 45 days after the expense is incurred	Complete all sections of the form, especially section 2 "Purpose and Description"	Invoice, proof of payment, flyer, etc.

*New vendors must follow the vendor portal requirements listed on the Procurement website. <https://sites.rowan.edu/procurement/vendors/page.html>

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