

The Single Payment Supplier may NOT be used for any of the following type of payments:

- University Employees (**except** for human subject payments as indicated below)
- University Students (**except** for human subject payments; prizes or miscellaneous business expense reimbursements less than \$100).
Supplier code SPVSTUDENT must be used for prizes and reimbursements
- Supplier is set up in EFS
- When a Purchase Order or Contract is required per University policy
- Professional Service Providers (*except as indicated on the SPV grid*)
- Foreign Address, nonresident alien for tax reporting purposes or Military PO Boxes
- Royalty payments
- Capital Asset purchases
- Expense reimbursements relating to family members of University employees

Payments Allowed Using Single Payment Supplier (SPV) Numbers		
Type	Payment Amounts	Required documentation
Students – prizes or miscellaneous reimbursement of business expenses Must use supplier # SPVSTUDENT	Less than or equal to \$100 per payment	Supporting documentation must be retained in Perceptive Content.
Human Subjects when the use of the Prepaid Debit Card is not feasible (including students and employees, using Cluster specific SPV#)	The Prepaid Debit Card is the University's preferred method of payment for Human Subjects. Use SPV when the prepaid debit card is not feasible for multiple payments aggregating less than \$600 annually (per calendar year). Set up supplier number if \$600 or greater, annually.	Supporting documents kept on file in department. Check request form must be retained in Perceptive Content.
Payments for all professional services, including honorariums, participant payments, awards or prizes	Use SPV for multiple payments aggregating less than \$600 annually (calendar year). Set up supplier number if \$600 or greater, annually or supplier is used more than one time.	Supporting documents must be retained in Perceptive Content.
Expense and Travel Reimbursements for Professional Service Providers, non-employees and volunteers only.	Less than or equal to \$20,000 per payment	Must be fully substantiated with receipts from a third party. Travel or business expenses incurred must be within the parameters established for employee travel or business expenses (refer to University policy Traveling on University Business). Must be for reimbursement of substantiated expenses only. All documentation must be retained in Perceptive Content.
Refunds	Less than or equal to \$5,000 per payment	Check request form and other support documentation must be retained in Perceptive Content.
Travel Expenses for recruiting and interviewing prospective students	Less than or equal to \$5,000 per payment	Must be fully substantiated with receipts from a third party and must be within the parameters used for employee travel expenses ((refer to University policy Traveling on University Business). Must be for reimbursement of substantiated expenses only. All documentation must be retained in Perceptive Content.

Reimbursements to conference attendees – non-employees only	Less than or equal to \$5,000 per payment	Must be fully substantiated with receipts from a third party and must be within the parameters used for employee travel or business expenses ((refer to University policy Traveling on University Business). Must be for reimbursement of substantiated expenses only. All documentation must be in Perceptive Content.
Moving expenses for an employee with a future hire date. Must be paid to the individual. Payments to third party must be paid using a supplier number.	Less than or equal to \$5,000 per payment	Must be fully substantiated with receipts from a third party and must be within the parameters established for moving expenses (refer to University policy Relocating Employees). Must be for reimbursement of substantiated expenses only. All documentation must be retained in Perceptive Content.

**Departments must contact Accounting Services for any exceptions to the above via email to: kutzl013@umn.edu. Include payee name, amount, and reason for exception.