The University operates a 'No PO, No Pay' Policy with the following allowable exceptions.

The procure-to-pay (P2P) process for all goods and services is **Purchase Order → Receipt → Invoice → Payment** in OneUniversity. Even where a No PO No Pay exception could be applied, particularly when the Supplier or Creditor has already been created, the preferred process described above should be used.

Where the Manual Process is used, invoices must be submitted by email to accountspayable@dundee.ac.uk with supporting approval from Payroll@dundee.ac.uk, if applicable, and in accordance with the Off-payroll working rules.

REF.	EXPENDITURE TYPE	EXAMPLES	ONEUNIVERSITY PROCESS
1.	Spreadsheet upload	• GP Practice, Study Payments and Student Funding	Spreadsheet upload
2.	Consolidated Invoices	• Key Travel and Canon	Consolidated Invoice
3.	Direct Debit	• Fuel Cards and Barclaycard	Direct Debit
4.	Delegate attendance at conferences	• Delegate package deals, discounted conference accommodation rates	Manual Process
5.	Property-related charges	• Rent, Rates, Council Tax, Insurance premiums, TV Licence	Manual Process
6.	Ancillary goods and services for students on placement	• Consumables, local accommodation and placement fees	Manual Process
7.	Donations to local charities	• Community groups and sports clubs	Manual Process
8.	GPs and Dental Practices	• Records access fees and supervision fees	Manual Process
9.	Import related 3rd party charges	• Customs charges, duty & import VAT	Manual Process
10.	HE common roles (off-payroll)	• Artists & performers • Guest speakers • Sports coaches & instructors • Tutors & moderators • Placement providers, supervisors & accommodation	1. HMRC CEST & DES Form to Payroll@dundee.ac.uk 2. Payroll or Manual Process
11.	One-off payments <£1,000	• Low value • One-off, irregular • P Card not accepted	Manual Process

Note: This document is for reference purposes only and will be reviewed and updated from time to time. Please refer to the most recent version available on the Procurement Portal.