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# George Mason University

*Presents*

## *Purchasing Made Easy*

*A Guide to Purchases and Payments*

**Prepared by the Fiscal Services Training Department**

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## TABLE OF CONTENTS

	<u>Page</u>
Objectives, Overview and Purchasing Resources on the Web.....	1
State Rules and Limitations.....	2
Student Clubs and Organizations.....	3
George Mason University Purchasing Policy.....	4
<b>Purchasing Procedures</b>	
Automated Purchasing System .....	5
Purchase Requisitions .....	5
Sample <i>Purchase Requisition</i> Form.....	7
Procurement Categories and Procedures .....	8
Mandatory Sources .....	9
State Contracts.....	9
Other Contracts.....	9
SWaM Procurement Initiative.....	9
Exceptions to Competitive Requirements.....	10
Purchase Approvals.....	10
Returns or Incorrect Receipts.....	10
<b>Special Types of Purchasing</b>	
Office Supplies (Supply Room Companies).....	10
Furniture Purchases.....	10
GMU Forms and Logo Items.....	11
GMU Bookstore Purchases.....	11
Patriot Computers Purchases.....	11
Purchasing Food and Beverages.....	11
<b>eVA, Virginia’s Electronic Procurement System</b>	
Exempted Purchases.....	12
eVA Vendors.....	12
eVA Processes.....	13
eVA Training.....	14
Purchasing Charge Card (VISA P-Card) .....	15
Sample <i>Payment Approval</i> Form.....	16
<b>Check Request</b>	
When to Use the <i>Check Request</i> Form.....	17
Instructions for Completing the <i>Check Request</i> Form.....	17
Important Points to Remember.....	19
Sample <i>Check Request</i> Form.....	20
<b>Revenue Refunds</b>	
Instructions for Completing the <i>Revenue Refund</i> Form.....	21
Sample <i>Revenue Refund</i> Form .....	23
Whom to Call for Help.....	24

**Appendices**

Appendix A University Policy Number 2106 – Purchase of Goods and Services

Appendix B Commonly Used Expenditure Account Codes

## OBJECTIVES

The purpose of this training manual is to provide instructions to follow when:

- Purchasing goods and services \$2,000 or more
- Purchasing goods and services under \$2,000; and
- Requesting checks for less than \$2,000 for dues, subscriptions, conference registrations, services already performed, reimbursements, and goods for which the vendor requires prepayment.

## OVERVIEW

Topics covered include:

- The state policy regarding all purchases, including non-allowable items
- When to purchase items using a *Purchase Requisition* form
- When to use eVA, Virginia's electronic ordering system
- When to use the Purchasing Charge Card (VISA P-Card)
- How to request a check using the *Check Request* form

## PURCHASING RESOURCES ON THE WEB

The *Fiscal Services* web site provides many of the procedures, policies and forms referenced in this manual. Visit *Fiscal Services* at <http://fiscal.gmu.edu> to obtain the most current resources available to assist in processing fiscal transactions.

For telephone policies, visit <http://telecomadmin.gmu.edu>.

To log into Virginia's electronic ordering system, eVA, open Internet Explorer and go to <http://www.eva.virginia.gov/>.

## **STATE RULES AND LIMITATIONS (SECTION 20310 CAPP MANUAL)**

The CAPP Manual dictates that all expenditures of state funds be considered essential to the operation of the University. Under the general rule set forth in Section 2.2-1822 of the Code of Virginia, the Department of Accounts may question any State-funded expenditure. This means that all State-funded expenditures (including grants and contracts) are subject to public scrutiny, and anyone authorizing a purchase should not only determine that the benefit to the University justifies the use of State funds, but should consider the appearance of unusual purchases on the agency and on State government in general. Since individual circumstances vary widely, adequate documentation for unusual purchases should always be included with the voucher.

The following list contains examples of expenditures determined by George Mason University to be improper uses of State funds. This list is intended to provide general guidance to agencies in judging the appropriate use of State funds. However, any State-funded expenditure may be questioned, even those that are not included on the following list.

### **Improper expenditures examples:**

- Gifts or flowers
- Charitable contributions
- Alcoholic beverages
- Snacks for employees
- Coffee service, machines or supplies
- Retirement parties or employee going-away parties
- Group luncheons for employees
- Holiday cards or decorations
- Subscriptions, except for bona fide business purposes, and not to exceed one year
- Non-business related newspapers or magazines
- Books for classes (unless they remain the property of George Mason University)
- Picture framing (unless the item remains the property of George Mason University)
- Framing of award certificates
- Replacement of stolen or lost employee personal articles
- Personal items for employees
- Employee clothing (non-uniform)
- Tuxedos or formal wear
- Cash advances

### **REMEMBER**

**ALL GMU-FUNDED EXPENDITURES ARE SUBJECT TO PUBLIC SCRUTINY. CONSIDER THE APPEARANCE OF ANY UNUSUAL PURCHASE BEFORE YOU COMMIT THE UNIVERSITY.**

## STUDENT CLUBS AND ORGANIZATIONS

Student clubs and organizations are defined as those student activities that are funded by student fees, self-generated revenue, or both.

The following additional payments, which enhance student life, *are permitted* for student clubs and organizations:

- To support events:
  - Balloons for events
  - Sound equipment
  - Food for events that *directly support the club's mission*
  - Decorations
  - Bands
  - DJs
  - Flowers for events
  
- Refreshments (non-alcoholic) for club meetings

## GEORGE MASON UNIVERSITY PURCHASING POLICY

University Policy Number 2106 provides the University's policies and procedures regarding the purchase of goods and services. This policy delegates purchasing authority for many small purchases to certain employees at the departmental level. The full text of the policy is included in the appendix to this manual and can also be obtained on the *Fiscal Services* web site at <http://fiscal.gmu.edu>.

Individuals with organizational responsibility may purchase goods and services using several procurement methods:

- Virginia's electronic ordering system, eVA--for all purchases costing less than \$2,000 except those specifically exempted. These purchases may be charged to the Purchasing Charge Card or billed to the University.
- The Purchasing Charge Card (VISA P-Card)--for items costing less than \$2,000 that are exempt from eVA. These include registration fees for conferences and over-the-counter purchases made at the site of the sale and picked up by the cardholder. The exemption is not applicable to orders placed on a vendor's website or by telephone.
- The *Check Request* form--for certain payments and reimbursements that are less than \$2,000.

University Policy Number 2106 specifies that the Purchasing Department is responsible for purchasing and leasing all goods and services for the University that cost \$2,000 or more. The policy also specifies that only those individuals who have received an annual letter of authority from the Senior Vice President are authorized to sign contracts or make obligations on behalf of the University for spending levels of \$2,000 or more.

The \$2,000 threshold applies to the total cost of the purchase, regardless of the number of payments made to the vendor or service provider.

Purchases exceeding the authorized dollar limitations must be processed through the Purchasing Department. The dollar threshold must not be circumvented by "splitting orders". "Splitting orders" is defined as awarding any one vendor multiple orders within a short time period so that the total goods or services purchased exceed the \$2,000 limitation.

## PURCHASING PROCEDURES

The Purchasing Office supports the University community by purchasing desired goods and services, receiving incoming goods, and delivering them to departmental offices or workspace. The goal is to satisfy each organization's requirements in a timely manner at the lowest available cost, while adhering to University policy and state procurement guidelines and regulations.

For purchases of \$2,000 or more, the department must complete a *Purchase Requisition* form and submit it to Purchasing. A supply of *Purchase Requisition* forms may be obtained from the Supply Room Company's punchout catalog on eVA. Purchasing will then issue a *Purchase Order* to complete the procurement. Most goods purchased with a Purchase Order are delivered initially to Central Receiving, where they are inspected, bar-coded, recorded in the automated purchasing system and delivered to the final destination as specified in the requisition.

### Automated Purchasing System:

The Purchasing Office utilizes an automated purchasing system that fully integrates purchase order creation and issuance, receiving documentation, reporting and invoice posting and tracking.

- **Direct Delivery Requirements:** Departments receiving direct delivery of goods or services exceeding \$2,000 must forward receiving information immediately to Central Receiving, MSN 5C6, ext 3-2577 to ensure receipt of goods is properly recorded.
- **Open Commitments:** The Banner Finance System establishes a reservation to the applicable fund/organization for every purchase requisition processed and an encumbrance for every purchase order issued. University personnel responsible for departmental budgets must carefully track open commitments. Any discrepancies or irregularities should be reported to Purchasing immediately.

### Purchase Requisitions:

To best communicate requirements, departments should submit accurate and complete information on an approved *Purchase Requisition* form. The following information is necessary to process purchase requests:

- Adequate specifications and/or drawings
- Quantity to be procured
- Specific required delivery or completion date
- Fund/org code to be charged
- Authorized approving signature
- Suggested vendor
- Estimated total purchase cost
- Special delivery location instructions

NOTE: When buyers from the Purchasing Office have questions about a requisition, they will routinely contact the individual listed on the "Deliver To" line under Delivery Instructions. If buyers should contact another faculty or staff member regarding order specifics, that contact information with name and both telephone number and email address should be provided in the

“Description” area of the Purchase Requisition.

Requisitions should be sent via inter-campus mail to Purchasing MS #3C5. In urgent situations, upon prior discussion with a buyer, departments may fax a completed requisition to ext. 3-2589. **IN THIS CASE, DO NOT MAIL THE ORIGINAL AS POSSIBLE ORDER DUPLICATION MAY RESULT.**



Send to: Purchasing  
 MSN: 3C5  
 Tel: (703) 993-2580 Fax: (703) 993-2589

### Purchase Requisition

Suggested Vendor	Delivery Instructions	Departmental Approval
	Deliver To:	Date Needed:
	Department:	Fund/Org Code:
	Telephone:	Approval Signature:
	Building:	
	Room Number:	Title:
Non-Resident Alien: Yes No	Mail Stop Number:	Date Approved:

Item Number	Description of Item/Service Desired	Quantity	Unit	Unit Price	Extension
<b>*** Not For Vendor Use – Internal Document Only***</b>					
Total Amount of Requisition					

**+++ For Buyer's Use Only +++**

Vendor Address:	Contract No:
	FOB:
	Delivery:
Contact:	Buyer:
Phone:	Remarks:
EIN/SSN:	

\*Note: "Deliver To" should indicate the point of contact for the purchase.

## **Procurement Categories and Procedures:**

**Goods, printing, and nonprofessional services.** The following procedures specify the methods and requirements for purchasing goods, printing, and nonprofessional services. The amount of time required to process an order varies, but routine purchases should be complete within processing times shown below. A 10-day public advertising period is required for purchases valued more than \$50,000.

### **Individual Departments:**

- \$0-\$1,999.99: eVA, Purchasing Charge Card (VISA/P-Card), or Check Request (for specific items listed on the Check Request form only). These purchases may be made by individuals with Organizational financial responsibility and their designees. Departments are to include small, minority, and women owned businesses to the extent practicable.

### **Purchasing Office:**

- \$2,000 - \$4,999: For purchases where the estimated cost of the materials, supplies or printing is less than \$5,000, one telephonic or written quotation shall be obtained. Administrative lead-time is approximately five days. These purchases are to include minority and women owned businesses to the extent practicable.
- \$5,000 - \$29,999: For purchases where the estimated cost of the materials, supplies or printing is greater than \$5,000 but less than \$30,000, not less than three telephonic or written quotations shall be obtained. Administrative lead-time is approximately 5-10 days. At least one quote must be from a minority or women owned business. Competitive bids are not required when a certified SWaM vendor is used and the price is determined to be fair and reasonable.
- \$30,000 - \$49,999: For purchases where the estimated cost of the materials, supplies or printing is greater than \$30,000 but less than \$50,000, not less than four written quotations shall be obtained. Of these, two must be from minority and or women owned businesses. Administrative lead-time is approximately 5-10 days.
- \$50,000 and over: For purchases expected to exceed \$50,000, competitive sealed bidding is required. Bids shall be solicited from not less than six sources. Solicitations are to include a minimum of four minority and or women owned businesses. Sealed bids are opened and read aloud at a public bid opening. When appropriate, a Notice of Award or Notice of Intent to Award is publicly posted for 10 days after the applicable decision has been made. Administrative lead-time is approximately 30 - 45 days.

**Professional Services.** These services are specifically defined in Virginia law as the practice of accounting, actuarial services, architecture, land surveying, landscape architecture, law, medicine, dentistry, optometry, pharmacy, and professional engineering. The procurement of professional services is accomplished by competitive negotiation. Concurrence and/or approval from other State agencies may be required. Please contact Purchasing for assistance regarding the procurement of professional services.

**Computer Equipment and Software.** All computer equipment and software, except for Site Licensed Software, will be procured in accordance with the purchasing guidelines described above. For Site Licensed software, departments should forward their request to ITU, MSN 1B5. Manuals for Site Licensed Software are not part of the package and requests for these manuals

should be forwarded to Purchasing.

### **Mandatory Sources**

The Code of Virginia requires that certain goods and services be procured from designated state agencies and non-profit vendors. These vendors are registered in eVA.

- *Virginia Correctional Enterprises (VCE)* - Metal & Systems Furniture, Dormitory Furniture, Office Furniture, Seating, Office Systems, Wood Furniture
- *Virginia Industries for the Blind* - Writing instruments, rubber gloves  
(Items can be viewed on the VIB website: <http://www.vdbvi.org/vib/writinginstruments.htm>)

### **State Contracts**

Term contracts are established by the Department of General Services/Division of Purchases and Supply to obtain more favorable prices through volume purchasing and to reduce procurement lead-time and administrative effort. If an item is available on a State contract, the State contract is the recommended first source for the purchase. Departments may obtain copies of State contracts from the Purchasing Office, or from the Department of General Services, Division of Purchases and Supply web site at <http://www.dgs.state.va.us/>. Under certain circumstances, Purchasing may authorize purchasing from another source.

### **VASCUPP Contracts**

A listing of Virginia Association of State Colleges and University Purchasing Professionals (VACUPP) contracts are available at <http://www.vcu.edu/procurement/coopcon.htm>.

### **Other Contracts**

Purchasing provides support to departments through the establishment of agency contracts. These often carry very favorable prices and may be used by all departments. Following is a list of some of the commonly used agency contracts. For additional information, contact Purchasing.

- Moving, Hauling & Labor Services
- Wireless Phone Service
- Temporary Personnel Services
- Local Lodging
- Office Supplies
- Computers (Dell, Gateway, Apple)
- Laboratory Supplies
- Audio Visual Equipment

### **SWaM Procurement Initiative**

SWaM is an acronym to define businesses as **S**mall, **W**omen-owned, and **M**inority-owned. The SWaM Procurement Initiative is a state-wide effort established to enhance business opportunities for SWaM businesses operating in Virginia. The Commonwealth has set a goal of 40% of all purchases to be made with SWaM certified vendors. George Mason University encourages the

use of SWaM vendors when practical. For more information regarding the SWaM Procurement Initiative, contact the Supplier Diversity Manager at 3-2585.

### **Exceptions to Competitive Requirements**

Purchases may be made without competition in the following situations. Prior approval by the Director of Purchasing may be required.

- Selected categories of goods and services under \$50,000 as outlined in the University's Small Purchase Procedures.
- Sole Source/Proprietary Procurements
- Emergency Procurements
- Purchases of Used Equipment under \$50,000
- Purchases from other governmental sources
- Surplus property from the State or Federal government
- Purchases from Non-Profit Sheltered Workshops

### **Purchase Approvals**

In addition to the approvals by the appropriate College Dean, Department Chairperson and other responsible persons, the following approvals must be obtained prior to requisition submission.

<u>Type of Purchase</u>	<u>Required Approval</u>
Printing	Creative Services
Grant Expenditures	Office of Sponsored Programs
Temporary Personnel/Services	Human Resources
Capital Outlay/Construction/ Architectural/Engineering Services	Facilities Planning
Accounting Services	Associate VP and Controller
Insurance	Environmental Safety and Risk Mgmt.
Legal Services	Assistant VP for Legal Affairs

### **Returns or Incorrect Receipts:**

Departments are responsible for inspecting purchased goods immediately upon receipt. In the event of a damaged, incorrect or incomplete shipment, immediately notify the Buyer who purchased the item. That Buyer will then make arrangements for correction/resolution of the problem. For goods purchased by a department, the department should contact the vendor directly.

## **SPECIAL TYPES OF PURCHASING**

### **Office Supplies**

The Supply Room Companies is the preferred vendor for office supplies. Their prices for the most commonly ordered items are generally favorable because of a State contract. A link to items available through the mandatory source for writing implements, Virginia Industries for the Blind is also available from The Supply Room Companies punchout catalog in eVA. The Supply Room Companies charge a \$5 small order fee for orders less than \$25.

### **Furniture**

Department representatives may issue an eVA purchase order to VCE for furniture purchases less than \$2,000. Departments may not purchase furniture from any other source. If furniture from a vendor other than VCE is requested, a VCE Release Request, sometimes referred to as a waiver, <http://fiscal.gmu.edu/forms/purchasing%20forms/vce.pdf> is required. The approved VCE Release Request and a Purchase Requisition should be submitted to the Purchasing Office.

Department representatives should submit a Purchase Requisition to the Purchasing Office for any furniture purchases that exceed \$2,000. If the proposed vendor is not VCE, the department must first obtain a waiver using the VCE Release Request at <http://fiscal.gmu.edu/forms/purchasing%20forms/vce.pdf>. The approved VCE Release Request and Purchase Requisition should be submitted to the Purchasing Office.

### **GMU Forms and Logo Items**

GMU multi copy forms, letterhead, envelopes, labels and other logo items are stocked by The Supply Room Companies and may be purchased from their punchout catalog in eVA. After accessing the punchout catalog, select State Items and select GMU Custom Items.

### **GMU Bookstore Purchases**

**P-Card Purchases.** The GMU Bookstore is authorized to accept the P-Card for departmental purchases of allowable items costing less than \$2,000. The University encourages the use of this card whenever possible.

**Purchase Requisition Purchases.** The GMU Bookstore is also authorized to accept approved *GMU Purchase Requisition* forms for departmental purchases of allowable items costing less than \$2,000. The Department is responsible for preparing a properly completed and authorized purchase requisition form before submitting the order.

### **Patriot Computers Purchases**

Approved *GMU Purchase Requisition* forms with an estimated cost less than \$30,000 may be taken to Patriot Computers (The Computer Store) to purchase computers and related supplies. The requisition must include the proper fund/org number to be charged and the appropriate approval signature. Patriot Computers will then process the order and bill the department using the chargeback system. The P-Card may NOT be used for Patriot Computer purchases.

## **Purchasing Food and Beverages**

Purchases of food and beverages for university functions are a specialized type of purchasing. University Policy Number 2102, “*Food and Beverages Expenditures*”, contains the university’s rules regarding food and beverages expenditures. The policy identifies five types of functions at which it is considered appropriate to pay for food and beverages using state funds. The policy also requires advance approval by a Senior Approving Official, and certain limitations are imposed on dollar amounts and types of items. ***Food and Beverages Authorization*** forms are required for most of these purchases. The Food and Beverages Policy, forms, procedures and a current list of Senior Approving Officials are all available online at the *Fiscal Services* web site at <http://fiscal.gmu.edu>.

A separate training workshop on **Food and Beverages Expenditures** is offered by Fiscal Services. These sessions are available periodically to present information related to the procedures for purchasing food and beverages. Upcoming sessions are listed at [ittraining.gmu.edu](http://ittraining.gmu.edu). Questions regarding these expenditures should be addressed to Accounts Payable at ext. 3-2580.

## **eVA, VIRGINIA’S ELECTRONIC PROCUREMENT SYSTEM**

George Mason University purchases most goods and services, except those specifically exempted, through eVA, Virginia’s electronic ordering system. The University is assessed financial penalties for all purchases from vendors who have not registered with eVA. The University is also subject to an additional penalty if its eVA purchases compliance percentage falls below a target rate set by the state.

### **Exempted Purchases**

Purchases currently exempt from eVA include:

- professional organization membership dues
- honoraria and entertainment
- registration/conferences
- reimbursements
- individual travel and lodging
- advertisements
- accreditation fees and academic testing
- medical (health care) services
- real estate leases
- exhibition rental fee for exhibitions of historical artifacts or works of art
- public utilities
- purchases from public auctions (non-electronic)
- State government to State government purchases except Virginia Correctional Enterprises (VCE) and Virginia Institute for the Blind (VIB)

- Over the counter small purchase charge card purchases (SPCC) made at the site of the sale and picked up by the individual card holder

### **eVA Vendors**

GMU faculty and staff may purchase goods and services from any eVA registered vendor. The order should be placed in the eVA system. An interactive, searchable listing of current registered vendors is available on the eVA home page, (<http://www.eva.virginia.gov/>) by selecting the vendors link or icon under eVA Tools on the lower right-hand side of the eVA home page. The following information is provided for each vendor:

- Vendor contact information
- Vendor accepts credit cards
- Vendor accepts electronic orders (Yes or No)
- Vendor's Small, Woman and Minority-owned (SWAM) business status

Vendors may join eVA by following the instructions on the eVA home page, <http://www.eva.virginia.gov/>. Vendors will be assessed a \$25 annual registration fee and transaction fee for each purchase. American Management Systems (AMS), eVA system developer, will invoice the vendor for fees.

### **eVA Processes**

**Buyer access.** Access to eVA requires a user name and password. The eVA request form on the Fiscal Services web site, <http://fiscal.gmu.edu/>, should be used to request a user name and password. A deliver to address, complete with building and room number as well as MSN number should be provided. Those requesting access to eVA must also sign an acknowledgement of the eVA Acceptable Use Policy. Completed forms should be sent to FAST at 4B2 or faxed to 3-2920.

**Creating an eVA purchase order.** The order process begins with the creation of an eVA purchase requisition. Buyers will generally select one of the following two processes to complete their order:

- A punchout catalog is a detailed vendor catalog that is available in eVA. Buyers may search and shop from those catalogs. The selected items will be transferred to an eVA form with all required information provided. Punchout catalogs are available from approximately eighty companies including the Supply Room Companies, Dell Computer and Fisher Scientific.
- A noncatalog item refers to any purchase from vendors who do not have a punchout catalog in eVA. These vendors often have paper or web-based catalogs that buyers may use to identify item numbers and descriptions. The specifics for each item will be entered on the eVA Purchase Requisition as a non-catalog item.

When the order is finalized, an eVA purchase order number is generated. Purchase orders charged to the P-Card will begin with PCO. Purchase Orders to be billed to GMU and paid by Accounts Payable will begin with EP.

Vendors who accept orders electronically will receive those orders directly from eVA. If a vendor does not accept electronic orders, the purchaser must print and fax the order to the vendor.

**Confirming Orders.** Occasionally, a purchase is made directly from an eVA registered vendor's web site. This type of purchase may be more efficient when the vendor's web site contains essential ordering details for purchases such as lab supplies, chemicals and customized merchandise. In these cases a confirming order must be entered in eVA for that purchase to be in compliance with eVA regulations. A confirming order is processed as a single noncatalog item that represents an entire web site order from the vendor. If the web site order includes multiple items, these should not be listed individually in eVA.

The eVA confirming order should be entered immediately after the order is placed at the vendor's web site except in situations where multiple orders from the vendor's web site are anticipated during the P-Card billing cycle which runs from 16th of one month to the 15th of the next month. All confirming orders should be entered in eVA in the same billing cycle as the order at the vendor web site and not later than the 15th of each month.

This confirming order process is essential since the penalty for non-compliant purchases doubled effective July 1, 2006, and benchmarks for eVA compliance were established by the legislature. Failure to meet these benchmarks has the potential to reduce University funding.

A quick guide listing all the steps necessary to complete each of these purchase processes in eVA is available on the fiscal services web page (<http://fiscal.gmu.edu>).

**Receiving.** It is necessary for Accounts Payable to receive proper receiving information in order to process vendor invoices in a timely manner. When placing orders that will not be charged to the P-Card, in eVA, print a copy of the direct order (EP). When items are received, indicate

1. Date goods/services received
2. Complete or Partial\*
3. Fund/org and Account Code to be charged
4. Authorized signature for fund/org
5. Fax to ext. 3-2587 or mail to Accounts Payable, MSN 3C1

\* For partial receipts:

1. Indicate quantity received on copy of order and send to Accounts Payable for payment of items received.
2. Send additional copy(ies) of order and quantity received for all subsequent receipts.

### **eVA Training**

A hands-on training workshop, Basic eVA Purchasing is offered by Fiscal Services. These sessions are offered monthly to provide employees with the procedures to access and complete orders utilizing eVA. Upcoming sessions are listed at <http://ittraining.gmu.edu>.

## **THE PURCHASING CHARGE CARD (VISA/P-CARD)**

The Commonwealth of Virginia has a contract with Bank of America that allows state agencies to purchase items directly from vendors using the Purchasing Charge Card. The P-Card is also the preferred payment for purchasing items in eVA. Using the P-Card has several advantages:

- Orders for eVA exempt items may be placed directly with vendors who accept charge cards
- Paperwork is reduced
- Payment to vendors is expedited

### **Highlights:**

- The P-Card may be used to purchase item costing less than \$2,000.
- The state encourages use of the P-Card for all transactions with vendors who accept it.
- Employees with a single P-Card may charge more than one fund or org on the monthly payment approval form.
- Employees may use the P-Card to charge grants and contracts.
- The P-Card may be used to purchase common carrier transportation (airline, train, and bus tickets) and to pay conference registration fees.

**eVA.** All purchases of goods and services, except those specifically exempted, should be purchased through eVA. Once entered in eVA, the P-Card becomes the eVA default purchase method.

Over the counter P-Card purchases, i.e., those made at the site of sale and picked up by the individual card holder are exempt from eVA.

### **REMINDER**

***USE THE P-CARD FOR ALL ALLOWABLE TRANSACTIONS.***

For questions regarding the P-Card, contact Mason's P-Card Program Administrator at ext. 3-2651.



Purchase Card Administrator  
 MSN: 3CS  
 Tel: 3-2580

Purchase Card (PCard) Payment Approval Form

Instructions: Send this form with original signatures and monthly statement to the Purchase Card Administrator by the 10<sup>th</sup> of the month. Failure to submit on time may result in automatic card cancellation. All supporting documentation must be retained in the Department for three (3) years. For charges on funds that begin with a 2, all supporting documentation must be retained in the Department for ten (10) years.

Department: \_\_\_\_\_ Statement Date: \_\_\_\_\_

Cardholder Name: \_\_\_\_\_ Statement Total \* \_\_\_\_\_

Card Number: XXXX-XXX-XXX  
 (Use last six digits of card number)

More specific account codes (i.e., 74120 Office Supplies) may be used at the Department's discretion.

Account Code	Fund or Org Number	Amount	**Entered in eVA or Exempt: Yes/No
73090 - Services			
74090 - Supplies			
74091 - Equipment \$1,000 - \$2,000			
73830 - Airline and other Public Carriers - Employees and other non-candidates			eVA Exempt
73832 - Airline and other Public Carriers - Candidates			eVA Exempt
73894 - Foreign Airfare - Employees and other non-candidates			eVA Exempt
*Total Amount (Must Agree With Statement Total)			

\*\* Indicate Yes only if all transactions for an account code meet this requirement. Otherwise, enter No.

Note: Both Cardholder and Supervisor Must Sign This Form

Cardholder: I hereby certify that this payment is for goods and/or services received in accordance with State and University purchasing regulations.

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Supervisor/Reviewer: I hereby certify that I have reviewed the expenditures and validate that each transaction is a valid business purchase and that all purchasing policies were adhered to.

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Obtain signatures below for any charges to a fund or org for which your supervisor **does not have signature authority**:

<u>Fund or Org Number</u>	<u>Signature of Approving Official on Fund or Org</u>
_____	_____
_____	_____

## CHECK REQUEST

The *Check Request* form has been designed to facilitate and expedite requests for payment by departments in the situations listed below, and to eliminate use of the *Purchase Requisition* form for these types of transactions.

### **When to use the *Check Request* form.**

If the transaction is:

1. Less than \$2,000, and
2. GE MasterCard may not be used, and
3. Payment is for one of the following items:
  - Dues
  - Subscriptions
  - Conference registrations
  - Services already performed
  - Goods for which vendor requires prepayment
  - Reimbursements

**THEN** the *Check Request* form may be used.

### **Instructions for completing the form**

The *Check Request* form on the Fiscal Services web site (<http://www.fiscal.gmu.edu/>) under “Forms” may be opened, completed on-line and printed for submitting to Accounts Payable. A sample form is shown on page 17. Step-by-step instructions for using this form are listed below.

**Tracking Number.** When using a *Check Request* form a 6-digit number is entered in the space provided, following the “C” which designates the primary document as a *Check Request*. This number appears as the commodity reference on financial reports and facilitates departmental budget reconciliation. Any consistent numbering system may be used.

**Use of this form.** The categories of payments that are allowable are listed in this section of the form. The appropriate box must be marked to indicate the type of payment being requested. If the payment amount is \$2,000 or more, or if it is not one of the types listed, the *Check Request* should not be used. A *Purchase Requisition* form should be submitted to Purchasing.

### **Make Check Payable To:**

- Name:** Enter the name to appear on the check.
- Address:** Enter the address to which the check will be mailed.
- SSN, FIN:** Enter the Social Security number (SSN), Federal Identification number (FIN), of the payee, if known. If the payee is a University employee or student, enter G number in place of SSN.
- Date Submitted:** Enter the date the request is submitted to Accounts Payable.
- Date Required:** If there is a deadline for receiving this check, enter the date here. Otherwise, leave this line blank.

**Requesting Department/Organization:**

- Dept. Name:** The name of the department requesting the check
- Contact Person:** The name of the person Accounts Payable will contact with questions.
- MSN and Tel:** The Mail Stop Number and telephone number of the contact person.
- Charge to:** The fund/org numbers and account codes to be charged. See Appendix B for a list of commonly-used account codes and their descriptions. A complete list of account codes is available online on the Accounting Operations page at the *Fiscal Services* web site (<http://fiscal.gmu.edu>). The report is titled Account Hierarchy Report. Accounting Operations at ext. 3-2637 is available to assist with selecting the appropriate account code.

**Description and Amount:**

- Description:** This area is used to describe the purpose of the check request and should include information needed to justify the expenditure as an appropriate use of state funds.
- Amount:** Enter the amount of the request in U.S. dollars and cents. Total amount must be less than \$2,000.

**Payee information.** Payment or refunds of state funds requires specific accounting procedures. This section of the form serves as a checklist of the required attachments that must accompany the request for payment. The appropriate boxes should be marked to indicate any payee characteristics that apply.

1. If the payee is a nonimmigrant visa holder, the completed form is sent to the Office of International Programs & Services (OIPS) at MS 4C3 for review. OIPS will forward the request to Accounts Payable for processing. Questions should be addressed to OIPS at 993-2952.
2. The *Check Request* form may be used to request reimbursement to George Mason employees or students for out-of-pocket expenditures made on behalf of the University. Original receipts must be attached to the *Check Request* form. Non-travel reimbursements are the *only* type of payment permitted to employees or students on this form. All other payments are to be made through the HR/Payroll department or requested on a travel voucher or Scholarship, Fellowship, or Stipend payment request form. Sales tax is not a reimbursable expense.
3. The IRS requires that documentation of payments to certain individuals outside the Payroll system. If the payment request is for services rendered by a non-employee, an *Employee vs. Contractor* form must be attached. This form is available from Purchasing and Accounts Payable or it may be printed from the Fiscal Services web site at <http://fiscal.gmu.edu>.
4. First time vendors who are not employees or students should complete and sign a W-9 form which is available at the Fiscal Services web site at <http://fiscal.gmu.edu/forms/index.html>. Faxed copies are acceptable. The W-9 form should be attached to the *Check Request* form.
5. If there is an item to be attached with the check when it is mailed (e.g., a registration form), it should be attached to the *Check Request* and this box checked. Accounts Payable will include the attachment(s) with the check when mailing.
6. If the check is to be returned to the department rather than being mailed directly to the payee, the appropriate box should be checked.

## **Signature Requirements:**

### **Reimbursements**

- The employee or student being reimbursed must sign on line 1; and
- The supervisor of the person requesting reimbursement and an Approving Official for the fund/org must sign on line 2.

### **Other types of payments**

For payments other than reimbursements, an approving official may sign on either line 1 (if he/she is completing the form) or line 2. It is not necessary for an approving official to sign on both lines.

### **Student Organizations**

Payments charged to a student organization require the signature of the approving official for the Umbrella Organization on line 3.

### **Signature Cards**

All persons signing as approving officials must have a signature card on file in Accounts Payable for the fund or organization being charged.

### **Distribution:**

Completed *Check Request* forms with original signatures and any required attachments should be sent to Accounts Payable at MSN 3C1. Accounts Payable will not process faxed requests. A copy should be kept for department records.

### **Important Points to Remember**

- Employee reimbursements of \$20 or less may be obtained in the Cash Office. A completed and signed Check Request form, all required receipts, and Mason photo ID is required.
- Conference registrations: If there is a due date for early registration discount, this date must be entered on the Check Request form on the Date Required line. Accounts Payable will expedite these payments to receive the discount. Please allow at least ten working days to process the payment. (Note: Before preparing a Check Request, determine if the conference will accept the MasterCard. This will be the easiest way to pay the registration and the quickest way to obtain the discount.)
- The University is prohibited from paying for most goods and services more than 90 days in advance. Exceptions can be made for prepayments that result in a substantial savings to the University. A statement describing the substantial savings must be included with the Check Request form.
- The University is exempt from paying sales tax in Virginia except for the tax on lodging and prepared food. Sales tax on purchases made on behalf of the University will NOT be reimbursed. The GMU sales tax exemption number is 54-73-0076K. A copy of the Sales Tax Exemption Certificate may be obtained from Accounts Payable at ext. 3-2580.
- It is important to be accurate and consistent when entering account codes on Check Requests. The listing in Appendix B serves as a guide in selecting account codes. See the Fiscal Services web site at <http://fiscal.gmu.edu> for a complete listing of account codes and their descriptions. For questions regarding which account code to use for a particular transaction, contact Accounts Payable at ext. 3-2580 or Accounting Operations at ext. 3-2637.
- Reimbursements must be for departmental business expenses only. Payments to students that are compensatory in nature must be processed through Payroll.



Send to: Accounts Payable  
 MSN: 3C1  
 Tel: (703) 993-2580 Fax: (703) 993-2589

# Check Request

Optional Tracking Number C

Use of this form is limited to payments that are: (1) less than \$2,000 AND (2) of the following type (check one):

- Dues
- Subscriptions
- Conference registrations
- Services already performed
- Reimbursements
- Goods for which vendor requires prepayment (per attached order form)

**Make Check Payable To:**  
 Name: \_\_\_\_\_  
 Address: \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

SSN or FIN: \_\_\_\_\_  
 (University employee or student enter G number)

Date Submitted: \_\_\_\_\_ Date Required: \_\_\_\_\_

**Requesting Department/Organization:**  
 Dept. Name: \_\_\_\_\_  
 Contact Person: \_\_\_\_\_  
 MSN: \_\_\_\_\_ Tel: \_\_\_\_\_

**Charge to:**

Fund/Org	Account	\$	Amount
		\$	
Fund/Org	Account	\$	Amount
		\$	
Fund/Org	Account	\$	Amount
		\$	

Description	Amount must be < \$2,000

Please check any of the following that apply:

Payee is a nonimmigrant visa holder: send completed form to Office of International Programs & Services (MS 4C3)

Payee is a GMU employee or student: (non-travel reimbursements ONLY) - Receipts must be attached

Payee is a Contractor: Employee/Independent Contractor Evaluation form must be attached

<http://fiscal.gmu.edu/forms/index.html#AccountsPayable>

Payee is a first time Vendor/Supplier: a completed W-9 must be attached

Attached item(s) to be enclosed with check  Return check to requesting Department:

**Approval:**

- Reimbursements require signature of supervisor and approving official.
- Requestor and approving official cannot be the same.
- Student organizations require signatures 1, 2 and 3.

1. Signature of person requesting check \_\_\_\_\_ Print name \_\_\_\_\_ Title \_\_\_\_\_ Date \_\_\_\_\_  
 (Reimbursements: Signature certifies that this is a necessary and appropriate expenditure and has not been/will not be reimbursed by another party. Signature acknowledges that the goods purchased become the property of the University)

2. Signature of approving official for Fund or Organization \_\_\_\_\_ Print name \_\_\_\_\_ Title \_\_\_\_\_ Date \_\_\_\_\_  
 (Signature card must be on file in Accounts Payable)

3. Signature of approving official for umbrella organization (student organizations) \_\_\_\_\_ Print name \_\_\_\_\_ Title \_\_\_\_\_ Date \_\_\_\_\_

## REVENUE REFUNDS

Sometimes revenue must be refunded to an individual or organization after it has been deposited. George Mason University has developed a *Revenue Refund* form to request checks for this purpose. This form should be used for all Revenue Refund requests. The *Revenue Refund* form in pdf format on the Fiscal Services web site (<http://www.fiscal.gmu.edu/>) under “Forms” can be opened, completed on-line and printed for submitting to Accounts Payable. A sample form is shown on page 20. Complete this form using the following instructions:

**Optional Tracking Number RR \_\_\_\_\_.** This is an optional number that may be assigned by the person completing the form. If a number is entered, it will appear in the detail transaction report in the COMM REF column. Any numbering system may be used.

**Invoice Number (internal use only).** This space is for Accounts Payable or Student Accounts to assign an invoice number to the transaction.

**Make Check Payable To.** Enter the name and address of the refund recipient. If the SSN or FIN is known, entering it in this section will expedite the payment process. Complete a separate form for each payee; multiple payees may not be combined on a single revenue refund form.

**Date Submitted and Date Required.** Enter the date submitted on all *Revenue Refund* forms. If there is a deadline for receipt of the check, enter that date here; otherwise, this line may be left blank. Revenue Refunds are normally processed within 10 business days or less.

**Requesting Department/Organization.** Enter the requesting department name, and the name, mail stop number, and telephone number of the person Accounts Payable should contact if there are any questions about the revenue refund request.

**Fund/org Number, Account Code, Amount.** *Revenue refunds must be processed as offsets to the fund/org and revenue account codes originally credited.* The fund/org number(s) and account code(s) entered here must match those that were credited when the original deposit was recorded. Refer to the copy of the Cash Receipt, the Detail Transaction Report, or Banner Self Service Budget Status report to obtain this information.

**Description.** Enter a brief reason for the request for a revenue refund. If there is a particular University policy that authorizes this refund, enter the name of the policy here.

**Amount.** Enter the amount of the revenue refund request.

**Supporting Documentation.** Revenue Refund requests must include one of the following as supporting documentation:

1. A copy of the original, validated Cash Receipt form, *or*
2. A copy of an accounting report confirming the original deposit to the fund/org entered on the request. A printout from Self Service or E-Print will suffice.
3. Other documentation, as applicable. Please explain in the space provided on the form.

**Signature Requirements.** Revenue Refund requests must be signed by the person completing the form and an approving official for the fund/org being charged. Approving officials must have a signature card on file in Accounts Payable.

**Submitting *Revenue Refund* forms.** Completed forms with original signatures should be sent to Accounts Payable at MSN 3C1. Accounts Payable cannot process faxed requests. A copy of the form should be retained for department records.

**Questions?**

Questions regarding Revenue Refunds should be directed to Accounts Payable at ext. 3-2580.



## ***Whom to Call For Help***

For questions regarding <i>specific vendors</i> :	Purchasing Ext. 3-2580
For questions regarding eVA	Purchasing Ext. 3-2580
For questions regarding <i>Check Requests</i> :	Accounts Payable Ext. 3-2580
For questions regarding <i>Food and Beverages Expenditures</i> :	Accounts Payable Ext. 3-2580
For questions regarding <i>account codes</i> :	Accounting Operations Ext. 3-2637
For questions regarding expenditures on <i>grants and contracts</i> :	Sponsored Programs Ext. 3-2988
For questions regarding payments to <i>nonimmigrant visa holders</i> :	Office of International Programs & Services Ext. 3-2952
For questions regarding Fiscal Services Training, including eVA training:	Training Manager Ext. 3-2089
For general comments about the purchase and payment process:	Director, Fiscal Policy and Communications Ext. 3-2620 Controller Ext. 3-2660

Administrative Policies

## **University Policy Number 2106**

**Subject:** Purchase of Goods and Services

**Responsible Parties:** Purchasing

**Procedures:** [http://fiscal.gmu.edu/policies\\_procedures/index.html](http://fiscal.gmu.edu/policies_procedures/index.html)

**Related University Policies:** Travel Policy

(<http://www.gmu.edu/facstaff/policy/newpolicy/2101adm.html>)

Food & Beverages Expenditures (<http://www.gmu.edu/facstaff/policy/newpolicy/2102adm.html>)

### **I. SCOPE**

This policy applies to all George Mason University faculty, staff, and students including all University locations, owned and leased.

### **II. POLICY STATEMENT**

As an Agency of the Commonwealth of Virginia, George Mason University has a public obligation to perform its procurement in accordance with the intent of the laws of the Commonwealth. The intent of the Virginia General Assembly is set forth in the Virginia Public Procurement Act, (Code of Virginia, Section 2-2.4300). Elements of intent include: that Agencies obtain high quality goods and services at a reasonable cost; that competition be sought to the maximum extent possible; that all qualified vendors have access to public business; and that procurement procedures be conducted in a fair and impartial manner. It is further the intent of the Virginia General Assembly that the provisions of the Virginia Public Procurement Act apply in all cases where there is to be a contract between a governmental body and a nongovernmental body, regardless of the source of funds by which the contract is to be paid or in the absence of any monetary consideration flowing to either party.

The Board of Visitors of George Mason University has set forth by Resolution, dated March 21, 1989, specific guidance regarding all contractual agreements entered into by any Official of the University. Specific signature authority is vested in the President and the Senior Vice President. Further delegation of this authority to contractually obligate the University must be provided in writing.

It is the policy of the University to contribute to the establishment, preservation and strengthening of small businesses and businesses owned by women and minorities and to encourage their participation in procurement activities. The University encourages contractors to provide for the participation of small businesses and businesses owned by women and minorities through partnership, joint ventures, subcontracts, or other contractual opportunities.

### **III. RESPONSIBILITIES**

#### **A. Purchasing Goods and Services**

Goods and services that cost less than \$2,000 may be purchased by individuals with account responsibility and their designees. Mandatory contracts for purchasing all writing instruments, furniture, janitorial supplies, and rubber gloves must be honored. Pre-approval requirements must be met for travel expenditures (<http://www.gmu.edu/facstaff/policy/newpolicy/2101adm.html>), food and beverages expenditures ( <http://www.gmu.edu/facstaff/policy/newpolicy/2102adm.html>), temporary employment services, cellular telephones, copying, and printing. The Purchasing Department is responsible for purchasing and leasing all goods and services for the University that cost \$2,000 or more, except: 1) those associated with the Capital Outlay process and 2) real estate rentals and leases. Capital Outlay procurement is the responsibility of Facilities Planning (construction/architectural). The Associate Vice President for Legal Affairs has the sole responsibility to negotiate real estate rentals and leases and any changes to existing rentals and leases.

#### **B. Contract Administration**

A Contract Administrator will be designated to monitor and support contracts for delivery of goods and services which occur over an extended time period. The contract administration process delegates authority which allows for direct communications between the representative of the University receiving the goods/services and the vendor, with the aim of facilitating and verifying desired performance standards. Active contract administration and written, annual evaluation of vendor performance are the cornerstones of effective outsourcing. Contract Administrators are restricted from making any commitment or conducting any negotiations which change the scope of the contract or may result in modified financial expenditure. Members of the Purchasing Department are available to consult with Contract Administrators on any matter, and must become involved to issue written change orders and renewals, and to formally address performance shortcomings, non-renewals and contract terminations.

### **IV. COMPLIANCE**

Failure to comply with this policy may result in revocation of delegated purchasing authority by the Director of Purchasing.

All persons engaged in purchasing activity equal to and greater than \$2,000 will have a letter providing specific levels of authority. In the absence of such written authorization, University faculty, staff, and students are not permitted to sign contracts or make obligations on behalf of the University to a private vendor. Such actions taken without proper authority will be considered taken at personal financial risk.

## **V. EFFECTIVE DATE AND APPROVAL**

The policies herein are effective July 1, 1999. This Administrative Policy shall be reviewed and revised, if necessary, annually to become effective at the beginning of the University's fiscal year, unless otherwise noted.

Approved:

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Senior Vice President

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Provost Date approved: May 20, 2004

## COMMONLY USED EXPENDITURE ACCOUNT CODES

The following list contains commonly used expenditure account codes and a brief description of each. A complete list of account codes is available as part of the e-print reports online at <https://eprint.gmu.edu/cgi-bin/eprint.cgi>. For help selecting the right account code, please call Accounting Operations at 993-2637.

- 73110** Express Services: Premium services provided for express or urgent deliveries by common or contract carrier or by messenger. Example: Overnight, Second Day, etc.
- 73150** Printing Services. Graphic design, layout, printing, and print production services performed by outside vendors.
- 73152** Printing Royalties: Royalty payments on printed material to be copied or posted to the web.
- 73210** Dues-Professional Organizations: Memberships to professional organizations, such as the ABA, IEEE, etc.
- 73212** Dues-Community Organizations: Dues and other costs associated with civic, community and social organizations, such as the Chamber of Commerce.
- 73220** Publication Subscriptions: Subscriptions to professional or technical publications used for employee development, not purchased for general library use, and not to exceed one year.
- 73441** Academic Consulting: Services provided by outside consultants to areas that directly support instructional programs.
- 73442** Research Consulting: Services provided by outside consultants to University sponsored research programs.
- 73443** Nonacademic Consulting: Services provided by outside consultants to administrative and auxiliary support services.
- 73444** Employee Training Consulting: Expenditures to bring professional training consultants to the university for employee development, including expenses for course development, delivery, administration or evaluation.
- 73480** Media Services: Services provided to advertise by magazine, newspaper, periodical, radio, television or other media. Example: Use this account code to advertise GMU events, etc. Exclude expenses chargeable to 73460 (Public Informational and Public Relations Services.)

Appendix B

**73530** Equipment Repair and Maintenance Services: Services provided to repair and maintain office equipment other than computers and peripheral equipment. Include expenses for maintenance contracts.

**73740** Computer Repair and Maintenance Services: Services to repair and maintain computers and peripheral hardware.

**73750** Computer Software Maintenance Services: Services provided to maintain computer software.

**73790** Computer Software License Costs: Purchase of off-the-shelf or tailor-made application software, systems software, and utility programs.

**73892** GMU-Sponsored Conferences: Include Hemlock Overlook conferences and other seminars, conferences, workshops and employee training classes conducted by University departments.

**73890** Domestic Conferences and Employee Training (non-GMU sponsored)

**73891** Foreign Conferences and Employee Training (non-GMU sponsored)

**73892** GMU-Sponsored Conferences and Employee Training

**73893** Employee Training – Transportation, Lodging, Meals and Incidentals

**74120** Office Supplies: Envelopes, file folders, non-library books, stationery, forms, and similar office items. Also include computer-operating supplies, such as diskettes, continuous form paper, and charts and forms used in developing programs.

**74821** Equipment less than \$2,000: Equipment with a unit cost of less than \$2,000. This includes tools and equipment purchased for laboratory, mechanical, computer, educational, law enforcement, photographic and recreational purposes. Include small equipment such as calculators, adding machines, and credit card processing equipment.

**74835** Computer Equipment less than \$2,000: Computer equipment and peripheral equipment with a unit cost less than \$2,000.

**74126** Furniture less than \$2,000: Furniture with a unit cost of less than \$2,000. Include expenses for bookcases, desks, chairs, file cabinets, lamps, racks, storage cabinets, tables, and similar office furniture.

**74410** Laboratory Supplies: Animals used in research, blood or blood components used in analysis, chemicals, gases, test tubes, and similar laboratory supplies.

**74770** Photographic Supplies: Chemicals, film, and similar photographic supplies.

## Appendix B

**75340** Rental other Equipment: Includes annual lease payment for operating leases of equipment and short term rentals of equipment such as sound systems and recreational equipment. Do not include rentals of pagers.

**78130** Honoraria: Payments that represent acknowledgement of appreciation to speakers and other guests. Payment usually represents less than full value of services provided. Payment may include consideration for travel expenses that are not reimbursed on a separate voucher.

### **STUDENT CLUBS AND ORGANIZATIONS**

*The following list identifies object codes to be used for those items listed on page 3 of this manual (examples of permitted payments for student clubs and organizations.)*

Balloons for events: **74782** (Student Events Supplies)

Sound equipment: **75340** (Equipment rentals)

Food for events that directly support the club's mission: **74620** (Food and Beverages)

Decorations: **74782** (Student Events Supplies)

Bands: **73680** (Non-GMU Skilled Services)

DJs: **73680** (Non-GMU Skilled Services)

Flowers for events: **74782** (Student Events Supplies)

Refreshments (non-alcoholic) for club meetings: **74620** (Food and Beverages)