
George Mason University

Presents

Purchasing Made Easy

A Guide to Purchases and Payments

Prepared by the Fiscal Services Training Department

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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
- Requesting checks for conference registrations, reimbursements, and limited prepayments, as well as honorarium payments less than \$2,000.
- Purchases from Patriot Computers and the GMU Bookstore

OVERVIEW

Topics covered include:

- The state policy regarding all purchases, including non-allowable items
- When to use eVA, Virginia's electronic ordering system
- When to use the Purchasing Charge Card (VISA P-Card)
- How to request a payment using the *Payment 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. George Mason University's Purchasing Department has developed detailed guidance in the Mason Purchasing Policies and Procedures Manual. 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
- Flowers (exception for commencement ceremonies and specific Admissions events)
- Charitable contributions
- Alcoholic beverages
- Snacks for employees
- Coffee service, machines or supplies for personal use. Coffee machines only may be purchased using state funds provided the machine services community use. The coffee machine becomes and remains property of the university.
- Retirement parties or employee going-away parties
- Group luncheons for employees
- Holiday cards or decorations
- Subscriptions, except for bona fide business purposes, mailed to George Mason University business address 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, such as fans or heaters, for employees
- Employee clothing (non-uniform)
- Tuxedos or formal wear
- Cash advances
- Digital books or other digital materials downloaded to personal devices

REMEMBER

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

ITEMS FOR PERSONAL USE

The following items may be purchased provided the items are for communal use and not personal/private use, and the purchases are approved in advance by the approving official for the fund/org.

Communal use is defined as being available for use by an entire department and visitors to that department. Personal/private use is defined as being used exclusively by a single individual (as in a private office). A statement citing the reason for the purchase and that the items are for communal, not personal use, must be prepared and signed by the approving official for the fund/org prior to the purchase. This approval statement should be submitted with the monthly P-Card statement or retained with the receiving documents for other payment methods.

Items:

- Band aides
- First aid kits
- Hand sanitizer
- Tissues
- Coffee makers (household quality). The coffee maker becomes and remains property of George Mason University.
- Paper plates, paper napkins and plastic cutlery (only for student groups in support of a particular event, reimbursed with food and beverage items through the Food and Beverage process.)

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—to complete 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 *Payment Request* form--for certain payments and reimbursements.

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 an eVA order. Once approved, it is submitted to a Purchasing Office Buyer. The Buyer will then issue a *Purchase Order* to complete the procurement and notify the initiator via email. Most goods purchased with a Purchase Order are delivered initially to Central Receiving, where they are inspected, bar-coded, received in Banner 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 an encumbrance to the applicable fund/organization 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.

eVA Orders Submitted to Purchasing:

To best communicate requirements, departments should submit accurate and complete information on the eVA order. 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 eVA order initiator. 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 "Comments" area of the eVA order.

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 Payment Request (for specific items listed on the *Payment 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 up to \$5,000: For purchases where the estimated cost of the materials, supplies or services 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.
- Between \$5,000 up to \$50,000: For purchases where the estimated cost of the materials, supplies or services is greater than \$5,000 but less than \$50,000, not less than three 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.
- \$50,000 and over, Invitation For Bids (IFB): 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. IFB's are advertised in eVA and on the Purchasing Web Page. 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.
- \$50,000 and over, Request For Proposals (RFP): For purchases expected to exceed \$50,000, competitive sealed proposals, resulting in competitive negotiations is required. Proposals shall be solicited from not less than six sources. Solicitations are to include a minimum of four minority and/or women owned businesses. RFP's are advertised in the Washington Post, eVA and the Purchasing Web Page. Sealed proposals are not opened in public. 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 a minimum of 30 days but can take 180 days or more, depending on complexity.

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.

Office Supplies - Mandatory Source

The Supply Room Companies is the mandatory vendor for office supplies.

Furniture-Mandatory Source

The Code of Virginia requires that all furniture including metal and systems furniture, dormitory furniture, office furniture, seating, office systems and wood furniture be purchased from Virginia Correctional Enterprises (VCE) via eVA.

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

- Business Cards

Contract Administration

Contract administration is an important part of the procurement and contract process. It is the responsibility of the Contract Administrator to ensure that the vendor fulfills its obligation in accordance with the contract terms and/or statement of work. As a result, multi-year purchase orders and/or contracts must designate a Contract Administrator and list his/her assigned duties. A formal memo is sent by the Purchasing Office Buyer to the Contract Administrator enumerating his/her duties and responsibilities prior to the issuance of the contract. For term contracts, the Purchasing Office Buyer will contact the Contract Administrator approximately 90 days prior to the expiration of the contract to request an evaluation of the vendor's performance and make a determination if the contract should be renewed.

NOTE: It is the responsibility of the Purchasing Office Buyer to ensure that the Contract Administrator is fulfilling his/her obligations as Contract Administrator. Prior to award the buyer must establish a procedure whereby the Purchasing Office Buyer and the Contract Administrator will have regularly scheduled meetings, correspondences, evaluations, etc. It will be the Purchasing Office Buyer's discretion as to method and frequency, however, the buyer should obtain a written contract evaluation every six months for all term contracts. The contract file must be constantly updated to document actions taken, if any, as a result of the individual contract administration compliance plan.

Contract management training video is available on the Fiscal Services web site at <http://www.capitolconnection.net/gmutv/contractadministrationgmu/index.htm> .

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>
Accounting Services	Assistant VP and Controller
Capital Outlay/Construction/ Architectural/Engineering Services	Facilities Planning
Cell Phones, iPads and related technology devices	See Administrative Policy #1124
Computers, related equipment	Information Technology Unit (ITU)
Grant Expenditures	Office of Sponsored Programs
Insurance	Environmental Safety and Risk Mgmt.
Legal Services	University Counsel
Printing	Creative Services
Temporary Personnel/Services	Human Resources

Purchasing from Foreign Vendors

Any purchase from a foreign vendor, except for the purchases of tangible goods, must be reviewed by the International Tax Coordinator in Fiscal Services before the purchase order is issued.

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 mandatory vendor for office supplies. Supplies routinely used in offices and classrooms at Mason are considered office supplies. These items should be purchased only from the Supply Room Companies GMU punchout catalog in eVA. Examples include:

- Batteries (AAA, AA, C, D and 9Volt used in office and classroom equipment)

- Binders and dividers
- Calendars
- Desk organizers and baskets
- Envelopes and stationary
- Erasers, correction fluid and correction tape
- Folders such as file, pocket, hanging and portfolio
- Index cards
- Labels and label makers
- Paper fasters such as paper clips, binder clips, staples and staplers
- Paper products such as post-it notes, pads of paper, legal pads and steno pads
- Pencil sharpeners
- Printer cartridges and toner
- Tape and tape dispensers
- Writing instruments such as chalk, markers, highlighters, pens and pencils

To purchase an office supply item not stocked by The Supply Room Companies from a vendor other than The Supply Room Companies, except in an emergency situation, complete and submit the Office Supply Waiver

<http://fiscal.gmu.edu/Forms/Purchasing%20Forms/Supply%20Room%20Waiver.pdf> to the Purchasing Office for review and approval.

Furniture

Department representatives may issue an eVA purchase order to VCE for all furniture purchases. 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 an eVA order should be submitted to the Purchasing Office for these furniture purchases at any dollar amount including those less than \$2,000.

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 Category Search and select 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.

Non P-Card Purchases. The GMU Bookstore is also authorized to accept approved *Mason Bookstore Recharge* forms for departmental purchases of allowable items costing less than \$2,000. The Department is responsible for preparing a properly completed and authorized form before submitting the order. A sample of this form is on Page 14.

Patriot Computers Purchases

Approved *Patriot Computers Purchase Authorization* 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 form 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. A sample of this form is on page 15. The P-Card may NOT be used for Patriot Computer purchases.



Accounts Payable
 MSN: 3C1
 Tel: 3-2580; Fax: 3-2589

**Mason Bookstore Recharge
 Barnes & Noble**

Delivery Information

Deliver To: _____

Building: _____

Room #: _____

Phone: _____ MSN: _____

Contact Person: _____

Department Information

Department Name _____

Phone: _____ Fax : _____

Fund or Org(s) to be charged: _____

Account Code _____

Activity Code (requires preapproval) _____

Item Number	Description of Items/Services Desired	Quantity	Unit Price	Purchase Amount
Total Purchase Amount				0

Approval Signature

Signature of Approving Official for Fund/Org Print Name Title Date

A copy of this form should be retained by the requesting unit.

August 2010



Patriot Computers | Tel: 703.993.4100
 Fax: 703.993.4560
 Email: compstor@gmu.edu

Purchase Authorization

REQ _____
 (Optional 6-digit tracking #)

Contact Name:	Date:
Email:	Org./ Fund Code:
Telephone:	(if Grant) Inception Date prior to July 1, 2010: Yes No
Department:	
Building:	Approval Signature:
Room Number:	
Mail Stop Number:	Title:

- You may make purchases through Patriot Computers not to exceed \$30,000.
- No entry in Banner or eVA is required. We will contact you if the cost exceeds 10% of the estimate.
- If ordering software please note if it is Mac or Windows use.

Description of Item	Quantity	Unit	Estimated Unit Price	Estimated Extension
Additional Comments:	Total Amount of Requisition (limited to \$30,000)			

Email: compstor@gmu.edu Web: compstore.gmu.edu

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. Questions regarding these expenditures should be addressed to Accounts Payable at ext. 3-2580.

Computer Equipment and Software

All computer equipment and software, except for Site Licensed Software, will be procured in accordance with the purchasing guidelines described on Page 9. 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.

Administrative Systems/Applications

Please note that the procurement of administrative systems/applications must be reviewed and approved by the Architecture Standards Committee (ASC) in advance of purchase. The Purchasing Department will not approve any purchase of administrative systems/applications without evidence of ASC approval (signature from ASC chairperson.) Administrative systems/applications are defined as software, hardware or hosted services provided by a vendor or developed internally that is used to store regulated data. The forms and instructions are available at: <http://ascreview.gmu.edu/>.

Business Cards

George Mason University business cards should be purchased using a P-Card online at <http://ur.gmu.edu/creativeservices/businesscards> . No eVA order is required when the business card order is placed since the Mason Purchasing Office has issued a blanket eVA order to Worth Higgins, the business card vendor.

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.

Detailed information and guidelines related to processing orders in eVA are available in the [Basic eVA Purchasing Manual](#).

Exempted Purchases

Purchases currently exempt from eVA include:

- Conference registration fees
- Reimbursements
- Individual travel and lodging
- Faculty/staff moving and relocation reimbursements except direct payments to contracted moving van companies
- Small over the counter purchases made with the P-Card. Must be made at the site of the sale and picked up by the cardholder. This does NOT include orders placed on a vendor's website or by telephone.
- Payments to the U.S. Department of Homeland Security
- Postage
- Wire Transfers
- Honorarium payments less than \$2,000

Exempted from eVA Fees (X02 items)

Purchases currently exempt from eVA fees include:

- Professional organization membership dues
- Entertainment payments, including speakers, lecturers, musicians and performing artists. The category does not include consultants, seminar facilitators or contracted workshop instructors.
- Honorarium payments \$2,000 and greater
- Accreditation fees
- Academic testing fees
- Subscriptions
- Advertisements in newspapers, magazines, journals, radio or television
- Real estate leases
- Exhibition rental fees for exhibitions of historical artifacts or works of art
- State agency to State agency

These purchases should be processed in eVA with the Purchase Order (PO) category of X02. Additional information is available on page 14 of the [Basic eVA Purchasing Manual](#).

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/>.

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 one hundred fifty 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 a 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 the 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, as well as video demonstrations, is available on the fiscal services web page (<http://fiscal.gmu.edu>).

Receiving. It is necessary for Accounts Payable to receive proper receiving information to process vendor invoices in a timely manner. When items are received or services provided for orders less than \$2,000 that are not charged to the P-Card, the initiator should log in to eVA and locate the order. Select the PR # and select Receive.

- If all items have been received, select Accept All and then select Submit.
- If a partial order has been received, select the items and quantities received, select Accept and then select Submit.

Since the receiving process is electronic, there is no need to send documentation to Accounts Payable for orders less than \$2,000 unless the vendor invoice is received by the department or unit. If so, note the EP number on the invoice and send it to A/P.

A second receiving process is available for invoices related to purchase orders of \$2,000 or less. When Accounts Payable receives an invoice and notes that items/services have not been received in eVA, the Accounts Payable staff will send an email to the eVA order initiator indicating that the invoice, which has been received, is attached and will be processed for payment in five business days subject to prompt pay regulations or contract provisions. (Accounts Payable will notify an alternate approver when an out of office email indicating the order initiator is out of the office beyond the five day period is received.) The order initiator or receiver must immediately (in fewer than five business days) respond by selecting "reply all" to the Accounts Payable email if the invoice should NOT be paid. If the goods/services have been received and the invoice is correct, no response from the order initiator is required. **The requirement for the receiver to retain documentation in the department (electronically or otherwise) that the goods or**

services have been received remains unchanged and is essential to satisfy audit requirements. Record retention requirements are three years for all funds except sponsored funds; ten years for sponsored funds.

For orders \$2,000 or greater that are not received in Central Receiving, Accounts Payable will contact the order initiator for confirmation of receipt.

eVA Training

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

eVA training videos demonstrate procedures for a variety of eVA transactions and are available in the [eVA Resources](#) section of the Fiscal Services website.

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: 3C5
 Tel: 3-2580

Purchase Card (PCard) Payment Approval Form

Instructions: Send this form with original signatures and monthly statement to the Purchase Card Administrator no later than the 10th 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 years. For charges on funds that begin with a 2, all supporting documentation must be retained in the Department for ten years.

Department: _____ Statement Date: _____
 Cardholder Name: _____ Card Number: _____ Statement Total * _____
 (Use last six digits of card number)

Fund or Org Number	Account Code	Amount	**Entered in eVA or Exempt: Yes/No
	73110 – Express Mail Services		
	73210 – Dues Professional Organizations		
	73220 – Publications/Subscriptions		
	73680 – Non-GMU Skilled Services		
	73830 – Domestic Airline and other Public Carriers - <i>Employees and other non-candidates</i>		eVA Exempt
	73832 - Airline and other Public Carriers - <i>Candidates</i>		eVA Exempt
	73894 - Foreign Airfare - <i>Employees and other non-candidates</i>		eVA Exempt
	74120 – Office Supplies		
	74410 – Lab Supplies		
	74872 – Equipment less than \$5,000		
	74874 – Computer Systems and Components less than \$5,000		
	____ - Other (Describe)		
	*Total Amount (Must Agree with Statement Total)	0	XXXXXXXXXX

**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: _____	Print Name: _____	Date: _____
<i>Prepared by: Signature</i> _____ <i>Print Name</i> _____ <i>Date:</i> _____		
(If different from Cardholder)		
Supervisor/Reviewer: I hereby certify that I have reviewed the expenditures, each transaction is a valid business purchase, and all purchasing policies were adhered to.		
Signature: _____	Print Name: _____	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>
_____	_____
_____	_____

PAYMENT REQUEST

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

When to use the *Payment Request* form

If the P-Card may not be used and you are requesting payment for one of the following items:

- Conference registrations
- Reimbursements (excluding travel expenses)
- US Dept. of Homeland Security or US Postal Service
- Other: limited to non-routine transactions such as bank fees and transfers between state funds/orgs and local funds/orgs (requires pre-approval of the Purchasing staff.)
Email your request and provide relevant information to the Purchasing mailbox at Purch1@gmu.edu. Once approved, attach the approval to the Payment Request form.

THEN the *Payment Request* form may be used.

Instructions for completing the form

The *Payment Request* form on the Fiscal Services web site (<http://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 26. Step-by-step instructions for using this form are listed below.

Optional Tracking Number. Use this field to match accounting records to your source documents. You may use any alpha or numeric system you choose.

Use of this form. Limitations on the use of the *Payment Request* are printed at the top section. The appropriate box must be marked to indicate the type of payment being requested. If the payment requested is not one of the types listed, the *Payment Request* should not be used. An eVA order should be submitted. You may call Purchasing and Accounts Payable at 3-2580 with any questions.

Payee Information:

Payee: Enter the name as it should appear on the check.
Address: Enter the address to which the check will be mailed.
G#: Enter the G3. For first-time payee, complete and attach W-9 Form.

Contact Information:

Requestor: Enter your name as the person Accounts Payable will contact with questions.
Tel: Enter your telephone number
Dept. Name: Enter the name of your department.
MSN: Enter your Mail Stop Number
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.

Check the box that applies:

Check appropriate box for distribution of check when issued.

Check the appropriate box related to immigration status of payee

-If the payee is a nonimmigrant visa holder or the payment is made on behalf of a nonimmigrant visa holder and the activities are conducted in the United States, indicate visa status and send the Payment Request form to International Tax, MS4B2. Contact the International Tax Coordinator at ext. 3-5223 or inttax@gmu.edu for additional information regarding payments to nonimmigrant visa holders.

-If the payee is a non-U.S. citizen OR nonimmigrant visa holder and activities are conducted outside the United States, send the Payment Request form and the [Statement for Services Completed Outside the U.S.](#) to International Tax, MS 4B-2. Contact the International Tax Coordinator at ext. 3-5223 or inttax@gmu.edu for additional information.

The Payment Request form may be used to request reimbursement to Mason employees or students for out-of-pocket expenditures made on behalf of the University. Original receipts must be attached to the Payment Request form. Only non-travel reimbursements are permitted to be made to employees or students using on this form. All other payments are to be made through the Payroll department or requested on a Travel Reimbursement Voucher or Scholarship/Fellowship/Stipend payment request. Virginia sales tax is not a reimbursable expense.

3. First time vendors who are not employees or students must complete and sign a W-9 form, which is available online at http://fiscal.gmu.edu/Forms/Purchasing%20Forms/W-9_form.pdf. Fax copies are acceptable. Attach this form to your completed Payment Request.

Nature of Expenses and Amount:

Nature of Expenses: This area is used to describe the purpose of the payment request. Include all information needed to justify the expenditure as a bona fide use of state funds. **Enter Fund/Org and Account codes** to be charged. A complete list of account codes is available online on the Accounting Operations page of 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.

Activity Code: This code requires pre-approval. Enter the activity code if applicable.

Amount: Enter the amount of the request in U.S. dollars and cents.

Signature Requirements:

Reimbursements:

If the request is for reimbursement, signature requirements are as follows:

- The employee or student being reimbursed must sign on line 1; and
- The approving official for the account must sign on line 2; and
- The supervisor of the payee requesting reimbursement must sign on line 3 if payee is the approving official for the fund/org..

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.*

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. Contact Purchasing and Accounts Payable at 3-2580 with any questions.

Distribution:

Send the original *Payment Request* form and any required attachments to Accounts Payable at MSN 3C1. A copy should be kept for department records. For reimbursements over \$5,000 related to a fund that begins with 2, payment requests must be sent to the Office of Sponsored Programs for approval.

Important Points to Remember

- Employee reimbursements of \$20 or less may be obtained in the Cashier's Office. A completed and signed *Payment Request* form, all required receipts, and Mason photo ID is required. Reimbursements must be for departmental business expenses only. By signing the *Payment Request* form, the employee certifies that this is a necessary and appropriate expenditure by the University that has not or will not be reimbursed by another party. Signature acknowledges that the goods purchased become the property of George Mason University.
- Conference registrations: If there is a due date for early registration discount, note this date on the *Payment 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 *Payment Request* form, determine if the conference will accept the P-Card. This will be the easiest way to pay the registration and the quickest way to obtain the discount.)
- 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 Sale and Use Tax Certificate of Exemption is available online at [http://fiscal.gmu.edu/Forms/Accounts%20Payable%20Forms/virginia_ST-12\(rev11-99\)GMU.pdf](http://fiscal.gmu.edu/Forms/Accounts%20Payable%20Forms/virginia_ST-12(rev11-99)GMU.pdf) or contact Purchasing and Accounts Payable at 3-2580 for a copy of the University's Sales Tax Exemption Certificate.
- Payments to students that are compensatory in nature must be processed through Payroll.



Send to Accounts Payable, MS 3C1
 Tel: 703.993.2580
 Fax: 703.993.2589

Payment Request

Use of this form is limited to payments that are one of the following types (check one):

Reimbursements (excluding travel, food/beverage expenses)
 Conference Registrations
 Payments to US Dept of Homeland Security or US Postal Svc
 Other (pre-approval required; see instructions)

Optional Tracking #: _____

Payee Information:

Name: _____
 (last, first, middle initial)

Address: _____
 (number, street, apt)

 (city, state, zip code)

G number: _____
 (If first-time payee: please attach completed [W-9 Form](#).)

Contact Information:

Requestor: _____ Tel: _____
 Department: _____ MS: _____
 Date Submitted: _____ Date Required: _____

Check One:

Pick up at A/P Dept, Call Ext. _____
 Mail to address shown
 Mail Attachment (Copy Attached)
 Other: _____

Check One:

U.S. citizen/lawful permanent resident
 Nonimmigrant visa holder and activities conducted in the US (visa status) _____
 (Send form to International Tax, MS 4B2)
 Non-U.S. citizen OR Nonimmigrant visa holder and activities conducted outside the U.S. (Please ask payee to complete [Statement for Services Performed Outside the U.S.](#) Send this form and signed Statement to International Tax, MS 4B2.

Nature of Expenses (Description)	Fund/Org	Account	Activity*	Amount
			TOTAL	0

*Activity code requires pre-approval.

Signatures: (Lines 1, 2, and 3 for reimbursements; Line 2 only for vendor payments)

1. Signature of payee if Mason employee or student	Print Name	Title	Date
<small>(Signature certifies that this is a necessary and appropriate expenditure that has not been nor will not be reimbursed by another party. Signature acknowledges that the goods purchased become the property of the University.)</small>			
2. Signature of approving official for fund or org	Print Name	Title	Date
<small>(Signature card must be on file in Accounts Payable. Signature certifies that this is a necessary and appropriate expenditure.)</small>			
3. Signature of supervisor if Payee is approving official for fund/org (reimbursements only)	Print Name	Title	Date

Distribution: Send original to Accounts Payable, MS 3C1; keep copy for Department records

March 2012

Honorarium Payment Request Instructions

Background

An honorarium is a token of appreciation paid to an individual for services performed for which payment is not required. There is no contract, the fee is not set or negotiated by the recipient, and the honorarium may not be paid to a third party.

An honorarium may include consideration for travel expenses that are not reimbursed with a Travel Reimbursement voucher.

Procedures

Honorarium payments for less than \$2,000 are processed in Accounts Payable with the *Honorarium Payment Request*. Honorarium payments for \$2,000 or more are processed with an eVA order.

All academic honorarium payments, regardless of the dollar amount, to visitors who are US Citizens or Permanent Residents must be reported to the Internal Revenue Service. US Citizens and Permanent Residents will receive an IRS Form 1099MISC. Non-US citizens will receive an IRS form 1042S and a thirty percent (30%) tax may be withheld from all payments unless the individual is eligible to claim a tax treaty exemption.

- **Payments to US Citizens/Permanent Residents**

Required Payment Forms:


1. Completed *Honorarium Payment Request*
2. IRS Form [W-9](#), Request For Taxpayer Identification Number
3. Letter of invitation (if any)
4. Justification letter (may be requested)
5. If the payment is \$2000 or more, process the request in eVA and attach the *Honorarium Payment Request* to the eVA order.

- **Payments to Aliens (Non-US Citizens)**

Required Payment Forms

1. Detailed instructions are available at [Honorarium Payments to Aliens](#).
2. Completed *Honorarium Payment Request*
3. IRS Form [W-8 BEN](#), Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding
4. Letter of invitation (if any)
5. Justification letter (may be requested)
6. If the payment is \$2,000 or more, process the request in eVA and attach the *Honorarium Payment Request* to the eVA order.
7. The completed request should be sent to the International Tax Coordinator for review and appropriate tax calculation. After processing the request, the International Tax Coordinator will forward onto Accounts Payable for payment.

March 29, 2012

	<h2 style="margin: 0;">Honorary Payment Request</h2>	Optional Tracking Number 								
Send to: Accounts Payable MSN: 3C1 Tel: (703) 993-2580 Fax: (703) 993-2589		<ul style="list-style-type: none"> • Use for payments less than \$2,000 (If greater than \$2,000, this form must be submitted via an eVA order) • This form may not be used for Mason employees. 								
Payee Information Name: Address: G# (If first time payee: a completed W-9 must be attached) W-9 Form		Check One: <input type="checkbox"/> Pick-Up at A/P Dept., Call Ext. <input type="checkbox"/> Mail to address shown <input type="checkbox"/> Mail Attachment (Copy Attached) <input type="checkbox"/> Other: 								
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th style="width: 20%;">Date of Service Performed</th> <th style="width: 20%;">Fund/Org</th> <th style="width: 20%;">Activity Code *</th> <th style="width: 40%;">Account</th> </tr> <tr> <td style="height: 20px;"></td> <td></td> <td></td> <td style="text-align: center;">78130</td> </tr> </table>		Date of Service Performed	Fund/Org	Activity Code *	Account				78130	Check One: <input type="checkbox"/> US citizen/lawful permanent resident <input type="checkbox"/> Nonimmigrant visa holder and honorary activities conducted in the U.S. Visa Status: Send form to International Tax, MS 4B2. <input type="checkbox"/> Non-US citizen OR Nonimmigrant visa holder and honorary activities conducted outside the U.S. Please ask recipient to complete Statement for Services Performed Send this form and signed Statement to International Tax, MS 4B2.
Date of Service Performed	Fund/Org	Activity Code *	Account							
			78130							
* Activity code requires pre-approval										
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 80%;">Description of Service Performed:</th> <th style="width: 20%;">Amount</th> </tr> </thead> <tbody> <tr> <td style="height: 40px;"></td> <td></td> </tr> </tbody> </table>		Description of Service Performed:	Amount							
Description of Service Performed:	Amount									
An honorary is a token of appreciation paid to an individual for services performed for which payment is not required. There is no contract, the fee is not set or negotiated by the recipient.										
1. Signature of person requesting payment Print Name Title Date										
2. Signature of approving official for Fund or Organization Print Name Title Date (Signature card must be on file in Purchasing and Accounts Payable)										
Dept. Name: 		MSN: 								
Contact person: 		Tel: 								
Distribution: Send original to Accounts Payable; keep a copy for department records.		Mar-12								

PARTICIPANT SUPPORT ALLOWANCE PAYMENT

A participant support allowance payment is provided to help defray personal expenses such as meals, incidentals and minimal transportation costs incurred by a participant. A participant is a non-Mason employee who is a recipient of a service or training session associated with a workshop, conference, seminar, symposium or other information sharing activity funded by a sponsored award. Participant support allowance payments are authorized only when a sponsor includes a specific budget category for participant support costs. Participant support allowance payments are processed in Accounts Payable with a [Request for Participant Allowance Payment](#) . An eVA order is not required. Only a fund number (not an organization number) may be charged. Additional information is available in the [Request for Participant Support Allowance Payment Instructions](#).



Send to Accounts Payable, MS 3C1
 Tel: 703.993.2580
 Fax: 703.993.2589

Request for Participant Support Allowance Payment

Instructions

Submit this request (eVA order not required) for participant support allowance payments that are specifically funded on a sponsored project. Please prepare a form for each participant. This request should NOT be used:

- for participant supplies or travel that should be processed on a Travel Reimbursement Voucher (see Instructions).
- if there is a work component to this award. Payment for services rendered must be processed through Payroll and not on this form.

Distribution: U.S. citizens and lawful permanent residents, please send original and participant documentation to Accounts Payable, MS 3C1; others: please send original to International Tax, MS 4B2. Retain copy for department records.

Participant Information		Check One	
Name (last, first, MI):		<input type="checkbox"/> U.S. citizen/lawful permanent resident	
G Number (attach W-9 or W-8 BEN form if participant does not have G#):		<input type="checkbox"/> Nonimmigrant visa holder and participant activities conducted in the US (visa status) _____ (Send form and participant documentation to International Tax, MS 4B2)	
Address (number, street, apt):		<input type="checkbox"/> Non-U.S. citizen OR Nonimmigrant visa holder and participant activities conducted outside the U.S. (Please ask participant to complete Statement for Educational Activities Performed Outside the U.S. Send this form, participant documentation, and signed Statement to International Tax, MS 4B2)	
City, State, Zip, Country:			
Description (attach participant documentation):			
Contact Information		Payment Information	
Requestor Name:		Amount:	
College/Department/Center:		Fund (Org codes not allowable):	
Email:		Account: Check One <input type="checkbox"/> 78583, Participant Allowance Excluded from F&A OR <input type="checkbox"/> 78584, Participant Allowance Subject to F&A	
Phone:		Check One <input type="checkbox"/> Mail check to address above _____ <input type="checkbox"/> Return check to department MS _____	
Approval			

I certify that the above requested participant support allowance is awarded to aid the participant in the pursuit of his/her studies or research. This payment is not to a George Mason University employee and does not include compensation for services for the benefit of George Mason University. The department is responsible for any university tax liability associated with a payment that is determined to be a payment for services.

Signature of Requester	Printed Name	Title	Date
Signature of Approving Official for Fund/Org	Printed Name	Title	Date

International Tax/AP Office Use Only:
Tax Withholding:
Net Amount to Payee:
Deposit Taxes withheld to 84114-25113

February 2012

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://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 33. 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.



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

Revenue Refund

Optional Tracking Number RR _____

Invoice Number (internal use only)

This form is used to return money previously collected from individuals or organizations. Revenue refunds can be processed only as offsets to revenue account codes. The fund or org and revenue account code must be the same as those used in recording the initial deposit.

<p>Make Check Payable To: Name: _____ Address: _____ _____ _____ _____ _____ _____</p> <p>FIN: _____ (University employee or student enter G number)</p> <p>Date Submitted: _____ Date Required: _____</p>	<p>Requesting Department/Organization: Dept. Name: _____ Contact Person: _____ MSN: _____ Tel: _____ Charge to: _____</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 33%; border-bottom: 1px solid black;">Fund or Org</td> <td style="width: 33%; border-bottom: 1px solid black;">Account</td> <td style="width: 33%; border-bottom: 1px solid black; text-align: right;">\$</td> </tr> <tr> <td style="border-bottom: 1px solid black;">Fund or Org</td> <td style="border-bottom: 1px solid black;">Account</td> <td style="border-bottom: 1px solid black; text-align: right;">\$</td> </tr> <tr> <td style="border-bottom: 1px solid black;">Fund or Org</td> <td style="border-bottom: 1px solid black;">Account</td> <td style="border-bottom: 1px solid black; text-align: right;">\$</td> </tr> </table>	Fund or Org	Account	\$	Fund or Org	Account	\$	Fund or Org	Account	\$
Fund or Org	Account	\$								
Fund or Org	Account	\$								
Fund or Org	Account	\$								

Description	Amount
Provide a brief explanation of the revenue refund request. Cite the policy that authorizes this refund, if applicable.	

Supporting Documentation (If supporting documentation is not available, explain in "Description" section.)

Copy of the original, validated cash receipt attached.

Printout of Banner Self Service query or Standard Report confirming original deposit attached.

Other (specify): _____

Approval: I certify that this revenue refund is appropriate for payment and has not been previously paid.

1. Signature of person initiating revenue refund	Print name	Title	Date
2. Signature of approving official for fund or org	Print name	Title	Date

Distribution: Send original and supporting documentation to Accounts Payable; keep a copy for department records. Mar 2008

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>Payment 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> :	International Tax Coordinator Ext. 3- 5223
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://universitypolicy.gmu.edu/2106adm.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>)

University Owned Cellular Equipment (<http://universitypolicy.gmu.edu/1124gen.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 Rules Governing Procurement of Goods, Services, Insurance and Construction, (Code of Virginia, Section 23-38.90, Chapters 824 & 829). 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 Governing Rules 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 amended its Bylaws on December 7, 2005, to add 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

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women and minorities through partnership, joint ventures, subcontracts, or other contractual opportunities.

The University is committed to stewardship of the environment and to reducing the University's dependence on non-renewable energy.

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 furniture, janitorial supplies, rubber gloves, and office supplies 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 (<http://universitypolicy.gmu.edu/1124gen.html>), 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.

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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:

Senior Vice President

Provost Date approved: May 20, 2004

Revised: January 14, 2010

Revised: February 3, 2012

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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 online at [Account Hierarchy Report](#). 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.

73215 Speaker Fees. Payments to individuals and organizations for speaking engagements

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

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advertise GMU events, etc. Exclude expenses chargeable to 73460 (Public Informational and Public Relations Services.)

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 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.

74872 Equipment less than \$5,000: Equipment with a unit cost of less than \$5,000. 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.

74874 Computer Equipment less than \$5,000: Computer equipment and peripheral equipment with a unit cost less than \$5,000.

74870 Furniture less than \$5,000: Furniture with a unit cost of less than \$5,000. Include expenses for bookcases, desks, chairs, file cabinets, lamps, racks, storage cabinets, tables, and similar office furniture.

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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.

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 account 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)