PURCHASING MADE EASY

Presented by the Fiscal Services Training Department
OBJECTIVES

• University Policy Number 2106
  • State and University regulations
  • Split Purchases
  • Purchasing Categories

• Purchasing Procedures
  • eVA
  • P-Card (VISA)
  • Payment Request
UNIVERSITY POLICY 2106 (1 OF 2)

- Purchases less than $2,000
  - Delegated to departments
  - Split orders prohibited

- Purchases $2,000 or greater
  - Mandatory contracts
    - Delegated to buyers in Purchasing

- Small, Women and Minority Owned Businesses (SWaM)
Entering a **contractual agreement**

- 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**.

- Contracts are signed by the Purchasing Department
Splitting orders is prohibited

- Breaking down a single purchase into two or more purchases
- Appearance of circumventing single purchase limit ($2,000)
- A single cardholder makes multiple purchases from the same vendor in a short period of time
- Two or more cardholders in a unit purchase from the same vendor in a short period of time
STATE RULES AND LIMITATIONS

- All GMU-funded expenditures are subject to public scrutiny
- Consider *appearance* of any unusual purchase before committing.
PROHIBITED PURCHASES (1 OF 2)

• Gifts
• Flowers (only for Commencement)
• Charitable contributions
• Alcoholic beverages
• Snacks for employees
• Coffee service, machines or supplies
• Retirement or employee going-away parties
• Group luncheons for employees
• Holiday cards or decorations
PROHIBITED PURCHASES (2 OF 2)

- Subscriptions
  - Non-business related newspapers or magazines for one year only
- Books for classes (unless property of GMU)
- Picture framing (unless property of GMU)
- Framing award certificates
- Personal items for employees
STUDENT CLUBS & ORGANIZATIONS

• Funding from fees or self-generated revenue
• Events support student life
• Additional items allowed for events:
  • Decorations (Flowers & Balloons)
  • Sound Equipment
  • Bands or DJs
  • Food & Refreshments
• Support University procurement
• Buyers authorized by Commonwealth
• Purchases of $2,000 or more
  • Start with an eVA order (attach detailed info such as pictures, specs from website, etc).
• Issue Purchase Orders to vendors
• Receives and delivers goods
• $2,000 up to $5,000
  • One quote
  • 5 days lead time

• $5,000 up to $50,000
  • Three quotes; 2 SWaM (if available)
  • 5-10 days lead time
$50,000 and over

- Invitation for Bids (IFB)
  - Six sealed bids; 4 SWaM
  - 30-45 days of lead time

- Request for Proposal (RFP)
  - Six sealed bids; 4 SWaM
  - 30-180 days of lead time
Professional Services

Computer Equipment and Software

Mandatory Sources

State Contracts
- http://www.dgs.state.va.us/

Other Contracts
SPECIAL HANDLING (2 OF 2)

• Non-Competitive Exceptions
• Returns or Incorrect Receipts
• Special Approvals
  • Printing: Creative Services
  • Personal Temps: Human Resources
SPECIAL APPROVALS

• Foreign Vendors/Foreign Nationals:
  must be reviewed by the International Tax Office before the order is issued. Includes honorarium payments, scholarships, fellowships, and travel reimbursements.

• Administrative System Applications:
  must be reviewed by the Architecture Standards Review Board (ASRB) before purchase order is issued.
  
  http://ati.gmu.edu/policy/asrb-review/
SURPLUS PROPERTY

• Part of Central Receiving
  • Clearinghouse for excess/obsolete equipment
  • Items available at no charge to departments
  • Central Receiving reports to Purchasing & Accounts Payable Director

• Location
  • Warehouse is on Rivanna River Lane
  • Bill Bowler, Warehouse Manager, 3-2577
MANDATORY SUPPLIER - FURNITURE

Virginia Correctional Enterprise (VCE)

• State contract for all furniture needs
• Punch-out catalog in eVA system
• Purchases waived by VCE must be processed through Purchasing office
The Supply Room Company (TSRC)

• All office supplies for offices and classrooms including printer
• GMU Forms, stationery and envelopes
• Punch-out catalog in eVA system
• Waiver (approved from Purchasing Buyer)
Vendor – Worth Higgins

- Order online with P-Card (creative services)
- No eVA order required from initiator
- Purchasing has issued an eVA blanket order to Worth Higgins

SPECIALIZED PURCHASES (1 OF 3)

• MASON Bookstore
  • Purchase Under $2,000
  • P-Card accepted
  • Approved Mason Bookstore Charge Form

• Patriot Computer
  • Patriot Computer Purchase Authorization Form up to $30,000
    Note: OSP approves grant funded purchases over $5,000
  • P-Card **NOT** accepted
• Food and Beverages Purchase
  • University Policy #2102
  • Food and Beverages Authorization and Payment Form
  • Senior Approving Officials
  • F&B training is offered several times per year
Academic or Research Consulting Services

- VA Purchase Requisition
- Proposal for Service
- Cost/Price Analysis for Contracted Services
- Employee/Contractor Evaluation
- Substitute W-9 Form (if Mason has never paid in the past; this established a G number in Banner Finance)
- Sole Source Procurement Approval Request (if competition is impracticable or unavailable)
HONORARIA EXAMPLES

- A guest lecturer distinguished in his/her field.
- A noted scholar participating in a symposium.
- A minister or cleric providing an invocation.
- A distinguished alumnus invited to make brief remarks at the dedication of a new campus building.
Discuss the following procedures:
- eVA - Virginia electronic procurement system
- Small Purchase Card (VISA)
- Payment Request Form
• Virginia’s web based purchasing system
• Used by departments to purchase goods and services
• Use mandated by Virginia
  • ALL purchases unless specially exempt
  • Non-compliance fees and penalties
eVA System (2 of 6)

- Requires login and password
  - Issued by the Finance Administrative Systems Team (FAST)

- Thousands of registered vendors
  - Punch-out Catalogs
  - Non-catalog orders
  - Electronic ordering
  - Contract pricing for items
**eVA Exempted Items** (eVA entry NOT required)

- Individual travel and lodging
- Conference registration fees
- Reimbursements
- Over the Counter Purchases
- Honorarium Payments less than $2,000
- US Department of Homeland Security
- Postage
- Wire Transfers
Items Exempt From eVA Fees
(eVA entry is required; PO Category is X02)

- Entertainment
- Honorarium Payments over $2,000
- Accreditation Fees
- Academic Testing Fees
- Professional Organization Dues
- Subscriptions (one year at a time)
- Advertisements
- State Agency to State Agency
eVA Purchase Orders and Payments

• EP # - Purchas orders/Direct orders paid by Accounts Payable
• PCO # - Purchase Card (P-Card) order
• System generates the EP# or PCO# once the requisition has been approved by all approvers.
Un-registered Vendors

• Use as LAST RESORT!
• Substitute W-9 Form
• Vendor decided to join??
  • Purchasing office at 3-2580
  • Assist vendors with registration process
• Must attend training prior to obtaining a Purchase Charge Card VISA/P-Card
• Purchases up to $2,000
• Proffered payment method
• Use for more than one fund/org
• May charge grants and contracts
  • Records must be maintained for 10 years
May be used for:

- Common carrier transportation
- Conference registration fees
- Over the counter purchases

Note: These purchases are eVA exempt

_P-Card training provided twice a month_
PAYMENT REQUEST

• Use Payment Request Form if:
  • Vendor will not accept a P-Card  -or-
  • P-Card is not available

• AND  request is for specified items:
  • Conference registration
  • Reimbursements
  • US Dept of Homeland Security
  • US Postal Services
  • Other (pre-approval required)
Use of this form is limited to payments that are one of the following types (check one):

☐ Reimbursements (excluding travel, food/beverage expenses)
☐ Payments to US Dept of Homeland Security or US Postal Svc

Optional Tracking #: ____________________________

☐ Conference Registrations
☐ Other (pre-approval required; see instructions)

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)

Check All that Apply:

☐ Pick up at A/P Dept, Call Ext. _________________
☐ Mail to address shown (no attachments)
☐ Mail with 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.)
<table>
<thead>
<tr>
<th>Nature of Expenses (Description)</th>
<th>Fund/Org</th>
<th>Account</th>
<th>Activity*</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>TOTAL</td>
</tr>
<tr>
<td>*Activity code requires pre-approval.</td>
<td></td>
<td></td>
<td></td>
<td>$0.00</td>
</tr>
</tbody>
</table>

**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  
   (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.)

2. Signature of approving official for fund or org  
   Print Name  
   Title  
   Date  
   (Signature card must be on file in Accounts Payable. Signature certifies that this is a necessary and appropriate expenditure.)

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  

*July 2014*
IMPORTANT POINTS

• Employee reimbursement $20 or less
• Conference registration
  • Date Required
  • Allow 10 working days
• No Virginia sales tax reimbursements
• Use correct account codes
• Keep a copy!
REVENUE REFUND

• Used to request a check when revenue is to be refunded to an individual or organization
  • Revenue Refund Form

• Process as offset to the fund/org and revenue account originally credited
  • Additional instructions on page 35 of your manual
RESOURCES

- Purchasing & Accounts Payable, 3-2580
- Training Office, 3-2089
- Fiscal Service website http://fiscal.gmu.edu
- See page 38 of your manual for a complete list of contact.
WORKSHOP EVALUATIONS

• Go to http://workshops.gmu.edu
• Click Evaluate a Workshop (top right)
• Select Organization: Fiscal Services
• Enter Workshop ID: _______________
  • Trainer will provide the Workshop ID
• Evaluate the workshop