State University
An agency of The Commonwealth of Virginia

- All faculty and staff must comply with comprehensive financial requirements
- Agency Risk Management and Internal Control Standards (ARMICS), guarantees fiscal accountability and safeguard Mason’s assets and assurance of the integrity of fiscal processes.
- Audit and Public Record
- CAPP Manual
  - Commonwealth Accounting Policy and Procedures Manual
- Mason’s Fiscal Services website provides targeted manuals, guides, and summary information specific to Mason faculty and staff

Manuals Training Materials: https://fiscal.gmu.edu/training/obtain-training-materials/
Review and Audit

• Expenditures must be considered essential to the operation of the University.

• All documentation of purchases must be kept on file for at least 3 years (10 years for sponsored funds) and available for auditor review.

• All Mason-funded expenditures are subject to public scrutiny
Purchasing Policy 2106

• Goods and services that cost less than $5,000 are delegated to unit purchasers.

• The Purchasing Department is responsible for purchasing and leasing all goods and services for the University that cost $5,000 or more.

• Only those individuals who have received an annual letter of authority from the Senior Vice President, or his/her designee, are authorized to sign contracts and/or make obligations on behalf of the university for spending levels of $5,000 or more.

You may contact purch1@gmu.edu for contract related questions
SWaM Plan
George Mason University is committed to the preservation and strengthening of small businesses and businesses owned by women and minorities (SWaM Vendors) and to encourage their participation in procurement activities.

https://www.sbsd.virginia.gov/

• Purchases over $5,000 typically require at least two quotes must be from Micro/SWaM vendors.

• Purchases over $50,000 will be conducted by the Purchasing Office and must include a minimum of four Micro/SWaM vendors.
Accountability

University Policy 2104 – Equipment and Inventory

Accountability of equipment, from acquisition to final disposition, including the annual inventory process.

• All equipment with an acquisition cost or donated value of $5,000 or more AND all Equipment Trust Fund (ETF) items must be recorded in the university’s central inventory.
  • For items under $5,000 by completing the Request for Tagging form, however, these items are not included in the University’s Annual Inventory
Examples of unallowable purchases

- Alcoholic beverages
- Books for classes
- Charitable contributions
- Clothing (unless required to perform the duties of a position)
- Coffee service, machines or supplies for personal use.
- Digital materials downloaded to personal devices
- Flowers, plants, decorations, etc.
- Framing of award certificates
- Gifts, cards, Gift Cards/Gift Certificate (except for research subject participants)
- Personal items
- Picture framing
- Snacks for employees
- Subscriptions
- Water dispensers/water coolers, stands or related items
Mandatory Suppliers

The Supply Room Company (TSRC)
• All office and classroom supplies
• Paper products

Virginia Correctional Enterprise (VCE)
• State contract for all furniture needs


VCE Waiver: https://www.govce.net/release.php
The Purchasing Department has awarded contracts to a number of vendors for:

- Promotional items
- T-shirt
- Embroidery
- Printing services and Business Cards

Users should contact the vendor, referencing the corresponding contract number, to determine job pricing.

- **Orders less than $5,000**: obtain one quote from a contracted vendor. The quote must be attached to the eVA requisition or confirming order.
- **Orders between $5,001 and $50,000**: obtain at least two quotes contracted vendors. The quotes must be attached to the eVA requisition. Purchase order will be issued to the lowest responsive, responsible vendor.

For Vendor specifics and category information, please visit the Specialized Purchases page of our website
Contracts

All staff should utilize institution-wide contracts, where available.

Commonly Used Mason Contracts
(https://fiscal.gmu.edu/purchasing/purchase-goods-or-services/search-for-an-existing-contract/)
• Contracts that have been established by the Purchasing department and are already in use by Mason

State Contracts (https://dgs.virginia.gov/)
• More favorable prices through volume purchasing and to reduce procurement lead-time and administrative effort.

VASCUPP Contracts (https://vascupp.org/contracts.php)
• The Virginia Association of State Colleges and University Purchasing Professionals pre-negotiated contracts for use when a Mason State Contract does not meet business needs.

Please contact purch1@gmu.edu for contract related questions
Purchasing Office

Responsibilities

• Support university procurement
• Oversee contract administration
• Manage P-Card program
• Support eVA purchasing and problem resolution
• Provide assistance to department purchasers
• Negotiate and make contracts available.
• https://fiscal.gmu.edu/purchasing/
Purchasing Categories

$2,000 or more

Unit Purchaser - starts with an eVA order (attach detailed info such as pictures, specs, etc).

Purchasing office Issue Purchase Orders to vendors

$2,000 up to $5,000

One quote

5 days lead time
Purchasing Categories

$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
Specialized Purchases

Computer Equipment and Software

- **Computer Purchase Guide**
- Dell and Apple devices for business use
- **Mason Bookstore & Patriot Tech (Barnes & Noble)**
  - Authorized to accept the P-Card for departmental purchases of allowable items costing less than $5,000.
- All equipment valued at $5,000.00 or more and all ETF equipment must be identified with a barcode label attached to the item and entered into Mason’s inventory records
- Available Software can be found on the [ITS website](mailto:https://its.gmu.edu) or by contacting ITS via email: [support@gmu.edu](mailto:support@gmu.edu)
Specialized Purchases

Administrative Systems/Applications

University Policy 1307 requires verification that proposed additions of administrative systems/applications (including software, systems, applications and some online/electronic databases) are in compliance.

• Must be reviewed and approved by the Architecture Standards Review Board (ASRB) in advance of purchase.

• ASRB forms and instructions available: https://its.gmu.edu/service/architectural-standards-review-board-asrb/
Specialized Purchases

Consulting Services

• When purchasing academic or research consulting services greater than $5,000 but less than $50,000 the consultant or contractor must provide the following:


   2. The Cost/Price Analysis for Contracted Services form must be completed and attached to the eVA Requisition.

   3. The Employee/Contractor Evaluation must also be completed and attached to the eVA Requisition.

   4. The contractor or consultant must submit a substitute W-9 form for tax purposes before the purchase order will be issued.
Specialized Purchases

Professional Services

• The following services are specifically defined in Virginia law as Professional Services:
  • Accounting
  • Actuarial services
  • Architecture
  • Land surveying
  • Landscape architecture
  • Law
  • Medicine
  • Dentistry
  • Optometry
  • Pharmacy
  • Professional engineering

The procurement of professional services requires competitive negotiation. Please contact the Purchasing Department for assistance regarding the procurement of professional services.
Exceptions to Competitive Requirements

Sole Source Procurement

- Sole source procurements are necessary when only one source is available and, competition is not practicable.
  - [Sole Source Procurement Form](#)

Emergency Procurements

A written justification will be required from the Department or end user outlining the details of the emergency for the PO or Contracting record.
Sponsorships

Outgoing Sponsorships:
• Sponsorships to a non-Mason entity for external events and must result in a tangible benefit to the university.
• Requests may be submitted 14 business days prior to the event using the Outgoing Sponsorships online form.

Incoming Sponsorships:
• Classified as goods or services received by Mason from a non-Mason entity in support of one or more mission related-activities, events or programs.
• May be subject to Unrelated Business Income Tax (UBIT).

Please contact the George Mason University Foundation for guidance related to philanthropic activity.

More information can be found in the Sponsorship Guide
Revenue Collection

Mason Marketplace
- The eCommerce solution for the Mason community. Powered by Touchnet Marketplace Suite, the Mason Marketplace makes it easy for departments and campus organizations to create, manage and operate online storefronts, registration sites and secure payment portals with minimal training and seamless financial integration.
- Visit the LIVE Mason Marketplace Mall

https://fiscal.gmu.edu/mason-marketplace/
International Tax Matters

The International Tax Office must review all purchases from foreign vendors and payments to foreign nationals (non-US citizens)

• Including scholarships, fellowships, awards, prizes, travel reimbursements, honorarium payments and other payments for independent personal services.

• IRS form W-8BEN must be requested for first time vendors.

Additional information is available on the International Tax Office webpage.
Sales and Use Tax Exemption

The university is exempt from paying sales tax in Virginia but is typically not tax exempt from vendors in other states.

• Order initiators should not authorize tax to be paid through eVA, on invoice approvals or with their P-cards in person or online from vendors that are located in Virginia.

• Purchases paid by personal funds are NOT exempt from the sales and use tax.
  • In most cases, tax will not be processed on reimbursement requests.

Amazon Business Account

To establish a Mason Amazon Business account email purchase1@gmu.edu.

• Set up account and make payment with a Mason P-Card to receive:
  • Free two-day shipping for all prime shipments
  • Clear separation between personal and business accounts.
  • Business only pricing and quantity discounts for certain items.
  • Tax-exempt purchases from Amazon and participating third party sellers
• Purchases on this account must be for Mason business purposes only
• May be linked to Mason email and P-Card only

Confirming orders must be processed in eVA for all Amazon purchases. The eVA vendor name for confirming orders is AMAZON COM LLC.
Third Party Payments

The use of third party processors such as PayPal is the least preferred method of payment and should be used only when a merchant will not accept a Mason P-Card directly. When using a third party services, the following documents must be retained in your P-Card file:

- Screen shot of the vendor website showing that the vendor only accepts PayPal
- Itemized receipt issued by the vendor
- E-mail from PayPal confirming the purchase

A third party processor should not be used for payments to an individual (venmo, paypal, square, etc.)

NEVER keep your P-Card information stored in any third party processors including mobile pay profiles and devices
An honorarium is a one-time payment for a special, non-recurring activity or event.

- A traditional honorarium is paid to an individual, who is not a Mason employee or current Mason student. Traditional honoraria are intended to show good will and appreciation for presentation participating in a panel, seminar, etc.

- An operational honorarium is paid to an individual, who is not a Mason employee, for an activity that supports Mason operations. Operational honoraria are typically paid to individuals (including current Mason students) with the intent of showing appreciation for participation in university education, research or public service activities.

If payment is negotiated and agreed upon, it is considered a contractual agreement and should be processed as a payment for personal services, not an honorarium.

More information can be found in the Honorarium Payment Guide
Reimbursements

Purchases NOT Eligible for reimbursement are:

- Routine office supplies to include printers, toner, paper etc.
- Computers, monitors or accessories
- Computer software
- Magazines, periodicals, or books
- Any payment to an individual for the performance of services

- Grocery stores/department stores/wholesale clubs
- Consulting Services
- Academic Testing Fees
- Employee Training Course Fees
- Lab Supplies
- Storage Facility Leases
- Space Rentals
- Equipment Rental
Eligible reimbursements may be requested by completing the **Payment Request form** or the **Food and Beverage form**.

The appropriate form and itemized receipt must be submitted to Accounts Payable within 60 days of the purchase date.

Eligible reimbursement expenditures are limited to:

- Emergency office supplies while traveling on university business
- Postage, shipping or photocopying
- Business meals (reimbursed on F&B form)
- Entry fees
- Student event supplies (including food/beverage)
- Research Subject Participants
- Other expenses when approved, in writing, by Purchasing or Accounts Payable
- **Travel related expenses should be submitted through the Travel Request System**

Every effort should be made to utilize a Mason P-Card or eVA purchase order.
The Payment Request form may be used to facilitate and expedite requests for advanced payments or eligible personal reimbursements.

**Payment Request Form Uses:**
- Conference registrations (pre-paid directly to the vendor)
- Items eligible for personal reimbursement
- US Dept. of Homeland Security or US Postal Service payments
- Other: requires pre-approval by the Purchasing Office (purch1@gmu.edu)

**Payment Request Reminders:**
- Conference registration paid to vendor
  - Date Required (Allow 10 business days)
    - Note early registration, discounts by date, etc. if applicable
- Reimbursement Requests
  - Direct Deposit
    - Typically Virginia sales tax is not reimbursed
- Use correct Fund/Org and account codes
- Keep a copy!
Pay a Vendor

BEFORE Purchase:
• Create an eVA requisition (PR#) and submit. A purchase order (EP#) must be created BEFORE the purchase.

AFTER:
• “Receive” purchase in eVA and send final invoice with EP# to Accounts Payable (acctpay@gmu.edu)
  • Mason is subject to, and complies with the Virginia State Prompt Payment Act, which mandates that invoices must be paid within 30 calendar days after invoice or services have been received.
General Invoice Information

All purchase order invoices must have a valid and current purchase order number (EP#) in order to be processed.

- Departments are not permitted to generate invoices on behalf of a vendor. [Basic Invoice guidelines](https://fiscal.gmu.edu/electronic-disbursements) can be found on the fiscal service’s website.
- If a vendor wishes to have a payment submitted to a different address then what is currently on file, they must submit an updated Substitute W-9.
- We strongly encourage vendors to be paid electronically; more information can be found here: [https://fiscal.gmu.edu/electronic-disbursements/](https://fiscal.gmu.edu/electronic-disbursements/).
Purchasing Made Easy Resources

Fiscal Services Manuals and Training Materials -
https://fiscal.gmu.edu/training/obtain-training-materials/

- Training: Jessi Adams, jadams15@gmu.edu, 3-5966

- Purchasing:
  - purchap@gmu.edu - for all signature cards, information for Org creation/inactivation
  - papadmin@gmu.edu - for all W8’s, W9’s creation of G#’s, register into eVA, address changes in Banner/eVA, reactivate vendors
  - purch1@gmu.edu - General purchasing questions, interpretation of purchasing rules, assistance with vendor purchasing and contracts

Accounts Payable: acctpay@gmu.edu - Invoice submission (electronic), general AP questions

Finance Admin. Systems Team (FAST): fast@gmu.edu - Access to eVA, Banner Finance, Workflow or Touchnet Marketplace; login or system problems