Purchasing Made Easy
A Guide to Purchases and Payments

March 2017
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**Introduction**

This training manual provides instructions for purchasing goods and services. Detailed instruction on using eVA, Virginia’s electronic ordering system may be found in the Basic eVA Manual. Procedures for requesting check payments for conference registrations, reimbursements, and limited prepayments, as well as honorarium payments less than $2,000 will be discussed. Specialized purchasing from Patriot Tech and the Mason Bookstore (Barnes & Noble) will be detailed along with procedures for Amazon online purchasing.

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 (P-Card)
- How to request payments using the Payment Request form and the Honorarium Payment Request form

**State Rules and Limitations (section 20310 capp manual)**

The Commonwealth Accounting Policies and Procedures (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. Anyone authorizing a purchase should determine that the benefit to the university justifies the use of State funds, and consider the appearance of unusual purchases in general. George Mason University’s Purchasing Department has developed detailed guidance in the Mason Purchasing Policies and Procedures Manual. Individual circumstances vary widely and adequate documentation for unusual purchases should always be included.

The following list contains examples of expenditures determined by George Mason University to be an improper use of State funds. This list is intended to provide general guidance in judging the appropriate use of State funds. However, any State-funded expenditure may be questioned, including those that are excluded from this 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 may be purchased using State funds provided the machine services community use. The coffee machine will be property of the university.
- Water dispensers/water coolers, stands or related items
- Retirement parties, employee going-away parties
- Group luncheons for employees
- Holiday cards or decorations
- Subscriptions, except for bona fide business purposes, 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)
- Clothing, unless required to perform the duties of a position
- Cash advances
- Digital books or other digital materials downloaded to personal devices

**REMEMBER**

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

Personal Items for Communal Use

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

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. For, P-card purchases, this approval statement should be scanned and attached when the transaction is allocated in Works. The original approval statement should be retained with the monthly P-Card receipts/records. The approval statement should be retained with the receiving documents for other payment methods.
Examples:

- Band aídes
- First aid kits
- Hand sanitizer
- Tissues
- Coffee makers (household quality). The coffee maker will be 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 which 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 2106 details the policies and procedures related to 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 may also be obtained on the Fiscal Services web site at http://fiscal.gmu.edu/policies/.

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

- 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 (P-Card) or billed to the university.

- The Purchasing Charge Card (P-Card)--for items costing less than $2,000. Purchases that are exempt from eVA include: registration fees for conferences, over-the-counter purchases made at the site of the sale and picked up by the cardholder, traveler airfare or train tickets, postage and subscriptions (a complete list of eVA exempt purchases may be found at http://fiscal.gmu.edu). The over-the-counter exemption is not applicable to orders placed on a vendor’s website or by telephone. For purchases that are not exempt from eVA, a Confirming purchase order in eVA is required.

- The Payment Request form—for certain prepayments 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, or his/her designee, are authorized to sign contracts or make obligations on behalf of the university for spending levels of $2,000 or more.

  Purchases exceeding the authorized dollar limitations must be processed through the Purchasing Department. The $2,000 threshold must not be circumvented by “splitting orders”. “Splitting orders” is defined as awarding multiple orders within a short time period which would exceed your delegated signature authority and prevent appropriate competition. Purchases that are less than $2,000, but are expected to regularly recur, should be bundled and sent to the Purchasing Department.

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 at the department level it is submitted to a Purchasing Office Buyer. The Buyer will then issue a Purchase Order (EP#) to complete the procurement and notify the initiator via email.

Except for P-card confirming orders, an eVA Purchase Order must be placed before the items are ordered or services are rendered.
Automated Purchasing System

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

- **Direct Delivery Requirements:** Departments receiving direct delivery of goods or services under $2,000, except those purchased with a P-Card, may log into eVA and receive the items or wait to be contacted by Accounts Payable to confirm receipt.
- **Open Commitments:** The Banner Finance System establishes an encumbrance to the applicable fund/org for every purchase order issued. University personnel responsible for departmental budgets must carefully track open commitments. For purchases less than $2,000 the encumbrance may be removed by the unit purchaser when he/she selects “yes” in the “Close Order” section of the Receiving screen in eVA. Requests to close encumbrances in Banner should be made 30 days in advance to the Purchasing Operations Specialist by email: enclose@gmu.edu.

**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
- Electronic approval
- Suggested vendor
- Estimated total purchase cost
- Special delivery location instructions (Please note that orders may only be sent to a Mason Address. Orders sent to a non-business location require a justification in the comments section)

**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, the appropriate contact information (name, telephone number and email address) should be provided in the “Comments” area of the eVA order.
Sales and Use Tax Exemption

The university is exempt from paying sales tax in Virginia (except for the tax on lodging and prepared food). Order initiators should not authorize tax to be paid through eVA, on invoice approvals or with their P-cards.

Certificate of Exemption for Vendors

2. Enter the vendor name in the Name of Dealer section and current date.
3. Print the certificate.
4. On the Signature line, the p-cardholder should sign his/her name followed by “on behalf of Cliff Shore”.
5. Submit the form to the vendor when purchasing goods.

Separate Business and Personal Accounts for All Purchases

Please establish a dedicated Mason business only account whenever you provide ANY vendor with a Mason Tax Certificate of Exemption. Vendors usually apply the Tax Certificate of Exemption to all transactions for an account and do not permit the Tax Certificate of Exemption to be applied selectively to designated purchases or to a specific method of payment such as a Mason p-card. As a result, individuals with a single account for both Mason business purchases and personal purchases may not be able to pay the sales tax due for personal purchases since all purchases would be treated as tax exempt.

Due to the complexities related to the Mason Tax Exemption and the potential penalties that may be levied if an individual accidentally intermingles a Mason account with a personal account, Mason personnel should take the following actions for any vendor where there is the potential for sales tax to be charged and a Tax Certificate of Exemption is used:

1. Establish a dedicated Mason business only account. This account should be used for Mason business purchases only.
2. Use your Mason email in the account set up.
3. Use the Mason address below for the billing address:
   Accounts Payable
   4400 University Drive, MS3C5
   Fairfax, VA 22030

Mason Amazon Business Account

The Purchasing Department has initiated a centralized Amazon Business Account in order to simplify the purchasing process and allow user to take advantage of Amazon marketplace. All Amazon.com purchases must be placed through the central account. Through the centralized Amazon Business account, users will have immediate access to:
Purchasing Made Easy

- Free two-day shipping for offers over $49.
- 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 without having to upload a tax-exempt certificate.
- Access to a specialized customer service team – Phone: (866)-486-2360

To establish a Mason Amazon Business account email Erin Rauch, erauch@gmu.edu. Users will receive an email invitation with a link to begin the registration process. You must use your dedicated Mason email address (@gmu.edu) for registration and enter a password. Departmental email addresses may not be used (e.g. lawschool@gmu.edu). Users may also save their individual Mason P-Card information as a payment method for quick check out; however, to avoid fraud never share login information with other users. Confirming orders must be processed in eVA for all Amazon purchases. The eVA vendor name for confirming orders is AMAZON COM LLC.

Procurement Categories and Procedures

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

Individual Departments:

- Less than $2,000: Purchases may be made by individuals with organizational financial responsibility and their designees through eVA, Purchasing Charge Card (P-Card), or Payment Request (for specific items listed on the Payment Request form only). For items that are not already under contract, departments are to include small, women, and minority-owned businesses (SWaM) to the extent possible. Departments may locate SWaM vendors at the following link: http://egov1.virginia.gov/cgi-bin/search.cgi

Purchasing Office:

- $2,000 to $5,000: For purchases where the one time or cumulative estimated cost of the materials, supplies or services is less than $5,000, one written quotation should be obtained. Administrative lead-time is approximately five days. These purchases are to include small, women and minority-owned businesses (SWaM) to the extent possible.

- $5,000 to $50,000: For purchases where the one time or cumulative estimated cost of the materials, supplies or services is $5,000 or greater but less than $50,000, at least three written quotations should be obtained. At least two quotes must be from SWaM vendors. In cases where two certified SWaM vendors are solicited and the price is determined to be
fair and reasonable the third competitive quote is not required. *Administrative lead-time is approximately 5 to 10 days.*

- Over $50,000, Invitation For Bids (IFB): For purchases where the one time or cumulative estimated cost is expected to be $50,000 or greater, competitive sealed bidding is required. Bids should be solicited from at least six sources. Solicitations are to include a minimum of four SWaM vendors. 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 21 days, but may be as long as 60 days depending on the complexity of the order.*

- Over $50,000, Request For Proposals (RFP): For purchases expected to exceed $50,000, competitive sealed proposals, resulting in competitive negotiations is required. Proposals should be solicited from at least six sources. Solicitations are to include a minimum of four SWaM vendors. 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 may be as long as 180 days or more, depending on complexity.*

**Sole Source Procurement:** Sole source procurements are necessary when only one source is feasibly available for the goods or services required; therefore, competition is not available. In some instances, it may be necessary to conduct a market analysis to determine if a similar product or service exists. This differs from a proprietary purchase where the product required is manufactured by only one company, but is sold through distributors and competition may be obtained among distributors. In cases where the eVA purchaser believes the item to be sole source, a [Sole Source Procurement Form](#) found on the Fiscal Services website must be completed at least 30 days in advance and attached to the eVA order.

**Emergency Procurements:** In the case of an imminent threat to personal safety or property, a contract may be awarded by the Purchasing Department without competition; however, such procurement will be made with as much competition as is feasible under the circumstances.

**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 inquire with ITS by email to support@gmu.edu. Manuals for Site Licensed Software are not part of the package and requests for these manuals should be forwarded to the Purchasing Office. Additional information related to equipment purchases may be found at http://patriottech.gmu.edu/estore/.

Third Party Processors (Such as PayPal): 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 one of these 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 may not be used for payments to an individual for services. All payments for services to individuals must be processed through eVA with the appropriate documentation.

State Contracts

Term contracts are established by the Purchasing Department to obtain more favorable prices through volume purchasing and to reduce procurement lead-time and administrative effort. 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/.

VASCUPP Contracts

A listing of Virginia Association of State Colleges and University Purchasing Professionals (VASCUPP) contracts is available at https://vascupp.org/contracts.php. Under the category dropdown, select the type of contract desired, then select Search. The list of VASCUPP contracts for that category will be displayed.

Other Contracts

Purchasing provides support to departments through the establishment of agency contracts. A summary of Mason’s most commonly used contracts may be found on the Search for an Existing Contract Purchasing page of the Fiscal Services website. These often carry very favorable prices and may be used by all departments. Below is a list of some of the commonly used agency contracts. For additional information, contact Purchasing.

- Moving, Hauling & Labor Services
Purchasing Made Easy

- Wireless Phone Service
- Temporary Personnel Services
- Local Lodging
- 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.

SWaM Procurement Initiative

SWaM is an acronym to define businesses as Small, Women-owned, and Minority-owned. The SWaM Procurement Initiative is a statewide effort established to enhance business opportunities for SWaM businesses operating in Virginia. The Commonwealth has set a goal of 42% 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 Director of Purchasing and Accounts Payable at x3-2580
Exceptions to Competitive Requirements

Purchases may be made without competition in some situations. Prior approval by the Chief Procurement Officer may be required.

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

A full list of exceptions is listed below.

Normally competition is either not feasible or available for purchases of the following goods or services valued at $50,000 or less. One quote must be obtained and documented and a purchase order is to be issued by the Purchasing Department prior to purchase.

- Accreditation fees and academic testing services
- Advertisements/Advertising – all media
- Athletic officials appointed by the NCAA
- Books, printed materials, reprints and subscriptions (e.g., print or electronic)
- Videocassettes and slide presentations when only available from the publisher/producer
- Booth Space at Conferences, Exhibits, Fairs and Product Shows
- Catering services
- Conference fee/course fees/seminars/training sessions/tuition and other registration fees when attended by university employee
- Consulting services
- Court reporters
- Currency exchange services
- Education services, training courses, classes for students
- Entertainment, writers, musicians, artists;
- Facilitators/Mediators
- Federal Mentor-Protégé Projects
- Film rentals when only available from the producer or protected distributors
- Honoraria
Library books and other items for the Libraries’ collection as per applicable Library acquisition procedures

- Lodging services
- Maintenance contracts for high-cost, sophisticated, scientific equipment where there is no known competitor and service must be purchased from the manufacturer of the equipment
- Maintenance contracts for service of mainframe and super computers for which there is no competitive source available to service the equipment
- Pass through procurements (examples include: contracting for alumni/student functions for which Mason is reimbursed by the alumni/student group for materials purchased). All such procurements must be approved by the Purchasing Director or designee
- Photographers/Videographers
- Purchases from the Federal government, other states and their agencies or institutions and public bodies as long as the price is judged to be fair and reasonable
- Referees, officials and umpires for intercollegiate athletic events
- Specialized software that is not available through ITU (when approved by ASC)
- Sponsorships (requires Sponsorship Justification Form)
- Software maintenance contracts for software already purchased and in use at the university
- Software site licenses
- Software upgrades
- Student workshops (i.e., SOM-MBA programs, OCPE, etc.)
- Surplus property from the State or Federal government
- Testing or evaluation services
- Training sessions/workshops for employees
- Translation Services
- Used equipment (including vehicles)
- Utilities – Electricity, Natural Gas, Water, etc.- At any dollar level-Note: If purchasing from a governmental source (ie, Fairfax County) sole source is not required however reference should be made to COV §2.2-4301.
- Other purchases, valued at $50,000 or less, when determined in writing by the Director of Purchasing and Accounts Payable.

Competition is not required at any dollar amount for the purchase of the following goods or services. One quote must be obtained and documented and a purchase order is to be issued by the Purchasing Department prior to purchase.
The purchase of goods or services that are produced, performed by or related to:

- Persons, or in schools or workshops, under the supervision of the Virginia Department for the Blind and Vision Impaired
- Nonprofit sheltered workshops or other nonprofit organizations that offer transitional or supported employment services serving the handicapped
- Private or public educational institutions
- Speakers and performing artists
- Memberships and Association dues
- Sponsored research grant sub-awards and contract sub-awards, not to include the purchase of goods or services by Mason
- Group travel in foreign countries (including residencies)
- Conference facilities and services
- Participation in intercollegiate athletic tournaments and events including team travel and lodging, registration and tournament fees
- Royalties
- The purchase of legal services, provided that the Office of the Attorney General has been consulted, or expert witnesses or other services associated with litigation or regulatory proceedings
- Postage

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.

<table>
<thead>
<tr>
<th>Type of Purchase</th>
<th>Required Approval</th>
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</thead>
<tbody>
<tr>
<td>Accounting Services</td>
<td>Assistant Vice President and Controller</td>
</tr>
<tr>
<td>Capital Outlay/Construction</td>
<td>Facilities Planning</td>
</tr>
<tr>
<td>Architectural/Engineering Svcs</td>
<td></td>
</tr>
<tr>
<td>Cell Phones, iPads &amp; related technology devices</td>
<td>See <a href="#">University Policy #1124</a></td>
</tr>
<tr>
<td>Computers, related equipment</td>
<td>Information Technology (ITS)</td>
</tr>
<tr>
<td>Computer Software /Site Licenses</td>
<td>Architecture Standards Committee (ASC)</td>
</tr>
<tr>
<td>Copying/Copiers/Multi-Print</td>
<td>See <a href="#">University Policy #22</a></td>
</tr>
<tr>
<td>Flowers</td>
<td>Only authorized for Commencement Ceremonies, Annual Holiday Party, bereavement (must be approved by H/R), Admissions Open House Events and Student Clubs/Orgs</td>
</tr>
<tr>
<td>Foreign Vendors</td>
<td>Any purchase from a foreign vendor, except for the purchases of tangible goods, must be reviewed by</td>
</tr>
</tbody>
</table>
the International Tax Office before the purchase order is issued.

<table>
<thead>
<tr>
<th>Category</th>
<th>Department/Office</th>
</tr>
</thead>
<tbody>
<tr>
<td>Food/Beverage</td>
<td>See University Policy #2102</td>
</tr>
<tr>
<td>Grant Expenditures</td>
<td>Office of Sponsored Programs</td>
</tr>
<tr>
<td>Insurance</td>
<td>Environmental Safety/Risk Management</td>
</tr>
<tr>
<td>Immigration/H1B Visas</td>
<td>Office of Intl. Programs and Services</td>
</tr>
<tr>
<td>ITAR/Export Controlled Goods</td>
<td>Office of Research Integrity and Assurance (ORIA)</td>
</tr>
<tr>
<td>Legal Services</td>
<td>University Counsel</td>
</tr>
<tr>
<td>Printing &amp; Creative Services</td>
<td>See University Policy #1111</td>
</tr>
<tr>
<td>Remodeling/Renovation</td>
<td>Facilities Construction</td>
</tr>
<tr>
<td>Sponsorships</td>
<td>Office of the Controller</td>
</tr>
<tr>
<td>Temporary Personnel/Services</td>
<td>Human Resources</td>
</tr>
<tr>
<td>Travel &amp; Related Services</td>
<td>See University Policy #2101</td>
</tr>
<tr>
<td>Website Design</td>
<td>See University Policy #1111</td>
</tr>
</tbody>
</table>

**Purchasing from Foreign Vendors/Payments to Foreign National**

The International Tax Office must review all purchases from foreign vendors before the purchase order is issued. The International Tax Office must also review 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 at [International Tax](http://fiscal.gmu.edu/equipment/report-lost-or-stolen-equipment/).

**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. The Buyer will make arrangements for correction/resolution of the problem. For goods purchased by a department, the department should contact the vendor directly.

**Lost or Stolen Goods**

Before any lost or stolen goods may be re-ordered, claims must be submitted to:

1. The Office of Risk Management
2. The Equipment Management Office with a copy of the Purchase Order and barcode numbers, if applicable.

In most cases, a police report will be required to be filed. Procedures on lost or stolen goods may be found at: [http://fiscal.gmu.edu/equipment/report-lost-or-stolen-equipment/](http://fiscal.gmu.edu/equipment/report-lost-or-stolen-equipment/).
Surplus

All property that is longer needed must be handled through Central Receiving. Individuals and departments are not authorized to dispose of Mason property. Procedures may be found on the Fiscal Services website at: http://fiscal.gmu.edu/centralreceiving/.

Mandatory Vendors and Specialized Purchases

Mason has established mandatory contracts for certain procurement categories. The mandatory vendor must be used for the purchasing of goods as described below.

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 Mason punch-out 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 fasteners 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 to the Purchasing Office for review and approval prior to purchase. The Office Supply Waiver may be found on the Forms and Instruction page of the Fiscal Services website.
Furniture

Department representatives must issue an eVA purchase order to Virginia Correctional Enterprises (VCE) for all furniture purchases. Departments may not purchase furniture from any other source. If furniture from a vendor other than VCE is required, a VCE Release Request, sometimes referred to as a waiver, must be submitted and approved prior to purchase. The approved VCE Release Request and an eVA order should be submitted to the Purchasing Office for all furniture purchases at any dollar amount, including those less than $2,000.

Mason Forms and Logo Items

Mason multi-copy forms, letterhead, envelopes, labels and other logo items are stocked by The Supply Room Companies and may be purchased from their punch-out catalog in eVA. After accessing the punch-out catalog, type GMU in the Quick Search box and select Go.

Business Cards

George Mason University business cards must be purchased using a P-Card online at Business Cards. The Mason Purchasing Office has issued a blanket eVA order to Worth Higgins, the business card vendor; therefore, no eVA order is required.

Mason Bookstore Purchases

P-Card Purchases. The Mason Bookstore is authorized to accept the P-Card for departmental purchases of allowable items costing less than $2,000.

Non P-Card Purchases. The Mason Bookstore is also authorized to accept approved Mason Bookstore Charge 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 may be found in Appendix D.

Please note that all mandatory contracts and policies apply. Gift cards may not be purchased through the Mason Bookstore.

Patriot Tech Purchases

Patriot Tech is Mason’s on campus technology provider. Patriot Tech does not accept the Mason P-Card. Departments must complete the Patriot Computers Purchase Authorization form with an estimate of costs (less than $30,000 for org funding/$5,000 for sponsored research funding). The form must include the proper fund/org number to be charged and the appropriate approval signature. Once completed and approved the form may be taken to Patriot Tech to purchase computers and related supplies. Patriot Tech will then process the order and bill the department using the recharge system. A sample of this form may be found in Appendix E. The P-Card may NOT be used for Patriot Tech purchases.
Consulting Services

When purchasing academic or research consulting services greater than $2,000 but less than $50,001, the following steps must be followed:

1. An eVA Purchase Requisition is required. If the consultant will be paid over an extended period of time, the entire amount the consultant is expected to receive should be entered as the total amount. For example, to pay a consultant $1,000 per month for one year, the total amount of the eVA Requisition should be $12,000.
2. The consultant or contractor must provide a Proposal for Service. This statement of work should include a price quote and all expenses, including travel, if applicable.
3. The Cost/Price Analysis for Contracted Services form must be completed and attached to the eVA Requisition.
4. The Employee/Contractor Evaluation must also be completed and attached to the eVA Requisition. This form is used only for individuals, not companies.
5. If George Mason University has not paid this contractor or consultant in the past, the contractor or consultant must submit a substitute W-9 form for tax purposes before the purchase order will be issued.

If the academic or research consulting services cost $50,000 or more, the same five steps above must be completed along with a potential sixth step. If a particular consultant is the only one who is qualified to perform the services and competition is impracticable or unavailable, a Sole Source Procurement Approval Request must be completed. A statement of work to include a written quote must accompany all sole source requests. The Sole Source Procurement Approval Request form may be found on the Forms and Instructions page of the Fiscal Services website.

Expenditures of $2,000 or more from any fund that begins with a "2" require OSP approval and consultants or contractors must complete a substitute W-9 form before the purchase order is issued.

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 six 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 and instructions and a current list of Senior Approving Officials are all available online at the Fiscal Services website at http://fiscal.gmu.edu.
A separate manual on Food and Beverages Expenditures is available on Fiscal Services website under Obtain Training Materials. Training sessions are available periodically to present information related to the procedures for purchasing food and beverages. Upcoming sessions are listed at workshops.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 in this manual. For Site Licensed software, departments should inquire with ITS by email to support@gmu.edu. Manuals for Site Licensed Software are not part of the package and requests for these manuals should be forwarded to the Purchasing Office. Additional information related to equipment purchases may be found at http://patriottech.gmu.edu/estore/.

Please note that, according to the Internal Revenue Service regulations, payments to foreign vendors for software and licensing fees are considered royalty income and are taxed at the 30% statutory rate, unless the reduced rate applies.

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 are used to store regulated data. The forms and instructions are available at: http://ascreview.gmu.edu/.

Sponsorships


- Requires that disbursements of funds be paid to businesses or individuals who furnish goods and services to the university.
- Requires that purchases be considered essential to the operation of the university.
- Specifically prohibits disbursement of funds for donations or gifts.

In most situations a sponsorship represents a donation and as such is not appropriate for Mason funding. In limited circumstances, a sponsorship may provide clearly identifiable and quantifiable benefits to Mason. Requests for payment of these types of sponsorships should be submitted using a Sponsorship Justification Form with written documentation of how the sponsorship benefits George Mason University and supports its mission.
Requests for sponsorships are subject to a review and evaluation of the exchange on a case by case basis. Requestors must assign a dollar value to any goods or services received. For example, if a sponsorship at a conference provides a waiver of the conference registration fee, the dollar value of the conference registration fee waived should be listed.

When a sponsorship provides advertising for a Mason program, the dollar value of that advertising should be estimated based on comparable advertising pricing targeted to a similarly sized audience. The evaluation of this type of sponsorship may include a review of results of previous advertising to the targeted group.

The opportunity for Mason to be listed as a program sponsor in a printed program or online resource or to display a Mason banner or Mason program banner at an event does not normally result in a clearly quantifiable benefit to Mason.

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 purchase 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.

eVA Exempt Purchases

Purchases currently exempt from the eVA procurement process 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. Purchase 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
Exempt from eVA Fees (X02 items)
Purchases currently exempt from eVA fees but required to be ordered/recorded in eVA 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 in the Basic eVA Purchasing Manual.

eVA Vendors

Mason faculty and staff may purchase goods and services costing less than $2,000 from any eVA listed vendor unless the purchase falls under a mandatory contract. The order should be placed in the eVA system. An interactive, searchable listing of current vendors is available on the eVA home page, (http://www.eva.virginia.gov/) by selecting the vendors link or icon under eVA Tools. 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 are identified as self-registered (the vendor has registered with eVA) or state-entered (the vendor has been paid by Mason or another state agency in the past.) A vendor not found on this list is an un-registered vendor. To make a purchase from an un-registered vendor please follow this guide.

Vendors may join eVA by following the instructions on the eVA home page, http://www.eva.virginia.gov/.
eVA Processes

**Buyer access.** The [eVA Login Request](#) form must be completed to request access to eVA. 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. These forms may be found on the [Forms and Instructions](#) page of the Fiscal Services website. 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 punch-out 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 order with all required information provided. Punch-out catalogs are available from approximately 150 companies including the Supply Room Companies, Dell Computer and Fisher Scientific.

- A non-catalog item refers to any purchase from a vendor who does not have a punch-out 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 fully approved and 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 Mason 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.

If the department receives the vendor invoice directly, the invoice should be sent to Accounts Payable with the EP number noted. The invoice may be sent by email to acctpay@gmu.edu or interoffice mail to MS3C1.

**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 other situations, the vendor may accept only credit cards (not purchase orders). In these cases a confirming order must be entered in eVA after the order is placed (making sure to check the “Confirming Order: Do Not Duplicate” and “Bypass ERP Integration” box) to be compliant with eVA regulations. A confirming order is processed as a single non-catalog 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 through the vendor’s web site. If there are multiple transactions from the same vendor, one confirming order may be entered into eVA for the total amount. Confirming orders must be completed prior to P-card transactions being allocated and signed off in BOA Works.

The confirming order process is essential since the penalty for non-compliant purchases has the potential to reduce university funding.

Quick guides listing all the steps necessary to complete each of these purchase processes in eVA are available on Obtain Training Material page of the Fiscal Services website. Also available are training videos and the Basic eVA Purchasing Manual.

Receiving. No receiving activity is required for P-Card transactions. It is necessary for Accounts Payable to obtain proper receiving information in order to process vendor invoices in a timely manner. When items are received or services are provided for orders less than $2,000 that are not charged to the P-Card, the initiator should login to eVA and locate the order. Select the PR # and then select Receive.

- If all items have been received, select “Accept All”, then Yes under “Close Order”, and then click Submit.
- If a partial order has been received, select the items and quantities received, 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 Accounts Payable. The invoice may be scanned and emailed to acctpay@gmu.edu or sent through interoffice mail to MS3C1.

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. Records are required to be retained for three years. For all funds except Sponsored fund records must be retained for ten years.

For an invoice at any dollar amount that relates to a purchase order of $2,000 or greater, 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://workshops.gmu.edu/](http://workshops.gmu.edu/)

eVA training videos demonstrate procedures for a variety of eVA transactions and are available in the [Use eVA Purchasing](http://workshops.gmu.edu/) section of the Fiscal Services website.

The Purchasing Charge Card (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 method 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 (no additional Receiving is required in eVA)
- Payment to vendors is expedited

Highlights:

- The P-Card may be used to purchase items 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 during the electronic allocation process
- 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 for business travel

eVA. The P-Card information may be entered into eVA. Once entered in eVA, the P-Card becomes the default purchase method. Please see instructions for [adding a P-Card to eVA](http://workshops.gmu.edu/).
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. Purchases made by telephone or on a vendor’s website must be entered in eVA as a confirming order.

REMINDER

USE THE P-CARD FOR ALL ALLOWABLE TRANSACTIONS.

For questions regarding the P-Card, contact Mason’s P-Card Program Administrator at ext. 3-2580.

Reimbursements

There are limited circumstances in which a personal payment (cash, credit/debit card) is the appropriate method to conduct university business. Most purchases must be made through eVA and/or with a Mason P-Card.

Eligible reimbursement expenditures should be under $200 and 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)
- Certain moving and relocation expenses (with an approved tenure agreement)
- Research Subject Participants
- Other expenses when approved, in writing, by Purchasing or Accounts Payable

Purchases not eligible for reimbursement should be purchased by using a Mason P-Card or eVA order. Examples of purchases where the Mason P-Card or an eVA order should be used moving forward 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
- Routine food and beverage with the exception of business meals
• Grocery stores/department stores/wholesale clubs
• Organizational Dues
• Consulting Services
• Publication Fees
• Academic Testing Fees
• Employee Training Course Fees
• Lab Supplies
• Storage Facility Leases
• Space Rentals
• Equipment Rental

Any travel related expenses should be submitted as a reimbursement through the TRS and not through the Payment Request form. The P-Card is the preferred payment method for conference registrations. Travelers may have their conference registration expenses reimbursed through the TRS or a pre-payment may be sent directly to the vendor on their behalf by completing a Payment Request form.

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.

Payment Request Form Uses
The Payment Request form may be used to facilitate and expedite requests for advanced payments or eligible personal reimbursements when an eVA order or Mason P-Card is not accepted.

The Payment Request form may be used for the following items:
• Conference registrations (pre-paid directly to the vendor)
• Items eligible for personal reimbursement (listed above)
• US Dept. of Homeland Security or US Postal Service payments
• Other: requires pre-approval by the Purchasing Office. Email your request and provide relevant information to purch1@gmu.edu.

Instructions for completing the form
The Payment Request form is available on the Fiscal Services web site (http://fiscal.gmu.edu) under the heading “Policy & Communication” - “Forms & Instructions.” A sample form is Appendix F. 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: 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 form
should not be used. You may call 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 G #. First-time payees must complete and attach the substitute W-9 form.

Contact Information - **Requestor:** Enter the name of the person Accounts Payable may contact.  
**Tel:** Enter Mason telephone number  
**Dept. Name:** Enter the name of the Mason department.  
**MSN:** Enter department Mail Stop number  
**Date Submitted:** Enter the date submitted to Accounts Payable

Date Required: If there is a deadline for the vendor to receive the check, such as an “early bird” registration discount, enter the date here. Otherwise, leave this line blank.

Check the box that applies: Check appropriate box for check distribution.

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 4B2. Contact the International Tax Coordinator at ext. 3-5223 or inttax@gmu.edu for additional information.

Nature of Expenses: Describe the purpose of the expenditure. Include all information needed to justify the expenditure as a bona fide use of state funds and/or why the expenditure is necessary in carrying out a university task or function.

Enter Fund/Org and Account codes: Unit fund/org and correct account code to be charged. Search the list of **Expenditure Account Codes** with definitions and examples. **Activity Code** - This code requires pre-approval. Only enter the activity code if applicable.

Amount: Enter the amount of the request in U.S. dollars and cents. Virginia sales tax is usually not a reimbursable expense. Please see “Points to Remember” below for more information.

Signature Requirements

Reimbursement: If the request is for reimbursement the employee or student being reimbursed must sign on **line 1**; The fund/org approver must sign on **line 2**; The supervisor of the payee requesting reimbursement must sign on **line 3** if payee is the fund/org approver.
Other advance payments: For payments other than reimbursements, the fund/org approver 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 fund/org approvers must have a signature card on file in Accounts Payable for the fund/org being charged. Contact 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

- **Direct Deposit of the reimbursement is strongly encouraged.** Direct deposit is initiated through Banner Self Service in order to expedite the reimbursement request. Please see the Direct Deposit Setup for instruction on adding banking information. Only one Accounts Payable direct deposit may be setup for travel and other reimbursement requests.

- **Conference registrations paid directly to vendor:** If there is a due date for early registration discounts, note this date on the Payment Request form under “Date Required” line. Accounts Payable will expedite the payment 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.)


Honorarium Payment Request Instructions

An honorarium is a one-time payment that is a token of appreciation paid to an individual who is not a Mason employee or student for a special and non-recurring activity or event for which no payment is required. Honoraria are typically paid to persons of distinguished scholarly or professional standing with the intent of showing appreciation for participation in
university education, research or public service activities. 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*. An example of this form is shown in Appendix G. 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. *Substitute 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 Foreign Nationals (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
  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.
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, and example is shown on Appendix H. An eVA order is not required. Only a fund number (not an organization number) may be charged. Departments intending to reimburse foreign participants should review procedures for Scholarship and Fellowship Payments to Foreign Nationals before completing the request and while visitors are physically present in the United States. Additional information is available in the Request for Participant Support Allowance Payment Instructions.

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 in Appendix I. 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.
   - First time payees who are not employees or students must complete and sign a substitute W-9 form, which is available on the Fiscal Services website at substitute W-9.
   - Fax copies are acceptable. Attach this form to the completed Revenue Refund.

**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.
# Purchasing Resources

<table>
<thead>
<tr>
<th>Unit</th>
<th>Email</th>
<th>Extension</th>
<th>Mail Stop</th>
</tr>
</thead>
<tbody>
<tr>
<td>Accounts Payable: Payment Requests, Food &amp; Beverage Expenditures</td>
<td><a href="mailto:acctpay@gmu.edu">acctpay@gmu.edu</a></td>
<td>3-2580</td>
<td>MS 3C1</td>
</tr>
<tr>
<td>International Tax Office</td>
<td><a href="mailto:inttax@gmu.edu">inttax@gmu.edu</a></td>
<td>3-2969</td>
<td>MS 4B2</td>
</tr>
<tr>
<td>Office of Sponsored Programs</td>
<td></td>
<td>3-4806</td>
<td>MS 4C6</td>
</tr>
<tr>
<td>Purchasing Charge Card</td>
<td><a href="mailto:pcardadm@gmu.edu">pcardadm@gmu.edu</a></td>
<td>3-2580</td>
<td>MS 3C5</td>
</tr>
<tr>
<td>Purchasing Office</td>
<td><a href="mailto:purch1@gmu.edu">purch1@gmu.edu</a></td>
<td>3-2580</td>
<td>MS 4B2</td>
</tr>
<tr>
<td>Training Office</td>
<td><a href="mailto:Hstrange@gmu.edu">Hstrange@gmu.edu</a></td>
<td>3-2089</td>
<td>MS 4B2</td>
</tr>
</tbody>
</table>

## Purchasing-related Websites

<table>
<thead>
<tr>
<th>Website</th>
<th>URL</th>
</tr>
</thead>
<tbody>
<tr>
<td>eVA</td>
<td><a href="https://eva.virginia.gov/">https://eva.virginia.gov/</a></td>
</tr>
<tr>
<td>Fiscal Services</td>
<td><a href="http://fiscal.gmu.edu/">http://fiscal.gmu.edu/</a></td>
</tr>
<tr>
<td>Purchasing Office</td>
<td></td>
</tr>
</tbody>
</table>
University Policy Number 2106

Categorized: Financial

Responsible Office: Purchasing

Policy Procedure:

- Detailed procedures are available in Purchasing Made Easy and Basic eVA Purchasing on the Fiscal Services web site at: http://fiscal.gmu.edu

Related Law & Policy:

- Policy 2101: Travel Authorization and Reimbursement
- Policy 2102: Food and Beverage Expenditures
- Policy 1124: University Owned Cellular Equipment

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, §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
Appendix A

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

The University is committed to the 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, food and beverages
expenditures, temporary employment services, cellular telephones, copying, and
printing. The Purchasing Department is responsible for purchasing and leasing all goods
and services for the University that cost $2,000 or more, except: 1) those associated
with the Capital Outlay process and 2) real estate rentals and leases. Capital Outlay
procurement is the responsibility of Facilities Planning (construction/architectural).
University Counsel 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

March
2017
administration process delegates authority, which allows for direct communications
between the representative of the University receiving the goods/services and the
vendor, with the aim of facilitating and verifying desired performance standards. Active
contract administration and written, annual evaluation of vendor performance are the
cornerstones of effective outsourcing. Contract Administrators are restricted from
making any commitment or conducting any negotiations which change the scope of the
contract or may result in modified financial expenditure. Members of the Purchasing
Department are available to consult with Contract Administrators on any matter, and
must become involved to issue written change orders and renewals, and to formally
address performance shortcomings, non-renewals and contract terminations.

IV. COMPLIANCE

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

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

V. EFFECTIVE DATE AND APPROVAL

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

Approved:

/S_____________________
Maurice W. Scherrens
Senior Vice President

/S_____________________
Peter N. Stearns
Provost
Appendix A

Date approved: May 20, 2004
Revised: January 14, 2010
Revised: February 3, 2012
COMMONLY USED EXPENDITURE ACCOUNT CODES

A searchable list of Expenditure Account Codes with definitions and examples is available on the Fiscal Services web site.

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)

<table>
<thead>
<tr>
<th>Purchasing Snapshot</th>
<th>Dollar value</th>
<th>Category</th>
<th>Is competition required?</th>
<th>Have I authorized to sign contractual documents for this purchase?</th>
<th>How many written quotes are required?</th>
<th>How many quotes must be solicited?</th>
<th>May I order directly from vendor?</th>
<th>How do I submit my request/order?</th>
<th>How long should I allow to process my request?</th>
</tr>
</thead>
<tbody>
<tr>
<td><em>Option 1:</em> A low-line, noncompliant purchase that is not from a mandatory source not conducted in person</td>
<td>$0-$2,000</td>
<td>No</td>
<td>When appropriate</td>
<td>One</td>
<td>NA</td>
<td>Purchase order must be processed through the Fiscal services, purchase order must be generated if on F-Net</td>
<td>Directly with vendor through e-mail</td>
<td>N/A</td>
<td>N/A</td>
</tr>
<tr>
<td><em>Option 2:</em> A one-time, noncompliant purchase that is not from a mandatory source, conducted in person</td>
<td>$0-$2,000</td>
<td>NA</td>
<td>N/A</td>
<td>N/A</td>
<td>Yes</td>
<td>In person, non-conforming order required</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
</tr>
<tr>
<td><em>Option 3:</em> A one-time, noncompliant purchase that is not from a mandatory source</td>
<td>$0-$2,000</td>
<td>Yes</td>
<td>When in possession of a written letter of delegations for the specific commodity and dollar value</td>
<td>One</td>
<td>One, when possible</td>
<td>No</td>
<td>N/A</td>
<td>3-5 days</td>
<td>3-5 days</td>
</tr>
<tr>
<td><em>Option 4:</em> A one-time or cumulative purchase received for a vendor already under contract for the item or service requested</td>
<td>$0-$2,000</td>
<td>Yes</td>
<td>When in possession of a written letter of delegations for the specific commodity and dollar value</td>
<td>One</td>
<td>NA</td>
<td>No</td>
<td>N/A</td>
<td>3-5 days</td>
<td>3-5 days</td>
</tr>
<tr>
<td><em>Option 5:</em> A purchase from a Local vendor</td>
<td>$0-$2,000</td>
<td>Yes</td>
<td>When in possession of a written letter of delegations for the specific commodity and dollar value</td>
<td>Two</td>
<td>Two</td>
<td>No</td>
<td>N/A</td>
<td>3-5 days</td>
<td>3-5 days</td>
</tr>
<tr>
<td><em>Option 6:</em> A one-time or cumulative purchase required for a vendor who has not yet already have in existence contract in place or a Local vendor is not available</td>
<td>$0-$2,000</td>
<td>Yes</td>
<td>When in possession of a written letter of delegations for the specific commodity and dollar value</td>
<td>Three</td>
<td>Three</td>
<td>No</td>
<td>N/A</td>
<td>5-10 days</td>
<td>5-10 days</td>
</tr>
<tr>
<td><em>Option 7:</em> A purchase from a vendor already under contract for the item or service requested up to $500,000</td>
<td>$500,000</td>
<td>Yes</td>
<td>When in possession of a written letter of delegations for the specific commodity and dollar value</td>
<td>One</td>
<td>NA</td>
<td>No</td>
<td>N/A</td>
<td>5-10 days</td>
<td>5-10 days</td>
</tr>
</tbody>
</table>

I want to purchase goods or services and/or sign a contract with a value of: 

*Option 7:* A purchase from a vendor where Master does not already have an existing contract in place | Yes | When in possession of a written letter of delegations for the specific commodity and dollar value | Six | Four | No | Email PurchasingSnapshots@gmu.edu | Formal Bidding Process Required: 30-180 Days, depending on complexity |
## Appendix C

<table>
<thead>
<tr>
<th>Exceptions</th>
<th><strong>Goods or services assumed to be not practicable or available for bid unless greater than $10,000 (see exception list)</strong></th>
<th><strong>When in possession of a written letter of delegation for the specific commodity and/or value</strong></th>
<th><strong>One</strong></th>
<th><strong>N/A</strong></th>
<th><strong>Yes</strong></th>
<th><strong>eVA</strong></th>
<th><strong>5-10 days</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td>$0,000 - $10,000</td>
<td>No</td>
<td>One</td>
<td>N/A</td>
<td>Yes</td>
<td>eVA</td>
<td>5-10 days</td>
<td></td>
</tr>
<tr>
<td>$10,000 - $50,000</td>
<td>No</td>
<td>One</td>
<td>N/A</td>
<td>Yes</td>
<td>eVA</td>
<td>5-10 days</td>
<td></td>
</tr>
<tr>
<td>$50,000 - $100,000</td>
<td>No</td>
<td>One</td>
<td>N/A</td>
<td>Yes</td>
<td>eVA</td>
<td>30 days</td>
<td></td>
</tr>
<tr>
<td>$100,000 - $500,000</td>
<td>No</td>
<td>One</td>
<td>N/A</td>
<td>Yes</td>
<td>eVA</td>
<td>30 days</td>
<td></td>
</tr>
<tr>
<td>$500,000 - $1,000,000</td>
<td>No</td>
<td>One</td>
<td>N/A</td>
<td>Yes</td>
<td>eVA</td>
<td>30 days</td>
<td></td>
</tr>
<tr>
<td>$1,000,000 - $5,000,000</td>
<td>No</td>
<td>One</td>
<td>N/A</td>
<td>Yes</td>
<td>eVA</td>
<td>30 days</td>
<td></td>
</tr>
<tr>
<td>$5,000,000 - $10,000,000</td>
<td>No</td>
<td>One</td>
<td>N/A</td>
<td>Yes</td>
<td>eVA</td>
<td>30 days</td>
<td></td>
</tr>
<tr>
<td>$10,000,000+</td>
<td>No</td>
<td>One</td>
<td>N/A</td>
<td>Yes</td>
<td>eVA</td>
<td>30 days</td>
<td></td>
</tr>
</tbody>
</table>

3 Small, Woman and Minority-Owned Enterprise

*Please note that the buyer may request additional quotes if he/she has determined market conditions warrant further competition.*
# Appendix E

## PURCHASE AUTHORIZATION

<table>
<thead>
<tr>
<th>Field</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Contact Name:</td>
<td></td>
</tr>
<tr>
<td>Date:</td>
<td></td>
</tr>
<tr>
<td>Email:</td>
<td></td>
</tr>
<tr>
<td>Org./Fund Code:</td>
<td>(Optional 6 - digit tracking #)</td>
</tr>
<tr>
<td>Telephone:</td>
<td></td>
</tr>
<tr>
<td>Department:</td>
<td></td>
</tr>
<tr>
<td>Building:</td>
<td>Approval</td>
</tr>
<tr>
<td>Room Number:</td>
<td>Approval</td>
</tr>
<tr>
<td>Mail Stop Number:</td>
<td>Approval</td>
</tr>
<tr>
<td>Title:</td>
<td></td>
</tr>
<tr>
<td>Inception Date prior to July 1, 2010:</td>
<td>Yes ☐ No ☐</td>
</tr>
</tbody>
</table>

- 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.
- Gift cards may not be purchased.

## Description of Item

<table>
<thead>
<tr>
<th>Description of Item</th>
<th>Quantity</th>
<th>Unit</th>
<th>Estimated Unit Price</th>
<th>Estimated Extension</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
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<td></td>
</tr>
</tbody>
</table>

Total Amount of Requisition: (limited to $30,000)

Email: compstor@gm.edu  Web: compstore.gmu.edu
Purchasing Made Easy

Appendix F

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)
- Payments to US Dept of Homeland Security or US Postal Svc
- Conference Registrations
- Other (pre-approval required; see instructions)

Optional Tracking #: ____________________
Check One:
- Pick up at A/P Dept, Call Ext. ____________________
- Mail to address shown (no attachments) ____________________
- Mail Attachment (Copy Attached) ____________________
- Other: ____________________

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:
Requester: ____________________
Tel: ____________________
Department: ____________________
MS: ____________________
Date Submitted: ____________________
Date Required: ____________________

Nature of Expenses (Description) | Fund/Org | Account | Activity* | Amount
--- | --- | --- | --- | ---

*Activity code requires pre-approval.

TOTAL $ ____________________

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 2015

March 2017
### Honorarium Payment Request

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

**Optional Tracking Number:**
- Use for payments less than $2,000  
- If greater than $2,000, this form must be submitted via eVA order.  
- This form may not be used for Mason employees or students.

#### Payee Information
- **Name:**
- **Address:** (number, street, apt)
- **City:**  
- **State:**  
- **Zip Code:**
- **GR:**

*If first time payee: a completed W-9 must be attached*

**W-9 Form**

#### Check One:
- Pick-Up at A/P Dept., Call Ext.
- Mail to address shown
- Mail Attachment (Copy Attached)
- Other:

**Date Submitted:**

**Date Required:**

#### Check One:
- US citizen/lawful permanent resident
- Nonimmigrant visa holder and honorarium activities conducted in the U.S.
- Non-US citizen OR Nonimmigrant visa holder and honorarium activities conducted outside the U.S.

**Send form to International Tax, MS 482.**

Please ask recipient to complete **Statement for Services Performed**

Send this form and signed Statement to International Tax, MS 482.

#### Description of Service Performed:

**Amount:**

An honorarium is a token of appreciation paid to an individual distinguished in his/her field for services performed for which payment is not required. There is no contract, the fee is not set or negotiated by the recipient. Honorarium payments will not be issued to Mason employees or students.

#### Signatures

1. **Signature of person requesting payment**  
   - **Printed Name:**  
   - **Title:**  
   - **Date:**

2. **Signature of approving official for Fund or Organization**  
   - **Printed Name:**  
   - **Title:**  
   - **Date:**

(Signature card must be on file in Purchasing and Accounts Payable)

**Dept. Name:**  
**MSN:**

**Contact Person:**  
**Phone Number:**

---

March  
2017  
1
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 482. Retain copy for department records

Participant Information
Name: ____________________________
G Number: ____________________________
Address: ____________________________
City: ____________________ State: ___________ Zip Code: ___________
Country: ____________________________
Description: ____________________________

Check One:
☐ US citizen/lawful permanent resident
☐ Nonimmigrant visa holder and honorarium activities conducted in the U.S.
☐ Visa Status: ____________________________
☐ Send form and participant documentation to International Tax, MS 482.
☐ Non-US citizen OR Nonimmigrant visa holder and honorarium activities conducted outside the U.S.

Contact Information
Requestor Name: ____________________________
College/Department/Center: ____________________________
email: ____________________________
Phone: ____________________________

Payment Information
Amount: ____________________________
Fund: ____________________________
Account: Check One
☐ 78583, Participant Allowance Excluded from F&A
☐ 78584, Participant Allowance Subject to F&A

Check One:
☐ Mail check to address above
☐ 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 or Org:
Printed Name: ____________________________ Title: ____________________________ Date: ____________

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

January 2014
# Appendix I

## Revenue Refund

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.

### Make Check Payable To:
- **Name:**
- **Address:**

### Requesting Department/Organization:
- **Dept. Name:**
- **Contact Person:**
- **MSN:**
- **Tel:**
- **Charge to:**
  - **Fund or Org**
  - **Account**
  - $  
  - **Fund or Org**
  - **Account**
  - $  
  - **Fund or Org**
  - **Account**
  - $  

### FIN:
(University employee or student enter G number)

### Date Submitted: ______ Date Required: ______

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

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### 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