



OLD DOMINION
UNIVERSITY

I D E A FUSION

Certificate in University Financial Management:
Procurement-to-Payment Process Overview
Textbook

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OVERVIEW:

The purpose of this training is to provide information about the procurement process & programs, commonwealth budget restrictions, allowable/disallowed expenses, departmental responsibilities regarding purchasing and payments, worker classification issues, how to ensure prompt payment, how to obtain vendor numbers, petty cash and small business expense reimbursements, how to avoid delays in vendor payments, and explain how to research outstanding bills.

Departments are responsible for following all applicable procedures. Please note that failure to follow these procedures could delay payment. Procedures for purchasing goods or services, including how to use eVA, should be discussed with Procurement Services. Please refer to the Procurement Services website at: www.odu.edu/procurement. The Procurement Services Training webpage includes a listing of available trainings on a wide range of topics including eVA, eReceiving, PCard, Contract Administration, and SWAM.

IMPORTANT REMINDER: It is Old Dominion University's policy to adhere to Commonwealth of Virginia CAPP Manual Policies without regard to the Ledger being charged. These training materials comply with all CAPP Manual Policies and apply to ALL transactions without regard to whether they are charged to Ledger 1, Ledger 6, etc. In addition, University Policy 3001 provides guidance on the use of the appropriate budget code. Exceptions to the University's published guidelines must be requested, and approved, IN ADVANCE, by the Assistant Vice President for Finance/University Controller.

OBJECTIVES:

From this training session you will learn:

- About Procurement Overview
- Commonwealth Budget Code Restrictions
- Allowable/Disallowable Expenses
- About Departmental Responsibilities Regarding Expenditures
- Purchase Orders
- Vendor Details
- Contract Vendors
- Purchasing Card (PCard)
- About Worker Classification (independent contractor vs. employee)
- Receipt of Goods & Services
- Payments & Prepayment information
- How to Obtain Vendor Numbers
- How to Request Petty Cash Reimbursements and small business expenses, including restrictions
- About Departmental Petty Cash Funds
- How to Avoid Delays in Making Vendor Payments
- How to Research Outstanding Bills
- Contact Names

PROCUREMENT TRAINING

Procurement provides training sessions on each procurement related process and program. For a complete list of training, visit the Procurement Services website at www.odu.edu/procurement or contact Procurement directly at 683.3105. ***The enclosed documentation is intended to provide a general overview of procurement processes and does not cover procurement related details as provided for in the above referenced Procurement trainings.***

PROCUREMENT OVERVIEW

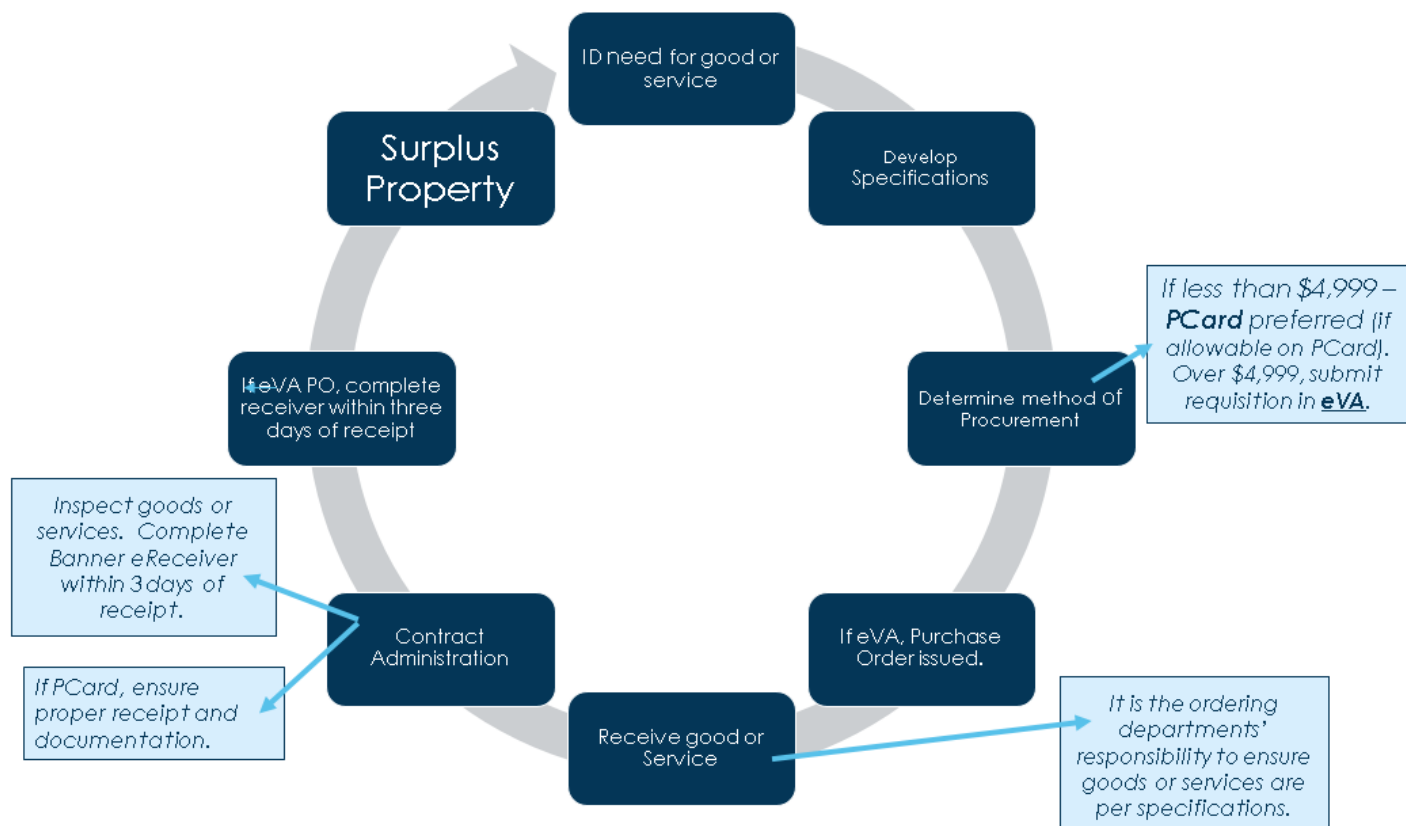
The procurement process includes all steps taken to identify a need for a good/service, ensure proper budget available, preparation of specifications detailing good/service, processing of order (in eVA or via PCard), receipt of goods/services, payment of received goods/services and surplus property.

University Departments are delegated purchasing authority ***up to \$4,999*** pending use of a contract vendor and/or small, woman-owned, minority-owned, and/or micro-owned (SWAM) vendors certified through the Virginia Department of Small Business and Supplier Diversity (SBSD). ***The PCard is the preferred method for processing transactions less than \$4,999 (for those transactions which are allowable on the PCard). Transactions over \$4,999 must be entered into eVA and a PO issued prior to order of goods/services. Equipment over \$5,000 (or \$500 if an Equipment Trust Fund (ETF)) is***

tagged as University inventory through eVA (no PCard for ETF). Prior to disposing of tagged equipment and/or computers or laptops, departments shall complete and submit an [Equipment Turn-In Form](#) to Property Control.

A brief overview of the procurement cycle is noted below:

Procurement Overview



COMMONWEALTH BUDGET CODE RESTRICTIONS:

The Department of Accounts may question any State-funded expenditures. ***NOTE: The Department of Accounts questions PCard transactions regardless of the ledger being used.*** Agency purchases must be considered essential to the operation of the agency to justify the use of State funds. Adequate documentation for unusual purchases must be included with payment documentation. The following lists contain examples of expenditures that are **considered improper uses** of State funds. However, any State-funded expenditure may be questioned, even those which are not included on the following lists.

EXAMPLES OF IMPROPER USE OF STATE FUNDS:

Employee personal expenses such as:

- Books for classes (unless they remain the property of the State) ☐ Snacks or refreshments (including coffee supplies)
- Baby sitting
- Non-business-related newspapers or magazine subscriptions ☐ Personal articles that are lost or stolen
- Tuxedos or other formal wear
- Clothing (non-uniform) or repairs to clothing damaged in the workplace

Agency-sponsored event expenses incurred which do not clearly support the agency mission such as:

- Retirement parties or employee going-away parties
- Holiday decorations
- Alcoholic beverages

- Charitable contributions
- Gifts (NOTE: **local** funds **may** be allowed to purchase gifts, but departments must document how the gift directly supports the mission of the University and supporting documentation must be attached to all memos requesting a check or PCard Transactions. Departments must adhere to [University Policy #3001, Responsibility of Budget Unit Directors on use of Funds/Expenditures.](#))
- Flowers (except for commencement or for sponsored events that support the mission of the University where flowers are used as a centerpiece or decoration)

Commonwealth budgets may not be used to purchase/pay for the following, except as noted:

- Receptions or parties (except University-sponsored events such as Commencement – **Business Related Meal Expense form** must be attached – refer to **Accounts Payable: Travel** training materials for more information)
- Coffee for employees (except University-sponsored events)

ALLOWABLE/DISALLOWED EXPENSES:

University Policy #3001, Responsibility of Budget Unit Directors on Use of Funds (Expenditures) applies to all individuals designated as Budget Unit Directors having fiscal responsibility for University Budgets. Please refer to the [policy](#) for full details.

Certain expenditures that are funded with Commonwealth Educational and General Funds (Ledger 1), Commonwealth Auxiliary Service Funds (Ledger 3), and Local Auxiliary Service Funds (Ledger 4), must comply with the Commonwealth Accounting Policies and Procedures (CAPP) Manual. Other expenses that are funded with Local Discretionary and Gift Funds (Ledger 6) must comply with University financial policies and procedures and, when applicable, in accordance with donors' criteria. In all cases, expenditures should be reasonable and for the benefit of the University and its mission.

Examples of allowable and disallowed business expenses and the appropriate funding source(s) follow:

Allowable (Commonwealth E&G and Auxiliary Services: Ledger 1, 3, 4, and 6)

- Essential and reasonable operating expenditures within Commonwealth guidelines that directly support the mission of the University;
- Essential and reasonable travel expenditures within Commonwealth travel guidelines;
- Reasonable food/beverage service for special meetings or events benefitting the University;
- Purchase of equipment and supplies for office use;
- Memberships in professional organizations when the membership will result in direct benefit to the institution when approved by VP;
- Dedications and University sponsored events with a clearly defined business purpose, specifically fund raising, community engagement, or entertainment of guests of the University;
- Purchase of items to be used for employee recognition programs approved by the Department of Human Resources or student recognition activities;
- Office plants and artwork/wall décor when they aid in the professional appearance of the office or building and are located in common/public areas;
- Subscriptions to news journals, periodicals and magazines where such subscriptions are necessary to fulfill one's professional responsibility (Note: they should be mailed to an ODU office);
- Funeral attendance travel expenses for one employee selected by the President or designee;
- Bottled water for outside workers or emergency provisions for employees if the water available in the building is hazardous to employees' health.

Allowable (Local Discretionary/Gifts: Ledger 6 Funds ONLY)

- Essential and reasonable travel expenditures in excess of Commonwealth travel guidelines;
- Reasonable operating expenditures directly benefitting the University in excess of Commonwealth guidelines;
- Memberships in social organizations when the business purpose has been clearly established and documented and the membership has been approved by the President;
- Length of service celebrations (the cost associated with the function should be in proportion to the retiree's length of service and position within the institution);
- Receptions, entertainment, alcoholic beverages, coffee, or other events with a clearly defined business purpose;

- Gifts and flowers for funerals, hospitalizations or University-sponsored events;
- Tickets, gifts and flowers for cultivation initiatives for the purpose of fund raising and community engagement. These purchases require a statement identifying the occasion, the recipient, and the business purpose.

Disallowed for ALL Funds

- Any expenditure that does not benefit the University;
- Non-essential, unreasonable accommodations while traveling, such as “luxury” accommodations;
- Excessive food/beverage service for special meetings or events;
- Gift cards or gift certificates;
- Interest on personal credit cards;
- Flowers and gifts purchased for any other purpose than those listed in the sections above (e.g., Holiday, “Thank You,” birthday, baby shower, Secretary’s Day, Bosses’ Day, etc.);
- Purchase of goods or services for non-University or personal use or for use by an organization other than the University;
- Cleaning of personal clothing worn on the job;
- Memberships in organizations when membership will not result in any direct benefit to the institution. Examples would include memberships to health clubs or gymnasiums;
- Donations or contributions to outside organizations. (An exception is allowed for contributions up to \$50 in lieu of flowers for a funeral and requires approval of the Vice President administratively responsible and the use of local discretionary or gift funds.)
- Picture framing for personal pictures that may hang in a University office but are not considered University property;
- Portraits of individuals whether retained by the University or not, unless prior approval is obtain from the Dean or Vice President administratively responsible for the area;
- The payment of any type of employee subsidy (i.e., rent, parking, insurance, etc.) unless prior approval has been obtained from the Vice President administratively responsible;
- Motor vehicle moving violations and parking tickets;
- External legal services, unless prior approval has been obtained from, and documented by, the Office of the General Counsel;
- Any expenditure that may constitute a violation of the University’s Conflict of Interest Policy.

PROCUREMENT SERVICES’ RESPONSIBILITIES:

The Department of Procurement Services is responsible for providing guidance in the compliant purchase of necessary goods and/or services to meet the University’s mission. Procurement Services strives to obtain the best value for University purchases while ensuring compliance with University and Commonwealth requirements and programs. Procurement Services offers multiple training opportunities to ensure the proper and compliant processes for the procurement of goods and services.

REQUESTING DEPARTMENTS’ RESPONSIBILITIES REGARDING PROCUREMENT:

Requesting departments are responsible for following Commonwealth and University requirements when purchasing goods and services necessary to meet their Departments and the University’s mission.

*Requesting departments are delegated purchasing authority up to **\$4,999 pending the use of contract vendors and/or small, woman-owned, minority-owned, or micro-owned (SWAM) vendors certified through the Virginia Department of Small Business and Supplier Diversity.***

Requesting departments are responsible for contract administration, which is ensuring that the goods and/or services received are in accordance with the order. Inspecting received goods/services is an important requesting department responsibility. **Requesting departments must also complete receivers in Banner in a timely manner (within three days of receipt of goods/services) in order to facilitate prompt payment to vendors.**

Requesting departments are also responsible for budget management to include monitoring of open encumbrances. Once all goods/services have been received and final payment made against a purchase order, the designated department representative should take appropriate action to ensure open encumbrances are liquidated (issue eVA change order or submit Liquidation Request Form to procurement@odu.edu).

PURCHASE ORDERS:

eVA is the Commonwealth's electronic procurement site. The site provides a central posting mechanism for solicitations for all Commonwealth agencies and institutions. University end users are granted accounts in eVA as either 'requesters' to submit requisitions or 'approvers' to approve requisitions for necessary goods and/or services. Applications for eVA accounts can be found on the Procurement Services website: <https://www.odu.edu/facultystaff/university-business/purchasing/eva>. Procurement Services also offers monthly eVA Training - information on training opportunities may also be found on the Procurement Services' website above.

eVa purchase orders shall be issued for all non-exempt transactions over \$4,999 **prior** to the ordering of goods and/or services. eVA Requestors prepare a purchase requisition (Req) in eVA to include specifications of goods/services to be requested. Once submitted, the Req rolls electronically to the assigned Approver. The Approver reviews the PR for accuracy, proper budget code and sub-account code, and that request meets the needs of the Department and University. Once approved, the requisition rolls electronically through eVA to the Procurement Officers who will take appropriate action (*approve if request is with a contract vendor, solicit quotations, or deny if corrections or additional information is needed*).

VENDOR DETAILS:

Purchase orders must be issued to eVA registered vendors. **Prior** to submitting a requisition in eVA, ensure that vendor is also in Banner. **If vendor is not in Banner, provide them with a blank COV Substitute W-9 (Request for Taxpayer Identification) or W-8BEN (for international vendors).** Forms can be located on the Procurement Services webpage on the 'Forms' tab. Completed forms shall then be sent to Accounts Payable, ATTN: Linda Wallace; Old Dominion University, Rollins Hall; Norfolk, VA 23529 OR Fax to: 757-683-5729 (ATTN: Linda Wallace).

Once vendor is in Banner, the eVA requestor may then submit requisition in eVA.

Reminder: It is the requesting/receiving departments' responsibility to inspect the goods/service received. Following satisfactory completion of order, designated department representative must complete an eReceiver in Banner within three days of receipt in order to ensure prompt payment to the vendor.

CONTRACT VENDORS:

Procurement Services has established University wide contracts for many frequently purchased items. A sampling of those contracts is included below:

- Office Supplies – Staples/RGH
- Catering – Aramark
- Computers – Dell & Apple
- Furniture – VCE or Staples
- Business Cards, Letterhead – VCE
- Printing Services – four contract vendors (specifications and content must be approved by Publications prior to submission to Procurement)

If there is a University contract available, that contract is mandatory. If no ODU contract is available for needed goods and/or services, check for available cooperative contracts on the [Procurement Services website>Contracts & Purchasing page](#). You may also contact Procurement Services for assistance at procurement@odu.edu.

PURCHASING CARD (PCARD):

A **PCard**, or **Purchasing Card**, is a charge card that is used for the procurement of goods and services of small dollar value. This program is a part of a state-wide card program. **The cardholder, the cardholder's PCard Approver/Reviewer, and the department assume full and ultimate liability for the cardholder's use of the card.** The card may never be used to obtain cash advances or to make personal purchases. **The PCard is the preferred method for purchases up to \$4,999 (for those transactions allowable on the PCard).** Procurement Services offers monthly PCard training and refresher sessions – details

may be found on the Procurement Training page at: <https://www.odu.edu/facultystaff/university-business/purchasing/purchasing-card>.

A PCard FAQ Sheet may also be found at: <https://www.odu.edu/content/dam/odu/offices/procurement-services/docs/pcard-faqs.pdf>.

PCARD – PAYMENT ISSUES:

1. **The PCard should not be confused with the Corporate Travel Card.** You must follow all travel regulations when traveling on University business. Employees who are required to travel on University business should apply for a Corporate Travel Card to pay for these types of travel-related expenses.

If you are preparing an Expense Report in the Chrome River Travel System, ensure all expenses paid by the University are marked in Chrome River as paid on a PO or PCard since they are paid directly to a vendor and are not an expense reimbursed to the traveler.

Please note that airline travel regulations may require that passengers with electronic tickets purchased using a charge card be able to produce the card if they choose Express Key Check-In. Also, a cardholder purchasing a ticket for another traveler must ensure that a paper ticket is issued. (Please refer to Accounts Payable: Travel Textbook for full information on travel requirements.)

2. To assist you in determining what sub-account to use, you can find the list of valid expenditure sub-accounts on the following page: <http://www.odu.edu/facultystaff/university-business/budget/resources>

ACCOUNTS PAYABLE RESPONSIBILITIES:

Accounts Payable is responsible for ensuring all payments for the University are processed in accordance with policies and procedures, IRS requirements, and prompt payment requirements.

VENDOR PAYMENT INFORMATION:

All vendor payments must be run through the Electronic Data Interchange (EDI) and Commonwealth Debt Set-Off (CDS) programs before other means of payment are processed. If it is determined that a vendor is either EDI or CDS, payments to these vendors are transmitted electronically to the Commonwealth of Virginia in Richmond.

No checks are produced for vendors who receive payment through any electronic payment process or who are determined to have a taxation debt set-off. For those vendors who are in CDS status, the address code of ED99 indicates that a payment was captured by the debt set-off process and payment is sent directly to the Commonwealth.

CDS vendor payments are applied against taxation debts (address code ED99).

Virtual Payables are electronic payments to vendors who signed up with ODU. They are virtual card payments and are the preferred payment method for ODU. Vendors use WORKS (a Bank of America product). Vendors are notified when a payment is processed.

Paymode-ACH is a method of making electronic payments using Paymode-X. These payments are made to vendors via wire transfer. Vendors must sign up for this.

Researching Virtual Payables and Paymode Payments:

All Virtual Payables and Paymode payments in Banner have a check number that begins with a “7” and will show either a valid MA or ED address.

Vendor Questions - If vendors have questions about either Virtual Payables or Paymode, please refer them to accountspayable@odu.edu.

The first digit in the check number will determine what type of payment has been made:

- 0 Paper manual check
- 1 Paper check
- 7 Electronic payment (Virtual Payables/PayMode)
- 8 Travel or small business expense reimbursement
- 9 Electronic payment (EDI or Debt Setoff)

Departmental Questions related to Payments – If you have any questions, please contact Linda Wallace (lw Wallace@odu.edu) or Jamarr Whitted (jwhitted@odu.edu).

EDI payments are electronically deposited into vendor bank accounts (address code ED0).

NOTE: Vendors who are discovered to be in the Commonwealth Debt Set-Off (CDS) program cannot be processed as a prepayment, as this would result in their payment being transmitted to Department of Taxation for settlement of a tax or other debt to the Commonwealth. In these situations, Accounts Payable staff will notify the requesting department that their vendor is in CDS so that the department can make appropriate alternative arrangements.

Questions about this information should be addressed to the Accounts Payable Manager, 757.683.4813.

PROMPT PAY (What is it and what does it mean to ODU?):

Prompt Payment of Vendor Invoices:

Prompt Payment Statutes – *Code of Virginia, Sections 2.2-4347 through 2.2-4356 and 2.2-5004* – promote sound cash management and improved vendor relationships by ensuring timely payments for goods and services. The University is required to pay for all completely delivered goods and services **by the required payment due date**. *Payments may be processed earlier than the required due date – if the vendor's cash discount terms are advantageous.* The required payment due date is established by the terms of the contract. If no contract exists, Old Dominion University is required to pay invoices 30 calendar days after receipt of a proper invoice, or thirty days after receipt of the goods or services, whichever date is later.

Proper Dating of Receiving Documents:

For goods and services purchased using eVA, departments are required to create and **complete an eReceiver within 3 working days** of receipt of the goods/services. User Guides and training for eReceiving are available on the Department of Procurement Services' website.

Using incorrect dates has a direct and negative impact on Prompt Pay and could affect the University's decentralized authority.

Deadline for Completion of eReceiver(s) in Banner:

To avoid delays in vendor payment processing, eReceivers must be completed as soon as possible, but in no case more than **3 working days following delivery**.

Please remember that the eReceiving date defaults to the current date – if the date received is different than the current date, you **MUST** change the date to the actual date the goods/services were received.

Old Dominion University is required to pay invoices on the required payment due date even if the department does not submit a completed eReceived timely. Failure to submit completed eReceivers timely could result in payment delays.

DEPARTMENTAL RESPONSIBILITIES REGARDING PAYMENTS:

Accounts Payable is responsible for ensuring that all payments for the University are processed in accordance with a multitude of policies and procedures: Internal Revenue Service requirements, state coding requirements, and prompt payment.

This process relies heavily on departments to follow appropriate procedures when authorizing payments to vendors. The following general information about departmental responsibilities is not all-inclusive.

Importance of Vendor Numbers (TIN/FEIN/EIN) - The University is required to document a vendor's Taxpayer Identification Number (TIN) - also called Federal Employer Identification Number (FEIN) or Employers Identification Number (EIN). ODU must have on file for each vendor receiving payments from the University either a COV Substitute W-9 (Request for Taxpayer Identification) or W-8BEN (for international vendors). **The COV W-9 or W-**

8BEN (or W-8BEN-E) must be on file before any checks can be issued to a vendor – whether via invoice against a purchase order or other payment process, including memo payments. Refer to **How to Obtain a Vendor Number** for more information. Links to each of these forms are available on the Procurement Office webpage – www.odu.edu/procurement. Direct vendors to the W-9 Request link on that page.

COV Substitute W-9 (Request for Taxpayer Identification) - For U.S. Citizens & Resident Alien Vendors – vendors must use the Commonwealth of Virginia (COV) Substitute W-9. **The completed COV Substitute W-9 can be sent to Accounts Payable, ATTN: Linda Wallace; Old Dominion University, Rollins Hall; Norfolk, VA 23529 OR Faxed to: 757-683-5729 (ATTN: Linda Wallace).**

W-8BEN - Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding (Individuals) - For international vendors - please use the most current version of the W8BEN form, available from the Office of Finance webpage.

W-8BEN-E – Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding and Reporting (Entities) – For international vendors – ensure that you are using the most current version of the form.

***PLEASE NOTE:** It is possible for a vendor to be in the eVA but NOT on the University's vendor table. **It is the department's responsibility to ensure that a vendor is on the University's vendor table in Banner prior to issuing a purchase order.** If you are not sure what a vendor's TIN/FEIN/EIN number is, DO NOT GUESS! The best way to be sure you are using the vendor's correct number is to ask the vendor!*

Sufficient Funds - Verify that you have sufficient funds to cover each purchase. If a budget adjustment must be completed to assure sufficient funds, it must be completed and submitted to the Office of Budget and Financial Planning (OBFP) **before** you commit funds to a purchase order or charge items on the PCard.

Proper Coding for Services - The Internal Revenue Service requires that the University send Form 1099 statements to all individuals, sole proprietors, partnerships, and LLCs (limited liability companies) that provide independent personal services for the University. It is imperative that all services be properly coded in the 5000 sub-object code series so that Old Dominion University can assure these statements are sent properly. For example, repair of equipment is a service and should be coded accordingly.

Proper Coding for Equipment Purchases- To assure proper tracking of all equipment purchased for the University, all equipment purchase orders must be coded to the correct sub-object code in the 9000 series, and all ETF procedures distributed by the Budget Office and Procurement Services must be observed. Refer to the Budget Office's website for sub-object code descriptions.

Hotel Stays – Accounts Payable must have the following information to process payment for any hotel stays: the date of the stay, the purpose of the stay and provide the traveler's name on the purchase order.

Advertising – For departments not using the PCard for payment, the tear sheet must be included when requesting payment.

Coding Changes - **Once a purchase order is encumbered and issued to a vendor, changes to the budget code or account code cannot be made until payment has been processed.** To ensure that purchases are charged to the correct budget and account code, requesting department are responsible for verifying that all budget codes and account codes are correct. Banner sub-account codes and full descriptions are posted on the Budget Office's website and are updated at the beginning of each fiscal year; view them here: <http://www.odu.edu/facultystaff/university-business/budget/resources>.

If a purchase order needs to be paid from a different budget code/sub-object code than was originally encumbered and submitted to the vendor, the only way to change the coding is by submitting an Interdepartmental Transfer (IDT) requesting a correction to the coding. Departments cannot submit the IDT until the purchase order has been invoiced,

paid, and liquidated. Attach a copy of the *Detail Transaction Activity Form (FGITRND)* with the payment transaction (INEI) highlighted. *Full details about the error correction process are contained in the section on Resolving Budget Discrepancies in the Budget Process & Management Textbook.*

E-Tickets are not prepayments. The email date for the e-ticket is the date you have received the goods. **Please submit your eReceiver upon receipt of the e-ticket. DO NOT WAIT until the trip date.**

Cancellation of Purchase Orders – Accounts Payable **does not** cancel purchase orders. Additional training will be provided by Procurement Services. The original eVA requestor cancels the purchase order in eVA. **The original requestor is also responsible for liquidating remaining balances on open Purchase Orders as appropriate.** *Procurement Services provides monthly eVA Training for those that are interested – details may be found on the Procurement Services Training Webpage.*

Memorandums Requesting Payment:

Supporting documentation must be attached to all memos requesting check payment. Please note that a COV Substitute W-9 or W-8BEN must also be on file **before** a check can be cut. If payment is to an individual, refer to the process on *Worker Classification (Independent Contractors)*.

Ledger 6 budgets – When requesting donations to an organization, you must document how the donation directly supports the mission of the University. Departments are required to comply with [University Policy 3001, Responsibility of Budget Unit Directors on Use of Funds \(Expenditures\)](#).

Hiring Individuals to Perform Services (worker classification) - Before you hire an **individual** to perform **services** using any type of payment document, you must first determine worker classification (*see Worker Classification section below*).

Payments to individuals or sole proprietors are NOT allowed on the PCard.

WORKER CLASSIFICATION:

Independent Contractor or Employee?

Worker classification is very complex, and it is imperative that workers are properly classified. Workers who are misclassified as independent contractors when they are actually employees can expose Old Dominion University to serious tax penalties. The major focus in determining how a worker should be classified is the extent of Old Dominion University's **"right to control the physical conduct and performance of services being rendered."** **The Twenty Factor Test** and the **Worker Classification Review Questionnaire** (both shown below) are used to determine the extent of this "right to control." There are three broad categories of control that the University uses in determining worker classification:

- **Behavioral Control** – Facts that illustrate whether there is a right to control how the worker performs the specific task for which engaged.
- **Financial Control** – Facts that illustrate whether there is a right to direct or control how the business aspects of the worker's activities are conducted.
- **Type Of Relationship** – Facts that illustrate how the parties perceive their relationship.

INTERNATIONAL VISITORS:

Old Dominion University, in fulfilling its mission, conducts a variety of public events and functions. In addition, colleges and departments of the University also invite guest speakers/lecturers and performers to campus for academic symposia, class lectures or in support of specific educational, research or public service missions of the unit. In the event that those individuals who are invited are international visitors, very specific additional paperwork is required to ensure compliance with various federal and state taxing authorities and immigration guidelines.

Certain expenditure reimbursements and/or honoraria may not be allowed or may be delayed if you do not contact the Office of International Student and Scholar Services (Ext. 3-4756) and the Non-Resident Alien and Payroll Coordinator (3-3193) in advance to ensure that any additional paperwork is completed properly and in a timely manner.

NOTE: W-8BEN forms must be processed before payments can be made to international visitors!! (Refer to *How to Obtain a Vendor Number*).

DETERMINING STATUS:

The following items, which can also be found on the Office of Finance website under Accounts Payable (look for the Independent Contractors link), can assist you in determining whether you can pay an individual as an independent contractor or if you must pay the individual as an employee of the University.

Independent Personal Services Certification Form (IPSC) - This form must be completed by a department each time they wish to pay **an individual** as an independent contractor. Attach **either** the **Industry Practice (IP) Checklist** or the **Worker Classification Review Questionnaire** (see below to determine which must be attached), and an eVA purchase order or a payment memo (whichever applies) before sending to Accounts Payable to request payment. The independent contractor must sign the form prior to submission, certifying eligibility to be paid as an independent contractor. A COV Substitute W-9 or W8-BEN must be on file prior to requesting payment (refer to the section **How to Obtain a Vendor Number**).

Industry Practice (IP) Checklist - Use this form when hiring **individuals not** currently employed in any capacity by ODU or the Commonwealth of Virginia.

1) If the provider fits into the categories on this checklist, forward the **IP Checklist** and the **IPSC** to Accounts Payable with the appropriate procurement documentation. *You do NOT need to complete the Worker Classification Review Questionnaire.*

2) If the provider does not fit into the categories on this checklist, you **MUST** complete the **Worker Classification Review Questionnaire** and submit it with the **Independent Personal Services Certification Form (IPSC)** to Human Resources for determination of worker classification.

For services on the IP Checklist:

- Submit the IPSC form, the IP Checklist and a memo for the following types of services:
 - Honoraria
 - Entertainment (speakers, lecturers, musicians, performing artists)

Prepare a memo requesting payment. The memo should be addressed to the Accounts Payable Manager and include who should be paid, the amount, the reason for payment, the budget and sub-account. If using a *Standard Engagement Agreement*, attach the completed and signed form to the payment memo. A Budget Unit Director (having signature authority) should sign the memo. Send all supporting documentation and ensure that a COV Substitute W-9 or W8-BEN is on file.
- Submit the **IPSC form** and the **IP Checklist** for the following (NO memo required):
 - Intercollegiate athletic game referees, officials, umpires, etc.
- For any provider of services on the **IP Checklist** not discussed in the first two bullets, you must do the following:
 - An **eVA Purchase Order for payments exceeding \$500.01** or **PA01 Form for payments less than \$500**
 - **IPSC form**
 - **IP Checklist**

The Twenty Factor Test - These factors can assist you in determining whether an individual **might** qualify to be considered an independent contractor. If you feel the individual should be paid as an independent contractor, complete the Worker Classification Review Questionnaire and forward it with the Independent Personal Services Certification Form (IPSC). If an individual does not qualify to be considered an independent contractor, you must pay the individual through the Payroll process.

Worker Classification Review Questionnaire - If a provider does not fit the categories on the Industry Practice (IP) Checklist, Departments must complete this questionnaire to determine if an individual is eligible to be paid as an independent contractor **before any contractor is engaged to perform services for the University**. This questionnaire is to be used for all services not included on the Industry Practice (IP) Checklist (see sample questionnaire). **This form is not to be completed by the proposed independent contractor.** All questions **must** be answered, and the appropriate departmental representative must sign the Questionnaire. A decision concerning the information on the questionnaire will be returned to you within 2 working days after submission to Human Resources.

If the proposed independent contractor must be hired as an employee, the Department of Human Resources will contact the department. If the person can be paid as an independent contractor, the Department of Human

Resources will return the approved **Independent Personal Services Certification Form (IPSC)** and the **Worker Classification Review Questionnaire** to the department. The signed **IPSC**, along with a copy of the approved **Worker Classification Review Questionnaire** and the appropriate procurement documentation should be submitted to Accounts Payable to request payment.

Steps in the Process:

1. Complete the Independent Personal Services Certification Form (IPSC). (Submit an original form each time, with original signatures.)
2. Complete either the Industry Practice (IP) Checklist **OR** the Worker Classification Review Questionnaire.
3. If the IP Checklist can be used, submit the *original* IPSC and the IP Checklist with the required procurement documentation (purchase order, memo, PA01, etc.) to Accounts Payable. **NOTE:** A PCard cannot be used to pay individuals or sole proprietors!
 - **You must ensure that a COV Substitute W-9 or W-8BEN is on file or send the COV Substitute W-9/W-8BEN to Accounts Payable with a copy of the IPSC form and either a copy of the IP Checklist or the Worker Classification Questionnaire.**
4. If the Worker Classification Review Questionnaire must be used, submit *the original* IPSC and questionnaire to Human Resources for worker classification.
5. If independent contractor status is approved by Human Resources, the IPSC and Worker Classification Review Questionnaire will be returned to the department.
6. Submit the approved *original* IPSC, Worker Classification Review Questionnaire, and purchase order, memo, etc., to Accounts Payable. Be sure a COV Substitute W-9 or W-8BEN is on file. (Submit with original signatures each time.)
7. If HR determines that the individual must be paid as an employee, submit appropriate payroll documentation.

Hiring an individual with a previously-approved Worker Classification Review Questionnaire?

When a department wishes to pay a person (for whom the department previously completed an IPSC and Questionnaire for another event which was approved by the Department of Human Resources), the department should complete a new IPSC for the new event and attach a copy of the previously approved Questionnaire, noting that all information contained on the Questionnaire is still valid (**add a new original signature to confirm that no changes have been made**). Send both forms to Human Resources for processing. **Original signatures are required.**

Employees Performing Work Outside the Scope of Normal Job Duties

Many employees perform work for the University that is outside the scope of their normal job duties. It is important that we pay each employee appropriately so that we can accurately report earnings to the Internal Revenue Service. To assure that individuals claiming independent contractor status are claiming this status appropriately, the Internal Revenue Service scrutinizes the returns of individuals who receive both a W-2 and a form 1099 for the same calendar year from one employer. They also scrutinize the returns of individuals who received a W-2 for a prior year and then receive a form 1099 for the next calendar year from the same employer.

If you hire employees (or students enrolled in credit classes) of the University to perform a service for the University outside the scope of their normal duties, they must be paid through the payroll process. Employees who perform services outside their normal job duties cannot submit an invoice to Accounts Payable since Old Dominion University's policy is that individuals cannot receive both a W-2 as an employee and a 1099 as an independent contractor from the University in the current or prior calendar year.

Payment Notes: No payments to an independent contractor will be processed without the approved **Worker Classification Review Questionnaire/Industry Practice (IP) Checklist** (whichever applies), the approved **Independent Personal Services Certification Form (IPSC)**, and a COV Substitute W-9 (or a W-8BEN for international vendors) on file (see *How to Obtain a Vendor Number*).

Please submit a *copy* of the IPSC form and a *copy* of either the **IP Checklist** or the *approved* questionnaire along with the COV Substitute W-9 or W-8BEN **in advance**. Departments or vendors should send COV Substitute W-9 forms Accounts Payable, ATTN: Linda Wallace; Old Dominion University, Rollins Hall; Norfolk, VA 23529 OR Faxed to: 757-683-5729 (ATTN: Linda Wallace).

Submitting Paperwork - Departments are reminded that it is their responsibility to ensure that all paperwork is forwarded to Accounts Payable in a timely manner. No automatic manual checks will be processed if a department fails to ensure paperwork is sent to Accounts Payable timely.

Questions - Questions about determining independent contractor status (worker classification) should be directed to the Monique Johnson-Dowe, Accounts Payable Manager at 3-4813 or Pamela Harris, Staffing and Operations Manager in Human Resources, at 3-5131.

Old Dominion University
Independent Personal Services Certification Form (IPSC) - PLEASE PRINT
 Rev. 01/18/2019

PREPAYMENT: Yes ☐ Check pick up only for prepayments prior to events or services.

Date check is needed: _____ Mail ☐ or Pick-up ☐ ODU e-mail (required) for pick up: _____

***DO NOT use this form for a Corporation or Partnership. An invoice from the company must be submitted.**

Can you use this form to pay an individual for services provided to ODU?

- Is the individual a credit student at Old Dominion University? ☐ Yes ☒ No
 Is this individual a former credit student who graduated or withdrew during the past 6 months? ☐ Yes ☒ No
 Does the Commonwealth of Virginia currently employ this individual in any capacity? ☐ Yes ☒ No
 Did the Commonwealth of Virginia formerly employ this individual in any capacity in the
 Current or prior calendar year? ☐ Yes ☒ No

You may NOT use this form if you answered YES to any of the questions shown above.

The individual MUST be paid through the Payroll process.

Type of Work:

1. Service category included on Industry Practice (IP) Checklist – Check Here: ☐ and send the IP Checklist with appropriate service category checked, IPSC form, and purchase order to Accounts Payable
2. For ALL other services not on the IP Checklist – a worker classification review is required. Send IPSC form along with a completed Worker Classification Review Questionnaire to Human Resources PRIOR to the start of service or preparation of purchase order. This review must be done **BEFORE** engaging the service provider.

Description of Work (include a complete description – attach additional sheets as necessary):

Date:	Department for whom work will be performed:		
Name of Individual Performing Work:		SSN or FEIN:	
Complete Address (as it appears on the attached W-9 or the W9 on file with ODU)			
Date Work to Begin:		Expected Completion Date:	
Hourly Rate:	Hours to be Worked:	Amount:	

Independent Contractor Certification Statement

I certify that I can be engaged as an independent contractor* to render the above referenced services to Old Dominion University. The University does not directly control the hours or means and methods for my accomplishing the results. I am not currently employed, and have not been employed during the current or prior calendar year, in any capacity, as an employee of the Commonwealth of Virginia, which includes all of its agencies. I understand that the University will report to the Internal Revenue Service, via form 1099, all payments made to me during this calendar year.

Independent Contractor Signature: _____ Date: _____

Departmental Certification of Independent Contractor Eligibility

I certify that the above named individual will be engaged as an independent contractor* to render services to Old Dominion University and that I/we will not directly control the hours or means and methods for accomplishing the work for which he/she is being engaged. I further certify that, to the best of my knowledge, the individual is not currently an employee of the Commonwealth of Virginia.

Printed Name of Authorizing Person: _____ Date: _____

Authorized Signature (in ink): _____ Budget Code/Sub-Account: _____

THIS SECTION – HUMAN RESOURCES/PAYROLL/ACCOUNTS PAYABLE USE ONLY

Human Resources/Payroll Certification:

- ☐ Independent Contractor – service category ON IP Checklist (route to A/P - OK to process through A/P)
☐ Independent Contractor – service category not on IP Checklist (route to Human Resources – process through A/P)
☐ Employee - (route to Human Resources - process through Payroll)

Date: _____ Signature: _____

If the individual was paid as an employee at any time during the current or prior calendar year, he/she must be paid through the payroll process. You may not use this form to pay an employee.

Twenty Factor Test - Determine Independent Contractor Status		
FACTOR	EMPLOYEE	INDEPENDENT CONTRACTOR
INSTRUCTIONS	Required to comply with when, where, how to work. Employer's right to instruct, not the exercise of right, is the key.	Hired to provide services and is not instructed in detail about how to provide the services.
TRAINING	Usually trained by one of the employer's experienced employees. Training indicates that the employer wants the services performed in a	Uses his or her own methods, is hired for own expertise, and receives no training from the purchaser of services.
INTEGRATION	Services usually integrated into the business operation, generally showing that direction and control are being exercised. Services are difficult to separate from the business operation.	Services can usually stand alone and are not integrated into the business operation.
SERVICES RENDERED PERSONALLY	Hired to perform services personally.	Hired to perform services and employer does not care who performs them.
CONTINUING RELATIONSHIP	Has continuing relationship with employer for whom services are performed. Services may be continuing even though they are performed at irregular intervals, on a part time basis, seasonally or over a short term.	Has a defined relationship that typically ends when the services are completed.
SET HOURS OF WORK	Has set hours of work as established by employer, indicative of employer control. Such a condition bars the worker from allocating time to other	Establishes time use as a matter of right.
FULL-TIME REQUIRED	Devotes full time to the business of the employer.	Free to work when and for whom and for as many employers as desired.
WORK DONE ON PREMISES	Does work on premises of employer, which implies employer control. Performance of the work off-site does not, of itself, mean that no right to control exists.	Does work that usually can be completed on or off the employer's premises.
ORDER OF SEQUENCE SET	Must perform work in sequence set by employer. Right to set sequence implies control.	Free to perform services in any manner which produces desired results.
REPORTS	Provides regular written or oral reports that indicate employer control.	Submits reports as required in contract and may provide them in broadest of terms and with less frequency than an employee.
PAYMENTS	Paid for work by hour, week or month. The guarantee of a minimum salary at stated intervals with no requirement for repayment of the excess over earnings tends to indicate an employer/employee relationship.	Is customarily paid by the job in a lump sum or as established by contract.
EXPENSES	Is reimbursed by the employer for business and travel expenses, a factor which indicates control over the worker.	Paid on a job basis and normally has to assume all expenses except those specified by contract.
TOOLS AND MATERIALS	Tools and materials usually furnished by employer which is indicative of employer control.	Supplies all tools and materials needed for job.
INVESTMENT	Is not required and normally does not have any significant investment in the facilities used on the job.	Has significant investment in facilities used to perform services. Facilities usually include equipment or premises necessary for the work, but not such items as tools, instruments, and clothing that are provided by employees as a common practice in their trade.
PROFIT OR LOSS	Does not realize a profit or loss as a result of providing services.	Realizes economic profit or loss from services provided.
WORKING FOR MORE THAN ONE EMPLOYER	Works for one employer exclusively.	Can work for more than one employer at same time
OFFERS SERVICES TO GENERAL PUBLIC	Does not make services available to general public.	Makes services available to general public by advertising, having business license, having telephone directory listing, etc.
TERMINATION	Is subject to discharge showing control by employer. Existence of collective bargaining agreement does not detract from employer/employee relations.	Cannot be fired so long as results produced measure up to contract specifications.
RIGHT TO QUIT	Has right to end employment at any time without incurring liability.	Agrees to finish a specific job and is responsible for its satisfactory completion; or is legally obligated to make good for failure to complete the job.

Industry Practice (IP) Checklist (for use in determining Independent Contractor status)

For use when hiring Individuals not currently employed in any capacity by ODU or the Commonwealth of Virginia.

If the provider does not fit into the categories on this checklist, you **MUST** complete a Worker Classification Review Questionnaire and submit it with the Independent Personal Services Certification Form (IPSC) to Human Resources for worker classification.

Individuals considered an employee must be paid through the Payroll process and **cannot** be paid using this checklist and the IPSC.

Provider Name _____

Date(s) of Service(s) _____

1. Complete the checklist
2. Attach it to the Independent Personal Services Certification Form (IPSC)
3. Send to Accounts Payable with the appropriate procurement documentation

PLEASE CHECK ONLY ONE (1) CATEGORY:

Performing Artists:

_____ To perform a concert as part of the F. Ludwig Diehn Concert Series:

The people with whom we contract are usually at the university for a day or two to perform in the evening at a specified time in a specified hall. They may rehearse while here at specified times and in specified halls and on occasion such rehearsals may be open to the public. Payment is in the form of a fee, usually negotiated with the performer's agent or at times with the performers themselves.

_____ To provide a workshop or master class as part of the F. Ludwig Diehn Residency Series:

The people with whom we contract are usually at the university for as short a time as one day and as long as 6 days. They provide a master class, workshop or clinic to selected musicians who may or may not be students at the University. These master classes, workshops and clinics are not for credit and are free. When the classes, workshops and clinics are open to the public for observation, and they frequently are, attendance is free. Payment is in the form of a fee usually negotiated with the performer's agent or at times with the performers themselves.

_____ To provide literary readings or lectures as part of the Old Dominion University Literary Festival:

The people with whom we contract are authors who are usually at the university for a short time -- from one day to as long as 6 days. They perform reading of their work at specifically scheduled times and places both on and off the campus depending on the contract. They may occasionally be contracted to serve on a panel to discuss a particular aspect of literature, to give a lecture about their own writing or to provide a writing workshop for students and occasionally the community. Payment is in the form of a fee usually negotiated with the authors themselves.

WORKER CLASSIFICATION REVIEW QUESTIONNAIRE**Name of individual/business** _____

Departments must complete this questionnaire to determine if an individual is eligible to be paid as an independent contractor **before any contractor is engaged to perform services for the University.** This questionnaire is to be used for all services not included on the Industry Practice (IP) Checklist.

Can you use this form to pay an individual for services provided to ODU?

Is the individual a credit student at Old Dominion University?	Yes	No
Is this individual a <i>former</i> credit student who graduated or withdrew during the past 6 months?	Yes	No
Does the Commonwealth of Virginia currently employ this individual in any capacity?	Yes	No
Did the Commonwealth of Virginia formerly employ this individual in any capacity in the current or prior calendar year?	Yes	No

You may NOT use this form if you answered YES to any of the questions shown above, and the individual *MUST* be paid through the Payroll process.

If the answer is Ano," you may complete the questionnaire and send it, along with the Independent Personal Services Certification Form (ISPC), to Human Resources before any contractor is engaged to perform services for the University.

A decision concerning the information contained on this questionnaire will be returned to you within 2 working days.

- A. If it is determined that the individual qualifies to be paid as an independent contractor, after the work has been completed, submit the Independent Personal Services Certification Form (ISPC) signed by the Independent Contractor, along with a copy of this questionnaire and the appropriate procurement documentation, to Accounts Payable for processing.
- B. If it is determined that the individual should be paid as an employee, please prepare the required paperwork to have the individual=s payment processed through Payroll.

QUESTIONNAIRE: Please provide the following information concerning the individual you are considering hiring. (Make additional comments where appropriate).

- Name of the individual/business: _____
 Social Security Number _____ or Federal Identification Number _____
 Business License Number _____
- Type of entity (circle one)
 Individual Corporation Partnership
- Business address _____
- Describe services to be performed _____

HOW TO OBTAIN A VENDOR NUMBER:

1. The University is required to document a vendor's Taxpayer Identification Number (TIN) - also called Federal Employer Identification Number (FEIN) or Employers Identification Number (EIN).

ODU must have the appropriate form on file for each vendor receiving payments from the University prior to invoice receipt from a vendor - Commonwealth of Virginia (COV) Substitute W-9 Request for Taxpayer Identification, W-8BEN, or W-8BEN-E.

The COV Substitute W-9 or W-8BEN/W-8BEN-E must be on file in advance even if no purchase order is required (i.e., you are requesting payment via memorandum). When providing a COV Substitute W-9/W-8BEN/W-8BEN-E for an individual to be paid via the IPSC process, please provide a copy of the approved IPSC with the form - see note on next page. <http://www.odu.edu/vendors/responsibilities/w-9-request>

- **Commonwealth of Virginia (COV) Substitute Form W-9 - Request for Taxpayer Identification and Certification** - For U.S. Citizens & Resident Alien Vendors - please use the most current version of the Commonwealth of Virginia's Substitute W-9 (available from the Office of Finance web page). ODU **requires** use of the Commonwealth of Virginia (COV) Substitute W-9. No other W-9 forms will be accepted.
 - **W-8BEN - Certificate of Foreign Status of Beneficial Owner for U.S. Tax Withholding (individuals)** - For international vendors - please use the most current version of W-8BEN forms, available as a link from the Office of Finance web page. **We must have an original W-8BEN form on file – no FAX submissions accepted.**
 - **W-8BEN-E – Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding and Reporting (Entities)** – please use the most current version of the W-8BEN-E form, available as a link from the Office of Finance web page. **We must have an original W-8BEN-E form on file – no FAX submissions accepted.**
2. All vendors doing business with ODU are identified by their Federal Employer Identification Number or, in the case of sole proprietorships, the University Identification Number (UIN).

It is the department's responsibility to ensure that a vendor is on the University's vendor table prior to any check payments being processed. If you are not sure what a vendor's TIN/FEIN/EIN number is, DO NOT GUESS. The best way to be sure you are using the vendor's correct number is to ask the vendor.

Accounts Payable is required to use UIN (University Identification Number) of sole proprietors as the FEIN number. This may make it difficult to look up the vendor on FTIDEN in Banner if the company name is not the same as the sole proprietor's name. Please make note of how the vendor's name appears in Banner.

NOTE: An **individual** (sole proprietor) providing services will not be added to the vendor table unless a copy of the **Independent Personal Services Certification Form (IPSC)** and either the **Industry Practice (IP) Checklist** OR the **Worker Classification Review Questionnaire**, approved by Human Resources, are both attached to the COV Substitute W-9, W-8BEN, or W-8BEN-E.

If a sole proprietor is providing goods, it IPSC process is not necessary, but we **must** have a COV Substitute W-9, W-8BEN, or W-8BEN-E. **The COV Substitute W-9, W-8BEN, or W-8BEN-E must be on file before any checks can be issued to a vendor – whether via invoice against a purchase order or other payment process, including memo payments.**

3. You must use the **correct** FEIN number, and the FEIN must be loaded on the vendor table in Banner. Accounts Payable cannot process a payment to any vendor unless the company or individual has been loaded to the vendor table. The vendor table uses the Federal Employer Identification Number for all vendors.
4. The University uses the Commonwealth of Virginia (COV) Substitute Form W-9, and IRS forms W-8BEN or W-8BEN-E (*links available from the Office of Finance website*) that must be on file **prior to invoice receipt from a vendor**. The data on the appropriate form contains the employer FEIN or, in the case of a sole proprietorship, the Social Security number of the vendor. This number is used as the vendor identification number in all University-related transactions. **Please note that sole proprietors are assigned a UIN number to conform to University policy.**
 - a. The Internal Revenue Service uses this data to verify taxpayer name and address with identification number, and to confirm vendor backup withholding tax certification.

- b. The Department of Accounts (in Richmond) uses this information to assist with implementation of the Comptroller's Debt Setoff Program.
5. **If the vendor is not a current vendor on the vendor table in Banner, Accounts Payable cannot issue any checks to that vendor.** Accounts Payable uses the Commonwealth of Virginia (COV) Substitute W-9 Request for Taxpayer Identification Number(s) and Certification, W-8BEN (Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding - Individuals), or W-8BEN-E (Certificate of Status of Beneficial Owner for United States Tax Withholding and Reporting – Entities) to obtain the information needed to add the vendor to Old Dominion University's vendor table. *The forms can be found on the Procurement Office homepage, under Vendors – www.odu.edu/procurement.*
 - a. Send the link to the Substitute Form COV Substitute W-9, W-8BEN, or W-8BEN-E to the vendor by email. **Please remind your vendors to use the most current version of these forms, available from the Office of Finance webpage. ODU accepts the Commonwealth of Virginia (COV) Substitute W-9 ONLY.**
 - b. **SUBMISSION OF W-9 FORMS** – COV Substitute W-9 forms may be returned via the following methods:
 - 1) FAX – 757-683-5729 (ATTN: Linda Wallace) **OR** 757-683-4100 (ATTN: Linda Wallace)
 - 2) Regular mail to the address: Accounts Payable ATTENTION: Linda Wallace; Old Dominion University; Alfred B. Rollins, Jr., Hall; Norfolk VA 23529
 - c. **SUBMISSION OF W-8BEN/W-8BEN-E FORMS** –The vendor may mail the form to:
 - 1) Regular mail to the address: Accounts Payable ATTENTION: Linda Wallace; Old Dominion University; Alfred B. Rollins, Jr., Hall; Norfolk VA 23529
 - d. If you wish to verify if a COV Substitute W-9, W-8BEN, or W-8BEN-E has been received, please contact either Linda Wallace (lw Wallace@odu.edu) or Jamarr Whitted (Jwhitted@odu.edu).

The W-9, W-8BEN, or W-8BEN-E form must be available to Accounts Payable prior to use of the FEIN for purchasing transactions. Until the W-9, W-8BEN, or W-8BEN-E is on file and the vendor is added to the vendor table – **NO checks can be issued no matter the payment method!** When submitting a W-9 for an independent contractor, a copy of the approved *IPSC* and either the *Industry Practice Checklist* or the *Worker Classification Review Questionnaire* must be attached.

PAYMENT ISSUES:

Departmental Responsibilities for assuring prompt and accurate payment:

Departments must follow all appropriate procedures to avoid delays in vendor payment processing. Procurement documentation must be prepared in advance of purchasing activities. The ordering department is responsible for the following, which is not an all-inclusive list of responsibilities.

- a. Departments must use the proper departmental budget and sub-object codes.
- b. Departments must ensure that they use the correct vendor FEIN (tax ID) number and that the vendor is on the Banner vendor table (*and registered in eVA if a Purchase Order is being issued!*) prior to requesting payment, no matter the payment method. Using an incorrect FEIN number will delay payment and could cause the wrong vendor to receive payment.

DO NOT GUESS the vendor's FEIN number. If you are unsure, check with Accounts Payable Audit.

Refer to *How to Obtain a Vendor Number* for full information about obtaining COV Substitute W-9 or W-8BEN forms.

- c. Creating and completing the eReceiver for eVA purchase orders within three (3) days of receipt of the goods/services. Remember to ensure that the date for your eReceiver is the actual date goods/services are received. (For prepayments, be sure to select **prepayment** as the receiving method.)
- d. **All purchase orders to hotels** – Accounts Payable must have the following information to process payment for hotel stays - the date of the stay, the purpose of the stay, and name of traveler on the purchase order. **PCards may not be used for lodging!!**

SPECIAL PAYMENT PROCESSES:

MEMO PAYMENTS: The only payments that can be requested via memo are those that can be processed using the IP Checklist (refer to Worker Classification section for honorariums, entertainment, and game officials). Any exceptions need to be discussed in advance with the Accounts Payable Manager.

BOOKSTORE CHARGES: Departments are responsible for tracking and reconciling bookstore charges according to dates of purchase – keep receipts.

1. Accounts Payable receives a summary of charges monthly.
2. Accounts Payable posts charges to each budget reflected on the summary (currently running one month behind).

OFFICE SUPPLIES (charges from University's contracted office supply vendor):

1. Departments must use the University's contracted office supply vendor. Refer to the *Procurement Services* website for the **Staples/RGH New Account Request Form**.
2. Departments are responsible for tracking and reconciling charges according to the date of purchase – *keep receipts!*
3. Accounts Payable receives a summary of monthly charges.
4. Charges are posted to each budget reflected on the summary via an automatic journal entry.

Payments for these transactions (bookstore charges, office supplies, campus catering) will show up in Banner as one monthly INNI or JE transaction type.

ARAMARK Requirements/Petty Cash:

Aramark Educational Services shall provide all on-campus catering that is expected to exceed \$50.00. If Aramark is unable to provide the catering request, Aramark and the University's Contract Administrator will provide a written waiver granting the department one-time approval and authority to purchase from another vendor. Vendors other than Aramark must provide a proper business license, current certificate from the Department of Health and current insurance certificate if approved via waiver.

Preferred Method for Payment: the PCard up to the Cardholders transaction limit. ***No alcohol or bar charges may be applied to the PCard: a Purchase Authorization Form (PA01) or Purchase Order must be used for any alcohol and/or bar charges.***

Guidelines for Payment (ARAMARK) – other than via PCard:

In order to ensure prompt payment by Accounts Payable, the following information must be submitted for processing if not using the PCard:

- **Food, beverages and/or related services \$50 and under:** (*i.e.: if the food, beverages and/or related services total \$40 and the delivery charge is \$20, the total cost will exceed \$50 and will not be eligible for payment unless a written waiver from ARAMARK and the Contract Administrator is attached*):
 - If a vendor other than ARAMARK is used, the **Business-Related Meal Expense Form** and invoice must be submitted to Accounts Payable for prompt payment.
 - If a vendor other than ARAMARK is used, petty cash funds maintained by the department **MAY** be used to pay for food, beverages and/or related services **\$50 and under** using the **Petty Cash (PC-1) Form**. Itemized receipts showing method of payment and the **Business-Related Meal Expense Form** must be attached for reimbursement to be considered.
 - If preparing an *Expense Report* in the **Chrome River Travel System**, all original receipts and supporting documentation should be centrally maintained in a departmental file.
 - If ARAMARK is used, an **Authorization to Pay on Contract Form, Catering Form**, and the **Business Related Meal Expense Statement for On-Campus Catering**, and invoice must be submitted to Accounts Payable for prompt payment.
- **Food, beverages, and/or related services over \$50:** All food, beverages and/or related services must be provided by ARAMARK Educational Services unless a copy of the written waiver from ARAMARK and the

Contract Administrator is attached. The waiver must be included with the invoice before payment can be made.

- If a vendor other than ARAMARK is used, the Business Related Meal Expense Statement, Written Waiver from ARAMARK and the Contract Administrator and the Invoice must be submitted to Accounts Payable for prompt payment.

NOTE: Please be sure that the PO number has been given to the vendor to include on the invoice, and remember to complete your eReceiver so that the payment can be paid timely.

- If an eVA PO is used for an ARAMARK purchase, an eReceiver must be completed within three days of the event.
- **Regardless of the vendor used, requests MAY NOT be submitted to reimburse small business expenses or petty cash funds for procurement of food, beverages and/or related services on campus (property owned or leased by the University) over \$50.00 without a waiver.**

PREPAYMENTS – A prepayment is processed when the payment for goods/services is required BEFORE delivery (*refer to procedure 6-813, Processing Prepayments, on the Office of Finance website*).

To process prepayments:

- Prepayments are handled by the Accounts Payable Travel teams.
- Please refer to the list of allowable advance payments to determine if your department can request a prepayment.
- Accounts Payable cannot process a prepayment to a vendor in debt set-off. *Refer to Vendor Payment Exception Information.*
- If it is not clearly noted as a prepayment, payment will be processed as a net-30 payment.
- ***Departments are responsible for ensuring that all supporting documentation (i.e., invoices, registration forms, order forms, subscription forms) is forwarded to Accounts Payable.*** Failure to provide all supporting documentation can delay the prepayment process. Refer to the *chart below* to determine what supporting documentation is required.
- **Memorandum payments** – Please ensure that you can request payment via memo. Please include the following information when submitting memos to request payment:
 - Budget Unit Director's original signature
 - Purpose of Prepayment (description)
 - Vendor Name, Number and Address
 - Amount to be paid
 - Budget code/sub-object code
 - Special handling instructions (mail check, deposit or mark for pick up)
- **Include the date the prepayment must be received by the vendor.**
- **Follow Up** - Departments should review Banner to ensure the prepayment has been posted. If the prepayment does not show up in Banner, please follow up with Accounts Payable to ensure the request was received and it can be processed as a prepayment.
- **In May and June of each fiscal year** - Routine prepayment invoices that are allowable prepayments according to the CAPP Manual and that are **PAID** prior to June 30 will be paid in the current fiscal year. Ensure complete documentation is submitted by date identified on the [FYE Closing Calendar](#).

ALLOWABLE MISCELLANEOUS PAYMENTS (what you can prepay):

Allowable miscellaneous advance payments are subject to a maximum prepayment period of 90 days.

- Organization Memberships:** Includes employee or agency annual membership dues for professional organizations. As stated above, agencies are not allowed to make annual membership prepayments more than 90 days prior to the expiration of the previous year's membership. **If payment is not done via eVA purchase order, the original signature of the President or Vice President is required.** (Refer to [University Policy #1060, Institutional and Individual Memberships in Professional Organizations and Social Clubs](#)).

- B. Publication Subscriptions: Includes initial and renewal *annual* subscriptions for technical and professional publications. As stated above, agencies are not allowed to make subscription prepayments more than 90 days prior to the expiration of the previous year's subscription.
- C. Convention and Educational Services: Limited to advance registration fees for conventions, conferences, seminars, and employee workshops. Agencies and institutions must be reasonably sure that travel will occur as planned. Excludes other travel expenditures except for public carriers. **Include the registration form and a copy of Pre-Approval Request, if applicable.**
- D. Travel Public Carriers: Limited to prepayments for individual travel by aircraft, train, and bus. Excludes rental vehicle expenditures. **List of participants names, titles and UIN, if applicable.**
- E. Human Subject Payments: Includes expenses for advance payments to individuals (human subjects) for experimental research, engineering projects, and medical projects.
- F. U. S. Postal Service Purchases: Limited to postage purchased from the U.S. Postal Service. Excludes courier service and freight expenditures.
- G. Hotel/Motel Deposits: Limited to **one** night deposit for direct bill payments on hotel/motel rooms for employees who travel on behalf of the Commonwealth – **no matter what ledger is used. Advance payments for direct billed hotel/motel expenses are discouraged.** Use of the State sponsored Corporate Travel Card is encouraged to secure room confirmations. **Actual advance payments using the Corporate Travel Card program will not be reimbursed prior to the trip. Be sure to include the purpose of the trip and the traveler's name. Attach a copy of the Pre-Approval Request, if applicable. Provide a list of participant names, titles and UINs if applicable. More details are available in the Accounts Payable: Travel Textbook!**
- H. Film Acquisitions or Rentals: Limited to payments for the acquisition or rental of educational or training and development films.
- I. Advertising Expenses: Limited to prepayments for newspaper, magazine, journal, and periodical advertisements. **Prepayment is recommended. When submitting advertisements for payment, a copy of the tear sheet of the advertisement is required.**
- J. Insurance Premiums: Invoice.
- K. Licensing Agreements: Invoice or licensing agreement.

	Types of Prepayments Required	Supporting Documentation
1	Advertising Expenses	Invoice or agreement Tear sheet or copy of advertisement
2	Computer Hardware and Software Maintenance Contracts	Invoice or contract service agreement
3	Convention and Educational Services (workshops, training seminars, and conference registration)	Registration form Copy of Pre-Approval Request, if applicable
4	Hotel or Motel Deposits	Copy of hotel reservation or hotel documentation that includes the applicable hotel rate Copy of Pre-Approval Request, if applicable List of participants names, titles and UIN (University Identification Number), if applicable
5	Insurance Premiums	Invoice
6	Licensing Agreements	Invoice or licensing agreement
7	Organization Memberships	Invoice or Membership Application Original signature of the President or VP, if a purchase order is not prepared
8	Publication Subscriptions	Invoice or Subscription Application
9	Real Property and Equipment Rentals (rental of buildings for events)	Invoice or rental agreement Copy of business meal form, if applicable for the event
10	Travel via Public Carriers	Invoice or service agreement List of participants names, titles and UIN (University Identification Number), if applicable

Distribution of eVA PREPAYMENT Copies:

If you are processing a prepayment via eVA, be sure to send a copy of the purchasing documentation and all applicable back-up documentation to Accounts Payable.

Setting Payment Due Dates:

The University is required by Commonwealth law to pay vendors for all completely delivered goods and services by the required payment due date. The required payment due date is established by the terms of the contract. If a contract is not in existence, the required payment due date is set at 30 calendar days after receipt of a proper invoice in the Accounts Payable office or thirty days after the receipt of the goods or services (*as documented by the "Received Date" entered in Banner by the receiving department*), **whichever date is later.**

Items ordered via eVA (and subject to eReceiving) – The initial due date is set at 30 calendar days of receipt of a proper invoice in the Accounts Payable office. Once an eReceiver is completed, the due date may need to be recalculated to comply with Commonwealth requirements that invoices be paid at 30 calendar days of receipt of a proper invoice or thirty days after the receipt of goods or services, **whichever date is later.**

Accounts Payable cannot process payments until they have a proper vendor invoice and all other requirements are met. If any of the required items are missing, AP will delay payment processing.

HOW TO AVOID DELAYS IN VENDOR PAYMENTS:

The University is required to pay for all completely delivered goods and services by the required payment due date. **The best way to avoid delays in payments to vendors is to ensure that both you and the vendors you work with understand and comply with the following requirements:**

Departmental Responsibilities:

- Departments are responsible for notifying vendors of invoicing requirements and are required to instruct vendors to send invoices directly to Old Dominion University's Accounts Payable department.
 - **Departments should also notify vendors that invoices not delivered in accordance with University instructions are not considered to have been submitted in a timely manner and may result in payment delays.**
All invoices should be submitted to: Accounts Payable, Rollins Hall, Room 2003, Norfolk VA 23529, or to invoice@odu.edu.
- If a vendor sends an invoice directly to your department, please forward it immediately to Accounts Payable at invoice@odu.edu. (Please let vendors know the proper procedure for submission of invoices.)
- **Defects and Incorrect Billings** - For items ordered with a purchase order where your department is not satisfied with goods/services or the goods have been returned, please notify Accounts Payable immediately **in writing** (using the **ODU Vendor Complaint Form** available on the Procurement Services website) so that the invoice can be returned to the vendor until the problem has been resolved. Accounts Payable must notify the supplier/provider of goods or services of any impropriety within 15 calendar days of receipt of the vendor's invoice. The department is responsible for resolving the issue. This relates to orders for which an invoice is received for payment by Accounts Payable.
- **For all prepayment requests, departments are responsible for ensuring that all related support documentation is sent to Accounts Payable.**
- Please remember that Accounts Payable cannot begin the payment process without a completed eReceiver AND a proper vendor invoice. Departments are reminded to complete an eReceiver in Banner when goods/services are received. **DO NOT WAIT for Accounts Payable or the vendor to contact the department regarding an invoice!**
- If your department requires a copy of the invoice prior to approving payment, you must request a copy of the invoice in advance from the vendor. Remember that all invoices should be submitted directly to Accounts Payable.

You may also view invoices processed via the Banner Document Management system (BDM) if you have the appropriate access. Refer to Viewing Invoices via BDM, available on the Office of Finance website:

<http://www.odu.edu/content/dam/odu/offices/finance-office/docs/banner/viewing-invoice-images.pdf>

Vendor Responsibilities:

- In order to ensure prompt payment, the correct purchase order number must be referenced on every invoice.
- If no purchase order number is referenced, an invoice is considered a defective invoice and may be returned to the vendor.
- Electronic Submission of Invoices - Vendors are encouraged to submit electronic invoices to invoice@odu.edu. Departments are encouraged to remind vendors to ensure that the correct purchase order number is contained on all electronic invoices.
- Submission of Paper Invoices - All paper invoices should be mailed directly to: Old Dominion University, Accounts Payable; Norfolk, VA 23529-0047
 - NOT TO THE DEPARTMENT!
- Vendors should understand what constitutes a proper invoice. Without a proper invoice, payment cannot be processed. Defective invoices may be returned to the vendor without action. As a minimum, each invoice must contain the following elements to facilitate efficient and effective payment processing:
 - Name of the Vendor
 - Vendor "Remit To" address
 - Vendor Invoice Number
 - Invoice Date
 - ODU Purchase Order Number
 - ODU Contact Name
 - Payment Due Date
 - Payment Terms & Discounts
 - Description of goods/services delivered (per the purchase order)
 - Quantity delivered by line item (per the purchase order)
 - Cost per item and Extended Cost (should agree to the purchase order costs)
 - Freight Charges (per the purchase order)
 - Total Amount Due (should agree to the purchase order amount)
 - No sales tax for tax exempt goods/services
 - Special Terms or any additional information needed for accurate payment processing

Invoices missing any required element will be deemed defective and will be returned without action to the vendor with a letter outlining what defect needs to be corrected.

- If Accounts Payable receives an invoice from a vendor for a purchase made via eVA, Accounts Payable will contact the department if the eReceiver has not been created or completed. You can check FOIDCH – make sure that the receiver indicates completed.
- **Without a completed eReceiver and an invoice, the payment process cannot begin.**
- If there is no contract stipulating a payment date, AP sets the payment date as follows:
 - **Due dates for eReceiving invoices** are initially set at 30 days after receipt of a proper vendor invoice. The due date may be reset after the eReceiver is completed, if the receiver date is after the receipt of the vendor invoice.
 - **Accounts Payable is required to set the due date based on Commonwealth requirements.**

HOW TO RESEARCH OUTSTANDING BILLS:

If a vendor contacts you about an outstanding invoice for goods or services provided to your department, you should perform your own research in Banner before you contact an Accounts Payable processor.

PAYMENT PROCESS:

In order for Accounts Payable to make a payment to a vendor, three documents must be obtained and properly matched.

The **purchase order** documents the specific requirements of the purchase for the vendor. Procurement Services is responsible for ensuring that purchase order documents contain all required elements. Departments must comply with all Procurement Services procedures and guidelines.

The **departmental receiving report** (eReceiver completed in Banner) that the goods and/or services have been received in good order in accordance with the purchase order and the actual date received. Receivers in University departments must comply with all receiving requirements.

The **vendor invoice** is the bill from the vendor requesting payment for the goods/services that the vendor has delivered. Old Dominion University must have a proper invoice in order to issue payment.

Please keep in mind that the date an invoice is posted in Banner is the date that the payment process begins, and is not always the date the payment was sent to the vendor. *The check date is the date the check is printed – checks are audited and mailed within 1 week of the check date.*

The following handouts covered in Banner Finance training outline different methods of research, and may be found on the Office of Finance Banner Training Page (<http://www.odu.edu/facultystaff/training-development/banner-training/finance-budget>):

- FOIDOC: Researching an Invoice Using the Banner Finance Number
- FAIINVE: Reviewing Invoice Information
- FAIVNDH: Researching an Invoice Using Vendor History

If you find that an invoice has not been paid, **check that your department has completed an eReceiver. Without a completed eReceiver AND an invoice from the vendor, the payment process CANNOT begin.** If you have completed an eReceiver and can find no information in Banner indicating that an invoice has been paid, please contact the appropriate Accounts Payable staff member via email to assist you in determining why an invoice has not yet been paid. Please also ask that the vendor FAX a copy of the invoice to Accounts Payable, 757-683-4812, to aid in researching why a payment has not been made. *Refer to the Contact Names section for AP Processors.*

Please provide the following information – after you research:

- Your name, department, telephone number
- Vendor Number
- Vendor Contact Name
- Vendor Contact Telephone Number
- Purchase order Number (or UIN, if payment to be issued to an individual)
- When the eReceiver was completed **(if you haven't completed the eReceiver, the payment cannot be processed!)**
- Vendor Invoice Number
- Date of Invoice
- Amount of Invoice
- Budget Code and Sub-Object Code

If you discover errors in your budget, please follow the guidelines in *Resolving Budget Discrepancies (found in the Budget Process & Management Training Documents)* and be sure to include the appropriate screenshots.

DO NOT contact the processors or auditors to resolve correction for these types of problems!

Specific training on each Banner Finance Form relating to invoices/vendors is offered monthly by the Office of Finance. The training schedule and registration information may be found online at: <http://www.odu.edu/facultystaff/training-development/banner-training/courses-schedules>

Reviewing Payment Information:

- When a payment is posted in Banner, you can see the INEI (payment against a PO) or the INNI transaction (payment when no PO) on the Detail Transaction Activity Form (FGITRND).
- The transaction date is the date the payment process begins, not the date the check is being sent.
- You must check the due date via FAIINVE to see when payment is scheduled to be sent to vendor (covered in Banner Finance and Budget training).

In FAIINVE (Invoice/Credit Memo Query) you can see:

- Invoice date
- Transaction date
- Address type/sequence number (where remittance will be sent)
- Remittance address
- **Payment Due Date (approximately 1 week prior to the check being mailed)**
- Vendor invoice number
- AP Processor
- Commodity (description) from Related pull-down menu

The first digit in the check number will determine what type of payment has been made:

- 0 = Paper manual check
- 1 = Paper check
- 7 = Electronic payment (Virtual Payables/PayMode)
- 8 = Travel or small business expense reimbursement
- 9 = Electronic payment (EDI or Debt Setoff)

If No Payment Shows in Banner:

- Did you receive the goods/services?
- Did you complete the eReceiver?
 - When contacting AP, be sure to provide the date the eReceiver was completed.
 - Did you use the proper date (i.e., the date you received the goods/services)?
 - Accounts Payable cannot pay until the eReceiver is **completed**.
- Has Accounts Payable received an invoice?
 - Accounts Payable cannot pay until an invoice is received in Accounts Payable.

To aid departments in understanding Banner, transaction codes are provided. The list shown on the following pages is not all-inclusive. If you discover codes in your budget that do not appear in the list, please let us know. We have established a Banner Hotline to address any questions you have with Banner issues. Send email questions to bannerhotline@odu.edu.

INCOMPLETE DOCUMENTS/PROCESSING TIME:

When Accounts Payable receives an incomplete document from a department, AP will email the designated contact person in that department regarding what is needed. **The incomplete paperwork will remain in a pending folder until all receipts/information are received.** When all necessary documents are received in Accounts Payable, AP will then have additional time to process small business expense reimbursements or prepayments. Shown next are some examples of times when documentation or additional information is needed in order to process different types of payments.

Departmental Petty Cash Reimbursement Requests – Department petty cash custodians will be notified if the PCard (small purchase charge card) justification memo is not included for each PC1 submitted, if restricted items were purchased with

petty cash funds, if a reimbursement exceeds the allowable amount for a single purchase, or if forms are not correctly completed. Processing time may be an additional 5 business days.

Expense Reports input in the Chrome River Travel System for reimbursement of small business expenses will be returned to the payee for correction if the PCard justification is not included in the Comments section in Chrome River, if restricted items were purchased, or if the reimbursement exceeds the allowable amount for a single purchase. Processing time may be an additional 5 business days after AP receives a corrected Expense Report in Chrome River.

Payment Memos – The department contact listed on the memo will be notified if additional documentation is required. Be sure a W-9, W-8BEN, or W-8BEN-E is on file. No checks can be issued without this documentation being on file. Processing time may be an additional 5 business days.

Prepayments – The department contact will be notified if proper backup documentation is not attached to the purchase order. Processing time may be an additional 5 business days.

PETTY CASH AND SMALL BUSINESS EXPENSE REIMBURSEMENTS:

Reimbursements to Individuals

If an employee of Old Dominion University uses personal funds to purchase goods for departmental use, he/she can be reimbursed from the department's petty cash fund by submitting the Petty Cash Expenditure Reimbursement Form (PC-1) to the departmental petty cash custodian or by inputting an Expense Report for reimbursement of small business expenses in the Chrome River Travel System.

Reimbursement from petty cash (including from departmental petty cash funds) requires adherence to all University and Commonwealth policies and procedures.

Please refer to the policy and procedure page on the Office of Finance website:

[Procedure 6-810: Petty Cash and Small Business Expense Procedures](#)

[Procedure 6-811: Departmental Petty Cash Fund Policy and Procedures](#)

[Procedure 6-812: Reconciling and Reimbursing a Departmental Petty Cash Fund](#)

If a department chooses to authorize use of the petty cash process, an explanation of why the PCard was not used **MUST** be attached to each **PC-1 form**.

AP Direct Deposit:

All small business expense reimbursements for employees must be electronically deposited into the employee's checking or savings account as directed on ***the Old Dominion University Accounts Payable Direct Deposit Form*** (available from the Accounts Payable website under Forms).

Please do not confuse the Accounts Payable direct deposit form with the ***Employee Payroll Direct Deposit Form***.

The ***Accounts Payable Direct Deposit Form*** is used for *reimbursements only*.

Total Reimbursement for One Expenditure:

The total reimbursement for one expenditure (to a single vendor) cannot exceed \$200. You must complete a purchase order for a single acquisition of goods or services that exceeds \$200.

Purchasing Requirements:

Petty cash funds should not be used to circumvent the State purchasing requirements or as a substitute for the normal processing of vendor payments. When petty cash is used for vendor purchases, it must not be used as a means of bypassing the established purchasing procedures in order to avoid State contract items.

Completing the PC-1 form for reimbursement from departmental petty cash funds:

1. Make sure all sections are complete:
 - a. **Department Name**
 - b. **Date** (use the date the form is being completed)
 - c. **Payee Name** (Person who spend personal funds)
 - d. **Payee UIN** (University Identification Number)
 - e. **Payee's Permanent Address**
 - f. **Total Reimbursement Amount** (cannot exceed \$200 for one expenditure)
 - g. **Brief Description of each purchase** (can attach a spreadsheet and say "see attached" – make sure receipts and list are in the same order)
 - h. **Budget Code**
 - i. **Sub-Object Code**
 - j. **Amount** (complete for each purchase)
 - k. **Total Amount of Reimbursement**
 - l. **Approval of Payment** (original signature – no initials, no stamps – of an individual authorized to sign on the departmental budget who is higher in the organizational structure than the individual being reimbursed – **may not be the individual being reimbursed!**).
 2. **Petty Cash reimbursements** – The employee will receive cash from the department's petty cash custodian and must sign the PC1 to certify funds were received for reimbursement of authorized expenses.
 3. The total petty cash reimbursement for one expenditure (to a single vendor) cannot exceed \$200. If the expenditure exceeds \$200 or is an item which cannot be reimbursed via petty cash or small business expense (*see Restrictions*), you must complete a purchase order or use the PCard.
 4. If more than one budget code is to be charged, list each budget code on a separate line with the appropriate sub-object code and amount that should be charged to each.
 5. **Local Funds** are budget codes that begin with the numbers 2, 4, 6, 8, A and a few that begin with 5 (2XXXX, 4XXXX, 6XXXX, 8XXXX, AXXXX and a few with 5XXXX).
 6. **Commonwealth Funds** are budget codes that begin with 1, 3, 7, and most that begin with 5 (1XXXX, 3XXXX, 7XXXX and most with 5XXXX).
- NOTE: DO NOT MIX LOCAL AND COMMONWEALTH ON THE SAME PC-1 FORM!** Please use separate forms for Local and Commonwealth reimbursement requests. If you are splitting the cost between two ledgers, submit the forms at the same time.
7. If more than one sub-object code is to be charged, list each sub-object code on a separate line with the amount that should be charged to each code.
 8. **Food Supplies:** When reimbursement for food supplies is requested, provide a list of attendees and a meeting purpose (Use the **Business-Related Meal Expense Form** – available from the Office of Finance website. Refer to Aramark for information on food services on University property.)
 9. **Office Supplies:** If seeking reimbursement for office supplies from a vendor other than the University's contracted office supply vendor, you must attach an explanation.
 10. **Receipts:** Attach the receipts. If the items could be purchased with the PCard, you must indicate the method of payment. If the method of payment is a charge card, you must indicate the **type of card** (Visa, MasterCard, etc.) and the **last 4 digits of the card number**.
 - a) Tape the **original** receipt for each purchase to a blank 8½" x 11" sheet of plain paper and attach the sheet to the **PC-1 form**. Use as many sheets as required. Tape the top and bottom of each receipt, but do not cover any information with the tape (receipts can be mutilated by the tape so that the information is unreadable).
 - b) Your receipts should be in the same order as they are listed on the **PC-1 form**.
 - c) Attach a calculator tape or spreadsheet with amounts in the same order as the expenditures are listed on the PC-1.
If the receipts contain expenditures in addition to those being reimbursed, the items being reimbursed should be circled and the total to be reimbursed should be handwritten on the receipt. **DO NOT USE HIGHLIGHTER.**

- d) Any sales tax paid by the employee for University goods may be included in the total reimbursement amount. If the items to be reimbursed are not the only items on the receipt, you may not claim the total amount of the sales tax paid on the receipt. (*Sales tax is 6%.*)

11. **Tax Exempt Forms**: Tax exempt forms can be obtained from the Accounts Payable Department prior to the purchase, **BUT** most vendors will not accept them for cash transactions.

Generally, sales to the United States or to the Commonwealth of Virginia or its political subdivisions are exempt from retail sales and use tax if the purchases are made with a purchase order to be paid out of public funds. Sales made without a purchase order and not paid out of public funds are taxable. Sales to governmental employees for their own consumption or use in carrying out official government business are taxable.

Please provide the following information to Linda Wallace, Accounts Payable Audit Supervisor, when requesting a tax exemption certificate. The certificate will be FAXED or emailed to the vendor.

- Vendor Name
- Street Address or P.O. Box
- City, State, and Zip Code
- Contact name, if available
- What is being purchased?
- Where is the merchandise being shipped?
- What type of tax is being charged?

The following information is always needed when a certificate is requested for meals, and the certificate is only valid for the specified event. (There are additional rules that apply if the event is being paid by the PCard. The cardholder needs to submit the "Request for Restaurant Exception.")

- Vendor Name
- Street Address or P.O. Box
- Contact name, if available
- An email address
- Where is the event?
- When is the event?
- How does the event further the function, mission, service or purpose of the University?
- What is the payment method?
- What type of tax is being charged?

12. If departmental petty cash funds are issued for reimbursement of non-travel related meals less than \$50, you must attach the ***Business-Related Meal Form*** and complete it in its entirety. Provide an explanation of why the PCard card was not used. This explanation must be attached to the ***Petty Cash Reimbursement Form (PC-1)***.
13. **Do not sign the certification of receipt statement at the bottom of the PC-1 form unless you actually receive cash reimbursement from a departmental petty cash custodian. Cash reimbursement is available from departmental petty cash custodians only.**

SMALL BUSINESS EXPENSE REIMBURSEMENTS

An Expense Report must be completed for all small business expense reimbursements processed via the Chrome River Travel System. The reason the PCard was not used in the *Comments* section is required. All small business expense reimbursements will be electronically deposited into the employee's checking or savings account as directed on the current ***ODU AP Direct Deposit Form***. A new form may be obtained from the Office of Finance website to submit any updated bank account information.

Create a new Expense Report in Chrome River and complete the following:

1. Expense Header
 - Expense Owner – default
 - Pay Me In – default
 - Report Name – Event/Location/Date

- Travel Type – Small Business Exp.
 - Purpose – SBE <\$200
 - Start and End Date
2. Select Small Business Expense under the column for Add Expense
- Date – input the receipt date
 - Amount
 - Currency – system will convert to U.S. \$
 - Select Yes or No response to questions
 - Comments – include any justification required
 - Receipts/Docs Attached – click receipt attached, if applicable
 - Paid on PO or PCard – click paid on PO/PCard, if applicable
 - Allocation – Record the budget code
 - Select the sub-account for SBE expense type
 - Click *Split* if using more than one budget code
 - Click *Save*
 - Click *Receipts* and Upload Images to attach receipts
 - Click *PDF Report* to review full report
 - Click *Save/Close* – to save and not submit the report
 - Click *Submit* to route the report to the approver

Reference the Chrome River Help Center for detailed training guides and instructions on completing the Expense Report.

BEING REIMBURSED

There are two ways to be reimbursed:

1. **Paper Process** - Submit the original ***Petty Cash Reimbursement Form (PC-1)*** to the department's petty cash custodian for reimbursement of petty cash expenses. The employee will receive cash from the petty cash custodian and must sign the PC1 form to certify that funds are received for reimbursement of expenses.
2. **Automated Process** - Submit an automated **Expense Report** in the Chrome River Travel System if requesting reimbursement of small business expenses. If applicable forms, receipts and documentation are attached properly, the expenses submitted in Chrome River will be reimbursed via direct deposit as authorized by the payee's **Accounts Payable Direct Deposit Form**. **NOTE: This form may only be accessed online, and users must enter their Midas Credentials for access!**



FORM PC-1
Revised 03/25/2011

PETTY CASH EXPENDITURE REIMBURSEMENT FORM

Department Name: _____ Date: _____

Payee Name: _____ Payee UIN#: _____

Payee Permanent Address _____

Reimbursement is requested in the amount of \$ _____ for the following expenditures. They should be charged to their adjacent budget and sub-object codes. Receipts are attached for each item listed. **If seeking reimbursement for food services, attach a list of attendees and provide the purpose. If seeking reimbursement for office supplies from a vendor other than the University's contracted office supply vendor, attach an explanation. **If a department chooses to authorize use of the petty cash process, an explanation of why the PCard was not used MUST be attached to the PC-1 form.**

Brief Description**	Budget Code	Sub-Object Code	Amount

Total Amount of Reimbursement \$ _____

Approval for Payment by Budget Unit Director or Other Authorized Signer that is higher than the Payee in the organizational structure:

Person Approving Funds (please print)	Signature (no initials, no stamps) (IN INK)	Date
--	--	------

SIGN BELOW IF RECEIVING CASH ONLY

I certify I received reimbursement for the above listed amounts.

Person Receiving Funds (please print)	Signature (no initials, no stamps) (IN INK)	Date
--	--	------

Please tape the receipts and a calculator tape of the expenses to a separate sheet of plain paper in the order shown above.

DEPARTMENTAL PETTY CASH FUNDS:

Definition – a **Petty Cash Fund** is an imprest fund established through an advance of funds by Accounts Payable to the designated custodian within a University department for making immediate cash payments for authorized purposes of less than \$200.

Departmental Petty Cash Funds - If your department frequently makes use of the University's petty cash fund for small purchases, you may wish to request a departmental petty cash fund. Detailed procedures are available governing all aspects of departmental petty cash funds (*Procedures: [6-810](#), [6-811](#), [6-812](#)*). The procedures will be provided to you once you establish a departmental petty cash fund.

Petty cash funds should not be used to circumvent the State purchasing requirements or as a substitute for the normal processing of vendor payments. When petty cash is used for vendor purchases, it must not be used as a means of bypassing the established purchasing procedures in order to avoid State contract items.

All established purchasing restrictions apply to departmental petty cash funds. The restrictions that apply as to what types of expenditures can be paid using Commonwealth versus Local funds are the same regardless of the payment mode.

Departmental petty cash funds MAY NOT be used to cash checks under any circumstances.

Authority, Responsibility and Duties:

The Budget Unit Director, or other authorized signer for the responsible budget higher in the organizational structure than the proposed petty cash custodian, must approve all activities associated with petty cash expenditures. This individual is also responsible for ensuring that all appropriate guidelines are followed.

An **authorized signer** (superior to the proposed custodian) or the Budget Unit Director for the responsible budget must approve any request to establish a Petty Cash Fund for the department or related activity. **Petty Cash Custodians** are responsible for acquiring a thorough knowledge of the procedures for maintaining a Petty Cash Fund, and must limit the use of the fund to legitimate and allowable University related expenses. Accounts Payable issues funds and monitors reconciliation and reimbursement of Petty Cash Funds. The Internal and External Auditors, members of the Office of Finance, and the custodian's superior may perform surprise audits of departmental Petty Cash Funds.

Establishing a Departmental Petty Cash Fund

A *memorandum* to the Accounts Payable Manager must be sent from the Budget Unit Director, or another authorized signer for the responsible budget, in order to establish, increase, decrease, close out or change the custodian of the Petty Cash Fund. The individual approving and sending the memorandum must be higher in the chain of command of the designated custodian for the requested fund. The memorandum must contain the following information:

- The department's reason for requesting the petty cash fund
- The name and University Identification Number (UIN) of the employee who will serve as custodian of the fund
- The amount requested
- The budget code of the department primarily responsible for the funds

NOTE: The individual writing/signing the request memo MUST be higher in the organizational structure than the individual designated as the petty cash custodian!

If your request for a departmental petty cash fund is approved:

- A check made payable to the petty cash custodian will be prepared.
- The initial check used to establish a petty cash fund must be picked up by the petty cash custodian **in person** (ODU picture ID required).

- At the time the check is picked up, the new petty cash custodian signs a letter acknowledging the responsibilities of maintaining a departmental petty cash fund. The acknowledgement letter will also indicate where the petty cash fund will be kept.
- Detailed petty cash fund regulations ((*Procedures:* [6-810](#), [6-811](#), [6-812](#)) are provided to the petty cash custodian.

Safeguarding Departmental Petty Cash Funds:

Petty cash fund custodians are responsible for handling University funds and must take all necessary steps to safeguard the funds. Each department is responsible for the cost of providing a secure environment.

The **minimum** required safeguards for petty cash funds are as follows:

- Petty cash funds over \$500 must be secured in a locked box which is stored in a fireproof safe.
- Petty cash funds of \$100 to \$499 must be secured in a locked box which is permanently affixed to a desk, cabinet or some other large object.
- Petty cash funds under \$100 must be kept in a locked box that is stored in a locked desk or locked file cabinet.
- All petty cash funds and the keys to these funds are to be maintained on University property unless written permission is obtained from the Budget Unit Director or the Custodian's superior. Any violations of this policy may result in the withdrawal of the petty cash fund from the department and possible disciplinary action against the custodian.
- The responsible department will be charged if the petty cash funds are stolen or if there is a shortage or overage in the petty cash fund.

Surprise Counts of Petty Cash Funds:

The Budget Unit Director or supervisor of the custodian should periodically conduct surprise counts of the funds to ensure accuracy and propriety. At any time, the custodian should be prepared for surprise counts by Office of Finance staff, superiors, or the University's auditors. The custodian should always be present when the fund is being counted.

Issuing Petty Cash Reimbursements:

When an employee seeks reimbursement via petty cash from the departmental petty cash fund, the employee must complete a **Petty Cash Reimbursement Form (PC-1)**. Follow the guidelines for issuing petty cash reimbursements ([6-810](#), [Petty Cash Procedures](#)).

If a department chooses to authorize use of the petty cash process, an explanation of why the PCard was not used MUST be attached to each *PC-1 form*.

Cash may be advanced from the departmental petty cash funds only for business related expenses. Receipts for the expense and/or cash equal to the original advance must be returned to the petty cash custodian within 24 hours of receipt of the advance. The person receiving the cash advance takes full responsibility for the return of the cash and/or receipts, including responsibility for any cash lost or stolen.

Actions Which May Result In Removal of Petty Cash Funds:

- Payment of restricted items
- Failure to submit properly completed documentation.
- Lack of adequate security as evidenced by frequently missing funds.
- Unauthorized removal of petty cash funds from University property.
- Items in excess of the \$200 limit.

Notification of Removal of Departmental Petty Cash Fund:

If a departmental petty cash fund is found to be non-compliant and removal of the fund is warranted, the Custodian and the Budget Unit Director are notified via e-mail.

Reconciling and Reimbursing Departmental Petty Cash Funds:

The petty cash fund must be reconciled and reimbursed using the standard University form as outlined in [Procedure 6-812, Reconciling and Reimbursing a Departmental Petty Cash Fund](#).

The Budget Unit Director, or other authorized signer for the responsible budget higher in the organizational structure than the petty cash custodian, must approve all activities associated with petty cash expenditures. This individual is also responsible for ensuring that all appropriate guidelines are followed. The supervisor of the petty cash custodian is responsible for reviewing all reconciliation and reimbursement requests.

Fiscal Year-End Requirements and Reconciliation:

- The Office of Finance, General Accounting Office, reconciles the petty cash account quarterly. Also, at every fiscal year end, all departments with outstanding petty cash advances receive a request to confirm the amount advanced for the departmental petty cash fund. The Departmental Petty Cash amount must be accounted for as of the close of business May 31 of each fiscal year.
- Departmental Petty Cash Custodians must reconcile and request a reimbursement for the departmental petty cash funds by the deadline contained on the FY Year-End Closing Calendar each year for expenditures made prior to close of business June 30.

How to Reconcile and Reimburse a Departmental Petty Cash Fund:

1. **Timing.** All petty cash funds must be reconciled and reimbursed at least once a month.
 - If there are no expenditures for a month, send a **PC-4 Form** indicating “no petty cash reimbursements processed for the month of <insert month and year>.”
 - **At the end of the fiscal year**, if there are no expenditures for the month of June, submit a **PC-4 Form** indicating “no petty cash reimbursements processed for the month of June <insert year>.”
2. **Responsibility.** The petty cash custodian is required to perform the reconciliation, prepare the reimbursement requests, and submit all paperwork to Accounts Payable by the 15th of the month following the end of the reconciliation period.

NOTE: Accounts Payable monitors compliance with reconciliation requirements and compliance with policies and procedures. **If a department chooses to authorize use of the petty cash process, an explanation of why the PCard was not used MUST be attached to each PC-1 Form.**

3. **Reconciling a Departmental Petty Cash Fund.** Complete the **Departmental Petty Cash Fund Reimbursement Reconciliation Form (FORM PC-4)** with the following information:
 - **Date** (enter current date)
 - **Custodian** (type or print the custodian's full name)
 - **University Identification Number (UIN)** (of the custodian)
 - **Budget Code** (departmental budget code primarily responsible for the petty cash fund)
 - **Balance of Cash on Hand**
 - **Reimbursement Requests Submitted to Accounts Payable Not Yet Received**
 - **Total Commonwealth Expenditures** (from the **Commonwealth Departmental Petty Cash Fund Reimbursement Request Summary Form - Form PC-2**)
 - **Total Local Expenditures** (from the **Local Departmental Petty Cash Fund Reimbursement Request Summary - Form PC-Total Cash and Expenditures**) - Add the cash on hand, expenditures submitted but not yet reimbursed, Commonwealth expenditures, and Local expenditures
 - **Total Authorized Petty Cash Fund** (enter the amount for which the petty cash fund is authorized)

- **Cash Over** (if the Total of Cash and Expenditures is greater than the authorized fund, enter the amount here)
 - **Cash Short** (if the Total of Cash and Expenditures is less than the authorized fund, enter the amount here)
- NOTE:** Cash over/short will be charged to the budget noted above with sub-object code 5216.
4. Reimbursing a Departmental Petty Cash Fund. When the petty cash fund runs low, you must request replenishment of cash on hand.
- Reconcile your fund as outlined above.
 - Complete the **Local Departmental Petty Cash Fund Reimbursement Request Summary - Form PC-3** for expenditures from local funds (Ledgers 2XXXX, 4XXXX, 6XXXX, 8XXXX and AXXXX) and/or the **Commonwealth Departmental Petty Cash Fund Reimbursement Request Summary - Form PC-2** for expenditures from Commonwealth funds (Ledgers 1XXXX, 3XXXX, 5XXXX, and 7XXXX):
 - **Date** (of form preparation)
 - **From** (type the custodian's name)
 - **UIN** (of custodian)
 - **Budget Code**
 - **Sub-object**
 - **Amount**

NOTE: Expenditure receipts with the same budget code and sub-object code may be combined and the total dollar amount entered onto the form. A separate line must be used for each different budget code and each different sub-object code.

 - **Subtotal from Attached Continuation Sheet - PC-2A or PC-3A** (Use the Continuation Sheet for Departmental Petty Cash Fund Reimbursement Request Summary - Form PC-2A or PC-3A to list expenditures when additional space is needed. The total from each continuation sheet should be included on this line.)
 - **Total** (Add all dollar amounts and enter the total - This total must equal the total dollar amounts of all approved and disbursed Petty Cash Fund Reimbursement Forms, PC-1 Form, and receipts.)
 - Attach all **Petty Cash Expenditure Reimbursement Forms (FORM PC-1)** and *original* receipts to the appropriate reimbursement request summary form (**PC-3 for Local Funds or PC-2 for Commonwealth funds**).
 - Attach the *original* (with original signatures) copy of the **reconciliation form (PC-4)** to the **request summary (PC-2 or PC-3)**. Make a photocopy of the original if you are submitting both a **PC-2** and a **PC-3**. Send a copy to Accounts Payable. **Maintain a copy with the Departmental Petty Cash Fund records.**
 - Submit the reviewed and signed reimbursement package(s) to Accounts Payable for reimbursement. The **PC-1, PC-2, and PC-3 forms** must be signed by an individual higher in the organizational structure than the petty cash custodian. The signature cannot be delegated (no stamps or initials are accepted).
Departmental budgets are charged based on the budget code and sub-account shown on the **PC-1 forms** submitted.

Increasing, Decreasing, Closing Out or Changing Custodians:

A memorandum to the Accounts Payable Manager must be sent from the Budget Unit Director or another authorized signer for the responsible budget in order to establish, increase, decrease, close out or change the custodian of the petty cash fund. The individual approving and sending the memorandum must be higher in the chain of command of the designated custodian for the requested fund.

To change custodians of a departmental Petty Cash Fund, the original petty cash fund must be closed out and a new Petty Cash Fund must be established.

What to do if funds are stolen:

- File a report immediately with the University Police if any money is stolen from the petty cash fund. The custodian is responsible for assuring that this report is filed in a timely manner.
- Submit a copy of the police report to Accounts Payable with the appropriate ***Reimbursement Request Summary (PC-2 for Commonwealth funds, PC-3 for Local funds)*** and the ***Departmental Petty Cash Fund Reimbursement Reconciliation (Form PC-4)***. Both forms must list the amount stolen.
- The petty cash fund will be reimbursed by charging the responsible department's budget and the overages/shortages sub-object account (5216) in the amount of the stolen funds.

FORM PC-2

COMMONWEALTH
DEPARTMENTAL PETTY CASH FUND
DISBURSEMENT REQUEST SUMMARY

DATE: _____

TO: Accounts Payable Department

FROM: _____
Petty Cash Custodian's Name (TYPE NAME, THEN SIGN)

SSN: _____
Petty Cash Custodian's University Identification Number (UIN)

SUBJ: Petty Cash Fund Reimbursement for Commonwealth Expenditures

Please reimburse my department's petty cash fund according to the Commonwealth funds (Ledgers 1XXXX, 3XXXX, 5XXXX and 7XXXX) expenditure summary listed below:

<u>Budget Code</u>	<u>Sub-Object</u>	<u>Amount</u>
Subtotal from Attached Continuation Sheet (PC-2A)		
Total \$		

I have attached expenditure reimbursement forms with the proper receipts and authorizations for all items listed above. The Petty Cash Fund Reimbursement Reconciliation form is also attached.

I have reviewed this reimbursement for accuracy and completeness. All of the documentation appears to be proper.

Signature of Reviewer of Reimbursement (no initials, no stamps)

FORM PC-3

LOCAL
DEPARTMENTAL PETTY CASH FUND
DISBURSEMENT REQUEST SUMMARY

DATE: _____

TO: Accounts Payable Department

FROM: _____
Petty Cash Custodian's Name (TYPE NAME, THEN SIGN-- *no stamps, no initials*)

SSN: _____
Petty Cash Custodian's University Identification Number (UIN)

SUBJ: Petty Cash Fund Reimbursement for Local Expenditures

Please reimburse my department's petty cash fund according to the LOCAL funds (Ledgers 2XXXX, 4XXXX, 6XXXX, 8XXXX and AXXXX) expenditure summary listed below:

<u>Budget Code</u>	<u>Sub-Object</u>	<u>Amount</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Subtotal from Attached		_____
Continuation Sheet (PC-3A)		_____
Total \$		_____

I have attached expenditure reimbursement forms with the proper receipts and authorizations for all items listed above. The Petty Cash Fund Reimbursement Reconciliation form is also attached.

I have reviewed this reimbursement for accuracy and completeness. All of the documentation appears to be proper.

Signature of Reviewer of Reimbursement

FORM PC-4

DEPARTMENTAL PETTY CASH FUND REIMBURSEMENT
RECONCILIATION FOR THE MONTH OF _____
(Month) (Year)

Custodian: _____
(Print and sign full name -- no initials, no stamps)

University Identification Number (UIN): _____

Budget Code: _____

Balance of Cash on Hand: _____

Outstanding Checks _____

Reimbursement Requests Submitted to AP
Reimbursement Not Yet
Received _____

Total **Commonwealth** Expenditures
(Per Reimbursement Request Summary Form, PC-2) _____

Total **Local** Expenditures
(Per Reimbursement Request Summary Form, PC-3) _____

Total Cash and Expenditures _____

Total Authorized Petty Cash Fund _____

Cash Over: _____ **

Cash Short: _____ **

** The cash over/short amount will be charged to the budget noted above with sub-object code 5216.

Revised 9/2016

RESTRICTIONS RELATING TO PETTY CASH AND SMALL BUSINESS EXPENSE REIMBURSEMENTS:

Petty cash reimbursements cannot be issued for the following expenditures. Normal purchasing procedures should be followed to obtain any of the items on this restricted list. Visit the Procurement Services “Make a Purchase” page on their website, or contact Procurement Services at 683.3105 to discuss procurement of these items:

- All expenditures for capital outlay projects
- Expenditures over \$200
- Equipment costing more than \$100
- Furniture
- Food and/or beverages, on campus, over \$50 – review the [Aramark Procedure](#) for guidance
- Radioactive or hazardous chemicals and materials
- Contractual payments (maintenance services, consultants)
- Narcotics or dangerous drugs
- Firearms and ammunition
- Purchases from foreign countries
- Items available from University contracts (i.e., University’s contracted office supply vendor)
- Items available on State contract
- Recurring costs like monthly service charges or lease payments

NOTE: Travel expenses, including meals while in travel status are reimbursed via Chrome River travel expense reimbursement process and NOT through Procurement Services!

Payments for personal services including ***Independent Personal Services Certification Form (IPSC)*** are handled by the Accounts Payable Team in the Office of Finance, NOT through Procurement Services!

Purchases **from** State employees (not to be confused with the reimbursement to an individual) are handled by the Payroll Team in the Office of Finance, NOT through Procurement Services:

Year End Reminders:

- **Monitor budgets to ensure payments are processed (applies all year)**
- Follow up with AP/Vendor as needed
- AP needs invoice from vendor and completed eReceiver from department
- Submit requests for correction by deadlines
- [FY Year-End Closing Calendar](#) – Year-end guidelines, which contain specific closing dates for all financial processes, are posted on the Office of Finance website each year (*see screenshot of page 1 of the closing calendar to the right*)

CONTACT NAMES:

Questions about any of the Procurement, PCard, SWaM, eVA, eReceiving, or Contract Administration Information contained in this training may be directed to:

PROCUREMENT OFFICERS	Point of Contact	Email/Phone
Assistant Director	Harry R. Smithson	hsmiths@odu.edu – 757 683 5107
Construction Procurement Manager	Dwayne Young	dyoung@odu.edu – 757 683 5106
Procurement Officer	Neil Cutler	ccutler@odu.edu – 757 683 3136
Procurement Officer	Janis Hall	jnhall@odu.edu – 757 683 3070
PCARD	Point of Contact	Email/Phone
PCard Administrator	Heather Somervail	hsomerva@odu.edu – 757 683 3108
Program Coordinator	Edsel Laririt	elaririt@odu.edu – 757 683 5790
PROCUREMENT SERVICES HELP DESK	Point of Contact	Email/Phone
Help Desk		procurement@odu.edu – 757 683 3105
eVA, eReceiving, General Procurement Questions	Barbie Edwards	procurement@odu.edu – 757 683 3252 bedward@odu.edu – 757 683 7158
Surplus Property	Bruce O’Leary	boleary@odu.edu – 757 683 4810
EXECUTIVE DIRECTOR OF STRATEGIC SOURCING AND PAYMENT SOLUTIONS	Etta Henry	ehenry@odu.edu – 757 683 5889

Questions about any of the Payment-Related Information contained in this training may be directed to:

ACCOUNTS PAYABLE PROCESSING If the company name begins with:	Point of Contact	Email/Phone
A – D	Dee Scruggs	dscruggs@odu.edu – 757 683 4766
E-G & L – R	Patricia Heinz	pheinz@odu.edu – 757 683-4767
H-J & S – Z	Quin Greenlee	qgreenle@odu.edu – 757 683 4765
ACCOUNTS PAYABLE AUDIT	Point of Contact	Email/Phone
AP Audit Supervisor	Linda Wallace	lwallace@odu.edu – 757 683 4762
Accounts Payable Auditor	Jamarr Whitted	jwhitted@odu.edu – 757 683 4320
TRAVEL, PETTY CASH, SMALL BUSINESS REFUNDS & PREPAYMENTS	Point of Contact	Email/Phone
BIG BLUE TEAM	Michael Demb	mdemb@odu.edu – 757 683 5435
Academic Skills Development	Auxiliary Enterprises	Budget Office
Computer Services	Construct & Procure Services	Counseling Services
Facilities Management	International Programs	Intercollegiate Athletics
Public Safety	Recreational Sports	Student Housing & Residence Life
University College	Office of Finance	VP Academic Affairs
VP Admin & Finance	Office of the Registrar	
MONARCH TEAM	Shantel Simmons	stsimmon@odu.edu – 757 683
Admissions	Financial Aid	VP Human Resources
Institutional Advancement	Institutional Equity	VP for Research
Vice Provost Distance Learning	VP Student Affairs	AVP Academic Services
Library	President	Enrollment Services
LION TEAM	VACANT	757 683 6831
College of Arts & Letters	College of Business	College of Health Sciences
College of Sciences	College Engineering & Technology	College of Education
Travel Processing Supervisor	Melissa Snowden	msnowden@odu.edu – 757 683 5020
ACCOUNTS PAYABLE MANAGER	Monique Johnson-Dowe	M7johnso@odu.edu – 757 683 4813
ASSOCIATE VICE PRESIDENT FOR FINANCE/UNIVERSITY CONTROLLER	Maggie Libby	mllibby@odu.edu – 757 683 3211