What is Procurement?

- “...the act of obtaining or buying goods and services”
- Process includes preparation, processing of a demand, end receipt, approval of payment.
  - PO, Invoice, Receipt of G/S, Payment
  - Contractual agreements
    - Aramark, Staples, Dell/Apple, etc.

Who is responsible?

**Procurement Services Department**

- Ultimately responsible for procurement of goods and services for the University
- Responsible for ensuring compliance with procurement laws, policies, & procedures
- [www.odu.edu/procurement](http://www.odu.edu/procurement)
Overview

Today we will review...

- Procurement Overview
- Commonwealth Restrictions & Allowable/Disallowed Expenses
- Departmental Responsibilities Regarding Expenditures
- Worker Classification
  - Independent Contractor or Employee
- Vendor Details, including Contract Vendors
- Payments/Timeline for Payments – Special, Pre-, and Timely
- How to Pay - Purchase Orders, PCards, Petty Cash
- Receipt of Goods and/Services
- Reimbursements & Avoiding Payment Delays
- Forms

Procurement Overview

1. ID need for good or service
2. Develop Specifications
3. Determine method of Procurement
4. If eVA PO, Purchase Order issued.
5. Receive good or Service
6. Contract Administration
7. If eVA, Purchase Order issued.
8. If less than $4,999 – PCard preferred (if allowable on PCard). Over $4,999, submit requisition in eVA.
9. Surplus Property
10. Inspect goods or services. Complete Banner eReceiver within 3 days of receipt.
11. If PCard, ensure proper receipt and documentation.
12. It is the ordering departments’ responsibility to ensure goods or services are per specifications.
Commonwealth Budget Restrictions

CAPP Manual, Allowable & Disallowable Expenses, Departmental Responsibilities

- All departments are responsible for following all applicable procedures
  - If you don’t, could delay payment!
- Any State-funded expenditure may be questioned by the Department of Accounts.
  - Therefore – all agency purchases must be considered essential to justify!
  - Documentation must always be included

**CAPP Manual**: ODU’s policy to adhere to Commonwealth of Virginia CAPP Manual Policies without regard to the Ledger being charged!

- Any exception to the guidelines must be requested and approved in advance by the Director of Procurement Services.
University Rules

- **University Policy 3001**
  - Provides guidance to departments on Allowable expenses based on funding source
    - Allowable expenses (Commonwealth E&G and Auxiliary Services: Ledger 1, 3, 4 and 6 Funds)
    - Allowable (Local Discretionary/Gifts: Ledger 6 Funds Only);
    - Disallowable for All Funds
  - **CONSIDER**: Reviewing the University Code of Ethics

- **Procurement Requirements**
  - Departments have delegated authority for up to $4,999 pending use of:
    - **Contract Vendor** OR
    - Contracts can be located on Procurement Services website under ‘Contracts & Purchasing’ tab
    - **If ODU has a contract available, that contract is mandatory!**
    - Certified Small, Woman-Owned, Minority-Owned, and/or Micro-owned business (SWAM) Vendor
    - SWAM Vendors can be located on Procurement Services website under ‘SWAM’ tab

Improper Use

**NO-NO for State Funds!**

- Employee Personal Expenses
- Agency-Sponsored Events that DO NOT support the mission
- Receptions or Parties
  - **EXCEPTIONS**: University-sponsored events such as commencement
- Coffee for Employees
  - **EXCEPTIONS**: University-sponsored events
Allowables

- Commonwealth E&G & Auxiliaries (Ledgers 1, 2, 3, & 6)
  - Essential & Reasonable Operating Expenditures,
    Travel Expenditures, Food/Beverage Services,
    Equipment/Office Supplies, Memberships, etc.
- Local Discretionary/Gifts (Ledger 6 ONLY)
  - Same as above, but in excess of Commonwealth
    Guidelines

Disallowables

- Disallowed for ALL Funds
  - Any expenditure that does not benefit the
    University, Luxury Travel Accommodations, Gift
    Cards/Certificates, Excessive food/beverage,
    Personal Expenses, Donations/Contributions to
    outside Organizations, etc.

Departmental Responsibilities

The **Office of Procurement Services** is responsible for ensuring all payments for the University
are processed in accordance with the policies & procedures, Internal Revenue Services
requirements, state coding requirements, and prompt payment.

**Departmental Responsibilities include:**

- Working with Proper Vendors
- Vendor Numbers & Proper Paperwork
  - **COV Substitute W-9, W-8BEN, or W-8BEN-E**
  - **Mail to:** Accounts Payable, ATTN: Linda Wallace; Old Dominion University, Rollins Hall; Norfolk, VA 23529 OR Fax to: 757-683-5729 (ATTN: Linda Wallace).
- Sufficient Funds in Budget
- Proper Coding for Services
  - Including Equipment Purchases!
- Following particulars depending on the Expenditure
  - **Hotel Stays, Advertising, Coding Changes, PO Cancellations, Memorandums Requesting Payment**
- Following Worker Classification Guidelines
  - Independent Contractor vs. Employee?
Worker Classification

Independent Contractor vs. Employee & Guidelines for paying each. International Visitors will be discussed.

How to determine Worker Classification

Forms to help determine and expedite the process

- All Forms found on Office of Finance website

FIRST STEP – Independent Personal Services Certification Form

IPSC

SECOND STEP – for Independent Contractors

Ip Checklist or Worker Classification Questionnaire

EXTRA ASSISTANCE – helps determine IC or Employee Status, therefore how the individual should be paid!

Twenty Factor Test
Some employees perform work for ODU outside the scope of their normal job duties. They must be paid appropriately and accurately. ODU must ensure proper reported earnings to IRS. IRS scrutinizes our Form 1099s each year!

**Employee (W2) and Form 1099? NO!**

Questions? Pam Harris: 683.5131

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**International Visitors**

Guests, Lecturers, Performers from all over – fulfills University Mission

- Very specific additional paperwork is required to ensure compliance with various federal/state taxing authorities and immigration guidelines
- Certain expenditure reimbursement and/or honoraria may not be allowed or may be delayed if Department does not contact Office of International Student and Scholar Services AND Non-Resident Alien & Payroll Coordinator in advance!!
  - Office of International Student & Scholar Services: 757.683.4756
  - Non-Resident Alien & Payroll Coordinator: Natalia Watkins, 757.683.3193
  - [International Tax & Payments Website](https://odu.edu/finance/international)
Vendor Details

Vendor Table & SWaM, Vendor Numbers, and Vendor Payments

Contract Vendors also discussed

- **eVA** = Virginia’s electronic procurement portal and Vendor Registration Table
  - Primary procurement tool - requisition submission and review, purchase order approval system
- **ODU Vendor Table** = vendors ODU has done business with that are in Banner
  - It is possible for a vendor to be in eVA Vendor Table but NOT in ODU Vendor Table
  - Verify ODU Vendor Table status in Banner – must be done prior to issuing PO
    - If not, department should request the vendor submit a W9 to AP!
- **Our Vendors** = Contract or SWaM Businesses

**eVA Vendor Table vs. ODU Vendor Table**

- **SWaM** = Business certified as Small, Women-owned, Minority-owned, and/or Micro-owned
  - Helps ensure Commonwealth of Virginia’s contracting opportunities remain fair regarding procurement process, and meet the requirements of Executive Order 35, issued in July, 2019
    - ODU’s Goal = 47.5% expenditures to SWaM Business
    - Procurement Office has more details.
  - See online SWaM Training on Procurement Services website.
    - Contact Procurement Services (procurement@odu.edu or 683-3105) with assistance in locating a SWaM vendor.
Contract Vendors

University-wide Contracts for various “big-ticket” or “frequently purchased” items/services

- **Staples/RGH** – Office Supplies
- **Aramark** – Catering
- **Dell & Apple** – Computers
- **VCE or Staples** – Furniture
- **Printing** – must be approved by University Publications, contact Procurement

- If the University has a contract for goods and/or services, that contract is mandatory.
- The University does not have contracts available for every possible good and/or service needed, so departmental requesters can view available cooperative contracts on the Procurement Services website under the ‘Contracts & Purchasing’ tab.
- For assistance with locating available contracts, please contact Procurement Services (procurement@odu.edu or 757-683-3105).

Vendor Numbers - FEIN

- All starts with Tax Paperwork
  - COV- Substitute W9, W-8BEN, or W-8BEN-E
- Once paperwork received, vendor loaded into Banner by FEIN
  - IRS and State Comptroller/VA Department of Accounts verifies
- All this done BEFORE we do any business with vendor!

Vendor Payments

- Virtual Payables: electronic payments to vendors
  - Preferred!
- Paymode-ACH: Electronic Wire Payments
  - Check Number – first digit tells you HOW the payment was made - 7
- All vendor payments run through Electronic Data Interchange (EDI) and Commonwealth Debt Set-Off (CBS)

Vendor Questions? accountspayable@odu.edu
Departmental Questions? lwallace@odu.edu or jwhitted@odu.edu
Payments and Pay Timeline

Special Payments, Prepayments, & Prompt Payments/eReceiving

**Special Payments**
- ONLY Honorariums, Entertainment, & Game Officials
  - Processed using IP Checklist/Worker Classification Questionnaire
  - Exception Questions? Monique Johnson-Dawe – 757.683.4528

**Bookstore Charges**
- Keep all receipts – departments must track and reconcile
  - AP receives monthly charge list, posts to budget, BUD verifies

**Office Supplies**
- Must use Staples/RGH – Procurement Services Website to setup new Staples Account
  - Keep all receipts – departments must track and reconcile

**Aramark Requirements**
- Aramark provides all on-campus catering for cost exceeding $50
  - **NOTE:** PCards are the preferred method of payment for Aramark orders $4,999 and under!
  - If over $50 – Business Related Meal Expense Form & eVA PO submitted, then eReceiver after catering complete
  - If $50 and under, may use other vendor, paid for via PC-1 Petty Cash & Business Related Meal Expense Form to be completed/submitted to AP
    - Aramark MAY be used – complete Catering Form + invoice – submit to AP
  - **If not provided by Aramark – written waiver must be included with payment request!**
Prepayments

Prepayments processed when payment for goods/services is required BEFORE delivery

- Procedure 6-813: Processing Prepayments, Office of Finance website

**AP Travel Teams handle all prepayments**

- Only allowable prepayments will be processed – max = **90-day prepayment period**
- If not clearly marked as prepayment – will be paid as net-30 payment
- Departments must ensure all supporting documentation exists to process prepayment!
  - Date of prepayment must also be included
  - Also – departments should follow-up with AP if they do not notice prepayment in Banner
- AP must have proper vendor invoice to process – otherwise could delay payment

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Prompt Pay?

- What is Prompt Pay?
  - Pay in timely fashion, by due date, and in full.
  - University is required to pay for all completely delivered goods and services by required payment due date
    - Payments may be processed earlier than required due date – if advantageous to University
    - Pay by Contractual Terms OR
  - If no contract exists, pay within 30 days after receipt of proper invoice OR 30 days after receipt of Good/Service…whichever is **LATER**

**eReceiving**

- What is this?
  - Completed in Banner
  - 3 business days UPON RECEIPT of Good/Service to complete
    - Never eReceive until you have the Good in hand or have received the Service
    - **Procurement has eReceiving Training** – contact them with questions or troubleshooting of the form in Banner
Receiving Goods and/or Services

- Once goods and/or services have been ordered per Commonwealth and University requirements:
  - If ordered via eVA Purchase Order:
    - Ensure PO is created prior to order of goods and/or services.
    - Inspect goods and/or services to ensure compliance with order (contract administration).
    - If acceptable, complete an eReceiver in Banner within three days of receipt.
    - If not acceptable, email vendor with specific information regarding any discrepancies.
      - If no prompt response or resolution, reach out to Procurement Services for assistance.
  - If a PCard order:
    - Inspect goods and/or services to ensure compliance with order.
    - Authorize payment against PCard.
    - Ensure proper documentation uploaded to the electronic PCard log for each transaction.
    - Ensure timely sign-off of transactions (due by the 5th of each month) for the prior months PCard transactions.
      - NOTE: There is a Billing Cycle and Sign-Off Date Chart available on the Procurement Services PCard Website!

POs, Petty Cash & PCards

Ways to pay...Reimbursements also reviewed
PCard

PCard: Purchasing Card, not to be confused with Corporate Travel Card – another way to pay. Provides departmental cardholders with flexibility to conduct small dollar procurement transactions.

- Preferred Method for processing transactions up to $4,999
  - Must be allowable
- Managed by Procurement Services
- Preferred to petty cash because more accountability
- Training for use, forms, how-to, opening account, etc. – provided by Procurement Services
- No reimbursements made – rather ODU pays for expenditures directly

**Does anyone currently have one?**

Corporate Travel Card – does anyone have one of these?

- Reimbursements issued to traveler through Expense Reports in ChromeRiver Travel System
- Managed by AP Travel Team
  - Training for use, forms, how to, opening account, etc. provided by AP Travel

Purchase Orders

- Purchase Orders are issued in eVA (the Commonwealth’s electronic procurement portal) prior to ordering goods and/or services
  - eVA Requestors submit Purchase Requisitions (PRs) in eVA (noting specifications, budget code, sub-account code, delivery location).
  - eVA Approvers review the submitted PR, review for accuracy, and if appropriate, approve.
  - PRs electronically roll to Procurement Services where Procurement Officers take appropriate action to ensure purchase order is created.

- Purchase Requisitions (PRs) must be submitted for all non-exempt transactions $5,000 or greater (or for transactions where a PCard cannot be used)

- PRs must be submitted prior to issuing order with vendor.

To obtain eVA account, application is located on Procurement Services website under ‘eVA’ tab.

eVA Training is provided monthly.
Departmental Petty Cash Funds

**Petty Cash Fund**: an imprest fund established through an advance of funds by AP to the designated custodian within a University Department for making immediate cash payments for authorized purposes of less than **$200**

**Does anyone currently have one?**
- ALL purchasing restrictions still apply! Petty Cash should not be used to circumvent State/ODU purchasing requirements!
- **BUD or higher establishes Petty Cash Custodian**
  - Also approves all activities associated with Petty Cash expenditures
  - Internal and External Auditors, Office of Finance, and Custodian’s superior perform surprise audits!

**To establish – BUD must request with AP via Memorandum**
- Include reason, name/UIN of Petty Cash Custodian, Amount Requested, Budget Code primarily responsible
- Check then made payable to custodian – picked up in person, custodian signs Agreement and Policy Acknowledgement, reviews all Petty Cash Regulations
- Procedures 6-810: Petty Cash & Small Business Expense Procedures, 6-811: Departmental Petty Cash Fund Policy and Procedures, 6-812: Reconciling and Reimbursing a Departmental Petty Cash Fund

**Now What?!**
- Safeguard all funds at all times!
- Keep funds (and keys to access funds!) on campus always!

Petty Cash Details

**Petty Cash Reimbursements**
- PC-1 Form to be completed and approved – must provide explanation of why PCard not used

**Removal of Funds** – you will be notified of noncompliance/removal via email
- Payment of Restricted Items?
- Failure to submit proper/complete documentation?
- Lack adequate security of funds?
- Unauthorized removal of funds from University Property?
- Items in excess of $200 limit?

**Reconciling & Reimbursing**
- Must be reconciled and reimbursed following Procedure 6-812
  - BUD or Higher must review all reconciliation and reimbursement requests

**Fiscal Year-End Requirements**
- General Accounting reconciles quarterly – also at end of every FY
- Departmental Fund must be accounted for by **5/31** each FY!

**How to Reconcile**
- Rule of Thumb – must reconcile/reimburse monthly, complete all paperwork and submit to AP **by 15th of the month**!
  - PC-2 Form used to request reimbursement for COMMONWEALTH BUDGETS; PC-3 Form used to request reimbursement for LOCAL BUDGETS
  - **No Activity? PC-4 Form** stating “no petty cash reimbursements processed for MONTH, YEAR”

**Increasing, Decreasing, Closing, or Changing Custodians**
- Memo sent to AP Manager from BUD or Higher – original Custodian’s fund must be closed out and a new one must be established

**Stolen Funds?**
- Report immediately to University Police – the submit PC-2/PC-3 (depending on Ledger) to AP.
- Reimburse of fund will be charged to responsible department’s budget
Petty Cash Restrictions

**NO!**
- All expenditures for capital outlay projects
- Expenditures over $200
- Equipment costing more than $100
- Travel Expenses (including meals) while in travel status
- Payments for personal services, including IPSC Form
- Furniture
- Food and/or beverages on campus over $50
- Radioactive or Hazardous Chemicals and Materials
- Contractual Payments (maintenance services, consultants, etc.)
- Narcotics or Dangerous Drugs
- Firearms or Ammunition
- Purchases from foreign countries
- Purchases from State Employees
- Items available from University Contracts
- Items available on State Contract
- Recurring costs (monthly service charges, lease payments, etc.)

Reimbursements

**Petty Cash & Small Business Expense**

If employee uses personal funds, may be reimbursed via Petty Cash Fund
- Petty Cash Expenditure Reimbursement (PC-1) Form OR Expense Report in Chrome River

How are employees reimbursed?
- Complete Direct Deposit process via Banner Self-Service. *Update in real-time anytime!*
  - User Guide: [https://www.odu.edu/content/dam/odu/offices/finance-office/docs/direct-deposit-self-service-guide.pdf](https://www.odu.edu/content/dam/odu/offices/finance-office/docs/direct-deposit-self-service-guide.pdf)
- NOTE: Total reimbursement for one expenditure to a single vendor/employee cannot exceed $200
  - If does exceed $200, PO must be completed.

Small Business Reimbursement?
- All to be completed via Chrome River Travel System Expense Report
Avoiding Payment Delays

Payment Issues

- ODU's Standard = Prompt Payment
  - Department’s responsibility for assuring prompt & accurate payment
- Procurement documentation must be prepared in advance of all purchasing activities
  - Some problems that frequently arise:
    - Incorrect Departmental Budget and/or Sub-Account Codes
    - No verification of proper vendor paperwork pre-PO
    - Incomplete/Untimely eReceiver
      - Note from AP & Procurement Services: Don’t wait for an invoice to complete your eReceiver!

Fiscal Year-End Reminders

FY = July 1 – June 30

- Goods/Services must be received by 6/30 to be paid from current FY
  - Date Goods/Services received determines FY expenditure is recorded
    - On/Before 6/30 = current; On/After 7/1 = next
- Budgets should be monitored strictly throughout each year, especially during FY End
- Fiscal Year-End Closing Calendar available each year – provides important closing dates/details by department!
Departmental Responsibilities

- Notify vendors of Invoice Requirements
  - Proper Invoice sent directly to AP
- Forward all invoices to AP immediately!
- Returns, Incorrect Billings – report to AP immediately!
- eReceive in a timely fashion!

Vendor Responsibilities

- Correct PO Number must be listed on Vendor Invoice
- Proper Invoices SHOULD be sent electronically, and directly to AP: invoice@odu.edu
  - Not to issuing department directly! AP PAYS ALL!
- Paper Invoices also accepted, though not preferred:
  - ODU AP; Norfolk, VA 23529

Vendor Questions? accounts payable@odu.edu

Researching Outstanding Invoices

AP will love you for it...
The Payment Process

What 3 documents are needed to process payments?
1. PO Documents
2. eReceiving Report
3. Proper Invoice

Use Banner to eReceive, to check status of Invoice, to verify payment, to view AP Processor, etc.
- We teach you how in Banner Finance Training!
- Offered Monthly – schedule available at www.odu.edu/finance

Perform your own research and AP will thank you later!

Forms to Use

Each may be found on the Office of Procurement Services websites
https://www.odu.edu/procurement
COV Substitute W-9
(*4 pages)
W-8BEN & W-8BEN-E may be found online

Independent Personal Services Certification Form (IPSC)
Industry Practice (IP) Checklist (*3 pages)

Worker Classification Review Questionnaire (*3 pages)
Departmental Petty Cash Fund Disbursement Request Summary

PC-2 = Commonwealth Budgets
PC-3 = Local Budgets

Departmental Petty Cash Fund Reimbursement (PC-4) Form
PA01 Form

For more information, visit: https://www.odu.edu/content/dam/odu/offices/procurement-services/docs/procedureandform-authorizationforpurchase-10172014.pdf

General Reminders
Procurement Training

- Procurement Services offers monthly and online training on all procurement-related processes
  - Monthly Procurement Overview
  - Monthly eVA Training
  - Monthly eReceiving Training
  - Monthly PCard Training
  - Contract Administration Training
  - Quarterly Training Sessions
  - On-line SWAM Training
  - On-line PCard Training
  - On-line Contract Administration Training
  - Procurement Certificate Training (offered twice a year)
  - Department Specific Training (present at campus Departments' Staff meetings)

Contact Procurement Services at procurement@odu.edu or 757-683-3105 to learn more about Training Opportunities.

Procurement Services Contacts

www.odu.edu/Procurement/directory

<table>
<thead>
<tr>
<th>Procurement Officers</th>
<th>Point of Contact</th>
<th>Email/Phone</th>
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<tbody>
<tr>
<td>Assistant Director</td>
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<tbody>
<tr>
<td></td>
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| Director of Procurement Services | Elta A. Henry | ehenry@odu.edu – 757 683.5889 |

Procurement Services Help Desk

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<tr>
<th>Team/Title</th>
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<tbody>
<tr>
<td>Procurement Help Desk</td>
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<tr>
<td>eVA &amp; eReceiving Program Administrator</td>
<td>Barbie Edwards</td>
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<td>Surplus Property</td>
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Procurement Services Website
www.odu.edu/Procurement
757-683-3105
Procurement@odu.edu
Accounts Payable Contacts
www.odu.edu/procurement/directory

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<th>Accounts Payable Processing</th>
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<tr>
<td>If company name begins with…</td>
<td>Point of Contact</td>
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<td>Point of Contact</td>
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<tr>
<td>Travel Processing Supervisor</td>
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<tr>
<td>Big Blue Team</td>
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<td>757 683-5020</td>
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<tr>
<td>*Contact Melissa Snowden in the Interim!</td>
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<th>University/Office of Finance Policy Review:</th>
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<td>University Policy #3001: BUDS</td>
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And now...

- Any Questions?
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;
- 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;
- 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.

**DEPARTMENTAL RESPONSIBILITIES REGARDING PAYMENTS:**
The Office of Finance 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. Our offices rely 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 Office of Finance webpage – [www.odu.edu/finance](http://www.odu.edu/finance). 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 e-mailed to w-9@odu.edu.**

**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 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!