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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

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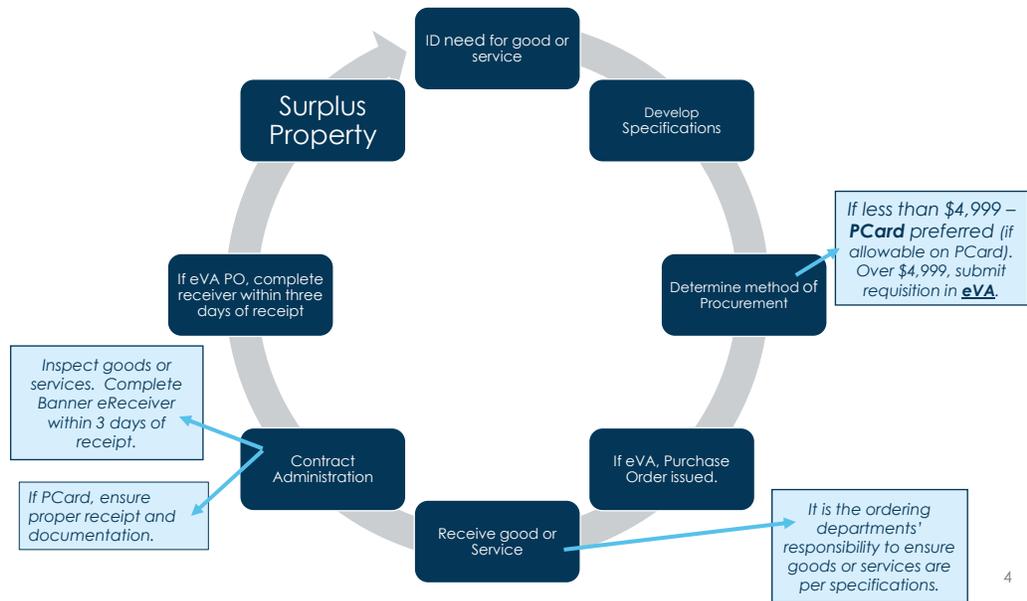
Overview

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





Commonwealth Budget Restrictions

CAPP Manual, Allowable & Disallowable Expenses, Departmental Responsibilities

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Commonwealth Rules

- 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.*

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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

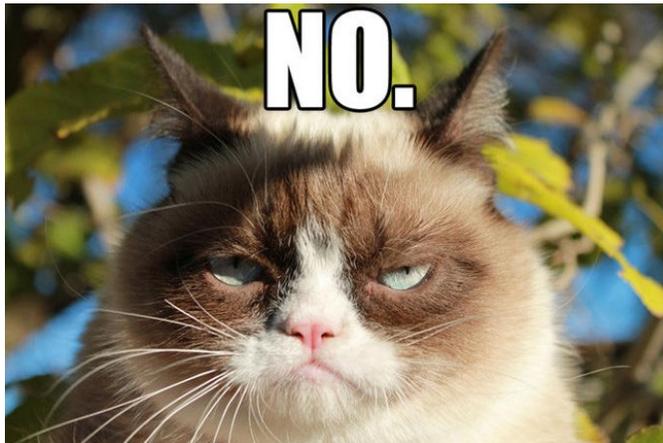
- Departments have delegated authority for up to \$4,999 pending use of:
 - **Contract Vendor** OR
 - Contracts can be located on Procurement Services website under 'Contracts & Purchasing' tab
 - **If ODU has a contract available, that contract is mandatory!**
 - Certified Small, Woman-Owned, Minority-Owned,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

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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*

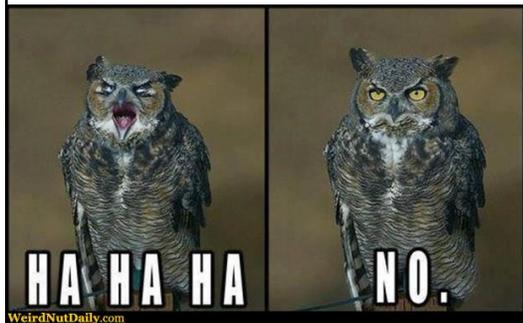
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Allowables

- 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

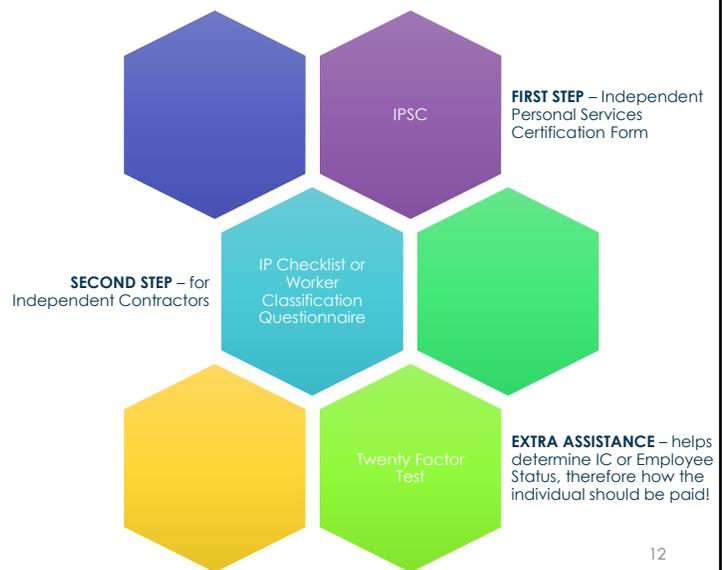
Independent Contractor vs. Employee & Guidelines for paying each. International Visitors will be discussed.

How to determine Worker Classification



Forms to help determine and expedite the process

- All Forms found on Office of Finance website





“Outside the Scope”

Employees – including Student Employees – must be paid through Payroll Process!

- *No invoices for services!*



Some employees perform work for ODU outside the scope of their normal job duties.

- 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 may be found online: <https://odu.edu/finance/international>*

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Vendor Details

Vendor Table & SWaM, Vendor Numbers, and Vendor Payments
Contract Vendors also discussed

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eVA Vendor Table vs. ODU Vendor Table

- **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*

SWaM

- **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.

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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).

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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 (CDS)

Vendor Questions? accountspayable@odu.edu

Departmental Questions? w.wallace@odu.edu or whitfead@odu.edu

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Payments and Pay Timeline

Special Payments, Prepayments, & Prompt Payments/eReceiving

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Special Payments

Memo Payments

- ONLY Honorariums, Entertainment, & Game Officials
 - Processed using *IP Checklist/Worker Classification Questionnaire*
 - Exception Questions? Monique Johnson-Dowe – 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!**



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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

Organizational & Annual Membership	Publication Subscriptions	Convention & Educational Services	Travel Public Carriers	Human Subject Payments	US Postal Service Purchases
Hotel/Motel Deposits	Film Acquisitions or Rentals	Advertising Expenses	Insurance Premiums	Licensing Agreements	



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!](#)*

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POs, Petty Cash & PCards

Ways to pay...Reimbursements also reviewed

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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

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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.

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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
 - Bring University/Photo ID at time of pickup!
 - 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!

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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



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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.)

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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>
- 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**

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Avoiding Payment Delays

Payment Issues

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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!

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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? accountspayable@odu.edu

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Researching Outstanding Invoices

AP will love you for it...

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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!

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Forms to Use

Each may be found on the Office of Procurement Services websites

<https://www.odu.edu/procurement>

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COV Substitute W-9 (*4 pages)

W-8BEN & W-8BEN-E may be found online

Form W-9 Commonwealth of Virginia Substitute W-9 Form Revised December 2017		Request for Taxpayer Identification Number and Certification	
<input type="checkbox"/> Social Security Number (SSN) <input type="checkbox"/> Employer Identification Number (EIN)		Please select the appropriate Taxpayer Identification Number (EIN or SSN) type and enter your 9 digit ID number. The EIN or SSN provided must match the name given on the "Legal Name" line to avoid backup withholding. If you do not have a Tax ID number, please reference "Specific Instructions - Section 1." If the account is in more than one name, provide the name of the individual who is recognized with the IRS as the responsible party.	
Dunn & Bradstreet Universal Numbering System (DUNS) (see instructions)		Legal Name: Business Name:	
Section 1 - Taxpayer Identification		Exemptions (See instructions)	
Entity Type <input type="checkbox"/> Individual <input type="checkbox"/> Sole Proprietorship <input type="checkbox"/> Partnership <input type="checkbox"/> Trust <input type="checkbox"/> Estate <input type="checkbox"/> Government <input type="checkbox"/> Non-Profit		Entity Classification <input type="checkbox"/> Corporation <input type="checkbox"/> S-Corporation <input type="checkbox"/> C-Corporation <input type="checkbox"/> Disregarded Entity <input type="checkbox"/> Limited Liability Company <input type="checkbox"/> Partnership <input type="checkbox"/> Corporation	
<input type="checkbox"/> Professional Services <input type="checkbox"/> Political Subdivision <input type="checkbox"/> Real Estate Agent <input type="checkbox"/> VA Local Government <input type="checkbox"/> Federal Government <input type="checkbox"/> VA State Agency		<input type="checkbox"/> Medical Services <input type="checkbox"/> Legal Services <input type="checkbox"/> Joint Venture <input type="checkbox"/> Tax Exempt Organization <input type="checkbox"/> OTH Government <input type="checkbox"/> Other	
<input type="checkbox"/> Exempt payee code (if any): (from backup withholding)		<input type="checkbox"/> Exemption from FATCA reporting code (if any):	
Contact Information			
Legal Address: City: State: Zip Code:		Name: Email Address: Business Phone: Fax Number: Mobile Phone: Alternate Phone:	
Remittance Address: City: State: Zip Code:			
Section 2 - Certification			
Under penalties of perjury, I certify that: 1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me), and 2. I am not subject to backup withholding because (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and 3. I am a U.S. citizen or other U.S. person (defined later in general instructions), and 4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.			
Certification instructions: You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See instructions titled Certification.			
Printed Name:		Date:	
Authorized U.S. Signature:			

Independent Personal Services Certification Form (IPSC)

Old Dominion University Independent Personal Services Certification Form (IPSC) - PLEASE PRINT Rev. 01/18/2019	
PREPAYMENT: Yes <input type="checkbox"/> Check pick up only for prepayments prior to events or services. Date check is needed: Mail <input type="checkbox"/> or Pick-up <input type="checkbox"/> 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?	
In the individual is a current student at Old Dominion University? <input type="radio"/> Yes <input type="radio"/> No	
Is this individual a former credit student who graduated or withdrew during the past 6 months? <input type="radio"/> Yes <input type="radio"/> No	
Does the Commonwealth of Virginia currently employ this individual in any capacity? <input type="radio"/> Yes <input type="radio"/> No	
Did the Commonwealth of Virginia formerly employ this individual in any capacity in the current or prior calendar year? <input type="radio"/> Yes <input type="radio"/> 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: <input type="checkbox"/> and send the IP Checklist with appropriate service category checked, IPSC form, and purchase order to Account Payable	
2. For ALL other service 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 sheet 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 W-9 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 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 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:	
<input type="checkbox"/> Independent Contractor - service category ON IP Checklist (route to A/P - OK to process through A/P)	
<input type="checkbox"/> Independent Contractor - service category not on IP Checklist (route to Human Resources - process through A/P)	
<input type="checkbox"/> 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.	



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 8 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 8 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.

Industry Practice (IP) Checklist

(*3 pages)



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 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, and the individual MUST be paid through the Payroll process.

If the answer is Any, you may complete the questionnaire and send it, along with the Independent Personal Services Certification Form (IPSC), 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 (IPSC) 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).

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

Worker Classification Review Questionnaire

(*3 pages)



Twenty Factor Test

Twenty Factor Test
(Determines 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 in the fact.	Hired to provide and 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 employee wants the services performed in a certain manner.	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 are 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 has the worker from allocating time to other work.	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 broken or terms and with less frequency than an employee.
PAYMENTS	Paid for work by hour, week or month. The payment of a minimum salary at stated intervals with no requirement for repayment of the excess over actual work is indicative of employee/employer relationship.	Is customarily paid for 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.

	INDEPENDENT CONTRACTOR
Do you have any assets used to perform services?	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.
Is the work a result of a business?	Realizes economic profit or loss from services provided.
Can you work for more than one employer at the same time?	Can work for more than one employer at same time.
Are services available to the general public?	Makes services available to general public by advertising, having business license, having telephone directory listing, etc.
Is the work controlled by the contracting party?	Cannot be fired so long as results produced measure up to contract specifications.
Is the work done at a specific time?	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.



Petty Cash (PC-1) Form



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 Fund Disbursement Request Summary

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

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:

Budget Code	Sub-Object	Amount
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

Department: _____
 Name (TYPE NAME, THEN SIGN-- no stamp, no notes) _____
 University Identification Number (UIN) _____
 Reimbursement for Local Expenditures

My petty cash fund according to the LOCAL funds (Ledgers 1 and AXXXX) expenditure summary listed below:

date	Sub-Object	Amount
Total 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 _____



Departmental Petty Cash Fund Reimbursement (PC-4) Form

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.

PA01 Form

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



OLD DOMINION UNIVERSITY
ID # 163000

AUTHORIZATION FOR PURCHASE
Goods and Services
Form: PA01

PA01 may be used for the following:
 •VA Exempt for Springhill Suites, Akamai, Enterprise, IT Travel and Government-to-Government

Tracking# _____
Budget Code/Place Value & three digit sequential no. in 1000's

Vendor Name: _____
 Address: _____
 City: _____ State: _____ Zip: _____

Vendor Tax Identification #/ Banner Vendor #: _____ *Check if new Banner vendor and W-9 is attached*
 Vendor Invoice #: _____ Invoice Date: _____

DESCRIPTION	QTY	UNIT PRICE	EXTENDED PRICE
		\$	\$
TOTAL			\$

Payment shall be due thirty (30) days after receipt of proper invoice or material/service, whichever is later.

BUDGET	SUB ACCOUNT	AMOUNT

Department Contact Person: _____
 Date of Goods/Services Received: _____ *Prepayment*

The undersigned shall be authorized to approve expenditure documents per the "signature authority list" and hereby certifies that the vendor's invoice and authorization for payment are in agreement with the goods or service received, and that the specified purchases are necessary to meet the mission of the university. The goods or services listed were received on the date indicated above in good condition.

 Budget Unit Director Signature Title

 Printed Name Date

 President or Designee of Signature Title
 (Required for Membership Dues)

Form: PA01

Effective date: 06/07/2019

Revised date: 06/07/2019

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General Reminders

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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

Procurement Officers		
Procurement	Point of Contact	Email/Phone
Assistant Director	Harry R. Smithson, Jr.	hrsmiths@odu.edu – 757 683.5107
Construction Procurement Mgr.	Dwayne Young	dyoung@odu.edu – 757 683.5106
Procurement Manager	Neil Cutler	ccutler@odu.edu – 757 683.3136
Procurement Officer, IT	Janis Hall	jnhall@odu.edu – 757 683.3070

PCard		
Title	Point of Contact	Email/Phone
PCard Administrator	Heather Somervail	hsomerva@odu.edu – 757 683.3108
Admin Assistant	Dee Dee Williams	jedavis@odu.edu – 757.683.3105

ED of Payment Solutions & Strategic Sourcing	Etta A. Henry	eHenry@odu.edu – 757 683.5889
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Procurement Services Help Desk		
Team/Title	Point of Contact	Email/Phone
Procurement Help Desk		Procurement@odu.edu – 757 683-3105
Procurement Analyst	Edsel Laririt	elaririt@odu.edu – 757 683.5790
eVA & eReceiving Program Administrator	Barbie Edwards	bdedward@odu.edu – 757 683.7158
Surplus Property	Bruce O'Leary	boleary@odu.edu – 757 683.4810

Procurement Services Website
www. odu.edu/Procurement
757-683-3105
Procurement@odu.edu

Accounts Payable Contacts

www.odu.edu/procurement/directory



Accounts Payable Processing		
If company name begins with...	Point of Contact	Email/Phone
AP Manager	Monique Johnson-Dowe	m7johnso@odu.edu – 757 683.4813
AP Processing Supervisor	Jami Marshall	jcmarsha@odu.edu – 757 683.4528
A-D, K	Dee Scruggs	dscruggs@odu.edu – 757683.4766
E-G & L-R	Patricia Heinz	pheinz@odu.edu – 757 683.4767
H-J & S-Z	Quin Greenlee	qgreenle@odu.edu – 757 683.4765
AP Audit		
Title	Point of Contact	Email/Phone
AP Audit Supervisor	Linda Wallace	lwallace@odu.edu – 757 683.4762
AP Auditor	Jamarr Whitted	jwhitted@odu.edu – 757 683.4320

Travel, Petty Cash, Small Business Refunds, Prepayments

Team/Title	Point of Contact	Email/Phone
Travel Processing Supervisor	Melissa Snowden	msnowden@odu.edu – 757 683.5020
Big Blue Team *Contact Melissa Snowden in the Interim!	VACANT	757 683-5020
Monarch Team	Shantel Simmons	stsimmon@odu.edu – 757 683.4964
Lion Team	Erica Paredes	eparedes@odu.edu – 757 683.6831

University/Office of Finance Policy Review:

- *University Policy #3001: BUDS*
- *Finance Policy #6-810: Petty Cash/SBE*
- *Finance Policy #6-811: Departmental Petty Cash*
- *Finance Policy #6-812: Reconciling/Reimbursing Petty Cash*

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And now...



- Any Questions?

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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;
- 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.
-

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. *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!