

ROGER WILLIAMS UNIVERSITY

PURCHASING & PAYABLES AT A GLANCE

RWU P-Card Use: The RWU VISA Purchasing Card (P-Card) Program functions as the small dollar order system for the University. P-Cards are issued to appropriate individuals within RWU departments and departmental charges under \$2500 should be ordered with the P-Card whenever possible.

- Cardholder must complete PCARD REQUEST FORM and get Supervisor approval
- Cardholder Must log into Wells Fargo CCR system each month and approve / sign-off on all transactions
- “Business Purpose” must be provided for each P-Card transaction and receipts for all transactions to Purchasing Department each month

For Approved Travel, P-Cards are to be utilized for all Airline, Train and Hotel expenses – personal credit cards should not be used, except in rare occurrences. **Meals and incidentals that are covered by the Per Diem allowance must not be paid by RWU P-Card. Under no circumstances should the P-Card be used for personal expenses.**

Proper documentation for receipts: Original receipts are required for both P-Card expense documentation and for reimbursement via check request. Credit card statements, debit card transaction slips or photocopies of original documents are not acceptable. Acceptable receipts include **original itemized receipts** and **sales invoices** from vendors.

Purchase Orders / PO Requirements: A purchase order (PO) is a commercial document issued by the University to a vendor, indicating descriptions, quantities, and agreed prices for products or services the vendor will provide to the University. Sending a purchase order to a vendor constitutes a legal offer to buy products or services. Depending on the dollar amount or product / service, a PO may be required for a department to purchase from a vendor.

Preferred Method of Vendor Payment:

Under \$2500 P-CARD
Over \$10,000 PURCHASE ORDER
Between \$2500 and \$10,000 CHECK REQUEST (with invoice attached)

Exceptions:

CAPEX – Always requires a Purchase Order
ONE TIME VENDORS over \$2500 –paid by P-Card with prior approval
DIRECT PAY CATEGORIES – never require a PO

Bid Requirements / Documentation: The following guidelines should be followed when seeking to procure all goods and services for the University:

Under \$2,500 = P-CARD (except by exception), Bids at Department’s discretion. Receipts submitted monthly to Purchasing department.

Over \$10,000 or CAPEX = PO required, Obtain three (3) bids or No Bid / Sole Source Justification (Submit to Purchasing Department with Requisition)

Over \$25,000 = PO required, RFP (Request For Proposal) or MAP (Managed Acquisition Process) through Purchasing Department

Direct Pay Categories: Certain commodities / services are exempt from the RWU Purchase Order requirements. These include:

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|-------------------------|--------------------------------|----------------------------|
| • Honoraria | • Gifts, Prizes and Awards | • Utilities |
| • Postage | • Performers | • Petty Cash Replenishment |
| • Memberships | • Dues and Subscriptions | • Postage |
| • Permits and Fees | • Payments to Cities and Towns | • Employee Benefits |
| • Performance Contracts | • Guest Lecturers | • Emergency Service |

Routing of Requests: All Purchase Requisitions and PO-related documentation should be forwarded to the **PURCHASING DEPARTMENT**, Check Request Forms, Wire Transfers and T&E Forms should be forwarded to the **FINANCE OFFICE**.

Service Levels and Response Times: The following are expected time frames for common requests to the Purchasing and Accounts Payables departments. Please note that these estimates are subject to the receipt of completed paperwork and proper authorizations.

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| ♦ PO Requests = 3 to 5 days | ♦ Change Order Requests = 3 to 5 days |
| ♦ New P-Card Requests = 7 to 10 days | ♦ Existing P-Card Changes = 3 to 5 days |
| ♦ Product Sourcing Requests = 3 to 5 days | ♦ Vendor Problem Inquiries = 7 to 10 days |
| ♦ WB Mason Account Setup = 3 to 5 days | ♦ Order status / Expediting = 1 to 2 days |

Safe handling of cash: Strong internal controls surrounding cash handling are necessary to prevent mishandling of funds and to safeguard against loss. To protect University employees and students, **Finance discourages cash transactions**. Alternatives to cash are the University P-Card or a University check. If it is absolutely necessary to handle cash then please contact the Finance Office for assistance

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Payments to Vendors / Speakers: Any services rendered by an independent contractor *must be paid through Accounts Payable or by P-Card*.

Personal funds should not be used. Before engaging a third party, please consider the following:

1. Any payments to a third party, particularly an individual, must have a contract reviewed by the Office General Counsel. The forms can be accessed using the following links: http://www.rwu.edu/sites/default/files/ogc_contract_review_form.pdf
http://www.rwu.edu/sites/default/files/ogc_rwu_standard_engagement.pdf
2. IRS form W-9 must be completed by the vendor and attached to the payment request
3. A completed and approved check request must be submitted to Finance along with IRS form W-9 and a copy of the fully executed contract.

Requesting a Payment to a Non-US Citizen: Payments to non-U.S. citizens require special handling to ensure international tax compliance. Prior to engaging a third party, please complete the following process:

1. Any non-U.S. citizen living in the U.S. who provides services to the University must complete an online questionnaire. Please provide their name and e-mail address to Theresa Cabral at tcabral@rwu.edu for processing. This process will determine what taxes, if any, need to be withheld.
2. Any non-U.S. citizen who provides services to the University completely outside of the U.S. must complete IRS form W-8BEN and sign a statement certifying all services performed were done so outside of the U.S.

A fully executed contract and approved check request will be required prior to payment.

Meal, Motor Vehicle and Travel Policies: The RWU Motor Vehicle Use Policy provides the requirements by which Roger Williams University and Roger Williams School of Law employees and students are permitted to safely operate University owned, leased, or rented motor vehicles.

<http://rwu.edu/about/university-offices/ehs/vehicle-safety/motor-vehicle-policy#contact>

The complete RWU Travel Policy can be found at <http://rwu.edu/sites/default/files/travelandentertainment.pdf>

Per Diem Allowance: A per diem allowance is available to all RWU faculty and staff who have received prior authorization for all Meal and Incidental Expenses associated with overnight travel in the amount listed for the City or Region in the IRS guidelines. The current rates can be found in the web at:

<http://www.gsa.gov/portal/category/21287> for Domestic US Travel

http://aoprals.state.gov/content.asp?content_id=184&menu_id=78 for International Travel

Business Meal Reimbursement: Business Meals will be reimbursed on an actual and reasonable basis when an original itemized receipt is submitted with an authorized T&E Form. The original receipt must include the following:

- Date of Purchase
- Name and location of establishment
- Business purpose
- Names and business relationship of all attendees
- Amount

Contract Requirements and Process: Please contact the Office of General Counsel regarding the RWU Contract Review Process. Below is an overview of when contracts are required and guidelines related to vendor payment:

- Primarily needed for payments to individuals/sole proprietors
- Process provides the opportunity to assess the services and determine if payment should be made through Payroll or Accounts Payable. The assessment is made via the "Employee Independent Contractor Checklist"
- Independent contractor status will require a completed contract review form and standard engagement agreement that is submitted to OGC for legal review
- After legal review the contract is submitted to Finance for signature. Note: Only designated Finance personnel are authorized to sign contracts on behalf of the University
- The approved check request, W-9 and contract is submitted to Finance for payment

Signing of Contracts: Any and all written contracts in any amount by and between the University and vendors (including but not limited to providers of professional services) shall be specifically approved by the Office of General Counsel and executed by authorized University employees.

Contracts may be signed only by those who have been delegated authority to do so. The only persons authorized to sign contracts for the University are the President, the Executive Vice President for Finance and University Controller. (Also the Director of Purchasing has authority for service type contracts.)

Purchasing / Finance contact information: Any questions regarding purchasing, payables, or reimbursements can be forwarded to:

Nicole Turner, Controller	nturner@rwu.edu	401-254-3886
Theresa Cabral, Assistant Controller	tcabral@rwu.edu	401-254-3396
Kathy Kanterman, Director of Purchasing	kkanterman@rwu.edu	401-254-3531