

**Carnegie  
Mellon  
University**



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**Office of Student Leadership, Involvement, and Civic Engagement  
(SLICE)**

FY23 Authorized Signer Training  
Module 3: Purchasing and Spending

# Learning Objectives

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- ✓ Understand the different ways to spend organization funds
- ✓ Learn the policies and procedures around each spending method
- ✓ Understand the resources available in SLICE to assist with purchasing
- ✓ Learn how to create a good business justification
- ✓ Learn the requirements and process for giving prizes, gifts, and awards

# Helpful Definitions

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- ✓ PCard - University credit card
- ✓ Expense Reimbursement - repayment from the university for business expenses paid out of pocket
- ✓ Itemized Receipt - a receipt that shows the details of what was purchased, the date of purchase, the payment method, and the payment amount
- ✓ Purchase Order - a “promise to pay”, backed by CMU contractual language and terms and conditions
- ✓ Supplier - the company or person who is being paid for goods or services
- ✓ Journal Entry - a transfer of funds between two University accounts
- ✓ Business Justification - the Who, What, Where, When, and Why of a purchase
- ✓ University Contracts Office (UCO) - office within CMU that is responsible for protecting the University’s interest by reviewing and executing contracts on behalf of CMU

# Purchasing Options

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**There are many ways to make a purchase for your org...**

- ✓ PCard (Purchasing Card)
- ✓ ER (Expense Reimbursement)
- ✓ PO (Purchase Order)
- ✓ JE Transfer (Journal Entry)
- ✓ On Campus Purchase
- ✓ Uber Eats Meal Vouchers

**Venmo is not an approved payment method at CMU!**

# PCard – Purchasing Card

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- ✓ University Visa Credit Card held by a SLICE staff member
- ✓ Used for purchases \$5K or less
- ✓ Must be able to order online or over the phone
- ✓ **Purchases can be made with a SLICE staff member in a PCard appointment**
  - ✓ Virtual or in-person for FY23
  - ✓ Walk-in hours available!
- ✓ Please use the PCard appointment request form link to schedule a PCard appointment <https://calendly.com/pcard-meetings/p-card-meeting>
- ✓ PCard purchases are charged directly to your org's account – no reimbursement necessary.



If purchasing a GOOD -  
Typically no UCO requirement, but there  
are exceptions (ex: printing of CMU  
trademarks)

If purchasing a SERVICE -  
UCO is required to review and  
approve prior to purchase

# Examples of PCard Purchases

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- ✓ Registration for a virtual event
- ✓ Amazon orders
- ✓ Annual website domain charges
- ✓ Monthly Google cloud storage
- ✓ Snacks ordered online
- ✓ Subscriptions

# Expense Reimbursements

- ✓ Expenses paid out of pocket – SAVE YOUR ITEMIZED RECEIPTS.
- ✓ \$5,000 limit per receipt
- ✓ Can reimburse student, staff, faculty, parent, non-CMU person, but cannot be an organization/company
- ✓ Reimbursee should be the person who actually paid for the expense.
- ✓ Reimbursements can take up to 6 weeks to process, depending on if you are an employee of the university or not.
- ✓ If you would like to be reimbursed via direct deposit, please complete the [Direct Deposit form](#) and return to SLICEFinance@andrew.cmu.edu.

Receipts should be submitted no later than 30 days after expense is made. Receipts >90 days are subject to taxes.

If purchasing a GOOD  
Make sure your receipt is itemized and shows proof of payment (ex cash, Visa 6754)

NO SERVICES!  
NO EXCEPTIONS!  
Services cannot be reimbursed because there should have been a contracts review prior to purchase.

# New Process for This Year

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- ✓ SLICE is excited to launch a new way to request reimbursements this year!
- ✓ Please use [this form](#) to submit your expense reimbursement requests, receipts, and any required supporting documentation (i.e. contracts, proofs of design, prize forms).
- ✓ All requests will route electronically to Authorized Signers for approval. Approved forms will then be sent to SLICE Finance for processing.
- ✓ This electronic form must be used starting August 29<sup>th</sup>. **Previous PDF request forms will not be accepted.**





Be sure to view the demo videos on our new ER form following this module!

# Reimbursement Process/Timeline

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1. Make your purchase for your org out-of-pocket – be sure to save your receipt.
  - Receipt should be itemized (clearly lists what was bought) and include proof of payment (list 4 digits of card, something that says “Paid”).
2. Complete SLICE [Reimbursement Request form](#) with purchase justification and receipt. Form will electronically route to Authorized Signer for approval.
3. If you are an employee of the university and would like to receive reimbursement via direct deposit, submit [EFT form](#) as well.
4. If you are not an employee of the university, a SLICE team member will contact you to complete an electronic form to provide your banking information.
5. SLICE submits your reimbursement request to our Accounts Payable department to process your payment. You will receive an automated email once your reimbursement has been submitted for processing.
6. Once AP receives our request, you can expect to receive your payment within 1-2 weeks. **The entire reimbursement process typically takes 3-4 weeks from when you submit your request to our office.**



# Examples of Expense Reimbursements

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- ✓ Uber trips
- ✓ Target supplies
- ✓ Non-catered food
- ✓ Web domain expenses
- ✓ Fuel for SLICE van or rental vehicle
- ✓ Mileage for personal vehicle
  - ✓ **You are not able to reimburse gas receipts for personal vehicles, only rental cars.**

If using a personal vehicle for org business, reimbursement is \$0.625 per mile

# Itemized Receipt

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- ✓ An itemized receipt is required to receive an expense reimbursement.
- ✓ If your receipt is not itemized, please complete a [Missing Receipt Form](#) for additional documentation.
- ✓ At a minimum, must include:
  - ✓ What was purchased
  - ✓ Date of purchase
  - ✓ Vendor
  - ✓ Payment method
  - ✓ Payment amount
- ✓ Receipts from Venmo payments are not acceptable.
  - ✓ Venmo receipts do not show what was purchased.
  - ✓ Venmo receipts do not show the name of the company where the funds were paid to.

# Purchase Orders

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- ✓ A purchase order is a “promise to pay”, backed by CMU contractual language and terms and conditions. Purchase orders are paid by check or bank transfer.
- ✓ Purchase Orders are **required** for any purchases over \$5K, and any payments made to individuals.
- ✓ Purchase Orders need to be created **before** the purchase is made or the services are performed because the contractual language protects the buyer’s interest.
- ✓ Payments are made via check or electronically through CMU’s Accounts Payable department.
- ✓ Higher cost items should be on a PO because of the contractual language and terms
  - ✓ Completed [Bid Checklist form](#) required for purchases >\$5,000
- ✓ Submit [Payment Request form](#) with attached quote/invoice
- ✓ Allow **4-6 weeks** for a purchase order payment to process through SLICE, University Contracts, and Accounts Payable
  - ✓ Invoices are paid 30 days from when they are dated.



# Paying Students for Services

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- ✓ Organizations will often hire students to provide services, such as photography or DJ services.
- ✓ CMU does not contract with current students, so a contract is not required in these cases.
- ✓ To initiate payment to a student for services, please submit a [Payment Request form](#) and invoice to [SLICEFinance@Andrew.cmu.edu](mailto:SLICEFinance@Andrew.cmu.edu).
- ✓ If the student is a current university employee, we can pay them through WorkDay. SLICE will create a “job” in WorkDay to pay the student for their services. SLICE will then reach out to the student to ask them to enter hours for their “job” so that payment can be initiated.
- ✓ If the student is not a current employee, they will be asked to complete [supplier forms](#) to be set up in our Accounts Payable payment system.



# University Contracts Office (UCO)

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## **All services require a contract regardless of how payment is made.**

- ✓ Whether you are paying on a PCard or a Purchase Order, if you are purchasing a service that will be provided on-campus, a contract is required.
- ✓ If you are unsure if what you are purchasing qualifies as a service, please contact [SLICEFinance@andrew.cmu.edu](mailto:SLICEFinance@andrew.cmu.edu).
- ✓ **Students are not able to sign contracts themselves for services performed on-campus. Students should NOT contact the UCO directly. Please work with SLICE Finance if you require a contract.**
- ✓ The contracts process can take up to 6 weeks, so please plan accordingly.
- ✓ Contracts are NOT required if the service is being provided by a current CMU student, or if the service will take place off-campus.
- ✓ Many vendors already have contracts (Master Service Agreements) set up with the university. When planning your event, please search go to [UCO's website](#), then click Master Service Agreements to see if any of these already-contracted vendors meet your needs.



# Commons Examples of Services Purchased

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- ✓ Hiring a photographer to photograph your event
- ✓ Hiring a speaker to speak at your event
- ✓ Repair of equipment used by your organization
- ✓ Catering for on-campus events

All of these purchases  
require a contract  
prior to payment.



# Steps in Purchase Order Process

<b>Step 1</b>	Check to see if there is a supplier with a Master Service Agreement with CMU, go to <a href="#">UCO's website</a> , then click Master Service Agreements
<b>Step 2</b>	If no Master Service Agreement, email <a href="mailto:SLICEfinance@andrew.cmu.edu">SLICEfinance@andrew.cmu.edu</a> to find out if supplier is set up in the system or if <a href="#">supplier forms</a> are needed. If supplier forms are required, send to vendor for completion.
<b>Step 3</b>	Send a completed payment request form, quote, contract and supplier forms (if applicable) to <a href="mailto:SLICEfinance@andrew.cmu.edu">SLICEfinance@andrew.cmu.edu</a> .
<b>Step 4</b>	If a contract is required, it must be signed before the purchase order is created. Work with SLICE to have contract signed by UCO.
<b>Step 5</b>	SLICE will create a PO and send a copy of it to the student. The student should then send a copy of that PO to their vendor to confirm their order.
<b>Step 6</b>	Student will receive the goods/services.
<b>Step 7</b>	Student will submit invoice to SLICE for payment.
<b>Step 8</b>	SLICE will send invoice to Accounts Payable to process payment to supplier.

# Examples of Purchase Orders

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## Goods

- Furniture for student org space
- Sound equipment for performances
- Large order of care packages for fundraiser
- Trophies to give as awards
- New TV for student org space
- Parts for buggy construction

## Services

- Catering for large social event
- Rental of Audio equipment
- Club sports referee services
- Licensing fees for performance rights
- Performer or guest speaker
- Photographer
- Instructor for dance lessons

All goods examples listed are assumed to be over \$5,000.

# Supplier Forms

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- ✓ If a purchase order is needed for payment, then the supplier needs to be set up in the CMU system.
- ✓ Check with SLICE to find out if a supplier is set up by emailing [SLICEfinance@andrew.cmu.edu](mailto:SLICEfinance@andrew.cmu.edu). If a supplier is not already set up in our payment system, or if 1 year has passed since we last paid them, then supplier forms are required.
- ✓ Supplier forms are tax forms and require verification of banking and tax information. This information is verified to prevent fraud and to ensure accurate tax reporting.
- ✓ It can take suppliers some time to complete the forms. **Please make new suppliers aware that CMU will be contacting them by phone to verify their banking information.**
- ✓ Once the forms are completed, Accounts Payable needs **2-4 weeks** to establish the supplier.

## US Citizen Supplier Packet

- Domestic Supplier Form
- W-9
- PA 1099 Withholding form

## International Supplier Packet

- Foreign National Information Form
- W-8 Form
- International Supplier Form



# Journal Entry Transfer

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- ✓ Transfer funds from one on-campus account to another on-campus account
- ✓ Used to provide funding or payment to another organization or department
- ✓ Authorized Signer for org providing the funding needs to sign the Journal Entry Request Form
- ✓ Submit completed [Journal Entry Request form](#) to [SLICEfinance@andrew.cmu.edu](mailto:SLICEfinance@andrew.cmu.edu)
- ✓ If a CMU department requests an Oracle string from you to transfer money to your organization, please direct them to [SLICEFinance@andrew.cmu.edu](mailto:SLICEFinance@andrew.cmu.edu).

## **If you are paying/funding an org**

You will complete and submit the JE transfer form

## **Exceptions...**

AB Tech, cmuTV, and The Tartan provide invoices that are directly processed by SLICE office every other week without a JE form

# Examples of Journal Entries

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- ✓ Org A is receiving \$100 from Senate from a special allocation
- ✓ Org B is paying for a portion of the food at an event that Org C is hosting by transferring them \$300
- ✓ Org D received funding from Tepper for event expenses that semester

# On-Campus Purchases

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- ✓ For on-campus purchases, orgs can pay directly their Oracle string.
- ✓ To initiate this request, submit an [On-Campus Purchase Request form](#) to [SLICEFinance@andrew.cmu.edu](mailto:SLICEFinance@andrew.cmu.edu)
- ✓ SLICE will provide you with your Oracle string to us at an on-campus vendor for payment
  - ✓ Submit receipt from on-campus vendor to SLICE at [SLICEFinance@andrew.cmu.edu](mailto:SLICEFinance@andrew.cmu.edu) IMMEDIATELY after the purchase is complete
- ✓ Use for purchases at...
  - ✓ Bookstore
  - ✓ Entropy
  - ✓ Art store
  - ✓ TartanINK
  - ✓ All on-campus Dining locations

## Plan ahead

If you need to make a purchase on the weekend or in the evening, the Authorized Signer should email their form during normal business hours to:

[SLICEFinance@andrew.cmu.edu](mailto:SLICEFinance@andrew.cmu.edu)



# Examples of On-Campus Purchases

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- ✓ Snacks or coffee from Entropy
- ✓ Mug from CMU Bookstore
- ✓ Art supplies from Art Store
- ✓ Poster printing from Tartan Ink
- ✓ T-Shirts from Bookstore
- ✓ Lunch from Au Bon Pain



# UberEats Meal Vouchers

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- ✓ Students are now able to request meal vouchers through UberEats to give to members of their organization for use at events/meetings.
- ✓ Vouchers can be requested for a specific dollar amount, to be used during a specific date and time.
- ✓ Vouchers are loaded onto the recipient's personal Uber account.
- ✓ A great way to cut back on multiple reimbursement requests!
- ✓ Requests for UberEats meal vouchers can be submitted [here](#).



# Small & Disadvantaged Supplier

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- ✓ Student orgs are encouraged to work with small and disadvantaged suppliers that CMU already has relationships with.
- ✓ A list of these suppliers can be found [here](#).
- ✓ A database of local, minority-owned food vendors can be found [here](#).
- ✓ CMU and the Center for Shared Prosperity are working to build a database of local, minority owned businesses. If you know a business that would like to be on this list, please complete [this form](#).

# Hazardous Materials Purchases

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- ✓ SLICE partners with Environmental Health and Safety (EH&S) to ensure all hazardous materials are purchased and stored in accordance with University policy.
- ✓ Students cannot purchase these items on their own; these purchases must be coordinated through SLICE.
- ✓ If you wish to purchase hazardous materials, please schedule a [HazMat PCard meeting](#).

# Examples of Hazardous Materials

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- ✓ Propane
- ✓ Epoxy
- ✓ Lighter fluid
- ✓ Acetone
- ✓ Aerosol sprays
- ✓ Paints/dyes
- ✓ Charcoal

SLICE can check to confirm if something is considered hazardous prior to purchase.

Email

[SLICEFinance@andrew.cmu.edu](mailto:SLICEFinance@andrew.cmu.edu)

# Donations

- ✓ There are instances where orgs wish to make external donations to a specific cause or non-profit organization.
- ✓ Some recent examples have included donations to the Center for Disease Control and the Greater Pittsburgh Community Foodbank, in response to the Covid-19 pandemic.
- ✓ Email a completed [Payment Request form](#) to [SLICEFinance@andrew.cmu.edu](mailto:SLICEFinance@andrew.cmu.edu) to request to make a donation.
- ✓ SLICE will analyze your account balance to determine the amount your org has available to donate.
- ✓ After SLICE analyzes your account, we will determine the most appropriate payment method to get the funds to the organization.

## Can be donated

- Fundraiser proceeds
- Ticket sales revenue
- Online sales revenue

## CANNOT be donated

- JFC Funding
- Senate Allocation
- Departmental Funding
- University Funding
- Gift account money/donations



# Examples of Donations

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- ✓ Donate proceeds of a fundraiser to a local hospital
- ✓ Donate ticket sales revenue to an animal rights organization
- ✓ Donate proceeds from a fundraiser to the Center for Disease Control
- ✓ Donate ticket sales to the Red Cross in response to a natural disaster

Prize/gift recipient must provide their tax forms **before** receiving the prize/gift.

# Prizes, Gifts, Awards

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- ✓ Prizes, gifts, and awards over \$75, and **gift cards and cash gifts of any amount** are considered taxable income to the recipient, resulting in additional documentation requirements.
- ✓ Because of this, we encourage students wishing to give out prizes/awards to purchase tangible items less than \$75 in value; nothing additional needs to be done in these situations.
- ✓ All prizes, gifts, and awards require the names of the winners to be provided when requesting reimbursement, or making a PCard appointment.
- ✓ Any prizes, gifts, or awards over \$75, and gift cards and cash gifts of any value require a completed tax form. US-taxing residents should complete a [W9 form](#), while non-taxing residents should complete a [W8](#).
- ✓ Purchases will not be reimbursed or processed on a PCard without the completed tax forms.

# Examples of Prizes and Gifts

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## Tax Forms Required

- \$25 Amazon Gift Card
- \$100 Cash Prize
- \$15 Uber Eats Credit
- \$50 Target Gift Card
- \$200 Headphones
- \$75.01 gift basket

## Tax Forms Not Required

- \$20 desk lamp prize
- \$40 book
- \$15 teddy bear from the CMU bookstore
- \$74.99 gift basket
- \$25 Bluetooth speaker
- \$5 greeting card

# Drawings

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- ✓ Under Pennsylvania state law, 50/50 raffles or raffles of any kind are prohibited without a license.
- ✓ Please contact SLICE prior to your event if you plan to give away prizes or awards. Specific documentation may be required to ensure that the University remains compliant with IRS tax law.
- ✓ If all participants have an equal statistical chance of winning, a **drawing, not a raffle**, may potentially be permitted.
- ✓ Orgs interested in doing a drawing, should email [SLICEFinance@andrew.cmu.edu](mailto:SLICEFinance@andrew.cmu.edu) to ensure that the drawing is compliant with University policy.





# Printing (T-shirts, giveaways, etc.)

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- ✓ When purchasing print materials or custom clothing with any of CMU's registered trademarks, approval from the Trademarks Office is required **before** purchase can be made.
- ✓ Students are encouraged to use vendors who have already been approved to print CMU's logos and trademarks. A list of those suppliers can be found [here](#).
- ✓ Please review the [University's trademark policy](#) if printing any of the University's registered trademarks
- ✓ Email a copy of your design to Director of Trademark Licensing, Jay Marano for approval at [marano@andrew.cmu.edu](mailto:marano@andrew.cmu.edu).

## Registered Trademarks Requiring Approval to Print

- Carnegie Mellon University
- Carnegie Mellon
- CMU
- Carnegie Institute of Technology
- "My heart is in the work"
- Carnegie Mellon University official seal
- Carnegie institute of Technology official seal
- Scottie Dog mascot (should be the color black)



# Every Purchase Needs A Business Justification

<b>WHO</b>	<p>Provide the first and last name of who the purchase was for</p> <p>If food is purchased, number of attendees should be provided. If the number of attendees is 5 or fewer, please provide their names.</p>
<b>WHAT</b>	<p>Be as specific as possible in describing the item or service you paid for</p>
<b>WHEN</b>	<p>List the exact date of the meeting/event</p>
<b>WHERE</b>	<p>List the location of the meeting/event</p>
<b>WHY</b>	<p>Be as specific as possible in describing the connection the purchase has to your org mission (example: to build community within organization)</p>

# Examples of Business Justifications

**BAD** 😞

Food for General Body Meeting

Equipment for Members

**GOOD** 😊

**3 Pizzas from Pizza Perfecta for 12 people attending General Body Meeting held on 9/7/19 in Cohon Center 318G to discuss membership outreach.**

**10 helmets from REI for members to wear while biking during club trips. Helmets are needed for safety.**

Additional information on what was covered in these slides can be found on our [website!](#)