



WESTERN
COLORADO UNIVERSITY

BUSINESS SERVICES PURCHASING PROCEDURES MANUAL

WCU Business Services, Purchasing

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OVERVIEW OF THE PURCHASING CYCLE AND METHODS

1. **Verify that adequate funds are available.**
2. **Select a vendor.**
 - a. Only if purchase is below bidding thresholds – \$25,000 for goods, \$25,000 for services.
 - b. Do not authorize a vendor to begin performance until you have determined the appropriate method for making the purchase and the process associated with that method is complete. (Do not commit an “After-the-Fact”!)
 - c. Remember to tell the vendor that WCU is tax-exempt. See the TAX EXEMPTION ON PURCHASES Section for additional detail.
 - d. Remember that WCU cannot usually make advance payments to vendors.
 - e. Remember that all vendor terms and conditions must be reviewed by the WCU Procurement Department and signed by the President or Executive Vice President.
3. **Special considerations:**
 - i. Price agreements;
 - ii. Travel;
 - iii. Official and training functions;
 - iv. Catering;
 - v. Gifts;
 - vi. Computer Hardware and software; and
 - vii. Graphic design, print publications and photography.
4. **Determine the appropriate method for making the purchase:**
 - a. **WCU Procurement card (P-Card).**
 - i. The easiest and best method if (a) vendor accepts credit cards and (b) the cost of purchase is within the P-Card holder’s single transaction limit.
 - b. **Requisition & Purchase Order (PO).**
 - i. This method is best suited to the purchase of goods. The purchaser enters a requisition in Banner. The Procurement Department issues a PO to the vendor (places the order and our promise to pay). The PO must be issued before goods are ordered/vendor authorized to work. When the items are received, the purchaser inspects the goods and enters a receiver document in Banner and forwards the invoice to A/P. Then A/P cuts a check to the vendor.
 - c. **Encumbrance & Contract.**
 - i. This method is best suited to the purchase of services. The purchaser enters an encumbrance in Banner. The Procurement Department issues a contract to the vendor. The contract must be signed before services begin. When the services are complete, the purchaser forwards the invoice to A/P. Then A/P cuts a check to the vendor.
 - d. **Petty Cash.**
 - i. You may obtain up to \$100 cash from the Cashier to make a purchase. Note, cash purchases are not tax-exempt and cannot be used for services.
 - e. **Direct Check.**
 - i. This method involves directing A/P to cut a check to the vendor/payee without a PO or encumbrance in place. This method may only be used in very limited circumstances.

AVAILABLE/ADEQUATE FUNDS

Before any purchase is initiated, the requestor (campus purchaser) must verify that funds are available for the purchase. Follow the requesting department's procedures and with Banner access use the Budget Organization Status FGIBDST and the Budget Availability Status FGIBAVL forms to determine the status of any budget account. If adequate funds are not available in the appropriate account, a budget adjustment must be made before initiating a requisition. Use the BUDGET CHANGE REQUEST FORM available from Desolee Gibson, Budget Analyst, 328E Taylor Hall (943-3017) or email to dgibson@western.edu providing all pertinent account and amount information for the budget adjustment transaction.

See Check Funds Availability FGIBDST in BANNER INSTRUCTIONS MANUAL FOR REQUISITIONERS available on the WCU Procurement & Contracts webpages or through a member of the WCU Procurement & Contracts Department.

A NOTE ABOUT STATE FUNDS

All funds received by an institution for custody and disbursement flow through the accounts of the State Treasurer and are State funds for purposes of audit and expenditure control. These funds are subject to the Colorado [Fiscal Rules](#) and the Western State Colorado University Procurement Rules.

SELECT A VENDOR / SUPPLIER / SOURCE

1. **Overview:** Campus purchasers (requestors) may select vendors by any method of their choosing when the total single purchase amount (for a *single purchase need* – defined below) does not exceed the following dollar limits (the bid threshold):
 - \$25,000 for goods; and
 - \$25,000 for services.
 - a. A “**single purchase need**” is the identification of goods and services which are similar enough in nature to be purchased from one source (vendor) and that are known to be needed for use presently or over a reasonable period of time. Purchases estimated or quoted that exceed these limits, including all shipping and handling costs, shall be subject to a bidding process through WCU Business Services. See the **BIDDING INFORMATION** section in this Guide for more information.
 - b. **No split purchases permitted:** Do not intentionally split any purchase to circumvent a purchasing requirement. Doing such a thing may be a violation of State law and subject you to personal liability for the purchases.
2. **Vendor Terms and Conditions, Contracts and Signature Authority:**
 - Remember that all vendor terms and conditions and/or contracts must be reviewed by the WCU Procurement and signed by the President or Executive Vice President, depending upon dollar amount.
 - All contracts issued by the University must be prepared by WCU Procurement and signed by President and/or Executive Vice President, depending upon dollar amount.
 - WCU Business Services is responsible for ensuring that all of the University’s contracts comply with the State’s laws, rules and policies.
 - Signature Authority. All University employees should be aware that only the University President, with limited delegation to other University officers (i.e. the Executive Vice President), has authority to sign contracts and commit the University in a contractual arrangement. Any contract, agreement, lease, license, etc., that is presented for a University signature that will agree to legal terms and conditions, whatever the document name, however brief the terms may be, must be sent to WCU Business Services for review and for appropriate processing procedure.
3. **Seek Information Only:** When speaking to vendors for information on products and services and for obtaining price quotations, ***be very careful*** to avoid the assumption by the vendor that an order is being placed. Be very clear that an order will not be placed nor should shipment take place until the vendor receives explicit authorization to perform (i.e. a credit card number, authorized purchase order, or University contract). Do not commit the University without authorization. An unauthorized purchase is a violation of State law and if not ratified by the State Controller or University, the person responsible for making an unauthorized purchase will be held personally responsible for payment.
4. **Fairness to Vendors:** Be fair to all vendors. Give equal information to all vendors so each has an equal opportunity to compete and respond fully. Request that prices be quoted with FOB Destination (freight paid by shipper to destination), or obtain the shipping costs to be added to the purchase price. See **Appendix A** for more information on shipping terms.
5. **Life Cycle Cost:** Discuss all aspects of need. Use a life cycle approach, i.e., training, maintenance, operational skills, technical support, repair, etc.

6. **Bid Auctioning/Offer Shopping:** Do not engage in bid auctioning or offer shopping practices. Bid auctioning or offer shopping occurs when a requestor gathering price quotations reveals one vendor's quotation or other element of discussion or negotiation to another potential vendor for the purpose of leveraging more favorable pricing or terms. University employees are prohibited from bid auctioning or offer shopping.
7. **Conflict of Interest:** NEVER accept payments or gifts from vendors. Avoid any private or professional activity that would create a conflict of interest between personal interest and the interest of the University.
8. **Vendor Pressure:** Resist overreaction to a vendor-created crisis: "The price goes up after today/next week/the first of the month," "This is the last one left in stock," etc. Usually, better prices, products and sources are found elsewhere.
9. **Unsolicited Sales Calls/Scams:** If a true need exists for a product introduced by an unsolicited sales call, investigate alternative sources for the product. Such items are commonly overpriced and of poor quality. Beware of anyone not willing to clearly identify him/herself and the vendor he/she represents. Transfer any questionable calls to Sue Spritzer in WCU Business Services (x7022).

PROCUREMENT CARD

1. Overview:

- a. The WCU P-Card is a corporate credit card program, administered by the State of Colorado State Purchasing Office, whereby end users may be delegated authority to make small purchases using a credit card to expedite ordering and payment to vendors.
- b. The P-card is the easiest and best procurement method if (i) vendor accepts credit cards and (ii) the cost of purchase is within the P-card holder's single transaction limit.
- c. See [WCU P-Card](#) for the Procurement Card Program Policies and Procedures Manual and Handbooks on the Procurement & Contract webpages.
- d. Summary of Prohibited Transactions
 - i. No Colorado taxes. See the TAX EXEMPTION ON PURCHASES Section for additional detail on limited exceptions.
 - ii. No airfare.
 - Book through the approved travel agency with a requisition and PO, or use your travel card if you find a less expensive flight on your own (must have supporting documentation).
 - iii. No out of town hotels or restaurants.
 - Only permissible exception is to pay for hotel rooms for students who are traveling without an advisor, but must obtain pre-approval from Sue Spritzer or Sherry Ford.
 - iv. No alcohol.
 - Must use the requisition and PO process, pulling in the alcohol clause. Cannot use general fund money.
 - v. No cash back.
 - vi. No splitting up of a purchase to circumvent your single transaction limit or any other procurement process.
 - vii. No credit card use surcharges.
 - Note that convenience fees are acceptable.
 - viii. No edibles or drinks without completing an Official Functions Form.
 - ix. No computer hardware or software without an approved HSR.
 - x. No gift cards, gift certificates of any dollar amount, or tangible gifts over \$50.

REQUISITION AND PURCHASE ORDER

1. **Overview:** PO's are best suited to the purchase of goods. The terms and conditions associated with WCU PO's are most relevant to the purchase of goods. If the purchase includes both goods and services, and services are secondary to the purchase of goods, a PO may still be the most appropriate purchasing method. But if the purchase is primarily for the purchase of services, a PO usually cannot adequately protect the University's interests. Instead, an encumbrance and contract should likely be used.
2. **Bid Threshold Reminder:** Campus purchasers may select vendors by any method of their choosing when the total single purchase amount does not exceed the following dollar limits (the bid threshold):
 - \$25,000 for goods; and
 - \$25,000 for services.
3. **IMPORTANT NOTE: The PO Must be Processed before Order is Placed.**
4. **Requisition for a Purchase Order:**

In the Banner system, the Requisition Form FPAREQN is an electronic document used to request the acquisition of supplies, equipment or services (if appropriate). A requisition is required to initiate the issuance of a purchase order for requested items. The requisition bears the departmental budget authority approval and identifies:

- Department requestor (i.e. department purchaser);
- Vendor name and address or for "Bid";
- Commodity item description that must be complete and accurate;
- Quoted or estimated prices obtained from a qualified vendor or vendor's catalog; and
- Accounting data that encumbers the departmental budget.

See create a Requisition FPAREQN in BANNER INSTRUCTIONS MANUAL FOR REQUISITIONERS available on the WCU Procurement & Contracts webpages or through a member of the WCU Business Services Department.

5. **Purchase Order:**

A purchase order is a written document to a vendor formalizing all the terms and conditions of a proposed purchase transaction and bearing a description of requested item(s), delivery schedule, terms of payment and transportation. The purchase order is a contract or promise from the University to the vendor that the University will pay the vendor after ordered items are delivered according to the terms stated on the purchase order. Signed by the proper purchasing authority ***before*** a purchase transaction begins, the purchase order represents the University's authorized commitment for the purchase transaction.

Purchase orders are issued weekly (usually on Fridays) from complete and approved requisitions that are accurate and contain all required information. Purchase orders for time sensitive purchases can be issued on the same day of requisition approval with verbal notification and adequate justification to WCU Procurement. The standard process places the original purchase order document in the mail to the supplier to place the order. Special instructions may be given to WCU Procurement in the requisition document text to request alternate processing, e.g., to email the PO, fax the PO, hold the PO for pickup, send the PO to the requestor, etc.

6. **Receiving process:**

Orders are delivered to the requestor's main department office. As soon as orders are received, inspect the order for accuracy, completeness and satisfactory condition. Verify that the items delivered are the items ordered. Use the packing slip to check that the vendor shipped what it intended to ship. Inspect the items for damage or missing parts.

- a. **Enter a Receiver Document:** Enter receiving information for accepted items without delay into the Banner Receiving Goods Form FPARCVD so payment can be made. Partial shipments may be received. Partial receiving can and must be entered into a receiver document so payment of a partial billing can be made. **Payment cannot be made without a completed Receiver Document.**

See Create a Receiver Document FPARCVD in BANNER INSTRUCTIONS MANUAL FOR REQUISITIONERS available on the WCU Procurement & Contracts webpages or through a member of the WCU Business Services Department.

- b. **Invoices:** When an invoice is received, verify you received the items correctly, if so, write "OK to pay", sign your name and send it to A/P (Accounts Payable, 328 Taylor Hall). Packing slips are not billing documents and should not be sent to A/P. **Note that a Receiver Document must be completed for the invoiced items before A/P will make payment to the vendor.**
- c. **Damaged Shipment:** Inspect the contents of all packages immediately. If contents of any package are damaged, save the packaging and contents and report the damage immediately as follows:
 - If the shipping terms are FOB ORIGIN, contact the freight or Delivery Company to file a freight claim; they should pay for the damage. Then contact the supplier and advise them of the damage and request another shipment, which the supplier will charge to the University. Enter receiving information for the damaged item(s) and contact WCU Procurement (7022) so the purchase order can be adjusted to reflect the reorder.
 - If the shipping terms are FOB DESTINATION, the vendor is liable for the shipment and must file any freight claim. Contact the supplier about the damage and request another shipment at no charge. Do not complete a receiver document but communicate with A/P (wwolfenbarger@western.edu or 7028) the reason for delay of receiving.
 - See **Appendix A** for more information on shipping terms.
 - If you experience any problems with the above process, contact WCU Procurement for assistance.

7. **Payment:**

Invoices properly matched to Receiver Documents are paid once a week. Receiver documents for PO invoice payments that will be included in the weekly check run must be complete and the applicable invoice received A/P by **Tuesday at noon**. Check vouchers are processed in the Accounting Office early every Wednesday morning. Checks are usually in the mail to vendors that afternoon.

8. **Changing a Purchase Order:** An approved and open purchase order may be changed according to the following procedures.
- a. **Documented Budget Authority:** Most changes to approved purchase orders must be authorized in writing by the department budget authority. Changes that add items, increase quantities or amounts, or change accounting data, i.e., affect encumbered amounts and/or accounts, require written authority. All other changes may be executed without the written authority. When adding an account or increasing the amount on an existing account, the written authority must be submitted by the budget authority of the added or increased account.
 - b. **Email Request:** For purchase orders, send an email message from the budget authority to Sue Spritzer requesting the change order and giving the details of the desired change.
 - c. **A Change Order is Required for:**
 - Add a commodity item;
 - Increase a quantity;
 - Increase an amount by more than \$500;
 - Increase a quoted or price agreement price;
 - Change accounting; and
 - Vendor requires documentation of approved change before filling an order (may be for any or no amount change).
 - d. **Provide Complete Change Order Information:** Review the current status of the PO in FPIPURR before requesting a change order. Verify that the requested changes are clear and acceptable. In the change request email, provide clear and complete information about the change.
 - Give the vendor name and the PO number.
 - Give the item number of the commodity to be changed.
 - Describe changes in terms of the final desired result, i.e., change **“to”**.
 - When adding item(s), give the new item number(s) to verify when the Change Order is complete. Give a complete description of the item, the quantity, the unit of measure, and the unit price.
 - State each action, commodity item #, and element to be changed, for example:
 - Increase item 1 quantity to _____
 - Increase item 2 quantity to _____ and unit price to _____
 - Increase item 3 unit price to _____
 - Add item 16, _____ (complete description) _____, 2 each, at \$15 each.
 - Change accounting from _____ to _____
 - Reduce current account amount to \$ _____ and add account _____ for \$ _____

ENCUMBRANCE AND CONTRACT

1. **Overview:** Encumbrances and contracts are best suited to the purchase of services because the provisions of the contract pertain mostly to the provision of services and both parties (i.e. the University and the contractor) sign the contract. The terms and conditions associated with a University PO pertain mostly to the purchase of goods and the PO only bears the signature of the University, not the signature of the contractor.

2. **Bid Threshold Reminder:** Campus purchasers may select vendors by any method of their choosing when the total single purchase amount does not exceed the following dollar limits (the bid threshold):
 - \$25,000 for goods; and
 - \$25,000 for services.

3. **The Contract Must be Signed before Services Begin:** Initiate a Contract with the required Banner form FGAENCB – Encumbrance / Reservations Maintenance (“ENC” or “Encumbrance”) **before** services begin. Try to allow at least 20 working days for contract processing. The contract processes, approval and signatures are accomplished through WCU Finance and Administration/WCU Business Services with review and approval by WCU Human Resources.
 - a. **Prior Approval:** A fully executed contract document (with all original signatures) must be received in WCU Business Services **before** any service performance begins. The University is subject to serious liability risk, Internal Revenue Service penalties, and State Controller’s Office review when persons are permitted to work without first having signed a contract. A person incurring an obligation on behalf of the State through an expenditure contract or other State-funded contract type without the approval and signature of the State Controller or delegate shall be personally liable, jointly and severally, for the obligation. [CRS §24-30-202\(3\)](#).

4. **Personal Services:** WCU uses the term “personal services contract” to refer to a contract for services to be performed by an individual or company as an independent contractor and not as an employee (known as “personal services”). WCU uses an abbreviated-version of the State Model Contract as its personal services contract. Use of the personal services contract is most appropriate when purchasing the services of consultants, guest lecturers and speakers, artistic performers, entertainers, etc., usually one-time or short-term services, equal to or less than \$5,000. Personal services and any other type of service exceeding \$5,000 must be put on a State Model Contract, instead of the abbreviated personal services form.
 - a. **Examples of Typical Services Put on a Personal Services Contract:**
 - Consultants;
 - Student teacher supervisors, intern mentors;
 - Extended Studies instructors;
 - Honorariums;
 - Guest lecturers’, speakers’, etc. fees and expenses;
 - Accompanists, choreographers, musical directors, costumers, art models;
 - Artistic performers, special performers or entertainers, (including entertainment groups or individuals sponsored by WCU Program Council);
 - Athletic officials, referees;

- Photographers; and
- Services of a University employee's business, unrelated to his/her employment duties; an employee's business services are provided as those of any independent contractor with payments made outside of the regular payroll. WCU Human Resources will determine whether an employment contract or a Personal Services Contract will be processed.

b. Services that May Not be Put on a Personal Services Contract:

- Professional services as follows: architectural, engineering, land surveying, industrial hygienist, and landscape architect (the Office of the State Architect provides special contract forms for these services).
- Services that will directly or indirectly result in the separation of State classified staff
- Services available within the State classified system.
- Compensating employees on the University's payroll performing services related to or similar to their job duties or duties performed under their employment contract. All current WCU faculty or staff will be issued a supplemental employment contract to provide services which are completely outside of his/her existing job duties or scope of employment contract. A Personal Services Contract will not be used unless the employee can provide proof of independent contractor status which meets the IRS' Employment Tax Regulations sections 31.3121(d)-1(c); 31.3306(i)-a; and 31.3401(c)-1. Proof must be provided before the ENC can be approved. Employees must contact WCU Human Resources directly.
- Compensating **any** student for services (unless services are as performer or entertainer sponsored by WCU Program Council) – WCU Financial Aid and WCU Business Services must approve and process any contract to a student **before** any services are performed by a student. All WCU students must use an institutional work-study contract.

5. Information about WCU's "Paperless" Contracts: An expedited process may be used for certain personal services \$5,000 or less.

- After all Banner approvals have posted, WCU Finance & Administration generates and sends the contractor a letter which (1) briefly identifies the services being provided, (2) explains that payment will be generated without a written contract, and (3) identifies him or her as an independent contractor and not as an employee. Before services begin, the contractor must sign and return this letter acknowledging his or her independent contractor status.
- When the letter and any other required items (e.g. W-9, PERA documentation) are returned by the contractor, WCU Finance & Administration will send a copy of the encumbrance information to the requestor to use as an invoice/receiving document with a section for approving and "receiving" satisfactory completion of the services. Upon completion and approval of the services, the responsible WCU employee must sign, date, and send this receiving document to A/P for payment. Any invoices received in the department should be attached to the receiving document.
- Services initiated under the paperless process remain subject to Human Resources review and approval. The WCU Business Services reserves the right to require a written, bilateral contract for any service, regardless of the dollar amount, if deemed necessary to protect the interests of the University.

d. Examples of services that WCU typically will not process as paperless, regardless of dollar amount:

- Extended Studies instructors;
- Performers and entertainers using an agent;
- Consultants hired as result of a formal written proposal;
- Contractors that require inclusion of additional terms and conditions;
- Services which pose a risk to employees, students, or the public; and
- Services that impact the State Classified Personnel System.

6. Banner Instructions for Encumbrances:

See the Encumbrances forms in the BANNER INSTRUCTIONS MANUAL FOR REQUISITIONERS available on the WCU Business Services webpages or through a member of the WCU Business Services Department.

- a. **General Message – GUAMESG:** If an encumbrance is denied or disapproved in Banner for any reason, a message in the General Message form (GUAMESG) will be sent to the person who created the original encumbrance. Banner will notify you when you have a message. A “DISAPPROVED” document will not affect future processing of the contract once the document is corrected and re-approved. Message records remain in GUAMESG until removed. To delete, select the message you wish to delete, click on “Record” on the top function bar, then click “Remove” in the drop-down window.
- b. **See Appendix B for a details about how to describe services in your encumbrances.**

7. Request the Vendor’s Form W-9: If the vendor’s W-9 is not already on file with WCU Accounting, you must request it from the vendor and forward it to Accounting. WCU Accounting must have the W-9 on record before they can pay the vendor. According to IRS guidelines, a form 1099 will be annually provided only to those contractors who are paid \$600 or more during the calendar year. Ask WCU Procurement for an electronic copy of the University’s form W-9 request so that you may email it to vendors. Please let Sherry Ford, sford@western.edu, Business Services, Manager, know that you have requested the vendor’s W-9.

8. If the Vendor is a Colorado PERA Retiree: State statutes require that all State agencies be subject to employer contributions – but not member contributions – for services performed by PERA retirees in an individual capacity or of any entity owned or operated by a PERA retiree or affiliated party. This includes work performed as an employee or contract employee, a consultant, independent contractor or through any other arrangement.

- a. If the independent contractor is retired from the Colorado Public Employees Retirement Association, or an entity owned or operated by a Colorado PERA retiree or affiliated party, the subject employee or principle who is a Colorado PERA retiree will be required to complete a RETIREE RETURNING TO WORK FOR A PERA EMPLOYER FORM. This form will be sent to the independent contractor once the retiree SSN is verified from the Colorado PERA member/retiree database by WCU Finance & Administration.
- b. If a PERA retiree works as an employee or as a private contractor for a PERA-covered employer during their first month of retirement, this will result in a reduction of their monthly PERA pension amount. It is the retiree's responsibility to ensure that he/she complies with all PERA retirement requirements as set out in the PERA "Working After Retirement" information

brochure available in WCU Human Resources, in his/her retirement information packet, or on the web at: <http://www.copera.org/PERA/retiree/inretirement/workingafter.stm>.

9. If the Vendor is a Non-Resident: Performers, guest speakers/lecturers, consultants, etc., who are not residents of the United States will be required to complete the appropriate IRS [form W-8](#) which indicates this status. Residency is determined by US residency rules and the independent contractor should inform the requestor of his/her status early in the negotiation process. The University is required to withhold 30 percent of the total contract amount for taxes and forward it to the IRS. The contractor may be required to complete additional tax forms and should consult IRS [publication 515](#) - Withholding of Tax on Nonresident Aliens and IRS [publication 519](#) - US Tax Guide for Aliens. Other tax forms may also be necessary.

If the non-resident's country of origin has signed a tax treaty with the US (see IRS [publication 901](#) - US Tax Treaties) the withholding may be fully or partially waived from this tax requirement. The alien must complete IRS [form 8233](#) - Exemption from Withholding on Compensation for Independent Personal Services of a Nonresident Alien Individual or W-8 BEN, depending on which form is appropriate, and submit it to the WCU Controller's Office. The University is required to file this form with the IRS and there is a mandatory 10-day waiting period before any payment can be made to the contractor. Expiration of the 10 days does not constitute absolute acceptance, and requestors should be aware that the University (and specifically the requestor's budget) may still be liable for taxes and penalties even though the non-resident alien contractor has been paid the full amount.

Questions or concerns should be directed to WCU Controller's Office.

10. Impact on State Classified Personnel System: The State Personnel Rules require that all contracts for services are reviewed for impact to the State classified personnel system and that written certification of that review is required. Before a contract for any of the services listed below can be issued, WCU Human Resources must obtain a written waiver from the affected agency and the encumbrance will not be approved until the waiver has been received. Be aware that additional time to complete a contract for these services will be required.

- Staff Training Services;
- Collection Services;
- Communication Services (Telecom);
- Data Entry Services;
- Legal Services; and
- Moving Services, Flags & Signs.

11. Changes to an Encumbrance or Contract:

- a. **Encumbrance:** The amount on an encumbrance document can be increased or decreased before the encumbrance is fully paid. Send an email with details for the adjustment to Sherry Ford, sford@western.edu, in WCU Business Services.
- b. **Contract:** If significant changes need to be made to the scope of work of a written Personal Services Contract, a written amendment to the contract will be issued and signatures of the contractor and University will be obtained. Submit the details for contract amendment in an email to Sherry Ford, sford@western.edu WCU Manager of Business Services, depending upon who prepared the contract.

- 12. Tracking Uncompleted or Unapproved Encumbrances:** The Banner system generates automatic reminder emails weekly to those requestors who have incomplete or unapproved Encumbrances. *It is the requestor's responsibility to follow up on these unfinished and unapproved encumbrances.*
- a. If the listed encumbrance is "NSF" (insufficient funds), contact the Budget Specialist, Desolee Gibson in Finance & Administration and make arrangements for a budget adjustment or an NSF override.
 - b. If there is no "Complete" indicator by the listed encumbrance and the requestor is finished with the encumbrance, the requestor needs to go back into FGAENCB and complete the document.
 - c. If the listed encumbrance shows a "Complete" indicator, then either:
 - i. The budget approver for the encumbrance budget(s) has not yet approved the document in Banner. The requestor is responsible for contacting and following up with budget approver(s) to get the encumbrance approval in Banner (FOAUAPP). See FOAAINP to view pending approvals. **-OR-**
 - ii. Human Resources has not approved the document. The requestor is responsible for contacting and following up to see that complete paperwork or information has been provided.

PETTY CASH

1. **Overview:** The University has a petty cash system whereby a requestor can receive a cash amount not exceeding \$100 to accommodate small and emergency purchases that can be paid by cash. P-Card cardholders should not use petty cash unless the vendor does not accept credit cards.

2. Details:

- a. A PETTY CASH REQUEST FORM (available from the Cashier) is completed with departmental budget authority and presented to the Cashier to initiate the cash transaction.
- b. The cash recipient cannot be the same person as who signs the form as the budget authority.
- c. Petty cash transaction ***must*** be reconciled with the Cashier within 24 hours of receipt of cash.
- d. Only one (1) petty cash transaction per index is allowed at the same time. No additional petty cash will be issued to a requestor if for an index that has an outstanding cash reconciliation.
- e. Petty cash can be used for an advance for official functions expenses under \$100, ***only*** if an OFFICIAL AND TRAINING FUNCTIONS COMMITMENT REQUEST FORM (OF) is completed in its entirety, signed, and presented to the Cashier. Petty cash can be used also for reimbursement for official functions expenses under \$100, ***only*** if a completed and signed OF form with receipt(s) is presented to the Cashier at the time of the reimbursement request.
- f. Petty cash can be used for reimbursement for purchases of goods, ***but not services***, under \$100 when receipts are submitted to the Cashier with a completed Petty Cash Request form.
- g. Petty cash can be used for an advance to pay a vendor's invoice for goods, ***but not services***, under \$100. Cash payment of a vendor's invoice must be reconciled by submitting a receipt to the Cashier.
- h. Petty cash ***shall not*** be used for personal service payments, reimbursements for services, or travel advance or reimbursement.
- i. Cash purchases are ***not*** tax-exempt.

DIRECT CHECK

(Direct Pay Voucher Form)

1. **Overview:** In very limited circumstances, the University has the ability to cut a check to the vendor without a purchase order or a contract in place. Typically, this can only be accomplished if the purchase is equal to or less than \$5,000 and no other procurement method is practical. However, the State does permit the use of the direct check method of procurement for certain purchases even if they are over \$5,000 (list in Section 3 below). WCU Accounting must approve the use of this method of payment. A DIRECT PAY VOUCHER FORM and the invoice must be completed and sent to WCU Accounting. This Form is inserted below and available in the Accounting Department or on Accounting's website.

2. **Example Use:** For instance, the use of a DIRECT PAY VOUCHER FORM has previously been approved for use for a department who needed to purchase food from a local farmer because he would only accept cash or check in immediate exchange for the food. The purchase was less than \$5,000. The farmer did not accept credit cards, so a P-Card could not be used. The farmer would not accept a purchase order or a contract in exchange for the food as he was uncomfortable relying upon that as our promise to pay at a later date. Petty cash could not be used because the total dollar amount was greater than \$100. The direct check method of payment enabled the department to get a check cut and take it to the farmer in immediate exchange for the food.

3. **State-Permitted Direct Check Disbursements:** A purchase order or State contract is not required for the following types of disbursements regardless of the amount of funds disbursed (Fiscal Rule 2-2 Section 4.2):
 - a. Calculated payments required under a program within an Agency or Institution of Higher Education (e.g., formula distributions, other distributions required by regulatory or statutory formulas);
 - b. Copier rental agreements when the payment is based on cost per copy;
 - c. Conference registrations;
 - d. Financial aid or tuition assistance programs;
 - e. Insurance purchases;
 - f. Internal services routinely provided by an Agency or Institution of Higher Education (e.g., Printing services and materials ordered from the Division of Central Services, Capitol Complex Lease payments, or legal services provided to an Agency or Institution of Higher Education by the Department of Law);
 - g. Intra-Agency or intra-Institution purchases;
 - h. Moving expenses reimbursed to State employees;
 - i. Payroll and related disbursements (withholding, authorized benefits, etc.);
 - j. Postal and other delivery charges, including messenger fees;
 - k. State program payments to or on behalf of individuals qualified for the program's benefits;
 - l. Subscriptions for journals, informational publications or similar materials (electronic or hard copy), which do not include services;
 - m. Utility hook ups and line extensions performed by a utility company;
 - n. Water, gas, electric, and customary local and long-distance telephone services, including pagers and cell phones, which are routinely purchased by an Agency or Institution of Higher Education; and
 - o. Other disbursements approved in writing by the State Controller.

Sample Form: See <https://collaborate.western.edu/Accounting/default.aspx> for updated forms



Direct Pay Voucher Form Policy

The Direct Pay Voucher Form should be used if there is no other reimbursement process in place (e.g: Travel Reimbursement Form, Official Functions Form, P-Card, Purchase Order, or Encumbrance). For further direction refer to the Business Services Procedures Manual or State Fiscal Rules 2.2. If a payment needs to be made to a vendor, it needs to be done by one of our established process.

- All services and purchases of goods over \$5,000 require a purchase order or encumbrance.
- After The Facts (ATF's) must be resolved first by contacting the Business Service Manager before submitting the Voucher Form.
- This form is **NOT** to be used for meals or travel reimbursements. Reimbursements for meals and travel are covered under the Universities Travel Policy/State per diems and Official Functions.
- Reimbursements to a Payee will be made as soon as possible **after** receipt of the Direct Pay Voucher Form.
- State Fiscal Rules set a 60 day limitation on reimbursements. All reimbursement requests need to be submitted to Accounts Payable within 60 days of incurring the expense.
- If the expense meets the below criteria, the employee must provide adequate substantiation to the University. This can include but is not necessarily limited to: a statement of expense, documentary evidence, such as a quote or receipts, to support aforementioned expenses. Employees must complete a Direct Pay Voucher Form available on the Collaborate website under Accounting Services, include appropriate documentation, and submit to the Controller's Office (Taylor Hall 328). The criteria are:
 - Necessary to support the fulfillment of the employee's job responsibilities,
 - Directly related to the business purpose of the University,
 - Approved by their direct supervisor or delegated authority,
 - Properly documented,
 - Prices and rates are fair and reasonable.

Should it be determined that an employee was provided a reimbursement in excess of an eligible expense, the employee must return the excess amount within 60 days **after** the expense is reimbursed.

Western State Colorado University herein adopts this policy on reimbursable expenses. In order to comply with income tax regulations, eligible reimbursements must meet the requirements of business connection and substantiation and must identify a process for the return of excess payments. Because this policy addresses these components, it is considered by the IRS an Accountable Plan and reimbursements made under this policy will be excludable from an employee's gross compensation.

Direct Pay Voucher Form



Direct Pay Voucher Form

This form must be used to provide the Controller's Office with the necessary elements to satisfy the requirements of C.R.S. 24-30-202

This form cannot be used for any Reportable Gifts, Prizes or Awards.

This form must be filled out in its entirety. See reverse side for appropriate uses of this form.

Please contact the Controller's Office if there are any questions regarding the use of this form.

Date:	Vendor # or WSCU ID #	Vendor Phone:				
Payee:						
<i>Payees who are not WSCU employees must have a W-9 on file</i>						
Mailing address:						
City:	State:	Zip:				
Disposition of check: <input type="checkbox"/> Hold at Cashiers Office <input type="checkbox"/> Mail <input type="checkbox"/> Direct Deposit (employee only)						
Reason for check: _____						
Pcard Holders: Reason Pcard was not used:						
Item:	Index	Fund	Orgn	Acct	Prog	Amount
<i>Please provide a remittance copy of the invoice to be mailed with the check (if applicable).</i>						Total

Preparer Name: _____ Dept: _____ Ext: _____

Preparer signature _____ Date _____

Department head with budget authority: _____ Dept: _____ Ext: _____

Department head signature _____ Date _____

Approved by: _____
Controller's Office _____ Date _____

BIDDING INFORMATION

1. Overview:

- a. **Goods:** Single purchases for goods estimated to cost \$25,000 or more, including shipping costs, are subject to one of the bidding processes described below.
- b. **Services:** Purchases for services estimated to cost \$25,000 or more, including all costs, are subject to one of the bidding processes described below.

Purchases for goods under \$25,000 or services under \$25,000 do not require competitive bid processes and require only selection of a vendor that offers a fair and reasonable price for the goods or services.

WCU Procurement will execute and administer the bidding process. Please contact them as soon as possible for assistance.

2. Description of Bidding Formats used by WCU Procurement:

- a. **Documented Quote (DQ) - Informal Bid:** Single purchases for **goods** between \$25,000 and \$150,000 or for **services** between \$25,000 and \$150,000 require an informal bid process called a Documented Quote and is conducted only by WCU Procurement using the Internet-based Colorado BIDS system. The DQ process is a method of soliciting informally and receiving and evaluating vendor responses for fulfilling the University's need for a specific product(s) or service(s). DQs must remain posted on BIDS for at least three (3) working days unless the Procurement Director determines in writing that a lesser time is required to meet an immediate need. Choice of vendor is based on the most advantageous response, price/cost being the "primary" consideration, which may result in an award to a vendor whose price/cost is not the lowest.

The DQ bid process usually begins with the requestor entering a requisition for a PO using "BID" as the name of the vendor, supplying complete specifications, delivery requirement, estimated prices, and suggested suppliers' names, contacts, addresses, email addresses, and phone/fax numbers. The purchaser should also call the Procurement Department as soon as possible to notify them that a bid is necessary.

- b. **Request for Proposal (RFP) - Formal Bid:** Purchases for **services** estimated to cost \$150,000 or more, require a formal, sealed bid process. The RFP is the most flexible and commonly used formal process for services. RFPs are prepared in WCU Procurement, posted on BIDS, and are required to be opened not less than thirty (30) days after posting on BIDS. The RFP process is used when 1) primary considerations in determining award include factors other than price alone, 2) it may be necessary to conduct oral or written discussions with offerors concerning technical and price aspects of their proposals, 3) it may be necessary to afford offerors the opportunity to revise their proposals, and 4) it may be necessary to base an award on a comparative evaluation of differing price, quality, and contractual factors in order to determine the most advantageous offering to the University. An RFP usually requires at least 4 weeks to prepare, approximately 2 weeks to evaluate and a minimum of 4 weeks to finalize a contract – at least a 4 month period from beginning the bid process to authorization for beginning contract performance.

- c. **Invitation for Bid (IFB) - Formal Bid:** Single purchases for **goods** or **services** estimated to cost **\$150,000** or more require a formal, sealed bid process. IFBs are prepared in WCU Procurement and require a due date not less than fourteen (14) calendar days after posting on BIDS. Preparation of a formal bid begins after an approved requisition is received in WCU Procurement and usually requires approximately 3 to 5 days to prepare, or longer depending on the complexity of the requirements. Bids are evaluated to determine which bidder offers the lowest cost in accordance with the IFB specifications and awarded to the lowest responsible bidder quoting on a product equivalent to or better than that specified.

If you would like to pursue the IFB process, please call WCU Procurement as soon as possible to discuss the procurement need. WCU Procurement may then ask you to enter a requisition using "BID" as the vendor, supplying complete specifications, delivery requirement, and suggested suppliers' names, contacts, addresses and phone/fax numbers.

3. **Exceptions to Bidding Requirements:**

- a. State Price Agreements (described below);
- b. Cooperative Purchasing Agreements approved by WCU Business Services;
- c. Emergency purchases (described below);
- d. Sole Source (described below);
- e. Single Source (described below); and
- f. Office furniture bought from CCI (contact WCU Business Services for more information).

VENDOR AUTHORIZATION/AFTER-THE-FACT COMMITMENTS

1. **Overview:** **DO NOT** authorize a vendor to begin performance (e.g. place your order) until you have determined the appropriate method for making the purchase and the process associated with that method is complete. In other words, **do not place your order or otherwise authorize the vendor to begin work until you have determined how you will pay the vendor (i.e. P-Card, PO, contract, petty cash, direct check), and the University's processes with regard to that process are complete (i.e. P-Card accepted and purchase within your limit, PO issued, contract fully-signed, petty cash authorized, or direct check authorized).**

Note, entry of a Banner requisition or encumbrance document does not “complete” the process. Typically, it simply initiates it.

Goods or services ordered without a PO or contract in place, when one is required, are unauthorized or “after-the-fact” commitments. **When an after-the-fact commitment occurs for a purchase in excess of \$5,000, it is a violation of State law and it must be reviewed and ratified by the State.** In such cases, individuals who knowingly place orders or allow work to commence without a purchase order or contract in place **may be held personally liable by the State.**

2. **After-The-Fact Process for Purchases Over \$5,000:**

- a. Complete a Banner encumbrance or requisition, as applicable.
- b. Request the vendor’s W-9 and any other required forms.
- c. Complete the **AFTER-THE-FACT (ATF) REPORT FOR STATE CONTROLLER RATIFICATION FORM.** This form must be completed by the person responsible for the ATF and sent to WCU Business Services.
- d. Prepare letter to State Controller from the WCU Executive Vice President/Chief Operating Officer.

Payment to the vendor will be withheld until the University’s ratification request is approved by the State Controller.

3. **After-The-Fact Process for Purchases Equal to or Less Than \$5,000:**

When an after-the-fact commitment occurs for a purchase equal to or less \$5,000, it is a violation of WCU Procurement policies and it must be reviewed and ratified by WCU Procurement and Accounting.

- a. Complete a Banner encumbrance or requisition, as applicable. In some cases (with the exception of services), using the direct check method may make the most sense. Check with WCU Procurement and Accounting if you have questions and for approval of that method of payment.
- b. Request the vendor’s W-9 and any other required forms.
- c. Complete the **AFTER-THE-FACT (ATF) REPORT FOR INTERNAL RATIFICATION FORM.** This form must be completed by the person responsible for the ATF and sent to WCU Business Services.

Payment to the vendor will be withheld until WCU Procurement receives the After-the-Fact (ATF) Report for Internal Ratification completed by the person responsible for the ATF.

TAX EXEMPTION ON PURCHASES

1. **Overview:** As a public institution of higher education of the State of Colorado, Western State Colorado University is generally exempt from:
 - a. all State and local government use taxes (Ref. C.R.S. 39-26-114(a)) on purchases made from its own funds and for its exclusive use; and
 - b. federal excise taxes under Chapter 32 of the Internal Revenue Code (Registration No. 84-730123K),

2. **Details:** Use of a PO, P-Card or Contract together with payment made by a WCU check are required for purchases to be tax exempt. **Purchases made by cash, State Travel Card (a personal liability), or a personal credit card are not tax exempt.**
 - a. **State and local tax exemption:** No. 98-04524

 - b. **Federal Tax Exemption:** No. 84-730123K

 - c. **Exception:** In certain limited circumstances, primarily when the item purchased is not exclusively for the use of the University, the University may not be exempt from Sales Tax. In these limited instances, it is appropriate to pay sales tax. Please contact the Controller's Office with any questions about these limited instances.

A copy of the State and local tax exemption certificate can be obtained from the WCU Controllers Office in 328 Taylor Hall, Wendy Wolfenbarger, (2186).

ADVANCE PAYMENTS/PRE-PAYMENTS

1. **Overview:** Advance payments (or pre-payments) are payments made in advance of receipt of the goods and/or services. WCU may only make advance payments under limited circumstances. Please make advance payments sparingly and with good judgment.

2. **What Can Be Prepaid– per State Fiscal Rule 2-2, Section 8:**
 - a. **Purchases valued at \$5,000 and less:** Generally, advance payments can be made if the total cost of the purchase is \$5,000 or less. This is not advisable for purchases of services. We must be careful not to put ourselves at undue risk of losing our money. Discuss any advance payment requests for services with WCU Procurement or Accounting.

 - b. **Specific Items as Follows:** Advance payments for a period of one year or less are permitted for the following:
 - Advertising services and related goods;
 - Charter transportation;
 - Construction permits;
 - Federal grants awarded by the State to subgrantees (in compliance with Federal requirements);
 - Overnight travel accommodations such as hotels, motels, etc.
 - Information Technology (IT) service agreements (including internet access, systems and database access),
 - Insurance premiums;
 - Interagency agreements;
 - Licenses, including licenses for software;
 - Maintenance of office equipment or information technology (IT) (software and hardware), and other maintenance agreements;
 - Membership dues;
 - Personal property leases or rentals;
 - Post Office Box rentals;
 - Professional services provided by expert witnesses hired for litigation purposes, mediators, entertainers, and speakers;
 - Real property leases, where the State is a tenant, and perpetual easements, if the entire interest is purchased and all attendant rights are transferred upon payment;
 - Sponsored projects – See Fiscal Rule 3-1 (State Contracts);
 - Subscriptions for journals, informational publications or similar materials (electronic or hard copy), which do not include services;
 - Tuition, registration, and fees charged for trainings, classes, conferences, and seminars;
 - Utility hook ups and line extensions performed by a utility company; and
 - Water rights purchases or temporary leases.

 - c. **Up to \$10,000 With Prior Approval of WCU Controller:** Advance payments of up to \$10,000, for one or more fiscal years, if the State Controller delegate for Institution of Higher Education determines, and documents in the contract file, that the advance payment provides a benefit to the State at least equal to the cost and risk of the payment.

- d. **More than \$10,000 With Prior Approval of State Controller (Denver Office):** The State Controller, in his or her sole discretion, may grant the request of Institution of Higher Education for a waiver, allowing an advance payment not listed in the exceptions. The waiver request shall include evidence that advance payment is an established industry standard and/or provides a benefit to the State at least equal to the cost and risk of the advance payment.

3. Process:

- a. **Prepayment documentation** from the vendor is required before payment can be made. Documentation must contain 3 elements:

- i. Vendor name and address;
- ii. Description of goods or services being purchased; and
- iii. Total amount to be paid, including shipping cost.

b. **For purchases valued at \$5,000 and less:**

- i. Write the following directly on a copy of the prepayment document:
 - “Cannot use P-Card because _____.”
 - appropriate accounting information (index and account code);
 - correct fiscal year if not to be charged in the current one; and
 - signature of department budget authority. The signature approval established for Banner approvals is the same signature authority for the prepayment documents. The same dollar limits in Banner approvals apply to prepayments.
- ii. Send the original prepayment document and the copy detailing the foregoing information to Accounts Payable (Accounting Office – 328 Taylor Hall)
- iii. Adequate prepayment documentation received by Accounts Payable by noon on Tuesdays, will usually be included in the Wednesday check-run.
- iv. Check the Vendor Detail History Form FAIVNDH after Wednesday’s check-run to verify expected prepayment processing.

c. **For purchases valued over \$5,000:**

- i. If a PO is the appropriate procurement method, complete and approve a prepay requisition FPAREQN for prepayments of over \$5,000. The PREPAY clause is required in the document text of the requisition. Send the prepayment documentation to WCU Procurement (Sue Spritzer) with the REQ# on the documentation.
- ii. If an encumbrance and contract is the appropriate procurement method, complete and approve an encumbrance document FGAENCB for contracts. Give instructions for prepayment in the document text. Send prepayment document to Accounting.
- iii. HSR approval will be required for prepayment for software. (See COMPUTER HARDWARE AND SOFTWARE chapter below.)

STATE PRICE AGREEMENTS INCLUDING OFFICE SUPPLIES, PAPER & COPIER RENTALS
(AN EXCEPTION TO THE BIDDING REQUIREMENTS)

1. **Overview:** The State of Colorado State Purchasing Office establishes price agreements (State Price Agreements) through competitive bid processes to award statewide State Price Agreements (for Commodities/ Services) for many products and services to a number of vendors from which state agencies purchase goods and services. Complete and current information including the terms and conditions of the price agreements are available on the State Purchasing Office website. Pricing can be viewed directly in the price agreement document, in PDF files attached to the agreement or by a web link to the vendor's website.

The University shall purchase from the State Price Agreements (regardless of whether they are designated as "mandatory" and "permissive") **unless equal or better prices, shipping and payment terms are available elsewhere.** For more information about Automobile rentals or travel plans see the travel section. There is no dollar limit for purchases on orders from State Price Agreements and these purchases are not subject to any additional bidding requirements. Some State Price Agreements require order minimums on dollar amounts or quantities.

See The [State Price Agreements](http://www.gssa.state.co.us/SPAgree) are available for viewing and printing from the State Purchasing Office's website at <http://www.gssa.state.co.us/SPAgree>.

You must purchase such items as **office supplies, computer toner cartridges, computer printers, computers, and cell phones** off of State Price Agreement, unless a local or other vendor offers a price that is equal to, or better than, the State Price Agreement price. When registering to view prices on a State Price Agreement vendor's website, if asked for WCU's CORE code, it is GWAA.

2. **One Mandatory Price Agreements:** One State Price Agreement is **mandatory** for WCU purchases and shall be used to the exclusion of all other sources regardless of price within the United States. These are:

- **Automobile Rental within the United States**

3. **Paper Orders:** Copier/laser printer paper and Colorado State Seal stationary paper is purchased centrally from the paper State Price Agreement by Facilities Services in large quantities for all departments' supply. Use Facilities Services' [work order](#) system to acquire copier paper. Include in the request text: 1) Type of paper; 2) quantity; 3) the budget Index and Account Code nos. Facilities Services' staff will deliver the order to the requesting department.

4. **Copier Leases:** The following explains the process for leasing a new copier:

- a. **Step 1:** Obtain a quote from Keith Linney, the State Price Agreement vendor who is able to provide service in Gunnison. Keith offers Canon copiers on State Price Agreement.

Keith's contact info:
Keith Linney
970-379-6052 cell
klinney@imagenet.com

If you are satisfied with the quote that Keith provides, you can stop there and WCU Procurement can issue a blanket PO to Keith for your copier. The blanket PO will simply reference the model, price and State Price Agreement number, but will not encumber any funds so that you can make your monthly payments on a P-Card.

- b. **Step 2:** Then please provide the quote to WCU Procurement and we will complete the proper paperwork and get the appropriate contract signed. Please remember not to sign anything. If Boss is less expensive than Keith (the State Price Agreement vendor), please be sure to send us that documentation as well for the file.

Forms can be found: See <https://collaborate.western.edu/Accounting/default.aspx> for updated forms

TRAVEL

Travel Authorization Form

Note: You must complete the Travel Authorization Form PRIOR to travel.



Travel Authorization Form

Must be completed PRIOR to travel. See policy on reverse.
Carefully complete all parts of this form.

NAME:		TITLE:		ID:
<input type="checkbox"/> Academic/University Business Travel		<input type="checkbox"/> Professional Development Travel		
Describe in detail the purpose of this travel, including the benefit to the university, the titles of events, title of conferences, courses, lectures, etc.:				
Travel beginning date: _____ through ending date: _____				
<i>Describe travel itinerary: (include departure city, major stops, main destination and method of travel for each leg)</i>				
<i>Please indicate estimated expenses and respective amounts to be paid from appropriate index:</i>				
Lodging \$	Registration \$	Primary Index	Account	Amount
Airfare \$	Other \$	Secondary Index	Account	Amount
Food/per diem \$				
Auto* (see below) \$		Total estimated cost of travel to the university: \$		
<input type="checkbox"/> Vacation/Personal Time during/end of business travel: Start Date: _____ End Date: _____				
Traveler must make a reasonable allocation of expenses between University business and personal travel.				
Person covering your university responsibilities while you are away:				
Will you be available by Western email? <input type="checkbox"/> Yes <input type="checkbox"/> No				
Will you be available by cell phone? <input type="checkbox"/> Yes <input type="checkbox"/> No Cell Phone Number: _____				

Traveler's Signature: _____ Date: _____

Approving Authority's Signature*: _____ Date: _____

Printed name and title of Approving Authority: _____

***Note: Foreign travel requires approval by an Officer or the President.**

- All users should refer to the Business Services Purchasing Procedures Manual for travel requirements and frequently asked questions
- Frequent travelers should be issued a WSCU travel card
- For Travel Advances please use the Travel Advance & Expense Reimbursement Form
- Expenses must be submitted to A/P within 60 days of incurring the expense

***Auto Rental:** WSCU is mandated to use State Price Agreements for Automobile rentals in order to ensure adequate liability insurance coverage. In instances where a State Price Agreement cannot be used for automobile rental, the traveler shall receive prior approval from their management to use an automobile rental company not on the State Price Agreement. In these instances, the traveler shall purchase liability insurance in the amount of \$1,000,000 through the automobile. **Note:** The advantages of using a State Travel Card and the State Price Agreement are that these cover the CDW and the Liability Insurance. The individual, University, and the State of Colorado are fully insured.



Travel Authorization Policy

Western State Colorado University adheres to the State of Colorado Fiscal Rules. This policy is promulgated pursuant to State Fiscal Rule 5-1 Travel, section 4, which allows institutions of higher education to require prior written or electronic authorization for employee travel.

Purpose:

Prior authorization for university business travel and/or university sponsored professional development travel is necessary to ensure that only authorized travel is reimbursed and to determine travel status for various insurance purposes.

Scope:

All university employees regardless of classification, status and rank shall comply with the policy. The President, as the highest approving authority, will document his/her business travel in advance but will not require approval.

Definitions:

Local travel: travel within 30 miles of the employee's customary work location.

Domestic travel: in-state and out-of-state travel within the United States.

Foreign travel: travel outside the United States.

Approving authority: the chair or director, with budget signature authority, for the department in which the employee works. If the employee is a chair or director, the officer to whom they report is the approving authority. The President is the approving authority for officers. If an employee works in one department, but travel is funded by a different department, the employee's regular department head is the approving authority for travel.

Policy:

All domestic and foreign travel shall be authorized, in advance, as follows:

- Domestic travel: prior to actual travel, written or electronic authorization by the appropriate approving authority shall be required for all in-state and/or out-of-state travel.
- Foreign travel: prior to actual travel, written or electronic authorization by the appropriate approving authority AND the appropriate vice president or the President shall be required for all foreign travel.
- Local travel: travel authorization is not required.

Travel schedules for individual employees involving more than one date and/or destination may be approved by the approving authority as a whole, rather than processing individual approvals for each separate date of travel. However, if the travel schedule changes, the approving authority must approve the revised schedule in advance of actual travel.

Employees are required to submit travel pre-authorization documentation with expense reimbursement requests. If prior approval is not obtained, the traveler may not be reimbursed for the travel expenses.

State fiscal rules set a 60 day limitation on reimbursements. All reimbursements must be submitted to Accounts Payable within 60 days of incurring the expense.

Departments must maintain documentation of travel authorizations for three years.



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State fiscal rules set a 60 day limitation on reimbursements. All reimbursements must be submitted to Accounts Payable within 60 days of incurring the expense.

Departments must maintain documentation of travel authorizations for three years.

1. **Overview:** In September 2015, the State Travel Management Program (STMP) was eliminated. WCU is required to follow the Colorado State *TRAVEL* Fiscal Rule 5-1 Waiver. Per fiscal rules, a traveler is responsible for controlling expenses at a reasonable level and ensuring that the University receives adequate value for the amounts expended.

In some cases, a traveler may conduct both University business and personal travel within the same trip. In these cases, the traveler must make a reasonable allocation of the expenses between University business and personal travel. **The University cannot incur additional expenses of any kind (flight, hotel, per diem, rental car) due to the extension of a trip for personal purposes.**

2. **Travel Card:** Use of the State travel credit card is an essential part of participation in official State travel. **Frequent travelers should be issued a WCU travel card.** Use of the State Travel Card provides convenience to the traveler by minimizing processing of travel arrangements, lost luggage, and car rental insurance, reducing cash outlay by the University, and tracking travel expenses for reporting to the State.

The travel card should be used for:

- **Lodging facilities:** in the area they are traveling with the purpose of obtaining the best value for the state's dollar.
- **Auto rental:** WCU is mandated to use State Price Agreements for Automobile rentals in order to ensure adequate liability insurance coverage. In these instances where a State Price Agreement cannot be used for automobile rental, the traveler shall receive prior approval from their management to use an automobile rental company not on the State Price Agreement. In these instances, the traveler shall purchase liability insurance in the amount of \$1,000,000 through the automobile.

Note: WCU is mandated to use State Price Agreements for Automobile rentals to ensure adequate liability insurance coverage. The advantage of using the State Travel Card and the State Price Agreement are that these cover the CDW and the Liability insurance. The individual, University, and the State of Colorado are fully insured.

Exception: Vans that are larger than 9 passenger that are needed for transportation. You will need to purchase the additional CDW (Collision Damage Waiver) even if you use the state price agreement or your travel card. When filling out your travel reimbursement make a note on the car rental receipt: van larger than 9 passenger, CDW required.

- **Meals:** (for tracking purposes), whenever possible.
- **Travel Advances:** The travel card can be used for travel advances up to \$1,500 per month, however this incurs additional fees and should be used only in emergency situations when the Travel Advance & Expense Reimbursement Form cannot be used; and
- **Airfare:** Subject to additional rules discussed below.

The State Travel Card bears no annual fee, no charge for issuing the card, and no up-front credit checks. The State Travel Card is issued in the name of the employee and cardholders are personally liable for full payment of charges against their travel card. Payment must be made by the due date shown on the monthly statement, or risk late fees, or closure of travel card. Payments must be made **within 60 days of use no exceptions**, thus it is important to submit the TRAVEL ADVANCE & EXPENSE REIMBURSEMENT FORM (a copy of which is pasted below and available from Accounting's

webpage) for reimbursement immediately after traveling. Because the cardholder pays the travel card statement personally, these charges are not tax-exempt.

The State Travel Card may not be used for personal expenses except for those made in conjunction with official State travel that cannot, for practical reasons, be charged separately; however, WCU will not reimburse the cardholder for any such incidental personal charges.

A general guideline for issuing a State Travel Card to a State employee is that those who travel at least once per year should obtain and use a State Travel Card for all applicable travel expenses. The University may make alternate official University travel payment arrangements for travelers not meeting this criterion or for any State traveler denied a travel card by the State travel card provider.

Applications and training for the travel card are obtained and processed in the WCU Financial Office. WCU's Travel Compliance Designee is Wendy Wolfenbarger, (2186).

3. **Booking Airfare:** Student travel that is more than 5 people will require a PO requisition and should be arranged through the State-awarded travel agency.

Travelers should check flights from Gunnison, Montrose, Grand Junction, and Denver and incorporate the cost of mileage or car rental, and airport parking when considering the best overall price for University travel.

University fiscal rules require that travelers choose the most economical method to accomplish University travel. Travelers should ensure they are making efforts to obtain the best price available for airfare when on University travel.

*If the amount of the Airfare is **\$750.00 or less**, the traveler is not required to get a quote from an approved travel agent. **If the Airfare is over \$750.00**, It is **required** that you get a quote from an approved travel agent, listed below. The traveler should then select the least *expensive travel option*.*

- **Note:** *If a traveler must cancel or change a flight for non-University (e.g. personal) reasons, then any related costs are the traveler's responsibility. Additionally, the traveler may be responsible for payment to the University if a reimbursement was already made to them.*

4. **Flight Purchasing Methods:**

- **Travel Card:**
 - i. If the traveler is NOT purchasing airfare from an approved travel agent, the individual has a Travel Card, and the payment for the airfare is a University expense, in part or entirely, Airfare should be arranged using the Travel Card. You cannot use your travel card to book Airfare while working with one of the state-approved travel agents. You must enter a requisition immediately if using one of the state-approved travel agents.
- **Purchase order:** A PO requisition isn't **required** but can still be used for the purchase of airline or other common carrier tickets (e.g. train and bus tickets). Airfare *can still* be arranged through the State-awarded travel agency with two exceptions (outlined below).

- i. **PO Requisition for Airfare when using the State Price Agreement:** Immediately initiate a requisition using Banner form FPAREQN. The travel agency will be the vendor. Provide the name of the person traveling, city routes, dates of travel, person giving quotation and quotation date in the Document Text using the **AIRFARE** clause. As soon as the requisition is **Complete**, immediately call or email the Procurement Specialist, Sue Spritzer (7022) or Manager, Sherry Ford (7052) with the REQ #. WCU Procurement will immediately assign a PO # to the requisition and contact the Travel agent with the PO # as authorization to ticket and charge the University. An authorized PO must be established and called in by WCU Procurement before a travel agent will ticket the reservation.
 - ii. **Requisition Note:** When creating the airfare requisition, separate out the \$27.00 agent fee from the cost of the airfare. Put this \$27.00 agent fee in the additional Charges field of Commodity 1.
- **Travel Agencies:** The state-approved agencies for WCU are New Horizons Travel and its affiliate, Advantage Travel. Only these selected State-awarded travel agencies may be used for arranging travel for University Business paid by the University. The following contacts have been established for WCU travelers:

Advantage Travel Planners

Vicki Wojdakowski
 103 W. Tomichi Ave., Gunnison, CO 81230
 Phone: 641-5400 Fax: 641-5402 800-451-5710
advantagetrip@gunnison.com

New Horizons Travel

Andrea Pendolino
 3701 N. Grant Ave., Loveland, CO 80538
 Phone: (800) 864-3897 Fax = (970) 669-9771
andreap@travelnewhorizons.com

- **Exceptions to Travel Agent Requirement:**
 - i. **Airfare cost is \$750.00 or less:** If the total cost of airfare for the trip is less than \$750.00, a quote from an approved travel agent isn't required.
 - ii. **Adjustment to Travel Schedule While Traveling:** The individual State Travel Card should be used to pay the additional cost of airfare if, while traveling, an emergency or other circumstance arises that requires an adjustment of travel schedule.
 - iii. **You Find Less Expensive Airfare:** If a traveler obtains an airfare available to the general public that is less than the State-awarded travel agency's best fare, the traveler's individual State Travel Card may be used to make payment for the fare and WCU may make reimbursement or use other means of payment as required.
5. **Auto Rental:** When the traveler uses the Auto State Price Agreement and a State Travel Card together the CDW (Collision Damage Waiver) and the adequate liability insurance is covered.

Exception: Vans that are larger than 9 passenger that are needed for transportation. You will need

to purchase the additional CDW (Collision Damage Waiver) even if you use the state price agreement or your travel card. When filling out your travel reimbursement make a note on the car rental receipt: van larger than 9 passenger, CDW required.

- i. **Use State Travel Card:** Every WCU employee shall use the State Travel Card to rent, for official State business, any car, van, four-wheel drive vehicle, or three-quarter ton or lighter pick-up truck. If traveler does not have a State travel card they must purchase the CDW (Collision Damage Waiver) through the automobile rental company.
 - ii. **Auto Rental State Price Agreements:** Auto rental State Price Agreements must be used. In the instances where the state price agreement cannot be used, the traveler should purchase liability insurance in the amount of \$1,000,000 through the automobile company.
 - iii. **Agreements:**
 - Avis, discount number: A514145
 - Budget, discount number: T143828
 - Enterprise/National, discount number: XZ12450
 - Hertz, discount number: 65579
- a. **Insurance Claims:** Claims involving the rental vehicle only are made through the WCU Travel Card, not the rental car company, and must be filed within **90** days of loss, accident or damage.
- Contact the number on back of card for details of filing an insurance claim.
 - Contact the WCU Risk Manager, Sherry Ford [943-7052] and advise her of the claim.

6. Lodging:

- a. **Use WCU Travel Card:** Every State employee shall use the WCU Travel Card to pay for all individual lodging charges occasioned by official State travel unless the traveler does not have a travel card or the State travel card provider has denied a card to the State employee.

NOTE: State Government employee: Be sure to ask if the hotel has special rates for State employees. Since Western is a State of Colorado owned school we are state employees. That makes us eligible for State discounts. Ask them when booking your Hotel.

7. **Meals:** Travelers are required to use the standard allowance method for meal reimbursement, and not the actual cost method. Travelers shall claim the authorized meal per diem rate for each meal the traveler would normally have eaten while traveling away from home. If a meal is included in a conference fee or is provided with the cost of lodging, a traveler shall not request reimbursement for the standard meal allowance, unless the meal is determined inadequate by the traveler. Receipts for meals are not required. For meal per diem rates by location see

Accounting webpage or go to the Federal Domestic Per Diem Rates:

<http://www.gsa.gov/portal/category/21287>

- a. **Meals on Travel Days:** a traveler may claim meals based on departure and arrival time. Breakfast cannot be claimed unless departure is prior to 5:00 a.m. at the departing city. Lunch cannot be claimed unless departure is before 11 a.m. at the departing city, or return is after 1:00 p.m. at the destination city. Dinner cannot be claimed unless return is after 8:00 p.m. at the destination city. The applicable per diem rate is based on where the meal is eaten. No meals allowed for travel wholly within a single day (no overnight).
 - b. **Incidentals/Tips:** a traveler cannot claim tips as a separate item for reimbursement. Tips paid to porters, baggage carriers, bellhops, hotel maids, and skycaps for airport check-in are included in the per diem Incidental reimbursement rate. Tips paid in connection with meals are included in the meal per diem rates.
8. **Mileage for Personal Vehicles:** a traveler shall be reimbursed .52 cents per mile (or .55 cent per mile only if 4WD is actually needed and used) or actual expenses, for each mile actually and necessarily traveled while on official State business.
9. **Other Reimbursable Expenses:**
 - a. **Taxi and Shuttle Expenses:** including tips; receipt required for each ride costing over \$25.
 - b. **Camping Fees:** receipt required for any fee over \$25.
 - c. **Parking Fees:** receipt required for any single fee over \$25.
 - d. **Registration Fees:** for conferences or other meetings. A receipt is required for all registration fees.
 - e. **Telephone, Fax, Internet Access:** and other similar miscellaneous business expenses paid for State business. A receipt is required for any single charge over \$25.
 - f. **Toll Road Charges:** receipt required for any charges over \$25.
 - g. **Traveler's Checks or Transaction Charges:** for the use of the WCU Travel Card. A receipt is required if the total reimbursement charge is over \$25.
10. **Non-Reimbursable Expenses:**
 - a. **Alcoholic Beverages.**
 - b. **Entertainment Expenses.**
 - c. **Personal Expenses.**
 - d. **Political Expenses.**
 - e. **Traffic Fines and Parking Tickets.**
 - f. **Late Fees for WCU Travel Card.**
 - g. **Seat or class upgrades on airfare.**
 - h. **Certain Insurance Coverage:** WCU Travel Card provides certain types travel insurance. See Travel Card Visa benefits guide for details:
https://collaborate.western.edu/Accounting/Documents/visa_commercial_card_benefits_guide_2016.pdf The cost of additional or other types of coverage will not be reimbursed, including these types:
 - a. Collision damage waiver or loss damage waiver for rental vehicles, unless vehicle is renting from a company besides those on State Price Agreement and only if renting from such a company is permissible (see above). Or in the cases where a greater than 9 person passenger van is rented.

- b. Supplemental liability insurance on rental vehicles.
- c. Trip cancellation insurance.
 - Exception: VRBO's or AirBnB's must have Trip Cancellation Protection Coverage
- d. Additional liability insurance for rental vehicles.
- e. Personal accident insurance on rental vehicles.
- f. Supplemental life insurance for airline or common carrier travel.

11. Cash Advances for Travel:

a. Cash advance limits:

- i. No more than \$1,500 per month;
- ii. No more than \$1,500 outstanding at any time.

b. With WCU Travel Card: A WCU Travel Card cardholder may use the travel card to obtain a cash advance through automated teller machines (ATM) throughout the world. A traveler may use a cash advance for State-reimbursed out-of-pocket travel expenses not covered by the WCU Travel Card that are reimbursable. Such expenses may include but are not limited to tips, taxi fares, tolls, meals at restaurants that do not accept credit cards, or any other travel and related expense not payable by the WCU Travel Card.

i. Cash Advance Fee Reimbursement: The use of the travel card to obtain a cash advance by means of an ATM generates a transaction fee as a part of the charges from the WCU Travel Card provider, and there may be an is additional to the ATM fee charged by the ATM provider (local bank). These fees are for travel cash advances are reimbursable expenses. To obtain reimbursement, the traveler must present ATM receipts or a travel card provider statement documenting the fees for travel cash advances.

c. Through Accounting Department: A traveler may obtain a travel cash advance without the use of the WCU Travel Card by completing Section I, the Travel Advance Section, of Accounting's TRAVEL ADVANCE & EXPENSE – REIMBURSEMENT FORM, a copy of which is pasted below and available from Accounting's webpage.

12. Obtaining Reimbursement: All travel and travel expenses to be paid by the University must be approved by the appropriate department supervisor using the TRAVEL ADVANCE & EXPENSE REIMBURSEMENT FORM, a copy of which is pasted below and available from Accounting's webpage. As soon as possible after returning from a University business trip complete Section II, the Statement of Expenses Section and submit it to the Accounting Office to report actual costs and reconcile for reimbursement. Travel advance and expense reimbursement requests received by Accounts Payable in the Accounting Office by noon on Tuesdays are usually processed in Wednesday's weekly check-run.

a. Taxes: Any travel expense paid by cash or individual credit card is not tax-exempt. The University will reimburse the traveler for expenses paid by cash or credit card, including the tax.

Travel Advance & Expense Reimbursement Form



TRAVEL ADVANCE & EXPENSE REIMBURSEMENT FORM

Please print procedure summary on back of form

Required Information:
 Name: _____ WSCU ID# _____ Phone: _____
 Department/Title: _____ Destination: _____
 Purpose of Travel: _____
 Provide complete detail.
 Persons in attendance:
 (for whom expenses are being claimed below)
 (use separate sheet if necessary)

Printed Name	Printed Name	Printed Name	Printed Name
Signature	Signature	Signature	Signature

Type of Vehicle Used _____ Personal, _____ State, _____ Rental, _____ Plane PO's Associated with trip: _____

Section I (Optional) TRAVEL ADVANCE REQUEST
 I am requesting a travel advance of \$ _____ for travel beginning _____ and ending _____.
 I understand that I must complete the statement of expenses section below and return it to accounts payable with receipts attached (including cash receipt from the cashier for any unspent cash), within two weeks from the ending date of travel. If I do not do so, I authorize the amount to be deducted from my paycheck.
 TRAVELER'S SIGNATURE: _____ Date: _____ (International Travel needs prior approval, see below.)
 Index _____ Account _____ Amount \$ _____ SUPERVISOR APPROVAL: _____
 Index _____ Account _____ Amount \$ _____ Date approved: _____

Section II STATEMENT OF EXPENSES

Travel (Required: Dates, Locations & Times)					Vehicle Costs/Gas		Per Diem/Incidental Exp				Lodging	Misc-DO NOT TOTAL RECEIPTS	
Date	Location		Time		.52/mile or receipt* Miles	Total \$	Break-fast	Lunch	Dinner	Inci-dental	Receipt Required	Description	
	From	To	Dep	Arr								Car Rent etc.	Receipt Amount

1. List travel dates, locations traveled & departure & arrival times.
 2. Use appropriate column for listing expenses.
 3. Do not total rows or columns. *See instructions on back.

(Put trip total on this line) Total Expenses _____
 Less Travel Advance (from sect 1 above) _____
 Net Reimbursement Requested _____
 or Cash Returned _____

SUPERVISOR'S PRINTED NAME: _____
 SUPERVISOR'S APPROVAL: _____ Index _____ Account _____ Amount \$ _____
 Date Approved _____ Index _____ Account _____ Amount \$ _____

Prior Authorization for International Travel: _____ Date: _____
 Estimated Amount: _____ Index _____ Account _____ (Please attach detailed budget of estimated costs)

I certify that the statements in the above schedule are true and just in all respects; that payment of the amounts claimed herein has not and will not be reimbursed to me from any other sources; that travel performed for which advance/reimbursement is claimed was or will be performed by me while on State business and that no claims are included for expenses of a personal or political nature or for any other expenses not authorized by the Fiscal Rules; and that I actually incurred or paid the operating expenses of the motor vehicle for which reimbursement is claimed on a mileage basis. Further, I hereby authorize the State to deduct from my pay any amount paid to me in excess of my actual incurred expenses.

TRAVELER'S SIGNATURE: _____ Date: _____
 Hold at Cashier's Window Mail to: _____
 Direct Deposit (Employee Only)

Effective 1/1/2019

Travel Form Instructions:

Frequent travelers should be issued a State Travel Card. Individuals who have been issued a State Travel Card should not use personal credit cards in lieu of State issued cards to pay for travel.

State fiscal rules set a 60 day limitation on reimbursements. All reimbursement requests need to be submitted to Accounts Payable within 60 days of incurring the expense.

See Fiscal Rules <https://www.colorado.gov/pacific/osc/travel-fiscal-rule> for complete details of the travel policy. Please attach your Travel Authorization Form to the Reimbursement form when submitting. Questions call 943-2186.

Travel Advances: Complete Section I Travel Advance Request of this form and submit to Accounts Payable at least 1 week prior to departure. Upon return from travel, complete Section II Statement of Expenses and subtract the advance from total expenses to determine reimbursement amount. Return any remaining money to the Cashier's Office for a receipt, return forms to Accounts Payable.

Personal Vehicles: The 2019 Mileage rate is .52 cents per mile (.55 cents per mile if 4WD is actually NEEDED and USED) or Actual Expenses (Gas Receipts).

Meal and Incidental Per Diem Rates: For all locations outside of Colorado please go to: <https://www.colorado.gov/pacific/osc/travel-fiscal-rule> and look up meal and incidental per diem rates.

If county is not listed on site, you must use the standard rate. See chart below for most Colorado Counties. No meals allowed for travel wholly within a single day (no overnight). Exclude meals provided with a conference or registration fee.

Meals for days a Traveler departs and returns: A Traveler may claim meals based on departure and arrival time. Breakfast cannot be claimed unless departure is prior to 5:00 a.m. at the departing city. Lunch cannot be claimed unless departure is before 11 a.m. at the departing city or return is after 1:00 p.m. at the destination city. Dinner cannot be claimed, unless return is after 8:00 p.m. at the destination city. Under this method, the applicable per diem rate is based on where the meal is eaten.

Breakfast	\$13.00	\$13.00	\$14.00	\$16.00	\$17.00	\$18.00
Lunch	\$14.00	\$15.00	\$16.00	\$17.00	\$18.00	\$19.00
Dinner	\$23.00	\$23.00	\$26.00	\$28.00	\$31.00	\$34.00
Incidental	\$5.00	\$5.00	\$5.00	\$5.00	\$5.00	\$5.00
	\$55.00	\$56.00	\$61.00	\$66.00	\$71.00	\$76.00
	Standard Rate	Montrose	Ft. Collins, Loveland, Douglas, Cortez, Montezuma County	Boulder/Broomfield Colorado Springs, El Paso County	Durango, La Plata County	Gunnison, Crested Butte, Steamboat, Denver, Grand Lake, Summit County, Aspen, Vail, Telluride

Incidentals: Tips paid to porters, baggage carriers, bellhops, hotel maids, and skycaps for airport check-in are included in Per Diem Expenses. Tips paid in conjunction with meals are included in the standard meal allowance. Tips paid in connection with taxi and shuttle expenses should be included as part of these expenses.

Lodging: Final receipt required of reasonable accommodations (credit card statement not accepted).

Shuttles/Taxi/Parking/Luggage/Telephone/Internet/Fax/Miscellaneous: Receipts required over \$25.

Rental Car: State Price Agreements with Vendors MUST be used for Liability Insurance and CDW/LDW Insurance. See Purchasing Procedures Manual for Agreement #'s. Final receipt required.

Registration Fees: Receipt required.

Not Reimbursable: Alcohol, traffic fines, movies, entertainment, travel insurance, hotel or airline seat upgrades.

Account Codes

In State	Out of State		
711301	711302	Faculty/Staff Business	711303 International Travel
711308	711312	Registration and Fees	711304 Student Teaching Supervision/In State
711305	711310	Athletics Competition	
711306	711309	Recruitment	
711307	711311	Non-employee Business	
711313	711314	Student Business	

Forms can be found: See <https://collaborate.western.edu/Accounting/default.aspx> for updated forms.

Official and Training Functions Policy



Official and Training Functions Policy

1. **Overview:** The University's policy and procedures for official functions must comply with State Fiscal Rule 2-7 *OFFICIAL FUNCTIONS AND TRAINING FUNCTIONS*. An OFFICIAL AND TRAINING FUNCTIONS COMMITMENT REQUEST FORM (Official Function Form) MUST be submitted when an expenditure of funds is for meetings, conferences, meals, other functions, food, beverages or related supplies. You may not purchase any edibles or drinks with State funds unless they are for an official function or training function and you complete the WSCU Official Function Form. It MUST be shown that the primary purpose of incurring such cost is the dissemination of technical information or the stimulation of production, as pursuant to State law (CRS 24-30-202 and CRS 24-107-101-5). General Fund Dollars can NEVER be used to purchase alcohol.
2. **Rule:** Official functions and training functions shall be held to achieve program objectives and shall be limited to reasonable and actual costs. The attendance of State employees at official functions shall be kept to a minimum and shall include only those individuals directly related to the purpose of the function. Expenditures shall be kept to a minimum as they have the potential of being perceived to be for personal benefit and an abuse of public funds. Expenditures incurred for official functions shall be approved by the chief executive officer or by a representative of the University that has been delegated authority by the chief executive officer. Generally, meals purchased shall not exceed travel per diem rates. Please see gsa.gov/per diem for a full list. In very limited circumstances, a Vice President or above can approve exceeding the per diem rate, but this should occur only in exceptional circumstances.
 - a. Definition of **Official Function** = A meeting, conference, meal, or other function that is hosted by the chief executive officer, or representative, of the University attended by guests and/or State employees, and held for official state business purposes.
 - b. Definition of **Training Function** = A meeting, conference, or other function which is hosted by the University attended by customers of the State and/or State employees, and held to enhance staff knowledge or to educate customers of the State or State employees, that are affected by the University's operations or regulations.
 - i. Training functions should have a written agenda, study materials, and be led by an identified presenter. These materials must be attached to the official function form.
 - ii. Training events must be educational in nature.
 - iii. Meals can be purchased only if the training event occurs during a meal hour.
 - a. Breakfast can be purchased for a training event only if the event starts by 7:00 AM or earlier
 - b. Lunch can be purchased for a training event only if the event occurs between 11:00 AM – 1:00 PM
 - c. Dinner can be purchased for a training event only if the event ends by 8:00 PM or later
3. **Process:** An Official Function Form must be completed in all circumstances. An itemized receipt is required and must be attached to each Official Function Form or the purchaser may be held personally liable for the expense. If a vendor is unwilling or unable to provide an itemized receipt please request that they fill this information in by hand on the receipt.
 - a. Functions under \$100 can be paid or reimbursed from petty cash.

- b. P-Card may be used to pay for functions within the card holder's single transaction limit. Attach to the P-Card monthly statement.
 - c. Functions over \$100 and not put on a P-Card may be submitted to Accounts Payable for reimbursement by check.
4. **Examples of an Official/Training Function:**
- Food and beverages purchased for the host and guest(s) visiting on official business.
 - Commencement ceremonies, associated receptions, events and cost.
 - Meals, banquets, catering services or receptions given as a necessary adjunct to official meetings or conferences.
 - Festive office decorations for highly visible departments that are frequently visited by non-employee guests and students.
 - Events, meals, food or activities directly used for employee or student recruitment activities.
 - Events and their related costs designed to generate alumni, legislative, donor or community support for University programs.
 - Meals attended by students and/or employees that are related to educational development, recognition or program development.
5. **Exclusions:**
- General Fund Dollars cannot be used in any way for entertainment, alcohol, or personal benefit.
 - Meals, receptions, or other gatherings where the primary purpose is for University personnel to gather for social or personal purposes are not considered official or training functions.
 - An official function of the department is NOT stocking a break room or office with food, drinks or other supplies (including coffee and water coolers), employee birthday parties, holiday celebrations, welcoming parties or going away parties.
 - Meetings held within a department are not permitted official functions. This includes staff meetings, performance reviews and other internal meetings. These meetings are the result of normal office activity and do not justify expenses.

Updated 10/3/2018

Official Functions Form (OF)



Official Function Form (OF)

Effective Date 3/1/2018

Purpose: Official Functions forms **MUST** be submitted when the expenditure of funds is for: meetings, conferences, meals, other functions, food, beverages or related supplies. See reverse side for fiscal rules and procedure summary. This form must be filled out in its entirety to be validated. Use with reimbursements and P-Card expenses.

Payee: _____ **WSCU ID#** _____
[Name of person or entity to be reimbursed, or P-Card Vendor that was paid]

Mail to: _____
 or **Hold at Cashiers Office** **Direct Deposit (Employee Only)**

Official Function Information	
Type of Event: <i>Meeting, Training, Meal, etc.</i>	
Event Date:	
Event Location:	
Total Cost	\$ _____ Cost Per Person \$ _____
# of Attendees	
# of Students Attending	

Accounting Information	
Index #	
Fund #	
Org #	
Acct #	
Prog #	
Reimbursement Amount Requested	
\$ _____	
<small>not used for P-Card</small>	

Event Business Purpose (please describe in detail)

Attendee Name & Relationship with the University
List names and relationships, e.g. Jim Baker (WSCU Faculty Member); Sara Dean (recruit).

Approval

Signature of Payee **Date**

I certify the statements in this request to be true and just in all respects; that payment claimed herein has not and will not be reimbursed to me from any other sources, or I acknowledge that this was a P-Card transaction and that expenses listed are for expenses claimed where a P-Card was used by me for State business; and that no claims or P-Card transactions were included for expenses of a personal or political nature or for any other expenses not authorized by the Fiscal Rules; and that I actually incurred or paid the expenses for which reimbursement is claimed or charged on the P-Card.

Supervisor's Approval **Date** **Supervisor's Printed Name**

Forms can be found: See <https://collaborate.western.edu/Accounting/default.aspx> for updated forms

CATERING/FOOD SERVICE

Overview: Sodexo, WCU's food service contractor, has **exclusive right** to provide catering and conference meals services for all of the **University Center**. The rest of Western State Colorado's University campus is **Non-exclusive** and you may choose whoever you like. Just make sure you are cleaning up the area (recycling materials, etc.) after the catering event is complete. However, Sodexo is **providing a 5% discount** on all catering except for Alcohol.

-This includes sponsored functions such as, banquets, receptions, breakfasts, luncheons, refreshment services, meetings, conferences, and other special and regular events everywhere on the University's campus. Sodexo provides setup-up and clean-up.

No matter who you use, keep such documentation with the Official Function Form. If you're using University funds, buying your own groceries or picking-up pizza's, and you perform all the set-up and clean-up, this would not be considered catering.

1. **Process:** Purchases for Sodexo catering services or supplies from the Sodexo food service provider require the same purchasing authority as all other University purchases, i.e. by requisition and purchase order or procurement credit card, **before** services take place or supplies are picked up. Contact the food service provider (ext. 2000) to discuss needs, availability and price. If using an external provider contact the provider and following the above procurement procedure as needed.

After obtaining a quotation and quotation number from the food service representative, determine if the catering/supplies purchase will be paid for by procurement credit card or by purchase order. Advise the food service representative which form of payment to expect for the purchase.

- **Requisition/Purchase Order:** If the cost is estimated near or above your procurement card limit or you do not have a procurement card, enter a requisition for a PO.

Complete a requisition immediately upon receiving your quotation number regardless of whether or not you know how many participants will be served. The PO **must** be approved **before** the event.

- i. Use the **required** catering clause (CATEAUTH) in the document text to provide all the information related to the supplies, service or catered function.
 - ii. Estimate generously when cost is based on head count at the event.
 - iii. Use "1 Lot" for quantity and unit of measure for each commodity to accommodate variable cost.
- b. Official Function/Training Function:** Complete an Official Function Form regardless of whether a PO or P-card is used.
- c. Reserve Space for Event. If using the University Center.**

GIFTS

1. **Overview:** The IRS considers gifts cards and gift certificates of any dollar amount, and gifts of tangible items over \$50, to be taxable income. We are required to report any such gifts to the IRS.

2. **Process:**
 - a. **Tangible Gifts Under \$50:** You may use a P-Card or petty cash to purchase gifts (not gift cards/certificates) under \$50. You are not required to complete Accounting's Gifts, Prizes or Awards Purchase Request Form for tangible gifts less than \$50.

 - b. **Gift Cards/Certificates & Tangible Gifts Over \$50:** You may not use a P-Card or petty cash to purchase gift cards/certificate or actual gifts over \$50. You must complete Accounting's Gifts, Prizes or Awards Purchase Request Form (attached below) in advance of the purchase, providing the recipients' SSN. Financial Aid must review the form if any recipient is a student. Accounting will cut a check to the vendor and you will take that check to the vendor to make these types of purchases.

Gifts, Prizes or Awards Purchase Request Form



WESTERN STATE COLORADO UNIVERSITY

Gifts, Prizes or Awards Purchase Request Form

IRS regulations require reporting of gifts, prizes and awards as taxable income to the recipient if the gift, prize or award meets certain criteria. This form must be filled out for the Purchase of any Gift Card, Gift Certificate, or any Tangible Gift with a value over \$50. Please note that these Reportable Gifts, Prizes and Awards will be included as taxable income on employee's W-2 forms and on non-employee's 1099-M Forms.

Vendor ID: _____ Vendor Name: _____
 Date: _____ Mailing Address: _____ Hold at Cashiers Office

 City, State, Zip: _____

Charge To:

Index #	Fund #	Orgn #	Acct #	Prog #	\$ Amount

List each Recipient Below:						Recp Code see below*	Gift Type see
ID	Last Name	First Name	Address	City State, Zip	Amount	EM,NE,ST,SE	GC,NC

***If a student receives a gift card or certificate, then Financial Aid must approve or initiate the transaction.

Financial Aid Review*:**

***Signature required for Student Recipient: _____ Date: _____

*Recipient Code [Recp Code]:	Employee - EM	Non-Employee - NE	Student-ST	Student Employee- SE
**Gift Type:	GC = Gift Card or Gift Certificate. These are fully taxable regardless of amount.		NC = Non Cash. (I.e. Ipod, Use these codes above. Computer) with value >	

Purpose: _____
 Description: _____
 Authorized By: _____ Phone: _____
 Dept. Chair or VP: _____ Phone: _____

Sample Form: See <https://collaborate.western.edu/Accounting/default.aspx> for updated forms

Gifts, Prizes or Awards Purchase Request Form

Internal Revenue Service, Publication 15-B, Employer's Tax Guide to Fringe Benefits.
Treasury Regulation, Sec. 1.61-21, Taxation of fringe benefits.

IRS regulation require that gift cards and gift certificates of any amount and gifts over \$50 (the IRS considers gifts under \$50 to be *de minimus* and therefore does not require them to be reported) purchased with College funds be reported as gross income to the recipient.

The value of gift cards and gift certificates of any amount and tangible gifts over \$50 given to employees must be reported on the employees W-2.

For non-employees, IRS regulations stipulate that the value of a gift cards and gift certificates of any amount and gifts over \$50 must be reported via a 1099 at calendar year end if the cumulative amount issued to the recipient throughout the year meets or exceeds the IRS reporting threshold of \$600.

Gift cards and gift certificates of any amount and gifts over \$50 are **not to be purchased** with a **procurement card** or **petty cash**.

The Gifts, Prizes or Awards Purchase Request Form is to be filled out and returned to the Accounts Payable Office for the purchase of gift cards or gift certificates of any amount and for gifts over \$50. No purchase order is required for the purchase of gifts or gift cards.

COMPUTER HARDWARE AND SOFTWARE

1. **Overview:** All purchases for most computer hardware items and all software must have a HARDWARE/SOFTWARE ACQUISITION REQUEST (HSR) approved via IT Services online work order system. See <https://collaborate.western.edu/ITS/Pages/submitworkrequest.aspx>

The HSR functions to support computer hardware and software license inventory tracking by IT Services. IT Services is responsible for ensuring that the campus has adequate use authority for all software installed on University systems. Another important function of pre-approval by the HSR is that IT technical staff can ensure that what is being purchased will work in the University's computing environment and on the user's hardware system. This check avoids problems with installation and support, saving time and aggravation for users and IT Services staff when the items arrive and are expected to perform.

2. **Obtain HSR Approval Before Making Purchase:**

- a. **Requisition/Purchaser Order:** A complete and approved HSR should be accomplished before the Banner requisition for the items. After the HSR is approved, enter the requisition and email the approved HSR to Sue Spritzer in WCU Procurement so that she can associate it with the corresponding requisition.
 - b. **P-Card:** HSR approval is required before making a hardware or software purchase using a P-Card. The HSR approval must be attached to the P-Card purchase document with all attached to the monthly card statement.
3. **Guide:** The Director of IT Services, or a delegate, determines HSR requirement. Following is a guide for HSR requirement.
 - a. **Software: Required** for all software, including licenses and upgrades.
 - b. **Hardware: Required** for hardware including:
 - Complete PC System
 - All Projectors
 - Peripherals (printer, scanner, PDA, etc.)
 - Digital Camcorder (connected to PC)
 - Hard Drive
 - Fax Machine (if new addition/new on copier)
 - Additional Drive (any type)
 - Network Switch
 - Additional Memory
 - Firewire
 - Additional Cards (video, audio, jet direct for printer)
 - Power Supply (to computer)
 - c. **Computer Parts, Supplies and Accessories, or Services: *Not Required*** for the following items:
 - a. Cable/Wire
 - b. AV Equipment (except projectors or if connected to PC)
 - c. Media (Diskette/Zip Disk, CD, Jump or Flash Drive)
 - d. Bar Code Scanner
 - e. Mouse

- f. Fax Machine (if replacement)
- g. Keyboard
- h. Maintenance Agreement
- i. Supplies - Laser Toner, Paper, etc.
- j. Digital Camera

GRAPHIC DESIGN, PRINT PUBLICATIONS & PHOTOGRAPHY

- a. **Overview:** If you want to hire a graphic designer to perform design services only (i.e. no printing), you must contact Cheelone Spritzer in Human Resources for approval and instructions. If you are going to hire a graphic designer to perform design and printing services, you may procure such services with a P-Card or requisition/PO.
- b. **Brand Standards:** Be sure that the graphic designer and/or printer has, and complies with, the most current WCU Brand Identity Systems Manual and WCU's logo and word mark files available at <https://www.western.edu/marketing-communications/tools-universitycommunicators>.
 - **Note: All Logo's being used need approved by Western's graphic designer before being ordered.**
- c. **Photography – Photo Release Form:** Generally speaking, you must obtain a signed Photo Release Form (available from the Director of Marketing and Media Relations) from any student, faculty member, staff person or member of the public who is visibly recognizable in the photograph before you can use your own photography on the University's website or any University publication of a marketing or public relations nature, such as newsletters, brochures, view books, promotional items or other such material. The Office of Student Affairs requests that new students sign a form either consenting to, or denying, WCU's use of any photographs of him or her. The Director of Marketing and Media Relations will track each student's decision. If you want to use a photograph of a student, you must contact the Director of Marketing and Media Relations to determine if the photograph may be used.

Crowd scenes where no single person is the dominant feature are exempt. These rules govern photographs intended for use on the University's website and any University publication of a marketing or public relations nature, such as newsletters, brochures, view books, promotional items or other such material. Photo release forms must be retained as long as the image is used on the web or is in circulation on print materials.

Official University photographs (those supplied by the Director of Marketing and Media Relations) are authorized and do not require an additional release form. Please note that some images may require a photo credit and copyright information.

FURNITURE

- a. **Overview:** WCU is no longer required to buy office furniture from Colorado Correctional Industries per CRS 17-24-111 (6) (a) (effective as of July 1, 2012). However, we strongly encourage you to check CCI's prices for office furniture before making a purchase because they offer a limited lifetime warranty on their furniture. If a single purchase of office furniture will exceed WCU's bid threshold (\$25,000), we are not required to complete a competitive bid process if we make the purchase from CCI.

- b. **Process for Repair of CCI Furniture:**
 - a. **Determine if item should be picked-up for repair, or if it can be repaired on-site.**
On-site repair can be requested for more simple repairs.
 - i. **Repair Item to be Picked Up:**
 - Obtain a yellow CCI tag from the WCU Procurement.
 - Fill out tag and attach it to item.
 - Enter a Facilities Services work order to pick up item for deliver to Facilities' dock, if pick-up from Facilities makes the most sense.
 - If arrangements are made with CCI to have item picked up at a location other than the Facilities' dock, be sure to also make arrangements in your department to get the signature of the CCI driver/pick-up person and the date of pickup. Michele Mykol in Facilities has a system for getting this information for items picked up from her dock and the CCI staff has been instructed to communicate and sign off on our pick-ups.

 - b. **Submit a [Customer Service Request](http://www.coloradoci.com/bin-php/cust_serv_form.php) online from the CCI website** (http://www.coloradoci.com/bin-php/cust_serv_form.php) where a customer service order (CSO) is established for you.
 - i. Go to www.coloradoci.com
 - ii. Select "Service Request" (in left menu under Customer Service)
 - iii. Fill out the Customer Service Request form
 - Along with reason for CSO, give as complete information as possible identifying the item, e.g., accurate catalog description, style, features, colors, etc.
 - Product ID and Date Received Product is found on the bottom of furniture item, e.g., on bottom of seat of chairs.
 - Complete as much of this information as you have.
 - If applicable, note in "Comments" that item is ready for pickup at the WCU Facilities dock. If requesting on-sight repair, give pertinent information (request on-sight repair, give location and contact for item, etc.) in "Comments".
 - iv. Receive a confirming email with a Service Order Number almost immediately. If you don't receive the confirming email, follow the instructions at the bottom of the Customer Service Request form.

- c. **Forward a copy of the CSO to Paul Smith**, our Customer Service Rep. The best contact for Paul is paul.smith@doc.state.co.us. He is also available by cell phone at 303-478-4213.

d. **Follow-Up.**

- i. At two weeks after submitting the CSO, verify whether or not the item has been picked-up and/or repaired.
- ii. If not picked up or repaired, email Paul Smith and let him know the item is still awaiting pickup.
- iii. Continue to follow up on the status of the repair.

SOLE SOURCE

(AN EXCEPTION TO THE BIDDING REQUIREMENTS)

1. **Overview:** A sole source procurement is the purchases for which only one product or service will meet the University's need and only one vendor can supply the required product or service, so a competitive bid process is not necessary. A requirement for a particular proprietary item does not justify a sole source purchase if more than one potential vendor can provide the item or one with equivalent functionality. Sole source justification cannot be based on price.
2. **Process:** If you believe that your desired purchase would qualify as a sole source procurement, contact the WCU Manager, Business Services to discuss the situation. If a sole source procurement can be justified, the Manager will provide you with WCU's Sole Source Justification Form to complete and sign for the procurement files.

SINGLE SOURCE

(AN EXCEPTION TO THE BIDDING REQUIREMENTS)

- a. **Overview:** A single source procurement is the purchase of goods or services where an alternative vendor (source) might exist, but it is not in the University's best interest to seek competitive bids for the purchase. For example, opening the purchase up to competition may not be feasible, practical, or cost-effective. Or, the selected vendor has unique qualifications. This purchase is made without competition when the dollar amount of the purchase would otherwise require that the University open it up to competition.

- b. **Process:** If you believe that your desired purchase would qualify as a single source procurement, contact the WCU Manager of Business Services to discuss the situation. If a single source procurement can be justified, the Manager will provide you with WCU's Single Source Justification Form to complete and sign for the procurement files.

RUSH PROCESSES AND EMERGENCIES

1. **Overview:** Sometimes emergency and rush purchase situations occur which cannot be accomplished by using a P-Card or petty cash. In such event, communicate with WCU Procurement immediately to avoid an unauthorized purchase. We will do everything possible to accommodate exceptional rush and emergency situations.
2. **Emergency Condition:** An emergency condition exists when a situation creates a threat to public health, welfare, or safety. An immediate and serious need for supplies or services occurs when the lack of which would seriously threaten:
 - the functioning of the University or its programs;
 - the preservation or protection of property; or
 - the health or safety of any person(s).
3. **Authority to Make Emergency Purchase:**
 - a. Whenever practical, the WCU Business Service's Manager Approval shall be obtained prior to the purchase.
 - c. If an emergency arises after normal working hours, the University department shall notify the WCU Business Services Manager on the next working day.
 - d. If the Business Service Manager determines that an emergency purchase was made without the existence of an emergency condition, the purchase will be processed as an "after-the-fact" purchase.
4. **Limits of Emergency Purchase:** Emergency purchases must be limited only to items and quantities or time period sufficient to meet the immediate threat and shall not be used to meet long-term requirements.
5. **Source Selection (Bid) Procedure:** Vendors shall be selected to assure that the required goods or services are purchased in time to meet the emergency. Given this constraint, such competition as is practicable shall be obtained. Any acceptable form of solicitation (written, fax, email, phone, etc.) may be used to obtain bids or proposals for an emergency purchase, if practicable.
6. **PO Process:**
 - a. If processing a requisition is possible, then enter a requisition immediately, call the approver and for NSF override if applicable. Call WCU Procurement (Sue Spritzer x7022) with the completed requisition number, and explain the emergency. We can assist in expediting the approval posting and purchase order process to meet the need.
 - b. If processing a requisition is not possible, we are able to accommodate a true emergency to avoid an unauthorized or after-the-fact purchase, if necessary, after an explanation of the emergency and a summary of the need is given along with a verbal approval by the department's budget authority. Call WCU Procurement (Sue Spritzer x7022) as soon as possible.

7. **Documentation Required:** As soon as practical, the department shall prepare a written justification on WCU Procurement's Emergency Procurement Justification form. The completed form needs to be approved by the WCU Business Services Manager and it must set forth the description and justification for the emergency purchase. The justification shall include the following:

- Description of the emergency and basis for the emergency purchase;
- Date and time (approx.) the emergency first became known;
- List of the goods and/or services purchased;
- Description of the efforts made to ensure that bids or proposals were received from as many potential vendors as possible under the circumstances; and
- Basis for the selection of the selected vendor.

SURPLUS PROPERTY

1. **Overview:** WCU must be fair and impartial when disposing of surplus property. Any item that is considered a consumable, i.e., disposable supply items, having no remaining useful life, can be trashed without permission. For all equipment, whether it has a remaining useful life or not, you must receive advance permission to sell, give away, or dispose of it from the WCU Business Services Manager.

2. **Methods of Disposal:**
 - a. **Sell:** Sell the surplus property to a member of the public with adequate public notice, including by public auction.
 - b. **Sealed Bid:** Conduct a sealed bid process.
 - c. **Other:**
 - i. Donate (to Colorado school districts, cities, counties, and local non-profit organizations);
 - ii. Trade-In;
 - iii. Cannibalize (removing parts to use them in another item);
 - iv. Recycle;
 - v. Trash;
 - vi. Transfer to another State agency.

3. **Prohibited Methods of Disposal:**
 - a. **Cannot Sell Without Notice & Public Opportunity:** We cannot sell any item without giving public notice and allowing the public the opportunity to bid for items, such as in a public auction or in a sealed bid process.
 - b. **Cannot Give Away:** We cannot give any item away to any individual without giving the other members of the public the same opportunity to receive it.

4. **Permission Process:** To receive disposal permission, provide the following to the Procurement Manager -
 - a. Description of equipment - (Mfr, Model #, general descriptor, accessories, etc.)
 - b. Quantity
 - c. Condition (Useable as-is; useable w/minor repairs; not currently useable-requires considerable repairs; not useable/repairable-junk; recyclable; electronic waste; obsolete)
 - d. Preferred disposal method (Trade-in; cannibalize; donate; sell; auction; recycle; trash)
 - e. And if available, the following information:
 - Inventory no.;
 - Funding source;
 - Approximate age or purchase date; and
 - Purchased value or current market value.

5. **State Law Note:** As of July 1, 2012, WCU is no longer required to use Colorado Correctional Industries to manage the disposal of State property (CRS 17-24-106.6).

TRIAL ORDERS

1. **Overview:** An on-approval or on-trial order is a request for goods or materials to be delivered for inspection, preview or trial before a decision to purchase will be made. Treat on-trial orders like a purchase - see that purchasing authority is established *before* the order is placed for the on-trial items. This will prevent an after-the-fact commitment. If you establish purchasing authority after the item arrives, then the vendor has performed before the order was properly authorized.

2. **Process:**

a. **P-Card:** Be certain that the cost of the order is within the requestor's P-Card limits and that the vendor accepts credit cards for payment. Follow these procedures:

- i. Place the on-trial order as directed by the vendor.
- ii. If the previewed items are accepted for purchase, contact the vendor for invoice payment with the P-card.
- iii. If the previewed items are rejected, follow the vendor's instructions for return of the items and cancellation of the invoice.

b. **Req/PO:** If the requestor does not have a P-Card, or if the cost exceeds the requestor's P-Card limits, or if the supplier does not accept credit card payments, a REQ/PO must be approved before the order is placed. Follow these procedures:

- i. Initiate a requisition using the on-approval clause, ONAPPRVL, in the requisition document text.
- ii. Send to WCU Procurement the printed information describing the on-approval terms, if any, and to accompany the purchase order.
- iii. If the previewed items are accepted for purchase, complete a receiver document to confirm acceptance.
 - Forward any invoice document to Accounts Payable for payment.
- iv. If the previewed items are rejected, follow the vendor's instructions for return of the items and cancellation of the invoice.
 - Advise WCU Procurement to close the purchase order.

FISCAL YEAR-END GUIDELINES

1. Fiscal Year End Requisitions:

- a. **For Items to be Received in Current Fiscal Year:** The following current fiscal year requisitions, with a current **Transaction Date**, must be received, and APPROVED, in WCU Procurement by 5:00 p.m. on the cut-off date:
 - i. For goods and services to be received by June 30: These items *will be* paid with the current year's funds, without exception. If any possibility exists for receipt of items on or before June 30, a current year requisition must be submitted by the cutoff deadline.
 - ii. For orders required for use in the first few weeks of the new fiscal year (items may be received in either fiscal year): If items are received on or after July 1, the PO will remain open, the encumbrance will roll into the new fiscal year budget, and payment will be made with the new fiscal year's funds. If items are received before July 1, these items *will be* paid with the current year's funds, without exception. If any possibility exists for receipt of items on or before June 30, a current year requisition must be submitted by the cutoff deadline.
- b. **For Items to be received in Next Fiscal Year:** Next fiscal year requisitions will continue to be processed regularly. These next fiscal year requisitions *must* be **ONLY** for orders that will be received on or after July 1, without exception.
- c. **Items Shipped FOB Origin:** Keep in mind that items shipped **FOB ORIGIN** on or before June 30 are technically the University's property at the time of shipment and should be recorded as a June 30 accounts payable.

2. Receiving Goods and Services/Banner Receiver Documents:

- a. **Received BY June 30:** A purchase actually received on or before June 30 must have a completed receiver document (FPARCVD) that shows a **Date Received** of 30-JUN- or before for the purchase to be recorded as a payable for that fiscal year. **Receiver documents for amounts owing for purchases received on or before June 30 must be completed before the encumbrance roll occurs approximately the second week of July for accounts payable to be properly recorded and expensed in the June 30 fiscal year.**
- b. **Received AFTER June 30:** Goods and services not actually received before the close of business on June 30 become new fiscal year expenses and will be paid from the new fiscal year's funds.
 - o *Exception:* Items shipped **FOB ORIGIN** on or before June 30 are technically the University's property at the time of shipment and should be recorded as June 30 accounts payable. If the shipped date of an FOB ORIGIN shipment is documented as occurring on or before June 30, enter the actual shipped date in the **Date Received** field in the receiver document. **Again, receiver documents for June 30 accounts payable must be completed before the encumbrance roll occurs approximately the second week of July to be expensed in that fiscal year.**

3. Travel:

- a. **General:** Travel expenses, including registration fees, should post in the fiscal year when the trip occurs.
- b. **Travel Spanning Two Fiscal Years:** If a trip will span two fiscal years (e.g. begin on June 20 and end on July 10), please contact John Gunning or Wendy Wolfenbarger in the Accounts Payable Office to discuss the appropriate method of expensing the trip between fiscal years.
- c. **Prepaid Travel Expenses:** If you pay for travel expenses or registration fees in the current year, but the trip will not occur until after July 1, those expenses should post to next fiscal year. Please contact John Gunning or Wendy Wolfenbarger in the Accounts Payable Office so that the transaction can be manually adjusted to post to the correct fiscal year.
- d. **Traveling Near the End of a Fiscal Year:** If you travel near the end of a fiscal year, e.g. in May or June, it is critical you complete the Travel Advance & Expense Reimbursement Form as quickly upon your return as possible to the expenses can post to the appropriate fiscal year.
- e. **Airfare Purchased Using a Purchase Order:** Airfare purchased using a purchase order for travel that occurs mostly in the current fiscal year is a current year expense, even if the return date is in the next fiscal year. A current year requisition with a current **Transaction Date** is required if paid via PO. Airfare for travel that occurs mostly in the fiscal year beginning July 1 is a next fiscal year expense even if the departure date is in the current fiscal year. For airfare paid with a PO, a next fiscal year requisition with a **Transaction Date** of July 1 is required.

4. End of Year Requisition/PO Clean-Up:

- a. **Open Purchase Orders:** Check the **Open Purchase Orders By FOAPAL (FPIOPOF)** form in Banner each week to view a list of open purchase orders by account(s). Continue examining your open purchase orders as the fiscal year end approaches. The more POs that can be paid and/or closed before the encumbrance roll occurs, the fewer roll-forward encumbrances will impact the new fiscal year's budgets. Examine your open POs and proceed as follows:
 - i. Complete receiver document(s) for all items actually received.
 - ii. If items have been actually received and no invoice appears in FOIDoch, request missing invoices from vendors or through Accounts Payable.
 - iii. For items **not** received, contact the vendor to obtain an expected ship date. Request the vendor to expedite the order, if necessary. Confirm with the vendor and note the shipping terms (FOB Destination, FOB Origin, etc.).
 - iv. If PO change orders or closes are required, advise the Procurement Specialist (Sue Spritzer) via email as soon as possible.

- b. **Requisitions Not “Complete”:** Requisitions *not* “Complete” must be either made “Complete” or deleted (Shift F6 in FPAREQN) before the encumbrance roll occurs.
- c. **Requisitions Not Approved:** Requisitions that are “Complete” but *not* Approved must be either approved, or disapproved and deleted (Shift F6 in FPAREQN) before the encumbrance roll occurs.

5. **Definitions:**

- **Current Year Order:** A current year order is for goods or services that are ordered to be received before June 30 of the current fiscal year (July 1 - June 30). Current year orders encumber and expense **only** current year funds.
- **Next Fiscal Year Order:** A next fiscal year order is for goods or services that are ordered before June 30 of the current fiscal year but are absolutely certain to be received **after** July 1 of the next fiscal year. The vendor should be instructed and should confirm that the order **SHALL NOT** be delivered before July 1. To create a purchase order with an encumbrance in the next fiscal year, initiate a requisition (FPAREQN) containing the following.
 - **Transaction Date** = 01-JUL-____ (next fiscal year)
 - **Deliver By Date** = any day after July 1
 - **Yr** field on the accounting page defaults to the next fiscal year indicator, such as 08, 09, 10, etc.
- **Current Year Expense:** A current year expense is the cost of goods or services paid out of the current fiscal year’s funds, during the current fiscal year. Goods or services actually received **on or after** July 1, or **on or before** June 30 of the current fiscal year are current year expenses. Goods and services must be paid from the fiscal year funds of the fiscal year in which they are actually received.
- **Prepaid Expense:** A prepaid expense is a payment for an order for goods or services that are certain to be received in the next fiscal year but must be paid **before** June 30 of the current fiscal year. Prepaid expenses temporarily expend current fiscal year funds. After a prepaid expense payment is processed, a journal entry is processed in the Accounting Office to charge the expense to the next fiscal year and credit the current fiscal year’s expenses. A prepaid expense will appear in a department’s budget as a current year expense until the journal entry is complete. After the journal entry is accomplished, a credit to the fiscal year expenses ending June 30 appears and a charge to the fiscal year expenses beginning July 1 appears. Goods and services must be paid from the fiscal year funds of the fiscal year in which they are actually received.
- **Account Payable:** An account payable or a payable is an amount owing from the purchase of goods or services. Purchases actually received on or before June 30 are part of the accounts payable for the fiscal year ending June 30. To designate a purchase actually received on or before June 30 as a payable for that fiscal year, complete a receiver document (FPARCVD) that shows a **Date Received** of 30-JUN- or before. Purchases with receiver documents completed before encumbrances are rolled into the new fiscal year (which occurs approximately the second week of July) showing a **Date Received** of 30-JUN- or before will be included in the accounts payable for the fiscal year ending June 30 and will be paid out of that fiscal year’s funds. Accounts payable payments for the fiscal year ending June 30 made **before** the encumbrance roll are paid directly from that fiscal year’s funds. Previous fiscal year accounts

payable payments made after the encumbrance roll are charged back by journal entry to the previous fiscal year.

- **Rolled Purchase Order:** A rolled purchase order is a re-encumbered purchase order initiated in the previous fiscal year and having an open encumbrance at the time open encumbrances from the previous fiscal year are rolled into the new fiscal year. The encumbrance roll occurs approximately July 8. Goods and services ordered in the fiscal year ending June 30 as a current year order but not actually received before July 1, become new fiscal year encumbrances and expenses.

APPENDIX A
FOB DEFINITION - SHIPPING TERMS OF SALE

FOB, **Free On Board**, is a transportation term that indicates that the price for goods includes delivery at the seller's expense to a specified point and no further. The FOB term is used with an identified physical location to determine 1) the responsibility and basis for **payment of freight charges**, and 2) the point at which **title** for the shipment passes from seller to buyer.

The FOB location terms, **Origin** and **Destination**, may be qualified by modifiers. The modifier determines the payment of the transportation charges. Modifiers denote nothing about the title of the goods or filing of claims. The three most common modifiers are: **Collect, Prepaid & Add**, and **Prepaid & Allow**.

Collect	The carrier collects the transportation charges from the buyer.
Prepaid & Add	The seller prepays the transportation charges, but adds the charges to the invoice for reimbursement from the buyer.
Prepaid & Allow	The seller prepays the transportation charges and they are already included in the contract price.

TITLE & CONTROL OF GOODS

FOB ORIGIN

- The buyer assumes title and control of the goods the moment the carrier signs the bill of lading.
- The buyer assumes risk of transportation and is entitled to route the shipment.
- The buyer is responsible for filing claims for loss or damage.

FOB DESTINATION

- The seller retains title and control of goods until they are delivered and the contract of carriage has been completed.
- The seller selects the carrier and is responsible for the risk of transportation.
- The seller is responsible for filing claims for loss or damage.

PAYMENT TERM VARIATIONS

POINT OF ORIGIN

<u>FOB Origin</u>	Unless qualified in the FOB clause, the buyer is responsible for freight charges.
<u>FOB Origin Freight Collect</u>	Buyer pays and bears freight charges.
<u>FOB Origin, Freight Prepaid</u>	Seller pays and bears freight charges.
<u>FOB Origin, Freight Prepaid & Add</u>	Seller pays and invoices buyer for freight charges.

DESTINATION

FOB Destination

Unless qualified in the FOB clause, the seller is responsible for freight charges.

FOB Destination, Freight Collect

Buyer pays and bears the freight charges.

FOB Destination, Freight Prepaid

Seller pays and bears the freight charges.

FOB Destination, Freight Collect & Allowed

Buyer pays freight charges and deducts the amount from seller's invoice.

FOB Destination, Freight Prepaid & Add

Seller pays the freight and adds the freight charges to its invoice to the buyer.

ANOTHER ILLUSTRATION OF THE MEANING OF THE TERMS OF SALE

FOB Origin

Buyer

- Pays freight charges
- Buyer -- Bears freight charges
- Buyer -- Owns goods in transit
- Buyer -- Files claims (if any)

FOB Origin, Freight Collect

Buyer -- Pays

- freight charges
- Buyer -- Bears freight charges
- Buyer -- Owns goods in transit
- Buyer -- Files claims (if any)

FOB Origin, Freight Prepaid

Seller -- Pays

- freight charges
- Seller -- Bears freight charges
- Buyer -- Owns goods in transit
- Buyer -- Files claims (if any)

FOB Origin, Freight Prepaid & Add

Seller -- Pays freight

- charges
- Buyer -- Bears freight charges
- Buyer -- Owns goods in transit
- Buyer -- Files claims (if any)

FOB Destination

Seller --

- Pays freight charges
- Seller -- Bears freight charges
- Seller -- Owns goods in transit
- Seller -- Files claims (if any)

FOB Destination, Freight Collect

Buyer -- Pays freight

- charges
- Buyer -- Bears freight charges
- Seller -- Owns goods in transit
- Seller -- Files claims (if any)

FOB Destination, Freight Collect & Allow

Buyer -- Pays freight charges
Seller -- Bears freight charges
Seller -- Owns goods in transit
Seller -- Files claims (if any)

FOB Destination, Freight Prepaid

Seller -- Pays freight charges
Seller -- Bears freight charges
Seller -- Owns goods in transit
Seller -- Files claims (if any)

APPENDIX B
HOW TO DESCRIBE SERVICES IN AN ENCUMBRANCE

ENC FOATEXT

WHO The full, legal name of the company, entity or individual with whom the University is contracting; provide the name to whom the check will be paid, including complete address. If the contractor currently works or recently worked for the University, any other Colorado State agency, local government or school district, provide the employer and employment dates. If contractor is a PERA retiree, provide that information and retiree's SSN.

WHAT Detailed description of service to be provided; required results; what the contractor is expected to do; what are the deliverables? What does the fee include; what expenses are to be reimbursed? What is the University expected to provide, if anything (e.g. make arrangements for lodging via University P-Card or purchase order; reimburse contractor upon submission of an invoice for meal expenses according to the State's per diem, etc.)?

WHEN What is the term or duration of the contract (starting and ending dates)? When is service to be performed and completed? Are there required milestones and deadlines?

WHERE Location where service is to be performed, if a location is required by the University.

WHY Why are the services being contracted? What is the benefit to the University?

HOW "How" is not always an essential element, but if how services are to be performed is an essential part of the agreement, it must be stated in the contract.

HOW OFTEN Frequency of service to be performed.

HOW MUCH Payment - how much, at what rate, when is payment to be made? Give special handling instructions of payment.

GREEN PURCHASING



GREEN PURCHASING

Purpose: To establish a policy for the procurement socially and of environmentally preferred products and services.

Source: University policy

Applicability: All university agency/orgs

Background: Western State Colorado University is committed to the stewardship of the environment and to Reduce, Reuse, and Recycle the university's dependence on nonrenewable energy. These "Green Purchasing" policies and procedures support the university's commitment to sustainability.

Western has a growing history of socially and environmentally responsible concerns and practices. In 2005, the Board of Trustees, stewarded by President Helman, approved the Environmental Charter, which provided the foundation for the Blueprint for Sustainability in 2016 ([Blueprint for Sustainability and Environmental Charter](#)). It also laid the foundation for President Helman signing onto the American Colleges and Universities President's Climate Commitment, which set for the bold goal, with several hundred other institutions, to evolve operations to carbon neutrality by 2050 ([American Colleges and Universities Presidents' Climate Commitment and Action Plan](#)). To conduct an audit and provide a baseline for future endeavors, Western engaged in the Sustainability Tracking and Rating System, which prompts inquiry into social, environmental, and economic university practices; Western achieved a bronze rating and is striving for silver ([Sustainability Tracking and Rating System \(STARS\) bronze rating](#)). Prompted by student interest and momentum, in spring 2017, President Salisbury's press release described an audacious goal of striving for zero waste by 2020 ([President Salisbury's endorsement of Western's Goal of Zero Waste by 2020](#)).

According to the Grass Roots Recycling Network (GRRN), zero waste is a philosophy and a design principle for the 21st Century. Zero Waste maximizes recycling, minimizes waste, reduces consumption and ensures that products are made to be reused, repaired or recycled back into nature or the marketplace. Typically 85%-90% of an institution's waste stream needs to be diverted (waste diversion rate, WDR), with benchmarks of 50% & 70% along the way to be considered "zero waste". (Source: www.grrn.org/page/what-zero-waste) However, given diverse infrastructure and regional limitations, Western's zero waste may only be a 75% WDR. Western's current diversion rate is estimated to be 24%, while we have the infrastructure (e.g., composting, recycling bins, eWaste) for 71%; however, people comprising our campus community are not disposing of their waste appropriately.

Extra: [Gov. Hickenlooper signs Executive Order to "green" state government](#)

The goal of this policy is to reduce, the adverse environmental impact of our purchasing decisions by buying goods and services from manufacturers and suppliers who share our commitment to the environment. Green purchasing is the method whereby environmental and social considerations are given equal weight to the price, availability, and performance criteria that colleges and universities use

to make purchasing decisions. Green purchasing is also known as “environmentally preferred purchasing (EPP), green procurement, affirmative procurement, eco-procurement, and environmentally responsible purchasing,” particularly within US federal government agencies. Green purchasing minimizes negative environmental and social effects through the use of environmentally friendly products.

The aim of this environmental purchasing strategy is to develop policies consistent with these principles:

1. minimize the consumption of nonreplaceable natural resources by reviewing current and proposed future usage and evaluating the pros and cons of alternatives
2. seek alternatives to products and processes that are detrimental to the environment by using more “environmentally friendly” products and processes
3. minimize waste, including: any packaging, waste produced by the product (or service) in questions, and waste generated by the eventual disposal of the product
4. maximize the reuse and recycling of materials and
5. stimulate demand for “environmentally friendly” products by letting manufacturers and suppliers know the environmental performance we expect in products.

Policy

1. Energy

- a. All desktop computers, notebooks/laptops, monitors/displays, and imaging equipment purchased must meet all Electronic Product Environmental Assessment Tool (EPEAT) environmental criteria designated as “gold” as contained in the IEEE 1680 Standard for the Environmental Assessment of Personal Computer Products. All televisions purchased must meet the highest EPEAT rating available at the time of purchase.
- b. Copiers and printers purchased shall be compatible with the use of recycled content and remanufactured products.
- c. Copiers will have double-sided printing capability.
- d. All electrical products purchased by WSCU shall meet the US EPA Energy Star certification when available and practicable. When products with Energy Star labels are not available, products that are in the upper 25 per cent of energy efficiency as designated by the federal Energy Management Program shall be used.
- e. Suppliers of electronic equipment, including but not limited to computers, monitors, printers, and copiers, shall be required to take back equipment for reuse or environmentally safe recycling when deemed appropriate by WSCU.
- f. When acquiring vehicles, the university shall purchase/lease less polluting alternatives to diesel, such as compressed natural gas, biobased fuels, hybrids, electric batteries, and fuel cells, as available and suitable for the use intended.
- g. When acquiring or replacing inefficient interior or exterior lighting, energy efficient equipment shall be purchased.

2. Water

- a. Purchase only the most water efficient appliances available. This includes, but is not limited to, high performance fixtures like toilets, low-flow faucets and aerators, and upgraded irrigation systems.

3. Toxins and Pollutants

- a. Cleaning solvents should be biodegradable, phosphate free, and citrus-based, and/or vinegar when their use will not compromise quality of service.
- b. Industrial and institutional cleaning products that meet Green Seal certification standards or environmental preferability and performance shall be purchased or required to be used by janitorial contractors.
- c. All surfactants and detergents used shall be readily biodegradable and shall not contain phosphates.
- d. Vacuum cleaners that meet the requirements of the Carpet and Rug Institute's "Green Label Testing Program—Vacuum Cleaner Criteria" (capable of capturing 96 per cent of particulates measuring 0.3 microns and operating with a sound level less than 70dBA) shall be used by in-house staff and required for janitorial contractors.
- e. Whenever possible, products and equipment should not contain lead or mercury. For products that contain lead or mercury, preference should be given to those products with lower quantities of these metals and to suppliers with established lead and mercury recovery programs.
- f. Pest control shall be managed through prevention—physical and mechanical—and through the purchase of environmentally friendly products. As a last resort, use of the least toxic pest control substance is required.

4. Biobased Products

- a. Biobased plastic products that are biodegradable and compostable, such as bags, film, food and beverage containers, and cutlery, shall be acquired by the university and/or used by our contracted suppliers are encouraged.
- b. Compostable plastic products purchased shall meet American Society for Testing and Materials (ASTM) standards as found in ASTM D6400-04. Biodegradable plastics used as coatings on paper and other compostable substrates shall meet ASTM D6868-03 standards are encouraged.
- c. Vehicle fuels made from nonwood, plant-based contents such as vegetable oils are encouraged.
- d. Paper, paper products, and construction products made from nonwood, plant-based contents such as agricultural crops and residues are encouraged.

5. Forest Conservation

- a. Ensure that all wood and wood contained within the products that WSCU purchases is certified to be sustainably harvested by a comprehensive, performance-based certification system. The certification system shall include independent third-party audits, with standards equivalent to, or stricter than, those of the Forest Stewardship Council certification.
- b. Purchase or use of previously used or salvaged wood and wood products are encouraged.

6. Recycling

- a. Thirty per cent postconsumer waste recycled paper for all applications shall be the standard when quality of service is not compromised nor the health and safety of employees prejudiced.
- b. When specifying asphalt concrete, aggregate base or cement concrete for road construction projects, recycled, reusable, or reground materials shall be used when practicable.
- c. When specifying asphalt concrete, aggregate base or cement concrete for road construction projects, recycled, reusable, or reground materials shall be used when practicable.
- d. The use of reclaimed stone and brick and the use of secondary or recycled aggregates shall be specified.
- e. Transportation products, including signs, cones, parking stops, delineators, channelizers, and barricades shall contain the highest postconsumer content practicable.
- f. Products that are durable, long lasting, reusable, or refillable are preferred whenever feasible.

7. Packaging

- a. Packaging that is reusable, recyclable, or compostable is preferred, when suitable uses and programs exist, as is eliminating packaging or using the minimum amount necessary for product protection to the greatest extent practicable. The supplier is expected to pick up packaging and either reuse it or recycle it.

8. Green Building

1. Green purchasing concepts shall be integrated into architectural designs, final construction documents, and the final construction of all university buildings and renovations of property or facilities owned by the university. All buildings and renovations undertaken by the university shall follow green building practices for design, construction, and operations, where appropriate, as described in the LEED Rating System.
2. When maintaining buildings, products such as paint, carpeting, adhesives, furniture and casework with the lowest amount of volatile organic compounds (VOCs), highest recycled content, and low or no formaldehyde shall be used when practicable.
3. All carpet distributors and/or manufacturers of carpet installed at the university shall have a carpet recycling plan that is approved by Purchasing and Business Services.
4. The use of chlorofluorocarbon and halon-containing refrigerants, solvents, and other products shall be phased out, and new purchases of heating/ventilating/air conditioning, refrigeration, insulation, and fire suppression systems shall not contain them.

9. Landscaping

- a. All landscape renovations, construction, and maintenance performed by internal staff members or contractors providing landscaping services shall employ sustainable landscape management techniques for design, construction, and maintenance whenever possible. This includes, but is not limited to, integrated pest management, drip irrigation, composting, and use of mulch and compost that give preference to those produced from regionally generated plant debris and/or food waste programs.
- b. Landscape structures constructed of recycled content materials are encouraged. The amount of impervious surfaces in the landscape shall be limited, whenever practicable. Permeable substitutes, such as permeable asphalt or pavers, are encouraged for walkways, patios, and driveways.
- c. Plants should be selected to minimize waste by choosing species that are appropriate to the microclimate. Native and drought-tolerant plants that require no or minimal watering once established should be purchased.

10. Exceptions

These policies are designed to do the most good for the resources expended. When the cost of following the policies outweighs their benefits, a variance/wavier can be obtained through Purchasing and Business Services.

The Executive Vice President has the authority to waive any requirement of this policy.

References:

<http://www.c2ccertified.org/products/registry>

<https://us.fsc.org/en-us/market/paper-printing>

<http://www.bcorporation.net/>

<http://www.sustainabilityblueprint.com/green-map/>

Glossary of Terms

Biodegradable – The ability of a substance to decompose in the natural environment into harmless raw materials. To be truly biodegradable, a substance or material should break down into carbon dioxide (a nutrient for plants), water, and naturally occurring minerals that also do not cause harm to the ecosystem. In terms of environmental benefits, a product should take months or years, and not centuries, to biodegrade.

Buyer – Anyone authorized to purchase on behalf of the organization or its subdivisions.

Chlorofluorocarbons (CFCs) – Any of a group of compounds that contain carbon, chlorine, fluorine, and sometimes hydrogen and have been used as refrigerants, cleaning solvents, aerosol propellants and in the manufacture of plastic foams. The uses of CFCs are being phased out because they destroy the planet's stratospheric ozone protection layer.

Compostable – A product that can be placed into a composition of decaying biodegradable materials and eventually turn into a nutrient-rich material. It is synonymous with "biodegradable," except it is limited to solid materials. (Liquid products are not considered compostable.)

Durable – A product that remains useful and usable for a long time without noticeable deterioration in performance.

Energy efficient product – A product that is in the upper 25 percent of energy efficiency for all similar products, or that is at least 10 percent more efficient than the minimum level meeting US federal government standards.

Greenhouse gases – Any of several dozen heat-trapping trace gases in the earth's atmosphere that absorb infrared radiation. The two major greenhouse gases are water vapor and carbon dioxide; lesser greenhouse gases include methane, ozone (O₃), CFCs, and nitrogen oxides.

LEED rating system – A self-assessment system developed by the US Green Building Council for rating the environmental preferability of new and existing commercial, institutional, and high-rise residential buildings. Website: www.usgbc.org

Life cycle cost – The amortized annual cost of a product or service, including capital costs, installation costs, operating costs, maintenance costs, and disposal costs discounted over the lifetime of the product or service. (Compare with Product Life cycle.)

Locally manufactured or grown – Manufactured or grown within 100 miles of Gunnison, CO.

Material Safety Data Sheet (MSDS) – Written or printed material about a product that includes information on the product's physical and chemical characteristics; physical and health hazards; exposure limits; whether the product contains carcinogenic ingredients above a certain threshold;

precautions for safe handling and use; control measures; emergency and first aid procedures; the date of preparation of the MSDS or the last change to it; and the name, address, and telephone number of the manufacturer.

Persistent, bioaccumulative, toxic compounds (PBTs) – Toxic chemicals that persist in the environment and increase in concentration through food chains as larger animals consume PBT laden smaller animals. They transfer rather easily among air, water, and land, and span boundaries of programs, geography, and generations. As a result, PBTs pose risks to human health and ecosystems. They are associated with a range of adverse human health effects, including effects on the nervous system, reproductive and developmental problems, cancer, and genetic impact. They include heavy metals and chemicals such as mercury, dioxins, and PCBs (polychlorinated biphenyls).

Post-consumer recycled content – Percentage of a product made from materials and byproducts recovered or diverted from the solid waste stream after having completed their usefulness as consumer items and used in place of raw or virgin material.

Product life cycle – The culmination of environmental impacts for a product, including raw material acquisition, manufacturing, distribution, use, maintenance, and ultimate disposal of the product. (Compare with Life cycle Cost.)

Recyclable product – A product that after its intended end use can be diverted from the solid waste stream for use as a raw material in the manufacture of another product.

Recovered materials – Waste materials and by-products that have been recovered or diverted from the solid waste stream.

Recycled materials – Material and byproducts that have been recovered or diverted from solid waste and have been utilized in place of raw or virgin material in manufacturing a product. It is derived from post-consumer recycled materials, manufacturing waste, industrial scrap, agricultural waste, and other waste material, but does not include material or byproducts generated from, and commonly reused within, an original manufacturing process.

Refurbished product – A product that has been completely disassembled and restored to its original working order while maximizing the reuse of its original materials.

Renewable materials – Materials made from plant-based feedstock capable of regenerating in less than 200 years such as trees and agricultural products. Rapidly renewable resources, such as grain-based feedstocks, regenerate in less than two years.

Sustainable – An action is said to be sustainable if it satisfies present needs without compromising the ability of future generations to meet their needs.

Upgradeable product – The ability to increase a product’s performance or features without replacing the product.

Virgin material – Any material occurring in its natural form. Virgin Material is used in the form of raw material in the manufacture of new products.

Volatile organic compounds (VOCs) – Chemicals that readily evaporate and contribute to the formation of air pollution when released into the atmosphere. Many VOCs are classified as toxic and carcinogenic.

Water efficient – A product that is in the upper 25 percent of water efficiency for all similar products, or that is at least 10 percent more efficient than the minimum level meeting US federal government standards³.

¹Policy taken from: *Purchasing and Business Services Manual: Green Purchasing*. Arizona State University, Dec. 1, 2007. Web. 2 Feb. 2011.

²Product principles taken from: Arndt, Steven, and Michael Lizotte. *Campus Sustainability Plan 2008-2012*. The University of Wisconsin Oshkosh, Feb. 2008. Web. 31 Jan. 2011.

³Glossary taken from: *Green Purchasing Policy*. Oberlin College, Nov. 2006. Web. 14 March. 2011.

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