An Opportunity For Purchasing Partners From ISR and The University To Engage and Discuss..

- **Business and Travel Expense Reimbursements, Purchasing Cards and Purchase Orders**
  - General Reminders
  - Business Justifications/Descriptions/Purpose
  - Documentation
  - Audit Approach
  - Tips, Resources, and Best Practices

- **Purchasing Related Processes:**
  - Gifts/Awards
  - Sales Tax Exemption
  - Branded Materials
  - Contracts
  - Procurement/Supplier Selection
LET’S AGREE TO..

• Be positive and in the present

• Affirm one another

• Welcome everyone into the discussion

• Be open to different ways of thinking

• Recognize our common goals
ISR PURCHASING PARTNERS INTROS

• Your Name

• Purchasing Role(s):
  o Cardholder
  o PO creator
  o Business or travel expense incurrer
  o Pcard verifier
  o Expense report submitter
  o Approver
  o ALG*
  o DDFR**
  o Business Manager

*Administrative Leadership Group
**Designated Departmental Finance Representative

What do you hope to gain from this session?
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University Purchasing Partners

School/Dept

Buyers

Cardholder
Purchase Order Creator
Business/Travel Expense Incurrer

*Administrative Leadership Group
**Designated Departmental Finance Representative
PURCHASING ENVIRONMENT

Common Goals

- Maximize financial resources
- Protect the University/employees from risk
- Ensure compliance with Federal, State, and Local laws and regulations.
- Ensure contractual requirements are met with funding sources and suppliers

Accomplished Through

- Policies
  - Set boundaries, decision making authority, and governance
  - Encompass internal and external requirements
- Procedures
  - How to meet policy obligations
  - Consider Federal (and Sponsor) requirements, efficiency, and decentralized decision making
- Controls
  - Prevent individual from “paying” themselves for goods/services
  - Demonstrate purchases are approved and consistent with policies
PURCHASING METHODS

Personal Funds (Reimbursed via Expense Report):
- Used for university travel and/or business expenses
- Allowable expenses may be reimbursed via Expense Report
- University sales tax exemption can NOT be used at purchase
- Governed by Carnegie Mellon University Business and Travel Expense Policy

Purchasing Card (University Direct Pay):
- Provided to authorized cardholders to make allowable purchases of goods and services
- Assigned dollar limits and MCC restrictions
- Typically utilizes standard terms and conditions of supplier
- Not recommended for large dollar items or services that present significant legal and/or commercial risk
- University sales tax exemption can be used (when applicable) at purchase
- Governed by Carnegie Mellon University Business and Travel Expense Policy, Procurement Policies, and Procurement Manual which includes the Purchasing Card Guidelines

Purchase Order (University Direct Pay):
- Best method for high value and/or high risk purchases and/or those restricted on the purchasing card
- Allow university to pay after goods/services are received
- Governed by underlying contract or the university’s written terms and conditions.
- Allow managers to approve spending prior to its occurrence
- University sales tax exemption can be used (when applicable) at purchase
- Governed by Carnegie Mellon University Business and Travel Expense Policy, Procurement Policies, and Procurement Manual which includes the Purchase Order Guidelines
BUSINESS AND TRAVEL EXPENSES (BTE)

Governed by Carnegie Mellon University Business and Travel Expense Policy (BTE)

General Reminders:

• The university pays for business and travel expenses incurred in connection with university business that are appropriately documented and are in accordance with IRS accountable plan rules. All expenses must have a valid business purpose.

• An individual should neither gain nor lose funds in the course of conducting university business.

• Upgrades and exceptions must be approved by your designated department finance representative (DDFR)

• The IRS requires documentary evidence (receipts) for expenses $75+.

• Expenses should be submitted for reimbursement within 30 days of incurring the business expense (non-travel) or completing the trip (travel)
  • Expenses submitted after 90 days are treated as taxable compensation

The BTE website contains many resources including:

• Policy Training
  • Policy Overview
  • Expense Preparer
  • Expense Approver
• Rates – Mileage and Per Diem
• Tools, Forms, and Resources
• Audit Approach
• FAQ’s

• University sales tax exemption can NOT be used at purchase

• Departments may elect to impose additional restrictions over expenses beyond those required by the BTE Policy for various business reasons, including budget availability.
**BTE Audit Services**

- Continually assess and monitor Expense Report activity for compliance with the *BTE Policy*
- Provide ALG members with spreadsheet of violations monthly

**Employee Expense Report (ER) Audits**

- Occur after ER has been approved and paid
- Designated risk-based auditing approach applied to identify the audit sample
- Findings sent to the appropriate ALG member for review, resolution and follow up on a monthly basis in a spreadsheet format

**Employee Expenses 90+ days Submitted**

- Reimburssee receives notification that reimbursement will be considered taxable compensation
  - Notifications also go to the ER preparer, ER approver, and ALG member
- The employee's next paycheck will show earnings (labeled LATE ER TXBL) in the amount of the reimbursement and any required taxes will be withheld
Non - Employee Expense Report (ER) Audits

- Non-employee expense reports are governed by the BTE Policy

- Occur upon receipt of non-employee expense report and prior to processing the payment.

- If the non-employee expense report is incomplete or additional information is required, the T&E Reporting department will send an email to the preparer requesting the necessary information
  - The approver and ALG member are also copied
  - Payment will not be processed until all identified issues are resolved
What is a per diem?
A fixed amount of daily reimbursement that can be given for lodging, meals and incidental expenses when traveling on business

Where does the per diem amount come from?
U.S. locations - General Services Administration (GSA); Int’l locations - U.S. State Department. Depts. may set per diems at less than the GSA rate, but never greater

Who can be reimbursed using per diems?
Only CMU employees can be reimbursed using per diems. Depts. may disallow use of per diems
The M&IE rates differ by travel location. View the per diem rate for your primary destination to determine which M&IE rates apply.

<table>
<thead>
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<th>$46</th>
<th>$51</th>
<th>$56</th>
<th>$61</th>
<th>$66</th>
<th>$71</th>
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<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Breakfast/</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Breakfast</td>
<td>$7</td>
<td>$8</td>
<td>$9</td>
<td>$10</td>
<td>$11</td>
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</tr>
<tr>
<td>Lunch</td>
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<td></td>
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<td>$26</td>
<td>$29</td>
<td>$31</td>
<td>$34</td>
<td>$36</td>
</tr>
<tr>
<td>Incidentals</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
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<td></td>
<td>$5</td>
<td>$5</td>
<td>$5</td>
<td>$5</td>
<td>$5</td>
<td>$5</td>
</tr>
<tr>
<td>First &amp; Last Day</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>of Travel</td>
<td>$34.50</td>
<td>$38.25</td>
<td>$42</td>
<td>$45.75</td>
<td>$49.50</td>
<td>$53.25</td>
</tr>
</tbody>
</table>

The shortcut to this page is www.gsa.gov/mie.

Helpful Tip: Print the information from the GSA site that supports your per diem and submit to preparer.
Per Diem: What it means to you

- **What it means to you when traveling**
  - Maintenance of receipts for expenses related to meals and lodging and incidentals is not required – regardless of dollar amount

- **Per Diem Options**
  - Lodging + Meals + Incidentals
  - Meals + Incidentals with Lodging reimbursed at actual costs

- **Can Per Diem’s be used when sharing expenses?**
  - Per Diems may not be utilized if external organization is paying for individual’s lodging or meals

*Note: Expenses that are not covered under a Meal Per Diem or Lodging Per Diem (ex. transportation costs) will be reimbursed based on their actual cost and require receipts based on dollar amount.*
PER DIEM FAQ’s

• How should first and last day of travel be handled?
  • Per the CMU BTE Meal FAQ’s, “The GSA website provides a chart showing the breakdown of the per diem rate at http://www.gsa.gov/portal/content/101518. Although not required, the last line of this chart provides a discounted rate that may be used on the first and last days of travel.”

• When applying per diem meals on travel days, should we use the departure city or the arrival city?
  • Per the CMU BTE Meal FAQ’s, “The per diem rate of the destination should be used for first and last days of travel. Example: if you are traveling from Pittsburgh to Chicago for a meeting, you would use Chicago's per diem meal rate on the travel days. See the Travel Per Diem Options - For Employees Only section of the Business and Travel Expense Policy for additional information.”

• Is there a definition of incidentals? Should we always include the $5 for incidentals even on a partial day?
  • Per the GSA website, “The Federal Travel Regulation Chapter 300, Part 300-3 under Per Diem Allowance, describes incidental expenses as: [F]ees and tips given to porters, baggage carriers, hotel staff, and staff on ships.” Yes, the $5 for incidentals can be included even on partial travel days.”
BUSINESS DESCRIPTIONS & JUSTIFICATIONS

Complete business descriptions/justifications are required for Expense Reports, PCard Verification Reports, and POs

- Should provide answers to:
  - **Who** was involved in the expense?
  - **What** does the expense represent?
  - **When** did the expense occur (if other than the date on the receipt)?
  - **Where** did the expense occur?
  - **Why** or How does the expense relate to university business?

- Additional requirements for business meal justifications:
  - 5 and fewer attendees – list names in justification
  - 6 or more attendees – provide total number in justification

- Available within Oracle R-Actuals data
Example business justifications for PCard transaction:

Who, What, When, Where, and Why (How)

(200) business cards and (1) personalized tablet for Amanda Perkins on 5/9/15 from Staples (McKnight Rd, Pgh). Cards to be given to ISR training session attendees and tablet is to note training requirements/requests.

Registration for Michelle Martin to attend the National Association of College and University Business Officers (NACUBO) Annual meeting in New York, NY on April 1, 2015 for professional development and networking.
• **Expenses for Conferences:** Include what was gained from attendance and how attendance relates to CMU. For example, was it to present research, to network, for professional development, to serve as a seminar or conference speaker, to gain further knowledge of a research field, professional interest, or academic area, for collaboration, etc.

• **Expenses to Travel for Meetings:** Include what the meeting was for, why it was held in the travel location, what topics did the meeting cover, etc.

• **Expenses Related to Research:** Include a short description of the research, or at the very least, a description of the faculty member’s or PI’s field of research, in order to relate the expense. Simply using the broad term “research” in a justification is not sufficient.
The Business Purpose is populated for Expense Reports only

- Level of detail provided can be dependent on whether all of the expenses on the report all relate to the same purpose
  - ‘Generic’ Purpose Example (for various expenses) - Expenses related to supplies, meals, and refreshments served during various ISR events that were held between 01-Jun-2015 and 15-Jun-2015
  
  o ‘Specific’ Purpose Examples (for related expenses) - Expenses from the Young Alumni Welcome Event held in Gates Hillman Center to discuss volunteer opportunities; sponsored by ISR on 07/12/2015, 150 people in attendance

- Business Purpose is not available within Oracle R-Actuals data
Example of using both business purpose AND justification for Expense Report:

<table>
<thead>
<tr>
<th>ER Template: Domestic Travel</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Purpose:</strong> Chicago, IL; Jun 5-6, 2015; John Doe to attend Institute of Electric and Electronics Engineers (IEEE) to network and serve as a speaker.</td>
</tr>
<tr>
<td><strong>Expense Type:</strong></td>
</tr>
<tr>
<td>Airfare</td>
</tr>
<tr>
<td>Ground Transportation</td>
</tr>
<tr>
<td>Meals Self/Others</td>
</tr>
<tr>
<td>Daily Meals</td>
</tr>
<tr>
<td>Daily Meals</td>
</tr>
</tbody>
</table>
**BUSINESS EXPENSE DOCUMENTATION**

Receipts 75+ are required for Expense Reports and PCard Verification Reports:

| Original documentation (receipts, proof of payment) required for all single expenditures of $75* and greater | • Allows expenditures to be verified  
• Reduces the possibility of duplicate payments  
• Must be scanned and attached to substantiate the business expenses |
| --- | --- |
| What if the original is not available? | • Complete the [Missing Receipt Form](#) (available on Finance Forms website)  
• Scan and attach the form in place of the original receipt |
| What should be done with the original receipt/documentation once it has been scanned and attached? | • Original documentation (including receipts) must be maintained within the Department in accordance with the University’s Policy for Financial Records Retention. |

*In some cases, stricter receipt requirements may be required by department*
BUSINESS EXPENSE DOCUMENTATION

Example Meal Receipts

• Good?
• Bad?
• Questions?
### Example of Lodging Receipts

#### Summary of Your Stay

**Hotel:** The Ritz-Carlton, Georgetown  
3100 South Street, NW  
Washington, District Of Columbia  
20007  
USA  
(202) 912-4100

**Dates of stay:** Jun 15, 2010 - Jun 16, 2010  
**Guest number:** 1413308W1  
**Room number:** 588  
**Group number:** 1413308

<table>
<thead>
<tr>
<th>Date</th>
<th>Description</th>
<th>Reference</th>
<th>Charges</th>
<th>Credits</th>
</tr>
</thead>
<tbody>
<tr>
<td>06/15/10</td>
<td>Room Charge</td>
<td></td>
<td>349.00</td>
<td></td>
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<tr>
<td>06/15/10</td>
<td>Occupancy Tax</td>
<td></td>
<td>123.11</td>
<td></td>
</tr>
<tr>
<td>06/16/10</td>
<td>Payment - Visa</td>
<td>XXXXXXXXXX5046</td>
<td>472.11</td>
<td></td>
</tr>
<tr>
<td>06/16/10</td>
<td>Honor Bar Liquor</td>
<td>5957</td>
<td>19.25</td>
<td></td>
</tr>
<tr>
<td>06/16/10</td>
<td>Payment - Visa</td>
<td>XXXXXXXXXX5046</td>
<td>19.25</td>
<td></td>
</tr>
</tbody>
</table>

**Total balance**  
0.00 USD

- Good?
- Bad?
- Questions?
BUSINESS EXPENSE DOCUMENTATION

Additional Tips

- **Illegible Signature for Personal Expense**: Include a copy of the credit card statement to eliminate any doubt regarding proof of purchase.

- **Hotels Booked Via Third Party**: If the receipt provided does not include all required information, then an itinerary of travel and any itemized receipts from the hotels should be included to substantiate travel. If those can not be provided, then a missing receipt form should be used to supply the missing information.

- **Mix of Airfare on a TR and All Other Trip Expenses on ER**: Provide the airfare receipt from the preferred travel provider, along with itineraries or other documentation that substantiates travel.

- **Per Diem**: Documentation proving overnight travel must be provided.

**Missing Documentation**

- Complete the [Missing Receipt Form](#) and scan and attach the form in place of the original receipt.
BUSINESS EXPENSE DOCUMENTATION

Other Documentation and Forms

- Purchasing Checklist and Bid Summary Form
- Contracts/Agreements
- Purchasing Card - Personal Purchases Form
- Missing Receipt Form
- Expense Report - Taxable Reimbursement Form
- Expense – Duplicate Submission
- Business & Travel Expense Policy Exception Authorization
- Travel Advance Request Form
- Employee Gift Processing Form
- Non-Employee Gift Processing Form
- Non-Employee Prize/Award Form
- Documented exception/approvals
- Maps/directions to support mileage expenses (Expense Reports Only)

All forms and descriptions of use are available on the Finance Forms page at [https://www.cmu.edu/finance/forms/index.html](https://www.cmu.edu/finance/forms/index.html)
BUSINESS EXPENSE TYPES

Expense Type Decision Example:
Meals vs. Refreshments vs. Unallowable

Is there a clear business purpose?

Use “Refreshments” when light snacks, cookies, drinks, coffee, pastries, etc being served

Use the appropriate “Business Meals” when there is more substantial food (entrees) being served

Use “Unallowable” for things such as coffee/water service for the office, events that are social in nature (holiday parties, retirement parties, etc.)

Expense Types are required for Expense Reports and PCard Verification Reports
PURCHASING CARD (PCARD)

Governed by Carnegie Mellon University Business and Travel Expense Policy, Procurement Policies, and Procurement Manual (includes the Purchasing Card Guidelines)

General Reminders:

- Provided to authorized cardholders to make allowable purchases of goods and services
- Verify transactions within 30 days
- Provide complete justifications
- Receipts are required for purchases $75+
- University sales tax exemption can be used (when applicable) at purchase

The Purchasing Card website contains many resources including:

- Policies
- Verification
- Card Management
- Forms, Resources, and Quick Links
- Audit Approach
- FAQ's

*Common Restricted Purchases Reminders:

- Personal
- Federal funding - $2,500+ (non-preferred), $10,000+ (any), or related to alcohol
- Equipment, furniture, fabricated equipment, services (except catering) or software licensing, where the total amount or cumulative value of the transaction is $2,500+
- Professional Services
- Travel
- Personal moves/relocation

*(full list available in Purchasing Guidelines section 5.1):
PCARD AUDITS and POINT SYSTEM

Card Audit Services

- Continually assess and monitor PCard activity for compliance with the Purchasing Card Guidelines
- Issue violations and assess points in accordance with the Purchasing Card Point Violation Program

Cumulative balance of 6 points = card(s) suspended for 3 months

- Full audit performed during suspension
- Reinstatement can be requested by ALG member

Cumulative balance of 12 points = card(s) suspended for a minimum of 1 year

- Full audit performed during suspension
- Reinstatement determined on a case-by-case basis at the discretion of the ALG member and Card Audit Services

PCARD POINT SYSTEM

Automatic and Permanent Suspension:
• Personal Purchases not self-reported and/or reimbursed
• Facility rentals and leases

Reduction of Point Balances:
• Card activity/point balance reviews are done semi-annually and reported to ALG members
• One point can be deducted per quarter from balance if there were no violations with ALG/Audit Services approval. There is a maximum deduction of two points per each semi-annual review or four points per year.
• One point per calendar year may be deducted for successful completion of the online ‘Purchasing Card Refresher Training’ course.
• Cumulative point balance can not go below 0

PURCHASE ORDERS

Governed by Carnegie Mellon University Business and Travel Expense Policy, Procurement Policies, and Procurement Manual which includes the Purchase Order Guidelines.

General Reminders:

• Best method for high value and/or high risk purchases and/or those restricted on the purchasing card

• Allow university to pay after goods/services are received

• Governed by underlying contract or the university’s written terms and conditions.

• Allow managers to approve spending prior to its occurrence

• University sales tax exemption can be used (when applicable) at purchase

Contact Nick Frollini if you need a Purchase Order
SALES TAX EXEMPTION

Applicable to all business purchases made directly with CMU funds:
- Allowed use only with a PCard or PO
- Provide supplier with exemption number or copy of exemption certificate

NOT applicable to business purchases make with personal funds:
- PA Law states that exempt status is not “transferable”
- Transferring could result in the University losing its sales tax exemption status

Exemption certificate available at:
SALES TAX EXEMPTION

For more information:

Christine Moffatt
Director, Taxation and Accounts Payable
moffattc@andrew.cmu.edu
412-268-9939

Visit: https://www.cmu.edu/finance/taxation/policies-procedures/index.html

Exemptions in other States
Amazon Tax Exempt Guidelines
Frequently Asked Tax Questions/Answers
Can the university sales tax exemption be used when paying for business expenses with personal funds? No, the exemption is NOT applicable to purchase made with personal funds. PA law states that exempt status is not “transferrable”. Use of the exemption with non university payment vehicles can result in the University losing its sales tax exemption.

What is the policy on reimbursing sales tax via expense reports? Per the BTE policy, “Sales tax incurred with personal funds for university business travel and for business meals will be reimbursed. Sales tax incurred with personal funds for other business purchases should include a description supporting the business purpose as to why the sales tax was paid and may be reimbursed subject to approval by the DDFR.”

Sales tax is reimbursed for expenses incurred while traveling for University business and for business meals.

Sales tax may be reimbursed for other business expenses if the DDFR approves.
GIFTS

Cash Gifts

- Cash, check, and gift cards/certificates*
- Taxable regardless of amount

Non-Cash Gifts

- T-shirts, hats, mugs, etc.
- Taxable if value of gift is more than $75

*While university policies may allow for the purchase of gift cards or certificates as part of conducting university business, buyers are strongly encouraged to purchase non-cash gifts under the $75 taxable threshold whenever possible. Your school or department may prohibit the purchase of cash gifts.

What forms/actions are required?
Taxable Gift Process

Complete appropriate form:

- Employee Gift Processing Form
- Non-employee Gift Processing Form

Send Original forms (with documentation) to:

For employees:
Send form to CMUWorks Service Center at cmu-works@andrew.cmu.edu or 412-268-4600

For non-employees:
Send form to Taxation at 412-268-9939 or taxdept@andrew.cmu.edu

Attach copy of gift form to ER/PRC
PRIZES & AWARDS

Defined as a form of payment (cash or non-cash) given to an individual for certain achievements or as a result of chance.

Examples:
- Classroom competitions
- Random door prizes/raffles
- Awards in teaching or research

What forms/actions are required?
**Cash prizes/awards** (cash, gift cards/certificates) are **taxable in any amount**:

Complete appropriate process/form:
- **Cash**: Complete Activity Pay in Workday
- **Gift Card/Gift Certification**: Employee Gift Processing Form
- **Non-employee Prize/Award Form** + W9 form

Send Original forms (with documentation) to:
- **For employees**
  - Send form to CMUWorks Service Center at cmu-works@andrew.cmu.edu or 412-268-4600
- **For non-employees**
  - Send form to Taxation at 412-268-9939 or taxdept@andrew.cmu.edu

Attach copy of form to ER/PRC

*While university policies may allow for the purchase of gift cards or certificates as part of conducting university business, buyers are strongly encouraged to purchase non-cash prizes and/or awards whenever possible. Your school or department may prohibit the purchase of cash prizes and/or awards.*
Non-cash prizes/awards are taxable if valued at more than $75:

Complete appropriate form:

- Employee Gift Processing Form
- Non-employee Prize/Award Form + W9 form

Send Original forms (with documentation) to:

For employees:
Send form to CMUWorks Service Center at cmu-works@andrew.cmu.edu
Or 412-268-4600

For non-employees:
Send form to Taxation at 412-268-9939 or taxdept@andrew.cmu.edu

Attach copy of form to ER/PRC
UNIVERSITY PURCHASING PARTNER SERVICES

• University Audit Services
• University Contracts Office
• Trademark Licensing
• Procurement Services
UNIVERSITY AUDIT SERVICES

3 Primary Activities – audits, advisory services, and investigations

Work proactively with campus/management to identify and address financial, operational, and compliance risks

Supplement testing required by external auditors

Continually assess and monitor PCard activity for compliance with the Purchasing Card Guidelines

Issue violations and assess points in accordance with the Purchasing Card Point Violation Program

Continually assess and monitor Expense Report activity for compliance with the BTE Policy

Provide ALG members with spreadsheet of violations monthly

Website: [http://www.cmu.edu/finance/audit-services/index.html](http://www.cmu.edu/finance/audit-services/index.html)
University Contracts Office reviews, drafts and executes documents, contacts and licenses related to any CMU business affairs. The UCO will assure that all university and governmental requirements have been met in relation to the business affair and that any other university department, which may have an interest in the business affair, is notified & consulted.

- Determines if contracts are needed
- Draft and facilitate a contract
- SIGNS a contract
- Create/manage Master Service Agreements
- Create/manage Click Through Agreements

Website: http://www.cmu.edu/contracts/index.html
When is UCO Approval Needed?

This document available at: [http://www.cmu.edu/contracts/forms/files-unsecured/printing-engraving-guidance.pdf](http://www.cmu.edu/contracts/forms/files-unsecured/printing-engraving-guidance.pdf)
Carnegie Mellon’s Trademark Licensing Office provides the university with the ability to protect the use of its trademarks and to share in the benefits derived from their use. We focus on trademark protection while partnering with various university constituents to assist with the compliance efforts of the trademark licensing program.

- Licensed suppliers are listed at [http://www.cmu.edu/trademark/suppliers/index.html](http://www.cmu.edu/trademark/suppliers/index.html)
- Policies and Guidelines are available at [http://www.cmu.edu/trademark/policies-guidelines/index.html](http://www.cmu.edu/trademark/policies-guidelines/index.html)
- CMU Trademarks and Logos can be found at [http://www.cmu.edu/trademark/trademarks/index.html](http://www.cmu.edu/trademark/trademarks/index.html)

Contact Jay Marano at marano@andrew.cmu.edu for Trademark Licensing questions

Website: [http://www.cmu.edu/trademark/index.html](http://www.cmu.edu/trademark/index.html)
PROCUREMENT SERVICES

Cost
- Reduce the total cost of purchases, while improving overall value to the university.

Compliance
- Ensure that internal policies necessary to demonstrate ethical behavior are in place; that the university is in compliance with internal and external policy and regulatory requirements; and that compliance can be demonstrated.

Efficiency
- Establish process excellence that results in faster execution.

Communication
- Provide training, well thought out processes, and financial information regarding spending. Make purchase agreements accessible.

Customer Satisfaction
- Measure and respond to the university’s constituents’ satisfaction, as it relates to purchasing.

Website:
http://www.cmu.edu/contracts/index.html

PS can assist university buyers throughout the purchasing continuum...
- Identify opportunity via analysis of spend data
- Develop strategy based on organizational goals
- Execute strategy with standardized templates
- Manage RFx process
- Analyze results to effectively compare supplier offers
- Contract with the awarded supplier
- Manage supplier relationship
Online Supplier Directory
https://www.cmu.edu/finance/procurementservices/supplier-directory/supplier-directory.html

<table>
<thead>
<tr>
<th>Supplier Type</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Campus Suppliers</td>
<td>Internal suppliers to the university, such as the Computer Store, Bookstore, CulinArt, etc. No documentation regarding the purchase of goods or services from the Campus Suppliers is required to be reviewed by the UCO, except if the buyer is purchasing software. A Campus Supplier may require some form of agreement between the supplier and department.</td>
</tr>
<tr>
<td>Preferred Suppliers</td>
<td>Suppliers to the university where the university has worked out both the Pricing and the Terms and Conditions. Preferred Suppliers are established through the RFP (Request for Proposal) process implemented by Procurement Services. An additional scope of work may need to be executed through the UCO, depending on the services to be performed.</td>
</tr>
<tr>
<td>Master Services Agreement Suppliers</td>
<td>Suppliers to the university where only the Terms and Conditions have been agreed upon. Master Services Agreements are generated through the University Contracts Office (UCO) based on requests made for the supplier by more than one department. An additional scope of work may need to be executed through the UCO, depending on the services to be performed.</td>
</tr>
<tr>
<td>Discount Suppliers</td>
<td>Suppliers to the university that have agreed on pricing but not the Terms and Conditions. Procurement Services establishes those relationships. An agreement executed through the UCO is required if a service is to be performed.</td>
</tr>
<tr>
<td>General Suppliers</td>
<td>Supplier used within the past 2 years. Requires negotiation of contractual terms, scope, and pricing. Set-up in Oracle complete (for PO). Can query supplier database from PO or AP responsibility.</td>
</tr>
<tr>
<td>New Supplier</td>
<td>Set-up in Oracle NOT complete, supplier forms must be completed (for PO). Requires negotiation of contractual terms, scope, and pricing.</td>
</tr>
</tbody>
</table>
RESOURCES

- Finance Division
  http://www.cmu.edu/finance

- Monthly Finance Bulletin
  https://www.cmu.edu/finance/cfo/fincom/index.html

- Training Materials
  https://www.cmu.edu/finance/training/systems/index.html

- Purchasing Card
  http://www.cmu.edu/finance/controller/pcard/index.html

- Procurement Services
  http://www.cmu.edu/finance/procurementservices
RESOURCES

- Purchasing Policies
  http://www.cmu.edu/finance/procurementservices/policies-procedures/procurement-policy.html

- Purchasing Manual
  http://www.cmu.edu/finance/procurementservices/policies-procedures/procurement-manual.html

- Supplier Directory
  https://www.cmu.edu/finance/procurementservices/supplier-directory/index.html

- University Contracts Office
  http://www.cmu.edu/contracts/
RESOURCES

- BTE Website
  http://www.cmu.edu/finance/controller/bte/index.html

- BTE Policy
  http://www.cmu.edu/finance/controller/bte/files/bte_policy.pdf

- FAQ’s
  http://www.cmu.edu/finance/controller/bte/faqs/index.html

- BTE Training
  http://www.cmu.edu/finance/controller/bte/training.html