Glenville State University
Purchasing Manual

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Section 1- Introduction

1.1 Scope

This manual has been prepared as a guide to assist the personnel of Glenville State University with the purchase of goods or services that cost $50,000.00 or less.

The purchase of these goods or services will be process through the University Purchasing Office with the following exceptions:

- Vehicle Fleet. All purchases for vehicles that are part of the University vehicle fleet must be process through the Physical Plant Office in accordance with the University Fleet Policies and Procedures.
- Travel. All travel related expenses must be processed through the University Business & finance Office Travel Coordinator in accordance with the Travel Policies and Procedures.

This manual is not to be construed as a complete or final determination of any matter and may be amended or changed. Exceptions may be made by the Chief Financial Officer (CFO), the Chief Purchasing Officer (CPO), or designee. The CFO currently also services in the capacity of the CPO. This manual is available on the University Website.

1.2 Purpose

The purpose of this manual is to ensure that the purchasing activities of the University are in accordance with applicable governing authorities, prevent any misuse, abuse, or fraudulent activity, and to increase public confidence in the University's business activities.

1.3 Authority

West Virginia Code $18B-5-1 through $18B-5-4.

West Virginia Legislature Series 43 Purchasing Efficiencies.

West Virginia Higher Education Commission Series 30 Purchasing.

1.4 Effective Date

The effective date of this manual is July 1st, 2026.

1.5 Revisions or Replacements

This manual replaces all other policies and procedures as they pertain to Purchasing.

1.6 Other Policies, Procedures, Manuals or Information

Please defer to the following University policies and procedures: Board of Governors, Office of Technology, Accounts Payable, Purchasing Card, Travel and Fixed Assets & Inventory.

1.7 Contact Information

Please feel free to contact the Business and Finance Office for assistance. The contact information for the most commonly asked questions or need for assistance is listed below.

Business Office Contact Information		
Title	**Office Number**	**Function**
Admin Assistant/Financial Compliance Coordinator	1-304-462-6185	General Questions, Financial Compliance Related assistance (University & Grant)
Controller	1-304-462-6182	Funding Information
Senior Accountant/Director of Purchasing	1-304-462-6183	Capital Projects, Requisitions, Purchase Orders, Change Orders, Contracts, Agreements
Accounting & Reporting Manager	1-304-462-6187	Budget, Reporting, GSU Housing Corp., GSU Research Corp.
Accounts Payable	1-304-462-6180	Invoices, Payments, and Employee Reimbursement Forms
Purchasing Card & Travel Coordinator	1-304-462-6186	Pcard & Travel related assistance, Travel Authorization Forms, Travel Expense Account Settlement Forms

Section 2- Planning

2.1 Planning Process

Planning the purchase of any good or services is extremely important. Some purchases are quick, simple, or routine in nature and others are more unique and complex in nature and take more time. Regardless, careful consideration should be made to obtain the goods or services for the best price that suits the needs of the University.

2.2 Financial Resources

The Area Vice President is responsible for ensuring that any expenditure for any Unit under his or her authority does not exceed the funds allocated or the budget allotted for the Unit and for the Area. Please contact the Chief Financial Officer (CFO) or the Controller for assistance or guidance with any financial resources matters.

2.3 Timing

First Step: Determine the date that the goods or services must be delivered by.

Second Step: Determine the date that the goods or service must be ordered by to ensure that the goods or services are received in a timely manner.

Third Step: Submit a Purchase Requisition, if required, before you order, pay, or otherwise obligate the University to pay for goods or services. A Purchase Requisition for goods should be submitted at least fifteen business days (15) prior to the order date. A Purchase Requisitions for services, should be submitted at least sixty (60) days prior to the begin date of service.

2.4 Selecting a Good or Service

When selecting a good or service, think about Who, What, Why, Where, When, and How the purchase will be made and make sure that the documentation supports your choice. You should shop wisely and compare the various goods or services that Vendors may offer. Three quotes are encouraged but not required. However, the CFO/CPO may require quotes or seek alternatives on a case-by-case basis.

Some Questions to Consider	Some Factors to Consider
What do you want to purchase?	Quality, Value, Quantity, Cost, Availability, Compatibility.
Why do you want to purchase it?	Necessity, Functionality, Enhancement, or Improvement.
Who do you want to purchase it from?	Eligibility, Qualifications, Ability, and Reliability.
When do you need it?	Process, Availability, Lead Time, and Delivery Method.
Where will it be delivered?	To University via Ground, Point-of-Sale, On-Line Service.
How will you purchase it?	Policies, Procedures, Order Method, Documentation.
How will you pay for it?	Policies & Procedures, Budget, Funding, Payment Method.

2.5 Supporting Documentation for Goods

The most common types of supporting documentation for goods are a Cart print out or Quote (preferred). The signature and the date of the Vendor should be on the Quote. Other documentation that may be required if a Purchase Order is issued to the Vendor to place the order will be decided on a case-by-case basis.

2.6 Supporting Documentation for Services

There are many and sometimes unique types of language used to describe services or to disclose the cost of the service. Supporting documentation should be examined carefully to understand the services that are being offered, the actual cost of the services included in the price, and any peripheral services or costs that are excluded from the price. Some examples of the language for the cost of a service is fee, labor rate, hourly rate, lump sum amount, a scale, a tier, or number of users. The most common types of supporting documentation for services are a Quote, A GSU-WV 48 Agency Delegated Agreement, or the Vendor's Agreement accompanied by a WV 96 Agreement Addendum. Other documentation that may be required are a Purchasing Affidavit, and a Certificate of Liability Insurance.

2.7 Supporting Documentation Requirements

The supporting documentation should contain the following information at minimum:

- The company or Vendor name.
- The company or Vendor order and payment address.
- Contact Information (name of representative, phone number, and email address).
- A detailed description of the goods or services.
- For goods, the unit of measure, quantity, price, extended price, delivery date, shipping/delivery charges, payment processing fees, or other fees and charges.
- For services, the cost of the service, payment processing fees, the nature of the service, the timeframe for delivery of the service, and the term or duration of the agreement or contract for the service.
    - A signature block for both parties that contain the following: The company or Vendor name, signature, signature date, the printed name of signatory, and the title of the signatory. See example below. Other formats may be used.

Glenville State University	**<Insert Company or Vendor Name>**
Signature:	Signature:
Date of Signature:	Date of Signature:
Printed Name:	Printed Name:
Title:	Title:

Section 3- Processes & Limits

3.1 Stringing

Stringing is defined as the act of separating documents or transactions such as, but not limited to, Purchase Requisitions, Purchase Orders, orders, invoices, or Payments to circumvent policies and procedures or credit card spending limits. Stringing Purchase Requisitions, Purchase orders, and Orders is strictly prohibited. See the Purchasing Card policies and procedures for Invoices or Payments.

3.2 Purchase Requisition Form (Requisition)

A purchase requisition is an internal document that is utilized to request approval to purchase a good or service. The Unit is responsible for obtaining the supporting documentation, preparing the Purchase Requisition, and submitting the Purchase Requisition to the Business Office as well as making any revisions. The Purchasing Office is responsible for obtaining the required signatures, providing a copy of the approved Purchase Requisition to the Unit, or notifying the Unit that the Purchase Requisition is not approved. If a Purchase Requisition is not approved, the Business & Finance Office will work with the Unit until the issues are resolved or the Purchase Requisition is canceled.

3.3 Required Approval Signature for Purchase Requisition Form

A purchase requisition will be required for every purchase regardless of the amount. Precoro will automatically route your Purchase Requisitions for approval based off the below:

Area Approval	Approval Criteria	Approval Role
Area Vice President	Required on all Purchase Requisitions.	Signifies the expenditure meets the objective of the Unit, charged to the appropriate funding source, and does not exceed allocated funds for Unit.
University Aramark Representatives	Required on all Aramark Purchase Requisitions.	Signifies the expenditure meets all required documents, guest cost is accurate and does not exceed allocated funds for Unit.
Financial Compliance Coordinator	Required on all Grant Requisitions.	Signifies the expenditure is authorized and meets grant guidelines.
Office of Technology- Manager of Information Systems	Required on all Purchase Requisitions for technology related equipment and services.	Signifies the goods or service are appropriate & are compatible with the University's technology.
Senior Accountant/Director of Purchasing	Required on all Purchase Requisitions.	Signifies the expenditure follows University/State/ Federal Guidelines
Controller	Required on all Purchase Requisitions.	Signifies the funding source is appropriate for the Unit & Funds are available.
Chief Financial Officer	Required on all Purchase Requisitions.	Signifies that the expenditure is necessary and is final approval below $50,000.00
President	Required on all Purchase Requisitions if more than $50,000.00	Signifies final approval if below $50,000.00 and the purchase needs to be bid out.

3.4 Purchase Order

A Purchase Order is an external document that is utilized in conjunction with other required documents to place an order. The Purchasing Office will prepare the Purchase Order, compile any other required documents, obtain the required signatures, and issue the Purchase Order along with any other required documents to the vendor to place the order. The Unit will receive a copy of the Purchase Order. Upon receipt, the Unit may communicate with the vendor in regards to the Purchase Order if necessary.

3.5 Change Order

A Change Order is an external document that is utilized in conjunction with other required documents to make a change to an existing Purchase Order. The Purchasing Office will prepare the Change Order, compile any other required documents, obtain the required signatures, and issue the Change Order along with any other required documents to the vendor to make a change to the existing Purchase Order. The Unit will receive a copy of the Change Order. Upon receipt, the Unit may communicate with the vendor in regards to the Change Order if necessary.

3.6 Signature Authority

The President, The CFO, the Director of Purchasing, or other designees of the President are the only University employees that have the authority to legally sign Purchasing documents on behalf of the University.

3.7 Electronic Signature

Electronic signatures via SignNow and Precoro are acceptable on Purchasing documents.

3.8 Pre-Payment

Pre-payment is not permitted under most circumstances. Please contact the Purchasing Office is prepayment is required for further instructions.

3.9 Order Method Guidance

The route that an order normally takes depends upon various factors. There are times when the method of order must be made on a case-by-case basis by the CFO/CPO. You should contact the Purchasing Office if you cannot determine the order method.

3.10 Normal Order & Payment Route for Goods

A Purchase Requisition is required for all goods regardless of amount.

Normal Order Route for Goods						
Order Limit	**Payment Method**	**Purchase Requisition**	**Purchase Order**	**Who Orders**	**Who Pays**	**Contact for Assistance**
$0.01-$50,000.00	Pcard	Required	Not Required	Unit Cardholder	Unit Cardholder	Pcard Coordinator
Any Dollar Amount	Non-PCard	Required	Not Required	Purchasing	Accounts Payable	Purchasing Accounts Payable

3.11 Normal Route for Services for General Campus

A Purchase Requisition and a Purchase Order is required for all services.

Normal Order Route for Services						
Order Limit	**Payment Method**	**Purchase Requisition**	**Purchase Order**	**Who Orders**	**Who Pays**	**Contact for Assistance**
Any Dollar Amount	Pcard/Non-Pcard	Required	Required	Purchasing	Accounts Payable	Accounts Payable

3.12 Exceptions to the Normal Order Route for Services for General Campus

The exceptions to the normal order route for services for the general campus are listed below. These exceptions may not a Purchase Order.

Exceptions to the Normal Order Route for Services for General Campus						
Vendor	**Type of Service**	**Purchase Requisition**	**Purchase Order**	**Who Orders**	**Who Pays**	**Contact for Assistance**
ACT	Testing	Required	Not Required	Unit Cardholder	Unit Cardholder	PCard Coordinator
FedEx, UPS, USPS	Postal or Shipping	Required	Not Required	Unit Cardholder	Unit Cardholder	PCard Coordinator
US Department of Homeland Security	Immigration Fees	Required	Not Required	Unit/Vendor	Accounts Payable	Accounts Payable
Various Vendors	Print Shop Equipment Maintenance/Repair	Required	Not Required	Unit Cardholder	Accounts Payable	Accounts Payable
Various Vendors/Aramark	Hospitality/Food	Required	Not Required	Unit Cardholder	Unit Cardholder	PCard Coordinator
Various Vendors	Printing Services	Required	Not Required	Unit Cardholder	Unit Cardholder	PCard Coordinator
Various Vendors	Webinars	Required	Not Required	Unit Cardholder	Unit Cardholder	PCard Coordinator

3.13 Exceptions to the Normal Order Route for Services for Business & Finance Office

The exceptions to the normal order route for services for the Business & Finance Office are listed below. A Purchase Order is not required for these services. An invoice with the signed, dated approval stamp is required to process payment.

Order Exceptions for Services for the Business & Finance Office	
Vendor	**Type of Service**
Various Vendors	Federal, State, County & Municipal Fees $ Assessments (Must have CFO/CPO approval)
Various Vendors	Financial Aid Business Activities (Student awards, Scholarships, Stipends, Loans, Refunds & Grants)
ASCAP, BMI & SESAC	Music License Fee
Shentel	Internet/Cable Services
Frontier	Local/Long Distance Phone Service
Verizon	Cellular Phone Services
Fleet Management	Fleet Billing
Automotive Rentals	Fleet Fuel
Holman	Fleet Repairs
First Energy	Existing, connected electric services
Glenville Utility	Existing, connected water & sewer services
Hope Gas	Existing, connected natural gas services
Mon Power	Existing, connected electric services
County Agencies	
Gilmer County Health Department	Permit for Swimming Pool
Federal Agencies	
US Department of Homeland Security	Immigration Services Fees
West Virginia State Agencies	
Workforce WV	Unemployment Compensation
WV Attorney General's Office	Legal Services
WV Department of Administration Board of Risk & Management	Existing, in-force insurance policies
WV Department of Administration Central Mail Division	Central Mail Dedicated Postage
WV Department of Administration Fleet Management	See GSU Fleet Policies & Procedures
WV Department of Administration Single Audit	Audit Services
WV Department of Homeland Security Division of Corrections & Rehabilitation	Inmate Labor & Postage
WV Department of Human Resources	Testing for Swimming Pool Permit
WV Department of Corrections & Rehabilitation	Reimbursement of Payroll & Postage Expenses for Huttonsville
WV Division of Labor	Elevator Certification, HVAC & Plumbing Certification
WV Division of Motor Vehicles	State ID (Public Safety)
WV Office of State Fire Marshal	Inspections & Certifications
WV Office of Technology	Print Shop & Mailroom Services
WV PEIA	Payroll Benefits
WV State Auditor's Office	For Banking & Credit Card Fees
WV State Treasurer's Office	For Annual User, Banking & Credit Card Fees

3.14 Purchasing Route Summary

Glenville State University Business and Finance Office uses Precoro for Purchasing Software. Please use the https://app.precoro.us/

Purchasing Route Summary	
Purchase Requisition	
1.	**Requester Created the Purchase Requisition in Precoro (Precoro will automatically assign a Purchase Requisition number for tracking)**
2.	**Enter Header Information:**
	Complete all required fields (*)
	Unit Processor is who is paying for the good/service/event
	Select correct funding and budget information
	Add Dates of Service (for services) or Event Details (for hospitality)
3.	**Add Line Items**
	Enter item name, description, price, and supplier (Save each line)
4.	**Attach Required Documentation (Precoro will not allow you to submit without an attachment)**
	Quote, Cart printout, Invoice, Proposal, Contract, Registration Form etc.
	If no documentation exists, upload a Word document with reasoning
5.	**Add Notes or Comments (Optional)**
	Notes print on all documents and are visible to vendor
	Comments are internal only: tag users with @name
6.	**Submit Purchase Requisition for Approval**
	Click Confirm, Status Changes from Draft to Pending
7.	**Precoro Routes PR for Approvals Automatically**
	Routing depends on department, amount, and type of purchase
	Budget Check prevents overspending
	Over Budget Request require the Over-Budget Justification Form
	President Approval triggers automatically over $50,000.00
8.	**Purchase Requisition Approval**
	Status becomes Approved
	Purchasing takes over for Purchase Order Creation
Purchase Order	
9.	**Purchase Order (PO) created by Director of Purchasing**
	Purchase Order is reviewed, finalized and sent to the Vendor
Receipts (Receiving Report)	
10.	**Goods/Services Received**
	Requester creates a receipt (Receiving Report) in Precoro
	Attach packing slip (if possible) and confirm quantities received
Invoice	
11.	**Invoice Entered in Precoro**
	Add Manually, from PO, or via OCR
	Attach Invoice and Confirm
12.	**Three-Way Match & Payment**
	Precoro matches PO, Receipt, and Invoice
	Accounts Payable/ Unit Cardholder issues payment once matched

Section 4- Internal Resources

4.1 Food Service

The University food service contractor has exclusive rights to provide all food services and first right of refusal. An estimate or quote should accompany the Purchase Requisition. Other food service may be acquired if the University food service contractor does not want to provide the services. **All Aramark catering orders require a written quote, and a completed purchase requisition submitted in Precoro using that quote as supporting documentation. A fully approved requisition must be received by Aramark at least two weeks prior to the scheduled event to confirm services and ensure proper planning, staffing, and billing. It is the responsibility of the requestor hosting the event to obtain the quote, submit the requisition, and monitor the approval workflow to ensure the deadline is met. If the approved requisition is not submitted within the required two-week timeframe, Aramark will cancel the event.**

4.2 Bookstore

The University bookstore service contractor has exclusive rights to bookstore services and first right of refusal. The University Bookstore sells a variety of apparel, office supplies, educational supplies, and many other types of goods.

4.3 Print Shop

The University Print Shop provides a variety of services. The University greatly encourages the use of the various Print Shop services. However, other vendors may be used for printing services or to purchase paper, envelopes, and other supplies that are also offered by the University Print Shop. **Print Shop Purchase Requisitions can be done after the fact or even monthly** but will need to be completed for accurate budget tracking.

4.4 Post Office

The University Post Office offers a wide range of mail services for the students, faculty, and staff. The mailing services include standard mail, ground delivery, bulk mailing and many other mailing services. For planning purposes, please notify the University Post Office as soon as possible if you have a large number of items to mail or have other special mailing needs.

Section 5- Special Procedures

A Purchase Requisition with all of the required approval signatures is required prior to ordering, paying, or obligating the University to pay for any goods or services listed in this section.

5.1 Emergency Purchases

Emergency purchases are defined as serious, unexpected, or dangerous situations that require immediate action. A lack of planning does not constitute an emergency. Whenever possible, the University's standard purchasing policies and procedures must still be followed. In the event of a legitimate emergency, the requesting department **must obtain prior approval from the Chief Financial Officer (CFO) by email before any purchase is made**. Once CFO approval is granted, the purchase may proceed. **A Purchase Requisition must be submitted within five (5) days of the emergency**, and **the CFO's approval email** must be **uploaded to the requisition** as **required supporting documentation**.

5.2 Employee Reimbursements

An employee is not guaranteed reimbursement for any personal expense incurred for any good or service purchased by the employee on behalf of the University without written proof that the employee obtained approval by the proper authority of the University to make the purchase.

5.3 GSU-WV 48 Agency Delegated Agreement

The "GSU-WV 48 V1" form is a modified version of the "WV-48 State of West Virginia Purchasing Division Agency Delegated Agreement" form to customize it for University's use. THE GSU-WV 48 Agreement form may be utilized for services that are simple in nature.

5.4 Independent Contractor vs Employee Services

This generally applies to individuals especially individuals who are also employees of the University who are performing services for the University. The CFO will determine if a contract or agreement for an individual to provide a service establishes an "Employee" relationship or an "Independent Contractor" relationship.

If the determination is an "Employee" relationship, the procurement and payment of the services must be processed through the University Human Resource Office instead of the University Purchasing Office.

If the determination is an "Independent Contractor" relationship, the individual is considered a vendor and must be on file properly as a Vendor. Also, in addition to all other document requirements, as "Independent Contractor Form" must be completed and signed.

5.5 Liability Insurance Requirements

Any vendor providing services on University owned grounds may be required to carry liability insurance. The CFO will decide on a case-by-case basis if liability insurance is required and the appropriate coverage limits. The certificate of Liability must be presented on an Acord Form. The University must be named as an additional insured.

5.6 Memberships and Associate Dues

All memberships must be pre-approved and added to the State of West Virginia's financial and reporting system. A list of memberships that are approved is available on the University's webpage.

5.7 Non-Competitive Sources

The most common non-competitive sources are Sole Providers, Cooperative Agreements, or Other Agency Contracts that contain language that permits the University to use the contract. A sole source Vendor is defined as a Vendor who is the sole provider of a good or service. A cooperative Agreement is defined as an agreement between government and businesses. You should contact the Purchasing Office before you plan on utilizing a non-competitive source to verify if the University is permitted to use that source.

5.8 Purchasing Affidavit

A purchasing Affidavit is required for all contracts for $25,000.00 or more

5.9 Sales Tax

The State of West Virginia is a member of the "Streamlined Sales and Use Tax Agreement" (SSUTA). The SSUTA "Certificate of Exemption" is sometimes referred to as the "Tax Exempt Form". If you are purchasing from a Vendor whose state is a member of the SSUTA, you should submit a SSUTA "Certificate of Exemption" to the Vendor before you place the order so tax will not be charged on the purchase. If you are purchasing from a state that is not a member of the SSUTA, please contact the University Controller for further assistance.

5.10 Swag

Goods or services that will be distributed free for promotional purposes is considered swag and must be identified and accounted for as such.

5.11 Terms and Conditions

The University's Terms and Conditions apply to all purchases unless otherwise approved in writing by the CFO prior to purchase.

5.12 WV-96 State of West Virginia Addendum to Vendor's Standard Contractual Forms

A "WV-96 State of West Virginia Addendum to Vendor's standard Contractual Forms" form is required when utilizing a vendor's contract document(s) if one or more of the documents contains language that is contrary to the laws of the State of West Virginia.

Section 6- Events (Awards, Gifts, Giveaways, Prizes, Hospitality)

6.1 West Virginia Ethics Commission Guidelines

In all cases, the West Virginia Ethics Commission Guidelines prevail.

See Exhibit "A" WV Ethics Commission Door prizes, Grifts, and Giveaways at Conferences

See Exhibit "B" WV Virginia Ethics Commission Gift Guidelines

See Exhibit "C" WV Virginia Ethics Commission Public Employee Recognition and Retirement Guidelines

6.2 University Administrative Policies

Defer to the GSU Administrative Policy #3 Drugs and Alcohol Policy.

Defer to the GSU Administrative Policy #4 Ethics and Conflicts of Interest

6.3 Definitions

Award:	A good given to recognize or honor an achievement.
Door Prize:	A good given away just for attending an event.
Gift:	A good willingly given away as a present.
Giveaway:	A good that will be given away at no cost for promotional purposes.
Hospitality:	The reception and entertainment of guests or visitors.
Prizes:	A good given away as a reward to a winner.

6.4 General Information

<u>Cost or Fair Market Value (FMV) of Awards, Door Prizes, Gifts, Giveaways, and Prizes</u>

The cost of FMV of any award, door prize, gift, giveaway, or prize paid for by state funds must be less than $25.00 singularly or in aggregate.

<u>Door Prizes</u>

Unless otherwise permitted by the West Virginia Ethics Commission, door prizes may not be paid for by state funds.

See Exhibit "A" WV Ethics Commission Door Prizes, Gifts, and Giveaways at Conferences.

<u>Gambling</u>

Gambling is strictly prohibited. Pay-to-play games such as Bingo or Raffles are considered gambling and are strictly prohibited.

Games for Student Activity Event

Games for a Student Activity Event, including Bingo, may be played if an entry fee is not charged or may otherwise be considered pay-to-play.

General Public Members (Members of the Public)

If an event is open to the public and an entry fee is charged for the event, light refreshments may be paid for by state funds. Awards, door prizes, gifts, giveaways, or prizes may not be paid for by state funds for a member of the public for any reason.

Gifts

Unless otherwise permitted by the West Virginia Ethics Commission, gifts may not be paid for by state funds except for a gift for a guest speaker who is not paid for his or her services.

See Exhibit “B” WV Ethics Commission Gift Guidelines

Gift Cards

The University normally does not permit the purchase of a gift card. The decision to purchase a gift card will be determined on a case-by-case basis by the CFO.

Gift Certificates

The University normally does not permit the purchase of a gift certificate. The decision to purchase a gift certificate will be determined on a case-by-case basis by the CFO. If the purchase of a gift certificate is approved, it is generally a gift certificate from the University Bookstore.

Giveaways (Swag)

The decision to purchase a giveaway item will be made on a case-by-case basis.

Hospitality

A Purchase Requisition is required for all hospitality. A copy of the agreement, contract, estimate, or quote must be attached to the requisition. In addition, attendees should be identified by listen them on the requisition or attach a list of attendees whenever possible. It is understood that the list may not be complete or accurate. However, your best attempt must be made to identify who will receive hospitality at a specific event.

Hospitality is defined as the reception and entertainment of guest or visitors. Hospitality is not intended for employees. Hospitality includes food, non-alcoholic beverages, lodging, and entertainment. Hospitality related items include items such as dinnerware, napkins, linens, and decorations and will be referred to as hospitality.

- Hospitality may not be paid for by a general revenue source.
- Hospitality may be paid for by state funds for the reception of guests of the University who are attending a specific function or event such as a conference, workshop, seminar, or board of governors meeting. Hospitality for these types of events may be provided to an employee who is participant of the even or providing services for the event.

- Hospitality may not be paid for by any type of state funds for personal expenses such as retreats, working lunches, birthday parties, holiday parties, faculty meetings, or staff meetings.
- Hospitality may be provided for job interviewees. Hospitality may also be provided for job committee members except for lodging. **Hospitality for interviews should be limited to the Candidate, Department Head, and Committee Chair.**
- Hospitality may be provided for a Guest Speaker and for an employee who must accompany the Guest Speaker.

Sign-In Sheet

A Sign-in Sheet is required for all events. Each attendee must complete and sign the Sign-In-Sheet. There are two (2) types of Sign-In-Sheets: One does not include prizes and one includes prizes.

6.5 Events

Conferences

A conference is defined as a formal meeting of individuals from various geographical locations or other higher education institutions to discuss topics, share ideas, or to provide training.

- An employee of the University may attend a conference
- A conference does not have to be advertised but may be advertised to promote the event.
- Hospitality for a conference is permitted and may be paid for by state funds including employee who is a participant of the event or providing services for the event.
- **See Exhibit "A" WV Ethics Commissions Door Prizes, Gifts, Giveaways at Conferences.**
- An award, or prize may not be paid for by state funds

Fundraisers

Fundraising Events on behalf of the University will be considered on a case-by-case basis.

All Fundraising Events must be pre-approved by the University CFO and/or the Glenville State Foundation before a Fundraising Event may be held by any employee, student group, or other entity on behalf of the University.

Optimally, all Fundraising Events will be orchestrated and conducted through the Glenville State University Foundation. The policies and procedures of the Glenville State University Foundation will apply if all business activities will be transacted by and through the Foundation office.

However, it is understood that there are times when the University must facilitate a Fundraising Event in full or in part. If the University must facilitate a Fundraising Event, the policies and procedures of the University will apply to the Fundraising Event. The employee presiding over the Fundraising Event must submit a final, full accounting of the business activities for the Fundraising Event to the CFO within fourteen (14) calendar days after the close of the event.

Job Interviewees and Job Committee Members

Hospitality may be paid for by state funds for a job interviewee. Hospitality may be paid for by state funds for a job committee member. **Hospitality for interviews should be limited to the Candidate, Department Head, and Committee Chair.**

Public Employee Recognition and Retirement

Public Employee Recognition and Retirement are permitted.

See Exhibit "C" WV Virginia Ethics Commission Public Employee Recognition and Retirement Guidelines

Student Activity Event

A student activity event is defined as an event that directly benefits and promotes a social atmosphere for the students of the University. The event must be open to or limited to the Students of the University who paid the fee to fund the event.

A Prize is defined as a thing that is given to a student as a reward for winning a contest or drawing.

- An employee of the University who is also a student of the University is considered a student and may participate in a student activity event.
- A student activity event must be advertised in a manner that givers all students who are eligible to participate an equal opportunity to attend the event.
- Hospitality for a student activity event is permitted and may be paid for by state funds.
- A prize for a student activity event is permitted and may be paid for by state funds.
- An Award, Door Prize, a Gift, or a Giveaway item may not be paid for by state funds.

Student Award Event

A student award event is defined as a formal occasion to honor or recognize the achievement(s) of a student for a particular accomplishment.

An award is defined as a thing given to recognize or honor an achievement.

- An employee of the University who is also a student at the University is considered a student and may participate in a Student Award Event.
- A Student Award Event does not have to be advertised but may be advertised to promote the event.
- Hospitality for a student activity event is permitted and may be paid for by state funds.
- An award to present to a student is permitted and may be paid for by state funds.
- A Door prize, a gift, a giveaway, or a prize may not be paid for by state funds for a student award event.

Student Recruitment Event

A Student Recruitment Event is defined as an event when the University engages to recruit new students for the University.

Student Recruitment Events may be for an individual(s) or for a group and may include family members or other guardians such as parents, grandparents, teachers, or chaperones.

- An employee of the University who is also a student at the University is considered a student and may participate in a Student Award Event.
- A Student Award Event does not have to be advertised but may be advertised to promote the event.
- Hospitality for a student activity event is permitted and may be paid for by state funds.
- A giveaway item(s) to present to a recruit and other members who accompany the recruit is permitted and may be paid for by state funds.
- An award, a Door Prize, a Gift, or a Prize may not be paid for by state funds for a recruitment event.

6.6 Events At-A-Glance

EVENTS AT-A-GLANCE

The cost or fair market value, singularly or in aggregate, must be **$25.00 or less**
For any award, door prize, gift, giveaway, or prize.

Type of Event	Awards	Door Prizes	Gifts	Giveaways	Hospitality	Prizes
Student Activity Event	Not Permitted	Not Permitted	Not Permitted	Not Permitted	Permitted	Permitted
Student award Event	Permitted	Not Permitted	Not Permitted	Not Permitted	Permitted	Not Permitted
Student Recruitment Events	Not Permitted	Not Permitted	Not Permitted	Permitted	Permitted	Not Permitted
Bingo Games	Not Permitted	Not Permitted	Not Permitted	Not Permitted	Permitted	Permitted
Fundraisers	Not Permitted	Not Permitted	Not Permitted	Not Permitted	Not Permitted	Not Permitted
Guest Speaker	Not Permitted	Not Permitted	Permitted	Not Permitted	Permitted	Not Permitted
Job Interviews	Not Permitted	Not Permitted	Not Permitted	Not Permitted	Permitted	Not Permitted

Section 7- Vendor Requirements

Vendors must meet certain requirements to be eligible to do business with the State of West Virginia. The University Business & Finance Office reviews a Vendor's information to determine if the Vendor is eligible to do business with the State of West Virginia, notifies the Vendor of any issues, and works with the Vendor to resolve the issues. This process may take time and cause a purchase to be delayed if the issue is not resolved quickly or cause a purchase to be canceled if the issue is not resolved.

7.1 West Virginia Secretary of State (WVSOS)

The business structures listed below are formed through and must comply with the WVSOS. The company must be able to provide proof of compliance with the WVSOS. Examples of proof are a "Certificate of Existence, a "Certificate of Authority" or an "Exemption Certificate".

- Corporation
- Cooperative Association
- Limited Liability Company (LLC/PLLC)
- Limited Partnership (LP)
- Limited Liability Partnership (LLP)
- Voluntary Association
- Business Trust
- Unincorporated Nonprofit Association

7.2 West Virginia Tax Division (WVTD)

The business structures listed below are formed through and must comply with the WVTD. The company must be able to provide a "Letter of Good Standing" as proof of compliance.

- Individual/Sole Proprietorship
- General Partnership
- Joint Venture
- Association

7.3 Workforce WV (WFWV) Unemployment Compensation

A business that employs one or more person in the State of West Virginia is liable for Unemployment Compensation Tax. The company must be able to provide a "letter of Good Standing" as proof of compliance with WFWV.

7.4 West Virginia Office of the Insurance Commissioner (WVOIC) Workers Compensation

A business that employs one or more person in the State of West Virginia is legally required to maintain workers' compensation insurance coverage on their employees. The company must be able to provide a "Letter of Good Standing" as proof of compliance with the WFWV or include the information on the "Certificate of Liability Insurance" form.

7.5 West Virginia Division of Labor (WVDOL)

Vendors who perform construction services must comply with the WVDOL. The Vendor must be able to provide a copy of their Contractor's License as proof of compliance or other written proof from the WVDOL if they are an exempt entity.

7.6 West Virginia Purchasing Division (WVPD) (Vendor Registration)

Vendors must be properly registered with the WVPD and pay the registration fee if required and as applicable. Registration is required for purchases that are $25,000.00 or more singularly or in aggregate.

7.7 West Virginia Purchasing Division (WVPD) (Purchasing Affidavit)

A contract cannot be awarded to an entity that is known to be in default for a monetary obligation to the State of West Virginia or is known to owe a debt for one thousand ($1,000.00) or more to the State of West Virginia. Read the "Purchasing Affidavit" form for more detail.

7.8 West Virginia Department of Administration-Finance Division (WVDOA-Finance)

All vendors are required to be on file with the WVDOA-Finance Vendor Customer File (VCF). A "W-9 Request for Taxpayer Identification number and Certification" form is required to add or change a Vendor in the VCF. The form should be emailed to accounts.payable@glenville.edu.

For guidance, contact the Glenville State University Accounts Payable Office by phone at 1-304-462-6180 or by email at accounts.payable@glenville.edu.

7.9 Vendor Requirements Summary

Vendor Requirements Summary		
Agency	**Proof of Compliance**	**Applies To**
WV Secretary of State	Certificate of Authority Certificate of Existence Exemption Certificate	All Businesses
WV Tax Division	Letter of Good Standing	Business with one (1) or more employees in WV
Work Force WV (Unemployment)	Letter of Good Standing	Business with one (1) or more employees in WV
WV Office of the Insurance Commissioner (Worker's Compensation)	Letter of Good Standing	All Business with one (1) or more employees in WV
WV Division of Labor	Contractor's License	If performing construction services
WV Purchasing Division	Registered as a Vendor Paid Vendor Registration Fee	All Businesses All Non-Exempt Businesses
WV DOA Finance Division	W-9 Form	All Individuals or Businesses

Section 8- Forms

8.1 Business and Finance Office Forms

The forms required by the Business and Finance Office are available on the GSU website under Faculty & Staff>Business & Finance>Business & Finance Office Forms. See link below.

https://www.glenville.edu/business-finance

Business & Finance Office Forms List
Certificate of Liability Insurance (Example)
GSU-WV48 Agreement
Independent Contractor Form
Purchasing Affidavit
Quote Example
Sign-In Sheet
Sales Tax Certificate of Exemption
Terms and Conditions
W-9 Request for Taxpayer Identification number and Certification
Precoro Purchasing System Account Access Form
Employee Reimbursement Form
Over-Budget Justification Form
WV-96 State of West Virginia Addendum to Vendor’s Standard Contractual Forms

Section 9- Violations and Penalties

The purchase of any good or service that does not comply with the guidelines set forth in this guide is a purchasing violation.

A Purchasing Violation Form must be completed by the Business and Finance Office when these guidelines are not followed.

The Penalty for a violation will be decided upon by the CFO and will depend upon the nature and frequency of the violation. Some of the factors that may be considered are:

- Who was involved in making the purchase?
- What type of good or service was purchases?
- What quantity of goods were purchased?
- What time period is the service purchased for?
- Who was the good or service purchased from?
- What is the dollar amount of the purchase?
- What risk is involved in the purchase?
- How often does the employee(s) commit violations?
- Was the act fraud, misuse, or abuse?
- What was the financial impact?

The following penalties may be exacted in response to a violation:

- Personal Expense. The University may refuse to pay or reimburse the expense or seek reimbursement for the expense. In essence, the expense for the good or service will be the personal expense of the person who purchased the good or service.
- Purchasing Privileges Suspended or Revoked. The University may suspend or revoke purchasing privileges.
- Employment Suspension or Termination. The University may suspend terminate employment of the employee.
- Prosecution. The University may press formal charges.
- Please defer to the Purchasing Card Manual for Purchasing Card Violations

Approved By:

Clay Chesser	06/30/2026	Andrew R. Metheney	06/30/2026
Clay Chesser	Date	Andrew Metheney	Date
Interim Co-CFO/VP of Finance & Administration		Interim Co-CFO/VP of Finance & Administration	

Glenville State University
Purchasing Card Manual

Table of Contents

1. **Purpose**

   The purpose of this policy is to help cardholders understand their requirements, responsibilities, and duties when using a procurement card and to ensure purchases are made in compliance with organizational policies and applicable regulations. P-Card will follow all purchasing policy rules attached with this policy.

2. **Coordinator & Cardholder Roles**

   The Primary Coordinator & Co-Coordinators will be required to follow the State Purchasing Card Manual and the Glenville State University Manual

2.1 **Cardholders**

Cardholders are responsible for ensuring all procurement card purchases are appropriate, properly authorized, and fully documented. Cardholders must:

- **Obtain required approvals** before making any purchase, in accordance with organizational policies and delegated purchasing authority.
- **Use the PCard only for authorized business-related purchases** and ensure all purchases comply with applicable procurement policies and procedures.
- **Maintain complete supporting documentation** by attaching receipts, invoices, approvals, and any other required documentation to each transaction in OASIS.
- **Review and validate transactions** in OASIS by the established deadlines to ensure purchases are accurate, complete, and properly accounted for.
- **Promptly resolve discrepancies** such as missing documentation, incorrect charges, or disputed transactions.
- **Safeguard the procurement card** and report lost, stolen, or compromised cards immediately to the P-Card Coordinator and issuing bank.
- **Comply with all PCard policies** and cooperate with audits or reviews of procurement card transactions

2.2 **Sub Coordinator/Group Coordinator**

Sub-Coordinators/Group Coordinators are responsible for providing oversight of procurement card activity within their assigned department or area and ensuring cardholder compliance with PCard policies and procedures. Their responsibilities include:

- **Monitor cardholder compliance** with all procurement card policies, procedures, and purchasing requirements.
- **Ensure cardholders obtain required approvals** before purchases are made, when applicable.

- **Review supporting documentation** to ensure receipts, invoices, approvals, and other required records are complete and submitted on time.
- **Update and process cardholder transactions in OASIS** for their assigned area, ensuring transactions are complete, accurate, and submitted by established deadlines.
- **Monitor transaction reconciliation and validation** to ensure cardholders review and validate their transactions by the required OASIS deadlines.
- **Follow up with cardholders** regarding missing documentation, overdue reconciliations, or policy compliance issues.
- **Assist cardholders** with questions related to PCard procedures and communicate policy changes or requirements.
- **Escalate unresolved compliance issues** to the PCard Coordinator as appropriate.

3. **Purchasing Card Application**

The purchasing card application is available on our website following the link below purchasing-card-request-form.pdf

This will be filled out and sent to the P-Card Coordinator to get the proper approvals.

4. **Spending Limits**

Spending limits will be established based on the cardholder's job responsibilities, business needs, and anticipated purchasing requirements. Limits will be set at the lowest practical level necessary to perform assigned duties in order to minimize the organization's exposure to fraud, misuse, or unauthorized spending. Spending limits may be adjusted as business needs change and are subject to approval by the PCard Administrator.

5. **Training**

All prospective cardholders are required to complete Procurement Card (PCard) training before a procurement card is issued. Once a PCard application has been reviewed and approved, the PCard Coordinator will send the applicant an email containing instructions for completing the required training. Cardholders must successfully complete all required training before receiving their procurement card and being authorized to make purchases.

Additional or refresher training may be required at the discretion of the PCard Coordinator or when significant changes are made to PCard policies or procedures.

6. **P-Card Oasis Tables**

6.1 **PRCUU-** This table stores all transactions made by a cardholder. This is where a cardholder will review and update transactions and attach the supporting documentation.

6.2 **PRCUT-** This table stores all transactions made by a cardholder that have been updated and approved for payment.

7. **Transactions Supporting Documentation**

Cardholders are responsible for ensuring that all procurement card transactions are supported by complete and accurate documentation. Required supporting documentation must be attached to each transaction in OASIS by the established deadlines.

Supporting documentation may include, but is not limited to:

- An approved requisition
- An approved expense form (travel authorization) for travel-related purchases.
- Vendor invoice.
- Itemized receipt or proof of purchase.
- Receiving report or other documentation verifying that the goods or services were received.

Additional documentation may be required depending on the nature of the purchase or to demonstrate compliance with procurement policies. Transactions that do not include the required supporting documentation may be considered noncompliant and subject to review or corrective action.

8. **Lost Receipt Form**

The lost receipt form may be used as a replacement for a receipt only if the original itemized receipt cannot be obtained. This form can be located on our website following the link below.

PURCHASING CARD MANUAL RECEIPT REVISED.xlsx

9. **Deadlines**

Deadlines for updating, reconciling, and validating Procurement Card (PCard) transactions are established by the State Auditor's Office and the Agency PCard Coordinator.

Cardholders and Sub-Coordinators/Group Coordinators are responsible for ensuring all required documentation is submitted, transactions are updated in OASIS, and validations are completed by the established deadlines.

The Agency PCard Coordinator will communicate monthly deadlines, schedule updates, and other important information via email. It is the responsibility of all cardholders and coordinators to review these communications and comply with the stated deadlines.

Failure to meet established deadlines may result in a violation, compliance findings, or suspension of PCard privileges.

10. **Purchasing Card Violation Form**

A Procurement Card (PCard) Violation Form is used to document instances of non-compliance with established PCard policies and procedures. The form serves as an official record of violations and helps ensure corrective action is taken when necessary.

Violations may include, but are not limited to:

- Personal or unauthorized charges.
- Payment of sales tax when tax-exempt status should have been used.
- Failure to provide required supporting documentation.
- Missing or incomplete receipts, invoices, or approvals.
- Failure to meet established validation deadlines.
- Other misuse or non-compliance with purchasing policies and procedures.

The action taken will depend on the circumstances of the violation. The Violation Form is intended to promote accountability, ensure proper use of public funds, and support compliance with internal controls and audit requirements.

11. **Tax-Exempt Form**

A Tax-Exempt Form is used to ensure that state agencies and authorized cardholders are not charged sales tax on qualifying purchases, in accordance with applicable state tax exemption regulations.

When properly completed and provided to vendors prior to purchase, the Tax-Exempt Form identifies the organization as exempt from state sales tax. Cardholders are responsible for presenting or providing the form at the time of purchase (or ensuring the vendor has the organization’s tax-exempt information on file for recurring purchases).

Cardholders must:

- Verify the organization’s tax-exempt status prior to making purchases.
- Provide the Tax-Exempt Form to vendors when required.
- Review receipts to ensure sales tax has not been charged.

- Request a refund or credit from the vendor if sales tax is incorrectly applied.

Failure to use the Tax-Exempt Form or obtain reimbursement for incorrectly charged sales tax may result in a violation and require corrective action as determined by the P-Card Coordinator

The Tax-Exempt Form is an important internal control tool used to ensure compliance with state tax laws and to prevent unnecessary expenditure of public funds. This form can be obtained by anyone in the Business & Finance office.