



COMMONWEALTH OF VIRGINIA
STANDARD CONTRACT

Contract No. UCPJMU5889

This contract entered into this 13th day of October 2020, by Universal VAT Services, Inc. hereinafter called the "Contractor" and Commonwealth of Virginia, James Madison University called the "Purchasing Agency".

WITNESSETH that the Contractor and the Purchasing Agency, in consideration of the mutual covenants, promises and agreements herein contained, agree as follows:

SCOPE OF CONTRACT: The Contractor shall provide the services to the Purchasing Agency as set forth in the Contract Documents.

PERIOD OF PERFORMANCE: From October 15, 2020 through October 14, 2021 with four (4) one-year renewal options.

The contract documents shall consist of:

- (1) This signed form;
- (2) The following portions of the Request for Proposal LBS-1083 dated June 10, 2020:
 - (a) The Statement of Needs;
 - (b) The General Terms and Conditions;
 - (c) The Special Terms and Conditions together with any negotiated modifications of those Special Conditions; and
 - (d) Addendum No. One dated July 13, 2020.
- (3) The Contractor's Proposal dated June 17, 2020 and the following negotiated modification to the Proposal, all of which documents are incorporated herein.
 - (a) Negotiations Summary, dated October 12, 2020; and
 - (b) The Universal VAT Services, Inc. Company Services Agreement.

IN WITNESS WHEREOF, the parties have caused this Contract to be duly executed intending to be bound thereby.

CONTRACTOR:
 By: Raj Shah
 (Signature)
Raj SHAH
 (Printed Name)
 Title: President

PURCHASING AGENCY:
 By: [Signature]
 (Signature)
LeeAnne Beatty Smith
 (Printed Name)
 Title: Buyer Senior

10/12/20

1. Parties agree that this Negotiation Summary modifies the Contractor’s initial response to RFP# LBS-1083, and in the event of conflict this negotiation summary shall take precedence.
2. Contractor’s Pricing Schedule:
 - A. Cooperative Pricing for VAT Recovery Services (*Fee percentage determined by gross amount of VAT recovered collectively for participating institutions throughout the term of the contract. Percentage fee shall be lowered as the next VAT amount threshold is achieved at any point during the contract term*).

Amount of Gross VAT Recovered	Contractor’s Percentage Fee (Deducted from Net VAT Recovered)
Up to USD 100,000	30%
100,001 to 200,000 USD	27%
200,001 to 300,000 USD	24%
300,001 to 400,000	21%
400,001 + USD	20%

- B. Invoice Restyling/Correction- obtaining replacement invoices from the suppliers, which were lost or incorrectly issued: additional 15% will be added to the *Contractor’s Percentage Fee* for each invoice where VAT was recovered.
- C. Courier/Foreign Exchange/Bank Charges- A fee not to exceed \$100 will be charged for every *batch* of invoices that is submitted to VAT authorities and refunded. Contractor guarantees that a participating institution shall never make a negative payment to the Contractor (*i.e. fees exceed refund*).
- D. VAT Registration Fees- one-time fee passed on at cost to the participating institution for VAT registration when required for filing VAT in certain countries. The Contractor shall notify the participating institution upfront and receive written approval before proceeding. Fees will vary by country.
- E. Optional Filing of VAT Returns- applicable if the participating institution requests the Contractor to file VAT returns for the institution’s sales to purchasers located in a country that charges VAT. Fees will vary by country will be determined by the processes involved. Fees will be provided to the participating institution upon request.
- F. Optional VAT Exemption in UK- Contractor will work with the University to secure UK VAT exemption on future study abroad invoices issued by a host university. In addition, Contractor will work to recover VAT on past invoices (limit of four years old) through initiating the refund process with the host university to secure credit on the internal VAT returns. Contractor’s fee of 30% of the gross VAT recovered on past invoices.

10/12/20

- G. There shall be no other fees/costs not already identified.
3. Payment Processing:
 - A. Recovered VAT (minus allowable fees/charges) shall be remitted directly to each respective participating institution within 60 days of the Contractor's receipt of such funds.
 - B. VAT recovered funds received by the Contractor in foreign currency shall be paid to the respective participating institution in US dollars at the conversion rate used on the date that the VAT refund was originally received by the Contractor.
 - C. Each participating institution will specify instructions for receipt of their institutional VAT refund(s). These instructions include, but are not limited to, their choice of receiving a paper or wire transmission and information to be present with each payment received.
 4. Contractor shall store each participating institution's data separately within the Contractor's online reporting system and client interface platform.
 5. Reporting: At the conclusion of each contract year, Contractor shall provide a detailed report to JMU's Procurement Office that outlines the following for the previous contract year:
 - A. The amount of VAT recovered per institution
 - B. The timeline for when the VAT was recovered
 - C. The percentage fee that was applied.
 6. Post Contract Expiration/Termination Requirements:
 - A. Contractor shall be responsible for fulfilling the VAT retrieval process for all VAT claim submissions that were in progress prior to the final contract expiration.
 - B. Contractor shall provide access to the online reporting system and client interface platform for each participating institution until all institutional-level VAT claims have been processed.
 7. Contractor shall utilize the attached Universal VAT Services, Inc. Company Services Agreement, as edited, as the template for use with participating institutions.

Universal VAT Services, Inc.

227 Sandy Springs PL, Suite D-Box 330

Atlanta, GA 30328 USA

www.universaltatservices.com Tel: 770 496 0424

COMPANY SERVICE AGREEMENT

This Service Agreement (“Agreement”) is entered into and effective as of **Date** by and between **Universal VAT Services, Inc., (“Contractor”)** and **[Client Name, Registered Postal Address]** (“Client”).

In consideration of the mutual promises, conditions and undertakings set forth herein, the parties agree as follows:

- 1. Scope of Work:** Contractor agrees to perform for Client certain value added tax (VAT) and goods and services tax/harmonized tax (GST/HST) refund processing and collection services (the “Services”). In providing the Services, Contractor will act on behalf of the Client in recovery of VAT and/or GST/HST (VAT and GST/HST are herein collectively called the “Taxes”) incurred in certain European countries, the U.K., Canada, and other countries as appropriate. In providing the Services, Contractor may require certain documents, including, but not limited to, Travel and Other Expense Invoices/Receipts, Letters of Authority, or Powers of Attorney, IRS Form 8802, IRS Form 8821, or IRS Form 6166, Business Registration Certificates, Tax IDs or Chamber of Commerce Letters, Traveler Verification Letters, Travel Expense Reports, Itineraries, Questionnaires, Claim Forms, Annual Financial Reports, etc. (collectively, the “Client Documents”) reasonably necessary to perform the Services. Client acknowledges that the Client Documents are necessary to the Contractor performing the Services, and agrees to cooperate with the Contractor in providing the Client Documents. Client shall provide proof of payment of Taxes before any claim may be filed by Contractor on behalf of Client. Contractor has the authority to submit, re-submit, and appeal all decisions with respect to the refund or collection of Taxes on behalf of Client; provided, however, Contractor shall not appeal any decision without the prior written approval of Client. Client however, shall not be obligated to provide any documents to Contractor which Client determines, in its sole discretion, may not be appropriate for release to the Contractor.
- 2. Term:** The terms of this Agreement shall commence upon the effective date hereof and shall renew annually unless terminated by either party with a written 15 day notice. This agreement may be reviewed periodically to determine if adjustments are necessary. Any adjustments or amendments to this Agreement shall be in writing executed by both parties.
- 3. Compensation and Payment:** Client shall have no obligation to make any up-front payment to the Contractor under this Agreement. The Contractor shall use its best efforts to provide all T&E data to the Client in accordance with the terms of this Agreement.

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www.universaltvatservices.com Tel: 770 496 0424

a) Contractor's Compensation:

- i. As compensation for the Services performed by Contractor for and on behalf of Client under this Agreement, the Contractor Fees shall be as per table hereunder, and be considered as a percentage of the VAT Input Credit amounts provided to the Client by the Contractor, under this Agreement (the "Compensation").

Scale - VAT Recovery (US\$)	Fee in % (Deducted From Gross Refund)
Up to USD 100,000	30 %
USD 101,000 to USD 200,000	27 %
USD 201,000 to USD 300,000	24 %
USD 301,000 to USD 400,000	21 %
USD 401,000 and above	20 %

- ii. In addition to the foregoing, in event the Contractor obtains original valid VAT or GST/HST invoices from a vendor/supplier of Client, the Contractor shall be permitted to retain an additional fifteen percent (15%) of the refunded Taxes collected by the Contractor on behalf of the Client related to such invoices a part of Contractor's Compensation hereunder.
- iii. A fixed fee of \$100 for every batch of invoices that is submitted to VAT authorities and refunded will be retained by Contractor for expenses like courier services, telephone, foreign exchange conversion fee, and other miscellaneous expenses.

The entire remaining balance of refunded Taxes collected by the Contractor on behalf of Client under this Agreement shall be paid Client. The Contractor shall calculate Client's share of refunded Taxes based upon the total the gross amount of refunded Taxes collected by the Contractor on behalf of Client under this Agreement, less Contractor's Compensation, and the Contractor shall pay Client's share to the Client no later than 15 days following the last day of the month in which the refund was received or collected by the Contractor.

Filing of VAT Returns

If required to handle the filing of VAT returns, UVS will charge a Fixed Fee that will be applicable for review and filing VAT returns in registered countries. The fee will be based

Universal VAT Services, Inc.

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Atlanta, GA 30328 USA

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on the frequency of filing that may be necessary. VAT registered country's invoices need to be reviewed, and the exact nature of services provided will be taken into consideration, before arriving at a mutually agreeable fixed fee.

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VAT Registration

UVS can handle VAT registration in countries where such services may be required. The fee for the service depends on the country where such a service is needed and relevant local regulations.

b) Checks for Client shall be payable to: (to be filled in by Client)

Company
ADDRESS
City, State, ZIP
COUNTRY

4. **Expenses:** Contractor shall be solely responsible for all cost and expenses incurred in performing the Services but Contractor reserves the right to review the costs and fee structure and will notify the client by written notice of any changes. **Any Changes must be agreed to in writing by Client.**
5. **Ownership of Documents:** Client shall at all times retain ownership of the Client Documents provided to the Contractor in connection with this agreement.
6. **Audit Rights:** Upon reasonable notice (minimum notice of two business days) and during normal business hours, Client, or any of its duly authorized representatives, shall have access to and the right to audit the financial records or any other documents or records pertaining to the Services, to this Agreement, or to the methodology for calculating the compensation paid to the contractor or the Client.
7. **Insurance:** Prior to performing any work or service under this agreement, the Contractor shall secure and maintain, where appropriate, comprehensive general liability insurance covering Contractor' action **hereunder, employer's liability insurance and such other insurance coverage as Client may reasonably** require. Contractor shall also secure and maintain workers' compensation insurance in accordance with all applicable statutory requirements. Upon request, Contractor shall provide certificates of proof of the insurance coverage required herein
8. **Compliance with Laws:** In performing the Services, Contractor shall comply with all applicable federal, state and local laws, regulations and orders of the United States, and any other country having jurisdiction over the activities of Contractor hereunder. The Contractor shall obtain, at its expense and as part of the price for Services, all required government licenses, permits, and approvals for the performance of the Services, except those licenses, permits, and approvals, which the parties agree will be obtained by Client.
9. **Relationship of Parties:** In assuming and performing the obligations of this Agreement, Client and Contractor are each acting as independent parties and neither shall be considered or represent itself as a joint venture, partner, or employee of the other.

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10. **Termination:** Either party may terminate this agreement at any time with or without cause, by giving written notice thereof to the other. Termination shall be effective fifteen (15) days after receipt of this notice. Such notice may be sent to the business communication address of the Contractor at: UNIVERSAL VAT SERVICES, 227 Sandy Springs PL, Suite D – Box 330, Atlanta GA30328, United States of America. This termination shall not relieve either party of any obligation or liability accrued hereunder prior to such termination. Upon termination, Contractor shall return to Client all Client documents if requested. Claims settled after termination shall be handled per this Agreement.
11. **Damages:** Intentionally Deleted.
12. **Assignment:** Neither party shall assign or transfer any right, interest or obligation under this Agreement, nor assign any claims for money due or to become due under this Agreement, without the prior written consent of the other party.
13. **Governing Law:** This Agreement shall be interpreted and construed in accordance with the laws of the state of the Commonwealth of Virginia without application of any principles of choice laws.
14. **Non-Waiver:** A waiver by either party of any breach of this Agreement, shall not be binding upon the waiving party unless such waiver is in writing, In the event of a written waiver, such waiver shall not affect the waiving parties rights with respect to any other or further breach
15. **Execution By Counterpart:** This Agreement may be executed separately or independently in any number of counterparts, each and all of which together shall be deemed to have been executed simultaneously and for all purposes to be one Agreement.
16. **Binding Agreement:** This Agreement shall be binding upon the parties and supersedes all previous agreements, both oral and written.
17. **Confidentiality:** Contractor shall maintain, and shall cause its employees, agents and representatives to maintain, in confidence, the Client Documents and all other information, materials and documents furnished by Client to Contractor pursuant to this Agreement, and shall not disclose any Client Documents, or any such other information, materials or documents, to any other person or party, except to those governmental agencies as may be necessary in respect of the Services to be performed by Contractor pursuant to this Agreement.

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IN WITNESS WHEREOF, the parties have caused this Agreement to be executed by their duly authorized representatives effective as of the day and year first written above.

UNIVERSAL VAT SERVICES, INC.

[Company Registered Name]

CONTRACTOR

CLIENT

By

By

(Signature)

(Signature)

Name: **Raj Shah**

Name:

Job Title: President

Job Title:

Date:

Date:



UNIVERSAL VAT SERVICES INC

227 Sandy Springs PL, Suite D - Box 330
Atlanta, GA 30328

RESPONSE TO



RFP # LBS-1083 dated June 10, 2020
on VAT Recovery Services





RESPONSE TO REQUEST FOR PROPOSAL

RFP LBS-1083

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Issue Date: June 10, 2020
Title: VAT Recovery Services
Issuing Agency: Commonwealth of Virginia
 James Madison University
 Procurement Services MSC 5720
 752 Ott Street, Wine Price Building
 First Floor, Suite 1023
 Harrisonburg, VA 22807

Period of Contract: From Date of Award Through One Year (Renewable)

Sealed Proposals Will Be Received Until 2:00 PM on July 22, 2020 for Furnishing the Services Described Herein.

SEALED PROPOSALS MAY BE MAILED, EXPRESS MAILED, OR HAND DELIVERED DIRECTLY TO THE ISSUING AGENCY SHOWN ABOVE.

All Inquiries For Information And Clarification Should Be Directed To: LeeAnne Beatty Smith, Buyer Senior, Procurement Services, smith2LB@jmu.edu; 540-568-7523 not later than five business days before the proposal closing date.

NOTE: THE SIGNED PROPOSAL AND ALL ATTACHMENTS SHALL BE RETURNED.

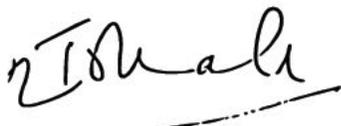
In compliance with this Request for Proposal and to all the conditions imposed herein, the undersigned offers and agrees to furnish the goods/services in accordance with the attached signed proposal or as mutually agreed upon by subsequent negotiation.

Name and Address of Firm:

Universal VAT Services Inc.

227 Sandy Springs PL, Suite D-Box 330

Atlanta, GA 30328

By: 
 (Signature in Ink)

Name: Raj Shah
 (Please Print)

Date: June 17, 2020

Title: President

Web Address: www.uvsvat.com

Phone: 770 496 0424

Email: raj@uvsvat.com

Fax #: 770 496 0178

ACKNOWLEDGE RECEIPT OF ADDENDUM: #1 RTS #2 _____ #3 _____ #4 _____ #5 _____ (please initial)
 SMALL, WOMAN OR MINORITY OWNED BUSINESS:

- YES ; NO; *IF YES* ⇒ SMALL; WOMAN; MINORITY *IF MINORITY:* AA; HA; AsA; NW; Micro



Letter from the President of Universal VAT Services.

Dear Sirs,

James Madison University - VASCUPP RFP dated June 10, 2020

Universal VAT Services Inc., (UVS), has pleasure in submitting the attached response to James Madison University - VASCUPP RFP LBS-1083 in reference to VAT recovery services.

We have endeavored to present the full scope of our services in the attached pages to the best of our ability. UVS has been providing VAT recovery services to other US Universities for over 20 years. We have the knowledge and experience to deliver a comprehensive VAT recovery service to educational institutions around the world.

Given the opportunity to recover VAT for James Madison University (JMU) and VASCUPP, I will personally ensure that no stone is left unturned and provide the best possible VAT recovery service to the institutions involved in the RFP. If necessary, I am open to tailoring the service to your particular needs; whether it be from a service point of view, or a technology angle, even if it requires the hiring of additional resources that need to be dedicated to the JMU and VASCUPP Account(s).

We look forward to serving JMU and VASCUPP.

Yours faithfully,

A handwritten signature in black ink, appearing to read 'Raj Shah', with a horizontal line underneath.

Raj Shah

President
Universal VAT Services, Inc.

Atlanta, GA
July 16, 2020.



Proud Recipient
President's "E" Award 2016
Excellence in Export of Services

SECTION A – GENERAL

1. Provide an executive summary of your firm and the services provided.



For more than 25 years, Universal VAT Services (UVS), a US Presidents' E-Award winning and certified Minority Company, has been an industry leader in managing successful Value Added Tax (VAT) reclaim programs for many Fortune 500 companies and large educational institutions.

VAT is an integral part of the tax systems of most countries around the world. Fortunately, several countries refund VAT on eligible business expenses. Our endeavor enables business entities and educational institutions to save on costs of doing business overseas. The UVS mission is **to provide maximum VAT recovery and compliance services within the scope of laws, with complete transparency and efficiency.**

Based in Atlanta, Georgia, UVS has clients in the US and around the world, including Latin America, Europe, Asia and the Far East.

UVS is a **founding member of the International VAT Association (IVA)**, a European professional organization that assists members in obtaining up-to-date information on VAT regulations of participating countries, and also facilitates membership cooperation.

Universal VAT Services provides the following services:

- VAT recovery on corporate travel to VAT refunding countries under the 13th Directive, which involves the filing of VAT returns for clients located outside the European Union (EU).
- VAT recovery against the 8th Directive, which relates to intra-EU VAT returns.
- UVS is able to assist clients who aim to recover VAT under the 6th Directive, which relates to local EU VAT returns.
- UVS has successfully expanded the scope of VAT recovery by obtaining VAT refunds not only on foreign T&E expenses, but also on trade shows, exhibitions, foreign vendors' Accounts Payable invoices, import of goods, etc.
- Erroneous VAT charges on Accounts payable invoices – In our experience, several universities miss out on recovering VAT charged in error. UVS specializes on such recovery and has a proven track record of success.
- For those clients who need VAT registration services in Europe, UVS is able to provide VAT compliancy services, as well as take care of the filing of regular VAT returns as required by local VAT Authorities.

UVS operates on a Contingency Fee basis. JMU - VASCUPP shall not pay UVS any retainer or service fees in advance. UVS shall only be paid on the successful recovery of VAT amounts from applicable foreign tax authorities. No recovery, no charges. It may be noted that in some cases, UVS, in effect, may only be paid after a whole year on a batch of claims submitted. UVS will have made considerable investments in terms of labour, time and communication services.

UVS has been working with Universities and institutions of higher learning for over 15 years in helping them to recover VAT paid in countries that refund the Tax. UVS is confident that the experience gained will prove useful for JMU - VASCUPP. **UVS has a success rate of 96% in VAT Recovery.**

2. Describe the processes that your firm would follow for recovering VAT paid abroad for the university.

The process by which UVS is able to recover VAT for clients in the USA is through the 13th Directive. VAT applicable invoices are to be stewarded from JMU - VASCUPP to our Atlanta Office, where they shall be vetted for eligibility and compliance. Ineligible invoices shall be returned or shredded, upon confirmation by JMU - VASCUPP. Invoices deemed non-compliant with refund requirements shall be brought to JMU - VASCUPP's attention for corrective measures. UVS shall advise appropriate recourse for the institutions to have invoices corrected by suppliers. Many clients want UVS to handle the process of correction (restyling). UVS routinely does this for an additional fee (again, only payable if the refund is successful), and liaises with the supplier directly to have the invoices re-created to the specifications of the applicable foreign tax authority. All related claim documents are also checked.

In the following phase, all invoices are couriered to the UVS Back-Office in India. There, a second vetting of invoices takes place in case UVS Atlanta may have missed a flaw, such as an ineligible invoice. All related documents for submission are also cross-checked. Subsequently, relevant forms are completed, and all data with regard to the submission is uploaded onto the UVS Website for clients to review at their own convenience. Access to the data is secured through a protected user name and password. The prepared and completed claims are then couriered to the refunding tax authorities, or in the case of countries where a local fiscal representative is required, to our appointed representative.

Countries that may have queries with regard to any invoice in a batch will come back to UVS or the representative, respectively. UVS may directly clarify to the VAT refunding authority or revert to JMU - VASCUPP to provide additional clarification or data. Upon claim acceptance, the refund process is initiated. The refund process may vary from four months to one year.

UVS receives the refund into their bank account in the original currency of payment. The refund is then converted into US Dollars (for US clients), at the Banker's Buying Rate on the day of the UVS transfer. Subsequently a cheque is issued to JMU - VASCUPP. A relevant refund worksheet is also attached (Page 21). Payments are normally sent out within five working days of the receipt of a VAT refund.

For ease of reference, flow charts of the whole process is shown on pages 9 & 10.

3. Specify the countries where VAT recovery is available. Specify any countries that allow VAT recovery where your firm would not be able to provide VAT recovery for the university.

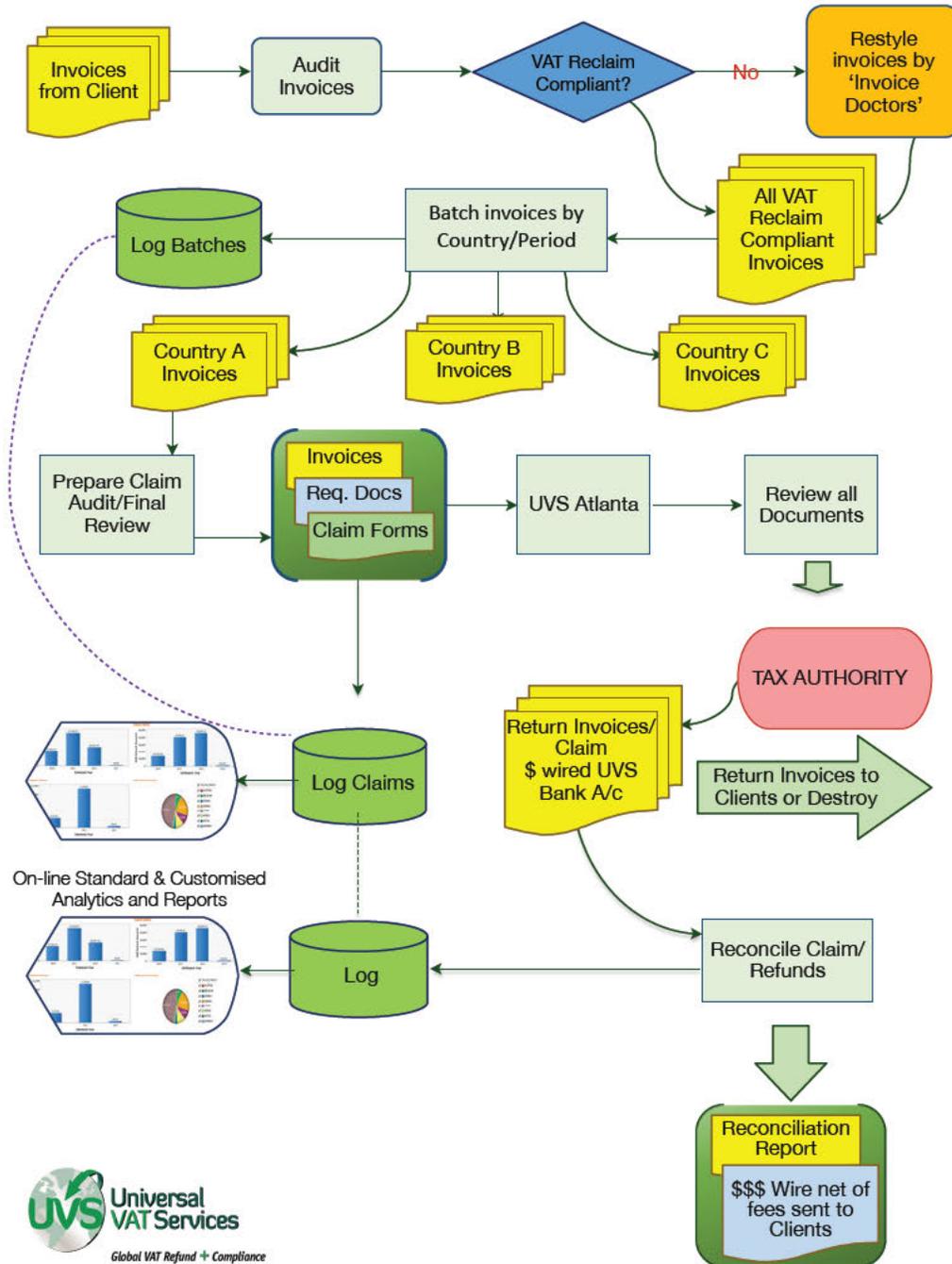
After the change in VAT refund regulations in several refunding countries in 2012, the following countries will refund to educational institutions:

1	Austria	2	France (Student Programs).
3	Germany	4	Japan
5	South Korea		
6	The UK - Prior exemption is possible if housing/catering for students is invoiced by an eligible UK University.		

Note: UVS will recover VAT from all countries that allow VAT recovery to USA based Universities.

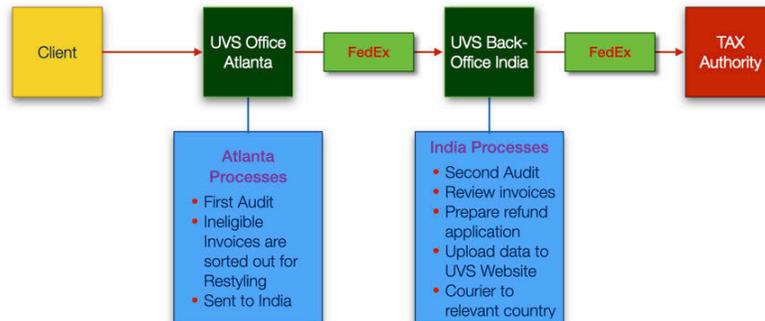
In the UVS experience with US Universities, it has been found that **VAT is often charged erroneously**. These are mainly tucked away with Accounts Payable invoices. UVS has successfully recovered significant amounts of money for several universities. We usually correct such errors by contacting suppliers directly, asking them to refund the VAT charged. UVS will offer the same service to JMU and VASCUPP. UVS can recover VAT erroneously charged in all the 27 European Union countries – Austria, Belgium, Bulgaria, Croatia, Cyprus, Czech Republic, Denmark, Estonia, Finland, France, Germany, Greece, Hungary, Ireland, Italy, Latvia, Lithuania, Luxembourg, Malta, Netherlands, Poland, Portugal, Romania, Slovakia, Slovenia, Spain and Sweden.

VAT RECOVERY PROCESS – 13TH DIRECTIVE



Here below is a flow-chart demonstrating the VAT Recovery filing process:

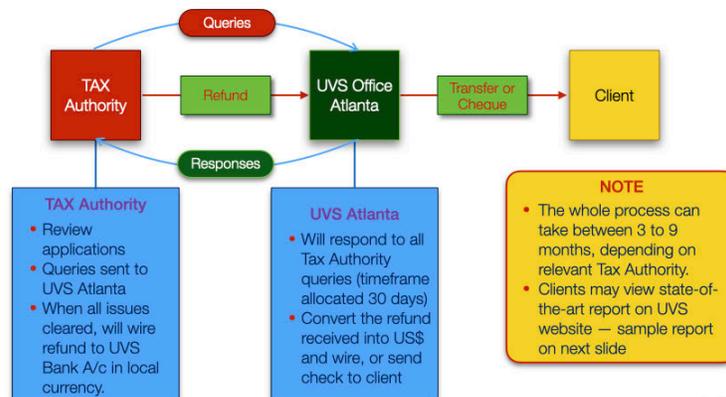
The VAT Recovery Process - 1



© 2020 Universal VAT Services

1

The VAT Recovery Process - 2



© 2020 Universal VAT Services

2

4. Indicate the types of goods/services that are eligible for VAT recovery and those that are not.

The following items are eligible for refund:

- Travel and Entertainment
- Business trips
- International Study Abroad Programs
- Payments to Foreign Vendors (Accounts Payable Invoices)
- Conference Attendance and Fees
- Research and Development Costs
- Foreign Recruitment
- Foreign Campus/Sister Institutions (Subject to Certain Qualifications)

5. Specify the university VAT recovery information (*original receipts, data, etc*) that your firm would need in order to submit VAT recovery requests. Specify if information to be provided by the university would vary by country where recovery request is being made.

The following items are required for claims submissions:

- Original "Final Tax Invoice" as defined by the applicable refunding tax authority
- Letter of Authority (LOA) - LOA authorizing UVS to collect VAT refunds on behalf of the University (one time requirement).
- US Tax Residency Certificate - IRS 6166. We normally arrange to obtain these for larger clients; for that purpose, the IRS Forms 8802 and 8821 will need to be signed and sent to UVS. The IRS 6166 has a limited shelf life, and has to be valid at the time of submission to the relevant VAT Authority. Specify the timeline for the university to provide VAT recovery information (*receipts, data, etc*) to your firm from the time the tax was assessed.

6. Specify the timeline for the university to provide VAT recovery information (*receipts, data, etc*) to your firm from the time the tax was assessed.

We would normally like all invoices and documents in our Office 12 weeks before the filing deadlines. This will give us time to vet the invoices and if necessary arrange to have non-compliant invoices corrected by the supplier. It will also give us time to arrange for relevant documents from IRS if required to do so.

7. Specify the turnaround time for providing recovered funds to the university.

Settlements can take between 4 months to one year, depending on the refunding country. Some have been known to take even longer. It must be remembered that we work with government departments to recover VAT amounts that have been paid. VAT Authorities work at their own pace. UVS will be pleased to issue a [payment of the VAT refunded to JMU - VASCUPP within 5 working days from the date on which the VAT refund was paid into the UVS bank account.](#)

8. Indicate if VAT recovered would be in a foreign currency and if so, indicate how these funds would be converted to US dollars and the associated exchange rate.

VAT Refunds are made in the currency of the country where the VAT was paid. UVS will use the same rate of conversion to the US Dollar offered by the bankers of UVS on the date of the transfer. The rate applied is usually the Bankers' Buying Rate.

9. Describe the process for returning recovered funds to the university.

The general payment method for UVS to pay the refunded VAT amounts to clients is through a Check. This allows for faster accounting processes followed by clients. If JMU – VASCUPP would like to be paid through any other method, UVS will be happy to follow the process.

10. Describe the reports that your firm would provide to the university regarding submitted recovery forms and amounts successfully and unsuccessfully recovered. Specify the frequency/timeline for providing these reports.

UVS has a state-of-the-art online reporting system. JMU - VASCUPP will be provided with password protected log-in credentials that gives the institutions access to their account with UVS. JMU - VASCUPP will be able to see online what has been submitted, refunded, and is currently in the pipeline on a real-time basis. JMU - VASCUPP will also be able to view the successful recovery of VAT by country, claim, and drill down for even further detail. Additionally, UVS will send JMU - VASCUPP reports*** periodically.

Online Reporting

The VAT Recovery Dashboard



11. Describe online access to a VAT recovery platform and the information available to the university.

In addition to the above Online Reporting System, UVS has a good Client Interface platform. Here JMU - VASCUPP clients will be able to upload data or documents as customized for JMU - VASCUPP. The interface can be completely customized to the needs of the Organization.

12. Specify the university's tax reporting obligations as it relates to VAT recovered.

How JMU - VASCUPP reports the refunded VAT in the institutions' financial systems is really up to the financial protocol of the various institutions involved in the RFP. Most clients report it as a reduction of prices involved, which in reality, it is. The VAT refund automatically translates to a lower price paid for that particular good or service.

13. Describe ability to integrate client's existing travel expense management software (ex. Chrome River, SAP Concur, etc) into VAT reclaim process.

While Travel expense management systems are excellent for organizations to track their employees' business travel, when it comes to VAT recovery most governments do not accept documents that are produced by the system. To avoid fraud Governments usually only want to pay against original invoices. Having said that, there are a few VAT authorities that will accept documents uploaded into Expense Management Systems. In such cases, UVS will need to have authorized access to the Data System to work with the relevant documents.

14. Describe other services that your firm would offer to the university.

If there has been an incorrect VAT levied on JMU - VASCUPP expenditure, UVS will be able to recover the **VAT erroneously charged**. We have successfully done this several times over the years, for University clients.

UVS is in a position to arrange for **VAT exemptions in the United Kingdom** if housing and catering for students is provided and invoiced by an eligible University. In other words, UVS is in a position to ensure that UK Universities will not charge VAT to JMU - VASCUPP provided UVS has been given adequate prior time to ensure the arrangements are in place.

Newsletter & Email Newsflash - Whenever there is a large amount of information to convey to clients, UVS sends out a newsletter. From time to time as and when individual Tax Authorities make changes to their systems or processes, UVS will send out an email Newsflash. These communications keep UVS clients up to date on the changes in the VAT recovery industry, and also provide information on various processes involved in the recovery of VAT. Clearer understanding of processes and requirements, allow for efficient VAT recovery (Attachments J and K on page 24 to 27).

Marketing Bulletins - From time to time, UVS sends out marketing bulletins to travelers on specific VAT recovery subjects that help in the maximization of VAT recovery.

Additionally, UVS is able to provide a **Travel Audit service** for JMU - VASCUPP. UVS can audit Car Rental, Hotel and Travel Agency billing based on Travel Agency data provided by the institution's Travel Agent. This process can also involve Accounts Payable invoices.



SECTION B.

Qualifications and Experience - Offerors should provide a detailed response to each of the following items:

1. Describe the qualifications and experience of your firm in providing VAT recovery services.

Universal VAT Services has been in the business of VAT recovery for over 24 years. VAT recovery is the core and only business UVS is engaged in. The Company is a Minority Business and certified as such by the Georgia Minority Supplier Development Council and the National Minority Supplier Development Council. The NAICS Code is 541219* (Attachment I on page 23). UVS has clients large and small in Continental US, Latin America, Europe, Asia, South East Asia and the Far East.

Our clients range from large Fortune 500 companies to small and medium businesses, including several high-profile Art Galleries in the US, Europe and Japan. UVS performs VAT recovery for several US universities.

UVS was awarded the prestigious [US President's E-Award for excellence in export of services](#) by the President Obama Administration in 2016. The letter from Ms. Penny Pritzker, the former US Secretary of Commerce, advising the award to UVS, is attached. (Attachment M on Page 28).

UVS has over fifteen years of experience in securing VAT refunds for Colleges and Universities. [We have successfully handled institutions ranging from small private colleges \(enrollment 2000 students\), to State Schools \(enrollment 60,000 students\), and Ivy League schools.](#)

We understand the unique needs associated with higher education and research schools, namely staff traveling overseas to VAT refunding countries to attend conferences, present papers, Study Abroad program travel, Executive MBA Students overseas trips, fundraising overseas events, students recruiting overseas trips and sports teams. Our focus is not only on Travel and Entertainment (T&E) expenditure, but also on non-T&E related expenses incurred on Payment Cards and payments via foreign wires. We have the Technology to split VAT refunds among multiple cost/budget centers, government grants and study abroad specific programs. Our ability to detect tax overpayment or VAT billed in error (VAT paid on educational/technical materials), and providing Tax Exemption certificates to foreign suppliers can yield substantial, upfront savings on foreign purchases.

In short, UVS has all the credentials and technology to handle VAT recovery for JMU - VASCUPP. Additionally, the UVS-University VAT program can be crafted in such a way that it recognizes the tax-exempt status of JMU - VASCUPP in countries that straight away exempt VAT to educational entities, to ensure processes do not trigger any audit/penalties imposed by various foreign tax offices when a foreign refund VAT application is submitted by a non-eligible body.

2. Specify the number of higher education public institutions where your firm currently provides VAT recovery services. Provide contact information for at least three (3) higher education public institutions that are current clients who JMU can contact for references.

University References:

Name of University	Contact Person	Job Title	Contact Details
Regents of the University of California (UCLA)	Ms. Amy Lee, CPA	Manager, UCLA Tax Services	Tel. 310 794 8191 Direct Email: amylee@finance.ucla.edu
University of Georgia	Dr. Andrew Herod	Distinguished Research Professor of Geography, Director, UGA à Paris Study Abroad Program	Tel.706 542 2856 (main) Email: aherod@uga.edu
Georgetown University	Ms. Laura D. Benner, CPA	Director of Tax	Tel. 202 687 1158 Email: laura.Benner@georgetown.edu

3. Describe your firm's ability to provide guidance and recommendations to the University on maximizing the amount of VAT that can recovered.

The President of UVS, Mr. Raj Shah, has always been a hands-on person. Raj has been in the VAT recovery business for almost 25 years and has with him a wealth of knowledge and information. He is available on the telephone to all his clients.

UVS will also appoint a Client Account Manager for JMU - VASCUPP.

4. Provide the name, qualifications, and contact information of the person at your firm that would be assigned as the primary point of contact for the University.

Name of Person	Job Title / Qualifications	Experience in VAT Recovery	Contact Details
Raj Shah	President, MBA (The Atlanta University), B.Com (Hons) Bombay University. Founding member - International VAT Association	20 years	Tel. (770) 496-0424 Email: rajshah@uvsvat.com
Deepa Kumar	Director of Operations, MBA Finance (Mercer University).	6 years	Tel. (770) 496-0424 Email: deepa@uvsvat.com
Mano Chandra Dhas	Global Client Account Manager, BA (Economics) Madras University	7 years	mano@uvsvat.com

5. Provide your firm's average recovery percentage of funds pursued.

UVS' average rate of successful VAT recovery is **ninety-six percent (96%)**. (Analysis of success rate - Attachment N)

UVS Schedule of Fees

UVS Will treat JMU and VASCUPP as one entity. The schedule below is based on total VAT recovered for JMU - VASCUPP. It follows a principle of scaling. The more refunds the Universities bring to the table, the fee payable to UVS, will go down.

Scale - VAT Recovery (US\$)	Fee in % (Deducted From Gross Refund)
Up to USD 100,000	30 %
USD 101,000 to USD 200,000	27 %
USD 201,000 to USD 300,000	24 %
USD 301,000 to USD 400,000	21 %
USD 401,000 and above	20 %

Invoice Correction (Restyling) Fees

UVS will charge 15% of the recovered fees on invoices that need to be corrected by UVS which will involve contacting the Supplier over the telephone, and always, email exchanges. Please note that this fee is only charged on successfully corrected invoices that are refunded.

Courier, Foreign Exchange & Bank Charges

A fee of US dollar 100 will be charged on for every batch of invoices that is submitted to VAT authorities, is refunded and settled. These charges cover Courier and Bank expenses.

Filing of VAT Returns

If required to handle the filing of VAT returns, UVS will charge a Fixed Fee that will be applicable for review and filing VAT returns in registered countries. The fee will be based on the frequency of filing that may be necessary. VAT registered country's invoices need to be reviewed, and the exact nature of services provided will be taken into consideration, before arriving at a mutually agreeable fixed fee.

VAT Registration

UVS can handle VAT registration in countries where such services may be required. The fee for the service depends on the country where such a service is needed and relevant local regulations.



ATTACHMENT A

OFFEROR DATA SHEET

TO BE COMPLETED BY OFFEROR

1. **QUALIFICATIONS OF OFFEROR:** Offerors must have the capability and capacity in all respects to fully satisfy the contractual requirements.
2. **YEARS IN BUSINESS:** Indicate the length of time you have been in business providing these types of goods and services. Years: 15 Months: 6
3. **REFERENCES:** Indicate below a listing of at least five (5) organizations, either commercial or governmental/educational, that your agency is servicing. Include the name and address of the person the purchasing agency has your permission to contact.

Client	Length of Service	Address	Contact Person	Contact Details
Omni Air International LLC	5 years	3303 N. Sheridan Road, Hangar 19 Tulsa, OK 74115 USA	Ms. Judith Gadlage	Tel. 918 833 3811 JGadlage@oai.aero
Skechers USA Inc	5 years	225 S. Sepulveda Bl, Manhattan Beach, CA 90266	Ms. Jill Goldner, CTE	Tel. 310-406-0183 Email: jillg@skechers.com
World Strides	5 Years	218 West Water Street, Suite 400, Charlottesville, Virginia 22902	Mr. Mike Amodie	Tel. 434-951-8488 mikea@worldstrides.org
Blum & Poe LLC	15 Years	2727 South La Cienega Blvd, Los Angeles, CA 90034	Ms. Mayra Vera	Tel. (310) 836-2062 mayra@blumandpoe.com
Advisen Ltd	3 Years	1430 Broadway, 8th Floor New York, NY 10018	Ms. Melissa Ponce	Tel. (212) 897-479 mponce@advisen.com

4. List full names and addresses of Offeror and any branch offices which may be responsible for administering the contract.

Raj Shah
President, Universal VAT Services,
227 Sandy Springs PL, Suite D - Box 330
Atlanta, GA 30328, USA
Tel: 770-496-0424

5. RELATIONSHIP WITH THE COMMONWEALTH OF VIRGINIA:

Is any member of the firm an employee of the Commonwealth of Virginia who has a personal interest in this contract pursuant to the [CODE OF VIRGINIA](#), SECTION 2.2-3100 – 3131?

[] YES [X] NO

IF YES, EXPLAIN: **Not Applicable.**



ATTACHMENT B

Small, Women and Minority-owned Businesses (SWaM) Utilization Plan

Offeror Name: Universal VAT Services Inc. Preparer Name: Mano Chandra Dhas

Date: July 16, 2020

Is your firm a Small Business Enterprise certified by the Department of Small Business and Supplier Diversity (SBSD)?

Yes ___ No ___

If yes, certification number: _____ Certification date: _____

Is your firm a Woman-owned Business Enterprise certified by the Department of Small Business and Supplier Diversity (SBSD)? Yes ___ No ___

If yes, certification number: _____ Certification date: _____

Is your firm a Minority-Owned Business Enterprise certified by the Department of Small Business and Supplier Diversity (SBSD)? Yes ___ No X

If yes, certification number: _____ Certification date: _____

Note: UVS is certified by the Georgia Minority Supplier Development Council and National Minority Supplier Development Council as a Minority Owned Business. The NAICS Code is 541219 and the certificate is valid till May 31, 2021. The North American Industry Classification System (NAICS) is the standard used by Federal statistical agencies in classifying business establishments for the purpose of collecting, analyzing, and publishing statistical data related to the US business economy. Please see Attachment I.

Is your firm a Micro Business certified by the Department of Small Business and Supplier Diversity (SBSD)? Yes ___

No ___

If yes, certification number: _____

Certification date: _____

Instructions: Populate the table below to show your firm's plans for utilization of small, women-owned and minority-owned business enterprises in the performance of the contract. Describe plans to utilize SWAMs businesses as part of joint ventures, partnerships, subcontractors, suppliers, etc.

Small Business: "Small business " means a business, independently owned or operated by one or more persons who are citizens of the United States or non-citizens who are in full compliance with United States immigration law, which, together with affiliates, has 250 or fewer employees, or average annual gross receipts of \$10 million or less averaged over the previous three years.

Woman-Owned Business Enterprise: A business concern which is at least 51 percent owned by one or more women who are U.S. citizens or legal resident aliens, or in the case of a corporation, partnership or limited liability company or other entity, at least 51 percent of the equity ownership interest in which is owned by one or more women, and whose management and daily business operations are controlled by one or more of such individuals. For purposes of the SWAM Program, all certified women-owned businesses are also a small business enterprise.

Minority-Owned Business Enterprise: A business concern which is at least 51 percent owned by one or more minorities or in the case of a corporation, partnership or limited liability company or other entity, at least 51 percent of the equity ownership interest in which is owned by one or more minorities and whose management and daily business operations are controlled by one or more of such individuals. For purposes of the SWAM Program, all certified minority-owned businesses are also a small business enterprise.

Micro Business is a certified Small Business under the SWaM Program and has no more than twenty-five (25) employees AND no more than \$3 million in average annual revenue over the three-year period prior to their certification.

All small, women, and minority owned businesses must be certified by the Commonwealth of Virginia Department of Small Business and Supplier Diversity (SBSD) to be counted in the SWAM program. Certification applications are available through SBSDB at 800-223-0671 in Virginia, 804-786-6585 outside Virginia, or online at http://www.sbsd.virginia.gov/ (Customer Service).

RETURN OF THIS PAGE IS REQUIRED



ATTACHMENT B (CNT'D)

Small, Women and Minority-owned Businesses (SWaM) Utilization Plan

Procurement Name and Number: LBS-1083

Date Form Completed: July 10,2020

Listing of Sub-Contractors, to include, Small, Woman Owned and Minority Owned Businesses for this Proposal and Subsequent Contract

Offeror / Proposer:

Universal VAT Services Inc

227 Sandy Springs PL, Suite D - Box 330 Atlanta, GA 30328, USA

Firm

Address

Contact Person/No. Mr. Raj Shah,

Tel: 770-496-0424

Sub-Contractor's Name and Address	Contact Person & Phone Number	SBSD Certification Number	Services or Materials Provided	Total Subcontractor Contract Amount (to include change orders)	Total Dollars Paid Subcontractor to date (to be submitted with request for payment from JMU)
UVS India Private Limited. 4th Block, D Road, Wankhede Stadium, Churchgate, Mumbai, 400020, India	Ms. Shilpa Mehta Tel.+91 226 724 4000	NA	VAT submission processing.	NA	NA
VAT4U GmbH Immermannstr. 55 40210 Düsseldorf, Germany	Damien Moras Tel. +49 172 2671666	NA	VAT Support and Consultancy Services, as required	NA	NA
Tevea, 29-31 Rue Saint Augustin D-75002, Paris, France	Cyrille KONTER Tel. +33 1 42 24 96 96	NA	VAT Support and Consultancy Services for France as required.	NA	NA
KRW Zwach & Partner Steuerberatungsgesellschaft mbH, Klosterwiesgasse 62 A- 8010 Graz, Austria	Contact: Manuela Ebner Tel. +43 316 821 441 15	NA	VAT Support and Consultancy Service for Austria as required.	NA	NA

(Form shall be submitted with proposal and if awarded, again with submission of each request for payment)

RETURN OF THIS PAGE IS REQUIRED



ATTACHMENT C



COMMONWEALTH OF VIRGINIA
STANDARD CONTRACT

Contract No. _____

This contract entered into this _____ day of _____ 20____, by _____ hereinafter called the "Contractor" and Commonwealth of Virginia, James Madison University called the "Purchasing Agency".

WITNESSETH that the Contractor and the Purchasing Agency, in consideration of the mutual covenants, promises and agreements herein contained, agree as follows:

SCOPE OF CONTRACT: The Contractor shall provide the services to the Purchasing Agency as set forth in the Contract Documents.

PERIOD OF PERFORMANCE: From _____ through _____

The contract documents shall consist of SAMPLE

- (1) This signed form;
(2) The following portions of the Request for Proposals dated _____:
(a) The Statement of Needs,
(b) The General Terms and Conditions,
(c) The Special Terms and Conditions together with any negotiated modifications of those Special Conditions;
(d) List each addendum that may be issued
(3) The Contractor's Proposal dated _____ and the following negotiated modification to the Proposal, all of which documents are incorporated herein.
(a) Negotiations summary dated _____.

IN WITNESS WHEREOF, the parties have caused this Contract to be duly executed intending to be bound thereby.

CONTRACTOR:

PURCHASING AGENCY:

By: _____ (Signature)

By: _____ (Signature)

(Printed Name)

(Printed Name)

Title: _____

Title: _____



ATTACHMENT E
UVS REFUND COVER LETTER
Sent out with every UVS payment
(Redacted Specimen)



Global VAT Refund + Compliance

227 Sandy Springs Pl.
Suite D - Box 330
Atlanta, GA 30328
USA

www.uvsvat.com
info@uvsvat.com
P: + 770 496 0424
F: + 770 496 0178

August 30, 2018

[Redacted]
University [Redacted]
[Redacted]
[Redacted]

Reference : FRANCE

Claim # [Redacted]
Batch # [Redacted]

Dear [Redacted]

I am pleased to inform you that the above mentioned claim submitted on behalf of [Redacted] was settled in full by the Tax Authority. Our success rate for this claim is 100%.

Gross Amount of Settled Claim :	\$	16,595.22
Less Bank Charges, Fees and Expenses :	\$	-
Plus Interest Received from Tax Authority	\$	-
Net Amount of Settled Claim Received :	\$	16,595.22
Less Standard Fee Deducted from Settlement Received :	\$	[Redacted]
Less Additional Fee for VAT Restyled Invoices :	\$	-
Less: Foreign Exchange & Federal Express Fees	\$	[Redacted]
Less: Foreign Exchange & Federal Express Fees	\$	-
Enclosed please find a check in the net amount :	\$	10,404.99

We appreciate your business and look forward to a long working relationship with [Redacted]. If you need any supporting documents for the above, please feel free to contact us here in the office.

Thank You
Sincerely,

Deepa Kumar
Director of Operations

dk

enc: Check



VAT - The Tax that Pays Back

Proud Recipient of President's "E" Award 2016
Prestigious Business Award - US Commerce Department

Atlanta • Bogota • Istanbul • Londonderry • Mumbai



ATTACHMENT F
UVS REFUND WORKSHEET
 Sent out with every UVS payment
 (Redacted Specimen)

Check Refund Worksheet

Date :	08/30/2018			
Client Name :	University [REDACTED]	Claim #	[REDACTED]	
		Batch #	[REDACTED]	
Country :	FRANCE			
Amount of Original Claim :	15,207.59	EUR		
Amount of Approved Claim :	15,207.59	EUR		
Amt rcvd-local agent fees	14,447.21	EUR	1.14868	16,595.22
Rejected Portion of Claim :	-	1.14868		0.00
Amount Settled :	14,447.21	EUR	Restyled	0
Local Currency :	14,447.21	Exch. Rate :	1.14868 = U.S \$	\$16,595.22
		EUR		
___ In Full	___ Less Adjustments		0.00	\$0.00
	___ Less Fees & Expenses		0.00	\$0.00
Less Bank Charges, Fees and Expenses :				\$0.00
Net Claim Received :				\$16,595.22
	Less Standard Fee :	[REDACTED]	= U.S \$	[REDACTED]
	Additional Fee for VAT Restyled Invoices :	[REDACTED]	= U.S \$	\$0.00
	Less: Foreign Exchange & Federal Express Fees			[REDACTED]
	Less: Foreign Exchange & Federal Express Fees			\$0.00
	Total Commission :		= U.S \$	\$6,190.23
	Check to Client :	#	= U.S \$	\$10,404.99

Country :	CANADA			
Amount of Original Claim :				
___ In Full	___ Less Adjustments and Expenses			
Amount Settled :	- (In Canadian Currency)			
Canadian Currency :	-	Exch. Rate :	.000 = U.S \$	#DIV/0!
	Less Standard Fee :	0.00%	= U.S \$	#DIV/0!
Less ___% for Invoices Rejected				
	As Previously Paid :		= U.S \$	#DIV/0!
	Total Commission :		= U.S \$	#DIV/0!
	Check to Client :	#	= U.S \$	#DIV/0!



ATTACHMENT G
REDACTED COPY OF REFUND CHEQUE TO USA UNIVERSITY

CASH ONLY IF ALL CheckLock™ SECURITY FEATURES LISTED ON BACK INDICATE NO TAMPERING OR COPYING

UVS UNIVERSAL VAT SERVICES, INC.
240 WESSEX CT
ATLANTA, GA 30328
(770) 496-0424

SUNTRUST BANK
DECATUR, GA 30033
64-10/610

17976

08/24/2018

PAY TO THE ORDER OF University [REDACTED] \$ **10,404.99

Ten thousand four hundred four and 99/100***** DOLLARS

UNIVERSITY [REDACTED]
[REDACTED]
MEMO [REDACTED]
[REDACTED]

PROTECTED AGAINST FRAUD

MP

[Signature]

Specimen - Redacted Copy

Details on Back

Intelli CheckLock™ Secure Check

ATTACHMENT H
REDACTED COPY OF REFUND REPORT
(Additional to free online reports)

Mon Jul 13 2020 16:28:33 EDT

claims settled

Page 1 of 1

claims settled

Year of Date Settled	Country Name	Claim Status	Total US\$ Claim Amount	Total US\$ Refund Amount
2017	AUSTRIA	Settled	1,528.59	1,566.26
	GERMANY	Settled	210,008.10	210,604.24
	UNITED KINGDOM	Settled	4,050.32	4,028.09
2017			215,697.01	216,198.59
2018	AUSTRIA	Settled	752.71	721.55
	FRANCE	Settled	30,170.31	28,404.84
	GERMANY	Settled	353,355.38	385,813.30
	UNITED KINGDOM	Settled	3,422.29	3,366.60
2018			387,700.69	418,306.29
2019	AUSTRIA	Settled	238,133.81	237,873.07
	FRANCE	Settled	12,089.79	11,309.65
	GERMANY	Settled	608,371.48	567,040.37
	NORWAY	Settled	35,303.41	33,982.91
	UNITED KINGDOM	Settled	3,494.58	3,320.62
2019			897,453.07	853,526.62
Grand Summary:			1,500,760.77	1,488,033.50

Specimen - Redacted Copy

for queries email: raj@uvsvat.com



www.uvsvat.com

ATTACHMENT I
MINORITY SUPPLIER CERTIFICATE - STATE OF GEORGIA

THIS CERTIFIES THAT

Universal VAT Services



Nationally certified by the **GEORGIA MINORITY SUPPLIER DEVELOPMENT COUNCIL**

*NA CS Code(s) **541219**

Description of their product/services as defined by the North American Industry Classification System (NAICS)

05/28/2020

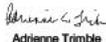
Issued Date

AT01060

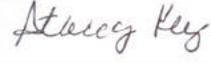
Certificate Number

05/31/2021

Expiration Date



Adrienne Trimble



Stacey Key, President and CEO

By using your password (NMSDC issued only) authorized users may log into NMSDC Central to view the entire profile <http://nmsdc.org>

Certify. Develop. Connect. Advocate

MBEs certified by an Affiliate of the National Minority Supplier Development Council Inc.®

ATTACHMENT J UVS NEWSLETTER Page 1 (Specimen)

Atlanta Georgia, USA

Spring 2019



VAT Communicator

– a UVS Quarterly Newsletter

Another Award for UVS

- UVS is proud to announce that In 2018, UVS was declared a winner in the Metro Atlanta Chamber's Export Challenge



EUROPE Submission Deadline

- We are rapidly approaching the next submission deadline for European countries – June 30, 2019. Please send us your invoices by March 30, 2019. That will give us adequate time to vet every invoice to check them for compliance. Do remember that we often contact your suppliers to rectify or certify non compliant invoices. The process takes time: it sometimes takes as much as two months to go through a complete list of non compliant invoices.



HMRC Versus IRS – US Tax Residency Certificate

Our clients know that one of the documents required by Tax Authorities is the Tax Residency Certificate. It is issued by the IRS. Without the Certificate, VAT Authorities in Europe will not refund VAT. It is the one document that proves a company is paying Tax in the US and are therefore Tax resident in the Country.



Most of our US clients for whom we recover VAT in the UK know that in 2018 we ran into a difficult situation with Her Majesty's Revenue and Customs (HMRC). They refused to accept the Certificate from IRS without the full registered address of the client company written into the document. We know that with the IRS most of their routine procedures are written in stone. The whole VAT Recovery industry ran into a deadlock: all UK refunds were suspended until the issue was resolved.

UVS took the lead in contacting the IRS. It was recommended that Raj Shah, President UVS, write to the Assistant Commissioner of the IRS in Washington DC., describing the issue and outlining the potential, cumulative loss to the US Treasury, as well as to US based Multinational companies, if refunds were suspended on the technical issue. It is of significance that for the US, the UK is the numero uno VAT refunding country.

While all this was going on in the US, Raj flew to London to join a meeting with HMRC organised by the International VAT Association (IVA) to impress upon them that more time was needed to resolve the issue with IRS. The objective was to buy time from HMRC. Soon we had communications flying in different directions to resolve the issue.

The IRS read the writing on the wall and implemented an interim solution: HMRC has another Form ([VAT66A](#)), which the IRS agreed to sign. The IRS Tax Certificate submitted along with the Form VAT66A was acceptable documentation to HMRC to process VAT refunds.

We are now happy to report that we have once again started receiving refunds from HMRC. UVS played an important role in resolving the issue for clients in the USA.

VAT Refund in Gulf Cooperation Council Countries

The Gulf Cooperation Council (GCC) Countries (Saudi Arabia, United Arab Emirates, Kuwait, Qatar, Bahrain and Oman), announced their VAT program back in 2017. They were to be implemented in January 2018. Only two countries implemented VAT on the scheduled date: they were the United Arab Emirates and surprisingly, the Kingdom of Saudi Arabia. It was understood at that time that eligible VAT on Business Travel, would be refunded. The UAE even mentioned on its official web page that applications for VAT refund would be accepted from April 01, 2019 for the fiscal year 2018.

However, at the moment of going to print, it is highly unlikely that the UAE will be ready for VAT refunds on corporate T&E expenditure by the date earlier indicated. The remaining GCC countries have not implemented VAT as yet (continued on Page 2)

www.uvsvat.com
Email: info@uvsvat.com Tel 1 770 496 0424

UVS VAT Communicator

Gulf Refunds (continued)

It is almost certain that Qatar will implement VAT, the Country has however stated that it will not do so in 2019.

UVS advises clients to retain the 2018 VAT invoices for the UAE and Saudi Arabia. We expect the Countries to make an announcement regarding VAT refunds on Business Travel fairly soon. 📧

Norway – VAT Refund Documentation

The Norway Tax Authority has announced that they will accept scanned or photocopied invoices for the purpose of VAT refund applications. We have also been informed that it is important to have the **Employee's name and the Company's address** on every invoice for them to process refunds. 📧

The Netherlands – increase in VAT rate

Holland has increased the VAT rate from 6 to 9% effective January 01, 2019.

The Country has a reputation for efficiently handling VAT refunds and on the first refund application, will even go back 5 years. 📧

Recent UVS Success Stories

- UVS discovered that a client had been incorrectly charged US\$ 58,000 by an Ireland supplier. UVS successfully managed to reverse the charge. **Going forward, the client's recent invoice of US\$ 783,000 is exempt from US\$ 180,090 (23%) Irish VAT.**
- UVS submitted a claim for a **New York based Art Gallery** to the German VAT Authority who refused to refund on the basis that VAT should not have been charged by the supplier. UVS approached the German supplier with the rejection letter from the German VAT Authority and requested a direct refund to the client. In spite of several reminders, the supplier ignored the request to refund. UVS then contacted their German representative who drafted a letter in German, highlighting the VAT regulations of German VAT authority relating to such services, and demanded the supplier make the refund within thirty (30) days. The supplier promptly refunded the VAT. **The refund was € 9,913 or US\$ 11,300.**
- **A USA client of UVS had moved into a paperless environment;** consequently, the client had eliminated travel related processes that required submissions of original T&E invoices. Her Majesty's Revenue and Customs (HMRC) in the United Kingdom, will not refund VAT to USA entities without original invoices. VAT Recovery became a challenge for UVS. We then decided to try and arrive at a solution through the Travel Management Company's **Hotel booking reports**. Armed with data from such reports, UVS was able to contact the various suppliers to obtain certified VAT invoices, and submit the claim to HMRC. **The client is awaiting a total refund close to UK £ 30,000.** 📧

Getting To Know Our Clients' Suppliers Better

A charter airline that regularly operates charters to Germany, is a client of UVS. Flight crews that regularly operate aircraft need to stay at hotels which it turn creates VAT expenditure. As the Company uses a Credit Card payment process, invoices were not so important in their accounting process. This poses a major refund challenge with the German VAT Authority who require original invoices.

To arrive at a workable solution during a recent trip to Germany, Raj decided to extend his stay by a few days to meet with several hotels. He impressed on them that they needed to assist our mutual client by providing original invoices. The hotels were additionally, given UVS' local German mailing address to make the process easy for them.

At UVS, we go the distance to get to know our clients' suppliers better to ensure the best cooperation to assist our mutual clients. 📧

A Mayfair London Challenge

A US client needs UVS to regularly acquire certified VAT invoices from hotels in the United Kingdom. Among their hotels, they tend to use a 5 Star hotel in the Mayfair area of Piccadilly in London. The hotel has over the years, made the process of certifying VAT invoices difficult. Nothing seemed to work: emails, telephone calls; nothing. Every attempt to get to the Director of Finance of the hotel got no where. On the verge of giving up the quest as a lost cause, one of the UVS staff decided to try his contacts in the Arabian Gulf. He contacted some Regional Directors of Sales he knew quite well to try to get through to the Hotel's Finance department. He was finally able to get in touch directly with the Hotel's Director of Finance. Result: nearly 60 invoices were certified within a few days and submitted to HMRC for refund.

At UVS we leave no stone unturned to obtain the VAT refunds for our clients. We often use personal contacts in various organisations to the benefit of our clients. 📧



ATTACHMENT K
UVS Email Newsflash - Specimen -1

15/07/2020

Universal VAT Services Mail - UVS Newsflash – United Kingdom Reduces VAT



Mano Chandra-Dhas <mano.dhas@universalvat.com>

UVS Newsflash – United Kingdom Reduces VAT

Raj Shah <raj@uvsvat.com>

15 July 2020 at 14:11

Reply-To: us16-11a8e51bbb-e61789adcd@inbound.mailchimpapp.net

To: mano@uvsvat.com



UK Reduces VAT Rates

The Government of the United Kingdom has announced that from today July 15, to January 12, 2021, the UK will reduce Value Added Tax (VAT) from 20% to 5% on Hospitality and Hotel accommodation. These will include expenditure in restaurants and bars as well.

The changes have been brought in as an urgent response to the coronavirus (COVID-19) pandemic, to support businesses severely affected by forced closures and social distancing measures.

Raj Shah
President

<https://mail.google.com/mail/u/2?ik=2770c114e0&view=pt&search=all&permmsgid=msg-f%3A1672311233512817158&simpl=msg-f%3A1672311233512817158&> 1/2

ATTACHMENT K
UVS Email Newsflash - Specimen – 2

13/07/2020

Universal VAT Services Mail - UVS Newsflash – Germany Reduces VAT Rate



Mano Chandra-Dhas <mano.dhas@universaltvatservices.com>

UVS Newsflash – Germany Reduces VAT Rate

Raj Shah <raj@uvsvat.com>
Reply-To: Raj Shah <raj@uvsvat.com>
To: mano.dhas@universaltvatservices.com

23 June 2020 at 15:23



Germany Reduces VAT Rates

Given the Covid-19 situation, Germany is scheduled to lower the VAT rates effective July 01, 2020 to December 31, 2020. The following will be the revised rates:

- Standard VAT Rate – reduced to 16% from 19%
- Reduced VAT Rate – lowered to 5% from 7%

Germany hopes that the lower VAT rates will help boost the Economy as the Country comes out of the lockdown.

Raj

<https://mail.google.com/mail/u/2?ik=2770c114e0&view=pt&search=all&permmsgid=msg-f%3A1670322676134749785&simpl=msg-f%3A1670322676134749785&...> 1/2

ATTACHMENT L
LETTER FROM US SECY OF COMMERCE - PRESIDENT'S "E" AWARD



UNITED STATES DEPARTMENT OF COMMERCE
The Secretary of Commerce
Washington, D.C. 20230

March 31, 2016

Mr. Raj Shah
President
Universal VAT Services, Inc.
227 Sandy Springs PL, Suite D, Box 330
Atlanta, GA 30328

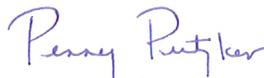
Dear Mr. Shah:

It is my privilege to inform you that Universal VAT Services, Inc. has been selected to receive the President's "E" Award for Exports in recognition of your company's achievement in making significant contributions to the increase of U.S. exports.

Universal VAT Services has demonstrated a sustained commitment to export expansion. The "E" Awards Committee was very impressed with Universal VAT Services' customization of sales channels for different export markets. The company's creativity in developing cost-saving models for its international clients was also particularly notable. Universal VAT Services' achievements have undoubtedly contributed to national export expansion efforts that support the U.S. economy and create American jobs.

Dina Molaison, of the Atlanta U.S. Export Assistance Center, will assist you with any questions you may have with regard to the President's "E" Awards ceremony. Congratulations on this exceptional achievement.

Sincerely,



Penny Pritzker



ATTACHMENT M
UVS Analysis of Recovery Success Rate 2016 – 2019
CONFIDENTIAL

Attachment N

Copy of Email Received from Her Majesty's Revenue and Customs

IMPORTANT to Universities - Email clarifies that erroneous VAT billing can be refunded for the previous four years from the current filing date.

Our Reference: [23057479](#)

Dear Mr Caldwell

Refund of VAT

Thank you for your enquiry of 22 February 2017, regarding overcharged VAT and the period of time in which this can be reclaimed.

When VAT has been charged incorrectly it will need to be corrected as soon as possible and all incorrectly charged VAT will need to be refunded where necessary.

However, generally speaking when correcting errors on previously submitted returns, this can only be completed up to 4 years prior to the current date, in accordance with our 4 year capping provisions. Sections 4.6 and 4.7 of VAT Notice 700/45: How to correct VAT errors and make adjustments of claims; provides further information on time limits.

VAT Notices can be accessed online via our website www.gov.uk/hmrc by following these steps >> VAT >> VAT notices.

If you have any further queries regarding this matter, please submit your enquiry via our website, ensuring that you quote the case reference number at the top of this reply. Enquiries can be submitted by visiting the www.gov.uk website and searching for 'contact hmrc' in the search facility provided.

Yours sincerely

Miss S Willis
VAT Written Enquiries Officer

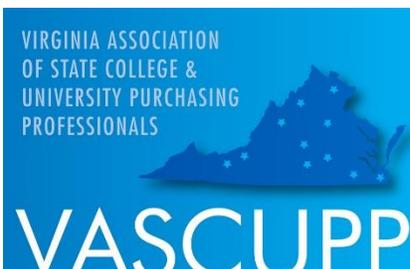


Request for Proposal

RFP# LBS-1083

VAT Recovery Services

June 10, 2020



REQUEST FOR PROPOSAL
RFP# LBS-1083

Issue Date: June 10, 2020
Title: VAT Recovery Services
Issuing Agency: Commonwealth of Virginia
James Madison University
Procurement Services MSC 5720
752 Ott Street, Wine Price Building
First Floor, Suite 1023
Harrisonburg, VA 22807

Period of Contract: From Date of Award Through One Year (Renewable)

Sealed Proposals Will Be Received Until 2:00 PM on July 22, 2020 for Furnishing the Services Described Herein.

SEALED PROPOSALS MAY BE MAILED, EXPRESS MAILED, OR HAND DELIVERED DIRECTLY TO THE ISSUING AGENCY SHOWN ABOVE.

All Inquiries For Information And Clarification Should Be Directed To: LeeAnne Beatty Smith, Buyer Senior, Procurement Services, smith2LB@jmu.edu; 540-568-7523 not later than five business days before the proposal closing date.

NOTE: THE SIGNED PROPOSAL AND ALL ATTACHMENTS SHALL BE RETURNED.

In compliance with this Request for Proposal and to all the conditions imposed herein, the undersigned offers and agrees to furnish the goods/services in accordance with the attached signed proposal or as mutually agreed upon by subsequent negotiation.

Name and Address of Firm:

By: _____
(Signature in Ink)

Name: _____
(Please Print)

Date: _____

Title: _____

Web Address: _____

Phone: _____

Email: _____

Fax #: _____

ACKNOWLEDGE RECEIPT OF ADDENDUM: #1 _____ #2 _____ #3 _____ #4 _____ #5 _____ (please initial)
SMALL, WOMAN OR MINORITY OWNED BUSINESS:
 YES; NO; *IF YES* ⇒⇒ SMALL; WOMAN; MINORITY ***IF MINORITY*** AA; HA; AsA; NW; Micro

Note: This public body does not discriminate against faith-based organizations in accordance with the Code of Virginia, § 2.2-4343.1 or against an offeror because of race, religion, color, sex, national origin, age, disability, or any other basis prohibited by state law relating to discrimination in employment.

REQUEST FOR PROPOSAL

RFP # LBS-1083

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I. PURPOSE

The purpose of this Request for Proposal (RFP) is to solicit sealed proposals from qualified sources to enter into a contract to provide VAT (Value-Added Tax) Recovery Services for James Madison University (JMU), an agency of the Commonwealth of Virginia. Initial contract shall be for one (1) year with an option to renew for five (5) additional one-year periods.

II. BACKGROUND

James Madison University (JMU) is a comprehensive public institution in Harrisonburg, Virginia, that is part of the statewide system of public higher education in the Commonwealth. The university offers program on the bachelor's, master's, and doctoral levels with its primary emphasis on the undergraduate student. JMU's current enrollment is approximately 22,000 full and part-time students. The university employs approximately 4,000 faculty and staff. Further information about the University may be found at the following website: <http://www.jmu.edu>.

JMU's International Accounting office is located within the Division of Administration and Finance. International Accounting provides financial support to the Center for Global Engagement (*Office of International Programs*) as it relates to their mission to broaden world views and promote global understanding for the JMU community by cultivating, facilitating, and supporting international engagement. Currently JMU facilitates four (4) year-round semester length programs, two (2) master's programs and three (3) residence houses abroad. During the summer 2019 there were 85 short-term programs traveling abroad. JMU pays recoverable VAT during the course of business.

JMU's study abroad program has a strategic plan to increase the number of JMU students involved in meaningful international experiences (*study abroad, internships, outreach and engagement*) from the current 25% to a minimum of 33%.

The past six (6) year's spend data for JMU semester length and short-term abroad programs can be found in Attachment E: JMU Semester Abroad Program Costs 2014-2019 and Attachment F: JMU Short Term Program Costs 2014-2019 (*both attached separately as an Excel Spreadsheet*).

III. SMALL, WOMAN-OWNED AND MINORITY PARTICIPATION

It is the policy of the Commonwealth of Virginia to contribute to the establishment, preservation, and strengthening of small businesses and businesses owned by women and minorities, and to encourage their participation in State procurement activities. The Commonwealth encourages contractors to provide for the participation of small businesses and businesses owned by women and minorities through partnerships, joint ventures, subcontracts, and other contractual opportunities. Attachment B contains information on reporting spend data with subcontractors.

IV. STATEMENT OF NEEDS

James Madison University seeks to enter into a contract with experienced and qualified firm(s) that can provide ongoing VAT Recovery Services of expenses related to student and faculty travel abroad. Specifically, this firm shall:

- Have experience in recovering VAT from a multitude of foreign countries;
- Possess a broad knowledge of and experience with tax law, rules, regulations, and timelines

across a broad range of international locations as it applies to VAT recovery;

- Efficiently and effectively manage the processing of VAT recovery for the university.
- Provide timely reporting back to the university regarding submitted recovery forms and amounts successfully and unsuccessfully recovered.

A. General- Offerors should provide a detailed response to each of the following items:

1. Provide an executive summary of your firm and the services provided.
2. Describe the processes that your firm would follow for recovering VAT paid abroad for the university.
3. Specify the countries where VAT recovery is available. Specify any countries that allow VAT recovery where your firm would not be able to provide VAT recovery for the university.
4. Indicate the types of goods/services that are eligible for VAT recovery and those that are not.
5. Specify the university VAT recovery information (*original receipts, data, etc*) that your firm would need in order to submit VAT recovery requests. Specify if information to be provided by the university would vary by country where recovery request is being made.
6. Specify the timeline for the university to provide VAT recovery information (*receipts, data, etc*) to your firm from the time the tax was assessed.
7. Specify the turnaround time for providing recovered funds to the university.
8. Indicate if VAT recovered would be in a foreign currency and if so, indicate how these funds would be converted to U.S. dollars and the associated exchange rate.
9. Describe the process for returning recovered funds to the university.
10. Describe the reports that your firm would provide to the university regarding submitted recovery forms and amounts successfully and unsuccessfully recovered. Specify the frequency/timeline for providing these reports.
11. Describe online access to a VAT recovery platform and the information available to the university.
12. Specify the university's tax reporting obligations as it relates to VAT recovered.
13. Describe ability to integrate client's existing travel expense management software (*ex. Chrome River, SAP Concur, etc*) into VAT reclaim process.
14. Describe other services that your firm would offer to the university.

B. Qualifications and Experience- Offerors should provide a detailed response to each of the following items:

1. Describe the qualifications and experience of your firm in providing VAT recovery services.
2. Specify the number of higher education public institutions where your firm currently provides VAT recovery services. Provide contact information for at least three (3) higher education public institutions that are current clients who JMU can contact for references.
3. Describe your firm's ability to provide guidance and recommendations to the University on maximizing the amount of VAT that can be recovered.
4. Provide the name, qualifications, and contact information of the person at your firm that would be assigned as the primary point of contact for the University.
5. Provide your firm's average recovery percentage of funds pursued.

V. PROPOSAL PREPARATION AND SUBMISSION

A. GENERAL INSTRUCTIONS

To ensure timely and adequate consideration of your proposal, offerors are to limit all contact, whether verbal or written, pertaining to this RFP to the James Madison University Procurement Office for the duration of this Proposal process. Failure to do so may jeopardize further consideration of Offeror's proposal.

1. RFP Response: In order to be considered for selection, the **Offeror shall submit a complete response to this RFP**; and shall submit to the issuing Purchasing Agency as follows:
 - a. One (1) original and four (4) copies of the entire proposal, INCLUDING ALL ATTACHMENTS. Any proprietary information should be clearly marked in accordance with 3.f. below.
 - b. One (1) electronic copy in WORD format or searchable PDF (CD or flash drive) of the entire proposal, including all attachments. Any proprietary information should be clearly marked in accordance with 3.f. below.
 - c. Should the proposal contain **proprietary information**, provide **one (1) redacted hard copy** of the proposal and all attachments with **proprietary portions removed or blacked out.** This copy should be clearly marked "*Redacted Copy*" on the front cover. The classification of an entire proposal document, line items prices, and/or total proposal prices as proprietary or trade secrets is not acceptable. JMU shall not be responsible for the Contractor's failure to exclude proprietary information from this redacted copy.

No other distribution of the proposal shall be made by the Offeror.

2. The version of the solicitation issued by JMU Procurement Services, as amended by an addenda, is the mandatory controlling version of the document. Any modification of, or additions to, the solicitation by the Offeror shall not modify the official version of the

solicitation issued by JMU Procurement services unless accepted in writing by the University. Such modifications or additions to the solicitation by the Offeror may be cause for rejection of the proposal; however, JMU reserves the right to decide, on a case-by-case basis in its sole discretion, whether to reject such a proposal. If the modification or additions are not identified until after the award of the contract, the controlling version of the solicitation document shall still be the official state form issued by Procurement Services.

3. Proposal Preparation

- a. Proposals shall be signed by an authorized representative of the Offeror. All information requested should be submitted. Failure to submit all information requested may result in the purchasing agency requiring prompt submissions of missing information and/or giving a lowered evaluation of the proposal. Proposals which are substantially incomplete or lack key information may be rejected by the purchasing agency. Mandatory requirements are those required by law or regulation or are such that they cannot be waived and are not subject to negotiation.
- b. Proposals shall be prepared simply and economically, providing a straightforward, concise description of capabilities to satisfy the requirements of the RFP. Emphasis should be placed on completeness and clarity of content.
- c. Proposals should be organized in the order in which the requirements are presented in the RFP. All pages of the proposal should be numbered. Each paragraph in the proposal should reference the paragraph number of the corresponding section of the RFP. It is also helpful to cite the paragraph number, sub letter, and repeat the text of the requirement as it appears in the RFP. If a response covers more than one page, the paragraph number and sub letter should be repeated at the top of the next page. The proposal should contain a table of contents which cross references the RFP requirements. Information which the offeror desires to present that does not fall within any of the requirements of the RFP should be inserted at the appropriate place or be attached at the end of the proposal and designated as additional material. Proposals that are not organized in this manner risk elimination from consideration if the evaluators are unable to find where the RFP requirements are specifically addressed.
- d. As used in this RFP, the terms “must”, “shall”, “should” and “may” identify the criticality of requirements. “Must” and “shall” identify requirements whose absence will have a major negative impact on the suitability of the proposed solution. Items labeled as “should” or “may” are highly desirable, although their absence will not have a large impact and would be useful but are not necessary. Depending on the overall response to the RFP, some individual “must” and “shall” items may not be fully satisfied, but it is the intent to satisfy most, if not all, “must” and “shall” requirements. The inability of an offeror to satisfy a “must” or “shall” requirement does not automatically remove that offeror from consideration; however, it may seriously affect the overall rating of the offeror’ proposal.
- e. Each copy of the proposal should be bound or contained in a single volume where practical. All documentation submitted with the proposal should be contained in that single volume.
- f. Ownership of all data, materials and documentation originated and prepared for the State pursuant to the RFP shall belong exclusively to the State and be subject to public inspection in accordance with the Virginia Freedom of Information Act. Trade secrets

or proprietary information submitted by the offeror shall not be subject to public disclosure under the Virginia Freedom of Information Act; however, the offeror must invoke the protection of Section 2.2-4342F of the Code of Virginia, in writing, either before or at the time the data is submitted. The written notice must specifically identify the data or materials to be protected and state the reasons why protection is necessary. The proprietary or trade secret materials submitted must be identified by some distinct method such as highlighting or underlining and must indicate only the specific words, figures, or paragraphs that constitute trade secret or proprietary information. The classification of an entire proposal document, line item prices and/or total proposal prices as proprietary or trade secrets is not acceptable and will result in rejection and return of the proposal.

4. Oral Presentation: Offerors who submit a proposal in response to this RFP may be required to give an oral presentation of their proposal to James Madison University. This provides an opportunity for the Offeror to clarify or elaborate on the proposal. This is a fact-finding and explanation session only and does not include negotiation. James Madison University will schedule the time and location of these presentations. Oral presentations are an option of the University and may or may not be conducted. Therefore, proposals should be complete.

B. SPECIFIC PROPOSAL INSTRUCTIONS

Proposals should be as thorough and detailed as possible so that James Madison University may properly evaluate your capabilities to provide the required services. Offerors are required to submit the following items as a complete proposal:

1. Return RFP cover sheet and all addenda acknowledgements, if any, signed and filled out as required.
2. Plan and methodology for providing the goods/services as described in Section IV. Statement of Needs of this Request for Proposal.
3. Offeror Data Sheet, included as *Attachment A* to this RFP.
4. Small Business Subcontracting Plan, included as *Attachment B* to this RFP. Offeror shall provide a Small Business Subcontracting plan which summarizes the planned utilization of Department of Small Business and Supplier Diversity (SBSD)-certified small businesses which include businesses owned by women and minorities, when they have received Department of Small Business and Supplier Diversity (SBSD) small business certification, under the contract to be awarded as a result of this solicitation. This is a requirement for all prime contracts in excess of \$100,000 unless no subcontracting opportunities exist.
5. Identify the amount of sales your company had during the last twelve months with each VASCUPP Member Institution. A list of VASCUPP Members can be found at: www.VASCUPP.org.
6. Proposed Cost. See Section X. Pricing Schedule of this Request for Proposal.

VI. EVALUATION AND AWARD CRITERIA

A. EVALUATION CRITERIA

Proposals shall be evaluated by James Madison University using the following criteria:

	<u>Points</u>
1. Quality of products/services offered and suitability for intended purposes	20
2. Qualifications and experience of Offeror in providing the goods/services	20
3. Specific plans or methodology to be used to perform the services	25
4. Participation of Small, Women-Owned, & Minority (SWaM) Businesses	10
5. Cost	<u>25</u>
	100

- B. AWARD TO MULTIPLE OFFERORS: Selection shall be made of two or more offerors deemed to be fully qualified and best suited among those submitting proposals on the basis of the evaluation factors included in the Request for Proposals, including price, if so stated in the Request for Proposals. Negotiations shall be conducted with the offerors so selected. Price shall be considered but need not be the sole determining factor. After negotiations have been conducted with each offeror so selected, the agency shall select the offeror which, in its opinion, has made the best proposal, and shall award the contract to that offeror. The Commonwealth reserves the right to make multiple awards as a result of this solicitation. The Commonwealth may cancel this Request for Proposals or reject proposals at any time prior to an award and is not required to furnish a statement of the reasons why a particular proposal was not deemed to be the most advantageous. Should the Commonwealth determine in writing and in its sole discretion that only one offeror is fully qualified, or that one offeror is clearly more highly qualified than the others under consideration, a contract may be negotiated and awarded to that offeror. The award document will be a contract incorporating by reference all the requirements, terms and conditions of the solicitation and the contractor's proposal as negotiated.

VII. GENERAL TERMS AND CONDITIONS

- A. PURCHASING MANUAL: This solicitation is subject to the provisions of the Commonwealth of Virginia's Purchasing Manual for Institutions of Higher Education and Their Vendors and any revisions thereto, which are hereby incorporated into this contract in their entirety. A copy of the manual is available for review at the purchasing office. In addition, the manual may be accessed electronically at <http://www.jmu.edu/procurement> or a copy can be obtained by calling Procurement Services at (540) 568-3145.
- B. APPLICABLE LAWS AND COURTS: This solicitation and any resulting contract shall be governed in all respects by the laws of the Commonwealth of Virginia and any litigation with respect thereto shall be brought in the courts of the Commonwealth. The Contractor shall comply with applicable federal, state and local laws and regulations.
- C. ANTI-DISCRIMINATION: By submitting their proposals, offerors certify to the Commonwealth that they will conform to the provisions of the Federal Civil Rights Act of 1964, as amended, as well as the Virginia Fair Employment Contracting Act of 1975, as

amended, where applicable, the Virginians With Disabilities Act, the Americans With Disabilities Act and §10 of the Rules Governing Procurement, Chapter 2, Exhibit J, Attachment 1 (available for review at <http://www.jmu.edu/procurement>). If the award is made to a faith-based organization, the organization shall not discriminate against any recipient of goods, services, or disbursements made pursuant to the contract on the basis of the recipient's religion, religious belief, refusal to participate in a religious practice, or on the basis of race, age, color, gender or national origin and shall be subject to the same rules as other organizations that contract with public bodies to account for the use of the funds provided; however, if the faith-based organization segregates public funds into separate accounts, only the accounts and programs funded with public funds shall be subject to audit by the public body. (*§6 of the Rules Governing Procurement*).

In every contract over \$10,000 the provisions in 1. and 2. below apply:

1. During the performance of this contract, the contractor agrees as follows:
 - a. The contractor will not discriminate against any employee or applicant for employment because of race, religion, color, sex, national origin, age, disability, or any other basis prohibited by state law relating to discrimination in employment, except where there is a bona fide occupational qualification reasonably necessary to the normal operation of the contractor. The contractor agrees to post in conspicuous places, available to employees and applicants for employment, notices setting forth the provisions of this nondiscrimination clause.
 - b. The contractor, in all solicitations or advertisements for employees placed by or on behalf of the contractor, will state that such contractor is an equal opportunity employer.
 - c. Notices, advertisements, and solicitations placed in accordance with federal law, rule, or regulation shall be deemed sufficient for the purpose of meeting these requirements.
2. The contractor will include the provisions of 1. Above in every subcontract or purchase order over \$10,000, so that the provisions will be binding upon each subcontractor or vendor.

D. ETHICS IN PUBLIC CONTRACTING: By submitting their proposals, offerors certify that their proposals are made without collusion or fraud and that they have not offered or received any kickbacks or inducements from any other offeror, supplier, manufacturer or subcontractor in connection with their proposal, and that they have not conferred on any public employee having official responsibility for this procurement transaction any payment, loan, subscription, advance, deposit of money, services or anything of more than nominal value, present or promised, unless consideration of substantially equal or greater value was exchanged.

E. IMMIGRATION REFORM AND CONTROL ACT OF 1986: By entering into a written contract with the Commonwealth of Virginia, the Contractor certifies that the Contractor does not, and shall not during the performance of the contract for goods and services in the Commonwealth, knowingly employ an unauthorized alien as defined in the federal Immigration Reform and Control Act of 1986.

F. DEBARMENT STATUS: By submitting their proposals, offerors certify that they are not currently debarred by the Commonwealth of Virginia from submitting proposals on contracts for the type of goods and/or services covered by this solicitation, nor are they an agent of any person or entity that is currently so debarred.

- G. ANTITRUST: By entering into a contract, the contractor conveys, sells, assigns, and transfers to the Commonwealth of Virginia all rights, title and interest in and to all causes of action it may now have or hereafter acquire under the antitrust laws of the United States and the Commonwealth of Virginia, relating to the particular goods or services purchased or acquired by the Commonwealth of Virginia under said contract.
- H. MANDATORY USE OF STATE FORM AND TERMS AND CONDITIONS RFPs: Failure to submit a proposal on the official state form provided for that purpose may be a cause for rejection of the proposal. Modification of or additions to the General Terms and Conditions of the solicitation may be cause for rejection of the proposal; however, the Commonwealth reserves the right to decide, on a case by case basis, in its sole discretion, whether to reject such a proposal.
- I. CLARIFICATION OF TERMS: If any prospective offeror has questions about the specifications or other solicitation documents, the prospective offeror should contact the buyer whose name appears on the face of the solicitation no later than five working days before the due date. Any revisions to the solicitation will be made only by addendum issued by the buyer.
- J. PAYMENT:
1. To Prime Contractor:
 - a. Invoices for items ordered, delivered and accepted shall be submitted by the contractor directly to the payment address shown on the purchase order/contract. All invoices shall show the state contract number and/or purchase order number; social security number (for individual contractors) or the federal employer identification number (for proprietorships, partnerships, and corporations).
 - b. Any payment terms requiring payment in less than 30 days will be regarded as requiring payment 30 days after invoice or delivery, whichever occurs last. This shall not affect offers of discounts for payment in less than 30 days, however.
 - c. All goods or services provided under this contract or purchase order, that are to be paid for with public funds, shall be billed by the contractor at the contract price, regardless of which public agency is being billed.
 - d. The following shall be deemed to be the date of payment: the date of postmark in all cases where payment is made by mail, or the date of offset when offset proceedings have been instituted as authorized under the Virginia Debt Collection Act.
 - e. Unreasonable Charges. Under certain emergency procurements and for most time and material purchases, final job costs cannot be accurately determined at the time orders are placed. In such cases, contractors should be put on notice that final payment in full is contingent on a determination of reasonableness with respect to all invoiced charges. Charges which appear to be unreasonable will be researched and challenged, and that portion of the invoice held in abeyance until a settlement can be reached. Upon determining that invoiced charges are not reasonable, the Commonwealth shall promptly notify the contractor, in writing, as to those charges which it considers unreasonable and

the basis for the determination. A contractor may not institute legal action unless a settlement cannot be reached within thirty (30) days of notification. The provisions of this section do not relieve an agency of its prompt payment obligations with respect to those charges which are not in dispute (*Rules Governing Procurement, Chapter 2, Exhibit J, Attachment 1 § 53; available for review at <http://www.jmu.edu/procurement>*).

2. To Subcontractors:
 - a. A contractor awarded a contract under this solicitation is hereby obligated:
 - (1) To pay the subcontractor(s) within seven (7) days of the contractor's receipt of payment from the Commonwealth for the proportionate share of the payment received for work performed by the subcontractor(s) under the contract; or
 - (2) To notify the agency and the subcontractors, in writing, of the contractor's intention to withhold payment and the reason.
 - b. The contractor is obligated to pay the subcontractor(s) interest at the rate of one percent per month (unless otherwise provided under the terms of the contract) on all amounts owed by the contractor that remain unpaid seven (7) days following receipt of payment from the Commonwealth, except for amounts withheld as stated in (2) above. The date of mailing of any payment by U. S. Mail is deemed to be payment to the addressee. These provisions apply to each sub-tier contractor performing under the primary contract. A contractor's obligation to pay an interest charge to a subcontractor may not be construed to be an obligation of the Commonwealth.
 3. Each prime contractor who wins an award in which provision of a SWAM procurement plan is a condition to the award, shall deliver to the contracting agency or institution, on or before request for final payment, evidence and certification of compliance (subject only to insubstantial shortfalls and to shortfalls arising from subcontractor default) with the SWAM procurement plan. Final payment under the contract in question may be withheld until such certification is delivered and, if necessary, confirmed by the agency or institution, or other appropriate penalties may be assessed in lieu of withholding such payment.
 4. The Commonwealth of Virginia encourages contractors and subcontractors to accept electronic and credit card payments.
- K. PRECEDENCE OF TERMS: Paragraphs A through J of these General Terms and Conditions and the Commonwealth of Virginia Purchasing Manual for Institutions of Higher Education and their Vendors, shall apply in all instances. In the event there is a conflict between any of the other General Terms and Conditions and any Special Terms and Conditions in this solicitation, the Special Terms and Conditions shall apply.
- L. QUALIFICATIONS OF OFFERORS: The Commonwealth may make such reasonable investigations as deemed proper and necessary to determine the ability of the offeror to perform the services/furnish the goods and the offeror shall furnish to the Commonwealth all such information and data for this purpose as may be requested. The Commonwealth reserves the right to inspect offeror's physical facilities prior to award to satisfy questions regarding the offeror's capabilities. The Commonwealth further reserves the right to reject any proposal if the evidence submitted by, or investigations of, such offeror fails to satisfy the Commonwealth

that such offeror is properly qualified to carry out the obligations of the contract and to provide the services and/or furnish the goods contemplated therein.

- M. TESTING AND INSPECTION: The Commonwealth reserves the right to conduct any test/inspection it may deem advisable to assure goods and services conform to the specifications.
- N. ASSIGNMENT OF CONTRACT: A contract shall not be assignable by the contractor in whole or in part without the written consent of the Commonwealth.
- O. CHANGES TO THE CONTRACT: Changes can be made to the contract in any of the following ways:
 - 1. The parties may agree in writing to modify the scope of the contract. An increase or decrease in the price of the contract resulting from such modification shall be agreed to by the parties as a part of their written agreement to modify the scope of the contract.
 - 2. The Purchasing Agency may order changes within the general scope of the contract at any time by written notice to the contractor. Changes within the scope of the contract include, but are not limited to, things such as services to be performed, the method of packing or shipment, and the place of delivery or installation. The contractor shall comply with the notice upon receipt. The contractor shall be compensated for any additional costs incurred as the result of such order and shall give the Purchasing Agency a credit for any savings. Said compensation shall be determined by one of the following methods:
 - a. By mutual agreement between the parties in writing; or
 - b. By agreeing upon a unit price or using a unit price set forth in the contract, if the work to be done can be expressed in units, and the contractor accounts for the number of units of work performed, subject to the Purchasing Agency's right to audit the contractor's records and/or to determine the correct number of units independently; or
 - c. By ordering the contractor to proceed with the work and keep a record of all costs incurred and savings realized. A markup for overhead and profit may be allowed if provided by the contract. The same markup shall be used for determining a decrease in price as the result of savings realized. The contractor shall present the Purchasing Agency with all vouchers and records of expenses incurred and savings realized. The Purchasing Agency shall have the right to audit the records of the contractor as it deems necessary to determine costs or savings. Any claim for an adjustment in price under this provision must be asserted by written notice to the Purchasing Agency within thirty (30) days from the date of receipt of the written order from the Purchasing Agency. If the parties fail to agree on an amount of adjustment, the question of an increase or decrease in the contract price or time for performance shall be resolved in accordance with the procedures for resolving disputes provided by the Disputes Clause of this contract or, if there is none, in accordance with the disputes provisions of the Commonwealth of Virginia Purchasing Manual for Institutions of Higher Education and their Vendors. Neither the existence of a claim nor a dispute resolution process, litigation or any other provision of this contract shall excuse the contractor from promptly complying with the changes ordered by the Purchasing Agency or with the performance of the contract generally.
- P. DEFAULT: In case of failure to deliver goods or services in accordance with the contract terms and conditions, the Commonwealth, after due oral or written notice, may procure them from

other sources and hold the contractor responsible for any resulting additional purchase and administrative costs. This remedy shall be in addition to any other remedies which the Commonwealth may have.

- Q. INSURANCE: By signing and submitting a proposal under this solicitation, the offeror certifies that if awarded the contract, it will have the following insurance coverage at the time the contract is awarded. For construction contracts, if any subcontractors are involved, the subcontractor will have workers' compensation insurance in accordance with § 25 of the Rules Governing Procurement – Chapter 2, Exhibit J, Attachment 1, and 65.2-800 et. Seq. of the Code of Virginia (available for review at <http://www.jmu.edu/procurement>) The offeror further certifies that the contractor and any subcontractors will maintain these insurance coverage during the entire term of the contract and that all insurance coverage will be provided by insurance companies authorized to sell insurance in Virginia by the Virginia State Corporation Commission.

MINIMUM INSURANCE COVERAGES AND LIMITS REQUIRED FOR MOST CONTRACTS:

1. Workers' Compensation: Statutory requirements and benefits. Coverage is compulsory for employers of three or more employees, to include the employer. Contractors who fail to notify the Commonwealth of increases in the number of employees that change their workers' compensation requirement under the Code of Virginia during the course of the contract shall be in noncompliance with the contract.
 2. Employer's Liability: \$100,000
 3. Commercial General Liability: \$1,000,000 per occurrence and \$2,000,000 in the aggregate. Commercial General Liability is to include bodily injury and property damage, personal injury and advertising injury, products and completed operations coverage. The Commonwealth of Virginia must be named as an additional insured and so endorsed on the policy.
 4. Automobile Liability: \$1,000,000 combined single limit. *(Required only if a motor vehicle not owned by the Commonwealth is to be used in the contract. Contractor must assure that the required coverage is maintained by the Contractor (or third party owner of such motor vehicle.)*
- R. ANNOUNCEMENT OF AWARD: Upon the award or the announcement of the decision to award a contract over \$100,000, as a result of this solicitation, the purchasing agency will publicly post such notice on the DGS/DPS eVA web site (www.eva.virginia.gov) for a minimum of 10 days.
- S. DRUG-FREE WORKPLACE: During the performance of this contract, the contractor agrees to (i) provide a drug-free workplace for the contractor's employees; (ii) post in conspicuous places, available to employees and applicants for employment, a statement notifying employees that the unlawful manufacture, sale, distribution, dispensation, possession, or use of a controlled substance or marijuana is prohibited in the contractor's workplace and specifying the actions that will be taken against employees for violations of such prohibition; (iii) state in all solicitations or advertisements for employees placed by or on behalf of the contractor that the contractor maintains a drug-free workplace; and (iv) include the provisions of the foregoing clauses in every subcontract or purchase order of over \$10,000, so that the provisions will be binding upon each subcontractor or vendor.

For the purposes of this section, “drug-free workplace” means a site for the performance of work done in connection with a specific contract awarded to a contractor, the employees of whom are prohibited from engaging in the unlawful manufacture, sale, distribution, dispensation, possession or use of any controlled substance or marijuana during the performance of the contract.

T. NONDISCRIMINATION OF CONTRACTORS: An offeror, or contractor shall not be discriminated against in the solicitation or award of this contract because of race, religion, color, sex, national origin, age, disability, faith-based organizational status, any other basis prohibited by state law relating to discrimination in employment or because the offeror employs ex-offenders unless the state agency, department or institution has made a written determination that employing ex-offenders on the specific contract is not in its best interest. If the award of this contract is made to a faith-based organization and an individual, who applies for or receives goods, services, or disbursements provided pursuant to this contract objects to the religious character of the faith-based organization from which the individual receives or would receive the goods, services, or disbursements, the public body shall offer the individual, within a reasonable period of time after the date of his objection, access to equivalent goods, services, or disbursements from an alternative provider.

U. eVA BUSINESS TO GOVERNMENT VENDOR REGISTRATION, CONTRACTS, AND ORDERS: The eVA Internet electronic procurement solution, website portal www.eVA.virginia.gov, streamlines and automates government purchasing activities in the Commonwealth. The eVA portal is the gateway for vendors to conduct business with state agencies and public bodies. All vendors desiring to provide goods and/or services to the Commonwealth shall participate in the eVA Internet procurement solution by completing the free eVA Vendor Registration. All offerors must register in eVA and pay the Vendor Transaction Fees specified below; failure to register will result in the proposal being rejected. Vendor transaction fees are determined by the date the original purchase order is issued and the current fees are as follows:

Vendor transaction fees are determined by the date the original purchase order is issued and the current fees are as follows:

1. For orders issued July 1, 2014 and after, the Vendor Transaction Fee is:
 - a. Department of Small Business and Supplier Diversity (SBSD) certified Small Businesses: 1% capped at \$500 per order.
 - b. Businesses that are not Department of Small Business and Supplier Diversity (SBSD) certified Small Businesses: 1% capped at \$1,500 per order.
2. For orders issued prior to July 1, 2014 the vendor transaction fees can be found at www.eVA.virginia.gov.
3. The specified vendor transaction fee will be invoiced by the Commonwealth of Virginia Department of General Services approximately 60 days after the corresponding purchase order is issued and payable 30 days after the invoice date. Any adjustments (increases/decreases) will be handled through purchase order changes.

V. AVAILABILITY OF FUNDS: It is understood and agreed between the parties herein that the Commonwealth of Virginia shall be bound hereunder only to the extent of the funds available or which may hereafter become available for the purpose of this agreement.

- W. PRICING CURRENCY: Unless stated otherwise in the solicitation, offerors shall state offered prices in U.S. dollars.
- X. E-VERIFY REQUIREMENT OF ANY CONTRACTOR: Any employer with more than an average of 50 employees for the previous 12 months entering into a contract in excess of \$50,000 with James Madison University to perform work or provide services pursuant to such contract shall register and participate in the E-Verify program to verify information and work authorization of its newly hired employees performing work pursuant to any awarded contract.
- Y. TAXES: Sales to the Commonwealth of Virginia are normally exempt from State sales tax. State sales and use tax certificates of exemption, Form ST-12, will be issued upon request. Deliveries against this contract shall usually be free of Federal excise and transportation taxes. The Commonwealth's excise tax exemption registration number is 54-73-0076K.

VIII. SPECIAL TERMS AND CONDITIONS

- A. AUDIT: The Contractor hereby agrees to retain all books, records, systems, and other documents relative to this contract for five (5) years after final payment, or until audited by the Commonwealth of Virginia, whichever is sooner. The Commonwealth of Virginia, its authorized agents, and/or State auditors shall have full access to and the right to examine any of said materials during said period.
- B. CANCELLATION OF CONTRACT: James Madison University reserves the right to cancel and terminate any resulting contract, in part or in whole, without penalty, upon 60 days written notice to the contractor. In the event the initial contract period is for more than 12 months, the resulting contract may be terminated by either party, without penalty, after the initial 12 months of the contract period upon 60 days written notice to the other party. Any contract cancellation notice shall not relieve the contractor of the obligation to deliver and/or perform on all outstanding orders issued prior to the effective date of cancellation.
- C. IDENTIFICATION OF PROPOSAL ENVELOPE: The signed proposal should be returned in a separate envelope or package, sealed and identified as follows:

From: _____

Name of Offeror	Due Date	Time
Street or Box No.	RFP #	
City, State, Zip Code	RFP Title	

Name of Purchasing Officer: _____

The envelope should be addressed as directed on the title page of the solicitation.

The Offeror takes the risk that if the envelope is not marked as described above, it may be inadvertently opened and the information compromised, which may cause the proposal to be disqualified. Proposals may be hand-delivered to the designated location in the office issuing the solicitation. No other correspondence or other proposals should be placed in the envelope.

- D. LATE PROPOSALS: To be considered for selection, proposals must be received by the issuing office by the designated date and hour. The official time used in the receipt of proposals is that time on the automatic time stamp machine in the issuing office. Proposals received in the issuing office after the date and hour designated are automatically non responsive and will not

be considered. The University is not responsible for delays in the delivery of mail by the U.S. Postal Service, private couriers, or the intra university mail system. It is the sole responsibility of the Offeror to ensure that its proposal reaches the issuing office by the designated date and hour.

- E. UNDERSTANDING OF REQUIREMENTS: It is the responsibility of each offeror to inquire about and clarify any requirements of this solicitation that is not understood. The University will not be bound by oral explanations as to the meaning of specifications or language contained in this solicitation. Therefore, all inquiries deemed to be substantive in nature must be in writing and submitted to the responsible buyer in the Procurement Services Office. Offerors must ensure that written inquiries reach the buyer at least five (5) days prior to the time set for receipt of offerors proposals. A copy of all queries and the respective response will be provided in the form of an addendum to all offerors who have indicated an interest in responding to this solicitation. Your signature on your Offer certifies that you fully understand all facets of this solicitation. These questions may be sent by Fax to 540/568-7935.
- F. RENEWAL OF CONTRACT: This contract may be renewed by the Commonwealth for a period of five (5) successive one-year periods under the terms and conditions of the original contract except as stated in 1. and 2. below. Price increases may be negotiated only at the time of renewal. Written notice of the Commonwealth's intention to renew shall be given approximately 90 days prior to the expiration date of each contract period.
1. If the Commonwealth elects to exercise the option to renew the contract for an additional one-year period, the contract price(s) for the additional one year shall not exceed the contract price(s) of the original contract increased/decreased by no more than the percentage increase/decrease of the other services category of the CPI-W section of the Consumer Price Index of the United States Bureau of Labor Statistics for the latest twelve months for which statistics are available.
 2. If during any subsequent renewal periods, the Commonwealth elects to exercise the option to renew the contract, the contract price(s) for the subsequent renewal period shall not exceed the contract price(s) of the previous renewal period increased/decreased by more than the percentage increase/decrease of the other services category of the CPI-W section of the Consumer Price Index of the United States Bureau of Labor Statistics for the latest twelve months for which statistics are available.
- G. SUBMISSION OF INVOICES: All invoices shall be submitted within sixty days of contract term expiration for the initial contract period as well as for each subsequent contract renewal period. Any invoices submitted after the sixty day period will not be processed for payment.
- H. OPERATING VEHICLES ON JAMES MADISON UNIVERSITY CAMPUS: Operating vehicles on sidewalks, plazas, and areas heavily used by pedestrians is prohibited. In the unlikely event a driver should find it necessary to drive on James Madison University sidewalks, plazas, and areas heavily used by pedestrians, the driver must yield to pedestrians. For a complete list of parking regulations, please go to www.jmu.edu/parking; or to acquire a service representative parking permit, contact Parking Services at 540.568.3300. The safety of our students, faculty and staff is of paramount importance to us. Accordingly, violators may be charged.
- I. COOPERATIVE PURCHASING / USE OF AGREEMENT BY THIRD PARTIES: It is the intent of this solicitation and resulting contract(s) to allow for cooperative procurement. Accordingly, any public body, (to include government/state agencies, political subdivisions, etc.), cooperative purchasing organizations, public or private health or educational institutions

or any University related foundation and affiliated corporations may access any resulting contract if authorized by the Contractor.

Participation in this cooperative procurement is strictly voluntary. If authorized by the Contractor(s), the resultant contract(s) will be extended to the entities indicated above to purchase goods and services in accordance with contract terms. As a separate contractual relationship, the participating entity will place its own orders directly with the Contractor(s) and shall fully and independently administer its use of the contract(s) to include contractual disputes, invoicing and payments without direct administration from the University. No modification of this contract or execution of a separate agreement is required to participate; however, the participating entity and the Contractor may modify the terms and conditions of this contract to accommodate specific governing laws, regulations, policies, and business goals required by the participating entity. Any such modification will apply solely between the participating entity and the Contractor.

The Contractor will notify the University in writing of any such entities accessing this contract. The Contractor will provide semi-annual usage reports for all entities accessing the contract. The University shall not be held liable for any costs or damages incurred by any other participating entity as a result of any authorization by the Contractor to extend the contract. It is understood and agreed that the University is not responsible for the acts or omissions of any entity and will not be considered in default of the contract no matter the circumstances.

Use of this contract(s) does not preclude any participating entity from using other contracts or competitive processes as needed.

J. SMALL BUSINESS SUBCONTRACTING AND EVIDENCE OF COMPLIANCE:

1. It is the goal of the Commonwealth that 42% of its purchases are made from small businesses. This includes discretionary spending in prime contracts and subcontracts. All potential offerors are required to submit a Small Business Subcontracting Plan. Unless the offeror is registered as a Department of Small Business and Supplier Diversity (SBSD)-certified small business and where it is practicable for any portion of the awarded contract to be subcontracted to other suppliers, the contractor is encouraged to offer such subcontracting opportunities to SBSBD-certified small businesses. This shall not exclude SBSBD-certified women-owned and minority-owned businesses when they have received SBSBD small business certification. No offeror or subcontractor shall be considered a Small Business, a Women-Owned Business or a Minority-Owned Business unless certified as such by the Department of Small Business and Supplier Diversity (SBSD) by the due date for receipt of proposals. If small business subcontractors are used, the prime contractor agrees to report the use of small business subcontractors by providing the purchasing office at a minimum the following information: name of small business with the SBSBD certification number or FEIN, phone number, total dollar amount subcontracted, category type (small, women-owned, or minority-owned), and type of product/service provided. **This information shall be submitted to: JMU Office of Procurement Services, Attn: SWAM Subcontracting Compliance, MSC 5720, Harrisonburg, VA 22807.**
2. Each prime contractor who wins an award in which provision of a small business subcontracting plan is a condition of the award, shall deliver to the contracting agency or institution with every request for payment, evidence of compliance (subject only to insubstantial shortfalls and to shortfalls arising from subcontractor default) with the small business subcontracting plan. **This information shall be submitted to: JMU Office of Procurement Services, SWAM Subcontracting Compliance, MSC 5720, Harrisonburg, VA 22807.** When such business has been subcontracted to these firms and

upon completion of the contract, the contractor agrees to furnish the purchasing office at a minimum the following information: name of firm with the Department of Small Business and Supplier Diversity (SBSD) certification number or FEIN number, phone number, total dollar amount subcontracted, category type (small, women-owned, or minority-owned), and type of product or service provided. Payment(s) may be withheld until compliance with the plan is received and confirmed by the agency or institution. The agency or institution reserves the right to pursue other appropriate remedies to include, but not be limited to, termination for default.

3. Each prime contractor who wins an award valued over \$200,000 shall deliver to the contracting agency or institution with every request for payment, information on use of subcontractors that are not Department of Small Business and Supplier Diversity (SBSD)-certified small businesses. When such business has been subcontracted to these firms and upon completion of the contract, the contractor agrees to furnish the purchasing office at a minimum the following information: name of firm, phone number, FEIN number, total dollar amount subcontracted, and type of product or service provided. **This information shall be submitted to: JMU Office of Procurement Services, Attn: SWAM Subcontracting Compliance, MSC 5720, Harrisonburg, VA 22807.**
- K. AUTHORIZATION TO CONDUCT BUSINESS IN THE COMMONWEALTH: A contractor organized as a stock or nonstock corporation, limited liability company, business trust, or limited partnership or registered as a registered limited liability partnership shall be authorized to transact business in the Commonwealth as a domestic or foreign business entity if so required by Title 13.1 or Title 50 of the Code of Virginia or as otherwise required by law. Any business entity described above that enters into a contract with a public body shall not allow its existence to lapse or its certificate of authority or registration to transact business in the Commonwealth, if so required under Title 13.1 or Title 50, to be revoked or cancelled at any time during the term of the contract. A public body may void any contract with a business entity if the business entity fails to remain in compliance with the provisions of this section.
- L. PUBLIC POSTING OF COOPERATIVE CONTRACTS: James Madison University maintains a web-based contracts database with a public gateway access. Any resulting cooperative contract/s to this solicitation will be posted to the publicly accessible website. Contents identified as proprietary information will not be made public.
- M. CRIMINAL BACKGROUND CHECKS OF PERSONNEL ASSIGNED BY CONTRACTOR TO PERFORM WORK ON JMU PROPERTY: The Contractor shall obtain criminal background checks on all of their contracted employees who will be assigned to perform services on James Madison University property. The results of the background checks will be directed solely to the Contractor. The Contractor bears responsibility for confirming to the University contract administrator that the background checks have been completed prior to work being performed by their employees or subcontractors. The Contractor shall only assign to work on the University campus those individuals whom it deems qualified and permissible based on the results of completed background checks. Notwithstanding any other provision herein, and to ensure the safety of students, faculty, staff and facilities, James Madison University reserves the right to approve or disapprove any contract employee that will work on JMU property. Disapproval by the University will solely apply to JMU property and should have no bearing on the Contractor's employment of an individual outside of James Madison University.
- N. INDEMNIFICATION: Contractor agrees to indemnify, defend and hold harmless the Commonwealth of Virginia, its officers, agents, and employees from any claims, damages and actions of any kind or nature, whether at law or in equity, arising from or caused by the use of

any materials, goods, or equipment of any kind or nature furnished by the contractor/any services of any kind or nature furnished by the contractor, provided that such liability is not attributable to the sole negligence of the using agency or to failure of the using agency to use the materials, goods, or equipment in the manner already and permanently described by the contractor on the materials, goods or equipment delivered.

- O. ADDITIONAL GOODS AND SERVICES: The University may acquire other goods or services that the supplier provides than those specifically solicited. The University reserves the right, subject to mutual agreement, for the Contractor to provide additional goods and/or services under the same pricing, terms, and conditions and to make modifications or enhancements to the existing goods and services. Such additional goods and services may include other products, components, accessories, subsystems, or related services that are newly introduced during the term of this Agreement. Such additional goods and services will be provided to the University at favored nations pricing, terms, and conditions.
- P. PRIME CONTRACTOR RESPONSIBILITIES: The contractor shall be responsible for completely supervising and directing the work under this contract and all subcontractors that he may utilize, using his best skill and attention. Subcontractors who perform work under this contract shall be responsible to the prime contractor. The contractor agrees that he is as fully responsible for the acts and omissions of his subcontractors and of persons employed by them as he is for the acts and omissions of his own employees.
- Q. SUBCONTRACTS: No portion of the work shall be subcontracted without prior written consent of the purchasing agency. In the event that the contractor desires to subcontract some part of the work specified herein, the contractor shall furnish the purchasing agency the names, qualifications and experience of their proposed subcontractors. The contractor shall, however, remain fully liable and responsible for the work to be done by its subcontractor(s) and shall assure compliance with all requirements of the contract.
- R. CONFIDENTIALITY OF PERSONALLY IDENTIFIABLE INFORMATION: The contractor assures that information and data obtained as to personal facts and circumstances related to faculty, staff, students, and affiliates will be collected and held confidential, during and following the term of this agreement, and will not be divulged without the individual's and the agency's written consent and only in accordance with federal law or the Code of Virginia. This shall include FTI, which is a term of art and consists of federal tax returns and return information (*and information derived from it*) that is in contractor/agency possession or control which is covered by the confidentiality protections of the Internal Revenue Code (*IRC*) and subject to the IRC 6103(p)(4) safeguarding requirements including IRS oversight. FTI is categorized as sensitive but unclassified information and may contain personally identifiable information (*PII*). Contractors who utilize, access, or store personally identifiable information as part of the performance of a contract are required to safeguard this information and immediately notify the agency of any breach or suspected breach in the security of such information. Contractors shall allow the agency to both participate in the investigation of incidents and exercise control over decisions regarding external reporting. Contractors and their employees working on this project may be required to sign a confidentiality statement.
- S. DATA PRIVACY AND SUBCONTRACTORS: Contractor will use University Data only for the purpose of fulfilling its duties under the Agreement and will not share such data with or disclose it to any third party without the prior written consent of the University, except as required by law. University Data will not be stored outside the United States without prior written consent from the University. Contractor will provide access to University Data only to its employees and subcontractors who need to access the data to fulfill obligations under the Agreement. The Contractor shall be responsible and liable for the acts and omissions of its

subcontractors, including but not limited to third-party cloud hosting providers, and shall assure compliance with the requirements of the Agreement.

- T. **DATA SECURITY:** Contractor will store and process University Data in accordance with commercial best practices, including appropriate administrative, physical, and technical safeguards, to secure such data from unauthorized access, disclosure, alteration, and use. Such measures will be no less protective than those used to secure Contractor's own data of a similar type, and in no event less than reasonable in view of the type and nature of the data involved.
- U. **DATA TRANSFER UPON TERMINATION OR EXPIRATION:** Upon termination or expiration of the Agreement, Contractor will ensure that all University Data are securely transferred, returned or destroyed as directed by the University in its sole discretion within 60 days of termination of the Agreement. Contractor shall ensure that such transfer uses facilities, methods, and data formats that are accessible and compatible with the relevant systems of the University. In the event that the University requests destruction of its data, Contractor agrees to securely destroy all data in its possession and in the possession of any subcontractors or agents to which Contractor might have transferred University data. Contractor agrees to provide documentation of data destruction to the University.
- V. **RIGHTS AND LICENSE IN AND TO UNIVERSITY DATA:** The parties agree that as between them, all rights including all intellectual property rights in and to University Data shall remain the exclusive property of the University, and Contractor has a limited, nonexclusive license to use the data as provided in the Agreement solely for the purpose of performing its obligations hereunder. The Agreement does not give a party any rights, implied or otherwise, to the other's data, content, or intellectual property.
- W. **SECURITY BREACH RESPONSE:** Immediately (within one day) upon becoming aware of a Security Breach, or of circumstances that could have resulted in unauthorized access to or disclosure or use of University Data, Contractor will notify the University, fully investigate the incident, and cooperate fully with the University's investigation of and response to the incident. Except as otherwise required by law, Contractor will not provide notice of the incident directly to individuals whose Personally Identifiable Information was involved, regulatory agencies, or other entities, without prior written permission from the University.

IX. METHOD OF PAYMENT

The contractor will be paid on the basis of invoices submitted in accordance with the solicitation and any negotiations. James Madison University recognizes the importance of expediting the payment process for our vendors and suppliers. We are asking our vendors and suppliers to enroll in the Wells Fargo Bank single use Commercial Card Number process or electronic deposit (ACH) to your bank account so that future payments are made electronically. Contractors signed up for the Wells Fargo Bank single use Commercial Card Number process will receive the benefit of being paid in Net 15 days. Additional information is available online at:

<http://www.jmu.edu/financeoffice/accounting-operations-disbursements/cash-investments/vendor-payment-methods.shtml>

X. PRICING SCHEDULE

The offeror shall provide pricing for all products and services included in proposal indicating one-time and on-going costs. The resulting contract will be cooperative and pricing shall be inclusive for the attached Zone Map, of which JMU falls within Zone 2.

- A. Indicate the percentage of VAT recovered that your firm will retain.
- B. The offeror shall provide incentives and/or increased discounts that would be offered if multiple VASCUPP institutions utilize offered services. A list of VASCUPP Members can be found at: www.VASCUPP.org.
- C. Specify costs passed on to the client including, but not limited to, postage, printing, bank fees.
- D. Specify all other incidental or miscellaneous costs.
- E. Specify any associated charge card processing fees, if applicable, to be billed to the university. Vendors shall provide their VISA registration number when indicating charge card processing fees. Any vendor requiring information on VISA registration may refer to <https://usa.visa.com/support/small-business/regulations-fees.html> and for questions <https://usa.visa.com/dam/VCOM/global/support-legal/documents/merchant-surcharging-qa-for-web.pdf>.

XI. ATTACHMENTS

Attachment A: Offeror Data Sheet

Attachment B: Small, Women, and Minority-owned Business (SWaM) Utilization Plan

Attachment C: Standard Contract Sample

Attachment D: Zone Map

Attachment E: JMU Semester Abroad Program Costs 2014-2019 (*attached as a separate Excel file*)

Attachment F: JMU Short Term Program Costs 2014-2019 (*attached as a separate Excel file*)

ATTACHMENT A

OFFEROR DATA SHEET

TO BE COMPLETED BY OFFEROR

1. **QUALIFICATIONS OF OFFEROR:** Offerors must have the capability and capacity in all respects to fully satisfy the contractual requirements.
2. **YEARS IN BUSINESS:** Indicate the length of time you have been in business providing these types of goods and services.

Years _____ Months _____

3. **REFERENCES:** Indicate below a listing of at least five (5) organizations, either commercial or governmental/educational, that your agency is servicing. Include the name and address of the person the purchasing agency has your permission to contact.

CLIENT	LENGTH OF SERVICE	ADDRESS	CONTACT PERSON/PHONE #
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4. List full names and addresses of Offeror and any branch offices which may be responsible for administering the contract.

5. **RELATIONSHIP WITH THE COMMONWEALTH OF VIRGINIA:** Is any member of the firm an employee of the Commonwealth of Virginia who has a personal interest in this contract pursuant to the [CODE OF VIRGINIA](#), SECTION 2.2-3100 – 3131?

YES NO

IF YES, EXPLAIN: _____

ATTACHMENT B

Small, Women and Minority-owned Businesses (SWaM) Utilization Plan

Offeror Name: _____ Preparer Name: _____

Date: _____

Is your firm a **Small Business Enterprise** certified by the Department of Small Business and Supplier Diversity (SBSD)? Yes_____ No_____

If yes, certification number: _____ Certification date:_____

Is your firm a **Woman-owned Business Enterprise** certified by the Department of Small Business and Supplier Diversity (SBSD)? Yes_____ No_____

If yes, certification number: _____ Certification date:_____

Is your firm a **Minority-Owned Business Enterprise** certified by the Department of Small Business and Supplier Diversity (SBSD)? Yes_____ No_____

If yes, certification number: _____ Certification date:_____

Is your firm a **Micro Business** certified by the Department of Small Business and Supplier Diversity (SBSD)? Yes_____ No_____

If yes, certification number: _____ Certification date: _____

Instructions: *Populate the table below to show your firm's plans for utilization of small, women-owned and minority-owned business enterprises in the performance of the contract. Describe plans to utilize SWAMs businesses as part of joint ventures, partnerships, subcontractors, suppliers, etc.*

Small Business: "Small business " means a business, independently owned or operated by one or more persons who are citizens of the United States or non-citizens who are in full compliance with United States immigration law, which, together with affiliates, has 250 or fewer employees, or average annual gross receipts of \$10 million or less averaged over the previous three years.

Woman-Owned Business Enterprise: A business concern which is at least 51 percent owned by one or more women who are U.S. citizens or legal resident aliens, or in the case of a corporation, partnership or limited liability company or other entity, at least 51 percent of the equity ownership interest in which is owned by one or more women, and whose management and daily business operations are controlled by one or more of such individuals. **For purposes of the SWAM Program, all certified women-owned businesses are also a small business enterprise.**

Minority-Owned Business Enterprise: A business concern which is at least 51 percent owned by one or more minorities or in the case of a corporation, partnership or limited liability company or other entity, at least 51 percent of the equity ownership interest in which is owned by one or more minorities and whose management and daily business operations are controlled by one or more of such individuals. **For purposes of the SWAM Program, all certified minority-owned businesses are also a small business enterprise.**

Micro Business is a certified Small Business under the SWaM Program and has no more than twenty-five (25) employees **AND** no more than \$3 million in average annual revenue over the three-year period prior to their certification.

All small, women, and minority owned businesses must be certified by the Commonwealth of Virginia Department of Small Business and Supplier Diversity (SBSD) to be counted in the SWAM program. Certification applications are available through SBSD at 800-223-0671 in Virginia, 804-786-6585 outside Virginia, or online at <http://www.sbsd.virginia.gov/> (Customer Service).

RETURN OF THIS PAGE IS REQUIRED

ATTACHMENT B (CNT'D)
 Small, Women and Minority-owned Businesses (SWaM) Utilization Plan

Procurement Name and Number: _____

Date Form Completed: _____

Listing of Sub-Contractors, to include, Small, Woman Owned and Minority Owned Businesses
 for this Proposal and Subsequent Contract

Offeror / Proposer:

 Firm Address Contact Person/No.

Sub-Contractor's Name and Address	Contact Person & Phone Number	SBSD Certification Number	Services or Materials Provided	Total Subcontractor Contract Amount (to include change orders)	Total Dollars Paid Subcontractor to date (to be submitted with request for payment from JMU)

(Form shall be submitted with proposal and if awarded, again with submission of each request for payment)

RETURN OF THIS PAGE IS REQUIRED

ATTACHMENT C



COMMONWEALTH OF VIRGINIA
STANDARD CONTRACT

Contract No. _____

This contract entered into this _____ day of _____ 20____, by _____ hereinafter called the "Contractor" and Commonwealth of Virginia, James Madison University called the "Purchasing Agency".

WITNESSETH that the Contractor and the Purchasing Agency, in consideration of the mutual covenants, promises and agreements herein contained, agree as follows:

SCOPE OF CONTRACT: The Contractor shall provide the services to the Purchasing Agency as set forth in the Contract Documents.

PERIOD OF PERFORMANCE: From _____ through _____

The contract documents shall consist of:

- (1) This signed form;
(2) The following portions of the Request for Proposals dated _____:
(a) The Statement of Needs,
(b) The General Terms and Conditions,
(c) The Special Terms and Conditions together with any negotiated modifications of those Special Conditions;
(d) List each addendum that may be issued
(3) The Contractor's Proposal dated _____ and the following negotiated modification to the Proposal, all of which documents are incorporated herein.
(a) Negotiations summary dated _____.

IN WITNESS WHEREOF, the parties have caused this Contract to be duly executed intending to be bound thereby.

CONTRACTOR:

PURCHASING AGENCY:

By: _____ (Signature)

By: _____ (Signature)

(Printed Name)

(Printed Name)

Title: _____

Title: _____

ATTACHMENT D

Zone Map



Virginia Association of State College & University Purchasing Professionals (VASCUPP)

List of member institutions by zones

<u>Zone 1</u> George Mason University (Fairfax)	<u>Zone 2</u> James Madison University (Harrisonburg)	<u>Zone 3</u> University of Virginia (Charlottesville)
<u>Zone 4</u> University of Mary Washington (Fredericksburg)	<u>Zone 5</u> College of William and Mary (Williamsburg) Old Dominion University (Norfolk)	<u>Zone 6</u> Virginia Commonwealth University (Richmond)
<u>Zone 7</u> Longwood University (Farmville)	<u>Zone 8</u> Virginia Military Institute (Lexington) Virginia Tech (Blacksburg) Radford University (Radford)	<u>Zone 9</u> University of Virginia - Wise (Wise)

Last Review:
10/6/2020

**Semester Abroad Program Costs (ABROAD ONLY)
2014-2019**

SEMESTER ABROAD PROGRAMS	Account Number	Expenses 2013-2014				Expenses 2014-2015				Expenses 2015-2016			
		FALL	SPRING	SUMMER	TOTAL	FALL	SPRING	SUMMER	TOTAL	FALL	SPRING	SUMMER	TOTAL
1 Antwerp	800114	\$138,142.17	\$308,302.22	\$105,637.56	\$552,081.95	\$309,808.89	\$290,028.33	\$229,645.27	\$829,482.49	\$273,286.83	\$253,570.92	\$215,403.78	\$742,261.53
	800041/												
2 EU Masters/Florence	800036	\$482,383.56	\$644,903.79	\$417,669.83	\$1,544,957.18	\$714,294.96	\$752,673.10	\$450,582.32	\$1,917,550.38	\$580,686.40	\$564,242.04	\$342,150.81	\$1,487,079.25
3 London	800043	\$186,689.53	\$239,198.39	\$136,733.90	\$562,621.82	\$222,871.93	\$243,622.84	\$203,699.59	\$670,194.36	\$253,287.74	\$225,911.14	\$193,278.94	\$672,477.82
4 Salamanca	800061	\$166,173.79	\$203,027.08	\$143,270.64	\$512,471.51	\$221,765.22	\$167,772.21	\$77,833.49	\$467,370.92	\$156,032.99	\$139,355.15	\$118,519.27	\$413,907.41
5 Salamanca Dual Masters	800317							\$6,209.40	\$6,209.40	\$1,029.01	\$63.47	\$7,129.74	\$8,222.22
TOTALS		\$973,389.05	\$1,395,431.48	\$803,311.93	\$3,172,132.46	\$1,468,741.00	\$1,454,096.48	\$967,970.07	\$3,890,807.55	\$1,264,322.97	\$1,183,142.72	\$876,482.54	\$3,323,948.23

Semester Abroad Residence Houses	Expenses 2013-2014				Expenses 2014-2015				Expenses 2015-2016			
	TOTAL				TOTAL				TOTAL			
1 Antwerp House				\$305,824.58				\$201,237.36				\$243,083.42
2 Florence House				\$366,755.53				\$344,987.95				\$296,372.71
3 London Hostel				\$503,220.95				\$581,073.34				\$487,697.71
4 Malta Flat				\$19,080.51				\$1,702.60				\$8,602.04
TOTALS	\$0.00	\$0.00	\$0.00	\$1,194,881.57	\$0.00	\$0.00	\$0.00	\$1,129,001.25	\$0.00	\$0.00	\$0.00	\$1,035,755.88

TOTAL ABROAD EXPENSE \$4,367,014.03

TOTAL ABROAD EXPENSE \$5,019,808.80

TOTAL ABROAD EXPENSE \$4,359,704.11

Expenses 2016-2017				Expenses 2017-2018				Expenses 2018-2019			
FALL	SPRING	SUMMER	TOTAL	FALL	SPRING	SUMMER	TOTAL	FALL	SPRING	SUMMER	TOTAL
\$268 286.72	\$291 326.61	\$268 400.70	\$828 014.03	\$260 383.84	\$296 190.71	\$253 561.27	\$810 135.82	\$214 858.06	\$288 858.14	\$238 102.77	\$741 818.97
\$240 572.56	\$311 246.34	\$243 807.43	\$795 626.33	\$270 860.11	\$283 204.74	\$182 633.84	\$736 698.69	\$305 624.73	\$299 206.75	\$198 202.21	\$803 033.69
\$206 845.68	\$218 173.99	\$140 858.59	\$565 878.26	\$233 487.75	\$189 995.22	\$151 150.51	\$574 633.48	\$206 599.62	\$219 741.93	\$166 800.61	\$593 142.16
\$169 093.66	\$173 512.94	\$119 258.24	\$461 864.84	\$157 836.72	\$180 863.50	\$142 487.83	\$481 188.05	\$190 623.49	\$190 568.94	\$119 589.83	\$500 782.26
\$8 585.59	\$12.21	\$7 129.74	\$15 727.54	\$154.85	\$0.00	\$3 907.36	\$4 062.21	\$0.00	\$0.00	\$3 526.51	\$3 526.51
\$893,384.21	\$994,272.09	\$779,454.70	\$2,667,111.00	\$922,723.27	\$950,254.17	\$733,740.81	\$2,606,718.25	\$917,705.90	\$998,375.76	\$726,221.93	\$2,642,303.59

Expenses 2016-2017				Expenses 2017-2018				Expenses 2018-2019			
TOTAL				TOTAL				TOTAL			
\$318 919.17				\$320 373.45				\$347 755.48			
\$316 657.90				\$366 740.58				\$382 186.81			
\$511 830.83				\$462 944.37				\$535 637.92			
\$0.00				\$0.00				\$0.00			
\$0.00	\$0.00	\$0.00	\$1,147,407.90	\$0.00	\$0.00	\$0.00	\$1,150,058.40	\$0.00	\$0.00	\$0.00	\$1,265,580.21

TOTAL ABROAD EXPENSE \$3,814,518.90

TOTAL ABROAD EXPENSE \$3,756,776.65

TOTAL ABROAD EXPENSE \$3,907,883.80

SHORT TERM PROGRAM COSTS

Last Review:
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EXPENSES - 2014

EXPENSES - 2015

	SHORT TERM PROGRAMS	ACCOUNT NUMBER	EXPENSES - 2014				EXPENSES - 2015			
			STATESIDE*	PREPAID WIRE TRANSFERS	ABROAD	TOTAL	STATESIDE*	PREPAID WIRE TRANSFERS	ABROAD	TOTAL
1	Argentina	800165	\$18,640.75	\$14,470.00	\$52,567.41	\$85,678.16	\$11,069.46	\$5,100.00	\$27,521.41	\$43,690.87
2	Argentina CIS	800354				\$0.00				\$0.00
3	Arizona ASB	800289				\$0.00	\$707.40	\$0.00	\$3,539.77	\$4,247.17
4	Australia Internship	800350				\$0.00				\$0.00
5	Australia ISAT	800186				\$0.00				\$0.00
6	Australia Sport	800279				\$0.00				\$0.00
7	Austria	800264	\$17,523.66	\$35,006.29	\$20,228.78	\$72,758.73	\$18,559.73	\$29,643.54	\$19,497.93	\$67,701.20
8	Austria GHUM	800303	\$10,728.14	\$12,849.81	\$5,331.36	\$28,909.31	\$12,332.38	\$9,789.93	\$4,647.13	\$26,769.44
9	Austria Politics	800292	\$13,804.22	\$27,469.22	\$20,220.23	\$61,493.67	\$13,284.48	\$22,417.74	\$11,477.32	\$47,179.54
10	Bahamas - Spring Break	800240	\$13,395.45	\$0.00	\$1,771.51	\$15,166.96				\$0.00
11	Barcelona	800272	\$20,654.98	\$29,444.47	\$35,172.19	\$85,271.64	\$32,703.12	\$2,083.57	\$20,511.71	\$55,298.40
12	Barcelona Honors	800320				\$0.00				\$0.00
13	BeiJing	800194	\$49,177.34	\$115,082.00	\$77,697.52	\$241,956.86	\$66,235.44	\$0.00	\$90,685.92	\$156,921.36
14	BeiJing(China Design)	800301	\$19,945.55	\$1,500.00	\$18,915.67	\$40,361.22				\$0.00
15	Benin	800258	\$20,103.23	\$11,197.33	\$4,054.10	\$35,354.66				\$0.00
16	Brunei Biology	800323				\$0.00				\$0.00
17	California SMAD	800267	\$96,880.28	\$0.00	\$14,565.19	\$111,445.47	\$96,598.25	\$0.00	\$12,931.86	\$109,530.11
18	Cameroon	800268	\$17,858.30	\$0.00	\$24,606.03	\$42,464.33				\$0.00
19	China Beijing POSC	800175				\$0.00				\$0.00
20	China Business	800363				\$0.00				\$0.00
21	CIS Abroad	800325				\$0.00				\$0.00
22	Costa Rica Art & Design	800210				\$0.00				\$0.00
23	Costa Rica Education	800305	\$17,701.17	\$13,483.50	\$22,987.20	\$54,171.87	\$14,655.23	\$14,527.00	\$17,333.32	\$46,515.55
24	Costa Rica - Energy	800217	\$13,256.67	\$0.00	\$12,942.00	\$26,198.67	\$9,106.18	\$0.00	\$12,114.39	\$21,220.57
25	Costa Rica HHS	800242	\$20,624.97	\$31,198.00	\$1,252.17	\$53,075.14	\$22,756.10	\$27,620.00	\$3,575.84	\$53,951.94
26	Costa Rica Nutrition	800368				\$0.00				\$0.00
27	Costa Rica SOCI/Anth	800355				\$0.00				\$0.00
28	Czech Republic	800314				\$0.00	\$42,420.04	\$0.00	\$3,649.62	\$46,069.66
29	Dominica ASB	800137	\$2,388.36	\$0.00	\$4,816.00	\$7,204.36				\$0.00
30	Dominican Republic	800196	\$2,747.94	\$1,851.91	\$8,319.25	\$12,919.10	\$1,219.93	\$6,050.00	\$4,514.27	\$11,784.20

SHORT TERM PROGRAM COSTS

Last Review:
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EXPENSES - 2014

EXPENSES - 2015

	SHORT TERM PROGRAMS	ACCOUNT NUMBER	EXPENSES - 2014				EXPENSES - 2015			
			STATESIDE*	PREPAID WIRE TRANSFERS	ABROAD	TOTAL	STATESIDE*	PREPAID WIRE TRANSFERS	ABROAD	TOTAL
31	Dominican Republic Educ.	800324				\$0.00				\$0.00
32	Dominican Republic Freshman	800345				\$0.00				\$0.00
33	East Africa Field School	800164				\$0.00	\$51,249.69	\$179,842.82	\$31,707.99	\$262,800.50
34	E. Africa Intern (Kenya Int.)	800270	\$16,350.37	\$49,317.34	\$4,394.15	\$70,061.86	\$40,500.27	\$67,998.38	\$23,189.80	\$131,688.45
35	East Africa ROTC	800271				\$0.00				\$0.00
36	European Entrepreneurship ISA	800340				\$0.00				\$0.00
37	France - Art	800261	\$30,686.41	\$9,178.58	\$29,452.98	\$69,317.97	\$38,302.77	\$10,260.07	\$44,506.00	\$93,068.84
38	France Hospitality Management	800361				\$0.00				\$0.00
39	France Nice Language	800334				\$0.00				\$0.00
40	France Paris History	800357				\$0.00				\$0.00
41	Germany Freshman	800155				\$0.00				\$0.00
42	Germany Internship	800336				\$0.00				\$0.00
43	Germany ISAT	800156				\$0.00	\$34,746.05	\$7,287.23	\$21,303.08	\$63,336.36
44	Germany - Music	800189	\$31,767.40	\$0.00	\$47,293.44	\$79,060.84	\$49,757.51	\$0.00	\$36,253.80	\$86,011.31
45	Germany Netherlands Psych	800174				\$0.00				\$0.00
46	Germany PSYC	800297	\$10,042.82	\$9,819.23	\$17,428.51	\$37,290.56	\$9,599.54	\$4,191.09	\$11,021.42	\$24,812.05
47	Ghana	800123	\$22,464.72	\$66,290.00	\$14,655.25	\$103,409.97				\$0.00
48	Ghana Internship	800269	\$16,036.36	\$27,440.00	\$20,028.83	\$63,505.19	\$18,313.14	\$43,766.00	\$17,282.00	\$79,361.14
49	Greece	800256				\$0.00	\$21,582.90	\$43,028.83	\$14,409.12	\$79,020.85
50	Guatemala	800135				\$0.00				\$0.00
51	India	800188				\$0.00				\$0.00
52	India Biology	800341				\$0.00				\$0.00
53	Info Systems in Europe	800335				\$0.00				\$0.00
54	Ireland Earth	800274				\$0.00	\$13,751.01	\$8,773.61	\$10,929.83	\$33,454.45
55	Ireland Geology	800197	\$43,939.25	\$72,640.51	\$25,001.88	\$141,581.64	\$62,925.50	\$71,605.04	\$24,122.61	\$158,653.15
56	Ireland Internship	800257				\$0.00				\$0.00
57	Ireland Media	800108	\$32,350.81	\$29,779.70	\$29,786.94	\$91,917.45	\$34,932.57	\$30,429.60	\$51,613.32	\$116,975.49
58	Ireland Practicum	800298	\$19,635.22	\$26,556.89	\$17,359.46	\$63,551.57	\$17,678.90	\$22,794.31	\$16,469.28	\$56,942.49
59	Ireland-Psychology	800285	\$13,647.79	\$1,178.83	\$38,023.79	\$52,850.41	\$12,644.13	\$2,761.20	\$25,061.08	\$40,466.41
60	Ireland SCOM	800239				\$0.00	\$18,260.32	\$18,805.88	\$7,038.94	\$44,105.14

SHORT TERM PROGRAM COSTS

Last Review:
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EXPENSES - 2014

EXPENSES - 2015

	SHORT TERM PROGRAMS	ACCOUNT NUMBER	EXPENSES - 2014				EXPENSES - 2015			
			STATESIDE*	PREPAID WIRE TRANSFERS	ABROAD	TOTAL	STATESIDE*	PREPAID WIRE TRANSFERS	ABROAD	TOTAL
61	Ireland Sport SB	800299	\$53,511.13	\$0.00	\$1,158.91	\$54,670.04				\$0.00
62	Ireland STEAM	800342				\$0.00				\$0.00
63	Israel	800308	\$7,219.64	\$0.00	\$8,136.75	\$15,356.39				\$0.00
64	Italian Language	800211	\$38,702.04	\$58,045.27	\$45,956.15	\$142,703.46	\$33,964.95	\$35,701.17	\$34,100.55	\$103,766.67
65	Italy Art	800337				\$0.00				\$0.00
66	Italy Honors	800259				\$0.00	\$22,893.46	\$22,765.27	\$18,246.69	\$63,905.42
67	Italy Justice	800177	\$52,044.24	\$15,150.88	\$6,783.51	\$73,978.63				\$0.00
68	Italy SMAD (Urbino)	800266	\$153,841.94	\$0.00	\$1,413.44	\$155,255.38	\$99,997.84	\$0.00	\$5,307.33	\$105,305.17
69	Italy Venice	800347				\$0.00				\$0.00
70	Jamaica ASB	800296				\$0.00				\$0.00
71	Japan Architecture	800327				\$0.00				\$0.00
72	Japan Education	800366				\$0.00				\$0.00
73	Japan GenEd	800248				\$0.00	\$22,208.39	\$0.00	\$16,654.55	\$38,862.94
74	Jordan	800252	\$10,592.17	\$26,945.00	\$5,838.75	\$43,375.92	\$14,662.37	\$28,175.00	\$9,161.82	\$51,999.19
75	Justice in Europe	800276				\$0.00	\$50,951.14	\$0.00	\$4,789.55	\$55,740.69
76	Korea Education	800338				\$0.00				\$0.00
77	Korea SCOM	800260	\$7,627.58	\$0.00	\$13,686.28	\$21,313.86				\$0.00
78	Kosovo	800353				\$0.00				\$0.00
79	Kyoto Japan	800294	\$14,549.65	\$8,242.68	\$20,257.52	\$43,049.85	\$15,398.80	\$7,789.58	\$21,655.57	\$44,843.95
80	Life Long Learning - Florence	800311				\$0.00	\$2,136.05	\$7,730.87	\$3,992.59	\$13,859.51
81	Life Long Learning - Greece	800321				\$0.00	\$4.83	\$48,346.97	\$3,202.69	\$51,554.49
82	London Art	800227				\$0.00				\$0.00
83	London English	800322				\$0.00				\$0.00
84	London Gen. Ed	800316				\$0.00	\$20,797.45	\$29,659.69	\$18,300.12	\$68,757.26
85	London Geography	800246				\$0.00	\$20,390.92	\$20,662.14	\$11,886.68	\$52,939.74
86	London Honors	800253	\$18,173.91	\$34,095.92	\$25,862.76	\$78,132.59	\$20,405.23	\$20,512.96	\$18,164.91	\$59,083.10
87	London Honors 2	800351				\$0.00				\$0.00
88	London Honors 3	800110				\$0.00				\$0.00
89	London Intensive Dance	800171	\$18,999.87	\$50,685.66	\$32,933.36	\$102,618.89				\$0.00
90	London Science	800198	\$12,673.72	\$20,597.87	\$23,533.44	\$56,805.03				\$0.00

SHORT TERM PROGRAM COSTS

Last Review:
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EXPENSES - 2014

EXPENSES - 2015

	SHORT TERM PROGRAMS	ACCOUNT NUMBER	EXPENSES - 2014				EXPENSES - 2015			
			STATESIDE*	PREPAID WIRE TRANSFERS	ABROAD	TOTAL	STATESIDE*	PREPAID WIRE TRANSFERS	ABROAD	TOTAL
91	London SCOM	800147				\$0.00				\$0.00
92	Madagascar	800262				\$0.00				\$0.00
93	Madrid	800232				\$0.00	\$13,134.67	\$29,662.93	\$7,661.69	\$50,459.29
94	Malmo CIS	800300	\$23,019.08	\$18,316.72	\$27,702.22	\$69,038.02	\$31,277.32	\$23,682.29	\$38,169.21	\$93,128.82
95	Malmo Education SB	800330				\$0.00				\$0.00
96	Malta Environment	800349				\$0.00				\$0.00
97	Malta Honors	800202				\$0.00	\$26,326.23	\$14,793.64	\$18,071.58	\$59,191.45
98	Malta - ISAT	800122	\$52,207.28	\$76,105.40	\$19,334.67	\$147,647.35				\$0.00
99	Malta Nursing	800250				\$0.00				\$0.00
100	Martinique SB	800073				\$0.00				\$0.00
101	Montreal Jazz	800109	\$32,632.34	\$14,663.06	\$52,562.18	\$99,857.58	\$44,670.77	\$15,177.58	\$73,125.09	\$132,973.44
102	Netherlands	800136				\$0.00				\$0.00
103	New York SMAD	800346				\$0.00				\$0.00
104	New York Spring Break	800333				\$0.00				\$0.00
105	New Zealand Internship	800365				\$0.00				\$0.00
106	Normandy	800290	\$60,299.58	\$0.00	\$7,386.18	\$67,685.76	\$26,623.08	\$0.00	\$3,324.66	\$29,947.74
107	Normandy Military Science	800331				\$0.00				\$0.00
108	North of England	800304	\$10,280.75	\$25,553.43	\$12,769.62	\$48,603.80	\$16,119.61	\$21,098.15	\$12,544.38	\$49,762.14
109	Palestine Israel	800343				\$0.00				\$0.00
110	Panama Biology	800362				\$0.00				\$0.00
111	Panama Business	800328				\$0.00				\$0.00
112	Paris	800185	\$44,731.13	\$36,235.74	\$47,573.76	\$128,540.63	\$46,004.70	\$25,325.60	\$41,438.29	\$112,768.59
113	Perugia	800170	\$17,886.94	\$29,620.03	\$28,932.21	\$76,439.18	\$26,185.34	\$29,339.84	\$32,370.00	\$87,895.18
114	Phillipines	800195	\$16,953.89	\$3,425.00	\$27,921.21	\$48,300.10				\$0.00
115	Public Relations	800233				\$0.00				\$0.00
116	Rome Teaching	800029	\$19,752.62	\$35,554.23	\$11,962.12	\$67,268.97	\$15,367.36	\$21,628.48	\$20,866.06	\$57,861.90
117	Russia	800187				\$0.00				\$0.00
118	Russia Dance	800332				\$0.00				\$0.00
119	Rwanda Comm. Sci	800360				\$0.00				\$0.00
120	Rwanda Sport	800364				\$0.00				\$0.00

SHORT TERM PROGRAM COSTS

Last Review:
10/6/2020

EXPENSES - 2014

EXPENSES - 2015

	SHORT TERM PROGRAMS	ACCOUNT NUMBER	EXPENSES - 2014				EXPENSES - 2015			
			STATESIDE*	PREPAID WIRE TRANSFERS	ABROAD	TOTAL	STATESIDE*	PREPAID WIRE TRANSFERS	ABROAD	TOTAL
121	Salamanca Education	800280				\$0.00	\$18,194.76	\$2,519.78	\$31,839.86	\$52,554.40
122	San Francisco	800306	\$9,715.14	\$0.00	\$13,399.16	\$23,114.30	\$11,149.76	\$0.00	\$22,344.39	\$33,494.15
123	Scotland S/A	800282	\$42,740.09	\$182,157.72	\$19,085.70	\$243,983.51	\$46,044.90	\$164,340.16	\$40,551.27	\$250,936.33
124	Singapore	800329				\$0.00				\$0.00
125	South Africa HHS	800209				\$0.00	\$15,042.29	\$22,790.55	\$6,204.68	\$44,037.52
126	S. Africa Honors	800212	\$25,514.28	\$51,507.89	\$20,858.51	\$97,880.68				\$0.00
127	South Africa Justice	800339				\$0.00				\$0.00
128	Spring Dance	800291				\$0.00				\$0.00
129	Sport Rec Management	800293				\$0.00	\$8,583.89	\$23,924.00	\$1,601.77	\$34,109.66
130	St. Croix - US Virgin Islands	800235				\$0.00				\$0.00
131	Sweden Denmark PSYC	800312				\$0.00	\$10,989.61	\$7,126.04	\$18,025.08	\$36,140.73
132	Sweden Graphic Design	800358				\$0.00				\$0.00
133	Switzerland BLAW	800313				\$0.00	\$16,633.10	\$16,010.00	\$13,313.08	\$45,956.18
134	Taiwan Internship	800348				\$0.00				\$0.00
135	Tanzania Engineering	800352				\$0.00				\$0.00
136	Tanzania Nursing	800287	\$16,181.43	\$24,765.23	\$4,512.09	\$45,458.75				\$0.00
137	Tarragona Nursing	800251	\$20,567.04	\$24,959.52	\$14,521.18	\$60,047.74				\$0.00
138	Thailand Health Science	800367				\$0.00				\$0.00
139	Trinidad & Tobago	800173				\$0.00				\$0.00
140	UK Computer Science	800359				\$0.00				\$0.00
141	USA Georgia	800307	\$22,170.89	\$0.00	\$7,057.52	\$29,228.41	\$20,466.15	\$0.00	\$7,039.83	\$27,505.98
142	Valencia Internship - 4 Week	800309	\$5,158.80	\$14,610.00	\$0.00	\$19,768.80	\$37.84	\$10,788.38	\$0.00	\$10,826.22
143	Valencia Internship - 6 Week	800310	\$2,757.91	\$14,040.00	\$0.00	\$16,797.91	\$4,275.44	\$58,601.55	\$0.00	\$62,876.99
144	Vietnam	800302	\$10,734.90	\$10,483.97	\$2,889.25	\$24,108.12				\$0.00
145	York Linguistics	800145				\$0.00				\$0.00

	TOTALS	\$1,413,592.14	\$1,361,514.83	\$1,072,900.29	\$3,848,007.26	\$1,486,830.29	\$1,336,928.46	\$1,120,862.73	\$3,944,621.48
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Pd in US\$ not eligible

Prepaid & Abroad Total \$2,434,415.12

Pd in US\$ not eligible

Prepaid & Abroad Total \$2,457,791.19

*Stateside US Dollar Expenses NOT eligible for VAT Tax recovery

SHORT TERM PROGRAM COSTS

EXPENSES - 2016				EXPENSES - 2017				EXPENSES - 2018			
STATESIDE*	PREPAID WIRE TRANSFERS	ABROAD	TOTAL	STATESIDE*	PREPAID WIRE TRANSFERS	ABROAD	TOTAL	STATESIDE*	PREPAID WIRE TRANSFERS	ABROAD	TOTAL
\$11,253.38	\$8,160.00	\$40,071.64	\$59,485.02	\$12,534.98	\$11,170.00	\$36,485.87	\$60,190.85	\$19,655.94	\$7,015.00	\$42,463.05	\$69,133.99
			\$0.00				\$0.00	\$9,859.37	\$26,640.00	\$2,398.88	\$38,898.25
			\$0.00	\$0.00	\$0.00	\$4,590.11	\$4,590.11				\$0.00
			\$0.00				\$0.00	\$30,007.00	\$0.00	\$2,549.34	\$32,556.34
			\$0.00				\$0.00				\$0.00
\$117,914.04	\$0.00	\$1,434.34	\$119,348.38				\$0.00				\$0.00
\$19,331.98	\$30,256.01	\$18,730.10	\$68,318.09	\$18,948.57	\$32,005.62	\$25,955.73	\$76,909.92	\$20,606.15	\$35,448.95	\$28,211.02	\$84,266.12
\$11,469.64	\$6,952.42	\$7,875.20	\$26,297.26	\$10,647.36	\$9,635.53	\$4,905.09	\$25,187.98	\$12,140.75	\$10,704.23	\$10,979.89	\$33,824.87
\$14,136.16	\$25,512.37	\$13,596.51	\$53,245.04	\$15,842.74	\$28,406.45	\$12,620.15	\$56,869.34	\$16,967.22	\$9,053.47	\$19,495.38	\$45,516.07
\$15,528.25	\$0.00	\$2,006.61	\$17,534.86	\$14,235.93	\$0.00	\$746.30	\$14,982.23	\$12,675.16	\$0.00	\$521.44	\$13,196.60
			\$0.00				\$0.00				\$0.00
\$18,217.02	\$24,070.33	\$29,988.03	\$72,275.38				\$0.00	\$20,005.07	\$22,053.89	\$40,848.89	\$82,907.85
			\$0.00				\$0.00				\$0.00
			\$0.00				\$0.00				\$0.00
			\$0.00				\$0.00				\$0.00
\$11,618.58	\$8,670.00	\$2,194.38	\$22,482.96	\$9,441.35	\$4,245.00	\$2,020.28	\$15,706.63				\$0.00
\$13,240.99	\$0.00	\$12,904.23	\$26,145.22	\$102,247.34	\$0.00	\$12,241.71	\$114,489.05	\$107,089.84	\$0.00	\$15,601.83	\$122,691.67
\$24,081.47	\$23,335.00	\$26,416.11	\$73,832.58				\$0.00				\$0.00
			\$0.00				\$0.00	\$8,558.60	\$14,971.66	\$10,330.69	\$33,860.95
			\$0.00				\$0.00				\$0.00
\$24,335.29	\$36,225.88	\$24,443.95	\$85,005.12				\$0.00	\$20,909.79	\$55,308.73	\$20,054.77	\$96,273.29
			\$0.00	\$20,481.50	\$8,211.26	\$15,982.07	\$44,674.83				\$0.00
\$4,508.80	\$0.00	\$8,413.53	\$12,922.33	\$29,570.74	\$12,160.00	\$18,285.19	\$60,015.93				\$0.00
\$22,080.48	\$39,120.00	\$2,425.32	\$63,625.80	\$18,467.08	\$2,715.00	\$16,298.82	\$37,480.90	\$5,396.23	\$3,015.00	\$8,074.30	\$16,485.53
			\$0.00	\$20,330.07	\$39,115.00	\$3,615.72	\$63,060.79	\$84,788.25	\$0.00	\$3,673.99	\$88,462.24
			\$0.00				\$0.00				\$0.00
			\$0.00				\$0.00	\$6,374.43	\$6,724.00	\$11,168.57	\$24,267.00
			\$0.00				\$0.00				\$0.00
\$3,419.03	\$0.00	\$4,210.00	\$7,629.03	\$2,570.39	\$0.00	\$7,085.07	\$9,655.46				\$0.00
\$3,385.57	\$0.00	\$8,498.60	\$11,884.17	\$5,282.09	\$3,562.00	\$12,517.59	\$21,361.68	\$1,815.86	\$5,305.00	\$2,468.00	\$9,588.86

SHORT TERM PROGRAM COSTS

EXPENSES - 2016				EXPENSES - 2017				EXPENSES - 2018			
STATESIDE*	PREPAID WIRE TRANSFERS	ABROAD	TOTAL	STATESIDE*	PREPAID WIRE TRANSFERS	ABROAD	TOTAL	STATESIDE*	PREPAID WIRE TRANSFERS	ABROAD	TOTAL
\$18,278.45	\$20,025.00	\$26,280.56	\$64,584.01				\$0.00				\$0.00
			\$0.00	\$18,473.23	\$7,155.00	\$4,908.71	\$30,536.94	\$40,906.59	\$13,560.00	\$15,937.88	\$70,404.47
			\$0.00	\$24,468.97	\$112,869.70	\$23,683.60	\$161,022.27	\$35,441.03	\$132,495.48	\$20,045.96	\$187,982.47
			\$0.00	\$25,762.19	\$77,412.00	\$13,958.98	\$117,133.17				\$0.00
\$46,070.97	\$183,482.52	\$17,389.82	\$246,943.31				\$0.00	\$25,165.11	\$126,822.75	\$23,901.50	\$175,889.36
			\$0.00	\$24,638.77	\$26,443.02	\$9,046.16	\$60,127.95	\$10,566.15	\$36,760.94	\$10,462.36	\$57,789.45
\$36,685.01	\$13,917.30	\$36,563.05	\$87,165.36	\$33,761.19	\$16,940.67	\$25,942.32	\$76,644.18	\$35,379.43	\$5,477.80	\$46,349.15	\$87,206.38
			\$0.00				\$0.00				\$0.00
			\$0.00	\$23,075.80	\$60,612.29	\$12,333.41	\$96,021.50	\$20,051.14	\$21,167.49	\$9,012.88	\$50,231.51
			\$0.00				\$0.00				\$0.00
			\$0.00				\$0.00				\$0.00
			\$0.00	\$21,658.00	\$0.00	\$4,654.70	\$26,312.70	\$40,354.64	\$0.00	\$8,548.03	\$48,902.67
\$36,653.37	\$7,494.50	\$19,036.95	\$63,184.82	\$38,492.96	\$6,368.69	\$17,942.98	\$62,804.63	\$37,509.90	\$5,490.53	\$14,622.15	\$57,622.58
\$29,723.53	\$24,952.17	\$15,203.46	\$69,879.16	\$28,051.98	\$33,094.12	\$22,862.49	\$84,008.59				\$0.00
			\$0.00				\$0.00				\$0.00
\$11,136.92	\$4,715.73	\$16,298.07	\$32,150.72				\$0.00				\$0.00
\$17,678.30	\$63,460.00	\$23,781.00	\$104,919.30	\$24,666.40	\$84,603.00	\$27,315.00	\$136,584.40	\$27,294.14	\$109,724.00	\$6,516.00	\$143,534.14
\$11,381.93	\$13,822.00	\$8,661.00	\$33,864.93	\$4,999.80	\$15,204.00	\$21,017.00	\$41,220.80	\$19,019.17	\$52,788.00	\$9,365.00	\$81,172.17
\$71,360.32	\$898.88	\$16,921.66	\$89,180.86	\$48,265.49	\$0.00	\$10,132.67	\$58,398.16	\$75,853.76	\$0.00	\$14,947.98	\$90,801.74
			\$0.00				\$0.00				\$0.00
\$13,785.55	\$16,360.13	\$13,913.00	\$44,058.68				\$0.00				\$0.00
			\$0.00	\$14,943.13	\$976.74	\$6,614.34	\$22,534.21				\$0.00
			\$0.00	\$10,711.26	\$16,884.78	\$15,718.79	\$43,314.83	\$7,676.89	\$22,004.50	\$18,073.27	\$47,754.66
			\$0.00				\$0.00	\$8,812.29	\$7,161.16	\$7,128.44	\$23,101.89
\$60,978.16	\$69,594.31	\$19,953.39	\$150,525.86	\$61,902.55	\$63,389.59	\$26,394.28	\$151,686.42	\$52,876.07	\$73,856.80	\$28,952.13	\$155,685.00
			\$0.00				\$0.00	\$96,389.90	\$0.00	\$24,361.71	\$120,751.61
\$41,231.58	\$20,185.78	\$27,114.13	\$88,531.49	\$35,346.40	\$48,725.76	\$30,193.68	\$114,265.84	\$26,083.38	\$39,227.91	\$17,259.58	\$82,570.87
\$18,637.16	\$23,591.13	\$20,380.47	\$62,608.76	\$16,788.45	\$33,694.20	\$17,805.54	\$68,288.19	\$16,648.46	\$30,580.16	\$16,096.25	\$63,324.87
\$18,565.76	\$9,901.67	\$28,420.84	\$56,888.27	\$15,357.05	\$8,508.08	\$22,326.58	\$46,191.71	\$19,432.96	\$11,462.19	\$31,322.71	\$62,217.86
\$21,574.17	\$41,275.87	\$18,068.23	\$80,918.27	\$22,455.02	\$42,464.32	\$16,873.54	\$81,792.88	\$21,789.26	\$40,996.44	\$11,864.67	\$74,650.37

SHORT TERM PROGRAM COSTS

EXPENSES - 2016				EXPENSES - 2017				EXPENSES - 2018			
STATESIDE*	PREPAID WIRE TRANSFERS	ABROAD	TOTAL	STATESIDE*	PREPAID WIRE TRANSFERS	ABROAD	TOTAL	STATESIDE*	PREPAID WIRE TRANSFERS	ABROAD	TOTAL
\$23,072.96	\$0.00	\$252.38	\$23,325.34				\$0.00	\$46,194.26	\$0.00	\$861.13	\$47,055.39
			\$0.00	\$36,021.16	\$19,810.94	\$27,846.20	\$83,678.30				\$0.00
			\$0.00				\$0.00				\$0.00
\$35,189.22	\$38,087.11	\$53,342.12	\$126,618.45	\$29,388.61	\$21,044.01	\$27,305.39	\$77,738.01	\$30,865.85	\$26,615.47	\$31,299.97	\$88,781.29
			\$0.00	\$15,394.53	\$12,944.05	\$16,192.05	\$44,530.63	\$15,995.13	\$27,634.43	\$24,716.20	\$68,345.76
\$18,649.90	\$20,145.56	\$23,419.06	\$62,214.52	\$18,995.54	\$22,567.66	\$20,434.72	\$61,997.92				\$0.00
			\$0.00	\$54,813.21	\$14,841.15	\$4,029.83	\$73,684.19	\$61,508.81	\$14,636.01	\$5,465.91	\$81,610.73
\$79,239.49	\$0.00	\$1,739.99	\$80,979.48	\$111,571.11	\$0.00	\$1,503.25	\$113,074.36	\$122,597.03	\$0.00	\$2,847.62	\$125,444.65
			\$0.00				\$0.00	\$9,164.15	\$12,867.70	\$14,867.54	\$36,899.39
			\$0.00	\$0.00	\$0.00	\$4,690.85	\$4,690.85	\$680.21	\$0.00	\$5,153.43	\$5,833.64
\$29,188.67	\$75,480.00	\$21,127.15	\$125,795.82				\$0.00				\$0.00
			\$0.00				\$0.00				\$0.00
			\$0.00				\$0.00				\$0.00
			\$0.00				\$0.00				\$0.00
\$39,459.71	\$0.00	\$5,251.11	\$44,710.82				\$0.00				\$0.00
			\$0.00	\$18,434.98	\$14,975.55	\$11,692.09	\$45,102.62				\$0.00
\$15,589.68	\$5,779.64	\$9,965.33	\$31,334.65	\$18,533.42	\$1,594.75	\$10,993.75	\$31,121.92				\$0.00
			\$0.00				\$0.00	\$3,206.18	\$6,007.95	\$4,356.97	\$13,571.10
\$16,481.10	\$7,466.97	\$20,185.16	\$44,133.23	\$16,434.58	\$9,641.56	\$24,610.14	\$50,686.28	\$16,732.31	\$10,655.73	\$25,161.33	\$52,549.37
\$5,776.85	\$6,495.44	\$7,590.77	\$19,863.06				\$0.00				\$0.00
\$51,650.00	\$0.00	\$3,628.92	\$55,278.92				\$0.00				\$0.00
			\$0.00	\$13,116.67	\$19,714.79	\$20,958.87	\$53,790.33				\$0.00
\$10,275.27	\$20,535.24	\$7,530.60	\$38,341.11				\$0.00				\$0.00
\$20,283.98	\$16,457.39	\$21,182.66	\$57,924.03	\$20,341.10	\$14,465.09	\$22,386.64	\$57,192.83	\$21,346.10	\$17,579.45	\$28,214.47	\$67,140.02
			\$0.00				\$0.00				\$0.00
\$19,450.25	\$13,900.02	\$14,926.08	\$48,276.35				\$0.00				\$0.00
			\$0.00				\$0.00	\$25,826.49	\$16,807.35	\$20,258.12	\$62,891.96
			\$0.00				\$0.00				\$0.00
\$19,182.80	\$36,371.45	\$23,667.75	\$79,222.00				\$0.00	\$16,601.49	\$27,495.63	\$18,565.20	\$62,662.32
\$11,772.11	\$16,161.54	\$22,160.97	\$50,094.62				\$0.00				\$0.00

SHORT TERM PROGRAM COSTS

EXPENSES - 2016				EXPENSES - 2017				EXPENSES - 2018			
STATESIDE*	PREPAID WIRE TRANSFERS	ABROAD	TOTAL	STATESIDE*	PREPAID WIRE TRANSFERS	ABROAD	TOTAL	STATESIDE*	PREPAID WIRE TRANSFERS	ABROAD	TOTAL
			\$0.00				\$0.00				\$0.00
\$14,685.88	\$3,430.32	\$5,135.55	\$23,251.75				\$0.00				\$0.00
			\$0.00				\$0.00				\$0.00
			\$0.00				\$0.00				\$0.00
\$1,330.54	\$0.00	\$4,101.54	\$5,432.08	\$1,951.62	\$0.00	\$6,626.11	\$8,577.73	\$2,050.40	\$0.00	\$10,935.93	\$12,986.33
			\$0.00				\$0.00	\$13,726.37	\$5,551.57	\$19,558.14	\$38,836.08
\$20,241.28	\$12,566.70	\$17,118.34	\$49,926.32	\$31,731.90	\$19,931.12	\$19,705.94	\$71,368.96				\$0.00
\$49,364.16	\$62,586.84	\$15,632.09	\$127,583.09				\$0.00	\$48,488.88	\$75,463.23	\$28,734.41	\$152,686.52
			\$0.00	\$23,924.63	\$25,883.99	\$16,082.52	\$65,891.14				\$0.00
\$5,483.44	\$7,022.93	\$1,760.00	\$14,266.37				\$0.00				\$0.00
\$32,892.69	\$12,679.43	\$54,596.62	\$100,168.74	\$45,677.35	\$25,904.79	\$57,458.23	\$129,040.37	\$55,170.84	\$26,225.90	\$59,869.21	\$141,265.95
			\$0.00				\$0.00	\$70,336.97	\$0.00	\$14,502.70	\$84,839.67
			\$0.00				\$0.00	\$63,815.41	\$0.00	\$3,286.78	\$67,102.19
			\$0.00	\$18,400.19	\$0.00	\$6,570.56	\$24,970.75	\$13,946.00	\$0.00	\$6,759.70	\$20,705.70
			\$0.00				\$0.00				\$0.00
\$73,774.52	\$0.00	\$13,662.89	\$87,437.41				\$0.00				\$0.00
\$17,366.74	\$0.00	\$1,938.76	\$19,305.50	\$29,512.27	\$0.00	\$3,807.11	\$33,319.38	\$19,210.86	\$0.00	\$8,616.83	\$27,827.69
\$15,726.00	\$15,285.06	\$8,813.76	\$39,824.82	\$15,183.33	\$22,912.39	\$14,829.05	\$52,924.77	\$16,292.44	\$20,942.28	\$17,298.51	\$54,533.23
			\$0.00	\$5,697.28	\$18,575.00	\$1,728.31	\$26,000.59				\$0.00
			\$0.00				\$0.00				\$0.00
\$34,605.85	\$42,571.80	\$15,989.18	\$93,166.83	\$32,848.14	\$49,330.50	\$15,459.75	\$97,638.39	\$39,250.35	\$31,122.45	\$22,636.23	\$93,009.03
\$45,695.62	\$25,709.50	\$34,243.13	\$105,648.25	\$45,366.05	\$21,841.15	\$41,321.06	\$108,528.26	\$35,336.09	\$19,439.67	\$19,881.16	\$74,656.92
\$26,602.14	\$35,148.19	\$46,332.99	\$108,083.32	\$30,355.25	\$48,966.64	\$41,395.11	\$120,717.00	\$24,904.41	\$43,116.01	\$34,041.69	\$102,062.11
			\$0.00				\$0.00				\$0.00
			\$0.00				\$0.00	\$18,489.64	\$0.00	\$35,032.13	\$53,521.77
			\$0.00				\$0.00				\$0.00
\$11,867.51	\$0.00	\$33,146.95	\$45,014.46	\$7,513.86	\$0.00	\$14,259.50	\$21,773.36	\$9,945.50	\$40.00	\$33,776.96	\$43,762.46
\$17,800.86	\$5,888.02	\$8,660.21	\$32,349.09	\$15,694.73	\$6,907.05	\$8,002.27	\$30,604.05				\$0.00
			\$0.00				\$0.00				\$0.00
			\$0.00				\$0.00				\$0.00

SHORT TERM PROGRAM COSTS

EXPENSES - 2016				EXPENSES - 2017				EXPENSES - 2018			
STATESIDE*	PREPAID WIRE TRANSFERS	ABROAD	TOTAL	STATESIDE*	PREPAID WIRE TRANSFERS	ABROAD	TOTAL	STATESIDE*	PREPAID WIRE TRANSFERS	ABROAD	TOTAL
			\$0.00				\$0.00				\$0.00
			\$0.00	\$25,802.04	\$0.00	\$3,393.78	\$29,195.82				\$0.00
\$45,607.25	\$140,836.68	\$55,468.10	\$241,912.03				\$0.00				\$0.00
\$17,642.20	\$14,120.48	\$10,414.97	\$42,177.65				\$0.00				\$0.00
\$21,851.81	\$37,494.82	\$11,616.16	\$70,962.79	\$14,647.11	\$38,127.86	\$13,146.15	\$65,921.12				\$0.00
			\$0.00				\$0.00				\$0.00
			\$0.00	\$11,694.54	\$20,851.98	\$11,724.40	\$44,270.92	\$10,995.73	\$26,400.58	\$12,355.97	\$49,752.28
			\$0.00				\$0.00	\$8,740.62	\$0.00	\$7,096.97	\$15,837.59
			\$0.00	\$21,530.27	\$0.00	\$1,136.47	\$22,666.74				\$0.00
\$12,010.05	\$12,345.71	\$13,168.16	\$37,523.92	\$8,227.13	\$10,310.21	\$7,971.03	\$26,508.37	\$11,407.18	\$11,174.03	\$8,836.25	\$31,417.46
\$12,979.15	\$7,453.13	\$21,673.55	\$42,105.83	\$12,180.16	\$21,140.98	\$15,979.47	\$49,300.61	\$14,348.78	\$37,660.00	\$6,986.27	\$58,995.05
			\$0.00				\$0.00				\$0.00
\$67,837.61	\$0.00	\$16,417.17	\$84,254.78	\$11,174.26	\$33,155.43	\$21,712.09	\$66,041.78	\$11,061.19	\$15,312.18	\$37,007.69	\$63,381.06
			\$0.00				\$0.00	\$6,069.08	\$15,405.00	\$4,012.80	\$25,486.88
			\$0.00				\$0.00	\$15,069.54	\$26,488.00	\$5,115.09	\$46,672.63
			\$0.00	\$41,643.14	\$59,861.50	\$8,603.28	\$110,107.92	\$26,552.59	\$41,317.00	\$4,893.08	\$72,762.67
\$14,930.52	\$28,559.32	\$17,700.61	\$61,190.45				\$0.00	\$19,048.30	\$30,204.07	\$27,687.21	\$76,939.58
			\$0.00				\$0.00				\$0.00
			\$0.00				\$0.00	\$1,718.73	\$0.00	\$4,556.39	\$6,275.12
			\$0.00				\$0.00				\$0.00
			\$0.00	\$13,750.89	\$0.00	\$8,952.37	\$22,703.26				\$0.00
\$1,037.00	\$14,791.19	\$199.85	\$16,028.04				\$0.00				\$0.00
\$1,896.00	\$26,305.04	\$734.59	\$28,935.63	\$11,277.78	\$118,766.18	\$5,419.46	\$135,463.42	\$9,530.99	\$78,046.19	\$2,826.36	\$90,403.54
			\$0.00				\$0.00				\$0.00
			\$0.00				\$0.00	\$18,660.68	\$17,513.68	\$11,704.30	\$47,878.66
\$1,726,752.67	\$1,477,654.52	\$1,155,689.40	\$4,360,096.59	\$1,603,247.61	\$1,500,638.14	\$1,041,002.27	\$4,144,888.02	\$1,948,985.51	\$1,607,537.64	\$1,183,384.34	\$4,739,907.49

Pd in US\$ not eligible				Pd in US\$ not eligible				Pd in US\$ not eligible			
Prepaid & Abroad Total		\$2,633,343.92		Prepaid & Abroad Total		\$2,541,640.41		Prepaid & Abroad Total		\$2,790,921.98	
										For VAT Purposes	10 of 15

EXPENSES - 2019			
STATESIDE*	PREPAID WIRE TRANSFERS	ABROAD	TOTAL
\$16,132.28	\$14,015.00	\$87,017.75	\$117,165.03
			\$0.00
			\$0.00
\$42,074.63	\$0.00	\$11,370.19	\$53,444.82
\$46,399.45	\$30,328.86	\$39,855.00	\$116,583.31
			\$0.00
\$20,243.76	\$37,418.28	\$22,539.28	\$80,201.32
\$11,845.59	\$13,348.07	\$7,966.20	\$33,159.86
\$17,123.05	\$10,724.77	\$32,491.98	\$60,339.80
\$14,889.23	\$0.00	\$2,657.24	\$17,546.47
			\$0.00
\$25,771.10	\$29,997.12	\$41,711.25	\$97,479.47
			\$0.00
			\$0.00
			\$0.00
\$8,449.38	\$250.00	\$5,788.15	\$14,487.53
\$110,291.73	\$0.00	\$15,127.17	\$125,418.90
			\$0.00
\$8,128.08	\$16,200.58	\$7,429.06	\$31,757.72
\$35,833.32	\$2,110.00	\$45,611.00	\$83,554.32
\$29,112.38	\$34,664.45	\$22,129.70	\$85,906.53
			\$0.00
\$19,263.66	\$34,830.00	\$12,772.99	\$66,866.65
			\$0.00
\$25,444.34	\$62,455.00	\$7,421.56	\$95,320.90
\$9,333.42	\$26,092.13	\$7,189.78	\$42,615.33
			\$0.00
			\$0.00
			\$0.00
\$1,818.48	\$2,380.00	\$4,889.24	\$9,087.72

EXPENSES - 2019			
STATESIDE*	PREPAID WIRE TRANSFERS	ABROAD	TOTAL
			\$0.00
\$4,955.73	\$15,045.00	\$8,414.32	\$28,415.05
\$24,040.13	\$126,806.18	\$21,115.68	\$171,961.99
			\$0.00
\$24,539.87	\$75,770.50	\$28,851.82	\$129,162.19
\$12,651.51	\$23,778.11	\$9,559.87	\$45,989.49
\$33,313.33	\$6,247.43	\$30,149.58	\$69,710.34
\$64,349.63	\$0.00	\$6,491.37	\$70,841.00
\$23,692.02	\$51,327.87	\$11,113.24	\$86,133.13
\$12,029.40	\$20,471.63	\$24,397.96	\$56,898.99
\$3,009.18	\$14,031.26	\$1,906.15	\$18,946.59
\$9,952.82	\$0.00	\$2,151.47	\$12,104.29
\$34,381.24	\$7,030.00	\$17,088.14	\$58,499.38
			\$0.00
\$15,780.12	\$18,263.89	\$12,746.25	\$46,790.26
			\$0.00
\$21,936.25	\$102,157.00	\$6,450.00	\$130,543.25
\$15,630.52	\$54,580.00	\$11,566.00	\$81,776.52
\$83,739.91	\$0.00	\$17,804.38	\$101,544.29
\$10,522.62	\$12,623.00	\$6,129.92	\$29,275.54
			\$0.00
\$15,578.09	\$152.43	\$9,481.30	\$25,211.82
\$11,766.73	\$19,434.10	\$16,959.15	\$48,159.98
			\$0.00
\$66,766.98	\$64,108.24	\$27,929.21	\$158,804.43
\$19,369.70	\$0.00	\$3,419.70	\$22,789.40
\$48,565.58	\$68,000.74	\$57,014.27	\$173,580.59
\$16,337.98	\$28,886.46	\$17,490.79	\$62,715.23
			\$0.00
\$22,727.80	\$34,983.71	\$20,704.61	\$78,416.12

EXPENSES - 2019			
STATESIDE*	PREPAID WIRE TRANSFERS	ABROAD	TOTAL
			\$0.00
\$36,095.40	\$29,260.68	\$26,634.49	\$91,990.57
\$7,424.76	\$43,631.24	\$4,910.33	\$55,966.33
\$28,152.30	\$20,927.55	\$44,735.52	\$93,815.37
\$18,293.09	\$28,770.83	\$30,268.06	\$77,331.98
			\$0.00
			\$0.00
\$92,169.18	\$0.00	\$1,405.83	\$93,575.01
\$9,106.98	\$13,917.59	\$14,931.27	\$37,955.84
			\$0.00
			\$0.00
\$15,972.92	\$0.00	\$18,674.65	\$34,647.57
\$12,967.52	\$48,292.87	\$32,450.52	\$93,710.91
			\$0.00
			\$0.00
\$10,184.86	\$614.75	\$8,483.67	\$19,283.28
\$16,947.17	\$5,119.38	\$12,768.23	\$34,834.78
			\$0.00
\$17,889.12	\$0.00	\$48,622.62	\$66,511.74
			\$0.00
			\$0.00
			\$0.00
\$5,981.47	\$28,302.94	\$13,952.97	\$48,237.38
\$21,977.96	\$17,723.32	\$26,763.67	\$66,464.95
			\$0.00
			\$0.00
			\$0.00
\$28,783.85	\$19,707.12	\$20,334.80	\$68,825.77
			\$0.00
			\$0.00

