

Bank of America Small Purchase Charge Card (P- Card) Manual

Prepared by Fiscal Learning & Engagement



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Introduction

This manual provides an overview of the Mason Small Purchase Card (P-Card) policies and procedures. Many of the policies are based on the Commonwealth of Virginia Accounting Policies and Procedures, [CAPP Manual](#).

Small Purchase cards (P-Cards) offer State agencies and institutions the opportunity to streamline their procedures for procuring and paying for small dollar goods and services. Standard P-Cards have single transaction credit limits up to \$5,000 and monthly limits up to \$10,000. Monthly limits up to \$25,000 may be requested by sending a business need justification to the Purchasing Office via the P-Card Maintenance Form. P-Cards are only issued to Mason employees; student-wage employees are not eligible.

The following topics will be addressed:

- The policies and rules governing the procurement of goods and services designed to support the mission of higher education and to comply with the principals of the *Virginia Public Procurement Act*
- University Policy Number 2106, “Purchase of Goods and Services”
- Security of the P-Card
- Rules and limitations when making P-Card purchases
- Completing required forms and documents
- Returning and disputing charges
- Record keeping and audits
- Electronic allocation and approval of transactions

The *Fiscal Services* website is the source for [Training Materials](#). Please visit *Fiscal Services* for current resources available to assist in the processing of financial transactions.

The Bank of America (BoA) Works website provides a valuable online service to P-Cardholders. This website allows the cardholders to access and allocate each transaction and view various reports and statements. BoA Works may be accessed through the following link: [https://payment2.works.com/works/sc/\\$cnZXq](https://payment2.works.com/works/sc/$cnZXq). Users are provided log in instructions when their account is activated. For log in assistance, please contact the P-Card Administrative staff at pcardadm@gmu.edu or 3-2580.

George Mason University is required to abide by the “*Rules Governing Procurement of Goods, Services, Insurance, and Construction by a Public Institution of Higher Education of the Commonwealth of Virginia, Governed by Subchapter 3 of the Restructured Higher Education Financial and Administrative Operations Act, Chapter 4.10 §23-38.88 et seq.*”) of Title 23 of the Code of Virginia (hereafter referred to as ‘*The Governing Rules*’.) These policies are based on the principals of the Virginia Public Procurement Act and may be found at: <https://vascupp.org/rules.pdf>.

Purchasing Policy

University Policy Number 2106, [Purchase of Goods and Services](#), details the Mason policies for purchasing goods and services on behalf of the university. This policy delegates purchasing authority for many small purchases to employees at the department level. Purchases with the P-Card are limited to items costing less than \$5,000 per transaction.

Individuals who complete transactions using a P-Card must comply with Mason and Virginia purchasing policies.

Additional information is available in the [Purchasing Made Easy](#) manual.

Individuals with delegated purchasing authority are required to purchase goods and services, except those specifically exempted by the Commonwealth of Virginia, using the eVA procurement system. Mandatory contracts including those for the purchase of all office supplies, furniture, janitorial supplies, and rubber gloves must be honored under this policy. Additional information is available in the [Basic eVA Purchasing](#) manual.

P-Card Basics

P-Card applicants and approvers must complete the Purchasing Made Easy – Access Based Training prior to receiving the P-Card. This is an on-demand, self-paced training that is required in order to obtain a P-Card. To access this training, please visit <https://masonleaps.gmu.edu>. For assistance, please contact the Fiscal Training Team at fscomm@gmu.edu.

Additionally, the cardholder and their P-Card approver are required to complete Commonwealth of Virginia annual online training administered by the Mason P-Card Office. Cardholders and approvers will be notified via email when the annual trainings are available. The annual P-Card training is mandated by the state and must be completed according to the Commonwealth deadlines. If the cardholder and/or the P-Card approver do not complete the training by the stated deadline, the P-Card will be suspended until the training is completed by all required parties. Should training not be completed in a reasonable time after the deadline, then the card will be cancelled.

Standard and Special Use P-Cards

A standard P-Card is issued to most Mason employees. The purchasing limits and restrictions for standard P-Card use is outlined in the *Introduction* section of this manual. Mason units may issue special use P-Card to employees based on business needs. Special Use P-Cards require additional training and approval from the P-Card Office. Only units with a specific business purpose may obtain a Special Use P-Card. Units may contact the [P-Card Office](#) for additional information on Special Use P-Cards.

Purchasing Limits

Mason P-Cards are restricted to \$5,000 per transaction with a total dollar amount less than \$10,000 per month. Although multiple transactions may be conducted in a single day, the dollar threshold for each vendor must remain under the \$5,000 limit. Purchases exceeding the \$5,000 limit must be processed through the Purchasing Department, by submitting an eVA purchase requisition. The single purchase limit must not be circumvented by “splitting orders”.

Splitting Orders

A split purchase is the breaking down of a single purchase into two or more separate purchases. Purchases may be identified as split purchases when:

- A single cardholder makes multiple purchases from the same vendor in a short period of time
- Two or more cardholders in a unit purchase from the same vendor in a short period of time
- Multiple payment methods are used for a single order (i.e., P-Card and eVA Order)
- The total of those purchases exceeds the single purchase limit

Tax Exempt

Mason is exempt from paying most Virginia sales tax. P-Cardholders are responsible for ensuring that no sales tax is charged to the P-Card for applicable purchases in Virginia. A copy of the Mason Tax Exempt Certificate is available online at [Sales and Use Tax Certificate of Exemption](#). Cardholders must avoid using vendors who refuse to remove Virginia sales tax. This exemption applies to the purchase of goods and services. Purchases that include Virginia sales tax are subject to compliance reviews; repeated inappropriate payments of sales tax may result in the temporary or permanent loss of P-Card privileges.

P-Card Maintenance

An electronic [P-Card Maintenance Form](#) must be submitted to permanently or temporarily alter the status of a P-Card. This electronic form may be submitted by the cardholder or a department representative on behalf of the cardholder.

Submit a P-Card Maintenance form for the following changes:

Credit Limit Adjustments

A cardholder may request to permanently or temporarily raise or lower their single transaction and/or monthly credit limit. Any requested adjustments should adhere to the University limit of \$5,000 per transaction and \$10,000 per month. Monthly limits up to \$25,000 may also be requested by sending a business need justification. Any proposed transaction that exceeds these amounts must be processed through the Purchasing Department. For more information, please contact extension 3-2580. Exceptions to the transaction limit of \$5,000 may be granted for air travel when the unit's business needs require multiple tickets to be purchased at one time. Contact the [P-Card Administrator](#) to discuss eligibility for this type of adjustment.

P-Card Termination

If a P-Cardholder's employment with Mason is terminated or if the P-Card is no longer required, written notification must be provided to the P-Card Administrator as soon as an exit date is known. This correspondence should include the date the card should be closed and the name of the cardholder's approver. Prior to P-Cardholder's departure, all pending transactions must be signed off and approved in Bank of America Works. If the P-Cardholder is unable to sign-off on transactions prior to departure, then the approver may contact the P-Card Office to ask that a Proxy be assigned. The assigned Proxy will then login to Bank of America Works, allocate and sign-off on the transactions. Contact the [P-Card Administrator](#) for more information on this process.

Inactive P-Cards

To limit liability, P-Cards that are unused for six or more months may be permanently terminated by the P-Card Administrator. The cardholder or his/her P-Card approver must provide a written justification for the P-Card to remain open. Justification may be sent to the [P-Card Administrator](#).

Changing P-Card Approvers

To change or update a cardholder's P-Card approver. The form must list the previous P-Card approver, be signed by the new P-Card approver and include the new P-Card approver's contact information. A cardholder who has an inactive P-Card approver for seven or more days may have their P-Card suspended until a replacement P-Card approver is provided. For temporary situations such as vacation or leave of absence, approvers may delegate their authority to another department approver within the Bank of America Works system. Instructions may be found in the Appendix under Delegating Approval Authority in Works.

Card Renewals

P-Cards are renewed automatically. No action is required on the part of the cardholder. Cardholders will be notified when the card expires, as well as informed of the date, time and place where the new card may be picked up. Cardholders must submit a P-Card Employee Agreement Form and provide photo identification to obtain the replacement P-Card. Current cards are valid through the last day of the expiration month. Cardholders who have registered the P-Card in eVA must update the system with the new expiration date upon renewal of the card. This is not an automated process.

Food & Beverage "Lift"

Most P-Cards have a food and beverage restriction, this means that the card will be declined if used at a "dedicated food establishment (restaurant)". To temporarily or permanently receive a "Food and Beverage restriction lift", the cardholder must provide justification through the [P-Card Maintenance Form](#). The itemized purchase receipt and list of attendees must be attached to the cardholder's transaction in Bank of America Works at the time of allocation and sign off.

P-Card Restrictions

The standard P-Card may not be used to purchase any item in the following categories:

- Travel expenses (except for air/rail or conference registration)
- Accommodation (overnight or other)
- Gas/oil
- Vehicle rental
- *Restaurant/food

**A temporary “lift” of these restrictions may be requested using the P-Card Maintenance Form and will be considered by the P-Card Administrator on a case-by-case basis.*

State Rules and Limitations

The CAPP Manual requires all expenditures of State funds be essential to the operation of the university. Under the general rules in Section 2.2-1822 of the *Code of Virginia*, the Department of Accounts may question any State-funded expenditure. As a result, all State-funded expenditures (including grants and contracts) are subject to public scrutiny. Individuals who are authorized to purchase goods and services should determine that the benefit to the university justifies the use of State funds and consider the appearance of unusual purchases. Since individual circumstances may vary, adequate documentation for unusual purchases must be included with the purchase record, uploaded and attached to the transaction in Bank of America Works.

Improper Use of State Funds

P-Cardholders and Approvers are expected to fully review and reference the [Purchasing Made Easy](#) manual for examples of improper use of state funds, mandatory and specialized contacts and other important purchasing information. All individuals will be held responsible for improper use of state funds, fraud and misuse.

Additional examples of Improper Expenditure can be found on the “**Can I Purchase...**” page of the fiscal services website: <https://fiscal.gmu.edu/can-i-purchase/>

Purchasing Card Liabilities

Mason is liable to Bank of America for all purchases made by authorized users, provided the purchase is within the transaction dollar amount of \$5,000. Mason will not accept liability for:

- Unauthorized use of the P-Card
- Fraudulently used account numbers
- Purchases made with stolen or lost cards that are beyond the maximum liability of \$50 and the maximum length of liability of 24 hours after the discovery and reporting of card loss or theft.

Employee Misuse

It is the responsibility of the cardholder to conduct procurement transactions in an ethical and transparent manner. The cardholder must strive to obtain high quality goods and services at a reasonable cost. There are significant repercussions for employees who knowingly falsify, conceal or misrepresent material facts and/or make use of any writing or document known to contain false, fictitious or fraudulent statements. Individuals who have official responsibilities for procurement transactions must adhere to these provisions. The university and its governing body, officers and employees shall be governed by the Ethics in Public Contracting provisions of the [Virginia Public Procurement Act, Article 6 \(§ 2.2-4367 et seq.\) of Chapter 43 of Title 2.2 of the Code of Virginia](#).

P-Card Security

Authorized use of the P-Card is limited to the individual whose name appears on the face of the card. Cardholders may not lend the card to another person under any circumstance. The eVA procurement system will not allow dual registration of a P-Card. If a cardholder anticipates being absent from work for an extended period, a new card may be issued to another employee for the duration of the absence. **Never store card information in an electronic or mobile device.**

When not in the cardholder’s physical possession, the card must be kept in an accessible but secure location within the

office, such as a locked filing cabinet or desk. The P-Card account number should never be posted, emailed, faxed or left in a conspicuous place.

Faxing, mailing, emailing or texting the P-Card account number is prohibited. The P-Card account number must not be included in an email attachment. Order forms may be faxed to a vendor omitting the account number. The P-Card number should then be provided to the vendor by phone. The card must never be photocopied.

The individual department maintaining the card is ultimately responsible for lost or stolen cards. If the card is lost or stolen, immediately notify Bank of America at 1-888-449-2273 so that the compromised account may be closed. The replacement card will be sent to the P-Card Administrator and the cardholder will be notified when it is available for pickup.

Secured Internet Source (<https://>)

When making purchases through an internet source, cardholders must ensure that the vendor meets security requirements before placing an order. The vendor must have Secure Socket (SSL) version 2.0 or higher. To ensure that a vendor has a SSL, the *Address* bar must start with <https://>. This may not be visible until the payment information is requested. For more information about the vendor's security certification, check under *Help* on the browser's tool bar. For additional information, Appendix A of this manual contains the Commonwealth's E-commerce policy.

Third-party processors (PayPal, Square, etc.) allow vendors to accept card payments without having a merchant account. Third-party processors allow vendors to use their merchant account and terms of service. The cost of utilizing third-party processors is much lower than a typical merchant bank. DOA does not prohibit the use of third-party processors, but does forbid cardholders from storing their full 16-digit card account number with these processors. Cardholders should use the guest checkout or equivalent when using these types of payment processors.

P-Card and eVA

Purchases made in eVA with a registered P-Card will be recorded in Banner Finance when the transaction is approved by the supervisor in the Bank of America Works system. Approval by the fund/org approver is not required in eVA for transactions paid for with a P-Card. Please see the Manage P-Card Information in eVA guide in the Appendix.

In cases where an eVA vendor's website contains essential ordering details, making it a more efficient method of purchasing, cardholders may place the order directly with the vendor. The cardholder may also purchase items over-the-counter, at a vendor's place of business, using the P-Card. Inform the vendor that you are purchasing on behalf of the university and are tax-exempt. Over-the-counter purchases are exempt from eVA processing or recording. No eVA entry is required. However, you must allocate and approve the purchase in BoA Works. In the "GL04" field on the BoA Works page, the cardholder will enter the word "exempt." The cardholder must also attach the transaction receipt to the BoA Works transaction.

Additional information is available in the [Basic eVA Purchasing Manual](#).

Payments to Foreign Vendors

P-Cardholders should contact the International Tax Office at inttax@gmu.edu or extension 3-5223 before processing a P-Card payment to a foreign person. A foreign person is:

- A Non-Resident Alien individual
- Foreign corporation
- Foreign partnership
- Foreign trust
- Foreign estate
- And any other non-U.S. person

The International Tax Office monitors and approves payments to foreign persons for compliance with federal tax withholding regulations and applies withholding to such payments when appropriate.

Listed below are examples of payments that have been observed at Mason that are potentially taxable. This list is provided for information purposes only. The International Tax Office will conduct a formal tax review of each proposed payment.

- A payment to a foreign person for independent (non-employee) services provided in the U.S. is subject to 30% tax withholding unless exempted by the Internal Revenue Code or a tax treaty between the U.S. and the country provides for a reduced rate or exemption.
- A payment to a public entertainer is subject to 30% withholding unless a reduced rate of withholding under a central withholding agreement (CWA) has been approved by the IRS and provided to George Mason University.
- A royalty payment to a foreign person is subject to 30% withholding; if intangible property is intended for use within the U.S. Royalty payments include license fees, payments for use of copyrighted materials such as photos and movies, software usage fees, etc.

Listed below are payment types that are not subject to the withholding tax.

- Payments to foreign persons for conferences outside of the U.S.
- Payments to foreign persons for tangible goods (books, samples, hardware, etc.)
- Payments to foreign persons for services provided outside of the U.S.
- Payments to hotels and restaurants located outside of the U.S.

If a P-Card payment to a foreign person is found to be subject to the U.S. tax withholding and is reportable to the Internal Revenue Service, the International Tax Office will request that the unit provide a fund/org to charge for the tax withholding.

Monthly Reconciliation and Reporting

The P-Cardholder is responsible for reconciling their records with those of Bank of America. The cardholder will access BoA Works to reconcile, allocate, and signoff on their transactions. After the cardholder reconciliation, the approver will access BoA Works to review and sign off on the cardholder's transactions. The approver has the ability to change the allocation and attach documents during the review if required. The following procedures describe the requirements for all purchases using the P-Card.

Accessing Bank of America – Works

All cardholders and approvers will have a BoA Works account established by the P-Card Administrator. An email is generated to the email address on file to provide login information. A cardholder may access their account information by going to the BoA Works site, <https://payment2.works.com/works/>. There is a “forgot password” link on the login page.

Monthly Reconciliation & Allocation

Each time the cardholder makes a purchase with the P-Card, the cardholder will receive an email from Bank of America stating they have “tasks to perform” within the Works system. In BoA Works, the cardholder may allocate and sign off on transactions as they occur. In all cases, the allocation and sign off must occur before the monthly cycle deadline. After the cardholder signs off on the transaction, the approver will receive a similar email noting “tasks to perform”. They will then login, review, and sign off on each transaction. The transaction will post to Banner Finance the following business day after all approvals have been recorded in BoA Works.

All transactions must be signed off and approved each month in compliance with the P-Card deadlines. During the

allocation process, users will provide the department fund/org number, account code for the purchase (users should only choose from the dropdown menu), and an activity code if applicable. In the GL04 field, enter the PO category (R01, X02, PCO number) or the word “exempt.” If the department does not utilize an activity code, the cardholder will leave the “XXXXX” in the activity code field. The Mason contract number should be entered into the GL05 field, if applicable. The cardholder must upload and attach the receipt to the BoA Works transaction for any transaction not purchased in eVA. A brief comment providing details of the purchase and the business purpose is required for each transaction.

The statement period is from the 16th of each month to the 15th of the following month. Deadlines for cardholders are generally around the 25th, with approver signoff by the 27th of each month. Campus closure for holidays or fiscal year end requirements may alter the usual deadlines. Notification to all active cardholders will be sent by email when necessary and the applicable dates will be posted on the Fiscal Services website. Failure to comply with these deadlines may result in the following consequences:

- Transactions will be posted to a P-Card Suspended Transactions account code, 26617. If this occurs, the department must complete a Journal Voucher to move the funds from the suspended transaction account to the correct account code.
- The P-card may be suspended until the P-Card Administrator has received notice that the approver has signed off on the transaction/s in Works.
- If fraud charges occur on the P-Card and they appear in BoA Works, the P-Cardholder will be allocated and the approver shall sign off. Once the bank issues the credit, then the P-Cardholder will allocate and sign off on the same fund/org the fraud charges were posted to.

Receipt Upload Guidelines

Works provides the functionality for cardholders to upload receipts and supporting documents for certain transactions that are frequently audited. For each transaction, cardholders may upload up to 5 MB of receipt and documentation data in five 1 MB files.

All P-Card receipts, including those uploaded into Works, must be retained by the cardholder locally. Paper and/or electronic format is acceptable. When a cardholder leaves the unit, the unit is responsible for obtaining all P-Card receipts and documentation.

Cardholders must upload receipts and supporting documents (attach waiver or email authorization if applicable, “lift” requests, etc.) for each transaction. Review the P-Cardholder Allocation Guide in the Appendix.

Bank of America Works Purchase Log Report

Departments may wish to generate the Purchase Log Report from Bank of America Works. This report is not required for audit and does not need to be submitted to the P-Card Office. This report is helpful in identifying transactions made using the P-Card for reconciliation purposes. The guidelines may also be accessed on the BOA Purchase Log webpage at <https://fiscal.gmu.edu/instructions-for-using-the-purchase-log/>.

1. Log into Bank of America Works
2. Choose the “Reports” tab and select “Create”
3. Select “Spend” in the “Category” field
4. Select “Choose from available templates” in the “Template” field
5. Select “Purchase Log” from the templates menu and click Ok
6. The “Selected” field will show all the categories that will display on the report
7. You may choose additional categories from the “Available” field and add them to the “Selected” field if desired

8. Change the timeframe for the report (Dates will default to the most recently closed period) by clicking on the calendar icon and making a selection.
9. Select a format for the report (Excel is the default format)
10. You may choose to save the template for future use by checking the “Save Template” box and providing a name and description.
11. Select when you would like to run the report under “Scheduling and Expiration”
 - “Run Now” will produce the report immediately
 - “Run Later” allows you to determine a date in the future to run the report
 - “Reoccurring” allows you to set the report to run on multiple dates or at specific intervals such as: 16th of every month. Bank of America Works will send you an email each time a new report is ready for you to view.
12. Select an expiration for the report (7 days is the default)
13. Select “Submit Report”
14. If you chose the “Run Now” option, the report will generate immediately and be available to download under your “Completed Reports” dashboard. If you chose “Run Later”, the report will generate of the specified date and you will receive an email when the report is ready. If you chose “Reoccurring”, you will receive an email each time a new report is ready for you to view.

P-Card Approver Role and Responsibility

The P-Card approver is responsible for monitoring all spending on the P-Card and ensuring that all purchases comply with university and State policies. The P-Card approver is responsible for knowing the location of all P-Card documents and receipts and is the primary contact when the cardholder cannot be reached. The P-Card approver is responsible for completing the annual online P-Card Approver training each spring. Reminder emails with instructions for completing the training will be sent. The P-Card approver is responsible for reviewing, approving and signing off on transactions within the BoA Works system. The P-Card Approver guide is available in the Appendix.

Credit Balances

A cardholder must follow the same guidelines when allocating a credit to their account. The cardholder will receive an email from Bank of America stating there are “tasks to perform” within the Works system. Once the credit transaction has been fully approved in BoA Works, the transaction will post to Banner Finance within one business day.

Returns, Credits and Disputed Items

Mason Accounts Payable is required to pay the total amount billed on the Bank of America Monthly Statement. Any discrepancies with the billed amount must be initiated by the cardholder directly with the vendor. Any corrections will be made through credit entries to the cardholder account. These credits may occur over multiple billing cycles.

Cardholders are responsible for the follow-up and resolution of any discrepancies or disputes. In most cases, discrepancies will be resolved directly between the cardholder and the supplier of the goods or services.

The cardholder must use the following guidelines when returning an item:

1. When an item must be returned, the cardholder must return the item(s) to the supplier in the agreed upon manner.
2. The vendor should issue a credit for the item(s) returned. In most instances, this credit will appear on a subsequent cycle period statement.
3. Documentation of the return (such as a credit receipt) should be issued by the vendor. All documentation pertaining to returns must be kept on file to comply with the document retention requirements.
4. If the cardholder and the vendor are unable to resolve an issue, the cardholder should contact Bank of America to dispute the charge. It is helpful to provide additional information to Bank of America, such as the date you

contacted the vendor, with whom you spoke and what response was received or not received. If the correspondence is not in written form, keep a written record of phone conversations.

Records and Reviews

State regulations require that accurate records be maintained by the cardholder and their department. These records must be retained for a minimum of three years (in the cardholder’s department) or ten years when charging sponsored research funds. Records are departmental and must not be transferred with individuals moving from one department to another. These records are subject to periodic reviews by the Mason’s P-Card Program Administrator and Internal Audit staff as well as audits conducted by the Commonwealth of Virginia. Commonwealth of Virginia auditors typically look for specific information when reviewing records including: no sales tax has been charged, no questionable items were purchased, no signatures are missing and that documentation is complete. Records that must be presented in a review or audit include receipts and packing slips, as well as copies of any and all waivers, correspondence (e-mail, etc.) of authorization, and eVA purchase orders, etc.

Resources and Contact Info

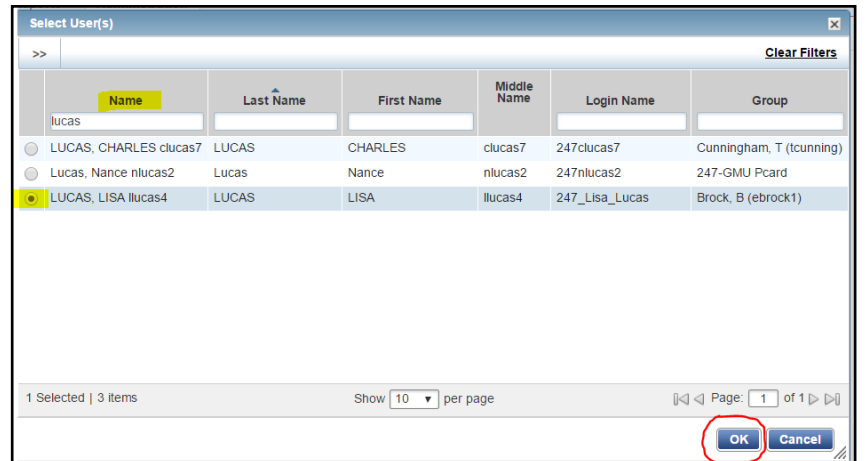
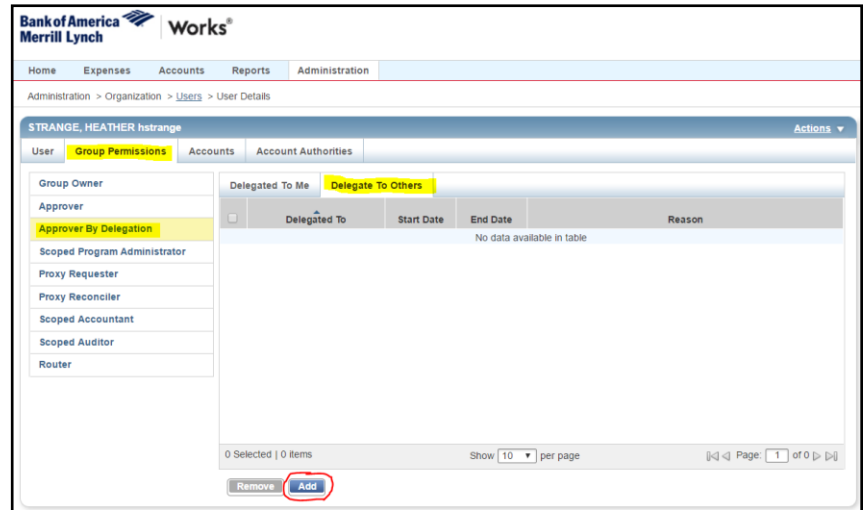
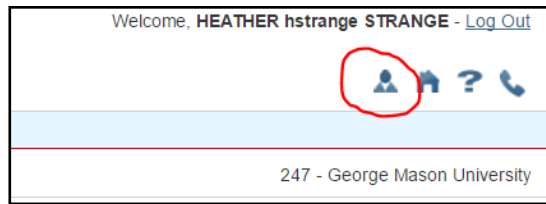
Question	Contact
P-Card and Bank of America Works Procedures	P-Card Administrator email: pcardadm.gmu.edu
eVA Procurement system	Customer Support email: evaadmin@gmu.edu
Food & Beverage Expenditure Guidelines	Accounts Payable email: acctpay@gmu.edu
Expenditures for grants and contracts	Sponsored Programs PH: 3-4806
Fiscal Services Trainings	Training Team email: fscmm@gmu.edu
Payments to/purchases from foreign vendors	International Tax office email: inttax@gmu.edu

Delegating Approval Authority in BOA Works

When an approver is out of the office or otherwise unavailable to approve P-Card transactions in Works, he/she should delegate approval authority to a colleague within the unit who is not the P-Cardholder. This delegation is critical due to the monthly P-Card allocation and approval deadlines. Once the approver processes the electronic delegation in Works the FAST team and the P-Card Administrator will complete the delegation process in Banner Finance.

Step by Step

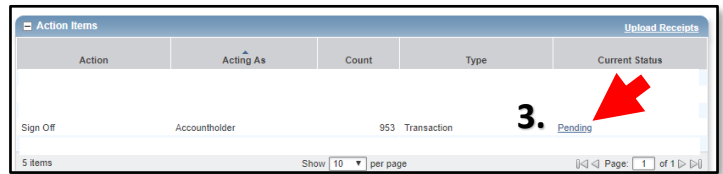
1. Login to [Bank of America Works](#).
2. On the far right select the “My Profile” icon
3. Select “Group Permissions,” then “Approver by Delegation,” then “Delegate to Others” and click “Add.”
4. Search for the employee by name; select the person by clicking the button next to their name and then click “OK.”
5. Enter the start/end date for the delegated approval. Enter the Reason and click “Save.”
6. The individual will now appear on the “Delegate to Others” tab. Users may log out of BofA Works. The FAST team and P-Card Administrator will update Banner Finance.



P-Cardholder Allocation Guide

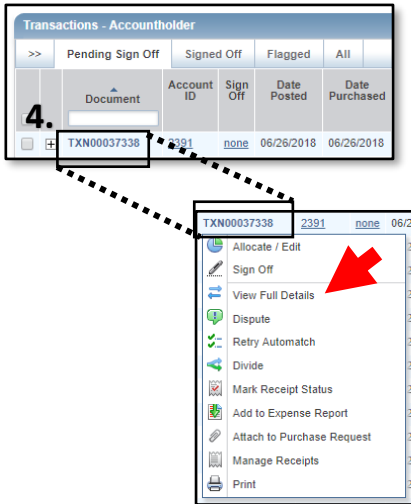
Step-by-Step

1. Go to: <https://payment2.works.com/works/>
2. Enter Login Name (247netid) and Password; Login.

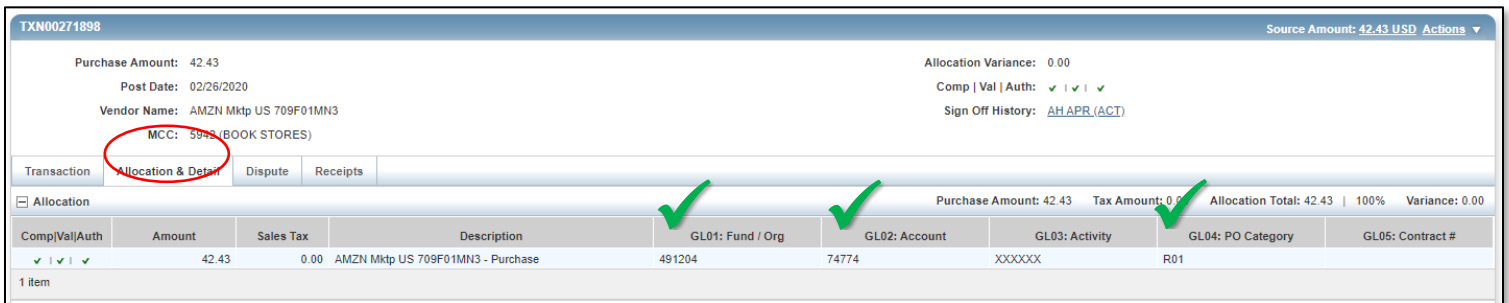


Allocating Transactions

3. Locate transaction by select “Pending” under “Current Status” of the “Action Items” box
4. Select the “TXN” and select “View Full Details”



5. Select the “Allocation & Details” tab.
 - a. **GL01 – Fund or Org**
 - **Optional - To split between two or more fund/org/account or activity codes, click on the blue “Add” button below the transaction and select the number of lines desired.**
 - b. **GL02 – Expenditure Account code**
 NOTE: Account code must be changed from the default code 74093 to a valid code.
 - c. **GL03 – Generally an activity code is not used.**
 NOTE: If activity code is not applicable, this field must contain XXXXXX
 - d. **GL04 – PO Category (Select ONE)**
 - “R01” – routine purchase (i.e.: Amazon)
 - “X02” – exempt from eVA fees (i.e.: Professional membership dues)
 - “PCO#” – p-card purchase made in eVA (i.e.: Supply Room)
 - i.e. PCO1234567
 - “Exempt” – purchases exempt from eVA record (i.e.: Airfare)
 - e. **GL05 – Enter Mason Contract number (if applicable)**
 - i. **Existing Contract list - <https://fiscal.gmu.edu/purchasing/purchase-goods-or-services/search-for-an-existing-contract/>**



GL04 – PO Categories (Select ONE)

<ul style="list-style-type: none"> ➢ Use the R01 category for most routine purchases. (i.e. Supplies, Food & Beverage, Promotional items, etc.) 	<ul style="list-style-type: none"> ➢ Enter the FULL “PCO#” (PCO1234567) for purchases made in eVA using P-Card.
<ul style="list-style-type: none"> ➢ Use the X02 Category for purchases exempt from eVA fees: <ul style="list-style-type: none"> • Academic testing services • Accreditation fees • Advertisements (newspapers, magazines, journals, radio, television) 	<ul style="list-style-type: none"> ➢ Choose “exempt” for the following: <ul style="list-style-type: none"> • Individual travel and lodging. • Registration fees for conferences. • Small over-the-counter purchases made with the P-Card. This DOES NOT include orders

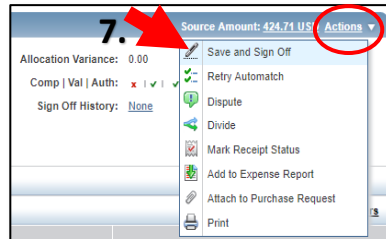
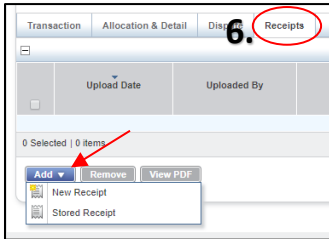
- Entertainment (speakers, lecturers, musicians, performing artists)
- Exhibition rental fees
- Government to government purchases (except mandatory sources such as VCE)
- Honoraria (\$2,000 or more)
- Professional organization membership dues

places on the vendor's website or by telephone.

- Postage (this includes mailing services such as FedEx/ UPS).
- Business Cards - See Printing Contracts Quick Guide.

Documentation and Justification of Purchase

6. Select "Receipts" tab and supporting documents (including waivers, forms, etc.).
7. To complete sign-off of this transaction, select the "Actions" menu located at the top right corner and click "Save and Sign Off".



8. When the pop-up box appears, **YOU MUST INCLUDE A DETAILED DESCRIPTION OF THE BUSINESS PURPOSE AND DETAILS FOR THIS TRANSACTION.**
9. Select "Home" from the top menu and repeat steps 1-8 to allocate additional transactions as appropriate.

"Swept" Charges

P-Card transactions are "swept" when not allocated and/or approved by the monthly deadline. *The p-cardholder and/or approver will still be required to complete the process in BoA.* In addition, a journal voucher must be submitted to move the funds from the swept account code (26617) to the correct fund/org and account code.

Flagged Transactions

If a transaction is "flagged" during the approval process the cardholder will receive an email notification that a transaction has been disputed by their manager.

1. Locate the "Flagged Transaction"
2. Follow steps 1-4 of the allocation process
3. View comment(s) provided in the "Transactions" tab.
4. Correct the stated issue(s) and complete steps 1-5 as appropriate.
5. Remove the flag from the transaction and add a comment in the pop-up box before proceeding.
6. Click OK. A confirmation of the removal of the flag, and your comments, will be emailed to the individual who flagged the transaction for review.

Fraudulent Charges

If fraud charges occur on the p-card and they appear in BoA Works, **the p-cardholder and approver will still be required to allocate and sign off on the transaction.**

Returns and Credits

When a credit appears in BoA Works the p-cardholder will allocate and sign off using the same fund/org (GL01), account code (GL03 and PO Category (GL04) of the original charge. Documentation of the return/credit should be uploaded and kept on file to comply with the document retention requirements.

P-Card Approver Guide

When a transaction is ready for approval you will receive an email with the subject "VISA Purchasing Card." This indicates that the P-Cardholder has allocated and signed-off on a transaction that is now ready for your review and approval sign-off.

Step-by-Step

1. Go to: <https://payment2.works.com/works/>
2. Enter Login Name (247netid) and Password; Login.
3. If list of transaction is not displayed, select Pending; click on a **Document Number** and select *View Full Details*.
4. Click the *Allocation & Detail* tab and review the *Fund or Organization, Account, Activity codes, PO Category, and Mason Contract Number*, if applicable. NOTE: If there is no Activity code, this field must contain XXXXXX.
5. Click the *Receipts* tab (to the right of the *Allocation & Detail* tab). Click *View PDF* to view attached receipt.
6. If information is correct, click *Actions* at the top right and select *Sign Off*.
7. On the *Confirm Sign Off* pop up, enter any comments and then select OK.
8. If an allocation error is observed, the approver may select *Raise Flag* from the Action dropdown (see Flagging Transaction steps) to send the document back to the P-Cardholder for correction.
9. The approver may also make corrections to the accounting information by entering the correct data and clicking *Save*. The cardholder will not be advised of the changes/corrections.
10. Select *Home* to approve additional transactions or *Log Out* if approval work is complete.

Flagging Transactions

1. If the approver wishes to question any transaction detail with the cardholder, click *Actions* found at the top right corner of the screen and select *Raise Flag*.
2. Type a comment, concern or explain what should be changed by the cardholder and select *OK*.
3. This action will send the transaction back to the cardholder for correction.
4. When the cardholder corrects the errors and the transaction returns to the Approver Sign Off queue, repeat the steps above.
5. Select *Home* to approve additional transactions or *Log Out* if approval work is complete.

Bank of America Terminology	Mason Definition
Allocation	This refers to what fund or organization is charged for the transaction and what account code and activity code (if appropriate) should be recorded in Banner Finance.
Comp/Val/Auth	This field serves as a reminder to cardholders and approvers that all elements of the sign-off process are complete. The transaction will not be processed unless three green checkmarks are present.
Raise a Flag	The approver may request more information from the cardholder or identify an error and Raise a flag to send the transaction back to the Cardholder for correction.
Sign Off	Approving a transaction so that it will then post to Banner Finance.

Managing P-Card Information in eVA

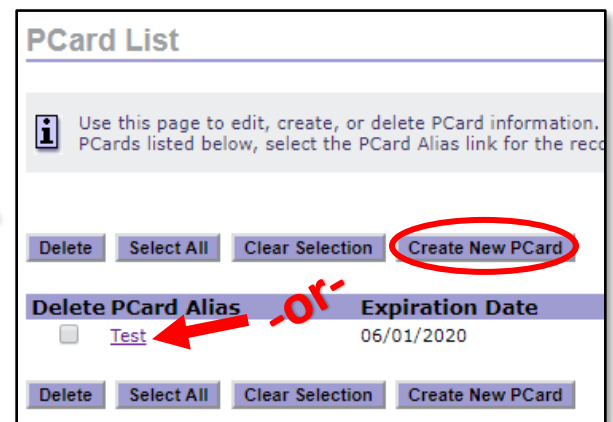
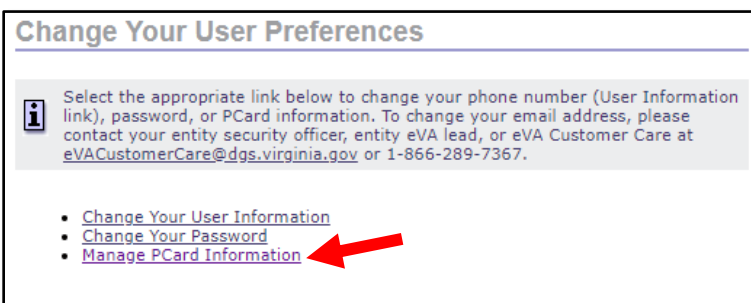
Use this guide to add a new P-Card to your eVA user profile or update an existing P-Card in eVA. Once a P-Card is added to the user profile, it will become **the default payment method** for all purchases of \$5,000 or less. **The eVA system will update within 24-hours. The P-Card will not be available for use until after the system update.*

Step-by-Step

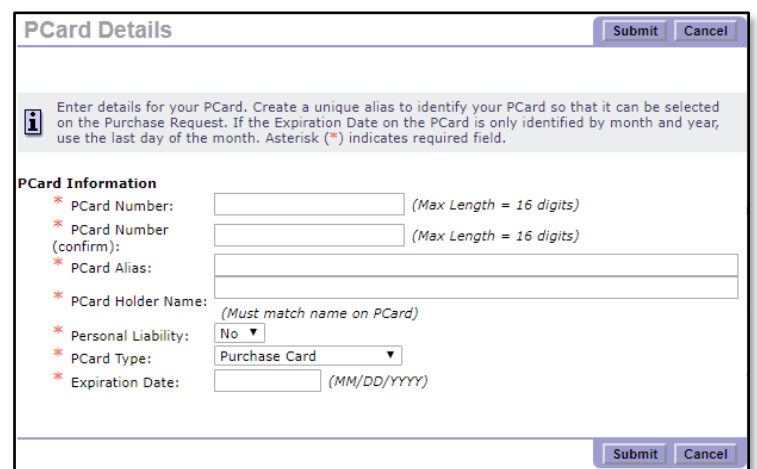
1. Login to eVA at <https://eva.virginia.gov/>.
2. Select "Buyer Login" and then "Login with Agency account."
3. Choose *George Mason University*, then enter NetID and password (same as Patriot Web).
4. Select "Preferences" from the top menu bar.



5. Select "Manage PCard Information."



6. To add a new P-Card select "Create New P-Card." **or**, to modify an existing P-Card click on the P-Card Alias name.
7. Complete the required information on the P-Card Details screen.
 - a. Enter the card number into the P-Card Number field and the Confirm field.
 - b. The P-Card Alias should be the P-Cardholders NetID and the last four digits of the card number (Example: jadams15####).
 - c. Enter the Cardholders name as shown on the card.
 - d. Personal Liability field should be "No. "
 - e. P-Card Type is "Purchase Card."
 - f. Enter the expiration date on the card in MM/DD/YYYY format. For the day, enter the last day of the expiration month (Example: card expired 10/20, enter the date 10/31/2020).
 - g. Click the *Submit* button. A screen confirming the changes will appear. Click "OK" to return to the "Preferences" menu.



8. Select "Return to Portal Home Page" from the left side menu to return to the eVA homepage.

eVA Exemption Guide

Most goods and services must be purchased utilizing eVA, Virginia's electronic procurement system, however, some exceptions are allowed. If a purchase meets one of the exemption criteria established by the state (listed below) then the purchase does not have to be completed through eVA procurement.

Purchases that are exempt from eVA procurement:

- Individual travel and lodging.
- Registration fees for conferences.
- Small over-the-counter purchases made with the P-Card. Purchases must be made at the site of the sale and picked up by the cardholder. This DOES NOT include orders placed on the vendor's website or by telephone.
- Reimbursements
- Honorarium payments under \$2,000 (total).
- Payments to the Department of Homeland Security.
- Postage (this includes mailing services such as FedEx and UPS).
- Business Cards - may be purchased on-campus through Canon Solutions or online through [Worth Higgins](#) using the Mason P-Card. See [Printing Contracts Quick Guide](#).
- Sodexo Catering – should be ordered through the online [Catertrax](#) application. Sodexo provides Mason's on-campus dining and is the preferred caterer.
- Interdepartmental ([Recharge process](#))

Routine Purchases (R01)

The items listed below are examples of items that are subject to eVA fees (charged to Mason). These are items that may be purchased in eVA or directly with a vendor using a P-Card and must be classified as an "R01" in eVA and/or during the Bank of America allocation process.

1. Food purchases placed on the phone or online.
2. Purchases made for supplies, etc. over the phone through an online portal (i.e. Purchases made on Amazon)
3. Purchases for T-shirts, promotional items, software, lab supplies
4. Tangible items not otherwise classified.
5. Subscriptions (periodicals, services, software, etc. for bona fide business purposes, NOT TO EXCEED ONE YEAR)

Purchases exempt from eVA fees (X02)

The items listed below are exempt from eVA fees (charged to Mason). These are items that may be purchased in eVA or directly with a vendor using a P-Card, however, the PO Category field should be changed to "X02" (instead of R01) in eVA and/or during the Bank of America allocation process. This way eVA will not charge Mason a transaction fee for the purchase.

1. Professional organization membership dues.
2. Entertainment payments to: speakers, lecturers, musicians and performing artists. This DOES NOT include consultants, seminar facilitators or contracted workshop instructors.
3. Honorarium payments of \$2,000 or more.
4. Accreditation fees and academic testing services.
5. Advertisements in newspapers, magazines, journals, radio or television.
6. Real estate leases.
7. Exhibition rental fees for exhibitions of historical artifacts or works of art.
8. Public utility payments (electric, natural gas, water sewer).
9. Purchases from public auction (non-electronic) and State Agency to State Agency payments.