Purchasing Made Easy

An Overview of Mason’s Procurement Policies and Procedures
Purchasing & Accounts Payable

Purchasing
- The Purchasing Office oversees the procurement of all goods and services
- Collaborates with units and communicates with vendors to ensure all Commonwealth and Mason policies are followed
- Negotiates and oversees contract administration
- Manages P-Card program
- Supports eVA procurement system

Accounts Payable
- Processes vendor Invoice payments for purchases of goods and services
- Processes Mason student payments (refunds, reimbursements, scholarship, etc.)
- Processes payments to non-Mason employees (honorarium, participant support, payment requests).
- Processes payments to Employees (reimbursements, petty cash).
An Agency of the Commonwealth of Virginia

- All faculty and staff must comply with comprehensive financial requirements
- Agency Risk Management and Internal Control Standards (ARMICS), guarantees fiscal accountability and safeguard Mason’s assets and assurance of the integrity of fiscal processes.
- Audit and Public Record
  - All documentation of purchases must be kept on file for at least 3 years (10 years for sponsored funds) and available for auditor review.
  - All Mason-funded expenditures are subject to public scrutiny
- **Commonwealth Accounting Policies and Procedures** (CAPP) Manual
- The Fiscal Services website provides targeted manuals, guides, and summary information specific to Mason faculty and staff

**Manuals Training Materials:** [https://fiscal.gmu.edu/training/obtain-training-materials/]
Purchasing Policy 2106

• Reasonable and Economical
• Mandatory State and University contracts
• Use of Small, Women, and Minority (SWaM) owned businesses
• Delegated purchasing authority for many small purchases costing less than $5,000 per transaction to employees at the department level.
  • Departments are authorized to sign contracts of $5,000 or less; with consideration for terms and conditions that a state agency of the Commonwealth of Virginia, cannot agree to. The Contract Addendum should be attached to these contracts to “cancel out” or invalidate the prohibitive terms and conditions. Refer to the Contract Addendum Instructions for additional assistance.
  • Employees may NOT sign contracts that exceed the $5,000 single purchase limit. Although, authority may be granted in limited circumstances by the University President and Senior VP.

You may contact purch1@gmu.edu for contract related questions
Can I purchase…?  
Guidelines on what can and cannot be purchased, payment methods, and purchasing procedures are located on the Can I purchase…? webpage.

- Purchases must be considered essential to the operation and mission of the University.
- Purchase circumstances will vary widely, thus adequate documentation should always be available for review.
- The Virginia Department of Accounts has authority to question any State-funded expenditure.

Additional assistance and contact information may be found on the department directory webpage.
SWaM Plan

• George Mason University is committed to the preservation and strengthening of small businesses and businesses owned by women and minorities (SWaM Vendors) and to encourage their participation in procurement activities. [https://www.sbsd.virginia.gov/](https://www.sbsd.virginia.gov/)
  • Purchases under $5,000 should utilize SWaM vendors when possible.
  • Purchases over $5,000 typically require at least two quotes from Micro/SWaM vendors.
  • Purchases over $200,000 will be conducted by the Purchasing Office and must include a minimum of four Micro/SWaM vendors.

More information on Mason Annual SWaM Procurement plan may be found on the Do Business with Mason page
Sales and Use Tax Exemption

• Most purchases are exempt from Virginia State Sales Tax
  • Typically not exempt from other state’s or local taxes
  • Excluding hotel, rental car

• Purchasers should not authorize tax to be paid through eVA, on vendor invoice approvals or purchases made with a P-Card
  • Purchasers are responsible for ensuring that no sales tax is charged. If sales tax is mistakenly charged, contact the vendor ASAP to request a credit.

• Business purchases that are paid with personal funds (out of pocket) may not be exempt from sales and use tax.
  • In most cases, tax will not be processed on reimbursement requests.

Commonwealth Of Virginia Sales And Use Tax Certificate Of Exemption:
University and International Tax Matters

The International Tax Office is responsible for ensuring that Mason complies with U.S. tax and immigration laws.

Review all purchases from foreign vendors and payments to foreign nationals (non-US citizens)

- Including scholarships, fellowships, awards, prizes, travel reimbursements, honorarium payments and other payments for independent personal services. (IRS form W-8BEN must be requested for first time vendors)

Report all unrelated business activities of the university

- The Unrelated Business Income Questionnaire must be completed by the department annually.

Additional information is available on the International Tax Office webpage.
Revenue Collection

Mason Marketplace

• The eCommerce solution for the Mason community. Powered by Touchnet Marketplace Suite, the Mason Marketplace makes it easy for departments and campus organizations to create, manage and operate online storefronts, registration sites and secure payment portals with minimal training and seamless financial integration.

• [https://fiscal.gmu.edu/mason-marketplace/](https://fiscal.gmu.edu/mason-marketplace/)

Visit the LIVE Mason Marketplace Mall
Sponsorships

Outgoing Sponsorships:

• Sponsorships to a non-Mason entity for external events and must result in a tangible benefit to the university.

• Requests may be submitted 14 business days prior to the event using the Outgoing Sponsorships online form.

Incoming Sponsorships:

• Classified as goods or services received by Mason from a non-Mason entity in support of one or more mission related-activities, events or programs.

• May be subject to Unrelated Business Income Tax (UBIT).

Please contact the George Mason University Foundation for guidance related to philanthropic activity.

More information can be found in the Sponsorship Guide
Contracts

All staff should utilize institution-wide contracts that have been established by the Purchasing department and are already in use by Mason, where available.

• Commonly Used Mason Contracts
  (https://fiscal.gmu.edu/purchasing/purchase-goods-or-services/search-for-an-existing-contract/)

• VASCUPP Contracts (https://vascupp.org/contracts)
  • The Virginia Association of State Colleges and University Purchasing Professionals pre-negotiated contracts for use when a Mason State Contract does not meet business needs.

• State Contracts (https://dgs.virginia.gov/)
  • More favorable prices through volume purchasing and to reduce procurement lead-time and administrative effort.

Please contact purch1@gmu.edu for contract related questions
Mandatory and Specialized Purchases

Users should contact the vendor, referencing the corresponding contract number, to determine job pricing. Please visit the Mandatory and Specialized Purchases webpage for procedures and contract info.

Specialized Purchasing Contracts

- All office and classroom supplies, paper products
  - The Supply Room Companies and Amazon Business
- Embroidery
- Printing services and Business Cards
- Promotional items
- Scientific, Lab Supplies and Services
- T-shirts/Screen-printing
- Furniture

Waivers available on the fiscal services website, here: https://fiscal.gmu.edu/forms-and-instructions/
Purchasing Categories

Less than $5,000
- P-card (preferred) or eVA
  - Determined by vendor or expense type

Greater than $5,000 up to $200,000
- Three quotes; 2 Micro/SWaM (when available)
- eVA purchase order required
  - 5-10 days lead time

Over $200,000 (must contact purch1@gmu.edu)
- Invitation for Bids (IFB)
  - Six sealed bids; 4 Micro/SWaM
  - 30-45 days of lead time
- Request for Proposal (RFP)
  - Six sealed bids; 4 Micro/SWaM
  - 30-180 days of lead time
Competitive Negotiation

Virginia Public Procurement Act -

• In order to obtain high quality goods and services at reasonable cost
• To ensure that all procurement procedures be conducted in a fair and impartial manner
• That all qualified vendors have access to public business
  • Request For Proposal (RFP) is issued that describes in general terms what is to be procured, the criteria to be used in evaluating the proposal.
  • Invitation for Bids (IFB) will contain or incorporate the specifications and contractual terms and conditions applicable to the procurement.
Exceptions to Competitive Requirements

The university may enter into contracts without competition for many goods and/or services at specified dollar amount(s). A complete list is available on the Exceptions to Competitive Requirements Guide.

Sole Source Procurement
- Sole source procurements are necessary when only one source is available and, competition is not practicable.
  - Sole Source Procurement Form

Emergency Procurements
- A written justification will be required from the Department or end user outlining the details of the emergency for the PO or Contracting record.

Additional information may be found on the Understand the Procurement Methods page.
Professional Services

The following services are specifically defined in Virginia law as the practice of:

• Accounting
• Actuarial services
• Architecture
• Land surveying
• Landscape architecture
• Law
• Medicine
• Dentistry
• Optometry
• Pharmacy
• Professional engineering

The procurement of professional services requires competitive negotiation. Please contact the Purchasing Department for assistance regarding the procurement of professional services.

For a detailed list of “Professional services” you may visit, https://law.lis.virginia.gov/admincode/title23/agency10/chapter500/section450/
Consulting Services

When purchasing academic or research consulting services greater than $5,000 but less than $200,000 the consultant or contractor must provide the following:

2. The Cost/Price Analysis for Contracted Services form must be completed and attached to the eVA Requisition.
3. The Employee/Contractor Evaluation must also be completed and attached to the eVA Requisition.
4. The contractor or consultant must submit a substitute W-9 form for tax purposes before the purchase order will be issued.
Paying an individual

Payments to Individuals for services, Independent Contractor/Consultant must be processed through eVA procurement. The P-Card may not be used.

- **Honorarium** – A one-time payment for a special, non-recurring activity/event for which a fee is not legally/traditionally required. If payment is negotiated and agreed upon, it is considered a contractual agreement and should not be processed as an honorarium.

- **Participants** – These costs must be requested in the proposal and approved in the sponsored award budget.

- **Students** – Academic awards, prizes, graduate assistantships and scholarship processing details.

- **Reimbursements** – Eligible travel and business expense reimbursements are processed through the Mason Finance Gateway.
Third Party Payments

• The use of third party processors such as PayPal is the least preferred method of payment and should be used only when a merchant will not accept a Mason P-Card directly. When using a third party services, the following documents must be retained in your P-Card file:
  • Screen shot of the vendor website showing that the vendor only accepts PayPal
  • Itemized receipt issued by the vendor
  • E-mail from PayPal confirming the purchase

• P-Card should NEVER be used to pay an individual (i.e. third party processor such as Venmo, Paypal, Square, etc.)

NEVER keep your P-Card information stored in any third party processors including mobile pay profiles and devices
Amazon Business Account

To establish a Mason Amazon Business account, email purch1@gmu.edu (Attn: Davena Reynolds)

- Purchases on this account must be for Mason business purposes only
- Set up account and make payment with a Mason P-Card to receive:
  - Free two-day shipping for all prime shipments
  - Clear separation between personal and business accounts
  - Business only pricing and quantity discounts for certain items
  - Tax-exempt purchases from Amazon and participating third party sellers
Computer Equipment and Software

Computer Purchase Guide

• In order to ensure quality equipment and in order to meet the appropriate instillations set forth by the University, Mason has established the following as Approved Vendors for Approved Endpoint Devices.
  • Dell, Apple, CDWG, and Patriot Tech
  • NOTE: Purchasing from an unauthorized vendor such as Amazon, Micro Center, and others are not approved for Mason endpoint devices.
  • Tablets (like iPads), monitors, and other computer peripherals (like speakers, mice, etc.) are not governed by this guide and end users may procure from any source. The Computer Purchase Guide does contain some peripheral suggestions/options (such as for monitors) but these are not mandatory.

• Available Software can be found on the ITS website or by contacting ITS via email: support@gmu.edu
Accountability

Inventory Control of Office and Educational Equipment and Furniture Policy 2104

• Accountability of equipment, from acquisition to final disposition, including the annual inventory process.

• All equipment with an acquisition cost or donated value of $5,000 or more AND all Equipment Trust Fund (ETF) items must be recorded in the university’s central inventory.

  • For items under $5,000 by completing the Request for Tagging form, however, these items are not included in the University’s Annual Inventory

Information on equipment from acquisition or disposition can be found on the fiscal services website, Equipment Inventory page.
Administrative Systems/Applications

• **Procurement and/or Development of Administrative Systems/Applications Policy 1307**

• Requires verification that proposed additions of administrative systems/applications (including software, systems, applications and some online/electronic databases) are in compliance.

• Must be reviewed and approved by the Architecture Standards Review Board (ASRB) in advance of purchase.

ASRB forms and instructions available on the ITS website: [https://its.gmu.edu/service/architectural-standards-review-board-asrb/](https://its.gmu.edu/service/architectural-standards-review-board-asrb/)
Travel, Meals and Entertainment Policy 2101

Travel Expenses

• **P-Card** – Can be used for common carrier transportation and conference registration fees

• **Travel Charge Card** – An individual liability credit card
  • Authorized for business travel expenses only
  • Full balance due within 30 days

• **Personal Credit/Debit Card** – Reimbursed through the Mason Finance Gateway after trip completion.

• **Travel advances** – **Limited** to Student Group travel and international travel when credit card is not readily accepted.

**Domestic Travel** expected to exceed $1000 and **International Travel** will require Pre-Approval through the Mason Finance Gateway.
Travel, Meals and Entertainment Policy 2101

Food and Beverage Expenses

The following must be included for all Meal Expenditures, regardless of event type or payment method:

• A final itemized receipt
• A detailed explanation of the business purpose for the food/beverage
  • Provided in the eVA purchase description, P-Card comments, or Mason Finance Gateway
• A list of attendees and affiliations/non-affiliation with Mason
  • A statement of impracticality may be accepted in certain circumstances
• Additional documentation may be required upon request

Food/Beverage expenses must be carefully assessed by the purchaser and approver prior to purchase

All will be held accountable.
Travel, Meals and Entertainment Policy 2101

Food and Beverage Expenses – Three basic types of purchases:

1. **Catering** – the activity of providing food and drink for a group of people, typically with services such as setup, staffing, and cleanup included.
   - P-Card (preferred, lift required) or eVA.
   - A full list of approved caterers can be found here: [https://shopmason.gmu.edu/approved-caterers-list/](https://shopmason.gmu.edu/approved-caterers-list/)

2. **Business meals** – a meal provided at a commercial dining establishment open to the general public, or at a university location as long as no service other than delivery/pickup is provided. May occur in travel or non-travel status.
   - P-Card (preferred, lift required), eVA, or Reimbursable.
   - Includes Internal personnel training, functions that support University-wide initiatives, and functions that support student academic and co-curricular activities (events, organizations, athletics, housing, etc.)

3. **Supplies/Food and Drink** – the purchase of food, drink and supplies that does not include any vendor provided services. (i.e. – general merchandise and grocery packaged items).
   - P-Card (preferred) or Reimbursable.
Travel, Meals and Entertainment Policy 2101

Food and Beverage Expenses

• As an Agency of the Commonwealth, we have a public obligation to ensure that all expenditures are essential, reasonable and support the mission of the university.
  • Purchases that may be deemed as “personal expenses” to include meals, snacks, entertainment, and refreshments are prohibited.
  • Food/Beverage may NOT be provided at regularly scheduled or routine meetings (i.e., monthly staff meeting, quarterly unit meeting) or as a way to boost morale or promote goodwill among employees. Alcohol and Flowers are prohibited.

Entertainment Expenses

• Limited circumstances, where entertainment expenses may be considered appropriate during a business meeting that involves substantive and bona fide business discussions with outside parties, in attendance. (Entertainment for student events included in Purchasing Policy 2106)
Travel, Meals and Entertainment Policy 2101 – Reimbursement requests and all supporting documentation must be submitted through the Mason Finance Gateway within 60 days of trip or event completion. Reimbursements submitted more than 60 days after trip or event completion are subject to taxation per the Internal Revenue Service (IRS).

- All reimbursements will be processed through this new system and eventually the Gateway will include additional financial transactions such as Invoices and P-Card details.
Procurement Systems

eVA, P-Card or Both?

Whether or not to use eVA and/or the P-Card may depend on the following criteria:

• Dollar amount – under $5,000 may use a P-Card over $5,000 must be purchased in eVA.

• Vendor Ability to accept the P-Card (under $5,000)
  • If the vendor accepts the P-Card, payment may be made on the vendors website or over the phone.
  • When purchasing in eVA, you may add the P-Card to your profile and use it to make payment, if the vendor accepts this as a payment method.

• Purchase Type – individual, contractor, consultant, etc.
What is eVA?

- State mandated electronic procurement system
- The Department of General Services (DGS) and the Division of Purchases and Supply (DPS) has established eVA to ensure Virginia's leaders, suppliers, and citizens achieve maximum visibility and access to every Commonwealth procurement opportunity
- Required for Contract administration
- Integrated with Banner Finance
- Benefits of P-Card Purchases
What is the P-Card program?

Virginia Department of Accounts provides agencies of the Commonwealth the opportunity for full or part-time employees to streamline purchases for small dollar goods and services.

- Improve reconciliation and budget review
- Make over the counter purchases (PIN may be required)
- The ability to allocate to multiple Funds/Orgs
- Avoid use of personal funds
- May be registered with eVA, Virginia’s electronic procurement system
- The Bank of America (BoA) Works website allows the cardholders to access and allocate transaction and view reports and statements.

More information can be found in the P-Card Manual and the Virginia Department of Accounts, Purchase Charge Card Program – CAPP Manual Topic 20355
What is the Mason Finance Gateway?

The Mason Finance Gateway, powered by Chrome River, is our travel and expense management system used to process all pre-approvals and reimbursements for university business.

- Mobile-friendly with downloadable APPs
- Fully automated electronic workflow and automatic posting to Banner
- Optical character recognition and Hotel Folio to recognize receipts and automatically itemize expenses
- Built in compliance warnings and violations for policy compliance
- All reimbursements will be processed through this new system and eventually the Gateway will include additional financial transactions such as Invoices and P-Card details.
Navigating Fiscal Processes

eVA and P-Card Purchasing
Before & After – the Bottomline

eVA Orders:
• **BEFORE** – Create Purchase Request (PR) in order to receive your Purchase Order (EP# for invoiced purchases or PCO# if P-Card is used)
• **AFTER** – Electronically receive purchase in eVA, send final invoice and EP# to acctpay@gmu.edu for prompt payment.

P-Card purchases:
• **BEFORE** – Be sure standard purchasing policy and procedure is observed
• **AFTER** – Allocate transaction and attach appropriate documentation, including the final itemized receipt in Bank of America Works (BoA)
Purchase Order (PO) Categories

• In order for the Commonwealth of Virginia, Department of General Services to properly assess transaction fees a “PO Category” must be assigned to each purchase.
  • These PO Categories are:
    • R01 – Routine
    • X02 – Exempt from fees
    • Exempt – transaction fees are not assessed
  • Purchases made in eVA using your P-Card (i.e. Supply Room, etc.) the PCO# will need to be noted in place of one of the above categories.
## PO Categories

### Use the R01 category for most routine purchases, examples include:

- Supplies
- Food purchases placed over the phone or online
- Purchases of goods such as T-shirts, promo items, software, lab supplies
- Subscriptions –
  - Periodicals, services, software, etc. for bona fide business purposes, NOT TO EXCEED ONE YEAR
- Tangible items not otherwise classified

### Use the X02 Category for purchases exempt from eVA fees:

- Professional organization membership dues
- Entertainment (speakers, lecturers, musicians, performing artists) –
  - DOES NOT include consultants, seminar facilitators or contracted workshop instructors
- Honorarium payments of $2000 or more
- Accreditation fees
- Academic testing services
- Advertisements (newspapers, magazines, journals, radio, television)
- Real estate leases
- Exhibition rental fees for exhibitions of historical artifacts or works of art.
- Purchases from public auction (non-electronic)
- State Agency to State Agency payments
### PO Categories

**Purchases Exempt from eVA and transaction fees include:**

- Over-the-counter purchases using the P-Card
- Individual travel and lodging
- Registration fees for conferences
- Honorarium Payments less than $2,000
- Payments to US Department of Homeland Security
- Postage

**Campus Vendors:**
- Mail services (i.e., postage, FedEx, UPS, etc.)
  - Canon Solutions ([https://printandmail.gmu.edu/](https://printandmail.gmu.edu/))
- Business Cards purchased through Canon Solutions or Creative Services
- Bookstore & Patriot Tech (Over $5,000: eVA vendor VS0000038907 (R01))
- Interdepartmental & Recharge expenses ([https://fiscal.gmu.edu/controllers/recharge/](https://fiscal.gmu.edu/controllers/recharge/))
eVA Purchases
General eVA Purchasing and Payment Information

BEFORE Purchase:
• Create an eVA requisition (PR#) and submit. All purchase order invoices must have a valid and current purchase order number (EP#) in order to be processed.

AFTER Delivery:
• Final invoice with EP# should be sent to Accounts Payable (acctpay@gmu.edu) and “receive” purchase in eVA.
• Departments are not permitted to generate invoices on behalf of a vendor.
• Virginia State Prompt Payment Act - which states that payment will be paid 30 days after invoice or delivery, whichever occurs last.
• If a vendor wishes to have a payment submitted to a different address then what is currently in Banner, they must submit an updated Substitute W-9 to through the vendor registration portal

We strongly encourage vendors to enroll in a secure electronic payment option; more information can be found here: https://fiscal.gmu.edu/electronic-disbursements/
Before Beginning an Order

Determine if the Vendor is registered in eVA

- Open [http://eva.virginia.gov](http://eva.virginia.gov), scroll to bottom left, click on “eVA vendors,” search by name

- **If YES – Vendor will be:**
  - Self-Registered Vendor
    - Options include:
      - Punchout or Non-catalog purchase
      - P-Card purchases (PCO#)
      - Electronic Order
  
  - State-Entered Vendor
    - Previously paid by the State
    - Non-Catalog purchase

- **If NO – the Vendor will need to be registered:**

  1. Send an email to the vendor requesting that they create an eVA vendor account.
     - If the vendor is unwilling to self-register in eVA the vendor must submit a [Substitute W-9](http://eva.virginia.gov) or W-8 BEN (international) through the vendor maintenance portal. The vendor will then be set up as “state entered vendor.”
  2. If payment will be paid through the Accounts Payable process (check or direct deposit) a note should be added to request a G# be created as it relates to a newly registered eVA vendor.
Request login access to eVA: https://fiscal.gmu.edu/purchasing/use-eva-purchasing/
Home Screen: Dashboard
Creating a Requisition: Summary Page

- Vendor Name, Event Name, Purchase for, Product, Fund/Org, Date, etc.
- UN-Check if vendor does not accept P-Cards
- https://fiscal.gmu.edu/purchasing/purchase-goods-or-services/search-for-an-existing-contract/
# eVA Procurement Transaction Type

<table>
<thead>
<tr>
<th>Procurement Transaction Type</th>
<th>Examples</th>
</tr>
</thead>
<tbody>
<tr>
<td>10 Equipment – Non-Technology</td>
<td>Furniture, telescopes, athletic equipment</td>
</tr>
<tr>
<td>15 Equipment – Technology</td>
<td>Computers, servers, monitors</td>
</tr>
<tr>
<td>20 Supplies – Non-Technology</td>
<td>Books, T-shirts, promotional items, office, lab and event supplies, Food &amp; Beverage for student events</td>
</tr>
<tr>
<td>25 Supplies – Technology</td>
<td>Computers, computer components, software</td>
</tr>
<tr>
<td>30 Non-professional Services – Non-Technology</td>
<td>Consultants, dues, subscriptions, transportation, advertising, catering</td>
</tr>
<tr>
<td>35 Non-professional Services – Technology</td>
<td>Cable/Satellite TV Services, Cell Services</td>
</tr>
<tr>
<td>40 Professional Services</td>
<td>NARROWLY DEFINED: Practicing Professions such as accountants, architect, law, medicine</td>
</tr>
</tbody>
</table>
Creating a Requisition: Adding Line Items

Integrates the vendors online ordering system with the eVA system

Item information collected from an external source (catalog, etc.) and manually entered into eVA
Adding Line Items: Non-Catalog Item

1. Full Description: Invoice or item number and information provided by vendor’s catalog or website
2. NIGP Commodity Code: Look up the NIGP code before beginning an eVA order!
   - Go to https://eva.virgnia.gov and select “NIGP Code Lookup” from the bottom right Resources menu.
3. Supplier: Select the desired vendor from search results
   - Location, Reg. Type and Contract List fields will populate based on selected vendor.
   - If more than one location exists for a vendor, click on “select” next to Location to choose the correct one
4. Input the appropriate Supplier Part Number
5. Input appropriate Quantity, Unit of Measure and Price
6. Click on “Update Total” and “OK”

Note: In eVA the symbol indicates a searchable field.
Adding Line Items: Punchout Catalog

Fiscal Services

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Fiscal Services

Accounting Details

<table>
<thead>
<tr>
<th>No.</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Speed Pro 45 Electric Stapler, Full Strip, 45- She...</td>
</tr>
<tr>
<td>2</td>
<td>Prestige 2 Total Erase 3-Month Calendar, 36 x 24,...</td>
</tr>
</tbody>
</table>

**Accounting - By Line Item**

- **Fund:** (none selected)
- **Organization:** (none selected)
- **Account Code:** (none selected)
- **Activity Code:** (none selected)
- **Colleg Program:** (none selected)

Split Accounting
Complete a requisition: Review and Submit

- Add Comments on the purchase order for the vendor to review and select “Visible to Supplier”
- Select “Mark as Proprietary” for comments intended to be viewed by Approvers and Purchasing Office only.
Submitted Order

Less than $5,000
- Use P-Card (PCO#)
  - THEN Approval in Bank of America

More than $5,000
- Assigned a buyer in Purchasing
  - THEN Purchase Order (EP#)
  - FUND/ORG approval
  - Vendor accepts order electronically - OR - Order must be submitted manually
Receiving Process

- For Non-P-Card Orders, it is necessary to “receive” the items in eVA.
- All invoice payments require direct communication with Accounts Payable. Vendors should send final invoices to acctpay@gmu.edu noting the EP#.

“Accept” when items have been received - OR - “Return” when an item has been previously received. In this case the order will need to be “Re-opened” and a change order must also need to processed.

“Reject” when items need to be returned because defective, not ordered, etc.
Change Order Process

• Change Orders may be processed for various reasons.
  • Denied Orders
  • Add items and/or funds
  • Transaction total differs from invoice total
    • Change orders must be processed if the transaction total differs by 10% or $199 from the original.

• The first change to an order will add the suffix “V2” to the order title. The next change to the same order will reflect “V3.”
  • An order may only be changed three times.
  • A new order must be created for subsequent changes.
P-Card Purchases
P-Card Use – Responsibility & Security

Cardholders, supervisors/reviewers, and approvers will all be held accountable for card use

• The P-Card should NEVER be used for personal purchases
• Only the cardholder is authorized to use the P-Card
  • Do NOT give or share your card information – DO NOT fax, email (even in an attachment), text message, write down or photocopy your P-Card information
  • Payments should not be made through third party processors or mobile wallets
  • Secured socket layer for internet purchases “https://”

Fraud v. Misuse

• Example of Fraud: A card is taken and used by someone other than the cardholder. Fraud can take place internally by another person or on a vendor level
• Example of Misuse: A cardholder uses the card in a manner not consistent with the policies set by the Commonwealth and Mason

Report lost/stolen cards immediately to:
P-Card Admin (pcardadm@gmu.edu) and Bank of America (1-888-449-2273)
Bank of America (BoA) Works

Cardholders and approvers process P-Card transactions electronically in Bank of America Works

- E-mail will be received when tasks need to be performed in Bank of America Works.
- You will NOT receive paper statements
  - Cardholders and approvers may generate reports, purchase logs and customize templates

Online P-Card application
Bank of America Works – Cardholder’s Responsibilities

• Login to Works, locate pending transactions and perform allocation
  • Assign the correct fund/org (GL01), account code (GL02) and PO Category (GL04):
    • “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)
    • “Exempt” – purchases exempt from eVA record (i.e.: Airfare)
  • Mason Contract # GL05 (if applicable)

• Attach supporting documents.

• Save and Sign-off
  • Provide “Comment” of the business purpose for purchase
Bank of America Works (BoA)

- Login e-mail will be netid@gmu.edu
- Login Name will be 247netID (e.g., 247jsmith5)
- Password will be unique to Bank of America Works
Bank of America Works (BoA)

• Home
  • Action | Acting As | Count | Type | Current Status
  • Click on “Pending” to start the Allocation Process
Allocating P-Card in Bank of America Works (BoA)

<table>
<thead>
<tr>
<th>Document</th>
<th>Account ID</th>
<th>Sign Off</th>
<th>Date Posted</th>
<th>Date Purchased</th>
<th>Primary Accountholder</th>
<th>Purchase Amount</th>
<th>Vendor</th>
<th>Comp/Vol/Auth</th>
<th>Allocation</th>
<th>Amount Allocated</th>
<th>Uploaded Receipt</th>
</tr>
</thead>
<tbody>
<tr>
<td>TXN00037338</td>
<td>2391</td>
<td>none</td>
<td>06/26/2018</td>
<td>06/26/2018</td>
<td>Colin Revilo</td>
<td>424.71</td>
<td>SCHOOLS AND EDUCATIONAL SEC CO</td>
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<td>AIR AFRIQ CO</td>
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<td>TRIANGLE RENT A CAR CO</td>
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<td>DRURY INN CO</td>
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<td>1,599.99</td>
<td>No</td>
<td></td>
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</tbody>
</table>

To view full details of a transaction, click on the transaction ID (TXN00037338) and select "View Full Details" from the options menu.
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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.

GL02 – Expenditure Account code
- NOTE: Account code must be changed from the default code 74093 to a valid code.

GL03 – Generally an activity code is not used
- NOTE: If activity code is not applicable, this field must contain XXXXXX

GL04 – PO Category (Select ONE)
- R01, X02, PCO# (PCO1234567), or Exempt

GL05 – Enter Mason Contract number (if applicable)
- https://fiscal.gmu.edu/purchasing/purchase-goods-or-services/search-for-an-existing-contract/
Allocating P-Card in Bank of America Works (BoA)

You **MUST** include a detailed description of the business purpose for this transaction.
Leaving comments in Bank of America

Examples:

• Business Cards for John Doe
• Student Event Supplies for “Name of Event”, location and date(s)
• Food for “Name of Training”. List of Attendees and receipt attached.
• “Name of professional organization” membership dues for Dr. Strange
• Airfare for Prof. Doe, “Conference Name”, Location, dates
• Banner with department logo, to be displayed in lobby area
• Office supplies for office use, Supply Room Wavier attached.
• Computer charger, mouse and carrying case for GMU owned laptop
• “Item name” for office communal area, will remain GMU property
• Fraudulent charge, BOA has been contacted for credit
• [in addition to business purpose of item] VA tax included, vendor has been contacted for credit
Supporting Documentation

The following supporting documentation and/or may be required to be attached in addition to receipts:

• Waivers
  • Supply Room, VCE, Promotional Items and T-Shirt, Printing and Embroidery Waiver
• Procurement approval documentation (e-mail, forms, etc.)
  • Examples: Emergency procurement approval, Sole Source, ASRB approval, Approval to purchase printer(s)/printer supplies

If necessary, the P-Card office my request additional documentation

See the **Forms and Instructions** page for more details and appropriate forms. For additional guidance check the **specialized purchase** page.
Bank of America Works – Approver’s Responsibilities

- Cardholders and approvers are held accountable for all transactions
- Ensure that all purchases are for valid business expenses and are ALLOWABLE on the P-Card
- Ensure that the Cardholder has properly allocated the transactions to the correct fund/org and account number
- Ensure that the Cardholder has added sufficient documentation and comments
Bank of America Works – Flagged Transactions

- If an approver needs more information on any purchase they can, “Flag” that transaction.
  - Comments are required when a transaction has been “Flagged”
- The flagged transaction will be sent back to the cardholder for review
- The cardholder will make the appropriate edits and “Remove Flag”.
- All actions must still comply with standard P-Card allocation timelines.
P-Card allocation and approval timelines

The P-Card billing cycle begins on the 16th of one month and ends on the 15th of the following month

• Example: The February Billing cycle is: January 16th - February 15th. All transactions must be allocated and signed off by the Cardholder no later than February 25th. Approvers must sign off by February 27th.
  • Approvers may delegate short term approval authority as needed
  • Transaction can be allocated and signed off throughout the month… do not wait until the last minute!

Any P-Card not allocated and/or not signed off by the deadline will be suspended and the transaction will be “swept”

• Transactions will be “swept” to Account code “74093” and the default fund/org for the P-Card
• P-Card Admin will e-mail instructions on how to reactivate the card, the unit must also prepare a correcting journal voucher (JV) and will still need to sign off in BoA.
• Card will be suspended for 30 days if you and your approver fail to sign off by the billing cycle deadline 3 times in a 6-month period.
P-Card Maintenance

The P-card maintenance form must be submitted for the following reasons:

• Changes to card records, including: Name, Department, Approver
• Default & Additional Fund/Org security*
• Limit adjustment requests
• Food and Beverage lift requests
• To close your card
  • When closing a P-Card account all transactions associated must be completely allocated and signed off BEFORE a card can be closed. If a cardholder has been terminated from their position, the unit must contact the P-Card office to make the appropriate arrangements for delegate rights to complete the process

All requests must be approved electronically by the cardholder, card approver. A Banner Finance Liaison and the Office of Sponsored Programs may need to approve based on nature of request
Purchasing Made Easy Resources

Purchasing:

- **evaadmin@gmu.edu** – eVA customer support regarding purchase orders, technical support
- **papadmin@gmu.edu** - Vendor registration and maintenance questions (W8’s, W9’s, creation of G#’s, eVA vendor registration, address changes in Banner/eVA, reactivate vendors, etc.)
- **pcardadm@gmu.edu** – p-card administrator and support team
- **purch1@gmu.edu** – Buyers, general purchasing questions, interpretation of purchasing rules, assistance with vendor purchasing and contracts

**Accounts Payable:** **acctpay@gmu.edu** - Invoice submission (electronic), general AP questions

**Training:** Jessi Adams, **jadams15@gmu.edu**, 3-5966

**Manuals Training Materials:** [https://fiscal.gmu.edu/training/obtain-training-materials/](https://fiscal.gmu.edu/training/obtain-training-materials/)