Bank of America Small Purchase Charge Card (P-Card) Manual
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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 Polices 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 web site is the sources 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. 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.


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 delgated 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 attend Basic eVA Purchasing and P-Cardholder training (Fiscal Orientation 2) prior to receiving the P-Card. These courses are included in Fiscal Orientation 2. To view upcoming trainings and descriptions please visit Attend a Classroom Course. To register for training please visit https://masonleaps.gmu.edu. For assistance with registration or course selection please contact the Fiscal Training Manager at jadams15@gmu.edu or extension 3-5966.

Additionally, the cardholder and his/her 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

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A cardholder may request to permanently or temporarily raise or lower his/her 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 send 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 his/her 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 at 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 Beverages 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
The following list contains examples of expenditures that are considered an improper uses of State funds. This list is intended to provide general guidance to cardholders in judging the appropriate use of State funds and does not include all restricted purchases. Any State-funded expenditure may be questioned, including those that are not listed below.

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/

Additional Restrictions
When a purchase requires additional approval or documentation, the approval or documentation must be maintained with the P-Card records. The following types of purchases are subject to additional regulation and typically not purchased with a P-Card.

Administrative Applications
Administrative systems/applications are defined as software, hardware or hosted services provided by a vendor or developed internally that are used to store regulated data. The procurement of administrative systems/applications must be reviewed and approved by the Architectural Standards Review Board (ASRB) prior to purchase. The ASRB approval must be attached to the transaction in Bank of America Works when a P-Card is used as payment. Please visit Software Listing for the pre-approved software available centrally.

Cellular Telephones, Accessories & Data plans
All purchases of cellular telephones must be coordinated through Information Technology Services (ITS) at 703-993-3542. Information on these policies may be found at Data Plans.

Food and Beverage Expenditures
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 Beverages 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.

Gift Cards and Gift Certificates
The purchase of gift cards and/or gift certificates for faculty, staff or students recognition is prohibited. The Human Resources Reward and Recognition Coordinator manages gift cards/gift certificate purchases for the sole purpose of employee recognition. Employees may contact Human Resources at extension 3-2739 for additional information. Academic units may only purchase gift cards for research subject payments, using the P-Card, in accordance with the Institutional Review Board (IRB). Please see the Gift Cards for Research Subject Payments Guide.
**Group Transportation**
This includes the transport of Mason groups to events or activities. The standard P-Card is issued with a vehicle rental restriction and use of the P-Card to rent any type of vehicle including rental cars, vans, shuttles and rental buses are generally prohibited. Possible alternatives include the Mason Motor Pool or Reston Limousine with whom Mason has a shuttle contract. Reston Limousine purchase requests are processed through eVA.

**Honorarium Payments**
The P-Card is not authorized for honorarium payments. For honorarium payments less than $2,000, the individual/unit requesting the honorarium payment must complete the [Honorarium Payment Request](#) form. Honorarium payments for $2,000 or more should be processed in eVA.

**Hotel Conference Rooms**
The P-Card may only be used to pay for hotel conference meeting space or for a conference registration that is being processed through a hotel. Please contact the P-Card Administrator at 3-2580 or pcardadm@gmu.edu to request a temporary removal or “lift” prior to attempting payment. Lodging expenses are not allowable on the P-Card.

**Individual Business Travel**
The standard P-Card may not be used for individual business travel related expenses except for airline or rail ticket purchases and conference registration fees. The P-Card is the preferred method to purchase airline and rail tickets for the cardholder and others in his/her department. Please note that some airline regulations require that passengers who purchase electronic tickets with a charge card must produce the card at check-in. It is recommended that verification be performed with the airline of choice to determine the airline’s practices. Travel expenditures are subject to the requirements of University Policy 2101, [Travel, Meals and Entertainment Policy](#). A copy of the itinerary that reflects the class of service should be retained with the P-Card records.

Prohibited business travel purchases on a standard P-Card include, but are not limited to, hotel accommodations, meals, rental cars, travel insurance, shuttle service, taxis, hotel business center transactions, parking, gasoline and oil. Individual travel related expenses must be paid with alternative methods and then reimbursed through the Mason travel reimbursement process. Frequent travelers may apply for a Travel Charge Card. For additional information, contact the Travel Office at 703-993-2623 or visit Pay for Travel.

**Items for Personal Use**
The following items may be purchased for communal use ONLY and not for personal/private use. The purchase must be approved in advance by the approving official for the fund/org. Communal use is defined as being available for use by an entire department and visitors to the department. Personal/private use is defined as being used exclusively by a single individual (as in a private office). A statement citing the reason for the purchase and noting the items are for communal, not personal use, must be prepared and signed by the approving official for the fund/org prior to completing the purchase. The approval statement should be attached to the Bank of America Works transaction or retained with the receiving documents when using other payment methods.

**Examples:**
- Band aides and/or first aid kits
- Hand sanitizer
- Tissues
- Coffee makers (household quality) may only be purchased if they become and remain property of George Mason University
- Paper plates, paper napkins and plastic cutlery (except for items in accordance with the [Travel, Meals and Entertainment Policy](#))
Mason Printing and Publications
There are several vendors under contract for printing and related services. These vendors are licensed by the university to use the logo and visual identity; therefore, additional approval by Creative Services is not required. The list of vendors and contact information is available on the Printing Contracts Quick Guide. For more information on the Mason Visual Standards, please visit George Mason University Brand Profile.

Past Due Invoices
The P-Card is not authorized to pay for past due invoices (over 30 days from date of invoice).

Photocopying Services
All photocopying services not performed by the Mason’s Print Services Office require prior approval from Print Services. Documentation of approval must be maintained with the monthly P-Card records.

Sponsorships
The P-Card is not authorized for sponsorship payments. The individual or unit requesting a sponsorship must process an eVA order and attach an approved Outgoing Sponsorship Request, to the eVA order.

Temporary Employment
All employment services must be coordinated through Mason Human Resources. Information may be found on the Human Resources and Payroll webpage.

Mandatory Suppliers
The items listed below must be purchased from the mandatory supplier per University regulations unless otherwise specified. For information on additional Mason contracts please visit Search Existing Contracts.

Office Supplies
Mason has a mandatory contract with The Supply Room Companies (TSRC) for the purchase of office supplies. As a result, all office supplies must be purchased from TSRC. The P-Card may be used to purchase these items through eVA via the Punch-Out catalog provided by TSRC. The P-Card may not be used to purchase office supplies from other vendors without prior approval from the Purchasing Department via The Supply Room Companies Waiver form.

Furniture
All furniture, including chairs, computer tables, desks, filing cabinets, etc. must be purchased from Virginia Correctional Enterprises (VCE). Cardholders are not authorized to purchase furniture from any other source. If another vendor is desired, an approved VCE Waiver form must be submitted to the Purchasing Department as an attachment to the eVA requisition.

Bulk Janitorial Products/Paper Supplies
All janitorial products and paper supplies purchased in bulk must be purchased from the Virginia Distribution Center.

Business Cards
Business cards must be ordered through our on campus provider, Canon Solutions (Contract #GMU-1476-18-03), or through Worth Higgins (Contract #GMU1476-18-01). Ordering information, including cost and deliver, is available on the Printing Contracts Guide.

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
eVA is a web-based procurement system that supports the Commonwealth of Virginia’s decentralized purchasing environment. Purchasers must use the eVA e-Mall application to purchase most goods and services that cost less than $5,000. This application allows items to be purchased through a web-based “punchout” catalog or as “non-catalog items” identified in a vendor’s independent online or paper catalog. Orders are submitted electronically to a number of registered vendors, but may also, at the vendor’s option, be submitted by fax or mail.
The Commonwealth of Virginia **requires** all state agencies, including colleges and universities, to process purchase transactions through eVA unless a purchase meets one of the exemption criteria established by the state. For more information on eVA, please contact Mason’s eVA support technicians at 3-2580 or evaadmin@gmu.edu.

To complete a P-Card purchase through eVA, follow the steps outlined below.

1. Register the P-Card with eVA (see [Registration Instructions](#)).
2. Identify an eVA vendor that sells the required good or service and accepts a VISA credit card as a form of payment.
3. Create a requisition in eVA for the items desired. The P-Card will be the default payment method once registered.
4. Record and allocate the transaction in the Bank of America Works (BoA Works) system by entering the accounting information and the PCO number (GL04 field) generated by eVA once the requisition has been completed.
5. Retain a printed or electronic copy of the eVA order and store with the other original documentation such as receipt or packing slip.

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 person that is not a 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 his/her records with those of Bank of America. The cardholder will access BoA Works to reconcile, allocate, and sign off on his/her 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 his/her 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 he/she has “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”. He/she 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 may choose from the drop down 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 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, 74093. 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 allocated and the approver shall sign off. Once the bank issues the credit, then the P-Cardholder will allocated 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 a receipts and supporting documents (attach waiver or email authorization if applicable, “lift” requests, etc.) for each transaction.

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 here: http://fiscal.gmu.edu/wp-content/uploads/2015/02/Receipts-BoA.pdf

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.

A complete guide to the allocation and approval process may be found on the [Use a P-Card](#) webpage.

A list of the most frequently used codes may be found below or for the full list visit [Expenditure Codes](#).

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>73110</td>
<td>Express Mail Services</td>
</tr>
<tr>
<td>73210</td>
<td>Dues Professional Organizations</td>
</tr>
<tr>
<td>73220</td>
<td>Publications &amp; Subscriptions</td>
</tr>
<tr>
<td>73680</td>
<td>Non-MASON Skilled Services</td>
</tr>
<tr>
<td>73830</td>
<td>Domestic Airline and other Public Carriers - <em>Employees and other non-candidates</em></td>
</tr>
<tr>
<td>73832</td>
<td>Airline and other Public Carriers – <em>Candidates</em></td>
</tr>
<tr>
<td>73894</td>
<td>Foreign Airfare - <em>Employees and other non-candidates</em></td>
</tr>
<tr>
<td>74120</td>
<td>Office Supplies</td>
</tr>
<tr>
<td>74410</td>
<td>Lab Supplies</td>
</tr>
<tr>
<td>74872</td>
<td>Equipment less than $5,000</td>
</tr>
<tr>
<td>74874</td>
<td>Computer Systems &amp; Components less than $5,000</td>
</tr>
</tbody>
</table>

**Credit Balances**

A cardholder must follow the same guidelines when allocating a credit to his/her 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 his/her 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

<table>
<thead>
<tr>
<th>Question</th>
<th>Contact</th>
</tr>
</thead>
<tbody>
<tr>
<td>P-Card and Bank of America Works Procedures</td>
<td>P-Card Administrator email: pcardadm.gmu.edu</td>
</tr>
<tr>
<td>eVA Procurement system</td>
<td>Customer Support email: <a href="mailto:evaadmin@gmu.edu">evaadmin@gmu.edu</a></td>
</tr>
<tr>
<td>Food &amp; Beverage Expenditure Guidelines</td>
<td>Accounts Payable email: <a href="mailto:acctpay@gmu.edu">acctpay@gmu.edu</a></td>
</tr>
<tr>
<td>Expenditures for grants and contracts</td>
<td>Sponsored Programs PH: 3-4806</td>
</tr>
<tr>
<td>Fiscal Services Trainings</td>
<td>Training Manager email: <a href="mailto:jadams15@gmu.edu">jadams15@gmu.edu</a></td>
</tr>
<tr>
<td>Payments to/purchases from foreign vendors</td>
<td>International Tax office email: <a href="mailto:inttax@gmu.edu">inttax@gmu.edu</a></td>
</tr>
</tbody>
</table>

Appendix A

Commonwealth of Virginia
Department of General Services
Division of Purchases and Supplies
Electronic Commerce Policy

Security Requirements – In order to procure goods or services through the Internet, the vendor must have a Secure Socket Layer (SSL) Version 2.0 or greater. It is this agency’s responsibility to ensure the vendor meets the SSL 2.0 requirement before placing an order and using the SPCC as a method of payment. To ensure the vendor has a SSL, the Address Window must begin with https://. This may not occur until the payment information is requested. For information about the vendor’s security certification, check under Help on your browser’s tool bar. Buying through the internet might subject an agency or institution to the vendor’s terms and conditions if no MOU exists. Agencies are
encouraged to establish a MOU with vendors whom they conduct business with on a regular basis. See DGS/DPS website for sample MOUs.