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Welcome to Fiscal Services

Led by the Associate Vice President and Controller the Fiscal Services Office manages most areas of financial administration within the university system.

Fiscal Services 101

https://fiscal.gmu.edu/  •  fiscal@gmu.edu

Finance Administrative Systems Team (FAST)
David Namiotka, Director
Oversees the administration of financial systems. Works with departments to automate processes, improve existing systems and develop controls for financial operations. Applies functional and technical resources to analyze day-to-day functional needs and recommend technology solutions.

Finance and Debt Management
Monica Michaud, Director
Provides oversight and reporting on the enterprise debt portfolio. Ensures bond funding meets the obligations of the capital outlay program and that post issuance compliance occurs. Manages the relationship and review processes with bond rating agencies. Analyzes ratio impacts and valuations for new initiatives and financings scenarios.

General Accounting
Carol McGinnis, Interim Controller and Associate Controller
Ensures the integrity of Mason’s financial framework. Accounting Operations processes Banner transactions, interfaces with the state’s accounting system, and manages banking operations. Fixed Assets provides accountability of equipment. Financial Reporting produces the annual financial statements. The International Tax office verifies foreign employees and analyzes payments to foreign visitors and vendors. Cost Accounting manages Facilities & Administrative Rates and calculates the fringe benefit rates.

Internal Controls
Diane Saunders, Director
Oversees the ARMICS mandate to ensure financial accountability best practices are followed. Manages the University’s PCI DSS reporting and requirements. Facilitates identity theft prevention program reporting. Interprets and advises on various compliance, risk and control matters across campus.

Policy and Communication
Heather Strange, Director
Directs the university-wide Fiscal Orientation for Mason faculty and staff. Provides workshop training, walk-in assistance, quick guides and manuals for financial procedures and processes. Manages the fiscal services website and produces a variety of communications for the campus community.

Purchasing and Accounts Payable
Cliff Shore, Chief Procurement Officer
The Purchasing department oversees all aspects of procurement, manages the P-Card program, directs contract administration, administers travel procedures, and provides support for eVA purchasing. The Accounts Payable department processes vendor payments and reimbursements to Mason employees and students.

Student Accounts
Pat Quinn, Director
Student Accounts charges, bills and accurately updates student accounts. Third Party Billing invoices employers, VA and DOD for sponsored students. The Cashier’s Office collects payments and deposits. The Account and Loan Management department serves as the main collections entity overseeing delinquent accounts and repayment. Together we ensure financial transactions are accurately processed and proper records are maintained.
Account & Loan Management (ALM): Serves as the main collections entity for Mason. Focus on delinquent accounts, securing payments, overseeing repayments and providing guidance and support to all university staff.

Accounts Payable: Responsible for processing vendor payments, as well as payments to Mason students and reimbursements to Mason employees.

Cashier’s Office: Collects money for Mason tuition and fees and accurately updates student accounts. Receives department’s cash deposits and monitors compliance.

Controller’s Office: Oversees Mason’s financial operations and Fiscal departments. Establishes and monitors the university’s internal control framework and provides guidance for financial policies and procedures.

Equipment Inventory: Provides for the accountability of equipment from acquisition to final disposition, including the annual inventory process.

Finance Administrative Systems Team (FAST): Works with fiscal departments to automate processes, improve existing systems and develop controls that make financial operations at Mason more accurate and efficient.

General Accounting: Ensures the integrity of Mason’s financial records. Maintains the general ledger. Produces the annual financial statements and files tax returns. Maintains fixed assets database and manages banking transactions and reconciliations.

International Tax Office: Verifies all foreign national employees. Determines tax status for Mason’s foreign visitors and analyzes payments to foreign visitors or vendors.

Purchasing Office: Oversees all aspects of the procurement of goods and services required by Mason. Manages Mason’s P-Card program, contract administration, eVA purchasing and contracts.

Student Accounts: Ensures student financial transactions are accurately processed and proper records are maintained.

Training: Assists Mason faculty and staff with fiscal procedures and processes. Provides workshop training, walk-in assistance and fiscal guides.

Travel Office: Processes travel reimbursements and manages requests for the Travel Credit Card. Provides support for the Travel Request System (TRS).

<table>
<thead>
<tr>
<th>Unit</th>
<th>Contact</th>
<th>Mail Stop</th>
</tr>
</thead>
<tbody>
<tr>
<td>Account &amp; Loan Management</td>
<td>703-993-3800</td>
<td>MS 2E3</td>
</tr>
<tr>
<td>Accounts Payable</td>
<td>703-993-2580 or <a href="mailto:acctpay@gmu.edu">acctpay@gmu.edu</a></td>
<td>MS 3C1</td>
</tr>
<tr>
<td>Cashier’s Office</td>
<td>703-993-2484</td>
<td>MS 2E1</td>
</tr>
<tr>
<td>Controller’s Office</td>
<td>703-993-2660 or <a href="mailto:fiscal@gmu.edu">fiscal@gmu.edu</a></td>
<td>MS 4B2</td>
</tr>
<tr>
<td>Equipment Inventory</td>
<td>703-993-4456 or <a href="mailto:assets@gmu.edu">assets@gmu.edu</a></td>
<td>MS 4B2</td>
</tr>
<tr>
<td>Finance Administrative Systems Team (FAST)</td>
<td>703-993-2574 or <a href="mailto:fast@gmu.edu">fast@gmu.edu</a></td>
<td>MS 4B2</td>
</tr>
<tr>
<td>General Accounting</td>
<td>703-993-2655</td>
<td>MS 4B2</td>
</tr>
<tr>
<td>International Tax Office</td>
<td>703-993-2969 or <a href="mailto:inttax@gmu.edu">inttax@gmu.edu</a></td>
<td>MS 4B2</td>
</tr>
<tr>
<td>Purchasing Office</td>
<td>703-993-2580 or <a href="mailto:purch1@gmu.edu">purch1@gmu.edu</a></td>
<td>MS 3C5</td>
</tr>
<tr>
<td>Student Accounts</td>
<td>703-993-2484 or <a href="mailto:saccount@gmu.edu">saccount@gmu.edu</a></td>
<td>MS 2E2</td>
</tr>
<tr>
<td>Training Office</td>
<td>703-993-2599 or <a href="mailto:jadams15@gmu.edu">jadams15@gmu.edu</a></td>
<td>MS 4B2</td>
</tr>
<tr>
<td>Travel Office</td>
<td>703-993-2580 or <a href="mailto:travel@gmu.edu">travel@gmu.edu</a></td>
<td>MS 3G6</td>
</tr>
</tbody>
</table>
Introduction to Higher Education Finance

George Mason University is a top tier public research university with four campuses in Virginia and one campus in Songdo, Korea. As the largest university in the Commonwealth, Mason thrives on financial support from many different sources. These revenue sources include, but are not limited to: state funding, enrollment related fees, sponsored research and philanthropic activities. Mason allocates this revenue in support of institutional priorities. The highest priority is “Enrollment Related” activities followed by “All Other Activities” and then “Capital Improvements”. Enrollment related activities are those that support teaching, research and public service. All other activities are ancillary and support the Mason mission, such as: research, user services and foundation support. Capital expenditures relate directly to the building and facilities maintenance on our campuses. Additional information about the university budget is available on the Office of Budget and Planning webpage at: http://budget.gmu.edu/.

*The Fiscal Year (FY) begins on July 1 and ends on June 30*
Education and General (E&G) Funds

The largest portion of the university budget is Education and General (E&G) expenses which represent 55 percent of Mason’s total operating budget and 50 percent of the overall total budget. These funds support the university’s mission of teaching, research and public service including: instruction, academic support, libraries, technology, student services, institutional support and physical plant. Most academic departments and administrative units are provided yearly budget allocations from the E&G fund.

Auxiliary Enterprise (AE) Funds

The second largest portion of the university budget is Auxiliary Enterprise (AE) revenue which represents 25 percent of the overall total budget. Auxiliary Enterprises are those activities which are: self-supporting through revenue that they generate; or supported by both revenue that they generate and student fees; or are funded exclusively through student fees. Examples of units with AE funding are Housing and Residence Life, Student Centers and Recreation.

Sponsored Research Funds

Sponsored research funding and expenditures are sometimes referred to as grants and contracts. As a funding source, these sponsorships may come from local, federal or state funding and are usually allocated to a specific focus or area of research. In general, these awards are highly competitive and bring a great amount of notoriety and prestige to the university.

Commonly Used Fiscal Terms

Account – An abbreviated term referring to the expenditure account code used in Banner to classify an expense by type (i.e., service, supply, equipment).

Encumbrance – Budget funds which are reserved for making payments toward certain salaries and purchase orders.

eVA – The electronic procurement system used to purchase goods and services. It is mandated that all purchases are placed in eVA unless specifically exempt by the Commonwealth of Virginia.

Org – An abbreviated term referring to the organization code used in Banner to represent a department unit. This code is used to retrieve financial transaction data and is to make payments against purchases for the department.

EP# – A purchase order issued to a vendor for the procurement of goods or services. The number is generated through eVA.

Recharge – The method in which a department unit may recover costs incurred by providing a service to university departments (i.e. telecom services).

P-Card – A purchasing charge card issued to an individual on behalf of Mason. The P-Card is the preferred method for making purchases of goods and services less than $5,000. It may be registered with eVA for ease of use. The credit card bill is paid by Accounts Payable on a monthly basis.

PR# – a purchase requisition (request) submitted through eVA for the procurement of goods or services.

PCO# – a purchase requisition (request) submitted through eVA and paid for with the P-Card.

Senior Approving Official – These individuals are usually department heads and other administrators who have authority to authorize purchases of food and beverages expenditures.
Banner Finance and MicroStrategy

Banner is a comprehensive and integrated information system comprised of finance, human resources and student modules. The finance module of this administrative software is used to record financial transactions resulting from activity at the university. It stores transactional data in an Oracle relational database, and users view information via a web based self-service system. Admin Applications (Admin Apps) is used by university departments including the budget office, general accounting, purchasing and accounts payable to input financial transactions.

Chart of Accounts

The Chart of Accounts is the numbering system used by Banner to capture financial transactions and facilitate retrieval of information and financial reporting. There is only one Chart of Accounts in Banner and it is defined by the number 1.

The chart of accounts structure in Banner is composed of six elements: Fund, Organization, Account, Program, Activity, and Location (FOAPAL). Each element of the Chart of Accounts is described below.

Fund: The fund element is used to specify the funding source. Examples of funds include: Educational and General (E&G), Auxiliary Enterprises (AE), Financial Aid, and Indirect Cost Recovery (Sponsored programs).

Grants are typically identified with a unique fund number. Banner Finance Self Service should not be used to view financial activity related to grants and contracts. Pooled budget amounts may be reflected incorrectly in Banner Finance Self Service reports. The PI Reports, located in MicroStrategy (http://tds.gmu.edu/services/reporting/), provide the most accurate record of financial transactions for grants and contracts. The Office of Sponsored Programs (http://osp.gmu.edu/) provides resources for PI Reports and should be contacted for assistance with these reports.

A listing of all funds in the University’s chart of accounts is available by accessing the Fund Hierarchy report from the e~Print listing. Fund codes are used to query transactions involving agencies or capital projects. Agency funds begin with an “8” and capital projects begin with a “9”.

Organization: The organization code is used to identify the organizational unit that is responsible for financial activity captured within the code. Organization codes are arranged in a hierarchy. The lowest level in the organization hierarchy in Banner represents the organization code used for data entry purposes, usually six digits. A listing of all organizations and the hierarchy structure in the University’s chart of accounts is available by accessing the Organizational Hierarchy Report from the e~Print listing.

The organization code is used to query transactions for most University activities except those transactions mentioned above including agency funds and capital projects.

Account: The account code is used to classify revenues and expenditures by type. Revenue account codes identify the type of revenue received, such as tuition or auxiliary sales revenue. Expenditure account codes identify the type of expenditure, such as salaries or supplies. Revenue account codes typically start with the number 0, personnel expenditures with the number 6 and direct expenditures with the number 7. There is a searchable database located here: Expenditure Account Codes (http://fiscal.gmu.edu/expenditure-account-codes/). A complete listing of account codes is available by accessing the Account Hierarchy Report (http://fiscal.gmu.edu/generalaccounting/review-account-hierarchy-report/) or from the e~Print listing.

Program: The program code is used to identify the major purpose of expenditures. Program codes accumulate expenditure information into major categories such as instruction, research, and academic support. This code is mainly used for financial reporting purposes.
**Activity:** The activity code is an optional number that may be used to capture information for a specific project or activity. Activity codes are usually assigned to transactions involving multiple grant projects.

**Location:** The location code is used to specify the assigned physical location of an asset being purchased or the location of a transaction that is different from the normal location of the organization. This code is optional and will be used primarily for fixed asset expenditures.

**e~Print**

*e~Print* is a clearing house for standard financial reports. These reports are static and are current as of the run date listed on the report. To access *e~Print* from the [Patriot Web](https://patriotweb.gmu.edu/) Self Service website, select Management Reports (*e~Print*). Using a web browser, you can select reports that you have access to. The appropriate report pages are retrieved and assembled as a PDF (Adobe Portable Document Format) file, which can be viewed via Adobe Acrobat Reader (or as a text (TXT) file). Once you have successfully logged into the system, you will be able to retrieve reports for your unit. *e~Print* is designed to run on any web browser. The Acrobat Reader application enables you to view, navigate and print documents in the PDF format. If you do not already have Adobe installed on your computer, you can get the latest version for free at [www.adobe.com](http://www.adobe.com).

Additional information on using *e~Print* for department reconciliation may be found in the [Banner Finance and Reconciliation Manual](http://fiscal.gmu.edu/training/obtain-training-materials/). An *e~Print* quick guide is located in the Reconciliation section of this packet.

**Banner Finance Self-Service**

Banner finance self-service is used by departmental representatives. It is a web based interface that allows users to extract information from *Admin Applications (Admin Apps)* and view it in a user friendly format. The data is posted in real time. The budget status report allows users to view information on budgets, revenues, and expenditures for an organization. Increasingly detailed information on transactions may be obtained through a process referred to as drilling.

**Budget Queries**

There are three types of queries that can be performed in Banner Finance Self-Service. Each query will extract data from *Admin Applications (Admin Apps)* in a slightly different format. These queries may be used to assist with fund/org monthly reconciliations.

**Budget Quick Query:** provides a snapshot overview with no drilling capabilities; it’s the easiest Query to set up and shows the “bottom line” expenses and balances.

**Budget Status by Account:** provides more detailed information and the ability to drill down to the document level to view items such as Invoice, Journal Voucher, Purchase Order and Electronic Feed information.

**Budget Status by Organizational Hierarchy:** provides rollup data (a higher level summary) for each unit. This is good for department chairs/administrators and others who only need to see the bottom line data for each unit. Drill down on the related Orgs to get more detailed information.
Budget Query Columns

Users will choose which columns to include on the Budget Query reports. An explanation of each column and its use is listed below.

<table>
<thead>
<tr>
<th><strong>Budget Query Columns</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Adopted Budget</strong></td>
</tr>
<tr>
<td>Original budget allocation given at the beginning of the Fiscal Year.</td>
</tr>
<tr>
<td><strong>Budget Adjustment</strong></td>
</tr>
<tr>
<td>Any additions or reductions made to the budget since the original allocation. This includes Both Permanent</td>
</tr>
<tr>
<td>and Temporary adjustments.</td>
</tr>
<tr>
<td><strong>Accounted Budget</strong></td>
</tr>
<tr>
<td>This is a system-generated column, which does not allow for “drilling” down to details. Mason</td>
</tr>
<tr>
<td>does not use this column in any budget reports.</td>
</tr>
<tr>
<td><strong>Temporary Budget</strong></td>
</tr>
<tr>
<td>Adjustments to budget in the current year that are temporary in nature. (Budget Adjustments that will not roll</td>
</tr>
<tr>
<td>over to the next fiscal year.)</td>
</tr>
<tr>
<td><strong>Adjusted Budget</strong></td>
</tr>
<tr>
<td>Current Budget. Original Budget plus or minus any Budget Adjustments. Total of all budget transactions. Details</td>
</tr>
<tr>
<td>on actual transactions may be obtained by “drilling” down on this field.</td>
</tr>
<tr>
<td><strong>Year to date</strong></td>
</tr>
<tr>
<td>Year-to-date activity. Represents actual revenue and expenditures posted.</td>
</tr>
<tr>
<td><strong>Encumbrances</strong></td>
</tr>
<tr>
<td>Generated by purchase orders, and salary encumbrances; funds committed for future payments. Most non-purchase</td>
</tr>
<tr>
<td>card (P-Card) purchases made through eVA, an electronic procurement tool that supports the Commonwealth’s</td>
</tr>
<tr>
<td>decentralized purchasing environment, integrate with Banner Finance and generate an immediate encumbrance.</td>
</tr>
<tr>
<td>Purchases made in eVA with a registered P-Card will be recorded in Banner Finance when the credit card bill is</td>
</tr>
<tr>
<td>paid each month. However, all purchases made without a P-Card for which Accounts Payable will issue a check</td>
</tr>
<tr>
<td>for payment will immediately appear in Banner Finance as an encumbrance.</td>
</tr>
<tr>
<td><strong>Reservation</strong></td>
</tr>
<tr>
<td>Setting aside of budget. Generated by purchase requisitions prior to Fiscal Year 2012</td>
</tr>
<tr>
<td><strong>Commitment</strong></td>
</tr>
<tr>
<td>Equal to the total budget set aside for future obligations. Commitments are made up of Reservations and</td>
</tr>
<tr>
<td>Encumbrances. Commitment values may not be drilled on for additional detail.</td>
</tr>
<tr>
<td><strong>Available Balance</strong></td>
</tr>
<tr>
<td>Remaining Budget left to spend. = Adjusted Budget +/- Commitments +/- Year to date</td>
</tr>
</tbody>
</table>

View Document

The View Document Form provides an opportunity to view detailed information about a document (Requisition, Purchase Order, Invoice, Journal Voucher, or Cash Receipt). If the document number is known, the user may access View Document to find related information, rather than accessing the document through a Budget Query.

Listed below is an explanation of the document code identifier and examples of direct expenditures associated with each document code.

<table>
<thead>
<tr>
<th><strong>Series of number</strong> –</th>
<th><strong>Description</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td>1234567</td>
<td>Purchase order integrated from eVA. The eVA generated purchase order will begin</td>
</tr>
<tr>
<td></td>
<td>with “EP” (EP1234567); however, once the information feeds to Banner the “EP”</td>
</tr>
<tr>
<td></td>
<td>is removed.</td>
</tr>
<tr>
<td>“I” – 1234567</td>
<td>Invoice generated by Accounts Payable to process payment for a vendor.</td>
</tr>
<tr>
<td>“F” – F1234567</td>
<td>Feed document – Identifies a group of transactions that have been fed into</td>
</tr>
<tr>
<td></td>
<td>Banner finance. These transactions may include collected revenue and recharge</td>
</tr>
<tr>
<td></td>
<td>transactions from other university departments such as print services and</td>
</tr>
<tr>
<td></td>
<td>postal services.</td>
</tr>
<tr>
<td>“J” – J1234567</td>
<td>Journal Voucher – used to transfer non-payroll charges between “State” fund/org</td>
</tr>
<tr>
<td></td>
<td>or between “Local” fund/org. A Journal Voucher must be processed to move an</td>
</tr>
<tr>
<td></td>
<td>incorrectly recorded expenditure to the correct fund/org or account. *Note – P-</td>
</tr>
<tr>
<td></td>
<td>card payments will post with a “J” identifier.</td>
</tr>
</tbody>
</table>
Step-by-step instructions on accessing Banner Finance Self-Service reports may be found in the Banner Finance and Reconciliation Manual (http://fiscal.gmu.edu/training/obtain-training-materials/). A self-service quick guide is located in the Reconciliation section of this packet.

MicroStrategy

MicroStrategy is the business intelligence tool used by Mason to analyze Banner financial data. MicroStrategy reports are developed from Banner data and refreshed daily. These reconciliation reports allow for summary drilling to examine direct expenditures and provide department users with detailed labor information that is not available in Banner Finance Self Service. MicroStrategy reports may be exported to Excel for further analysis. MicroStrategy has an expense application and a revenue and expense application. The reconciliation certification may be accessed through MicroStrategy and includes a formatted signature and date line for each org. In order to use MicroStrategy you must have access to Banner Finance. New users should complete the Banner Administrative Systems Account Request form. A copy of this form is located in pocket of this packet.

The PI Reports in MicroStrategy provide targeted reporting to reconcile sponsored projects. Additional information on MicroStrategy may be obtained online through Fiscal Services at: http://fiscal.gmu.edu/training/ or MicroStrategy at: http://tsd.gmu.edu/services/reporting/.
Reconciliation

**University Policy 2114** - Reconciling Departmental and Sponsored Fund Accounting Records requires that all organizations (orgs) and funds are reconciled on a monthly or bi-monthly basis (period). Monthly reconciliation is strongly encouraged. The purpose of this systematic review is to ensure that all transactions have been properly recorded, that financial statements accurately reflect the financial position of the fund or org and that any irregularities are identified and immediately reported to the appropriate authorities.

The following guidelines will assist departments with ensuring that the information recorded in Banner Finance, the University’s financial accounting system, is consistent with department source documentation. The [reconciliation procedures](#) document includes a breakdown of terms and timeline guidance.

Source documents may include bills from internal vendors (i.e., Print Services receipts, Telecom Administration charges, Facilities work orders), eVA purchase orders, travel vouchers, P-Card approval forms, payment requests, honorarium payment requests, funding change forms, journal vouchers (JVs) and other types of documentation that result in financial charges to a fund or org. These documents will serve as a reference point when individuals reconcile department financial information. Departments should maintain a record of any pending charges to an org or fund that have not yet been recorded in Banner Finance.

Department representatives may use the suggested process OR an alternative reconciliation process provided a full and systematic verification and reconciliation is completed at least every two months.

**Getting Started with Reconciliation**

First, there needs to be a process in place for reconciliation. The department and the reconciler should determine the type of central filing system (electronic or paper) that works best for the unit. The central filing system should be separated by fund/org number. The central filing system will make it easier for the reconciler to locate source documents and is convenient for audit purposes. *(Note: Source documents must be retained for at least 3 years/10 years for sponsored research projects.)*

Next, determine how the financial reports will be retrieved. It is recommended that MicroStrategy reports be used for reconciliation, however, departments may also utilize Banner Finance Self Service or e~Print. Then gather source documents and confirm that charges and/or credits are accurately reflected on the financial reports. For this process, examine the source document noting the fund/org, account code and amount match the information from the reconciliation report. If differences are found, make a note of the inconsistency on the reconciliation certification. Discrepancies must be resolved within 30 days. Some discrepancies (e.g., wrong account code used) can be corrected by the department through journal voucher submission. Other discrepancies (e.g., error to charge or credit amount) will require the department to contact the vendor directly. Reconcilers should make a note of all discrepancies for further investigation.

When comparing source documents to reconciliation reports, there may be items that do not appear on the report. When a unit has made a purchase or submitted a reimbursement and the transaction has not yet been recorded in Banner Finance the item is called an expected transaction. A separate file should be maintained for expected transaction. Examples of expected transactions include: travel reimbursement vouchers that have been submitted but not yet processed, eVA orders that have been placed but vendor payment has not been remitted, corrections from previous reconciliations and credits due from a vendor but not yet received. It is important to revisit the expected transaction file during each reconciliation to ensure items have been/will be recorded in a timely manner.

Once the source documentation has been compared to the reconciliation report and items for correction and/or pending items have been identified, it is time to certify the reconciliation. The reconciler will sign and date the document to verify he/she has completed the requirements. Then the approver will sign and date the document to
verify he/she has reviewed the work of the reconciler. Once completed and signed, the reconciliation certification, reports and source documents should be filed and retained for audit and/or review. Electronic certification, including email certification, is encouraged.

**MicroStrategy Reconciliation**

MicroStrategy is the recommended tool for completing fund/org reconciliation. Information may be exported to excel for further examination and review. The reconciliation certification that requires a signature and date from the preparer and approver is available in MicroStrategy.

**Reconciling Labor Accounts**

*At the beginning of the fiscal year,* it is recommended that reconcilers follow the process below. This is only a suggested process.

1. Login to MicroStrategy [here](http://reporting.gmu.edu) or [http://reporting.gmu.edu](http://reporting.gmu.edu)
2. Select the “Administrative” file, then “Shared Reports”
3. Select the “Reconciliation” folder
4. Click on “Roster for Reconciliation”
5. Select the applicable roster, “Permanent Roster – Salaried” includes full-time faculty and classified staff
6. Download the roster to Excel
7. Save the roster for future reference when reconciling salary data
8. The same process should be followed for part-time, graduate assistant and wage employees

*At the time of reconciliation (required monthly or bi-monthly (period)/recommended monthly)*

1. Go to [https://reporting.gmu.edu](https://reporting.gmu.edu)
2. Login with your Net ID and password
3. Select the “Administrative” file, then “Shared Reports”
4. Select “Reconciliation” folder then “Reconciliation Welcome Page”
5. Choose “Reconciliation Expense” application OR choose “Reconciliation Revenue and Expense” if reconciling unit revenue
6. The page will automatically default to the current fiscal year and last closed month
7. To change the timeframe, click on the “Re-prompt” icon from the document menu bar
8. Click on the Org that you are reconciling. This will bring up a new page titled Labor and DE Drill Document with internal tabs
9. Choose the “Labor Detail” internal tab to view all Labor for the specified timeframe
10. Confirm that all employees listed with current activity are actively employed by the department
   - **Note:** If the reconciler does not personally know all individuals on staff, he/she should seek assistance from a supervisor. If no staffing changes occur and amounts remain constant, charges may be quickly reviewed.
11. Monitor wage charges ensuring that individuals listed worked for the unit during the appropriate time period. Confirm that there is sustainable funding for wage employees until the end of the fiscal year
   - Verification of each wage payment is not required since it is confirmed in the payroll approval process, but any unusual charges should be researched further
12. Document any discrepancies, research and report to Human Resources immediately if error is identified
13. The reconciler should confirm:
   - The amounts posted for faculty special payment (61130) with departmental records
   - That each Funding Change form has been processed as it was submitted
c. Verify Annual Leave Balances (613xx)

For example: The reconciler should confirm that an Annual Leave Balance payment was made only to a department/unit employee who was, but is no longer, employed by Mason.

Reconciling Direct Expenditures
To reconcile department expenditures

1. Go to https://reporting.gmu.edu
2. Login with your Net ID and password
3. Select the “Administrative” file, then “Shared Reports”
4. Select “Reconciliation” folder then “Reconciliation Welcome Page”
5. Choose the “Reconciliation Expense” application OR choose “Reconciliation Revenue and Expense” if reconciling unit revenue
6. The page will automatically default to the current fiscal year and last closed month
7. To change the timeframe, click on “Re-prompt” icon from the document menu bar
8. Click on the Org that you are reconciling. This will bring up a new page titled Labor and DE Drill Document with internal tabs
9. Choose the “Direct Exp Detail” tab
10. The shaded column titled Actual Expense Between XXX and XXX can be used to verify source documents for the selected timeframe
11. The entire report may be downloaded to Excel or PDF and further manipulated
12. Use the source document or other records to verify all charges to a fund or org
13. Document any discrepancies and resolve within 30 days

A list of expenditure account codes may be found at http://fiscal.gmu.edu/expenditure-account-codes/

Reconciling Revenue Accounts (if applicable)
Units collecting revenue will have an existing system to verify revenue transactions before the revenue feed is entered in Banner Finance. In some cases, the reconciler will match source documents such as cash receipt forms, daily credit card sales reports and revenue refund forms to Banner Finance activity. The reconciler can use the MicroStrategy, “Reconciliation Revenue and Expense” application to match source documents and gather additional financial information on revenue orgs.

Reconciliation Certification
The individual preparing the reconciliation (the reconciler) must certify the reconciliation; the individual responsible for approving the work of the reconciler, usually the individual responsible for the fund/org (the approver) must certify his/her review of the reconciliation. In some situations when no reconciler exists, certification means the approver/PI has completed a systematic review of Banner financial activity. In all situations, the PI must sign and date the reconciliation to certify that all charges and credits are allowable, allocable and reasonable. The PI may not delegate this responsibility. Electronic certification is encouraged. These certified records should be retained in the department or college and be available for auditors’ review. A sample reconciliation certification document using MicroStrategy may be found on the Fiscal Services Reconciliation webpage.

MicroStrategy Reconciliation Certification Instructions
Go to https://reporting.gmu.edu
1. Login with your netID and password
2. Select the “Administrative” file, then “Shared Reports”
3. Select “Reconciliation” folder then “Reconciliation Welcome Page”
4. Choose the “Reconciliation Expense” application OR choose “Reconciliation Revenue and Expense” if reconciling unit revenue
5. The page will automatically default to the current fiscal year and last closed month
6. To change the timeframe, click on “Re-prompt” icon from the document menu bar
7. From the Dashboard view in “Reconciliation Expense” select one of the white boxes on the upper right hand of the page that says “Reconciliation for Program Total” OR for “Reconciliation Revenue and Expense” select the white box on the upper right hand of the page that says “Reconciliation”, then choose either “Summary Reconciliation” or “Detail Reconciliation” from the prompt menu
8. This will open either a PDF or Excel document separating each org and providing a signature and date line for the reconciler and approver
9. The Reconciliation Certification must be retained by the department with the source documentation
Basic eVA Purchasing

**University Policy 2106** – Purchase of Goods and Services delegates purchasing authority to certain employees at the department level when the purchase is $5,000 or less. The $5,000 threshold applies to the total cost of the purchase, regardless of the number of payments made to the vendor or service provider. The Purchasing Office is responsible for purchasing and leasing all goods and services for Mason that cost more than $5,000.

The primary purchasing tool is eVA – Virginia’s eProcurement Portal. eVA is a web-based procurement system that supports the Commonwealth’s decentralized purchasing environment. This application allows items to be purchased through an integrated web-based “punchout” catalog or ordered 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.

All procurement transactions are required to be processed through eVA unless specifically exempted by the Commonwealth of Virginia. Transactions that are not exempt from eVA processing may be exempt from the transaction fees associated with eVA purchasing. A list of exempt transactions and a list of transactions which are exempt from fees are provided later in this guide.

<table>
<thead>
<tr>
<th>eVA Terminology</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Direct Order</strong></td>
</tr>
<tr>
<td>Direct Orders are billed directly to Accounts Payable by the vendor. A direct order is issued when the purchaser does not have/use a P-Card or for the purchase or if the vendor does not accept P-Cards. A direct order is indicated by the prefix “EP” in eVA.</td>
</tr>
<tr>
<td><strong>NIGP Commodity Code</strong></td>
</tr>
<tr>
<td>The NIGP commodity code is a numeric code from the numbering system used by the Commonwealth of Virginia to categorize products and services. A commodity code for each item is required.</td>
</tr>
<tr>
<td><strong>Non-Catalog Order</strong></td>
</tr>
<tr>
<td>An order from a vendor that does not have a Punchout Catalog in eVA. These orders require more information from the user in order to complete the purchase.</td>
</tr>
<tr>
<td><strong>Punch-out Catalog</strong></td>
</tr>
<tr>
<td>A Punchout catalog is a vendor catalog embedded in the eVA system. It allows buyers to “punch-out” items from the vendors’ on-line catalog and adds them to the eVa cart for purchase.</td>
</tr>
<tr>
<td><strong>Purchase Order (PO) Category</strong></td>
</tr>
<tr>
<td>This is a reference to the type of eVA order. All routine purchases, where fees are collected on the transaction, will have PO Category of R01. An order that is exempt from the eVA fees will have a PO category of X02.</td>
</tr>
<tr>
<td><strong>Procurement Transaction Type</strong></td>
</tr>
<tr>
<td>The procurement transaction type defines the type of procurement to occur. The most common selections are 20 – Supplies-non-technology and 30 – Non-professional services-non-technology.</td>
</tr>
<tr>
<td><strong>Requisition</strong></td>
</tr>
<tr>
<td>The starting point of an order initiated by the purchaser. It is an internal document and should not be sent to the vendor or Accounts Payable. It is defined by the prefix PR.</td>
</tr>
<tr>
<td><strong>Self-Registered Vendor</strong></td>
</tr>
<tr>
<td>A vendor that has self-registered with eVA and agreed to pay transactional fees. These vendors may have a Punch-out catalog available.</td>
</tr>
<tr>
<td><strong>State-Entered Vendor</strong></td>
</tr>
<tr>
<td>A vendor that has not self-registered with eVA and does not agree to pay transactional fees; however, the vendor has been paid by the State in the past and is therefore registered with eVA.</td>
</tr>
<tr>
<td><strong>Un-Registered Vendor</strong></td>
</tr>
<tr>
<td>A vendor who is not self-registered and has never been paid by the state.</td>
</tr>
<tr>
<td><strong>SWaM Vendor</strong></td>
</tr>
<tr>
<td>A Small, Women, and Minority owned business. Use of SWaM vendors is encouraged.</td>
</tr>
</tbody>
</table>
eVA Access

Users of the eVA system must review and sign the Acceptable Use Policy created by the Commonwealth when requesting access to the eVA system. Users must also complete the eVA Login Request Form which includes signatures of the applicant’s supervisor’s, as well as their Banner liaison. These forms are located in the Resources section of the Fiscal Orientation packet and online at Forms and Instructions (http://fiscal.gmu.edu/forms-and-instructions/). The applicant should list a current “deliver to” address that includes the building name, room number, and mail stop number. Only those fields listed as mandatory and in bold are required to be completed. The forms should be saved with the title “eVA access for lastname” (with the applicant’s last name in the title) and emailed as an attachment to the Finance Administrative Systems Team (FAST) at fast@gmu.edu. The signature sheet may be faxed to FAST at 3-2920. Applicants will receive a notice when access has been granted. New users will login to eVA using their Mason NetID and password (used for PatriotWeb).

Vendor Status

The eVA homepage provides a vendor search. Users should access the vendor search (https://logi.epro.cgiitc.com/External/rdPage.aspx?rdReport=Public.Reports.Report9001_Data) prior to logging into the eVA system. In addition to verifying that the vendor is registered with eVA (self-registered or state-entered) the user may determine if a vendor is SWAM certified, accepts the P-Card and/or VISA, if the vendor accepts orders electronically or if the order needs to be faxed/mailed to the vendor once approved. If the vendor is located, the user may continue to initiate an eVA order. If the vendor is not located, this means that the vendor is not registered in eVA and the user should follow the instructions listed under “Order to Un-Registered eVA Vendors” found later in this guide.

Exempt Purchases

The items listed below are exempt from the eVA purchasing requirement by the Commonwealth of Virginia. This means that units do not have to utilize eVA to purchase or record a purchase for the following item(s).

- Individual travel and lodging
- Registration fees for conferences
- Over-the-counter purchases using a P-Card
- Reimbursements
- Honorarium payments (less than $2,000)
- Payments to the U.S. Department of Homeland Security
- Moving and relocation (except contracted moving van services)
- Campus Vendors
- Postage

PO Category

All routine purchases made using eVA procurement are assessed a transaction fee by eVA. For routine purchases the PO Category of the eVA order will by R01. The majority of purchases will have a PO category of R01.

Items which require procurement within eVA but are exempt from the eVA transaction fee are listed below. If you are purchasing an item listed you must use PO category X02 in order to be exempt from the transaction fee.

- Entertainment
- Professional Membership Dues
- Advertisements
- Accreditation Fees
- Academic Testing Services
- State Agency to State Agency
- Honorarium Payments over $2,000

Procurement Transaction Type

The procurement transaction type further details the purchase. The most commonly used are 20-Supplies-non-technology and 30-Non-professional services-Non-technology. The full list of transaction types that you may use is listed below.
<table>
<thead>
<tr>
<th>Designator</th>
<th>Procurement Transaction Type</th>
<th>Examples</th>
</tr>
</thead>
<tbody>
<tr>
<td>10</td>
<td>Equipment – Non-technology</td>
<td>Furniture, telescopes, athletic and aquatic equipment, lab equipment</td>
</tr>
<tr>
<td>15</td>
<td>Equipment – Technology</td>
<td>Computer, servers, monitors, laptop</td>
</tr>
<tr>
<td>20</td>
<td>Supplies – Non-technology</td>
<td>Books, office items, lab and student event supplies, pizza for student events</td>
</tr>
<tr>
<td>25</td>
<td>Supplies – Technology</td>
<td>Computers, computer components, software</td>
</tr>
<tr>
<td>30</td>
<td>Non-Professional Services – Non-technology</td>
<td>Consultants, guest speakers, entertainers, security guard, dies, subscriptions, library, banking, hotels, bus transportation, catering, advertising</td>
</tr>
<tr>
<td>35</td>
<td>Non-Professional Services – Technology</td>
<td>Cable/satellite TV service, cell service</td>
</tr>
<tr>
<td>40</td>
<td>Professional Services</td>
<td>PLEASE DO NOT SELECT. Professional services are defined as the practice of accounting, architecture, land surveying, law, medicine, pharmacy, etc. (Purchasing Office may provide additional guidance)</td>
</tr>
</tbody>
</table>

### NIGP Commodity Code

The NIGP Commodity Code is a numeric code related to the description of the product or service and must be selected for each item when completing an eVA order. It is not necessary to locate an exact match for the item. The purchaser may choose to look-up the commodity codes prior to initiating an eVA purchase requisition by using the [NIGP Code Lookup](https://logi.epro.cgipdc.com/External/rdPage.aspx?rdReport=Public.Reports.Report9004_Data). The commodity code may also be found by performing a search within the NIGP commodity code field when completing an eVA purchase requisition.

<table>
<thead>
<tr>
<th>Commonly Used Commodity Codes</th>
</tr>
</thead>
<tbody>
<tr>
<td>17500 Chemical Laboratory Equipment &amp; Supplies</td>
</tr>
<tr>
<td>20700 Computer accessories/supplies</td>
</tr>
<tr>
<td>42500 Furniture: office</td>
</tr>
<tr>
<td>60000 Office machines, equipment and accessories</td>
</tr>
<tr>
<td>80500 Sporting goods/athletic equipment</td>
</tr>
<tr>
<td>91800 Consulting Services</td>
</tr>
<tr>
<td>96286 Shipping/Freight charges</td>
</tr>
</tbody>
</table>

### Punch-Out Catalog Order

Use this process for vendors, such as The Supply Room Companies, who have a Punch-Out Catalog in eVA. A Punch-Out catalog is an electronic resource a vendor provides to eVA that integrates the vendor’s online ordering system with the eVA system. Purchasers are “punched out” of eVA to shop as if they were on the vendor’s independent web site. eVA will direct the purchaser into the online catalog for the selected vendor. In some cases, such as The Supply Room Companies, the vendor will have a quick order form as part of the catalog allowing the purchaser to enter item numbers for the items to purchase. The purchaser may also browse the catalog for items to purchase. Once all items have been selected and placed into the shopping cart, the purchaser may submit the order to eVA by selecting “Submit Cart.” This checkout process allows eVA to extract the purchase information detail and enter it into the eVA format.
1. Login to eVA and select “eMall/eForms” from the top left menu.
2. On the Dashboard select “Requisition” from the top left Create section
3. Enter the title of the order (i.e., vendor’s name, purchase date and/or fund/org number)
4. If a P-Card has been added to the user profile, this will become the default payment method. Uncheck the “Use P-Card” box if the vendor does not accept P-Card or if a direct bill order is required.
5. Enter “R01” into the PO Category field
6. Select a Procurement Transaction Type
7. Click “Add from Catalog”
8. Select the vendors Punch-Out Catalog from the left side link “PunchOut Catalogs” or by searching the “Catalog Home”
9. In the vendors Punch-Out catalog select items to add to the cart. Once all items have been added to the vendors Punch-Out cart, click on “Submit Cart” to return to the eVA order. All item information will be transmitted onto the eVA order
10. The system will redirect you back to the “Summary” page
11. On the “Summary” page, scroll down to the Line Items section
12. If all items will be paid using the same fund/org, place a check mark in the box next to each item. Multiple fund/orgs may be charges by selecting individual line items and entering the corresponding fund/org information for each item.
13. Once Line Items have been selected click on “Edit”
14. Enter only the org or fund (but not both) and the account code and click “OK” at the bottom. The activity code is an optional element used by cost-sharing units.
15. Select “Next” at the bottom of the page
16. Review the order and enter a Need-By Date into the field (a date one week from the order is appropriate.
17. Enter comments for the vendor or the purchasing office if needed then click “Submit” to complete the order. The user should receive a message that the order has been submitted.
18. To return to the Dashboard page select the Home.
Non-Catalog Order

Many vendors register with eVA but do not provide a Punch-Out catalog. Purchasers may view the item information on the vendor’s independent website or paper catalog and manually enter each item into eVA. The user may also request a quote from a company and use the information provided to complete the eVA order.

1. Login to eVA and select “eMall/eForms” from the top left menu.
2. On the Dashboard select “Requisition” from the top left Create section.
3. Enter the title of the order (i.e., vendor’s name, purchase date and/or fund/org number).
4. If a P-Card has been added to the user profile, this will become the default payment method. Uncheck the “Use P-Card” box if the vendor does not accept P-Card or if a direct bill order is required.
5. Enter “R01” into the PO Category field or “X02” if the purchase is exempt from eVA fees (see list of exempt items in the beginning of this section).
6. Select a Procurement Transaction Type.
7. Click on “Add Non-Catalog Item” to add items to the cart.
8. Enter a full description for the first item.
9. Select an NIGP Commodity Code using the down arrow at the end of the field to search.
10. Locate the supplier using the down arrow at the end of the field to search.
11. Enter the Supplier Part Number, Quantity and Price.
12. Click “Update Total” to verify information is correct and select “OK”.
13. Repeat steps 7-12 for each item that is being ordered.
14. Click on “Ok” to return to the “Summary” page.
15. On the “Summary” page, scroll down to the Line Items section.
16. If all items will be paid using the same fund/org, place a check mark in the box next to each item. Multiple fund/orgs may be charged by selecting individual line items and entering the corresponding fund/org information for each item.
17. Once Line Items have been selected click on “Edit.”
18. Enter only the org or fund (but not both) and the account code and click “OK” at the bottom. The activity code is an optional element used by cost-sharing units.
19. Select “Next” at the bottom of the page
20. Review the order and enter a Need-By Date into the field (a date one week from the order is appropriate).
21. Enter comments for the vendor or the purchasing office if needed then click “Submit” to complete the order. The user should receive a message that the order has been submitted.
22. To return to the Dashboard page select the Home.

Orders to Un-Registered eVA Vendors
There are situations when the University must purchase from a vendor who is not self-registered or state-entered in eVA. The purchaser should attempt to identify a comparable vendor in eVA prior to making a purchase from an un-registered vendor. Purchasing Office buyers (3-2580) are available to assist. The purchaser must document his/her request to the vendor to join eVA and the vendor’s refusal in a comment on the eVA purchase order. If a vendor does not wish to self-register with eVA, the department must request a substitute W-9 from the vendor and forward it to the Purchasing Office with a note that the vendor needs to be added to eVA. Once this process is complete, the vendor will be listed as a state-entered vendor and the department can then complete the purchase through eVA.

If a vendor chooses to join at the purchaser’s request, he/she may visit the eVA homepage and select I Sell to Virginia button for registration information. The Supplier Diversity Manager (3-2580) is available to assist Mason purchasers with requests for vendors to join eVA or assist a vendor with the eVA registration process. For assistance with processing an order to a vendor who has agreed to register but has not completed the registration process, users may call eVA Customer Support at 3-2580

Split Orders
Purchases exceeding the $5,000 limitation must be processed through the Purchasing Office. The $5,000 threshold specified in University Policy 2106 must not be circumvented by “splitting orders”. A split purchase is the breaking down of a single purchase into two or more separate purchases that appear to circumvent the single purchase limit and the resulting requirement to submit the purchase to the Purchasing Department for award. 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
- the total of those purchases exceed the single purchase limit

An example of a split order would be the purchase of a conference table and matching chairs for a total of $5,600 that is placed in two parts: a $2,800 order for the conference table that is followed by a $2,800 order for the matching chairs

Shipping Charges
If an eVA order includes a charge for shipping or freight or if there is a delivery fee associated with the order, each of these items should be entered as an individual line item and not simply combined with the price of the ordered item. Additionally, shipping/freight and delivery fees have unique commodity codes. The commodity code for shipping or freight charges is 96286. The commodity code for a delivery fee is 96750.
Payment Methods

Purchases in eVA may be paid directly by Mason Accounts Payable (direct bill) or with a Mason Purchasing Card (P-Card). After you complete the vendor search, you will note if the vendor accepts P-Card (VISA) payments. If the vendor does accept P-Card payments and you have been issued a P-Card you may use it to complete a purchase of $5,000 or less. If the vendor does not accept P-Card payments and/or you have not been issued a P-Card, you will complete the order as a direct bill payment to be paid by Mason Accounts Payable. Any eVA procurement order greater than $5,000 must be direct billed.

Direct Bill

In addition, invoice payments for dues, subscriptions and services previously provided are processed in eVA. In these situations, the department may have received an invoice directly from the vendor that is to be processed for payment. When a check is required, enter the payment in eVA following the process for non-catalog orders. The invoice may be scanned and attached to the eVA order, and the invoice with the EP number noted should also be sent to Accounts Payable at acctpay@gmu.edu. Direct bill orders will immediately appear in Banner Finance as an encumbrance (funds committed for future payment). These orders also require the purchaser to confirm receipt of the items. Items under $5,000 may be received electronically in eVA. Instructions for receiving an order may be found online in the Order Receiving Guide (https://fiscal.gmu.edu/wp-content/uploads/2014/11/eMALL_Receiving_Guide.pdf).

Purchasing Card (P-Card)

A P-Card may be used to place orders with eVA vendors who accept it as a form of payment. The P-Card is the preferred payment method since it reduces paperwork and expedites payment to the vendor. Credit card information must be manually entered in the eVA system at least one day before the card is utilized for eVA purchases. To set the P-Card as the default payment method, log into eVA, select Preferences on the eVA Knowledge Center page. Select Manage P-Card Information and create a new P-Card entry. Complete the information requested. A P-Card alias is a reference name the purchaser uses to identify the card in eVA. Punctuation marks may not be used in this field. The liability field should remain as “No”. Enter the expiration date in this format: MM/DD/YYYY. Enter the last day of the expiration month. For example if the expiration date indicated on the credit card is 10/21, enter 10/31/2021.

Once a P-Card payment is processed in eVA, the purchaser must allocate the transaction in the Bank of America Works system to complete the process. The allocation procedure is detailed in the Purchasing Card section of this guide.

Submitted Orders

Once the order is submitted, it will go electronically to the purchaser's approver if the payment will be made through Accounts Payable. No eVA approval is required if the order is paid with a P-card. When the order is approved, and if the vendor accepts orders electronically, the order will be electronically transmitted to the vendor and be located in the My Documents window on the Dashboard page. The order will be located in the Submitted window until it is approved. If the order is not approved, it will be returned to the Denied window. If the order fails integration, it will be returned to the Composing window. The purchaser will receive email communication from Ariba (eVA) related to the order status.

If the vendor does not accept orders electronically, once approved the order will go back to the purchaser to be approved, printed, and faxed or mailed to the vendor. To approve the order, select the PR number under the To Do section of the eVA Dashboard. Select the green approve button. Once approved, the order will be located in the My Documents window on the Dashboard page.
Purchasing Card (P-Card)

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. The purchase card reduces the volume of accounts payable transactions by eliminating vendor invoices and consolidating vendor payments into one monthly payment. P-Cards are only issued to full or part-time Mason employees.

P-Card applicants are required to attend in-person Basic eVA Purchasing and P-Cardholder training workshops prior to receiving the P-Card. To register for the trainings, please go to attend a Classroom Course or contact the Fiscal Training Manager at extension 3-2089.

Additionally, the cardholder and his/her P-Card approver are required to complete annual training offered through the Commonwealth’s Knowledge Center each spring. Cardholders and approvers will be notified via email when the annual trainings are available. If the cardholder and/or the P-Card approver fail to complete the training by the stated deadline, the P-Card will be suspended until the training is complete.

Purchasing Limits

Purchases made using the P-Card are limited to $5,000 or less per transaction. Mason P-Cards are also restricted to 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 limitation. Purchases exceeding the $5,000 limitation must be processed through the Purchasing Department using an eVA purchase order. Monthly limits up to $25,000 can also be requested by sending a business need justification to the Purchasing Office.

Unallowable Purchases

Common carrier transportation (airline and rail tickets) and conference registration fees are allowable P-Card purchases. Most travel expenses should not be purchased with the P-Card.

<table>
<thead>
<tr>
<th>Travel - Unallowable P-Card Purchases</th>
<th>Other Unallowable P-Card Purchases</th>
</tr>
</thead>
<tbody>
<tr>
<td>• Hotel accommodations</td>
<td>• Meals</td>
</tr>
<tr>
<td>• Rental cars</td>
<td>• Travel insurance</td>
</tr>
<tr>
<td>• Shuttle service</td>
<td>• Taxis</td>
</tr>
<tr>
<td>• Hotel business center transactions</td>
<td>• Gasoline and oil</td>
</tr>
<tr>
<td>• Food and beverages (unless Exception/Waiver on file)</td>
<td>• Past Due Invoices</td>
</tr>
<tr>
<td>• Group transportation</td>
<td>• Gift Cards</td>
</tr>
</tbody>
</table>

Monthly Reconciliation and Reporting

The P-Cardholder is responsible for reconciling his/her records with those of Bank of America Works (BoA Works). The cardholder will access BoA Works to reconcile, allocate, and signoff 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 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 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, you will need to provide the department fund/org number (GL01), account code (GL02) for the purchase (users may choose from the drop down menu), eVA PO Category (Ro1, X02), or PCO#, or the word “exempt” and an activity code if applicable. If the department does not utilize an activity code, the cardholder will leave the “XXXXXX” in the activity code field. Please refer to the for the list of required receipts and instructions. If a transaction contains an item that requires a receipt, the cardholder must upload and attach the receipt to the BoA Works transaction. 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 send by email when necessary. Failure to comply with these deadlines may result in the following consequences.

- Transactions will be swept to a PCard Suspended Transactions account code. If this occurs, the department is responsible for completing a Journal Voucher in order to move the funds from the suspended transaction account into 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.

Receipt Upload Guidelines

Works provides the functionality for cardholders to upload receipts and supporting documents for ALL transactions. Cardholders should upload receipts and supporting documents for all of the following transactions. 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.

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:


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”
12. “Run Now” will produce the report immediately
13. “Run Later” allows you to determine a date in the future to run the report
14. “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.
15. Select an expiration for the report (7 days is the default)
16. Select “Submit Report”

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.

Purchasing Made Easy

University Policy 2106 details the policies and procedures related to the purchase of goods and services. This policy delegates purchasing authority for many small purchases to certain employees at the departmental level. The full text of the policy is included in the appendix to this manual and may also be obtained on the Fiscal Services web site at http://fiscal.gmu.edu/policies/.

- Purchases of $5,000 or less may be made by individuals with organizational financial responsibility and their designees.
- The Purchasing Department is responsible for purchasing and leasing all goods and services for the university that cost more than $5,000.
- Only those individuals who have received an annual letter of authority from the Senior Vice President, or his/her designee, are authorized to sign contracts and/or make obligations on behalf of the university for spending levels of more than $5,000.

The Purchasing Department supports the university community by purchasing desired goods and services. The goal is to satisfy each organization’s requirements in a timely manner at the lowest available cost, while adhering to university policy and state procurement guidelines and regulations. In addition, all Mason employees will assist in the standardization of purchases for commonly procured goods and services by utilizing institution-wide contracts, where available.
Procurement Categories

An explanation of the requirements for purchasing goods and nonprofessional services at varied price points is listed below. The amount of time required to process an order varies, but routine purchases should be completes within processing times shown.

Individual Departments – $5,000 or less

- Purchases may be made by individuals with organizational financial responsibility and their designees through eVA, Purchasing Charge Card (P-Card), or Payment Request (for specific items listed on the Payment Request form only). For one time-purchases that are not already under contract, departments are to attempt to use Micro SWaM, or if not practicable SWaM (small, women, and minority-owned businesses) vendors Departments may locate Micro/SWaM vendors at the following link: https://www.sbsd.virginia.gov/directory/.

- The $5,000 departmental threshold must not be circumvented by “splitting orders”. “Splitting orders” is defined as awarding multiple orders within a short time period to the same vendor that would exceed the delegated signature authority and prevent appropriate competition. Purchases that are $5,000 or less, but are expected to regularly recur, should be bundled and sent to the Purchasing Department for execution.

Purchasing Department:

- **Over $5,000 up to $100,000**: For purchases where the one time or cumulative estimated cost of the materials, supplies or services is greater than $5,000 but less than $100,000, at least three written quotations should be obtained. At least two quotes must be from Micro/SWaM vendors. In cases where two certified Micro/SWaM vendors are solicited and the price is determined to be fair and reasonable the third competitive quote is not required. *Administrative lead-time is approximately 5 to 10 days.*

A 10-day public advertising period is required for purchases valued at more than $100,000.

- **Over $100,000, Invitation for Bids (IFB)**: For purchases where the one time or cumulative estimated cost is expected to be $100,000 or greater, competitive sealed bidding is required. Bids should be solicited from at least six sources. Solicitations are to include a minimum of four Micro/SWaM vendors. IFB’s are advertised in eVA and on the Purchasing Web Page. Sealed bids are opened and read aloud at a public bid opening. When appropriate, a Notice of Award or Notice of Intent to Award is publicly posted for 10 days after the applicable decision has been made. *Administrative lead-time is approximately 21 days, but may be as long as 60 days depending on the complexity of the order.*

- **Over $100,000, Request for Proposals (RFP)**: For purchases expected to exceed $100,000, competitive sealed proposals, resulting in competitive negotiations is required. Proposals should be solicited from at least six sources. Solicitations are to include a minimum of four Micro/SWaM vendors. RFP’s are advertised in the Washington Post, eVA and the Purchasing Web Page. Sealed proposals are not opened in public. When appropriate, a Notice of Award or Notice of Intent to Award is publicly posted for 10 days after the applicable decision has been made. *Administrative lead-time is typically 60-180 days depending on complexity. There is no mechanism for an expedited RFP.*

Prohibited Purchases

<table>
<thead>
<tr>
<th>Gifts or flowers</th>
<th>Charitable contributions</th>
<th>Alcoholic beverages</th>
</tr>
</thead>
<tbody>
<tr>
<td>Snacks for employees</td>
<td>Coffee service or supplies</td>
<td>Retirement parties or employee going-away parties</td>
</tr>
<tr>
<td><strong>Group luncheons for employees</strong></td>
<td><strong>Holiday cards or decorations</strong></td>
<td><strong>Subscriptions, except for bona fide business purposes, and not to exceed one year</strong></td>
</tr>
<tr>
<td>----------------------------------</td>
<td>---------------------------------</td>
<td>----------------------------------------------------------------------------------</td>
</tr>
<tr>
<td><strong>Non-business related newspapers or magazines</strong></td>
<td><strong>Books for classes (unless they remain the property of George Mason University)</strong></td>
<td><strong>Picture framing (unless the item remains the property of George Mason University)</strong></td>
</tr>
<tr>
<td><strong>Framing of award certificates</strong></td>
<td><strong>Replacement of stolen or lost employee personal articles</strong></td>
<td><strong>Personal items for employees (band aids, tissues, etc.)</strong></td>
</tr>
<tr>
<td><strong>Employee clothing (non-uniform)</strong></td>
<td><strong>Tuxedos or formal wear</strong></td>
<td><strong>Cash Advances</strong></td>
</tr>
<tr>
<td><strong>Personal space heaters</strong></td>
<td><strong>Electronic Books</strong></td>
<td><strong>Temporary Employment</strong></td>
</tr>
<tr>
<td><strong>Honorarium Payments</strong></td>
<td><strong>Past Due Invoices</strong></td>
<td><strong>Sponsorships</strong></td>
</tr>
</tbody>
</table>

**Sales Tax Exemption**

Mason is exempt from paying most Virginia sales tax. It is the responsibility of the cardholder to work with the vendor to remove any Virginia sales tax included with a purchase. A copy of the Mason Tax Exempt Certificate is available online at [Sales and Use Tax Certificate of Exemption](#) as well as Appendix D of this Manual. Cardholders must avoid using vendors who refuse to remove Virginia sales tax. This exemption applies to the purchase of goods and services as well as prepared/unprepared food. Purchases which reflect Virginia sales tax are subject to compliance reviews and repeated misconduct may result in the temporary or permanent loss of P-Card privileges.

**Mandatory Sources**

The Code of Virginia requires that certain goods and services be procured from designated state agencies and non-profit vendors. These vendors are registered in eVA.

**Office Supplies**

The Supply Room Companies is the mandatory vendor for office supplies. Prices for the most commonly ordered items are generally favorable because of a State contract. For employees who wish to purchase paper products you may do so by clicking on “Favorites” in the punch-out catalog.

**Furniture**

Department representatives may issue an eVA purchase order to VCE for furniture purchases $5,000 or less. Departments may not purchase furniture from any other source. If furniture from a vendor other than VCE is requested, a VCE Release Request, sometimes referred to as a waiver, is required. The request form may be found here: [VCE Release Request](http://fiscal.gmu.edu/forms-and-instructions/). The approved VCE Release Request and a Purchase Requisition should be submitted to the Purchasing Office for processing at any dollar amount.

**Business Cards**
George Mason University business cards should be purchased using a P-Card online at Business Cards. The Mason Purchasing Office has issued a blanket eVA order to Worth Higgins, the business card vendor, therefore no eVA order is required. Instructions for ordering business cards may be found here: http://ur.gmu.edu/creativeservices/businesscards/.

State Contracts
Term contracts are established by the Department of General Services/Division of Purchases and Supply to obtain more favorable prices through volume purchasing, to reduce procurement lead-time and minimize administrative effort. If an item is available on a State contract, the State contract is the recommended first source for the purchase. Departments may obtain copies of State contracts from the Purchasing Office, or from the Department of General Services, Division of Purchases and Supply web site at http://www.dgs.state.va.us/. Under certain circumstances, the Purchasing Office may authorize purchasing from another source.

Other Contracts (Non-Mandatory)
The Purchasing Office has secured contracts with various vendors for University procurement. These contracts may be accessed by visiting the Search for Existing Contract (http://fiscal.gmu.edu/purchasing/purchase-goods-or-services/search-for-an-existing-contract/) webpage. Additionally the University has access to the Virginia Association of State Colleges and University Purchasing Professionals (VASCUPP) contracts and may use these vendors for purchases. To search VASCUPP contracts please visit their website at https://vascupp.org/contracts.php.

Specialized Purchases
Sole Source Procurements
Sole source procurements are made when only one source is practicably available for the goods or services required; therefore, competition is not available. In some instances, it may be necessary to conduct a market analysis to determine if a similar product or service exists. This differs from a proprietary purchase where the product required is manufactured by only one company, but is sold through distributors and competition may be obtained among distributors. In cases where the eVA order initiator believes this applies, please complete a Sole Source Procurement Form found on the Fiscal Services website (http://fiscal.gmu.edu/forms-and-instructions/) at least 30 days in advance and attach with the eVA order.

Emergency Procurements
In the case of an imminent threat to personal safety or property, a contract may be awarded by the Purchasing Department without competition; however, such procurement shall be made with as much competition as is practicable under the circumstances.

Professional Services
These services are specifically defined in Virginia law as the practice of accounting, actuarial services, architecture, land surveying, landscape architecture, law, medicine, dentistry, optometry, pharmacy, and professional engineering. The procurement of professional services is accomplished by competitive negotiation. Concurrence and/or approval from other State agencies may be required. Please contact Purchasing for assistance regarding the procurement of professional services.

Computer Equipment and Software
All computer equipment and software, except for Site Licensed Software, will be procured in accordance with the purchasing guidelines described above. For Site Licensed software, departments should forward their request to ITS, MSN 185. Manuals for Site Licensed Software are not part of the package and requests for these manuals should be
forwarded to Purchasing. Additional information related to equipment purchases may be found at https://its.gmu.edu/service/category/computers-and-software/.

Honorarium

An honorarium is a one-time payment for a special, non-recurring activity or event for which a fee is not legally or traditionally required. There is no contract, the fee is not set or negotiated by the recipient, and the honorarium may not be paid to a third party (corporation, business or partnership). If payment is negotiated and agreed upon, it is considered a contractual agreement and should be processed as a payment for personal services, not an honorarium. A traditional honorarium is paid to an individual, who is not a Mason employee or current Mason student.

Traditional honoraria are typically paid to persons of scholarly or professional standing with the intent of showing good will and appreciation for giving a speech. A speech is a public address, oration, or other forms of oral presentation (including participation in a panel, seminar or debate).

Allowable Traditional Honoraria:

- Payment to a guest speaker. A guest speaker is someone who possesses advanced knowledge of a particular subject area and speaks about that subject area to a group or organization with which he or she is normally not involved. May not be a current Mason employee.
- Payment for participation as a judge in a writing or photo contest.
- Payment for participation in a panel discussion.

An operational honorarium is paid to an individual, who is not a Mason employee, for an activity that supports Mason operations. Operational honoraria are typically paid to individuals (including current Mason students) with the intent of showing appreciation for participation in university education, research or public service activities.

Allowable Operational Honoraria:

- Payment for participation as a volunteer judge for the Patriot Games.
- Payment to a volunteer swim official for community swim event.
- Payment to a cooperating teacher for a College of Education and Human Development program.

Process an Honoraria

Honoraria payments for less than $2,000 are exempt from eVA procurement and may be processed through Accounts Payable with the Honorarium Payment Request (https://fiscal.gmu.edu/wp-content/uploads/2016/03/HonorariumPaymentRequest_March-2016.pdf).

Honoraria payments for $2,000 or more must be submitted through eVA purchase requisition (PR#) and approved by a buyer in the Purchasing Office. The individual receiving the honorarium must have a Mason G#. If the individual does not have a G#, a new substitute W-9 must be completed and sent to papadmin@gmu.edu before a payment can be processed. Use the G# lookup prior to requesting the substitute W-9 from the individual. (VPN access is required for G# lookup.)

All traditional honorarium payments, regardless of the dollar amount, to visitors who are U.S. citizens or Permanent Residents must be reported to the Internal Revenue Service. U.S. citizens and Permanent Residents will receive an IRS Form 1099-MISC. Non-U.S. citizens will receive an IRS form 1042-S and a thirty percent (30%) tax may be withheld from all payments unless the individual is eligible to claim a tax treaty exemption. The unit should consider the thirty percent tax when calculating the total payment amount of the honorarium. In some cases, it may be appropriate to increase the honorarium payment to absorb the tax assessment.

Payment Request Form

The Payment Request (http://fiscal.gmu.edu/forms-and-instructions/) form has been designed to facilitate and expedite requests for payment by departments in the situations listed below and to eliminate the use of an eVA order
for these types of transactions. Use the Payment Request Form if the P-Card may not be used and you are requesting payment for one of the following items:

- Conference registrations – paid directly to the vendor
- Reimbursements (excluding travel expenses)
- US Dept. of Homeland Security or US Postal Service
- Other: limited to non-routine transactions such as bank fees and transfers between state funds/orgs and local funds/orgs (requires pre-approval of the Purchasing staff.) Email your request and provide relevant information to the Purchasing mailbox at Purch1@gmu.edu. Once approved, attach the approval to the Payment Request form.

**On-Campus Vendors**

Please see the guidelines below for individual vendor instructions.

**Mason Bookstore & Patriot Tech (Barnes & Noble)**

Accepts P-card payments for over-the-counter purchases $5,000 or less. For purchases of more than $5,000, please create a requisition in eVA (vendor ID - #VS0000038907). Please refer to the Desktop/Laptop Purchases At-a-Glance chart for additional information or consult the Computer Purchase Guide when purchasing from other vendors such as Dell or Apple.

**Sodexo Catering**

Sodexo has an online ordering system to assist faculty and staff who process catering orders. Users may access the Mason Catering (https://masoncatering.catertrax.com/) website to initiate catering orders and simplify the catering process. Sodexo will bill the department after providing services.

**Student Clubs**

Student clubs and organizations are defined as those student activities which are funded by student fees, self-generated revenue, or both.

The following additional payments, which enhance student life, are permitted for student clubs and organizations in support of their events. For more information on purchasing items and/or using the P-Card for student events please contact the Purchasing Office at x32508 or purch1@gmu.edu.

- Balloons for events
- Sound equipment
- Food for events that *directly support the club’s mission*
- Decorations
- Bands
- DJs
- Flowers for events
- Refreshments (non-alcoholic) for club meetings

**Amazon.com and Online Purchases**

In order to simplify the purchasing process and allow individuals to take advantage of the Amazon marketplace, all Amazon purchases must be placed through the central Mason Amazon Business account.

Through this centralized Amazon Business account, you will have immediate access to:

- Free two-day shipping for any orders over $49 ([learn more](https://www.amazon.com)) *If you already pay for Prime, your prime will not go away. Amazon Business benefits are all in addition to Prime benefits.*
- 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 without having to upload a tax-exempt certificate one account at a time
• Access to a specialized customer service team – (866) 486-2360

To request a Mason Amazon Business account/login please contact Christopher Mullins at cmullin4@gmu.edu and request to have an invitation sent. Once you receive the invitation, follow the directions to complete the Business Account set up. You may not use a personal email or Amazon account to purchase items for university business purposes.

Third Party Processors Such as PayPal

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. A third party processor may not be used for payments to an individual for services. All payments for services to individuals must be processed through eVA with the appropriate documentation.

When using one of these 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

Food and Beverage Purchasing

University Policy Number 2102, Food and Beverage Expenditures, establishes policies and procedures applicable to all Mason organizations, faculty, staff, students, and individuals that intend to provide food and/or beverages at university expense to Mason faculty, staff, students or their guests.

As an Agency of the Commonwealth of Virginia, George Mason University has a public obligation to ensure that all expenditures are essential and reasonable and that they support the mission of the university. As such, state rules prohibit expenditures for employee personal expenses, including meals, snacks, and refreshments.

The following expenditures are prohibited for all events (including functions that are exempt from Policy requirements):

• Alcoholic beverages
• Flowers (except for commencement ceremonies and specific Admissions events)
• Food/beverage for internal planning, regularly scheduled or routine meetings
• Food/beverage as a way to boost morale or promote goodwill

The following functions are exempt from Policy 2102 requirements (except as noted above). Procedures for exempt functions begin on page 12 of this manual:

• Events or functions at which food and beverages expenses are paid solely from participant fees
• Residence hall events that cost less than $100 per event
• Intercollegiate Athletics (ICA) pre/post game meals within per diem maximums related to home competitions
• Student-focused events that cost less than $2,000 per event that are within per diem maximums and primarily benefit Mason prospective students, students, and student-athletes
• Meals within per diem maximums provided to students who are required to be on campus when Mason meal plans are not available
• Meals within per diem maximums provided to performers and other visitors in conjunction with contractual requirements.

Authorized Functions - Policy Limitations and Requirements

The six functions where it is considered appropriate for food and beverage to be served to university personnel are listed below with an explanation for each function. When purchasing food and/or beverage the Food and Beverages Authorization form is used to document the criteria, limitations, and approvals required by the policy. Detailed explanations of the procedures for completing the Food and Beverages Authorization form and additional required information, based on the type of event, amount of purchase and the vendors’ payment methods are provided in this manual. The Quick Guide Checklists summarize these procedures.

<table>
<thead>
<tr>
<th>Function</th>
<th>Explanation</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Business function</strong></td>
<td>Meetings with outside parties involving business discussion. The non-Mason attendee(s) is the primary beneficiary of these events. Must be an appropriate ration of Mason to non-Mason attendees (Example: Meal with an interview candidate)</td>
</tr>
<tr>
<td><strong>Student Academic function over $2,000</strong></td>
<td>Events that contribute to the Mason academic mission (Example: Refreshments at commencement ceremony)</td>
</tr>
<tr>
<td><strong>Student Club over $2,000</strong></td>
<td>Held by student organizations that are funded through the umbrella process (Example: Refreshments at student club induction ceremony)</td>
</tr>
<tr>
<td><strong>Student-Athlete over $2,000</strong></td>
<td>Functions for recruits, qualifying traveler(s), current student-athletes and athletic staff as approved by Mason’s Compliance and/or Senior Athletic Staff (Example: food for an event hosted by coach for athletes at the start of the season)</td>
</tr>
<tr>
<td><strong>Internal training</strong></td>
<td>A formal training session that lasts all day and continues through a mealtime. Half-day training is only eligible for beverages. (Example: Lunch at Faculty/Staff Enrichment Day)</td>
</tr>
<tr>
<td><strong>Other internal</strong></td>
<td>University recognized event and events supporting University-wide initiatives. (Example: Annual University-wide Holiday Party)</td>
</tr>
</tbody>
</table>

**Business Functions**

Lunch is generally the only approved business meal for an event that meets during normal business hours. Written justification is required when circumstances warrant payment for additional food and beverage service. If attendees are charged a registration fee for a conference, which fully covers the cost of the meal(s), then the event is exempt from certain requirements of this policy – see Participant-Funded Events on page 12 of this manual.
The ratio of Mason to Non-Mason Attendees

For business functions at which outside parties are in attendance, the appropriate ratio of Mason to non-Mason attendees may vary depending on the facts and circumstances of the event. Consideration of the following examples may be useful when making such determinations. The Senior Approving Official will provide a judgment on the appropriate ratio. Departments may use the Attendee List template or their own document as long as it provides the name and affiliation of each attendee.

<table>
<thead>
<tr>
<th>Example: High Ratio Appropriate</th>
<th>Example: Low Ratio Appropriate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Lunch as part of the interview with a candidate for a dean position.</td>
<td>Dinner with a guest speaker after the speaker has given a presentation</td>
</tr>
<tr>
<td>5 Mason individuals to 1 non-Mason individual</td>
<td>2 Mason individuals to 1 non-Mason individual</td>
</tr>
</tbody>
</table>

Training Retreats

The determination of whether a departmental retreat is an appropriate internal training function at which food and beverages may be provided will require consideration of the factors surrounding the event.

- **Purpose:** Departmental retreats must be conducted primarily as training functions. The type of training provided will depend on the particular department involved. Retreats that are essentially planning meetings, however, regardless of the location or other factors, cannot be considered to be training events, and are not appropriate functions for food and beverage expenditures.

- **Location:** In order to limit expenditures for rental facilities, retreats should be held at properties owned or leased by Mason. Retreats held at other locations require advance written approval by the Chief of Staff, Senior Vice President, or Provost.

- **Duration:** Retreats involving overnight lodging, regardless of any other factors surrounding the event, are not permitted unless approved in advance by the Chief of Staff, Senior Vice President, or Provost.

- **Frequency:** Training retreats may not be held more often than annually.

Per Diem Maximums

Maximum amounts per person are limited to one-and-a-half times the per diem meal allowances for travel. The actual cost per person for food and beverages, including any related service fees, taxes or gratuities, may not exceed the per diem amount allowed for business meals as established under Commonwealth of Virginia. Room rental, linen rental and service ware are not included in the per diem amount.

**October 1, 2018 – September 30, 2019 Per Diem Maximums (1.5 of the Basic rate)**

<table>
<thead>
<tr>
<th>Washington Metro (Arlington/Fairfax)</th>
<th>Prince William County</th>
<th>Loudon County</th>
</tr>
</thead>
<tbody>
<tr>
<td>Breakfast - $27</td>
<td>Breakfast - $19.50</td>
<td>Breakfast - $21.00</td>
</tr>
<tr>
<td>Lunch - $28.50</td>
<td>Lunch – $21.00</td>
<td>Lunch - $24.00</td>
</tr>
<tr>
<td>Dinner - $51.00</td>
<td>Dinner - $34.50</td>
<td>Dinner - $39.00</td>
</tr>
</tbody>
</table>

Events Which Include Alcohol, Flowers, and/or Exceed Per Diem

Departments hosting events that include alcohol or exceed the maximum per diem allowance must make arrangements with the vendor for separate e invoices to be sent to sponsors outside the university to pay for these items. These items may not be paid by Mason funds. Flowers are only authorized for commencement ceremonies, Mason’s annual holiday party, bereavement (approved through Human Resources), certain admissions events and student club events. Only authorized departments/student clubs may purchase flowers.
Catering

Mason’s dining services provider, Sodexo, is the preferred caterer and offers an online ordering service. It is not mandatory that units use Sodexo for catering, however, an approved caterer must be used for all events. The list of approved off-campus caterers is available online at Approved Caterers. Note: If food is being picked up from an establishment and brought to campus OR if food is being delivered (already cooked, prepared and packaged) by a vendor, then it is not considered ‘catering’ and you DO NOT have to utilize an Approved Caterer.

Before committing to a caterer, verify that they are on the approved list and have registered with eVA. If payment will be billed directly to the university and paid by the Accounts Payable department then the approved caterer must have a Mason G#. Use the G number look up to verify before proceeding with a purchase order. For Sodexo catered events, units will use the Sodexo online ordering website Catertrax, which includes an online version of the Food and Beverage form. The purchasing procedures vary by authorized event type and payment method. Follow the corresponding procedures to complete food and/or beverage purchases as noted on pg. 7 of this manual.

Food and Beverage Authorization and Payment Form

The Food and Beverage Authorization and Payment Form documents compliance with the Food and Beverage Policy. The criteria, limitations and approvals required by the policy are noted on the form. This multi-purpose document may serve as a pre-event authorization and a supplement to the eVA order, a pre-event authorization and request for a P-Card waiver, or as a post-event reimbursement. For off-campus catering, units will use the standard Food and Beverage form. For Sodexo catered events, units will use the Sodexo online ordering website Catertrax, which includes an online version of the Food and Beverage form.

Instructions for Completing the Food and Beverage Form

The Food and Beverage Authorization and Payment Form has a variety of uses. Please follow the guide below to determine when to use the form, how to properly complete the form, and who should receive the form once completed. Do not attach the form to an online Sodexo order.

When to Use the Food and Beverage Form

- **Authorization only and payment will be made through eVA Purchase Order.** Check this box when an eVA requisition will be submitted and a purchase order will be issued to a vendor for the food/beverage purchase. Complete the form, including signatures #2 and #3, and then upload to the eVA purchase requisition.

- **Authorization only and request for P-Card waiver to purchase food and beverage.** Check this box to request a “lift” on a Purchase Card (P-Card) in order to procure food and beverage directly from a vendor. Note: You do not need a “lift” to purchase food items from a general merchandise store (Giant, Target, etc.); however, policy forbids the purchase of raw meat. Complete the form, including signatures #2 and #3, and then send the request, with attached form, to pcardadm@gmu.edu. Total transaction must be under $2,000. You will receive a response within 2 days.

- **Request for Reimbursement to Payee.** Check this box to request reimbursement to a Mason employee or student for a necessary purchase. Complete the form, including signatures #1, #2 and #3 (if applicable), and then submit the form and receipt(s) to Accounts Payable at MSN 3C1 or email to dking20@gmu.edu. Note: This is the least desirable method of payment. Effort should be made to utilize a Mason P-Card or eVA purchase order to reduce out of pocket expenses incurred by the Mason employee or student.

How to Complete the Form

1. Check the appropriate option for **Authorization and/or Payment.**
2. Under **Requestor Contact Information** – enter your name, department and phone extension.
3. In the Total Amount field, enter the total amount of the purchase. Enter the fund/org to be charged under #1.

   *To split charges between multiple funds/orgs, use lines #2 - #3 to note the additional fund/org and corresponding amount. Enter an Optional Tracking FB#, if desired, based on interdepartmental procedures.*
4. Under **Vendor/Payee Information** – enter the vendor’s name or payees first and last name and G#. *All vendor/payees must have a G#. Use the G# lookup to find an existing vendor or obtain a **Substitute W-9** from the vendor/payee and attach it to the Food and Beverage Form when submitted.

<table>
<thead>
<tr>
<th>Vendor/Payee Information</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Name:</strong> Rachel Dracht</td>
</tr>
<tr>
<td><strong>G#:</strong> G00000001</td>
</tr>
</tbody>
</table>

Student and employee reimbursements will be sent via direct deposit or mailed to the individual’s current address in Patriot Web. Click here for **Student Direct Deposit** Instructions or Click here for **Employee Direct Deposit** Instructions.

5. **Student and employee reimbursements will be sent via direct deposit or mailed to the individual’s current address in Patriot Web.** Please encourage all reimbursement recipient to enroll in direct deposit – instructions are available here: **Student Direct Deposit** or **Employee Direct Deposit**. Students and employees must update their address in Patriot Web to ensure proper mail delivery. Vendors must submit a new **Substitute W-9** for all address changes.

6. Under **Event Information** – enter the date (m/d/yyyy), location where the event will be held, start time/end time (h:mm am/pm).

7. Enter the number of attendees and maximum per diem/per person. The Estimated Cost will automatically calculate based on your attendee number and per diem entry.

8. Detail the Purpose of the Event. If the event is a Business Function, enter the nature of the discussion and why it was necessary for business. (i.e., “Speaker lunch” is not acceptable; you will need to elaborate on why it was necessary for business).

<table>
<thead>
<tr>
<th>Event Information</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Event Date:</strong> 5/17/2019</td>
</tr>
<tr>
<td><strong>Location:</strong> Dewberry hall</td>
</tr>
<tr>
<td><strong>Start Time:</strong> 1:00 pm</td>
</tr>
<tr>
<td><strong># of Attendees:</strong> 45</td>
</tr>
<tr>
<td><strong>X Maximum per diem/per person:</strong> $22.50</td>
</tr>
<tr>
<td><strong>Estimated Cost:</strong> $1,012.50</td>
</tr>
<tr>
<td><strong>Purpose of Event:</strong> Small Business lunch and learn series for student entrepreneurs.</td>
</tr>
</tbody>
</table>

9. **AFTER the event, you may update the Actual Cost field to reflect the true cost of the event prior to submitting the form to Accounts Payable for Payee Reimbursement.** For P-Card payments, enter the amount charged to the P-Card prior to uploading the form to Bank of America Works.

10. Under **Indicate Business Purpose for Event** – select the category of event.

<table>
<thead>
<tr>
<th>Indicate Business Purpose for Event Below (must meet one of the following criteria)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. <strong>Business Function.</strong> A necessary meal where official University business is conducted; the ratio of GMU to non-GMU attendees is appropriate.</td>
</tr>
<tr>
<td>2. <strong>Student Academic Function over $2,000.</strong> Must contribute to the academic mission of the University.</td>
</tr>
<tr>
<td>3. <strong>Student Club Function over $2,000.</strong> Funding approved through the RSO process.</td>
</tr>
<tr>
<td>4. <strong>Student Athlete Function over $2,000.</strong> Meals for recruits, qualifying travelers, current student athletes and athletic staff as approved by Mason’s Compliance and/or Senior Athletic Staff.</td>
</tr>
<tr>
<td>5. <strong>Internal Training Function.</strong> Participants in a formal training session that lasts all day with business conducted through the time of the meal. Only beverages are allowed at a training session that lasts at least half a day.</td>
</tr>
<tr>
<td>6. <strong>Other Internal Function.</strong> Generally reserved for University recognized events such as the annual University wide holiday party or events supporting University-wide initiatives. Must be approved by the Chief of Staff, Provost or Senior VP or delegate.</td>
</tr>
<tr>
<td>7. <strong>Exempt Event under $2,000 and within per diem (Select below).</strong> <strong>Exempt Event Quick Guide</strong>, <strong>Student Focused Event</strong></td>
</tr>
</tbody>
</table>

11. Print form and obtain signatures.

   1. **Payee Signatures for Reimbursement** – is required when a Mason student or employee is being reimbursed for an out-of-pocket purchase. Sign **AFTER event**.
2) Fund/Org Approver – is required to authorize the food and beverage purchase. Sign BEFORE event. *If Payee is the Fund/Org Approver, then the Supervisor must sign.

3) Senior Approving Official – is required for all event types except Student Club Functions and Exempt Events under $2,000 within per diem.

12. Submit form based on **Authorization and/or Payment Type** as detailed above. Additional requirements below.

**List of Attendees**

A listing of the names and organizational affiliations of each person in attendance at events at which food and beverages are provided must be submitted as documentation to support payment for authorized events (except Student Club Functions). Departments may use the **Attendee List template** or their own document as long as it provides the name and affiliation of each attendee. If a listing is impractical to provide, a written explanation to that effect must be submitted.

**Required Approval**

All expenditures for food and beverages require the approval of the official for the departmental fund/org to which the expenditure is being charged and approval by the **Senior Approving Official** (except Student Club functions). George Mason University officials in the positions listed below have authority to approve food and beverages expenditures for functions and events using University funds. Many of these officials have delegated approval authority to subordinates. The current list will be on the Fiscal Services website, under “Important Links” select **Senior Approving Officials**.

---

**Purchasing Procedures**

---

**Required Documentation**

<table>
<thead>
<tr>
<th>EVENT TYPE</th>
<th>VENDOR WILL INVOICE</th>
<th>REIMBURSEMENT TO INDIVIDUAL</th>
<th>SODEXO CATERING</th>
</tr>
</thead>
<tbody>
<tr>
<td>Business Function</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Student Academic (over $2,000)</td>
<td>eVA Purchase Order</td>
<td>Completed/Approved Food &amp; Beverage Authorization Form</td>
<td>Completed/Approved Sodexo Event contract</td>
</tr>
<tr>
<td>Student Athlete (over $2,000)</td>
<td>Completed/Approved Food &amp; Beverage Authorization Form</td>
<td>List of attendees</td>
<td>Final confirmation at least 3 days before event</td>
</tr>
<tr>
<td>Internal Training</td>
<td>List of Attendees</td>
<td>Legitimate itemized receipt</td>
<td></td>
</tr>
<tr>
<td>Other Internal</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Student club (over $2,000)</td>
<td>eVA Purchase Order approved by fund/org approver and approving official for Umbrella org.</td>
<td>Completed/Approved Food &amp; Beverage Authorization Form</td>
<td>Completed/Approved Sodexo Event contract</td>
</tr>
<tr>
<td></td>
<td></td>
<td>List of attendees</td>
<td>Final confirmation at least 3 days before event</td>
</tr>
<tr>
<td>All events over $2,000</td>
<td>eVA Purchase Order</td>
<td><em>Not Allowable</em></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Completed/Approved Food &amp; Beverage Authorization Form</td>
<td></td>
<td>Completed/Approved Sodexo Event contract</td>
</tr>
<tr>
<td></td>
<td>List of Attendees</td>
<td></td>
<td>List of attendees</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>Final confirmation at least 3 days before event</td>
</tr>
</tbody>
</table>
The purchasing procedures vary by event type and payment method. Follow the corresponding procedures to complete food and/or beverage purchases for an Authorized function. Procedures for functions that are exempt from the Food and Beverage Policy are located on page 12 of this manual.

**Process an eVA Order**

An eVA purchase order must be processed when the caterer will invoice the university for food, beverage and/or related services. The eVA order should be completed prior to the event date. The completed and approved Food and Beverage authorization form and the list of attendees or tentative list should be attached to the eVA purchase order (not required for Student Clubs). An eVA order is not required for Sodexo catered events. For instructions on processing an eVA order, please see the Basic eVA Overview. Orders that are placed over the phone must be categorized as “R01” in the Bank of America Works allocation. Orders that are picked up and paid for at the vendor location are considered over the counter purchases should be categorized as exempt in the Bank of America allocation process.

**Planning Example:** All Event Types (except Student Club) under $2,000 when the Vendor will invoice.

**Purchasing Charge Card (VISA/P-Card)**

The standard P-Card may be used to purchase food and beverage items at grocery (Giant, Safeway, etc.) or general merchandise stores that carry food (Wal-Mart, Target, etc.) without a “lift”. Dedicated food establishments (restaurants, take-out, etc.) may still require a lift based on credit card merchant restrictions. The P-Card may be used at on-campus dining facilities when a lift has been granted. To request a P-Card food and beverage “lift,” complete the Food and Beverage Form, obtain required signatures and email the form to pcardadm@gmu.edu. Allow 2 days for the P-Card Office to process the request. If the request is approved, the P-Cardholder must enter comments in Bank of America Works reflecting the type of purchase; attach the Food and Beverage form, and required receipt(s).

**Procedures for Exempt Purchases**

The provisions of the Food and Beverage Policy 2101 do not apply to the following events. Procedures specific to these exemptions are listed below. When using Sodexo Catering for an exempt event, please refer to the Sodexo section of the manual on page 13.

- Events or functions at which food and beverages expenses are paid solely from participant fees.
- Residence hall events that cost less than $100 per event
- Intercollegiate Athletics (ICA) pre/post game meals within per diem maximums related to home competitions
- Student-focused events that cost less than $2,000 per event that are within per diem maximums and primarily benefit Mason prospective students, students and student athletes
- Meals within per diem maximums provided to students who are required to be on campus when Mason meal plans are not available
- Meals within per diem maximums provided to performers and other visitors in conjunction with contractual requirements.

All events must be within per diem maximums (excluding Participant Funded events) and may not include alcohol or flowers.

*For Sodexo Orders please utilize the Catertrax online ordering system and enter a comment stating the Exempt Event type and details. In the event that online ordering is not available, complete the F&B form and submit the form to Sodexo for processing. Sodexo will submit an invoice to Accounts Payable for payment.

When meals are provided to performers and other visitors in conjunction with contractual requirements the following documentation is required based on payment type. **Meals must be within per diem limits.**

<table>
<thead>
<tr>
<th>P-Card</th>
<th>AP/Invoice/Sodexo</th>
<th>Reimbursement</th>
</tr>
</thead>
</table>
| 1. Submit F&B form to [pcardadm@gmu.edu](mailto:pcardadm@gmu.edu) to request a lift for dedicated food establishments ONLY.
2. Itemized receipt and F&B from uploaded to Works. | 1. eVA Purchase Order (or Sodexo online order) with
2. Comment noting Event Type/details OR completed F&B form.
3. Vendor Invoice submitted to Accounts Payable. | 1. F&B form
2. Itemized Receipt
3. Proof of purchase (credit/debit card slip) |

When meals are provided to students, who are required to be on campus when Mason meal plans are not available, the following documentation is required based on payment type. **Meals must be within per diem maximums.**

<table>
<thead>
<tr>
<th>P-Card</th>
<th>AP/Invoice/Sodexo</th>
<th>Reimbursement</th>
</tr>
</thead>
</table>
| 1. Submit F&B form to [pcardadm@gmu.edu](mailto:pcardadm@gmu.edu) to request a lift for dedicated food establishments ONLY.
2. Itemized receipt and F&B from uploaded to Works. | 1. eVA Purchase Order (or Sodexo online order) with
2. Comment noting Event Type/details OR completed F&B form.
3. Vendor Invoice submitted to Accounts Payable. | 1. F&B form
2. Itemized Receipt
3. Proof of purchase (credit/debit card slip) |
1. Submit F&B form to pcardadm@gmu.edu to request a lift for dedicated food establishments ONLY.
2. Itemized receipt and F&B form uploaded to Works

<table>
<thead>
<tr>
<th>1. F&amp;B form</th>
<th>1. eVA Purchase Order (or Sodexo online order)</th>
</tr>
</thead>
<tbody>
<tr>
<td>2. Comment noting Event Type/details OR completed F&amp;B form</td>
<td>2. Itemized Receipt</td>
</tr>
<tr>
<td>3. Vendor Invoice submitted to Accounts Payable</td>
<td>3. Proof of purchase (credit/debit card slip)</td>
</tr>
</tbody>
</table>

Procedures for Using Sodexo Catering

This section addresses the procedures for Sodexo Catering Services. All faculty, staff and student organizations at George Mason University must adhere to the Food and Beverage Policy. Checklists to help verify that correct procedures are completed may be used as an additional resource. The Sodexo Checklists and instructions are also available online at the Fiscal Services Web site at Use Sodexo.

The contractual relationship between Mason and Sodexo allows for catering events to be treated as internal functions rather than purchases of services from an external source. A version of the Food and Beverages Authorization form is built into the Sodexo online catering event contract, which lists the specific criteria, limitations, and approvals required, by the policy, and pre-event invoice approval for Sodexo services. All orders for Sodexo Catering must be placed utilizing the online ordering system Catertrax.

For all events, except Student Club functions, the department should access Catertrax, complete the event requirements, order details and built in Food and Beverage Authorization information. Sodexo will email/fax an Event Contract to departments requesting a catered event. The department must also prepare a list of attendees (except for exempt events), or attach a statement that such a list is impractical to provide. The required officials must provide authorization by email. The signed Event Contract and list of attendees are then emailed/faxed to Sodexo by the department. The catering office must receive these required documents three days prior to the event to confirm the contract. After the event, Sodexo will send all documents to Accounts Payable with the Legitimate invoice. The department will receive a courtesy copy of the invoice by fax or email from Accounts Payable. The department has five days to review the invoice and notify Accounts Payable by fax or email of any discrepancies. If no discrepancies are noted within five days, Accounts Payable will pay the invoice.

For Student Club functions, the request for Sodexo catering should be completed using Catertrax. A version of the Food and Beverages Authorization form is built into the Sodexo online catering event contract, which lists the specific criteria, limitations, and approvals required, by the policy, and pre-event invoice approval for Sodexo services. The required Umbrella Official rather than a Senior Approving Official must give approval for the function by email to Sodexo. The signed Event Contract, with built in Food and Beverage form, serves as the only form of authorization by the department for this expenditure. Student clubs are not required to prepare a list of attendees. After the event, Sodexo will send the Event Contract and invoice to Accounts Payable.

For Food and Beverage Policy Exceptions, the department should access Catertrax, complete the event requirements, order details and built in Food and Beverage Authorization information. A comment must be entered that identifies the event as exempt for the Food and Beverage Policy (e.g. “Student focused event under $2K within per diem”). Sodexo will email/fax an Event Contract to departments requesting a catered event. The department should choose “F&B Exception” from the Senior Approving Official listing since this approval is not required. The department must provide the email address of the fund/org approver for the event. The required officials must provide authorization by email. The signed Event Contract is then emailed/faxed to Sodexo by the department. The catering office must receive the required documents three days prior to the event to confirm the contract. After the event, Sodexo will send all documents to Accounts Payable with the Legitimate invoice. The department will receive a courtesy copy of the invoice by fax or email from Accounts Payable. The department has five days to review the invoice and notify Accounts Payable by fax or email of any discrepancies. If no discrepancies are noted within five days, Accounts Payable will pay the invoice.
Planning Example: All Event Types for Sodexo Catering

**Procedures for Multiple Food Servings**
Departments sometimes make arrangements with Sodexo to cater a function that includes multiple food servings (e.g., an all-day workshop that includes breakfast, lunch, and an afternoon snack.) Departments may prepare one Food and Beverages Authorization form for the entire function by following the procedures described below.

1. Sodexo creates a separate event contract each time food is served. Sodexo will email/fax the event contracts with the contract numbers and cost for each event associated with the function.
2. The department must contact Sodexo to assure that all events will be included on one invoice.
3. Enter the date(s), time(s) and location(s) for the entire function on the online form.
4. Verify that the dollar amount does not exceed the total per person amount authorized by the Food and Beverages policy (see applicable checklist for allowable amounts). This information may be obtained from the event contracts.
5. Have the Senior Approving Official authorize the purchase, usually by email correspondence with Sodexo.
6. Submit the signed Event Contract(s) to Sodexo with the list of attendees (if required) at least three days prior to the events.

**Sales and Use Tax**
All catered events payable directly to the vendor using by P-Card or eVA Order, including those catered by Sodexo, are exempt from sales and use taxes as long as the event: (a) supports the mission of the university and (b) is considered essential to the operation of the university. Catered events of this type may be paid using Mason funds. Events supported by participant funds are also tax exempt provided they meet the criteria listed above.
University-sponsored event expenses that do not support the university mission include: retirement parties, employee going away parties, office holiday parties and birthday celebrations. Catered events of this type cannot be paid for using Mason funds and are not tax exempt.

Example: Mason holds a banquet to recognize outstanding students and purchases catering services through Sodexo. The invoice includes charges for the catered food, charges for servers and charges for event set up and take down. Mason pays the invoice through Accounts Payable. The entire invoice is exempt from the sales and use tax.

For additional guidance related to sales and use tax please see Appendix B of this manual.

**Unallowable Expenditures**

Commonwealth of Virginia regulations impose certain restrictions on the use of university funds. Per person, amounts for food and beverages expenditures are limited to no more than one-and-a-half times the individual meal components in the travel per diem allowances. The university is prohibited from paying for alcohol and flowers (except for commencement ceremonies and limited specific Admissions events).

Events that include alcohol, flowers, or amounts exceeding state limitations must be paid using non-university funding. Departments hosting events that include alcohol, flowers (except for commencement ceremonies and limited specific Admissions events), or per person expenditures in excess of the per diem allowance must make arrangements with Sodexo (or other vendor) for separate invoices to be sent to sponsors outside the university to pay for these items.

**Events Funded by George Mason University Foundation**

Departments are responsible for obtaining alternative sources of payment for all unallowable expenditures. Often a department will charge these expenditures to their Mason Foundation account. Payment arrangements should be made with Sodexo (or other vendor) prior to the event to allow generation of separate invoices for each portion of the bill. The department must also contact the Foundation prior to the event to receive an FO number. This number is used as authorization from the Foundation that funds are available.

Sodexo will send the Foundation invoice directly to the department. The department should prepare a Foundation voucher, attach the Sodexo invoice, and submit the documents to the Foundation for payment. In the event Accounts Payable receives an invoice with unallowable expenditures, the allowable portion of the invoice will be paid, and the department will be notified of the unpaid items balance and directed to arrange an alternative method of payment. The department must then notify the Foundation to receive an FO number, and request Sodexo to amend the invoice to include billing for taxes. The department prepares a Foundation voucher to submit with the amended invoice to the Foundation for payment.
Travel Policy

The Travel policy (University Policy 2101 – Travel Authorizations and Reimbursement) provides instruction for the reimbursement of reasonable and necessary expenses incurred while traveling on University business. The following procedures have been developed to provide guidance to travelers when applying the policy to particular travel events.

Authorization to Travel

All travel costs must be estimated before the proposed trip is made. These estimates should include expenses to be billed directly to the University as well as expenses to be reimbursed to the traveler. All travel requires advance approval. The following items should be considered in planning a trip:

- Reason for travel
- Dates of travel
- Destination(s)
- Transportation method(s)
- Lodging requirements
- Registration fees
- Meals
- Other anticipated requirements and expenses

All overnight travel (that exceeds $1,000 in total cost) OR travel at any dollar amount (more than, less than or equal to $1,000) that includes lodging costs over the basic rates must be approved in writing, in advance, by the traveler’s first line supervisor. If the traveler or his/her supervisor does not have signature authority for the fund/organization being charged, a fiscal officer with signature authority for that fund/organization must also approve the travel.

Specific international travel requires additional approval.

International travel must be approved in writing, in advance, by the Research Development, Integrity and Assurance (RDIA) office when travel is to a comprehensively embargoed country (e.g., Cuba, Iran, North Korea, Sudan and Syria) OR to a militarily embargoed country such as China or Afghanistan (complete list of these countries available at: http://pmddtc.state.gov/embargoed_countries/index.html) for a traveler who works with International Traffic in Arms Regulations (ITAR) data.

Travelers are required to utilize the George Mason University Travel Request System (TRS) at https://travel.gmu.edu to generate a “Request and Authorization to Travel”.

<table>
<thead>
<tr>
<th>Determining Factors</th>
<th>Form of Approval</th>
<th>Level of Approval</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total cost less than $1,000 AND Lodging at basic rate</td>
<td>Oral</td>
<td>Authorized Approver/Supervisor</td>
</tr>
<tr>
<td>Total cost $1,000 or more OR Lodging above basic rate*</td>
<td>Electronic</td>
<td>Authorized Approver/Supervisor AND Fund/Org Approving Official</td>
</tr>
<tr>
<td>To a comprehensively embargoed country (e.g., Cuba, Iran, North Korea, Sudan and Syria) OR To a militarily embargoed country such as China or Afghanistan* for a traveler who works with data controlled by the International Traffic in Arms Regulations (ITAR)</td>
<td>Electronic</td>
<td>Authorized Approver/Supervisor AND Fund/Org Approving Official AND Research Development, Integrity and Assurance (RDIA)</td>
</tr>
</tbody>
</table>
Other Advance Approvals

Some travel may require additional advance approval. A traveler requesting lodging exceptions up to 100% above the basic or standard rate must submit a Travel Authorization signed by his/her Authorized Approver/Supervisor and a fiscal officer with signature authority for the fund/organization being charged if the traveler or supervisor does not have signature authority for that fund/organization in advance of the travel. An explanation of the justification for the higher rate must be attached.

Travelers requesting lodging at rates in excess of the 200% of the basic or standard rates must obtain advance approval. Only the Comptroller of the Commonwealth or his/her designee (Assistant State Comptroller) may grant exceptions for expenses exceeding 100% over the guidelines.

Departments intending to invite residents of foreign countries to travel at the University’s expense must arrange with the International Tax Office (inttax@gmu.edu) before inviting the individual to travel or making any travel preparations on the visitor’s behalf.

Lodging Limitations

The Commonwealth of Virginia has established dollar limitations on certain categories of travel expenses, as indicated in this section. Travelers will not be reimbursed for amounts in excess of these limitations.

Basic rate lodging may be reimbursed when an individual is traveling overnight on official business. Lodging expense reimbursement varies with the travel destination, but all expenditures must be necessary and reasonable. Lodging rates are governed by the U.S. General Services Administration (GSA). The listed rates assume single occupancy and exclude applicable taxes. Lodging taxes are reimbursable.

The lodging, meals and incidental expenses that are allowable for travel reimbursement in the 48 contiguous states are available at http://fiscal.gmu.edu/travel/learn-about-meals-per-diem-rates/. Additional information about the GSA rates is available at http://www.gsa.gov/portal/content/104877

Lodging Above Basic Rates

When circumstances warrant and lodging is expected to cost up to 200% of the established basic rate, a traveler’s authorized approver/supervisor and the appropriate fiscal officer with signature authority for the fund/organization being charged, may provide approval of the higher lodging rate by signing and dating the Travel Authorization in advance of the trip. Written justification for the higher cost lodging must be approved prior to travel in all cases, including those when the traveler is staying at the site of the conference he or she is attending, with a properly signed and dated Travel Authorization.

When traveling to areas where higher than standard rates are applicable, travelers are reminded to carefully check the actual location/address of the selected lodging before confirming the reservation. The Mason Travel Office is authorized to reimburse travelers for lodging costs based on the actual location of the lodging and not a nearby city.

The following link may be useful to travelers to determine if a zip code is located in a county with higher lodging rates: http://www.naco.org/Counties/Pages/CitySearch.aspx

Exceptions to Maximum Rates

Occasionally, prevailing hotel rates exceed the maximum allowable reimbursement rates, despite reasonable efforts to locate alternatively priced accommodations. In these situations, the traveler may request an exception. The Controller will only consider requests submitted by the Travel Office, well in advance of travel.
Exception requests should document the circumstances of the travel and must be accompanied by a Travel Authorization electronically signed by the traveler’s Authorized Approver/Supervisor and the Fund/org Approver for the fund/organization being charged.

**Required Process:**

- Prepare documentation in the form of a single page memo that explains the circumstances and lists the rates and complete name and address (including zip code) for three hotels in the vicinity of the requested lodging.
- Attached the hotel data printed from the internet to the exception request documentation memo.
- Summarize the three hotels’ rate and location information in the body of the exception request documentation memo.
- Submit the approved Travel Authorization and exception requests memo to the Travel Office at least 14 days prior to the trip. Request may be sent by email to travel@gmu.edu

**More Than One Person in a Room**

Vouchers must be annotated to explain more than one person in a room. When two or more people are traveling on official state business and staying in the same hotel room, the allowable lodging rate will be the lodging rate allowed in the area they are staying, plus the cost charged by the hotel for any additional persons in the room. Documentation from the hotel listing additional hotel charges for each additional person, per room must be provided. If the additional traveler is not a business traveler, only the single room rate may be claimed.

Requests for multiple travelers in the same room that exceed the conference room rate, plus any applicable extra person(s) charges, must be submitted to the Travel Office seven days prior to the commencement of the trip. Approval by the University Controller must be received in advance of the travel.

**Alternative Lodging**

Requests for alternative lodging, described above, must be submitted for approval prior to making the purchase. A Travel Authorization, approved by the traveler’s Authorized Approver/Supervisor and Fund/Org Approver, and a comparison statement must be submitted to the Travel Office at least 14 days prior to the trip start date. The Controller’s approval must be included with the Travel Reimbursement. More information can be found in the Alternative Lodging Guide.

**Internet charges**

Travelers are permitted to incur charges for use of the internet at hotels provided that internet access is necessary for business activity. To be reimbursed for internet charges, travelers must provide an explanation of the internet usage, such as checking and responding to email. The explanation may be written on the itemized hotel bill.

Internet charges to sponsored funds are allowable only when directly related to the specific grant or contract. As such, checking email could only be charged to a grant if email activity was limited to, and directly related to, a specific project. Internet-based research directly related to a sponsored project is allowable.

**Hotel bills**

An original itemized hotel bill must support lodging reimbursement requests. For hotel rooms obtained through internet providers, the traveler must submit the entire hardcopy receipt from the internet site showing total cost and confirmed services. No lodging reimbursement is authorized for informal lodging arrangements such as staying with friends, colleagues or relatives.
Meal and Incidental Per Diem Rates

As with lodging, the Commonwealth of Virginia utilizes per diem rates for meals and incidental expenses that are governed by the U.S. General Services Administration (GSA) and listed in the last column of the rate table at http://fiscal.gmu.edu/travel/learn-about-meals-per-diem-rates/. The meals and incidental expenses (IE) breakdown for the 48 contiguous United States is available at www.gsa.gov/mie and summarized below:

<table>
<thead>
<tr>
<th>TOTAL</th>
<th>$55</th>
<th>$56</th>
<th>$61</th>
<th>$66</th>
<th>$71</th>
<th>$76</th>
</tr>
</thead>
<tbody>
<tr>
<td>Breakfast</td>
<td>$13</td>
<td>$13</td>
<td>$14</td>
<td>$16</td>
<td>$17</td>
<td>$18</td>
</tr>
<tr>
<td>Lunch</td>
<td>$14</td>
<td>$15</td>
<td>$16</td>
<td>$17</td>
<td>$18</td>
<td>$19</td>
</tr>
<tr>
<td>Dinner</td>
<td>$23</td>
<td>$23</td>
<td>$26</td>
<td>$28</td>
<td>$31</td>
<td>$34</td>
</tr>
<tr>
<td>Incidentals</td>
<td>$5</td>
<td>$5</td>
<td>$5</td>
<td>$5</td>
<td>$5</td>
<td>$5</td>
</tr>
</tbody>
</table>

Per Diem rates include:

- meals, including taxes and tips
- transportation to where meals are taken
- personal telephone calls
- laundry expenses
- tips to baggage handlers

Because the per diem rate is intended to cover these items, they will not be reimbursed separately. Travelers are advised to budget their travel expenses accordingly.

Travel Departure and Return Days

On travel departure and return days, travelers receive 75% of the per diem allowance, regardless of the time of departure or return. The return day allowance is based on the rate at the location where the traveler spent the night prior to returning to the home base. The rates for the 48 contiguous United States are available at www.gsa.gov/mie and summarized below:

<table>
<thead>
<tr>
<th>TOTAL</th>
<th>$55</th>
<th>$56</th>
<th>$61</th>
<th>$66</th>
<th>$71</th>
<th>$76</th>
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</thead>
<tbody>
<tr>
<td>75% Travel Days</td>
<td>$41.25</td>
<td>$42.00</td>
<td>$45.75</td>
<td>$49.50</td>
<td>$53.25</td>
<td>$57.00</td>
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</table>

“No-cost” Meals

The per diem rate claimed must be reduced for all “no-cost” meals the traveler receives. “No cost” meals are those included in event registration fees. If a continental breakfast or reception is offered as part of the travel event and the food/timing is sufficient to serve as a meal, the traveler must deduct the per diem by the appropriate allowance amount. If a meal is offered as part of a conference and the traveler has medical restrictions, the traveler should make every effort to have the conference facilitate his/her need by the deadline specified by the conference. If the conference does not honor the request, the traveler is not required to deduct the applicable meal allowance for the per
However, the traveler must include a note or other documentation with the Travel Reimbursement Voucher documenting this information. This note may be entered in the comments section in the TRS. Individual meal components are provided in the per diem rate tables and embedded in the TRS to assist travelers in calculating the deduction for these free meals.

**Transportation**

Primary transportation is the method by which you will arrive at your primary destination. Secondary transportation is how you will travel while at the primary destination. For example, a business trip to California may include an airline flight to California and a rental vehicle in California. The airline flight would be considered the primary transportation and the rental vehicle would be considered secondary transportation.

**Commercial Air and Rail Carriers**

The travel policy provides for payment for commercial airfare or rail travel when traveling on University business. Generally, airline and rail travel cannot exceed the rates charged for tourist or coach class accommodations. Reimbursement for Acela service on Amtrak is prohibited. Some airlines have created a higher level of coach class services that charges a premium for certain preferable seats, priority boarding, advance seat selection and/or other amenities. Such upgrades in the coach seating area are considered enhancements to the coach fare and are not reimbursable. All tickets or receipts must indicate coach class fares unless appropriate documentation is obtained. Reimbursement for first class travel is prohibited.

The traveler’s supervisor and a fiscal officer with signature authority for the fund/organization being charged may grant permission for business class air or rail travel under the following circumstances:

- **Air**
  1. The business class fare does not cost more than the lowest available tourist/coach fare (comparison must be attached to the Travel Reimbursement),
  2. The travel is to western Europe and the business meeting is conducted within three hours of landing,
  3. The travel is for transoceanic, intercontinental trips of more than eight hours, or
  4. The traveler pays the difference.

- **Rail**
  1. The business class fare does not cost more than the lowest available tourist/coach fare (comparison must be attached to travel voucher),
  2. Reserved coach seats are not offered on the route, or
  3. The traveler pays the difference.

**Motor Pool Vehicles**

A traveler may also utilize a University Motor Pool vehicle for approved University activities. A Motor Pool Vehicle Request form should be submitted at least three days in advance of the proposed travel date and is available at [Motor Pool Request Form](#). Costs are charged directly to the user’s fund or organization.

**Enterprise Rental Vehicles**

The Virginia Office of Fleet Management Services has partnered with Enterprise Rent-a-Car to provide short term rental cars for state agencies. All vehicle reservations must be made at least 24 hours in advance of the anticipated pick-up of the vehicle. Travelers are required to access the Enterprise Trip Calculator at [Trip Calculator](http://www.dgs.state.va.us/OfficeofFleetManagementServices/TravelPlanning/tabid/170/Default.aspx) when planning a trip that involves traveling more than 280 miles per day. In most cases a traveler will be reimbursed for the cost of an Enterprise rental vehicle and gas OR mileage at the fleet rate. An Enterprise Guide provides details and is available at [Enterprise Guide](http://fiscal.gmu.edu/wp-content/uploads/2013/09/EnterpriseGuide.pdf).
**Personal Vehicle**

Travelers may be reimbursed for use of a personal vehicle while traveling on University business. Since the state requires that travel be conducted in the most economical manner, total reimbursement for vehicle use, lodging, and meals and incidental expenses may not exceed the alternative cost of travel by the most economical air routing.

**Gasoline, Parking, Toll and Taxi Charges**

Reimbursement for fuel is limited to prices at customary, competitive outlets. In no instance should the traveler enter into a “Fuel Agreement” or pay for fuel in advance when renting a vehicle. No instance includes situations where the fuel agreement per gallon fuel cost is less than prevailing per gallon rates. Reimbursement is provided for parking fees and toll charges incurred. Parking at airports is limited to the most economical rate.

Reimbursement is provided for taxi and shuttle van fares between airports or other transportation terminals and hotels or other lodging facilities. Receipts are required when the reimbursement claim exceeds $75. A maximum tip of 15% of the taxi cab or shuttle service fare is reimbursable as a transportation cost separate from Meals and Incidental Expenses. The amount of the tip should be separated from the fare on the Travel Reimbursement Voucher.

**Local Area Travel Expenses**

Non-commuting travel expenses may be reimbursed when individuals must travel in the local area on official business. This includes trips between University campuses or to other locations in the vicinity to attend meetings or training classes, to deliver paperwork, etc. Travel may be by personal vehicle or local common carrier (e.g., metro, bus, etc.) For travel between Mason campuses by personal vehicle, a table of mileage distances and reimbursement amounts to be claimed is available at the Travel Office page at the Fiscal Services web site at [http://fiscal.gmu.edu](http://fiscal.gmu.edu).

Commercial parking fees and toll charges may also be reimbursed. Charges to park on university property (i.e., University decals, passes and parking meters) are not reimbursable. Normal commuting mileage is not reimbursable; only the net additional mileage may be claimed.

**Local Lodging**

An employee is generally not reimbursed for lodging within 25 miles of his/her work place, office or home. Local area lodging may be paid for guests of the University such as candidates or speakers. The Purchasing Office has negotiated contracts with several hotels in the local area. Sponsoring departments are encouraged to make guest lodging arrangements with one of these hotels to obtain favorable rates and direct billing to the University. The list of hotels in the local area is available online on the Fiscal Services web site at [http://fiscal.gmu.edu](http://fiscal.gmu.edu). Click on Travel Office, then Learn About Lodging, then [Lodging in the Local Area](http://fiscal.gmu.edu/travel/use-lodging/lodging-in-the-local-area/).

**Local Meals**

Generally, meal expenses must involve an overnight stay to qualify for reimbursement. An individual who is not in a travel status may be eligible for meal reimbursement if he/she participates in a business meal.

Business meals occurring in the local area or during overnight travel may be reimbursed if the conditions for business meals established in University Policy Number 2102, “Food and Beverages Expenditures” are satisfied. Non-Mason guests must be present at the meal and bona fide business discussions must take place. Reimbursement for business meals occurring during overnight travel will be limited to the cost of the guest’s meal only; the traveler/host will receive the normal per diem payment for the trip location.

Reimbursement for food and beverages purchased during business meals requires a “Food and Beverages Authorization” form. For the full text of the Policy on Food and Beverages Expenditures, and the Food and Beverages Authorization forms, go to the Fiscal Services web site at [http://fiscal.gmu.edu](http://fiscal.gmu.edu).
Reimbursement requests must be accompanied by an original itemized receipt. If an itemized receipt is not available, the request must include a certification that no alcoholic beverages were consumed at the meal. State rules prohibit use of state funds for alcoholic beverages.

Travel Arrangements

Individuals may arrange travel through internet websites (i.e., Travelocity), any travel agency or one of Mason’s contracted travel providers. When procuring services via the Internet, the traveler must submit documentation that validates cost as well as the mode and class of travel. The confirmation document (all pages) generated at the end of the reservation process showing total cost and class of service should be printed and attached to the Travel Reimbursement Voucher. When a paper ticket is issued, the passenger receipt (ticket stub) should be submitted.

Covington Travel

Travelers may contact Covington Travel in Richmond at 804-747-7077 or 888-747-7077 between the hours of 8:00 a.m. and 8:00 p.m. for airline reservations. Covington Travel provides the option to conduct bookings through an online travel portal. The traveler will provide payment to Covington Travel. Options include the Purchasing Charge Card (VISA/P-Card), the VISA Travel Charge Card or a personal credit card. Covington Travel can direct bill airfare in excess of $5,000 to a centralized Mason Travel Card. A fee will be added to the cost of each airline ticket purchased. Covington Travel may also be contacted for domestic and international lodging and rental car reservations.

Uniglobe Ulti-Max Travel

Travelers may contact Uniglobe Ulti-Max Travel in Herndon at 703-707-0200 or 866-629-8728 between the hours of 9:00 a.m. and 6:00 p.m. for airline reservations. The traveler will provide payment to Uniglobe Ulti-Max Travel. Options include the Purchasing Charge Card (VISA/P-Card), the VISA Travel Charge Card or a personal credit card. A fee will be added to the cost of each airline ticket purchased. Uniglobe Ulti-Max Travel may also be contacted for lodging and rental car reservations.

Payment Methods

Most travel expenses will be paid by the traveler (cash, credit/debit) and then reimbursed after the trip is complete. No travel advances will be given. Certain expenses such as common carrier (air and rail) tickets may be purchased with the P-Card. An authorized P-Card holder may purchase common carrier (air and rail) tickets for the cardholder or other individuals within his/her department who are authorized to travel. The cardholder must retain the original purchase receipt and a copy of the Travel Authorization signed by the traveler’s supervisor and fiscal officer. Mason will be billed directly for all P-Card charges. The P-Card may also be used to purchase conference registration fees.

Reimbursable Expenses

- Lodging
- Vehicle rental charges
- Mileage
- Gas (for rental vehicle)
- Parking fees or tolls
- Taxi or shuttle fare
- Metro fare
- Business telephone calls
- Passport or Visa expenses
- Registration fees
- Internet charges
- Air or rail tickets (paid personally)

Non-Reimbursable Expenses

- Lost or stolen articles
- Alcoholic beverages
- Excessive meal and lodging charges
- Personal telephone calls
Personal laundry expenses
Damages to personal vehicle
Expenses related to personal negligence
Towing charges/Unlock charges
Excessive parking or gasoline charges

University parking fees
Hotel movies
Expenses for children or spouse of traveler
Travel insurance/rental vehicle insurance (with the U.S.)

Receipts
Travelers are required to obtain original receipts for all expenses in excess of $75, except for meals and incidental expenses reimbursed on a per diem basis. Lodging reimbursement requests must be supported by an original itemized hotel bill. Hotel ledger receipts may be used to annotate business telephone calls, facsimiles, and data transmission charges. The annotation should include points and parties involved. Other receipts that may be required include the following:

- Airline ticket receipts and credit card statements
- Airline checked baggage receipts
- Public transportation receipts—taxi, limo, etc.
- Rental car, including gasoline receipts
- Parking and toll charges
- Business meals with outside parties
- Registration fees paid by traveler
- Internet access receipts

International Travel
The University uses federal government rates for international lodging and per diem rates for locations outside the 48 contiguous United States.

Rates for Alaska, Hawaii and U.S. Territories are available at http://www.defensetravel.dod.mil/site/perdiemCalc.cfm
Rates for international destinations are available at https://aoprals.state.gov/web920/per_diem.asp

Reimbursement requests for international lodging, meals and incidental expenses must be accompanied by documentation of the maximum allowable rates during the period of travel for the applicable international location(s). The documentation may be in the form of a printout of the applicable page(s) from the online rate tables.
Travel Request System (TRS) User Guide

All travel authorizations and reimbursements are processed using the Travel Request System (TRS) ([https://travel.gmu.edu](https://travel.gmu.edu)). First time users will login to the TRS using their Mason NetID and password, complete a user profile and enter Authorized Approver/Supervisor information. Approval for travel authorizations and reimbursements is completed through Banner Workflow. Travelers/delegates do not need to obtain manual signatures on travel documents. Documentation and receipts must be uploaded and attached to travel documents for approver review. Original documentation/receipts should be retained until the traveler has received the reimbursement. If the Travel Office is unable to verify uploaded receipts, original documents may be requested. Business travel requirements are outlined in [University Policy 2101, Travel Authorization and Reimbursement](#).

Delegate Instructions

To enter travel information for a Mason employee/Mason student, candidate or other non-Mason traveler it is necessary to complete the “Optional” information before logging into the Travel Request system. The individual must have a Mason “G” number in order to process travel documents. To receive a “G” number, the traveler must complete the Substitute W-9 (U.S. Citizen) or the W-8BEN (Certificate of Foreign Status) and fax the document to Accounts Payable at 703-993-2589. The most current version of these forms may be found on the Fiscal Services website.

1. Enter the Email address for the individual traveler
2. Select the traveler’s Mason affiliation from the dropdown then select “Login”
3. Login using your NetID and password
4. When asked if the traveler has a “G” number, select “Yes” to confirm. If traveler does not have a “G” number, cancel and logout of the system. See instruction above for “G” number request.
5. Complete the “Personal Information” for the traveler then select “Submit”

![Travel Request Form](image)

6. Verify information is correct and select “Enter Travel”
7. Select type of travel and enter Trip Information
8. For candidates or non-Mason travelers the delegate must provide an Authorized Approver/Supervisor’s NetID (for Mason employees, the Authorized Approver/Supervisor’s NetID will populate based on the travelers profile). The Authorized Approver/Supervisor may be the search committee chair or the fund/org approver for the department.
9. Delegates should defer to department policy to determine the approver and then enter the individual NetID into the Authorized Approver/Supervisor’s NetID field.
10. Select the department who will incur the travel charges, provide the primary fund/org and select an approver from the dropdown list. (Users may add more than more fund/org)
11. If there are additional approvers who must approve the travel document, enter the NetID in the Optional Approvers field and select to approve “Before” or “After” the Authorized Approver/Supervisor. This will prompt an approval request email to be sent to the optional approver. *This is not a required field.*
12. Continue to add travel information as needed
13. On the Information Verification screen select “Click here to add documentation/receipts...” to upload and attach documentation/receipt as needed. Required Receipts must be uploaded and attached to the travel document in order to receive reimbursement. Original receipts should be retained by the traveler until reimbursement of expenses is received.

14. Once all travel expenses have been entered users may select “email document” from the bottom menu. This will prompt an email to the traveler. Delegates should complete this step when processing a travel document for a non-Mason individual. Verify that all information is correct and then click “Send” to send the email.

15. You will receive a message that an email has been sent. Do not click the “Main Menu” option. Instead, click on the browser’s “back” button twice, to return to the travel summary.

16. Select “submit for approval,” review the document and then select “Continue”

17. Add Preparer Comments is desired and then click “Yes.”

18. Mason affiliated travelers will receive a Banner Workflow request to approve the travel.

19. Non-Mason individuals will not receive an electronic approval request.

20. Please note that non-Mason travelers must sign or otherwise acknowledge receipt of the Travel Reimbursement voucher. Departments may accept an email approval from the non-Mason traveler or a physical signature on the Travel Reimbursement.

Traveler Instructions

1. Go to https://travel.gmu.edu and select “Login.” Access from off campus and other remote locations requires VPN. If working as a delegate, complete the “optional” information before logging into the system.

2. Verify that personal information and Authorized Approver/Supervisor information is current and correct. To update, select “Edit User Info.”

3. Select “Enter Travel” to continue. Choose an option from the Main Menu and select continue:
   a. Initiate Authorization – To begin an authorization when overnight travel costs exceed $1,000 or the trip includes lodging over the basic rate
   b. Initiate Reimbursement – To begin a reimbursement for transportation only, a one-day trip, standard overnight trip (under $1,000)
   c. View/Edit Trip – To view a submitted authorization or reimbursement and to initiate a reimbursement after a completed trip when an authorization was previously approved
   d. View Document Status – To view the approval status of a document and/or the document history
   e. Print authorization/reimbursement – To print an authorization or reimbursement
   f. Delegate Overview – Allows view only access to documents the user has prepared on behalf of others
   g. Approver Overview – Allows view only access to documents the user has approved/returned for corrections
   h. Edit user Information – To update personal or Authorized Approver/Supervisor information for traveler

Initiate Authorization

To begin a travel authorization select “Initiate Authorization” and then continue. Identify if the trip will be within the 48 contiguous United States or an International trip outside the 48 contiguous United States (including Alaska, Hawaii, Puerto Rico, or other U.S. territories) and then select continue.

Note: International destinations require additional information to be entered into the TRS authorization. For International trips please see section entitled International Destination Authorization on page 9 of this guide. Users will follow the same steps for reimbursement with domestic and international travel.

1. The Trip name is a combination of the traveler’s NetID (pre-populated), month of travel, year of travel and the travel destination, use destination city, not conference name  (Example: hstrange-June-2016-Sarasota)
2. Complete remaining items for Trip Information and verify that the “Authorized Approver/Supervisor’s NetID” field is correct. If you plan to host a business meal place a checkmark in the corresponding box.

3. Next, complete the fund/org Information. Select a department from the dropdown menu and enter the primary fund/org for the travel expenses. Once you enter a fund/org, a list of approvers will be available in the Approver field. Choose the appropriate approver from the dropdown list. If 100% funding is not available, make the appropriate notation to the right of the Department field – either a % or a $ amount. Repeat entries for other funds/orgs that may be charged for the travel.

4. If there are additional approvers who must approve the travel document, enter the approver NetID and select to approve “Before” or “After” the Authorized Approver/Supervisor in the fields provided. This will prompt an approval request email to be sent to the optional approver. *This is not a required field.*

5. Enter information related to Primary Transportation charges and select continue. Primary transportation is the mode of transit taken to the destination. *(Transportation in the local destination area or to/from the airport/train station are considered Secondary Transportation and will be entered later)* Select Continue.

6. Enter Secondary Transportation, such as vans, taxis, etc. in the next section and estimate costs. Select Continue.

7. Select a location from the drop down list. If the location is not listed, choose the “Other location NOT listed above” field and enter the city and state. Enter arrival and departure dates, if not automatically populated, and select Continue.

8. Basic and conference lodging rates for the location will be displayed. These rates do NOT include tax. All lodging information must be entered. If lodging rate is more than the basic rate, but less than the conference rate, put a check next to the conference lodging rate and provide a justification. If sharing a room, complete the Room Sharing fields.
9. Enter a description for the event including any registration fee or meals that will be provided during the conference. A link to the conference agenda may be provided in the Comments Section (Step 13 below) for approver’s review. A conference agenda that shows meals provided must be submitted with the Travel Reimbursement Voucher. Complete the Car Rental section if a car rental is planned and click Continue.

10. Enter any miscellaneous expenses (e.g. tolls, taxi, luggage) into the Estimated Misc. Expenses field. Ensure that a total amount is entered in the “Total estimated misc. expense” field. If no expenses are expected leave the fields blank and click continue.

11. Review the authorization summary and make any corrections necessary by clicking “Edit Info” in the appropriate field.

12. Select “Click here to upload receipts/documentation,” to upload and attach items to the travel document. For Reimbursements, required receipts must be attached.

13. Review the upload instructions and then select “Choose File” under the Add file section. Select the file from your computer.

14. Place a check in the box, noting that you have not attached any sensitive data. Then click “Upload File.”

15. The uploaded file will be displayed as shown below. Click “Delete this file” to delete the file otherwise continue to attach documentation as noted above.

16. When all files have been attached, select “Continue.”

17. The traveler may enter comments. Please use this field to provide details or explanations of unusual expenses. A link to the conference agenda may be provided for the approver’s review.

18. Once reviewed, click the “Submit for approval” button at the bottom of the summary. The traveler will again review the information and then select “Continue.” When prompted to enter comments, the traveler may choose to enter additional comments or leave the space blank.

19. If no additional edits are necessary, select “Yes” to submit the document and begin the Banner Workflow for approvals.

20. Traveler should see the following message:

21. The authorization may not be edited/changed when it is in the approval process.

22. Click Main Menu to return to the TRS main menu. Users will receive an email stating that the document has been submitted for approval. Once all approvals have been recorded, users will receive an email stating that the document has completed the approval process.

**View Document Status**

A traveler may wish to view document status. This allows traveler to verify that Authorization and/or Reimbursement has been approved. Users may also View travel documents and approval history.
1. Select “View Document Status” from the Main Menu and click continue.
2. All trips that have been processed in TRS will display. The Approval Status column will display “Approved” or “Pending.”

![TRAVEL REQUEST George Mason University](image)

<table>
<thead>
<tr>
<th>Trip Name</th>
<th>Document Type</th>
<th>Approval Status</th>
<th>Last Update</th>
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<td>View Document / History</td>
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</tbody>
</table>

3. To view a document or check on “Pending” status click on “View Document/History”

![Document History](image)

4. In the example above, the traveler “hstrange” has initiated and submitted a document. The document has been approved by the Authorized Approver/Supervisor “mstrauch” and the fund/org approver “lkemp.”
5. To view the document click “View Document”
6. To return to the Document Status page click the “back” button.
7. To return to the Main Menu, click the “Main Menu” button.

**Initiate Reimbursement**

1. Open a Firefox internet browser (VPN required for remote use). Go to [https://travel.gmu.edu](https://travel.gmu.edu) and select “Login.”
2. Verify that personal information and Authorized Approver/Supervisor information is current and correct. To update, select “Edit User Info.” Select “Enter Travel” to continue.
3. Choose “View/Edit Trip” and locate the trip name. Click “Initiate Reimbursement” to begin.

![View/Edit Trip](image)

4. The following message will appear: **Note: Once a reimbursement has been initiated for this trip, the authorization cannot be edited. To start the reimbursement, select “continue”. Otherwise, select “back” to review the authorization or “main menu” to view/edit the authorization.**
5. Select Continue to begin the reimbursement.
6. Update all estimated expenses to reflect the actual amount to be reimbursed based on available receipts. Select “edit info” under the appropriate section heading to edit that section. Once edits are complete, select continue to return to the summary page.
7. Select “Click here to upload receipts/documentation,” to upload and attach items to the travel document. If documents were previously attached, select “Manage Uploads.” For Reimbursements, required receipts must be attached.
8. Review the upload instructions and then select “Choose File” under the Add file section. Select the file from your computer.
9. Place a check in the box, noting that you have not attached any sensitive data. Then click “Upload File.”
10. The uploaded file will display. Click “Delete this file” to delete the file otherwise continue to attach documentation as noted above.
11. When all files have been attached, select “Continue.”
12. Once all edits are recorded, select “Submit for approval” located at the bottom of the summary page.
13. The traveler will again review the information and then select “Continue.” When prompted to enter comments, the traveler may choose to enter additional comments or leave the space blank.
14. If no additional edits are necessary, select “Yes” to submit the document to Banner Workflow for approvals. The following pop-up will appear for additional user reference.
15. Click OK in the pop-up window. Traveler should then see the following message:

16. Click Main Menu to return to the TRS main menu. Users will receive an email stating that the document has been submitted for approval. Once all approvals have been recorded, users will receive an email stating that the document has completed the approval process.
## Online Resources

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