Bank of America Small Purchase Charge Card (P-Card) Manual
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February 2020
Introduction

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

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

The following topics will be addressed:

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

The Fiscal Services web site is the sources for Training Materials. Please visit Fiscal Services for current resources available to assist in the processing of financial transactions.

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

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

Purchasing Policy

University Policy Number 2106, Purchase of Goods and Services, details the Mason policies for purchasing goods and services on behalf of the university. This policy delegates purchasing authority for many small purchases to employees at the department level. Purchases with the P-Card are limited to items costing less than $5,000 per transaction. Individuals who complete transactions using a P-Card must comply with Mason and Virginia purchasing policies. The full text of University Policy 2106, Purchase of Goods and Services, is available in Appendix D. Additional information is available in the Purchasing Made Easy manual.

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

P-Card Basics

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

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

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

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

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

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

Tax Exempt
Mason is exempt from paying most Virginia sales tax. P-Cardholders are responsible for ensuring that no sales tax is charged to the P-Card for applicable purchases in Virginia. A copy of the Mason Tax Exempt Certificate is available online at Sales and Use Tax Certificate of Exemption as well as in Appendix C 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 food. Purchases that include Virginia sales tax are subject to compliance reviews; repeated inappropriate payments of sales tax may result in the temporary or permanent loss of P-Card privileges.
P-Card Maintenance
An electronic P-Card Maintenance Form must be submitted to permanently or temporarily alter the status of a P-Card. This electronic form may be submitted by the cardholder or a department representative on behalf of the cardholder. Detailed instructions for completing the online form are available at http://fiscal.gmu.edu/wp-content/uploads/2019/01/P-Card-Maintenance-Form-Instructions.pdf.

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

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

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

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

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

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

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

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

*Note: A temporary “lift” of these restrictions may be requested and will be considered by the Program Administrator on a case-by-case basis.

State Rules and Limitations

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

Improper Use of State Funds

The following list contains examples of expenditures that are considered an improper uses of State funds. This list is intended to provide general guidance to cardholders in judging the appropriate use of State funds and does not include all restricted purchases. Any State-funded expenditure may be questioned, including those that are not listed below.

Improper Expenditure Examples:

- Gifts or flowers
- Charitable contributions
- Alcoholic beverages
- Snacks for employees
- Coffee service or supplies
- Retirement parties or employee going-away parties
- Group luncheons for employees
- Holiday cards or decorations
- Subscriptions, except for bona fide business purposes, and not to exceed one year
- Non-business related newspapers or magazines
- Books for classes (unless they remain the property of George Mason University)
- Picture framing (unless the item remains the property of George Mason University)
- Framing of award certificates
- Replacement of stolen or lost employee personal articles
- Personal items for employees
- Employee clothing (non-uniform)
- Tuxedos or formal wear
- Cash advances
- Personal space heaters
- Books loaded to personal digital devices such as Kindles and iPads

ALL MASON-FUNDED EXPENDITURES ARE SUBJECT TO PUBLIC SCRUTINITY.
CONSIDER THE APPEARANCE OF ANY UNUSUAL PURCHASE.
Additional Restrictions
When a purchase requires additional approval or documentation, the approval or documentation must be maintained with the P-Card records. The following types of purchases are subject to additional regulation and typically not purchased with a P-Card.

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

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

Food and Beverage Expenditures
The use of the P-Card is not automatically authorized for food and beverage expenditures. Food and beverage expenditures are subject to the requirements and limitations of University Policy 2102, and explained in the Food and Beverage Expenditures manual available on the Fiscal Services web page.

To temporarily receive a Food and Beverages restriction lift, the cardholder must submit the properly completed and signed Food and Beverages Authorization and Payment Form to pcardadm@gmu.edu at least 3 days prior to the event. The cardholder must ensure that his/her food and beverage purchases comply with all provisions of the Mason Food and Beverages policy, including the maximum allowable per diem amounts. The Food & Beverage Authorization Form and receipts are also required to be attached to the cardholder’s transaction in Bank of America Works at the time of allocation and sign off. Please see the Instructions for Completing the Food and Beverage Authorization and Payment Form for additional assistance.

Gift Cards and Gift Certificates
The purchase of gift cards and/or gift certificates for faculty, staff or students recognition is prohibited. The Human Resources Reward and Recognition Coordinator manages gift cards/gift certificate purchases for the sole purpose of employee recognition. Employees may contact Human Resources at extension 3-2739 for additional information. Academic units may only purchase gift cards for research subject payments, using the P-Card, in accordance with the Institutional Review Board (IRB). Please see the Gift Cards for Research Subject Payments Guide.

Group Transportation
This includes the transport of Mason groups to events or activities. The standard P-Card is issued with a vehicle rental restriction and use of the P-Card to rent any type of vehicle including rental cars, vans, shuttles and rental buses are generally prohibited. Possible alternatives include the Mason Motor Pool or Reston Limousine with whom Mason has a shuttle contract. Reston Limousine purchase requests are processed through eVA.

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

Hotel Conference Rooms
The P-Card may only be used to pay for hotel conference meeting space or for a conference registration that is being processed through a hotel. Please contact the P-Card Administrator at 3-2580 or pcardadm@gmu.edu to request a temporary removal or “lift” prior to attempting payment. Lodging expenses are not allowable on the P-Card.
Individual Business Travel
The standard P-Card may not be used for individual business travel related expenses except for airline or rail ticket purchases and conference registration fees. The P-Card is the preferred method to purchase airline and rail tickets for the cardholder and others in his/her department. Please note that some airline regulations require that passengers who purchase electronic tickets with a charge card must produce the card at check-in. It is recommended that verification be performed with the airline of choice to determine the airline’s practices. Travel expenditures are subject to the requirements of University Policy 2101, Travel Authorization and Reimbursement Policies. A copy of the itinerary that reflects the class of service should be retained with the P-Card records.

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

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

Examples:
- Band aids and/or first aid kits
- Hand sanitizer
- Tissues
- Coffee makers (household quality) may only be purchased if they become and remain property of George Mason University
- Paper plates, paper napkins and plastic cutlery (only for student groups in support of a particular event, reimbursed with food and beverage items through the Food and Beverage process)

Mason Printing and Publications
There are several vendors under contract for printing and related services. These vendors are licensed by the university to use the logo and visual identity; therefore, additional approval by Creative Services is not required. The list of vendors and contact information is available on the Printing Contracts Quick Guide. For more information on the Mason Visual Standards, please visit George Mason University Brand Profile.

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

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

Sponsorships
The P-Card is not authorized for sponsorship payments. The individual or unit requesting a sponsorship must process an eVA order and attach an approved Outgoing Sponsorship Request, to the eVA order.
Temporary Employment
All employment services must be coordinated through Mason Human Resources. Information may be found on the Human Resources and Payroll webpage.

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

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

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

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

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

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

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

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

P-Card Security
Authorized use of the P-Card is limited to the individual whose name appears on the face of the card. Cardholders may not lend the card to another person under any circumstance. The eVA procurement system will not allow dual registration of a P-Card. If a cardholder anticipates being absent from work for an extended period, a new card may be issued to another employee for the duration of the absence. **Never store card information in an electronic or mobile device.**
When not in the cardholder’s physical possession, the card must be kept in an accessible but secure location within the office, such as a locked filing cabinet or desk. The P-Card account number should never be posted, emailed, faxed or left in a conspicuous place.

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

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

**Secured Internet Source (https://)**

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

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

**P-Card and eVA**

eVA is a web-based procurement system that supports the Commonwealth of Virginia’s decentralized purchasing environment. Purchasers must use the eVA e-Mall application to purchase most goods and services that cost less than $5,000. This application allows items to be purchased through a web-based “punchout” catalog or as “non-catalog items” identified in a vendor’s independent online or paper catalog. Orders are submitted electronically to a number of registered vendors, but may also, at the vendor’s option, be submitted by fax or mail.

The Commonwealth of Virginia **requires** all state agencies, including colleges and universities, to process purchase transactions through eVA unless a purchase meets one of the exemption criteria established by the state. For more information on eVA, please contact Mason’s eVA support technicians at 3-2580 or evaadmin@gmu.edu.

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

1. Register the P-Card with eVA (see Appendix B or Registration Instructions).
2. Identify an eVA vendor that sells the required good or service and accepts a VISA credit card as a form of payment.
3. Create a requisition in eVA for the items desired. The P-Card will be the default payment method once registered.
4. Record and allocate the transaction in the Bank of America Works (BoA Works) system by entering the accounting information and the PCO number (GL04 field) generated by eVA once the requisition has been completed.
5. Retain a printed or electronic copy of the eVA order and store with the other original documentation such as receipt or packing slip.
In cases where an eVA vendor’s website contains essential ordering details, making it a more efficient method of purchasing, cardholders may place the order directly with the vendor.

The cardholder may also purchase items over-the-counter, at a vendor’s place of business, using the P-Card. Inform the vendor that you are purchasing on behalf of the university and are tax-exempt. Over-the-counter purchases are exempt from eVA processing or recording. No eVA entry is required. However, you must allocate and approve the purchase in BoA Works. In the “GL04” field on the BoA Works page, the cardholder will enter the word “exempt.” The cardholder must also attach the transaction receipt to the BoA Works transaction.

Additional information is available in the Basic eVA Purchasing Manual.

Payments to Foreign Vendors

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

- a non-resident alien individual
- foreign corporation
- foreign partnership
- foreign trust
- foreign estate
- and any other person that is not a U.S. person

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

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

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

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

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

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

The P-Cardholder is responsible for reconciling his/her records with those of Bank of America. The cardholder will access BoA Works to reconcile, allocate, and 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 BoA Works account established by the P-Card Administrator. An email is generated to the email address on file to provide login information. A cardholder may access his/her account information by going to the BoA Works site, https://payment2.works.com/works/. There is a “forgot password” link on the login page.

Monthly Reconciliation & Allocation

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

All transactions must be signed off and approved each month in compliance with the P-Card deadlines. During the allocation process, users will provide the department fund/org number, account code for the purchase (users may choose from the drop down menu), and an activity code if applicable. In the GL04 field, enter the PO category (R01, X02, PCO number) or the word “exempt. If the department does not utilize an activity code, the cardholder will leave the “XXXXX” in the activity code field. The cardholder must upload and attach the receipt to the BoA Works transaction for any transaction not purchased in eVA. A brief comment providing details of the purchase and the business purpose is required for each transaction.

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

- Transactions will be posted to a P-Card Suspended Transactions account code, 74093. If this occurs, the department must complete a Journal Voucher to move the funds from the suspended transaction account to the correct account code.
- The P-card may be suspended until the P-Card Administrator has received notice that the approver has signed off on the transaction/s in Works.
- If fraud charges occur on the P-Card and they appear in BoA Works, the P-Cardholder will allocated and the approver shall sign off. Once the bank issues the credit, then the P-Cardholder will allocated and sign off on the same fund/org the fraud charges were posted to.

Receipt Upload Guidelines

Works provides the functionality for cardholders to upload receipts and supporting documents for certain transactions that are frequently audited. For each transaction, cardholders may upload up to 5 MB of receipt and documentation data in five 1 MB files.
All P-Card receipts, including those uploaded into Works, must be retained by the cardholder locally. Paper and/or electronic format is acceptable. When a cardholder leaves the unit, the unit is responsible for obtaining all P-Card receipts and documentation.

Cardholders must upload receipts and supporting documents (Food & Beverage form, “lift” requests, etc.) for each transaction.

Bank of America Works Purchase Log Report
Departments may wish to generate the Purchase Log Report from Bank of America Works. This report is not required for audit and does not need to be submitted to the P-Card Office. This report is helpful in identifying transactions made using the P-Card for reconciliation purposes. The guidelines may also be accessed here: http://fiscal.gmu.edu/wp-content/uploads/2015/02/Receipts-BoA.pdf

1. Log into Bank of America Works
2. Choose the “Reports” tab and select “Create”
3. Select “Spend” in the “Category” field
4. Select “Choose from available templates” in the “Template” field
5. Select “Purchase Log” from the templates menu and click Ok
6. The “Selected” field will show all the categories that will display on the report
7. You may choose additional categories from the “Available” field and add them to the “Selected” field if desired
8. Change the timeframe for the report (Dates will default to the most recently closed period) by clicking on the calendar icon and making a selection.
9. Select a format for the report (Excel is the default format)
10. You may choose to save the template for future use by checking the “Save Template” box and providing a name and description.
11. Select when you would like to run the report under “Scheduling and Expiration”
   - “Run Now” will produce the report immediately
   - “Run Later” allows you to determine a date in the future to run the report
   - “Reoccurring” allows you to set the report to run on multiple dates or at specific intervals such as: 16th of every month. Bank of America Works will send you an email each time a new report is ready for you to view.
12. Select an expiration for the report (7 days is the default)
13. Select “Submit Report”
14. If you chose the “Run Now” option, the report will generate immediately and be available to download under your “Completed Reports” dashboard. If you chose “Run Later”, the report will generate of the specified date and you will receive an email when the report is ready. If you chose “Reoccurring”, you will receive an email each time a new report is ready for you to view.

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

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

A list of the most frequently used codes may be found below or for the full list visit Expenditure Codes.

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>73110</td>
<td>Express Mail Services</td>
</tr>
</tbody>
</table>
Credit Balances
A cardholder must follow the same guidelines when allocating a credit to his/her account. The cardholder will receive an email from Bank of America stating there are “tasks to perform” within the Works system. Once the credit transaction has been fully approved in BoA Works, the transaction will post to Banner Finance within one business day.

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

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

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

1. When an item must be returned, the cardholder must return the item(s) to the supplier in the agreed upon manner.
2. The vendor should issue a credit for the item(s) returned. In most instances, this credit will appear on a subsequent cycle period statement.
3. Documentation of the return (such as a credit receipt) should be issued by the vendor. All documentation pertaining to returns must be kept on file to comply with the document retention requirements.
4. If the cardholder and the vendor are unable to resolve an issue, the cardholder should contact Bank of America to dispute the charge. It is helpful to provide additional information to Bank of America, such as the date you contacted the vendor, with whom you spoke and what response was received or not received. If the correspondence is not in written form, keep a written record of phone conversations.

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

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

Appendix A

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

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

Step-by-Step

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

Allocating Transactions

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

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

GL04 – PO Categories (Select ONE)

- Use the R01 category for most routine purchases. (i.e. Supplies, Food & Beverage, Promotional items, etc.)
- Use the X02 Category for purchases exempt from eVA fees:
  • Academic testing services
  • Accreditation fees
  • Advertisements (newspapers, magazines, journals, radio, television)
  • Entertainment (speakers, lecturers, musicians, performing artists)
  • Exhibition rental fees
- Enter the FULL “PCO#” (PCO1234567) for purchases made in eVA using P-Card.
- Choose “exempt” for the following:
  • Individual travel and lodging.
  • Registration fees for conferences.
  • Small over-the-counter purchases made with the P-Card. **This DOES NOT include orders places on the vendor’s website or by telephone.**
  • Postage (this includes mailing services such as FedEx/ UPS).
Documentation and Justification of Purchase

6. Select “Receipts” tab and supporting documents (including waivers, forms, etc.).

7. To complete sign-off of this transaction, select the “Actions” menu located at the top right corner and click “Save and Sign Off”.

8. When the pop-up box appears YOU MUST INCLUDE A DETAILED DESCRIPTION OF THE BUSINESS PURPOSE AND DETAILS FOR THIS TRANSACTION.

9. Select “Home” from the top menu and repeat steps 1-8 to allocate additional transactions as appropriate.

“Swept” Charges

P-Card transactions are “swept” when not allocated and/or approved by the monthly deadline. The p-cardholder and/or approver will still be required to complete the process in BoA. In addition, a journal voucher must be submitted to move the funds from the swept account code (74093) to the correct fund/org and account code.

Flagged Transactions

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

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

Fraudulent Charges

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

Returns and Credits

- Government to government purchases (except mandatory sources such as VCE)
- Honoraria ($2,000 or more)
- Professional organization membership dues
- Business Cards - See Printing Contracts Quick Guide.
When a credit appears in BoA Works the p-cardholder will allocate and sign off using the same fund/org (GL01), account code (GL03) and PO Category (GL04) of the original charge. Documentation of the return/credit should be uploaded and kept on file to comply with the document retention requirements.

Manage P-Card Information in eVA
Use this guide to add a new P-Card to your eVA user profile or update an existing P-Card in eVA. Once a P-Card is added to the user profile, it will become the default payment method for all purchases under $5,000. The P-Card may not be used for orders over $5,000.

*The eVA system will update within 24-hours. The P-Card will not be available for use until after the system update.

Step-by-Step
1. Login to eVA at https://eva.virginia.gov/
2. Select “Buyer Login” and then “Login with Agency account.”
3. Choose George Mason University, then enter NetID and password (same as Patriot Web).
4. Select “Preferences” from the top menu bar.
5. Select “Manage PCard Information.”
6. To add a new P-Card select “Create New P-Card.” or, to modify an existing P-Card click on the P-Card Alias name.
7. Complete the required information on the P-Card Details screen.
   a. Enter the card number into the P-Card Number field and the Confirm field.
   b. The P-Card Alias should be the P-Cardholders NetID and the last four digits of the card number (Example: jadams15####).
   c. Enter the Cardholders name as shown on the card.
   d. Personal Liability field should be “No.”
   e. P-Card Type is “Purchase Card.”
   f. Enter the expiration date on the card in MM/DD/YYYY format. For the day, enter the last day of the expiration month (Example: card expired 10/20, enter the date 10/31/2020).
g. Click the *Submit* button. A screen confirming the changes will appear. Click “OK” to return to the “Preferences” menu.

8. Select “Return to Portal Home Page” from the left side menu to return to the eVA homepage.
Appendix C

The form can be accessed online at: https://fiscal.gmu.edu/wp-content/uploads/2013/09/virginia_ST-12rev11-99GMU.pdf. To use the form, enter the vendors information at the top and sign your name at the bottom, followed by “On behalf of”
University Policy Number 2106
Categorized: Financial
Responsible Office: Fiscal Services, Purchasing

Policy Procedure:
- Detailed procedures are available in Purchasing Made Easy and Basic eVA Purchasing on the Fiscal Services web site at: http://fiscal.gmu.edu.

Related Law & Policy:
- The Restructured Higher Education Financial and Administrative Operations Act (Virginia Code § 23.1-1000 et seq.)

I. Scope
This policy applies to all George Mason University faculty, staff, and students.

II. Policy Statement
As an Agency of the Commonwealth of Virginia, George Mason University has a public obligation to perform its procurement in accordance with the intent of the laws of the Commonwealth. The intent of the Virginia General Assembly is set forth in the “Rules Governing Procurement of Goods, Services, Insurance and Construction by a Public Institution of Higher Education of the Commonwealth of Virginia,” §3.0 of the second enactment clause of Chapters 824 and 829 of the 2008 Acts of Assembly of Virginia. Elements of intent include: that Agencies obtain high quality goods and services at a reasonable cost; that competition be sought to the maximum extent possible; that all qualified vendors have access to public business; and that procurement procedures be conducted in a fair and impartial manner. It is further the intent of the Virginia General Assembly that the provisions of the Governing Rules apply in all cases where there is to be a contract between a governmental body and a nongovernmental body, regardless of the source of funds by which the contract is to be paid or in the absence of any monetary consideration flowing to either party.

The Board of Visitors of George Mason University has vested specific signature authority in the President. Further delegation of this authority to contractually obligate the University must be provided in writing.

It is the policy of the University to contribute to the establishment, preservation and strengthening of small businesses and businesses owned by women and minorities and to encourage their participation in procurement activities. The University encourages contractors to provide for the participation of small businesses and businesses owned by women and minorities through partnership, joint ventures, subcontracts, or other contractual opportunities.

III. Responsibilities
A. Purchasing Goods and Services
Goods and services that cost $5,000 or less may be purchased by individuals with account responsibility and their designees. Mandatory contracts for purchasing all furniture, office supplies, and others, as designated by the Purchasing Department, must be honored at all dollar amounts. In addition, all staff will assist in the standardization of purchases for commonly procured goods and services by utilizing institution-wide contracts, where available. The Purchasing Department is responsible for purchasing and leasing all goods and services for the University that cost more than $5,000, except: 1) those associated with the Capital Outlay process and 2) real estate rentals and leases. Capital Outlay procurement is the responsibility of Facilities Planning (construction/architectural). Auxiliary Services has the sole responsibility to negotiate real estate rentals and leases and any changes to existing rentals and leases.

B. Contract Administration

A Contract Administrator will be designated to monitor and support contracts for delivery of goods and services which occur over an extended time period. The contract administration process delegates authority, which allows for direct communications between the representative of the University receiving the goods/services and the vendor, with the aim of facilitating and verifying desired performance standards. Active contract administration and written, annual evaluation of vendor performance are the cornerstones of effective outsourcing. Contract Administrators are restricted from making any commitment or conducting any negotiations which change the scope of the contract or may result in modified financial expenditure. Members of the Purchasing Department are available to consult with Contract Administrators on any matter, and must become involved to issue written change orders and renewals, and to formally address performance shortcomings, non-renewals and contract terminations.

IV. Compliance

Failure to comply with this policy may result in revocation of delegated purchasing authority by the Chief Purchasing Officer.

All persons engaged in purchasing activity greater than $5,000 will have a letter providing specific levels of authority. In the absence of such written authorization, University faculty, staff, and students are not permitted to sign contracts or make obligations on behalf of the University to a private vendor. Such actions taken without proper authority will be considered taken at personal financial risk.

V. Dates

A. Effective Date:

This policy is effective July 1, 1999. This Administrative Policy shall be reviewed and revised, if necessary, annually to become effective September 1, unless otherwise noted.

B. Date of Most Recent Review: