

George Mason University Small Purchase Charge Card (P-Card) Manual



Table of Contents

Introduction 3

P-Card Basics 4

 Purchasing Limits 4

 Tax Exemption and Surcharges 4

 P-Card Maintenance 5

P-Card Restrictions..... 6

Purchasing Card Liabilities 6

P-Card and eVA 7

 Payments to Foreign Vendors..... 7

Monthly Reconciliation and Reporting 8

 Monthly Reconciliation & Allocation 8

 Receipts and documentation 9

 Approver Role and Responsibility..... 9

 Credit Balances..... 9

 Returns, Credits, and Disputed Items 9

 Records and Reviews 10

Resources and Contact Info 10

Appendix 11

Introduction

This manual provides an overview of the Mason Small Purchase Card (P-Card) policies and procedures. Many of the policies are based on the Commonwealth of Virginia Accounting Policies and Procedures. Purchasing cards must be used for official Commonwealth of Virginia purchases only and all purchases must comply with the same State procurement regulations in effect for any other means of payment. Charges that are determined to be unallowable by state standards and/or overages must be allocated to the George Mason University Foundation when accidentally charged to a Mason P-Card. Mason, under its authority, may institute additional procedures when authorized by the Agency head or designee.

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 a single transaction credit limit of \$5,000 and a monthly limit of \$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 (Faculty/AP, Classified, GRA/GTA, and wage); 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 principles of the *Virginia Public Procurement Act*
- University Policy Number 2106, "Purchase of Goods and Services"
- Security of the P-Card
- Rules and limitations when making P-Card purchases
- Completing required forms and documents
- Returning and disputing charges
- Record keeping and audits
- Electronic allocation and approval of transactions

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

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 principles of the Virginia Public Procurement Act and may be found at: <https://vascupp.org/rules.pdf>.

Purchasing Policy

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

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

P-Card Basics

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

Additionally, the cardholder and designated approver are required to complete 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 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 canceled.

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 are outlined in the *Introduction* section of this manual. Mason units may issue special use P-Cards 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 of 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”. The Purchasing Department shall determine what constitutes a “split” purchase and take appropriate action. Transactions will be reviewed monthly for compliance.

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 that exceed \$5,000
- Multiple payment methods are used for a single order (i.e., P-Card and eVA Order) that exceeds \$5,000

Tax Exemption and Surcharges

Mason is exempt from paying most Virginia sales tax. P-Cardholders are responsible for ensuring that no sales tax is charged to the P-Card for applicable purchases in Virginia. A copy of the Mason Tax Exempt Certificate is available online at [Sales and Use Tax Certificate of Exemption](#). Cardholders must avoid using vendors who refuse to remove Virginia sales tax. This exemption applies to the purchase of goods and services. Purchases that include Virginia sales tax are subject to compliance reviews; repeated inappropriate payments of sales tax may result in the temporary or permanent loss of P-Card privileges. If tax is charged, it is the cardholder's responsibility to contact the vendor for a credit/refund. The original transaction must still be allocated and approved with a note stating that a refund of the sales tax has been requested from the vendor. Once the credit is received, the transaction must be allocated and approved. The Cardholder should allocate the credit to the original purchase Org and Account.

Some vendors may pass along the fee for using a credit card. If a vendor applies a credit card transaction fee, convenience fee, or “surcharge” to a P-Card transaction, the surcharge may not exceed 3%.

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. P-Card Maintenance Form must be approved by the authorized approver.

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

Credit Limit Adjustments

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

The Mason P-Card Office may lower credit limits, based on annual analysis performed yearly on or before July 1.

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. Before P-Cardholder's departure, all pending transactions must be signed off and approved. If the P-Cardholder is unable to sign off on transactions before departure, then the approver may contact the P-Card Office to ask that transaction be reassigned. Contact the [P-Card Administrator](#) for more information on this process.

Inactive P-Cards

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

Card Renewals

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

Food & Beverage "Lift"

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

P-Card Restrictions

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

- Past due Invoices (May be waived by the Purchasing Department upon request)
- Travel expenses (except for air/rail or conference registration)
- Accommodation (overnight or other)
- Gas/oil
- Vehicle rental
- *Restaurant/food

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

State Rules and Limitations

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 the Mason Finance Gateway. Charges that are determined to be unallowable by state standards and/or overages must be allocated to the George Mason University Foundation when accidentally charged to a Mason P-Card.

Improper Use of State Funds

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

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

Purchasing Card Liabilities

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

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

Employee Misuse

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

P-Card Security

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

When not in the cardholder's physical possession, the card must be kept in an accessible but secure location within the office, such as a locked filing cabinet or desk. The P-Card account number should never be posted, emailed, faxed, or left in a conspicuous place.

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

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

Secured Internet Source (<https://>)

When making purchases through an internet source, cardholders must ensure that the vendor meets security requirements before placing an order. The vendor must have Secure Socket (SSL) version 2.0 or higher. To ensure that a vendor has an 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 toolbar. 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.

Cardholders may store P-Card information on a vendor's secure website for recurring monthly billings (such as utility services) or on a designated Mason Amazon Business account.

P-Card and eVA

Purchases made in eVA with a registered P-Card are recorded in Banner Finance when the transaction is allocated and fully approved in the Mason Finance Gateway. Please see the Manage P-Card Information in the eVA guide in the Appendix.

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

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

Payments to Foreign Vendors

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

- A Non-Resident Alien individual
- Foreign corporation

- Foreign partnership
- Foreign trust
- Foreign estate
- And any other non-U.S. person

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

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

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

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

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

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

Monthly Reconciliation and Reporting

The P-Cardholder is responsible for reconciling their records with the transaction posted in the Mason Finance Gateway (MFG). The cardholder will access MFG to reconcile, allocate, and sign off on their transactions. After the cardholder reconciliation, the approver will access MFG to review and sign off on the cardholder's transactions. The approver can change the allocation and attach documents during the review if required. The following procedures describe the requirements for all purchases using the P-Card.

Monthly Reconciliation & Allocation

Each time the cardholder purchases with the P-Card, the cardholder will receive an email from Chrome River stating they have "Chrome River Expense Unused Corporate Card Items" to allocate. The cardholder will allocate and submit transactions as they occur by adding to an already existing P-Card expense report or creating a new expense report. In all cases, the allocation and submission must occur before the monthly deadline. After the cardholder submits their P-Card expense report(s), the approver will receive a similar email noting "Chrome River Expense Approval". The transaction will post to Banner Finance the following business day.

All transactions must be submitted and approved in the Mason Finance Gateway each month in compliance with the P-Card deadlines. When transactions are added to a P-Card expense report in MFG the user must determine if the expense has been assigned the correct expense tile, or if they must manually select the correct tile (Users may use the [Expense Tile Guide](#) for assistance). The transaction will automatically populate the Date and Spend fields, and the user must provide a detailed business purpose for the transaction in the description box. Cardholders will also assign the

appropriate PO category (R01, X02, PCO number, or exempt) and, if applicable include the PCO number (required when the P-Card is used for an eVA purchase). Additionally, when the P-Card is used with vendors under contract, please add the reference number in the Contract # field ([Existing Contracts List](#)) Finally, when applicable users can assign Activity and Location (optional), and assign the appropriate “Fund-Org-Program” which must be selected from the drop-down menu in the Allocation field. Users have the option to allocate to multiple Fund-Org-Program when expenses are being divided.

Receipts and documentation

Receipts and documentation may be uploaded from your desktop to the users Receipt Gallery or directly to an expense line item. You must have the file saved on your computer in order to upload. Additionally, the Mason Finance Gateway utilizes “Optical Character Recognition” (OCR) technology and email handling technology which allows users to add a receipts and transaction data into an expense report with little manual entry. There are several ways to submit receipts electronically directly to the Mason Finance Gateway.

- **Email to Receipt Gallery** – To email a receipt to your Receipt Gallery, simply attach the images or files to an email message, and send the message to (receipt@ca1.chromeriver.com). If you are sending the message from an account other than your Mason email address (e.g., you are forwarding a receipt that was sent to your personal email), ensure that you have set up the email as an Alternative Email in your Personal Settings.
- **Mobile device upload** –
 - The **Chrome River SNAP app** is a supplemental photo app that allows users to take a photo of receipts and add details. Once the uploading is complete the image will be available to in the users in their Receipt Gallery.
 - The **Chrome River app** offers the same experience as the desktop site, allowing users to create, submit, and approve expense reports in addition to capturing and uploading receipts. When adding an Attachment in the Chrome River App, select Upload Attachment, then Camera.

Please utilize the “MFG Submit Receipts” guide for step-by-step information related to document uploads, and attachments.

Approver Role and Responsibility

The approver is responsible for monitoring all spending on the P-Card and ensuring that all purchases comply with university and State policies. The approver is the primary contact when the cardholder cannot be reached. The approver is responsible for completing the annual online training when announced by the Mason P-Card office. The P-Card approver is responsible for reviewing, approving, and signing off on transactions.

Credit Balances

A cardholder must follow the same guidelines when allocating credit to their account. Once the credit transaction has been fully approved in the Mason Finance Gateway, 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 about returns must be kept on file to comply with the document retention requirements.
4. If the cardholder and the vendor are unable to resolve an issue, the cardholder should contact Bank of America to dispute the charge. It is helpful to provide additional information to Bank of America, such as the date you contacted the vendor, with whom you spoke and what response was received or not received. If the correspondence is not in written form, keep a written record of phone conversations.

Records and Reviews

State regulations require that accurate records be maintained by the cardholder and their department. Transaction receipts and other documents must be uploaded and attached to transactions in the Mason Finance Gateway. 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. The Mason Finance Gateway is the system of record for all P-Card transactions and all records will be accessible, in the system, during an audit.

Resources and Contact Info

Question	Contact
Mason Finance Gateway Technical Assistance	Mason Finance Gateway Administrator: mfgadmin@gmu.edu
P-Card Program	PCard Administrator: pcardadm@gmu.edu
eVA Procurement system	Customer Support: evaadmin@gmu.edu
Food & Beverage Expenditure Guidelines	Accounts Payable: acctpay@gmu.edu
Expenditures for grants and contracts	Sponsored Programs: 3-4806
Fiscal Services Trainings	Learning and Engagement Team: fscmm@gmu.edu
Payments to/purchases from foreign vendors	International Tax office: inttax@gmu.edu

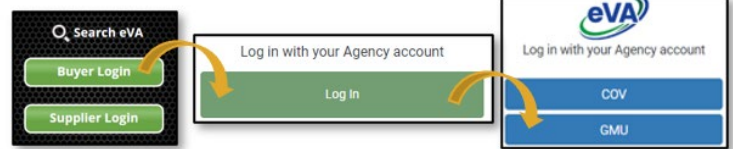
Appendix

Managing P-Card Information in eVA

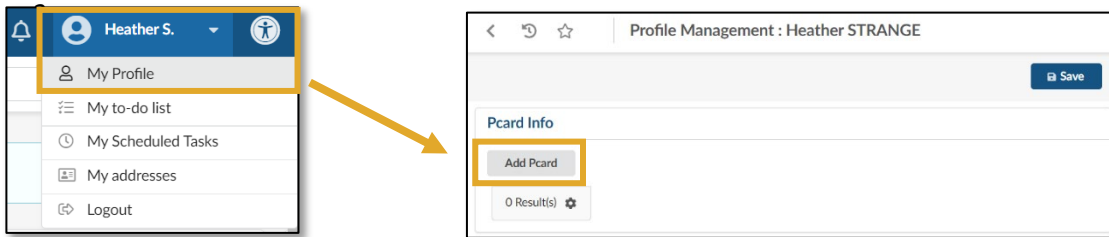
Users who have a Small Purchase Charge Card (P-Card) issued by Mason may add the card to their eVA profile. Once added, the P-Card may be used as the payment method on orders of \$5,000 or less when the chosen vendor accepts the P-Card. Typically, vendors with Punchout Catalogs also accept the P-Card and this provides a convenient way to quickly place orders. Please note the users must choose to add the P-Card to each order AND a complete allocation is still required. The P-Card will not become the default payment method.

Step-by-Step

1. Go to <https://eva.virginia.gov/> and select **Buyer Login**. Then **Login with your Agency account** and select **GMU**. This will bring you to the Mason single sign-on/2FA.



2. Go to your profile by clicking on your name in the upper right-hand corner and then selecting **My Profile**. On the Profile Management page, navigate to the Pcard Info section and then select **Add Pcard**.



PCard Manage

Save & Close

Close

Fields marked by an asterisk * are mandatory

User Login

STRANGE Heather

PCard Label *

Heather's P-Card

Card Provider *

Visa

✕

Name (as it appears on your card) *

Heather Strange

Card Number ⓘ *

1234568957741212

Expiration Month *

February

✕

Expiration Year *

2026

✕

PCard Label: should be labeled so you can identify as your P-Card. For example – “Heather’s P-Card”

Required Information: complete all required card information and then choose **Save & Close** to complete

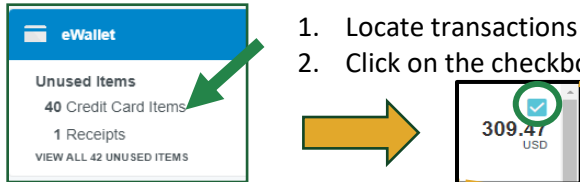
Please note it may take 24 hours for your P-Card to be ready to use in eVA. Please plan purchases accordingly

P-Card Allocation in Mason Finance Gateway

Step-by-Step

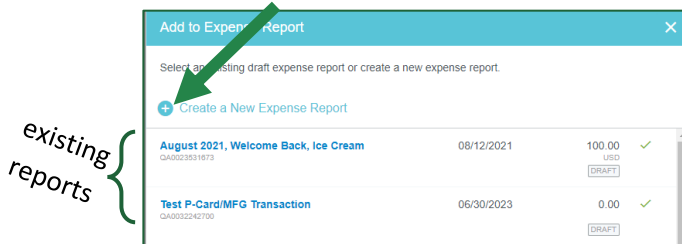
1. Go to: <https://fiscal.gmu.edu/mason-finance-gateway/>
2. Click on "Mason Finance Gateway Login"
3. Enter NetID and Password; Login.

Allocating Transactions

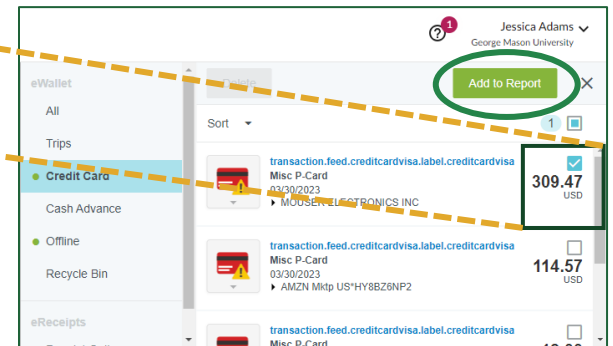


1. Locate transactions by selecting "Credit Card Items" under your "eWallet"
2. Click on the checkbox next to each transaction you want to allocate and select "Add to Report"

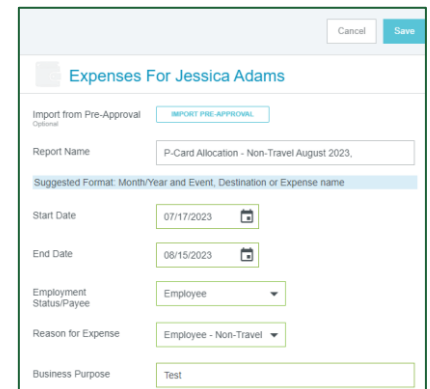
3. You may choose to add to an existing report **OR** "Create a New Expense Report"



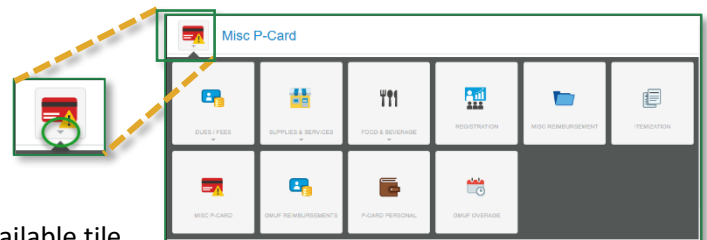
existing reports



4. When creating a new report, please fill out the following:
 - a. **Report Name** – Define and or differentiate the purpose of this allocation (ex: February Non-Travel P-Card Allocation).
 - b. **Start and End Date** – Choose a start date and end date for the transactions you are allocating.
 - c. **Employment Status/Payee** – Choose "Employee".
 - d. **Reason for Expense** –
 - **IMPORTANT:** For all transactions related to Travel, choose "Employee Travel" (Domestic, International, or AK/HI)
 - NOTE: If "Employee Travel" is chosen, the "Country" and "Destination" fields must be complete
 - e. **Business Purpose**– This should reflect all expected transactions for this Expense Report.



5. Click "Save" in the top right corner
6. The transaction "tile" may be assigned automatically by the Mason Finance Gateway. However, this action may not always map to the correct tile, so you may need to identify transactions manually.



- To manually select the **valid expense tile**, click on the **small arrow** on the prominent tile to select from the available tile options.
- **All allocated transactions must be represented by the most appropriate expense tile and corresponding account code*** (Refer to the MFG [Expense Tile Guide](#) for more information)
- If "Misc P-Card" tile, you will need to select the appropriate Account Code from the drop-down menu. ([Expenditure Account Code Look Up](#))

Fraudulent Charges

If fraud charges will still require to allocation and approval.


Returns and Credits

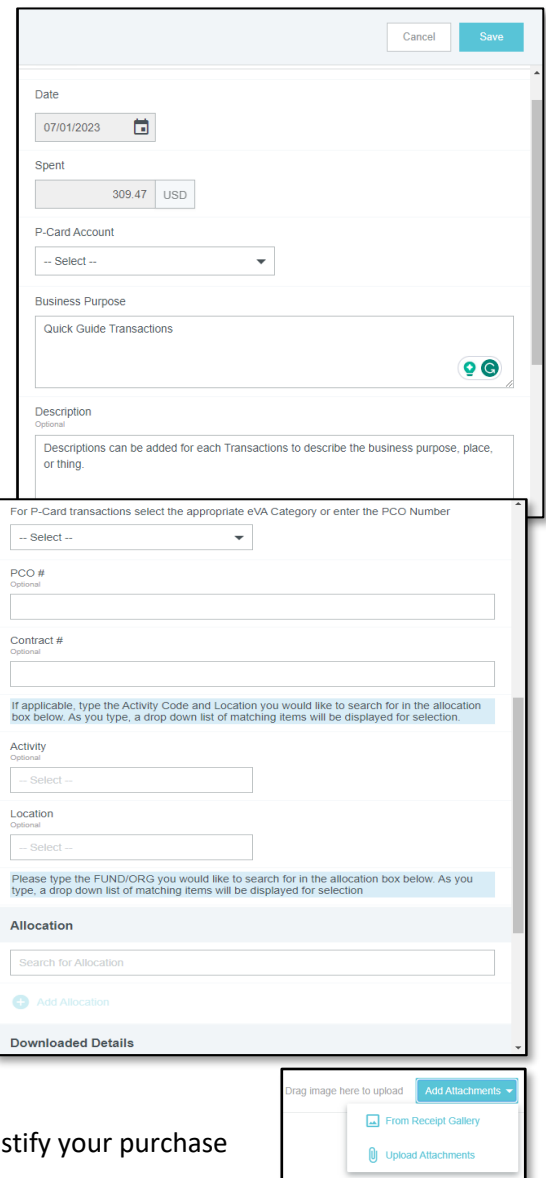
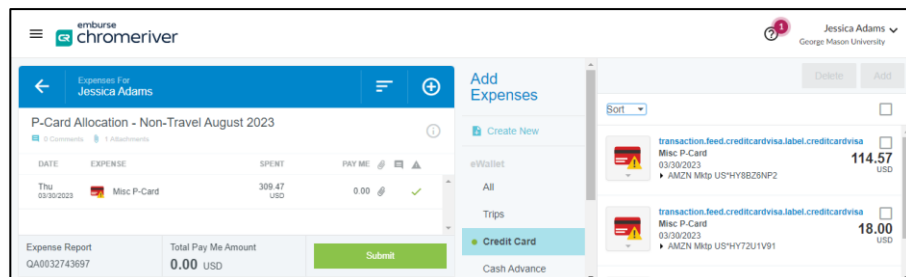
When a credit appears in Mason Finance Gateway, the p-cardholder will allocate and submit using the same fund/org and account code of the original charge. Documentation of the return/credit should be uploaded and kept on file to comply with the document retention requirements.

7. Each Allocation must have the following information (**Note:** Each expense tile has different fields that must be filled out. Below are the general fields included in most expenses):

- Date:** Automatically populated – cannot be altered by the user
- Spent:** Automatically populated – cannot be altered by the user
- Business Purpose:** This field is populated by the user when the “Expense Report” is created and will carry to each allocation/expense line item.
- Description:** Must be used to provide a detailed description/justification of the business purpose for this transaction (the **who, what, when, where, why**)
- eVA Category:** This is used to assess fees associated with the purchases (A list of eVA categories is available, here: <https://fiscal.gmu.edu/wp-content/uploads/eVAManual.pdf>)
- eVA PCO # (if applicable):** When a P-Card has been used to make a purchase in eVA (ie. Supply Room)
- Contract # (if applicable):** Existing Contact List: <https://fiscal.gmu.edu/purchasing/purchase-goods-or-services/search-for-an-existing-contract/>
- Activity (if applicable):** Generally, Activity codes are not used. However, these can be used by units or University-wide initiatives to track transactions
- Location (OPTIONAL)**
- Allocation** – Type in who you want the charge to be allocated to (ex: M19631)
 - If applicable, the option to split transactions between two or more funds/orgs is available by clicking on the blue “Add Allocation” button below the search box.
- Add Attachments** – Include ALL documentation necessary to justify your purchase (i.e.: receipt, list of attendees, approvals, waivers, etc.).

8. Once you have completed the allocation you may choose one of the following options – save as a draft, add more transactions, or submit for approval.

- To save as a draft simply click the “Chrome River” logo in the top left corner
- To add more transactions, click the  and select “Credit Card” and repeat steps 6 – 7k
- Or, click the Submit button located at the bottom of the screen.

eVA Exemption Guide

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

Purchases that are exempt from eVA procurement:

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

Routine Purchases (R01)

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

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

Purchases exempt from eVA fees (X02)

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

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