

UNCG PCard User's Guide



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PURCHASING CARD USER'S GUIDE
University of North Carolina at Greensboro

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1.0 Overview of the Purchasing Card (PCard) Program

1.1 Purpose of the card

The University of North Carolina at Greensboro (UNCG) purchasing card (PCard) is essentially a standard Visa card in which *the credit liability rests with the University instead of the individual cardholder*. (This is different from the American Express travel card, in which the liability is solely the cardholder's.) The PCard is issued to a UNCG employee empowering this person to purchase goods, services and/or travel on behalf of the University. This program has been established to allow rapid purchase of low dollar goods and services while simultaneously reducing paperwork and handling costs associated with the small purchase process.

Under no circumstance may this Visa card be used for personal purchases. All expenditures must be within the allotted budget limits with funds in place before expenditures are made.

1.2 Benefits and costs

1.2a Cardholder

Benefits

- It is easier to make purchases. The Visa card is accepted virtually anywhere, and it eliminates delays associated with asking a vendor to accept small purchase orders.
- There is less "front end" effort since purchase orders are not being generated.
- Materials may be acquired faster.
- Complete transaction reporting is provided on a daily basis.
- Vendor information is easier to research and locate.
- Each PCard has a unique number that can default to one UNCG Banner fund/account.

Costs

- There is currently no fee associated with obtaining a PCard.

1.2b University

Benefits

- There are fewer computer entries and paperwork processing is minimal.
- Reduces the need for standing orders and petty cash funds
- Provides increased security of purchases by restricting inappropriate Merchant Category Codes (MCC).
- Improves vendor relations by paying vendors 2 to 3 working days after the purchase is processed.

Costs

- The University provides ongoing audits of purchases ensuring compliance to the PCard program and state and university policies.

1.2c Merchant

Benefits

- The vendor is paid in 2 to 3 working days after the purchase is processed.
- The PCard process reduces vendor invoicing and the vendor's accounts receivable process.

Costs

- Every transaction made using the PCard carries a fee that the vendor authorizes to pay the card-issuing bank.

2.0 Contact Information

2.1 The Bank

We have an agreement with Bank of America for Visa card services. Refer to section 5 for proper handling of disputed charges.

To report a lost or stolen card or suspected fraud: Call Bank of America at 800-300-3084 to cancel your card and report the fraud.

2.2 UNCG PCard Department and Compliance

The PCard Department provides training, support, and assistance to cardholders and coordinators. PCard Compliance conducts daily audits of all transactions, audits of monthly PCard packets, and enforces PCard policies and procedures.

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3.0 PCard Policies and Procedures

3.1 Role definition and responsibility

The department is responsible for reconciling all charges made with a PCard by their cardholders. A PCard Coordinator must be assigned prior to issuing PCards.

First Budgetary Authorities and/or designees oversee the management of the PCard program within their department and assigns new cardholders and/or coordinators. Additional responsibilities include:

- Overseeing the appropriate use of assigned PCards.

- Ensuring sufficient funds for purchases.
- Designating permissible funding sources.
- Identifying PCard Coordinator backup (if necessary).
- Authorizing expenditures to be posted to Banner funds.
- Ensuring PCard Coordinator and Cardholder responsibilities are met.
- Notifying PCard Department if the assigned PCard Coordinator leaves their position.

The First Budgetary Authority may also be the PCard Coordinator or backup.

A PCard Coordinator and backup must be listed within the University records system (Banner) as a permanent and active UNCG employee. PCard Coordinator/ Backup responsibilities include:

- Entering orders into PCard Web Solution (PCWS) from the receipts given by the cardholders.
- Assigning the appropriate Banner fund/account combination for each purchase.
- Ensuring timely PCard transaction reconciliation.
- Verifying that reconciled transactions post correctly in Banner.
- Submitting documentation and information as requested by the PCard Department and PCard Compliance.
- Notifying the PCard Department when there are changes to card status, including:
 - Changes to cardholder employment within the department
 - Unauthorized use of the PCard by a cardholder
 - Lost or stolen PCards
 - Suspected fraudulent charges
 - Disputed bank transactions.
- Returning unused or canceled PCards to the PCard Department.

Additional Reviewer will review all charges for a cardholder's monthly PCard packet to ensure that all receipts and/or missing receipt forms exist and that the purchases made are in compliance with the policies set forth by the PCard User's Guide. This person CANNOT be the Cardholder or the PCard Coordinator and must be an **employee** of the University in any role or department.

Any non-compliance concerns must be addressed by contacting one or more of the following:

- Cardholder's Director/Supervisor or Dean
- PCard Department
- PCard Compliance Office
- State Auditor Fraud Hotline (800) 730-TIPS
 - Anonymous contacts are respected

Cardholders are responsible for all charges made to their PCard. The PCard is to be used only by the named cardholder and cannot be given to another person at any time for off-campus purchases. A cardholder can purchase items for other employees within their department if applicable. The cardholder is responsible for:

- Obtaining budget approval prior to each use of the PCard
- Placing orders that comply with all limits and guidelines
- Safeguarding the card and reporting any lost or stolen cards to the bank immediately
- Ensuring receipt of goods
- Obtaining original receipts for every purchase and submitting them to their PCard Coordinator within a timely manner, before the reconciliation deadline
- Reviewing and signing the monthly transaction approval reports provided by their Coordinator

- Handling all disputes with vendors and bank, if necessary
- Providing PCard Coordinator with all information relative to the PCard transaction
- Taking steps necessary to obtain tax exempt status prior to making purchases
- Verifying service-providing vendors are incorporated

3.2 Steps to obtaining a PCard

There are 3 types of PCards available to University employees: 1) standard goods/commodities only, 2) travel only and 3) standard goods/commodities plus travel. The department must decide which type is the best fit for the applicant. The PCard type can be changed by completing a PCard Change/Request form, obtaining departmental approval and attending training, if applicable.

1. Complete the appropriate application, based on your role. Complete the [PCard Coordinator Request/Change Form](#) or [PCard Cardholder Request/Change Form](#) and obtain the appropriate authorizing signatures.
2. Forward the completed/signed form to the PCard Department.
3. The PCard Change/Request form is processed and a card is issued by the bank.
4. The card is sent to the PCard Department within two weeks.
5. The cardholder is contacted to schedule required training. Cards are distributed after training has been completed and an agreement form is signed.

3.3 Keeping your card secure

It is the cardholders' responsibility to keep their card number safe and their card secure at all times. If your card is lost or stolen, or you have fraudulent activity on your card, you must immediately contact Bank of America at 1-800-300-3084. The bank will cancel your card and issue you a new one. You must then contact your PCard Coordinator so that fraudulent charges can be identified. Additionally, contact the PCard Department to advise of the card's cancellation so that it can be updated in our system.

If you have replaced your PCard and it's not considered lost or stolen, you may contact the PCard Department to request that your card be temporarily suspended pending its being found. Once found, you must call the PCard Office to have it reinstated; or if it remains lost, request that it be cancelled. In the event that the PCard is subsequently found, cut the card in half and return it to the PCard Department via interoffice mail.

3.4 Limitations of transaction amounts

The following limits are the default maximum limits. If you prefer lower limits, you must put a request in writing (email is acceptable) to the PCard Department.

- Single purchase limit of \$2,500.
- Daily purchase limit of \$5,000.
- Monthly purchase limit of \$25,000.

Daily number of transactions is unlimited at this time.

Monthly number of transactions is unlimited at this time.

Splitting a purchase into two or more transactions to circumvent the \$2,500 transaction limit is considered willful misuse of the PCard and will result in the appropriate disciplinary action (see section 7.1).

3.5 Services

The PCard may be used to obtain allowable services only if the vendor or individual is

incorporated. The cardholder is responsible for verifying the tax status (incorporation) of the vendor and indicating this information on their receipt. The cardholder must include the name of the person who verified the incorporation. If the vendor is NOT incorporated, the regular purchase requisition process must be used.

3.6 Limitations of purchases

All vendors accepting VISA cards are registered with the bank under a self-proclaimed Merchant Category Code (MCC) identifying their type of business, i.e. airlines, music stores, medical services, florist, ABC stores, restaurants, office supplies, etc. The University has blocked all categories deemed inappropriate for UNCG use, such as entertainment, restaurants, ABC stores, off-track betting, etc. If your card is declined, it is often because of a blocked MCC code. If this happens, contact the PCard Department to request to have the PCard opened temporarily to allow the purchase (if acceptable).

If declined at a vendor's location (in a physical store), check the following before calling the PCard Department:

- Single, daily, or monthly transaction limits have not been exceeded
- PCard profile does not allow (e.g., attempting to purchase travel on a goods only card)

If declined at a remote location (online, phone, or fax), in addition to the above, check the following items before calling the PCard Department:

- The billing address and telephone number
- The card number, expiration date, and security code

In all cases, if all these items are correct, and the purchase is legitimate and allowed, contact the PCard Department to confirm that the decline is because of an MCC code, and to open the card temporarily to allow the purchase. The purchase can generally be made within 15 minutes after contacting the PCard Department. Longer wait times may be experienced because of the bank's system or peak banking hours.

3.7 Updating cardholder information

Changes to personal data (address, telephone, fax, etc.) may be emailed to the PCard Department for updating in Bank of America's Works website. Cardholders who change departments must rescind the PCard issued by the prior department and request a new card (if applicable) for the new department.

3.8 NC State Division of Purchase & Contract

PCard cardholders must abide by all Purchasing policies and are required to purchase from NC State Term Contract vendors whenever available. Prior to making a purchase, view the current NC State Term Contracts at [NC Department of Administration Purchase and Contract Home Page](http://www.doa.state.nc.us/PandC), <http://www.doa.state.nc.us/PandC>. If you are unsure whether the item you are purchasing is covered under the State contract, call the Purchasing Department to speak with the appropriate purchasing agent.

No business may be conducted, on PCard or any other method of purchase, with vendors on the North Carolina State and Federal barred and debarred lists. Both lists of debarred vendors can be found by following links on the PCard website. Links to these lists are available on the [Purchasing website](#). You may also access them directly at the following websites:

- <http://www.doa.state.nc.us/PandC/actions.asp> (North Carolina)
- <https://www.epls.gov> (Federal)

3.9 Automatic renewal of the PCard

PCards are issued with a three-year expiration date. When the renewal date arrives, a new PCard will be issued and the cardholder will be required to return their old card and sign for the new one. Cardholders are not required to renew their PCard, but must return their old card to the PCard Department to be destroyed. It is the cardholder's responsibility to update the expiration date with vendors who have their card number on file.

3.10 Rescinding/Cancelling PCards

PCards can be rescinded or cancelled due to termination of employment, transfer to another department, PCard inactivity, departmental request, PCard offenses, or voluntary surrender.

If a PCard is to be cancelled by the department, it is the cardholder and/or coordinator's responsibility to contact the PCard Department by telephone or email, and to take the appropriate steps to cancel a PCard (See 3.10a).

If a cardholder is transferring to another department the existing PCard cannot be used. Follow the procedures for obtaining a new PCard for the new department, if necessary.

3.10a Steps to cancelling a PCard

The department must contact the PCard Department to immediately cancel a PCard. A formal, follow-up letter on departmental letterhead stating the cardholder's name, effective date, and reason for cancelling the card must be sent to the PCard Department. When possible, the cancelled PCard must be cut in half and included with the correspondence.

3.11 Inactive accounts

To protect the security of the program, all cardholders whose card has not been used for six (6) months will be contacted via email with a deadline date to respond with a valid reason why their PCard should not be rescinded or cancelled. The PCard Department will cancel all inactive PCards for which a response has not been made by the cardholder.

4.0 How to Use the PCard

Purchasing with the PCard does not change the rules and regulations required by the University or by your internal departmental procedures. All UNCG and State guidelines remain intact. The card is merely another means of payment.

4.1 Sales tax exemption

UNCG has North Carolina state sales tax exemption status. The University's tax ID number is 400004. It is the cardholder's responsibility to inform vendors of tax exempt status before making purchases and to provide them with a tax exempt letter if necessary. This letter is posted on the PCard website. Certain vendors, i.e. Wal-Mart, do not recognize the tax ID number listed above and issue their own tax ID numbers. Specific vendor information can be found [on the PCard website](#).

Purchases made locally, over the telephone, online, or through a catalog, being sent to North Carolina are state sales tax exempt. Refer to the tax exempt letter for further details.

If sales tax is included in a purchase, it is the cardholder's responsibility to contact the

vendor and have the tax credited back to the PCard. Write down who you talked to, when, and the outcome of the conversation and include it in the PCard packet and in the PC order log. If this does not occur and transactions are reconciled with sales tax included, the department may be subject to disciplinary action.

Repeatedly patronizing a vendor who does not give sales tax exemption will result in disciplinary action.

4.2 Accountability

Anyone who enters into and/or authorizes a PCard transaction is accountable for such, and should act in a prudent manner, exercising good judgment as to the specific action and source of funding.

The cardholder is also responsible for determining the legitimacy of the purchase and the selection of the vendor. If you have any questions about the legitimacy of a vendor or individual, contact the PCard Department and **DO NOT PROVIDE YOUR CARD NUMBER** until you're convinced the vendor is legitimate. The cardholder is the only person authorized to make purchases using the card. Giving your card or card number to another person or using someone else's card may result in disciplinary action including but not limited to revocation of PCard privileges and/or termination of employment.

The department head or other authorized person(s) are responsible and held accountable for the financial activity and fiscal integrity of their departments.

4.3 Use of state funds

Use of state funds for PCard purchases should be in accordance with the [Financial Services Policy 7 – Expenditure Policies](#). Special attention should also be paid to [Purchasing Policy 16 – Unique Purchase Items](#).

If the purchase is an exception, please note the reason in the PCWS comments box. Periodically, the PCard Compliance Auditor reviews purchases made with state funds. If you are contacted about such a purchase, be prepared to give a justification of the purchase. If it turns out the purchase should have been coded to a non-state fund, you will be asked to prepare a Journal Voucher and submit it to Accounting Services to reclassify the expenditure. Either the justification or a Document Number verifying the reclassification should be submitted within one week of the initial contact or the PCard will be subject to suspension until the matter is cleared.

4.4 Purchases from Contracts and Grant funds

Purchases from Contracts and Grants funds must strictly adhere to all A-21, A-110, and other agency guidelines. These guidelines may restrict the purchase of specific items. Individual granting agencies may also be more restrictive and may not allow certain purchases. It is the cardholder's responsibility to be aware of the rules and guidelines applicable to each fund. Funds must be available before charges can be made, if allowed. The cardholder must make sure that purchases are received and charged prior to the expiration of a grant. The cardholder may be held liable if funds are not available. Failure to follow these guidelines is grounds for cancellation of the PCard. For more information contact the Contract and Grants office.

4.5 Receipts

The cardholder is responsible for obtaining itemized receipts with pricing for a monthly reconciliation process. The receipt must contain the vendor's name, date of purchase, description for all items, unit prices, and a total. Packing lists can be used as a receipt only if all these requirements are met. Receipts are given to the PCard Coordinator on a regular basis to be

used to reconcile the cardholder's charges. Receipts and purchases may be tracked using the cardholder's order log.

4.6 Travel

There are several additional policies to consider when paying for travel-related items with a PCard. Cardholders should familiarize themselves with the [Financial Services Travel Policies and Procedures](#), which must be adhered to when making travel purchases regardless of the means of payment. Accounting Services also offers an American Express travel card to UNCG employees to supplement or use in place of the PCard or personal credit cards.

The following are policies that directly impact the use of PCard for travel-related purchases.

- Pre-authorization for travel must be obtained as outlined in the travel policies.
- The policies guiding what purchases are allowed or unallowed on PCard do not dictate what is considered a valid reimbursable travel expense. Please refer to the travel policies for more information about reimbursable expenses.
- The TRV-1 form must be submitted to Accounts Payable. This is true even if all purchases on a trip were made using the PCard and no reimbursement is being sought, as well as if the traveler is not the cardholder who made the purchase. The original receipts for travel purchases must be given to the PCard coordinator for reconciliation. The coordinator will write the PC number of the order in PCWS on the original receipts, then make copies of the receipts to give to the traveler to submit with the TRV-1 form. The original receipts are to be kept with the monthly PCard packet (see section 6.5). PCard purchases must be noted in the appropriate section of the TRV-1 form. Please refer to the travel policies for more information.
- Food purchases are never allowed on PCard while traveling. Travelers receive a per diem allowance from Accounts Payable for food purchases while traveling and may be reimbursed according to the travel policies.

Please refer to Appendix A for a comprehensive list of allowable and unallowable charges while traveling.

4.7 Purchasing guidelines

- You should follow the proper internal procedures set up specific to your department for determining that a purchase is required and authorized.
- Determine whether the PCard is the most appropriate tool to use for the purchase (restricted item, over the single, daily, or monthly limits, etc.).
- Determine that the total amount of the purchase including shipping, handling, postage, freight, insurance, etc., does not exceed any of the limits listed above. If a limit is exceeded, the bank will automatically refuse the transaction and the vendor will reject the purchase.
- Determine that the price quoted is the best you can obtain. Be sure to request an educational discount.
- State that you are from UNCG and that you will be making your purchase on a VISA card.
- On ALL purchases, inform the vendor that UNCG is sales tax exempt before making the purchase. Our sales tax id number is 400004. If the purchase was made in person, verify that no sales tax was charged before leaving the business.
- Remember to give the supplier your name, department, phone number, and complete delivery instructions. It is recommended that purchases be shipped directly to your campus address whenever possible. Please do not use either a PO Box address or 1000 Spring Garden Street as your delivery address, as this will delay or prevent delivery.
- Obtain a receipt at the time of purchase or pickup. If an item is shipped, the packing slip

must be kept if using it instead of a receipt. All receipts and other paperwork must be forwarded right away to the Coordinator so that the reconciliation process can be done in a timely manner.

4.8 Purchasing methods

Remember - the cardholder is the only person authorized to place an order. You may, when necessary, have someone else pick up the items; however, this person is not authorized to sign the credit card sales slip. Follow the applicable instructions for making purchases as described below.

PHONE – Follow any applicable steps from the above instructions.

- Record the name of the person taking your order.
- Request that a receipt be faxed or mailed to you immediately showing all items as stated above in the Receipts section.

FAX - Follow any applicable steps from the above instructions.

- Retain a copy of the fax, and also the fax confirmation, for your records.
- Do not mail a copy of the order to the vendor because this increases the chance that the order will be duplicated. If the company requires the original be sure to clearly mark it "CONFIRMATION OF FAX ORDER, DO NOT DUPLICATE".
- Remove the PCard card number from the faxed receipt before giving to your card coordinator.

MAIL - Follow any applicable steps from the above instructions.

- Retain a copy of the order for your records, and request that a receipt is sent to you for your records.
- Remove the PCard card number from the mailed order before giving to your card coordinator.

ONLINE - Follow applicable steps from the above instructions.

- Make sure the vendor's site is secured before entering your PCard card number.
- Your online receipt or order confirmation can serve as your receipt. Be sure to print this for your records.
- Remove the PCard card number from the online receipt before giving to your card coordinator.
- Do not use a personal account for UNCG-related purchases. Set up a dedicated business account using your UNCG e-mail address for any purchases made for UNCG.

4.9 Returns, damaged goods, credits

Items purchased with the PCard may need to be returned. A few tips to make the process easier:

- You may not always receive a receipt for your returns or refunds. A Missing Receipt Form should be completed and submitted with each monthly packet.
- Always retain boxes, containers, special packaging, packing slips, etc., until you are certain that you are going to keep the items. Some items, such as software or fragile pieces, cannot be returned without the original packing materials.

- If applicable, read all enclosed instructions carefully. Often a critical phone number and other instructions are included the packing slip and/or receipt.
- In some cases there may be a restocking fee. The PCard may be used to pay this fee as long as it does not exceed any of the card limits.

4.10 Missing receipts and Missing Receipt Form

Adequate receipts are required for all PCard purchases. Credits, international transaction fees, and erroneous charges seldom have receipts and must have a missing receipt form in the monthly packet in its place. Go to <http://web.uncg.edu/bss/MissingReceipt> to complete and print off the proper form. Please note that this form is not complete until you have submitted it online. A confirmation email is sent to the cardholder as well as to the PCard Specialist and PCard Compliance Auditor. If the cardholder does not receive an email, the Missing Receipt Form has not been submitted.

If you do not have a receipt for a legitimate PCard purchase, you must:

- Contact the vendor to request a receipt. Write down who you talked to, when, and the outcome of the conversation.
- If purchased online, sign in and see if you are able to view status of order and retrieve a receipt.
- As a last resort, complete the online Missing Receipt form (see link above) and keep a printout in your monthly PCard packet. You will be subject to the appropriate disciplinary action outlined in Section 7: Compliance.

5.0 Disputed Transactions and Fraudulent Charges

5.1 Disputed transactions

Purchases appearing on the monthly statement from the bank may be disputed up to sixty (60) days from the end date of the statement.

If a charge is not recognized by the cardholder, the first step is to contact the vendor for information regarding the charge. Contacting the vendor saves time and usually solves most issues. Write down the name of the person with whom you spoke, as well as the date and time of your conversation.

If you have a dispute and are unable to obtain satisfaction from the vendor please notify Bank of America's customer service department at 1-800-300-3084. You will be required to describe the problem and all of the efforts you have made in attempting to resolve it.

The bank may also require that you complete the on-line dispute form located on the PCard website at http://purchasing.uncg.edu/pcard/BofA_Dispute_Form.pdf. Follow the instructions and fax the form to Commercial Card Services Operations at 1-888-678-6046. They can research the discrepancy and credit will be issued if, in fact, the charge is not valid. Research by the bank usually takes 3-4 weeks. Notify your PCard Coordinator and the PCard Department of all disputed transactions. Disputed transactions must be reconciled by the deadline date in PCWS. If it is an erroneous charge, a missing receipt form must be completed and placed in the PCard Packet in lieu of the receipt. Cardholders are not subject to disciplinary actions for disputed erroneous charges.

A copy of the dispute form should be kept on file in the department with the monthly packet.

5.2 Fraudulent charges

Fraudulent charges must be reported to the Bank of America immediately at 800-300-3084. The bank will cancel the card, issue a new one, and follow up on the fraudulent transactions. Contact your PCard Coordinator to advise that your card has been compromised and that you have taken the appropriate action to cancel the card and receive credit. Notify the PCard Department to request that the card be cancelled in PCWS. The new card will be sent to the PCard Department and usually arrives within 3-4 business days.

The PCard Coordinator must still reconcile these charges by the deadline date, and place a Missing Receipt form in place of a receipt in the PCard packet. The subsequent credits will be handled the same way.

6.0 PCard Reconciliation & PCard Web Solution

Reconciliation of a cardholder's purchases is the final step in the PCard process. It is also one of the most important steps because this is where the cardholder provides itemization and pricing of all items purchased, as well as documentation, including receipts and explanation of charges when necessary.

UNCG utilizes the PCard Web Solution (PCWS) to manage the PCard Program. PCWS is web based software that allows for complete reconciliation of PCard charges by acting as an interface between the bank and Banner Finance.

Departmental Coordinators must have Banner Finance Maintenance Access for the funds against which they wish to reconcile transactions in PCWS. To obtain this access, the Coordinator must complete the Banner Finance Access form, located at <http://fsv.uncg.edu/systemsandprocedures/bannerfinsecurity.pdf>, and submit it to Systems and Procedures at the address provided on the form.

PCWS validates against the Banner Financial system each time a coordinator logs in so any changes to fund access in Banner will automatically update in PCWS (ex. new or expired grants).

6.1 Order Log

When purchases are made using the PCard, the cardholder is responsible for providing receipts, as well as all pertinent purchase information (Banner fund/account, explanation of charges when necessary, etc.) to their coordinator as soon as possible. Departmental coordinators will determine an appropriate time frame for getting PCard receipts and documents from their cardholders to meet the monthly deadline for reconciliation. Coordinators will enter the purchase information into PCWS by creating a new order in the order log.

When entering purchases into the PCWS order log, PCard coordinators are responsible for monitoring all departmental charges for improper purchases, inclusion of sales tax, and proper Banner fund/account information.

6.2 The 5 W's

PCard Coordinators are required to include who, what, when, where, and why in the comments box of the order log in PCWS for all food, entertainment, travel, and "Other Current Services" (Banner Account 221322) purchases. The following list is provided as a guide for when the 5 W's are required. Not all departments are authorized to purchase these items and the appropriate use of State Funds is critical to all purchases. These account codes must be used for purchases of this type, or you will be subject to the appropriate disciplinary action:

TRAVEL:	In State	Out of State	Out of Country	Non-employee
Air Transportation	223010	223020	223030	223220
Bus/Rail	223040	223050	223060	223220
Gasoline (with Rental Car)	223170	223180	223190	223320
Hotel	223110	223120	223130	223320
Internet Services	223170	223180	223190	223320
Parking	223170	223180	223190	223320
Registrations	234510	234520	234530	223320
Rental Car/Taxi	223040	223050	223060	223220
Telephone	223170	223180	223190	223320
Travel Agent Fees	Use the same account code as purchased item it applies to (ie. Air Trans-In State (223010))			

OTHER PURCHASES:

Cable Services	261710
Catering	221322
Clothing/Shoes	201510
Entertainment, including movie tickets, theme parks, concerts/dramas, museums, sporting events, etc.	221322
Flowers	221322
Food, including candy and beverages	221322
Gift Cards	221322
Internet Services	231610
Party Supplies, including balloons, decorations, plastic/tableware	221322
Rentals, trucks (UHauls)	238310
Rentals, conference rooms	238210
Rentals, event halls	238120
Rentals, chairs/tables, technology (use of equipt), tents, etc.	239720
Theatrical Items, including wigs, hats, personal accessories, jewelry, haircuts	201152
Travel items (see list above)	See list
All questions related to appropriate account codes should be directed to the Accounts Payable office.	

Proper way to enter the 5 W's:

Ex.: Florist charges – Floral arrangements for the item description is ok, but not enough.

It should also include in the comments box or 5Ws field:

Who: who were the flowers for

What: what the item was

When: when were they delivered

Where: where were they delivered

Why: what was the occasion

Example:

Who: Jane Doe, Department Director

What: Dish garden

When: May 1

Where: Moses Cone Hospital

Why: admitted for surgery

Ex.: Airfare for Dr. John Doe to attend a conference in Austin.

It should also include in the comments box or 5Ws field:

Who: who did the traveling

What: what the item was

When: when is the travel taking place

Where: where did they travel

Why: why was the travel necessary

Example:

Who: Dr. John Doe

What: Airline tickets

When: July 15-July 22nd

Where: From Greensboro to Austin

Why: Attend the International Psychology Conference

6.3 Reconciliation process

Bank transactions are loaded into PCWS by the PCard Department daily. A system-generated email is sent to coordinators with transactions requiring reconciliation. Coordinators will match the receipts entered into the PCWS order log to daily bank transactions and the transactions are approved once the Done button has been pressed. Coordinators are strongly urged to reconcile their department's transactions at least once a week for security and organizational purposes.

After the reconciliation process has been completed, the PCard Department will upload all reconciled charges into the Banner Finance system and they will be debited from the designated funds. Any fund changes after that time will require the department to complete a journal voucher form and submit it to Accounting Services.

Cardholder Reconciliation Process: The Cardholder must do the following:

- Verify that no sales tax has been charged on purchases. If tax is included, a credit must be sought and the information regarding who was contacted and the outcome must be included with the receipt.
- Submit receipts with all pertinent information to the PCard Coordinator.
- Tape small receipts on letter sized paper. Do not cover detailed information.
- Sign transaction approval report after it has been printed by the Card Coordinator.

Card Coordinator Reconciliation Process: The Card Coordinator must make sure that the following requirements are met:

- All receipts meet the requirements as outlined in section 4.5 Receipts.
- No sales tax has been charged on any purchase or that appropriate measures have been taken to retrieve a sales tax credit.
- All purchases are entered into the order log in PCWS using information provided by cardholders.
- All cards must be reconciled in PCWS by the 5th of each month. Failure to do so will result in disciplinary action.
- Monthly PCard packets include a signed transaction approval report, original receipts for all purchases, and other pertinent documentation (including missing receipt forms) and must be signed by all parties by the 5th of each month. The receipts are attached to the transaction approval report in the order they appear on the report.
- Verify that all transactions submitted via PCWS have posted correctly to the proper university fund.

First Budgetary Authority (or designee) Reconciliation Process: This position must make sure that the following requirements are met:

- All purchases are UNCG business related

PCard Department (designee) Reconciliation Process:

- Uploads financial information from PCWS into Banner Finance to charge Funds.
- Charges default funds for unreconciled cards

PCard Compliance Auditor:

- Reviews PCard Packets for completeness, appropriateness, and compliance
- Reviews all daily transactions
- Administers appropriate disciplinary actions.

6.4 Billing Statement

The billing cycle for the Bank of America PCard runs from the 26th of one month to the 25th of the following month.

6.5 Monthly PCard packet

Once the reconciliation process has been completed for a particular card, a transaction approval report must be printed out and signed by the cardholder, card coordinator and an additional reviewer. Make sure each month's packet has the correct receipts included in that packet.

If you reconcile weekly, PCWS will provide the option of printing a transaction approval report at that time or waiting until the end of the billing cycle.

At any time, you can print this monthly report by going to the PCard drop down menu in PCWS and following the directions listed below:

1. Reports...Trans Approval
2. Select appropriate Cardholder's name
3. Select the appropriate statement ending date
4. Click Submit Query
5. Print Transaction Approval Report
6. Appropriate signatures can then be obtained for that month.

Original receipts for all listed purchases must be attached to this signed transaction approval report and kept in the coordinator's department – this is referred to as the "Monthly PCard Packet". These packets must be complete and available for review by the PCard Compliance Auditor, as well as internal and State auditors. Packets must be kept for five years.

6.6 Online Bank Statements

Transaction listings are available online through the Works Program at:

<https://payment2.works.com/wpm/bookmark>

7.0 Compliance

The delegation of authority to purchase goods using the card is a privilege that automatically ceases upon separation from the University or upon reassignment to another department.

The PCard Compliance Office reserves the right to revoke and cancel any PCard(s) for failure to comply with the policies and procedures of the program. A PCard Compliance Auditor in Business Services aids the PCard Department by periodically reviewing departmental PCard purchases for propriety. These compliance reviews are meant to ensure purchases are made in accordance with State, University and PCard policies; help departments prepare for an audit; increase awareness of the PCard program among current and potential users; and implement process improvements where

needed. An overview of the PCard Compliance Review Process can be found at:
<http://bsv.uncg.edu/compliance>.

In addition to periodic reviews for compliance, the PCard Compliance Auditor will be notified by the PCard Department of all identified PCard offenses and infractions and will notify the cardholder and coordinator of the established disciplinary action. Other infractions, not already outlined, will be handled on a case-by-case basis between the PCard Department and the PCard Compliance Office. Disciplinary action is taken against the offending card, except in the case where a coordinator's duty has not been performed properly and/or when all cards for a coordinator are affected.

PCard Offense/Infraction	Disciplinary Action
Fraudulent Use:	All offenses: <ul style="list-style-type: none"> ➤ Incident is Reported to Campus Police for Investigation ➤ Incident is Reported to Cardholder and Supervisor(s) ➤ Cardholder's PCard is Cancelled ➤ Internal Audit is Notified to Review
Unallowable Use:	First offense: <ul style="list-style-type: none"> ➤ Written Warning or 2 Week Suspension(depends on the nature of the infraction)[†] Second offense: <ul style="list-style-type: none"> ➤ 2 Week Suspension Third offense: <ul style="list-style-type: none"> ➤ Month (30 day) Suspension Fourth offense: <ul style="list-style-type: none"> ➤ Cardholder's PCard Cancelled
Missing Receipt/Missing Receipt Form: <i>(Missing receipt form submission sends an automatic e-mail to the PCard Compliance Office)</i>	First offense: <ul style="list-style-type: none"> ➤ Written Warning Second offense: <ul style="list-style-type: none"> ➤ 2 Week Suspension Third offense: <ul style="list-style-type: none"> ➤ Month (30 day) Suspension Fourth offense: <ul style="list-style-type: none"> ➤ Cardholder's PCard Cancelled <p>Credits, International Transaction Fees, and erroneous charges are not subject to disciplinary actions by the Compliance Office</p>
Accidental Misuse^{††}:	First offense: <ul style="list-style-type: none"> ➤ Written Warning or 2 Week Suspension(depends on the nature of the infraction)[†] Second offense: <ul style="list-style-type: none"> ➤ 2 Week Suspension Third offense: <ul style="list-style-type: none"> ➤ Month (30 day) Suspension Fourth offense: <ul style="list-style-type: none"> ➤ Cardholder's PCard Cancelled

<p>Non-reconciliation Excused offenses: Unexcused offenses:</p>	<p>No action taken First offense:</p> <ul style="list-style-type: none"> ➤ Suspension of unreconciled PCard(s) until appropriately signed letter stating reason is received (as outlined in letter/e-mail to coordinator) ➤ PCard Compliance notified <p>Second offense:</p> <ul style="list-style-type: none"> ➤ As above, but ALL PCards for the offending Coordinator are suspended <p>Third offense:</p> <ul style="list-style-type: none"> ➤ All PCards are suspended until a new coordinator is trained
<p>Incomplete Receipts:</p>	<p>First offense:</p> <ul style="list-style-type: none"> ➤ Written Warning <p>Second offense:</p> <ul style="list-style-type: none"> ➤ 2 Week Suspension <p>Third offense:</p> <ul style="list-style-type: none"> ➤ Month (30 day) Suspension
<p>Missing/Incorrect Signatures:</p>	<p>First offense:</p> <ul style="list-style-type: none"> ➤ Written Warning <p>Second offense:</p> <ul style="list-style-type: none"> ➤ 2 Week Suspension <p>Third offense:</p> <ul style="list-style-type: none"> ➤ Month (30 day) Suspension
<p>Gift Card Issue (Log, etc.):</p>	<p>First offense:</p> <ul style="list-style-type: none"> ➤ Written Warning <p>Second offense:</p> <ul style="list-style-type: none"> ➤ 2 Week Suspension <p>Third offense:</p> <ul style="list-style-type: none"> ➤ Month (30 day) Suspension
<p>Missing 5 Ws Information:</p>	<p>First offense:</p> <ul style="list-style-type: none"> ➤ E-mail reminder <p>Second offense:</p> <ul style="list-style-type: none"> ➤ Written Warning <p>Third offense:</p> <ul style="list-style-type: none"> ➤ 1 Week Suspension
<p>Using Debarred Vendors</p>	<p>First offense:</p> <ul style="list-style-type: none"> ➤ Written Warning <p>Second offense:</p> <ul style="list-style-type: none"> ➤ 2 Week Suspension <p>Third offense:</p> <ul style="list-style-type: none"> ➤ Month (30 day) Suspension

Sales Tax Issues (same Vendor):	First offense: ➤ E-mail reminder Second offense: ➤ Written Warning Third offense: ➤ 1 Week Suspension
Splitting Transactions to Circumvent Single Transaction Limit:	First offense: ➤ 2 Week Suspension Second offense: ➤ Month (30 day) Suspension Third offense: ➤ Cardholder's PCard Cancelled
Inappropriate Use of Funding Source:	All offenses: ➤ E-mail to Coordinator giving 2 weeks to provide Journal Voucher document number for change If proof is not provided in 2 weeks: ➤ Suspension of Cardholder's PCard until Journal Voucher document number is provided If proof is not provided within 30 days of 2nd notification: ➤ Permanent cancellation of Cardholder's PCard

†If a cardholder is given a 2 week suspension for a first offense, then a second offense would be a month (30 day) suspension and a third offense is cancellation of their PCard.

††Self-reported accidental misuse will carry the least severe disciplinary action unless prior offenses have been committed.

Note: Offenses going beyond third or fourth will be handled on a case-by-case basis and may result in the permanent cancellation of the cardholder's PCard.

Appendix A
Appropriate and Inappropriate Use of PCard

There are three (3) PCard types and each has its own list of Allowable/Unallowable items, as below. If you are unsure which PCard type you have, contact the PCard Department before making a purchase.

Standard Goods/Commodities Only:	
<p>Allowable Items:</p> <ul style="list-style-type: none"> • Regular Orders (in person, phone, fax, online) • State Contract Orders • Service Orders (incorporated vendors only) • Advertising • Off-campus Catering Vendors • Fast Food •Groceries • Licenses • Lease/Rental Order • Memberships • Recruiting Services • Subscriptions and Magazines • Shipping & Handling • State/Federal Surplus and Purchases from State Agencies • Utilities (cell phones, pagers, cable, etc.) • Postage (off campus, for a specific mailing)* • UNCG Bookstore Purchases 	<p>Unallowable Items:</p> <ul style="list-style-type: none"> • Hotels • Gasoline • Taxi • Registrations • Airlines • Parking • Other travel-related purchases • Restaurants (casual or fine dining) • Maintenance contracts for copiers • Tuition Payments • Consulting Fees/Services • Services from Unincorporated Vendors (individuals) • Legal Fees/Services • Medical Fees/Services • Postage (not for a specific mailing)* • Cash Advances • Personal/Unapproved/Unofficial Purchases • Commitments for greater than one fiscal year • Commitments that span fiscal years • Transactions that Exceed or Circumvent Spending Limits
Travel Only:	
<p>Allowable Items:</p> <ul style="list-style-type: none"> • Commercial Airline (coach rate) • Railroad (coach rate) • Bus (to destination) • Rental Cars • Taxi (including tip) • Airport Limousine (including tip) • Shuttle Service (including tip) • Bus or other Public Transportation (between airport/station and hotel) • Hotel • Internet Services (approved business related) • Registrations • Parking • Telephone Calls • Gasoline (rental cars only) • Travel Agent Fees (although it is recommended to make own travel arrangements) 	<p>Unallowable Items:</p> <ul style="list-style-type: none"> • Limousine (other than airport) • Any transportation method used while traveling not directly business related • Hotel Services/entertainment, including, but not limited to: <ul style="list-style-type: none"> ○ Movies ○ Sauna ○ Room Service ○ Gym/Weight Room ○ Refrigerator/Microwave requests ○ Foldaway Bed requests ○ Laundry (hotel or outside) ○ In-room Vending • Meals/beverages • Tips (other than stated as allowable) • Rental Car Optional Insurance • Personal Accident Car Insurance • Flight Personal Liability Insurance • Flight Cancellation Insurance • Tours or Other Social Activities • Expenses of a Personal Nature • Allowed or Unallowed Standard Goods/Commodities Item (non-travel)

Standard Goods/Commodities plus Travel: Allowable Items:**Allowable Items:**

- Regular Orders (in person, phone, fax, online)
- State Contract Orders
- Service Orders (incorporated vendors only)
- Advertising
- Off-campus Vendors
- Fast Food
- Groceries
- Licenses
- Lease/Rental Order
- Memberships
- Recruiting Services and hotel
- Subscriptions and Magazines
- Shipping & Handling
- State/Federal Surplus and Purchases from State Agencies
- Utilities (cell phones, pagers, cable, etc.)
- Postage (off campus, for a specific mailing)*
- UNCG Bookstore Purchases
- Commercial Airline (coach rate)
- Railroad (coach rate)
- Bus (to destination)
- Rental Cars
- Taxi (including tip)
- Airport Limousine (including tip)
- Shuttle Service (including tip)
- Bus or other Public Transportation
- Hotel
- Internet Services (approved business related)
- Registrations
- Parking
- Telephone Calls
- Gasoline (rental cars only)
- Travel Agent Fees (although it is recommended to make own travel arrangements)

Unallowable Items:

- Restaurants (casual or fine dining)
- Maintenance contracts for copiers
- Consulting Fees/Services
- Services from Unincorporated Vendors (individuals)
- Legal Fees/Services
- Medical Fees/Services
- Postage (not for a specific mailing)*
- Cash Advances
- Personal/Unapproved/Unofficial Purchases
- Gasoline (other than rental car)
- Limousine (other than airport)
- Any transportation method used while traveling other than between airport/station (not directly business related)
- Hotel Services/entertainment, including, but not limited to:
 - Movies
 - Sauna
 - Room Service
 - Gym/Weight Room
 - Refrigerator/Microwave requests
 - Foldaway Bed requests
 - Laundry (hotel or outside)
 - In-room Vending (stocked fridge/bar, bottled water, etc.)
- Meals/beverages
- Tips (other than stated as allowable)
- Rental Car Optional Insurance
- Personal Accident Car Insurance
- Flight Personal Liability Insurance (between airport/station and hotel)
- Flight Cancellation Insurance
- Tours or Other Social Activities
- Expenses of a Personal Nature
- Commitments for greater than one fiscal year
- Commitments that span fiscal years
- Transactions that Exceed or Circumvent
- Spending Limits

*Postage can be purchased for a specific mailing only, and only in the exact amount needed for the mailing. The purchase of a book of stamps to be kept in an office drawer is not allowable.