

PCard Policy Training

Bank of America and Works Contact Information:

- **Bank of America (BOA):**
 - Customer Service, 888-449-2273
- **Works Website:** <https://payment2.works.com/works>
- **Activate card**
 - Corporate phone #: 706-542-7066
 - **Verification ID is in the Works system**

Activating Your New PCard Verification ID

Bank of America
Merrill Lynch

1. Log into Works and go to the Home Page

Home Expenses Accounts Reports Accounting Administration

Action Items Upload Receipts

Action	Acting As	Count	Type	Current Status
	Accountant	2	Transaction	Flagged
Close	Accountant	702	Transaction	Open
Sweep	Accountant	933	Transaction	Pending
Sign Off	Approver	3	Transaction	Pending

4 items Show 10 per page Page: 1 of 1

Alerts

No alerts at this time.

My Announcements

ALERT: Please IGNORE & DELETE! Please ignore

Subject: Bank of America Alert: Your notice of suspension

Thank you and have a good day.

Jill and Lynn

Posted by your Program Administrator, Jill Haag, on

Accounts Dashboard Account Portfolio

In Scope Corporate

Account Name	Account ID	Current Balance	Available Spend	Available Credit
Smith				
Jane Smith	6196	200,000.00	0.00	197,311.84

1 item View Full Details View Auth Log Page: 1 of 1

2. Click on the four digits under Account ID

3. Choose View Full Details

Verification ID

Accounts > Account Portfolio > Account Details

Jane Smith Actions ▾

Account Summary

Account Nickname: Jane Smith

Available Credit: 14,902.30

Account ID: 2388

Current Balance: 97.70

Primary Accountholder: Smith, Jane

Spend Control Profile Account Address Accountholders Exact Auth Override Settings

Account Name: Jane Smith

Corporate Account: GA UNIVERSITY OF GA

Account Name Line 2: TERRY MBA PROGRAMS

Plastic Type: GA UNIVERSITY OF GA Chip & PIN

* Account Nickname: Jane Smith

Accounting Code:

Verification ID: The number will be here

4. The Verification ID number can be found here

Default Allocation Codes

Clear All

GL01: Department	GL02: Account #	GL03: Object Code
203 FULLTIMEMBA/EXMBA/EVENING MBA	1011GH203055 FULLTIME MBA	

Save

History of the UGA PCard Program

- UGA's policy is in compliance with Board of Regents (BOR), State Purchasing Division (SPD), and the Governor's Office of Planning and Budget (OPB)
- SPD established state contract in 1996
- UGA opted to participate in 2000
- New Statewide PCard Policy – Effective April 1, 2017
- UGA's approved plan has 868 cards

Important Contact Information

- **Procurement Website:** <http://www.busfin.uga.edu/procurement>
- **Primary Points of Contact:**
 - Carolyn Fairbanks, 706-542-7108, cjwill@uga.edu
 - Dawn Cowart, 706-542-7067, dcowart@uga.edu

Important Contact Information

- **Accounting Website:** <http://www.busfin.uga.edu/accounting/>
- **Accounting Questions:** Paula Bond, 706-542-6867, pbond@uga.edu
- **Construction Questions:** Call Procurement, 706-542-2361
- **Post Award Accounting Website:**
https://busfin.uga.edu/post_award_accounting/
- **Post Award Accounting Questions:** 706-542-9151
- **Inventoried Equipment Questions:** Property Control, 706-542-4390, property@uga.edu
- **Travel & Encumbrance Questions:** Accounts Payable, 706-542-2786

To Report Lost, Stolen or Fraudulently Used PCards:

- Call Bank of America – Fraud Department at 1-866-500-8262, or Customer Service at 1-888-449-2273 within 24 hours of discovering loss, theft, or fraudulent use.
- Contact Cardholder’s Approving Officials and the PCard Coordinators immediately in writing. In the e-mail be sure to reference the last four digits of your current card #. Provide a brief summary of what has occurred, listing transaction details for fraudulent charge(s).
- Compromised cards, if present, should be destroyed.

To Report Lost, Stolen or Fraudulently Used PCards:

- Any paperwork received from BOA should be forwarded to a PCard Coordinator in Procurement.
- **The Corporate Address for UGA is:** University of Georgia
424 E Broad Street
Procurement Office
Athens, GA 30602-1535
- **The Corporate Phone Number for UGA is:** 706-542-7066

Ways to Buy at UGA

Four (4) Ways to Buy:

- Petty Cash
- Payment Request
- Purchasing Card (PCard)
- Purchase Request (UGAMart)
 - Information on the above is available in F&A Library
<http://policies.uga.edu/>

Purchasing Card (PCard)

- The UGA Procurement Card (PCard) is a valuable purchasing tool for quickly and efficiently purchasing and paying for small dollar value business related goods and services
- Use it appropriately and maintain proper documentation of your transactions

Definitions

- DOAS - Department of Administrative Services
- SPD - State Purchasing Division
- BOR - Board of Regents
- AG - Attorney General
- CFO - Chief Financial Officer
- OPB - Governor's Office of Planning and Budget
- Missing Receipt Affidavit - form completed and signed in lieu of missing documentation from vendor
- BOA - Bank of America
- Works® - Online reconciliation software provided by BOA
- Approving Official(s)- refer to Approver 1 and/or Approver 2

Definitions

- Adequate documentation-documents that must include:
Item description, Unit price, Quantity, Extended price to total, Business reason, Vendor information, Order date, Invoice date
- Change Request Form-paperwork submitted to process changes in default speedtypes, employment status, assigned roles, and permanent changes to limits.
- Temporary Changes to Spending Limits Form- paperwork submitted for temporary changes to STL and CL
 - Note: Change Request Forms must be signed by Approver 1

Definitions

- MCC Code- Specific types of businesses are identified by a Standard Industrial Classification (SIC) Code, commonly referred to as Merchant Category Code (MCC). Based on the nature of some categories, specific MCC codes may be restricted for use on the card. If you have difficulty using your card with any particular vendor, please contact one of the PCard Coordinators.

ROLES IN THE PCARD PROGRAM

- Cardholder
- Reconciler – only one per cardholder (this is the only optional role). If you have a reconciler, they perform all the cardholder's duties in Works®, maintain the receipts/invoices, and prepare the monthly billing statement package for reconciliation and signature by the cardholder and an Approving Official
- Approver 1- must be in a supervisory capacity to the cardholder unless the Procurement PCard Program Administrator has granted a written exception
- Approver 2 – recommend the individual be a fiscal representative (hold a fiscal role or have fiscal responsibility)

None of the individuals may be a subordinate of the Cardholder



ROLES IN THE PCARD PROGRAM

- Approver 1
 - Approves new PCard requests and PCard changes
 - Determines the single transaction and monthly credit limits
 - Responsible for assigning cards and roles
 - At least annually assesses the continuing business need and spending limits for each PCard that they serve as the Approver 1

Who Can Get a PCard?

- Full-time or Part-time employees in a permanent position whose job duties require the use of the PCard
- Human Resources determines eligibility to receive a card through background and credit checks.

How Do I Get a PCard?

- Paperwork to be submitted:
 - New PCard Request Form
 - Ethical Behavior Agreement for the Cardholder, Reconciler, Approver 1 and Approver 2 (you may contact a Procurement Coordinator to ascertain if a form is already on file)
 - Human Resources verification of employment and eligibility (credit/background checks)
 - Approver Agreement Forms for the Approver 1 and Approver 2
- All training complete
- Signed Employee Agreement Form upon receipt of new card

How Do I Get a PCard?

- All active roles must be trained
 - Cardholder
 - Reconciler
 - Approver 1
 - Approver 2

How Do I Keep My Card?

- PCard “refresher” training will be required annually or as directed by the Procurement Department.
- Each person with a role in the PCard program must attend PCard training and successfully complete an online exam
- Human Resources re-verification of eligibility (credit/background checks)
- Complete the required PCard documentation with required signatures and justifications. Procurement will pass information to CFO for review and approval of renewed cards.
- Failure to meet the above requirements may result in revocation or suspension of your PCard

Obtaining New PCards and Renewal of Existing PCards

- New PCards and Renewal of Existing PCards - both require approval by the cardholder's supervisor (Approver 1), UGA's Card Program Administrator, UGA's CFO
- Must provide justifications that:
 - address why the cardholder needs a PCard,
 - address why PCard purchases are necessary based on job requirements of the cardholder.
 - support a single transaction limit greater than \$1,000.
 - support a monthly cycle limit (CL) greater than \$10,000 (any CL >\$25,000 requires special approval from OPB/SPD)
 - Support renewal of the PCard

Spending Limits and Other PCard Controls

- Single Transaction Limit (STL) – per transaction
 - Standard \leq \$1,000
 - Exception $>$ \$1,000 but $<$ \$2,499 requires:
 - Justification for the need of STL over \$1,000
 - Exception $>$ \$2,499 but $<$ \$5,000 requires:
 - Justification for the need of STL over \$1,000
 - Additional training on the Security and Immigration Compliance Act
 - Permanent STL over \$2,499 requires monthly reporting
 - Request one-time STL increase

Spending Limits and Other PCard Controls

- Cycle (Credit) Limit (CL) – per billing cycle (28th-27th)
 - Note: If the 27th is on a weekend, then the cycle will end the Friday before the weekend and the new cycle will start on Saturday.
 - Standard \leq \$10,000
 - Higher $>$ \$10,000 requires justification
 - \geq \$25,000 requires justification and SPD/OPB approval. These limits should be based on the department's budget and historical spend.
 - Note: Temporary changes may be requested as needed to STLs and CLs. Justification will be required and may require CFO/SPD/OPB approval.

Things to Consider Before Making a Purchase

- Prohibitions/Restrictions/Unallowable Practices
 - Allowable or unallowable purchase
 - Know your profile (STL, CL, and Special Approval if applicable)
 - Order of Precedence
 - Is pre-approval required
 - Tax exempt status
 - Know your PIN number
 - Export Control
- (addressed on following pages)

Questions to Ask Yourself Before Making a Purchase

- Question 1- Is what I'm about to do considered a prohibited, restricted or unallowable practice under policy?
- Question 2- Are the goods and/or services that I am purchasing allowable or unallowable according to PCard policy?
- Question 3- What is the Single Transaction Limit (STL) of my PCard?
- Question 4- Is the product I'm purchasing on a mandatory statewide contract?
- Question 5- Do I need pre-approval prior to making the purchase?

Prohibitions/Unallowable Practice

- Split Purchases
- Definition for PCard purposes: A practice whereby one or more cardholders or suppliers split a purchase into two or more transactions to circumvent the single transaction limit or bid requirements.
- This practice is prohibited by the Statewide Purchasing Card Policy.
- It's important to remember your single transaction limit!

Unallowable PCard Practices and Violations

- No transactions allowed with companies of relatives or friends where the cardholder has a financial interest
- No gifts or favors in return for conducting business with a vendor
- No personal gain allowed for rewards programs, coupons, rebates, etc.

Unallowable PCard Practices and Violations

- Personal use of the PCard (Both intentional and unintentional)
 - Must be reported as soon as it is discovered to the Approver 1 and UGA Finance Division- complete the PCard Reporting Form
 - In accordance with BOR procedures, institutions must report to the BOR all PCard misuses with an explanation. The BOR may in its discretion, file these reports with the AG's office.

Unallowable PCard Practices and Violations

- Abuse may occur if:
 - Unintentional use of the card for a personal purchase
 - One combines a personal purchase with a business purchase intending to reimburse UGA for the personal amount of the transaction

Note: 2 incidents of personal unintentional abuse, may result in automatic suspension of PCard privileges for a minimum of 3 months.

Best Practice to Avoid Violations

- No joint personal and business accounts – PayPal, E-Bay, Amazon
 - Suggested: Do not list PCard as an alternate payment to a personal account. A separate account should be set up for business use where PCard is the payment method.

Unallowable PCard Practices and Violations

- PCard sharing
 - Only the person named on the PCard is the authorized user
 - PCard sharing is the practice of allowing an individual other than the cardholder whose name appears on the front of the PCard to have access to the PCard or PCard number to initiate or complete a transaction
 - PCard sharing is prohibited and may result in immediate termination of the PCard and all PCard privileges for one year

Prohibitions/Restrictions

- Sharing of login information or passwords – strictly forbidden by State policy
- Delegation of Approver duties is unallowable. Should an Approver be on leave or otherwise unavailable to approve a purchase or transaction, another trained approver already assigned approver responsibility may assume those duties temporarily. *
- Prohibits more than one Reconciler per card. UGA policy will allow the assignment of a back-up/alternate Reconciler should the designated Reconciler be unavailable for a period of time, provided the back-up/alternate has completed training. *

*Requires written notification to, approval from, and action by Procurement

ALLOWABLE PURCHASES

- Advertising (Includes employee recruitment announcements and any advertising placed in a publication, magazine or newspaper.) Note: Expenditures to promote the University are not allowable on externally sponsored projects; however, the recruitment of personnel required for the performance of a sponsored project may be treated as a direct cost.
- Appliances for Laboratory Use (non-inventoried only)
- Books (including books purchases for the library if the PCard has the appropriate designated default account code.)
 - Ebooks (must include in Works the course title, cost per book, course syllabus containing e-book title, instructor name, student enrollment number and if an ebook was purchased for the instructor. Instructor ebook's must be downloaded to a state-owned device if purchase by UGA.)
- **Compressed Gases (Limited to only those compressed gases that do not demonstrate any additional hazard, such as toxicity, corrosivity, flammability, or oxidizing properties) (Includes all related charges for cylinder rentals)**
- Equipment Rental < 90 Days (Employee vehicle rental is not allowed)
- Food/Catering (See Section 6.1 of the PCard Manual for further details)
- **Purchases where the original funding source associated with the funds utilized for the purchase were provided by one of the University's foundations through a grant, gift, etc. and are now UGA institutional funds. (Note: The good or service being purchased must be for institutional purposes and must be otherwise allowable within the PCard manual.)**
- Lab/Research Supplies (DOES NOT include radioactive materials)
- Live Animals/Specimens
- Non-Inventoried Equipment
- Office Filing Cabinets
- Office Supplies
- Postage (includes stamps)
- Printing (**Exception: The PCard cannot be used for any holiday cards or any UGA print and copy services**)
- Recurring Charges for University Owned Cellular Device Services (Monthly Cellular Bill)
- Rentals < 90 Days (This is for equipment rentals. Vehicle rentals for employee travel are not allowed)
- Registration Fees (**Exception: The PCard cannot be used for UGA registration fees; such as: UGA Georgia Center/GA CAES**)
 - Food is unallowable UNLESS included as part of the registration fee
 - Conference registration fees may be paid with a PCard; however, employees must not request reimbursement for meals included with the conference registration fees
 - No memberships or lodging may be paid as part of the registration fee
- Repairs/Maintenance/Service Agreements for Equipment (provided no contract is required to be signed)
- Software (includes orders from Software Resources & Services (SRS))
- Study Abroad Program Expenses (See Section 6.2)
- Student Travel (See Section 6.3 for further details)
- Subscriptions
- Statewide Contract Purchases (NOT to exceed the single transaction limit)
- Temporary Staffing Services
- UGA Bookstore
- Utilities (Exception: NOT ALLOWED on Sponsored Projects)
- WCD Monthly Charges- only for state owned devices (there are additional details in the PCard Manual)
- WCD Software (ONLY State issued and owned devices including data plans, software or apps)



Study Abroad/Student Travel

- No employee expenses allowed
- Student related expenses only
- Student food, lodging, and travel
- PCard coordinators must be notified for all cards that will be used for study abroad/student travel

UNALLOWABLE PURCHASES

- Agency Fund Expenditures (Fund codes 60000,61000,62000)
- Alcoholic Beverages and Tobacco
- Asbestos Removal
- Break Room Supplies/Appliances for Employee Use
- Cash Advances, Cash Refunds, or "Store Credits" held on account with the vendor
- Hazardous Chemicals (Athens Campus Only) To see if chemical is hazardous, check Section 2 of the item's Safety Data Sheet or call the Office of Research Safety for assistance (706-542-9088) Exception: Compressed Gases are allowed on the PCard
- **Compressed gases that demonstrate any additional hazard such as toxicity, corrosivity flammability, or oxidizing properties are not allowed to be purchases on a p-card.**
- Construction, Infrastructure Repairs or Renovation
- **Direct Foundation or other affiliated organization purchases.**
- Decorations or Flowers for Employee or Office Use
- Employee Vehicle Rental
- Entertainment (see Appendix D – Definitions)
- Firearms or Explosives
- Fuel/Gasoline, Repairs, and Maintenance of state-owned or rental vehicles (see next slide for details)
- Fuel (including bulk fuel or fuel for vehicle)
- Flowers or Gifts to be given away
- Food/Catering (except as authorized under Section 6.1 – Allowable Purchases)
- **Gift Cards, Gift Certificates, Debit Cards, Calling Cards, Pre-Paid Cards or similar products and other equivalent forms of cash**
- Installment Purchases
- Insurance Payments
- **Intra-University Charges (includes all UGA campuses) (Exception you must use your pcard at the UGA Bookstore as it is vendor operated NEW)**
- Inventoried Equipment
- Meals, Lodging, Transportation and Travel Related Expenses for Employees, Prospective Employees and Guests Performing a Service for UGA (Includes passport fees, travel insurance, one-time internet charges, hotel reservations.) The PCard cannot be used to hold rooms. Exceptions are listed in Section 6.1 Group Meals
- **Memberships/Dues (Examples include, but are not limited to : Sam's, Costco, Amazon Prime)**
- Payments to Individuals for Services Rendered
- Professional Licenses
- **Personal Purchases (even if you intend to reimburse UGA)**
- Prizes and Awards
- Professional Services including the profession of: Certified public accountancy, architecture, chiropractic, dentistry, professional engineering, land surveying, law, psychology, medicine and surgery, optometry, osteopathy, podiatry, veterinary medicine, registered professional nursing, or harbor piloting. [As defined by O.C.G.A. 14-7-2]
- Recurring Charges for Privately Owned Cellular Devices
- Rentals > 90 Days
- **Sales Tax from Vendors shipping products to or providing services within the State of Georgia and UGA is using Institutional Funds (some exceptions apply to a few UGA locations outside the state of Georgia)**
- Service/Recognition Awards i.e. plaques or certificates
- Shuttles, Limo Services, and Metro Cards (Exception: Study Abroad Accounts)
- Split Orders (including items on statewide or agency contracts)
- Mandatory Statewide Contract Items Purchased from other than the Mandatory Statewide Contract Vendor
- Trade-Ins
- Water Service for Departmental Use (monthly delivery of bottles and/or maintenance of filters)
- Wireless Communication Devices (WCD) – i.e. PDA's with connectivity, cell phones, blackberries, iPhones, etc.
- WCD Software for Non-State-Issued and Owned Devices including data plans, software, or apps
- Leases
- Maintenance/Service Agreements (are not allowed if they require a signed contract)



Process & Payment for Mechanical Repairs, Maintenance, & Parts

For Licensed Road-Use State-Owned or Rental Vehicles

Note: this is a quick reference, please read the entire policy:

http://busfin.uga.edu/procurement/pdf/PCard_Vehicle_Clarification.pdf

Type of Purchase	Dollar Value	PCard Use Allowed?	Process/Payment Options
Mechanical Repairs and Maintenance Includes Labor	Any	No	<ol style="list-style-type: none"> 1. Preferred option: UGA-operated repair shop², pay via e-ticket if intra-University charge is applicable. 2. Utilizing an ARI authorized shop¹, pay invoice via Payment Request. 3. Utilizing a non-ARI authorized shop³. <ol style="list-style-type: none"> a. Pay invoices up to \$9,999.99 via Payment Request b. Initiate a UGAmart requisition; Procurement must issue a Purchase Order before services can begin.
Auto Parts for In-House Use ⁴ or for Teaching Purposes No Outside Labor	Up to Single Transaction Limit	Yes	<ol style="list-style-type: none"> 1. Preferred Option: Initiate a UGAmart requisition; Procurement must issue a Purchase Order before items are procured. 2. PCard, up to Single Transaction Limit
	Over Single Transaction Limit	No	<ol style="list-style-type: none"> 1. Initiate a UGAmart requisition; Procurement must issue a Purchase Order before items are procured.
Emergency ⁵ Only Mechanical Repairs, and Emergency Auto Parts Labor and/or Parts	Any	Yes	<ol style="list-style-type: none"> 1. Preferred Option: All UGA Vehicles in the ARI system are eligible to contact the ARI Roadside Assistance Hotline, (800) 227-2273. Fees may apply. 2. Reimbursement of Out-of-Pocket expenses. 3. PCard, must notify UGA Procurement no later than the next business day following the occurrence.
Towing	Up to Single Transaction Limit	Yes	<ol style="list-style-type: none"> 1. Follow existing PCard policies, guidelines, and spending limits.
Mechanical Repairs, Maintenance, Parts for Farm Equipment, Trailers, Marine Vessels, Golf Carts, UTVs and ATVs			
Mechanical Repairs, Maintenance, Parts for Federally-owned Vehicles			

Trademark Compliance

- Use of UGA's trademark/logo must be approved by UGA's Office of Trademarks and Licensing. Any product or item for internal usage that uses a University of Georgia mark must be produced by an approved, licensed vendor.
 - An art proof from the vendor displaying the University of Georgia marks in use must be submitted to the Office of Trademarks and Licensing for approval **before an order can be placed**. If the vendor cannot provide an art proof for review, images of the promotional item along with a description indicating where/how the mark to be used will suffice.
 - The Department will complete the trademark approval form located:
 - <https://brand.uga.edu/wp-content/uploads/uga-logo-approval-form.pdf>
 - Send the completed form along with an art proof to trademarks@uga.edu for compliance review and approval.
 - Once the Department receives the approval, it is then attached to the Purchase Request or may be purchased on the PCard (as long as all other PCard requirements have been met).
 - The complete list of guidelines (and forms) can be found at: <https://brand.uga.edu/trademarks/process>
 - For more information please contact: Kipp Mullis, Kipp.Mullis@uga.edu, 706-542-9877
 - **Each order must have an accompanying approval form. Please upload the trademark approved form with the pre-approval form in Works®**



Locating Profile Information

Single Transaction and Cycle Limit, Special Approval Area

- Single transaction limit (STL), cycle (credit) limit (CL), and Special Approval area (Profile)
 - Log into Works®
 - As a cardholder, your name should appear in the Accounts Dashboard
 - Click on the Head/Shoulder icon in the upper right hand corner
 - Click on Accounts
- Your Current Profile will be listed under the Spend Control Profile column.
 - Example: UGA CL \$10,000 STL, \$2,499. UGA means you do not have any special approvals and UGA is your profile.

(Note: Works® screen shots provided on following pages)

Locating Profile Information in Works



Works®

Single Transaction and Cycle Limit, Special Approval Area

Welcome, Jessica Beri - [Log Out](#)



[Home](#) [Expenses](#) [Reports](#)

University of Georgia

Action Items [Upload Receipts](#)

Action	Acting As	Count	Type	Current Status
No data available in table				

0 items Show per page Page: of 0

Accounts Dashboard

In Scope

Account Name	Account ID	Credit Limit	Current Balance	Available Spend	Available Credit
JESSICA BERI	6196	200,000.00	0.00	200,000.00	200,000.00

1 item Show per page Page: of 1

My Announcements

[Click Here](#)

P-Card training sessions. These training sessions are intended for NEW Cardholders (CH), Facilitators(FAC), Approving Officials(AO) and Department Heads(DH). Training is currently held at the Miller Learning Center (MLC).

Training dates:

There are no training dates scheduled at this time.

Please e-mail Jill Haag (jhaag@uga.edu) or Lynn Stephens (stephens@uga.edu) should you need assistance.

Thank you and have a good day.

Jill and Lynn

Posted by your Program Administrator, Jill Haag, on February 2, 2017.

Locating Profile Information in Works



Beri, Jessica Actions ▾

User Group Permissions Accounts

Primary Secondary

Primary Click Here Clear Filters

Is Default	Account Name	Account ID	Accountholder	Spend Control Profile	Current Balance	Available Spend	Available Credit
y	JESSICA BERI	6196	Beri, Jessica	UGA: CL\$ 200,000: STL\$ 4,999	0.00	200,000.00	200,000.00

Jane Smith Smith, Jane

↑

The above is your Profile, CL, and STL

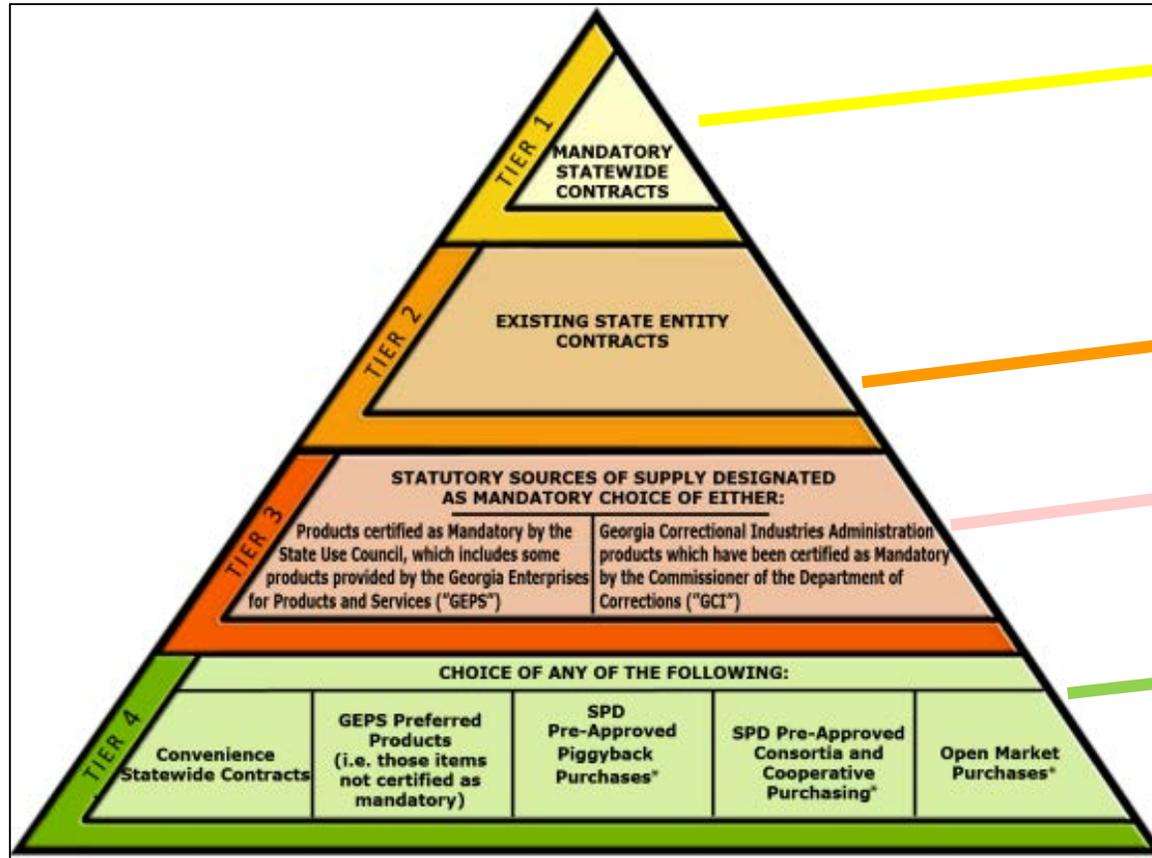
1 item Show per page Page: of 1

[Set as Default](#)

What if You Need to Make a Purchase that is Above Your PCard Single Transaction Limit?

- Temporary Changes- submit a “PCard-Temporary Change to Spending Limits Form” to the PCard Coordinators in the Procurement Office
- Permanent Changes- submit a “Change Request Form” to the PCard Coordinators in the Procurement Office
- Who approves the STL increase?
 - PCard personnel in Procurement if granted a special approval or exception to policy to handle internally
 - SPD/OPB approval if no special approval granted.
 - Requires Procurement to submit a Special Approval form to SPD/OPB for review.
 - Only upon SPD/OPB approval can the limit be increased temporarily.
- Unless otherwise approved, the limit will be returned to the original limit within 5 days of the temporary increase.

Order of Precedence



Mandatory Statewide Contracts

(Must use vendors on contract or work with Procurement to pursue a waiver)

(For instructions to determine if mandatory, go to the UGAmart home page, select User Guides, select Mandatory vs. Convenience Statewide Contracts)

Agency Contracts

Statutory Sources of Supply

Convenience Statewide Contracts & Open Market Purchases

Obtain Best Value

- All purchases must comply with purchasing requirements of the Georgia Procurement Manual concerning Order of Precedence and Competitive Bidding. When purchasing goods and/or services, the following is the order of precedence which should be followed:
 - mandatory statewide contracts (even if you find it cheaper some where else)
 - agency contracts
 - convenience statewide contracts
 - Open market

After verifying that the item is not available on a statewide or agency contract, the Cardholder must utilize lowest price based on requirements, quality, and availability to obtain the maximum value of each dollar expended.

Pre-Approval Requirements

- A single transaction for unplanned, non-routine, urgent transactions are limited to \$1,000 (no pre-approval required)
- All other transactions require pre-approval (unless your card has been approved for inclusion in a “Special Approval” area; however, refer to the applicable Special Approval flowchart to ascertain which transactions do or do not require a pre-approval. Flowcharts are available at the Procurement Website at http://busfin.uga.edu/procurement/p_card/ under PCard Information)
- What if I need to make a purchase higher than my STL or CL
- How “Special Approvals” impact the use of your card
- Pre-approval process

Pre-Approval Definitions of Unplanned, Non-routine, and Urgent

- Unplanned is defined as not anticipated or known in advance.
- Non-routine is defined as commonplace tasks, chores, or duties done irregularly or at sporadic intervals. Not a monthly or standard recurrence.
- Urgent is defined as compelling or requiring immediate action or attention; imperative; pressing
- Only one of the three criteria of unplanned, non-routine or urgent must be met for a transaction to not require pre-approval.
- **Lack of planning does not constitute an urgency.**

Pre-Approval Requirements

(When is pre-approval required?)

Type of Transaction	Dollar Value	PCard Use Allowed if \leq Single Transaction Limit?	Pre-Approval Required?
Unplanned, Non-Routine, Urgent	\$.01 to \$1,000.00	Yes	No
Unplanned, Non-Routine, Urgent	\$1,000.01 to \$4,999.99	Yes	Yes – 2 approvals (minimum)
Planned, Routine, Non-Urgent	\$.01 to \$4,999.99	Yes	Yes – 2 approvals (minimum)

Note: The only time the above is not applicable is if : 1) the type of purchase has been granted an exception or 2) if your card has been identified as falling into an area that has been granted an exception. Exceptions are known as Special Approvals.

Special Approval Areas

- If your card is approved for inclusion in a Special Approval area, you should refer to the applicable flowchart explaining when approval is and is not required under the Special Approval. (If you cannot locate, please contact a PCard Coordinator)
- If a broad area has been granted “Special Approval” those broad areas have a special profile name. (For example: IT Support might be ITSupport)

Sales Tax Exemption Certificates:

- University of Georgia sales tax exemption certificates are available online at <http://www.busfin.uga.edu/forms/salestax.pdf>. The tax exemption policy can be found at <http://policies.uga.edu/FA/nodes/view/1305/Sales-Tax>. If you have questions about providing a sales tax exemption certificate to an external party, please email procure@uga.edu for assistance.
- **UGA's Federal Identification Number: 58-6001998**
- The University of Georgia is exempt from sales tax and therefore sales tax should not be paid by the University for goods shipped to the state of Georgia or for services provided within the State.

PIN Number

- Bank of America will issue the initial PIN number to the Cardholder, when the cardholder takes action to activate their card.
- The PIN number is assigned by the bank and can be changed by the Cardholder.
- The Cardholder should register their card using the following link, which will allow them to retrieve their PIN online
- www.bofa.com/globalcardaccess
- If the Cardholder forgets the PIN number
 - The PCard Coordinators or Administrators cannot reset or retrieve it for the Cardholder.
 - The card may have to be cancelled.
 - PIN can be located at above link, provided the Cardholder has registered their card.

Export Control

- The **Export Compliance Office** provides oversight, assistance, and training in complying with Federal export control regulations regarding access by foreign nationals to or the transfer abroad of scientific instruments, technologies, software and materials.
- Specific questions, concerns, or analysis should be directed to Dan Runge, Export Compliance Officer, at 706.542.4188 or drunge@uga.edu.

Tips for Pre-Approval (Prior to Purchase)

- If you do not know the exact dollar amount, **estimate on the higher side**. If the total dollar amount of the purchase, exceeds the amount of the dollar value given in the pre-approval, the cardholder should stop and submit a pre-approval request for an increased dollar amount that will cover the amount of the purchase. Only upon approval of this new pre-approval form should the purchase be made. If you have a quote, it is best practice to scan and attach it to the pre-approval before you submit it for approval.
- In lieu of a quote, you can attach a screen shot of the item(s) price from the vendor's punch-out or website.
- The Pre-approval form is located: http://busfin.uga.edu/forms/Pcard_preapproval.pdf (Shown on next slide)
- **The approvals, by both the Approver 1 and the Approver 2, must be completed prior to making the PCard transaction**
- Pre-approval forms are required to be uploaded in Works or a comment as to why a purchase did not require a pre-approval

P-Card Pre-Approval Form

 **Procurement**
Finance & Administration
UNIVERSITY OF GEORGIA

P-Card Preapproval Form

General Information

List the name of the vendor you plan to use for this transaction.

Provide a description of the item(s) to be purchased.

Provide a business reason for this purchase.

What will be the estimated total price of this purchase, including all taxes, shipping handling and other fees?
Total Estimated Price

When do you intend to make this purchase with your p-card?
mm/dd/yyyy

Speed Type/Account Code:

Choose the approval type that you are requesting.

Blanket approval is for recurring charges and covers only one fiscal year. For example, state-owned cell-phone services, copier (click) charges, etc.

A one-time purchase is a current need only.

Did you get Computer Equipment, Software or Services (CESS) approval for this purchase? Yes No

If you received CESS approval, make sure you add the CESS Approval # on this form: CESS

Note: Although the original funding source associated with the funds utilized for this purchase may have been provided by one of the College/University's foundations through a grant, gift, etc., the expenditure is being made with institutional funds for insitutional purposes.

Cardholder Approval:
Name Signature Date

Approver 1:
Name Signature Date

Approver 2:
Name Signature Date

How to Make a Purchase

- Provide vendor with appropriate billing information:
 - Statement address first
 - Corporate address secondary:
 - University of Georgia
 - 424 East Broad Street
 - Athens, GA 30602-1535
 - Cardholder's direct extension/phone #
 - Do not provide the Corporate number. Provide the Vendor your phone number
- Ensure adequate documentation is obtained and exists
 - If receipts do not provide sufficient detail to identify what the purchase is and what the business reason is for the purchase, the Cardholder should include additional details documented on the receipt, transaction log or other supporting documentation

How to Make a Purchase

- Have physical possession of the PCard to make payments to point of sale vendors
- Have access to the PCard number and expiration date to make payments via telephone, internet, or in person
- Ensure you obtain receipts or invoices
- Do not share your PCard number or any system passwords. Strictly prohibited and may result in card termination or suspension.

How to Make a Purchase

- **Shipping Instructions**

- Give the merchant detailed shipping instructions which must include the following:
 - Your Name, Department Name
 - Building, Room Number
 - Street Address
 - City, State, Zip Code
 - Phone Number
- If the vendor intends to charge sales tax, the cardholder should provide the [Sales and Use Tax Certificate of Exemption form](#). If the vendor requires a tax exempt number for their system, you can provide UGA's Tax ID 58-6001998, but stress we do not have a tax exempt number because we are not required to have one as an entity of the state.



Transaction Log

- As PCard transactions occur, the Cardholder must record all purchases and credits on a transaction log.
- Transaction logs help to keep a running tally of monthly charges and identify outstanding transactions not yet billed on the monthly bank statement.
- Maintaining these logs will assist the cardholder in staying within the established purchasing limits of the card.
- The log may also be used to verify receipt of the correct quantity and product along with verification of billing in the correct price.

Important Information

- Maintain transaction log
 - Works version
 - Manual- must include:
 - Vendor's name
 - Detailed description of item(s) purchased
 - Date of purchase
 - Date item(s) received
 - Amount of the purchase (including freight)
 - Name of the employee for whom the purchase was made
 - Redistribution speedtype(s)
 - Business purpose for the purchase
 - Certification statement: *"I certify that I have made all of the listed transactions on behalf of the University and that they comply with the established procedures for using the P-Card."*
 - Signature/Date by the cardholder attesting to the accuracy of the log



Works Transaction Reconciliation

Policy requires cardholder sign-off and supervisory approval of transactions in Works

- 1st level sign-off will be Cardholder or the Reconciler if the Cardholder is not their own Reconciler. This person is also responsible for uploading the pre-approval form in Works, or adding a comment for why the transaction did not require a pre-approval.
- 2nd level sign-off can be the Approver 1 or Approver 2 depending on duties assigned on the New Card Request, but supervisory approval is required and can occur in one of two ways:
 1. Supervisor (Approver 1) must enter a comment in Works for every transaction and the Approver 2 performs the 2nd level sign-off
 2. Supervisor (Approver 1) performs 2nd level sign-off and may add comments at the same time.

Works Transaction Reconciliation

- If you will be conducting the 2nd level sign-off , ensure you know the following for each cardholder:
 - Does someone else need the ability to allocate or reallocate to the applicable speedtype(s) and account code(s). If so, this must be completed before 2nd level sign-off occurs
 - Does someone need to enter comments (supervisor or financial person) prior to 2nd level sign-off.
- Reminder – Cardholders, reconcilers, supervisors or other approving officials **MUST** ensure comments and/or line descriptions for each transaction exist and that the pre-approval form is uploaded when applicable.

Works Transaction Reconciliation

- Recommend – Within Works® the functionality exists for users to upload electronic (e.g., PDF) copies of invoices, receipts, and other supporting documents.
 - Pre-Approval forms are required to be uploaded into Works® or a comment for why the transaction did not require a pre-approval
 - Recommend at a minimum to review Works® weekly.
 - If using this functionality, all documentation must meet the following requirements:
 - Be a PDF document (Best practice: ‘Print to PDF,’ rather than ‘Save.’)
 - Be legible (e.g. not too dark, not too light)
 - Contain copies of all pages of invoices or other documents
- (You still need to attach originals to the reconciled monthly billing statement/transaction log)

Works Transaction Reconciliation

- Reallocation of speedtype(s), selection of account codes and transaction sign offs must be completed no later than the second Monday following the transaction posting date.
- A Cardholder's funds will be available at the beginning of the next billing cycle only *IF* the first level (Cardholder or Reconciler) and second level (Approving Official) sign off occurs before the next billing cycle.

Monthly Reconciliation of Bank Statement

- Policy requires:
 - A PCard transaction log must be attached to the statement
 - All manual transaction logs must be signed by the cardholder
 - Transaction logs from Works® do not require cardholder signature; however, you must ensure that comments exist for each transaction reflected on the billing statement.
 - The reconciled monthly billing statements must be signed by the cardholder and supervisor or other approving official. Signature stamps are not permitted
 - All invoices/receipts must be attached to the log or monthly billing statement and submitted following internal procedures (please see UGA PCard Monthly Reconciliation Checklist which is part of the UGA PCard Manual.)

Reconciliation of Billing Statements

Step 1: Compile the monthly reconciliation package. This “package”, which consists of all *original* documentation, including Pre-Approval forms, receipts, credits, transaction logs, records of disputed transactions and other supporting documentation must be reconciled and attached to the signed/dated transaction log and signed monthly billing statement issued by the bank.

Step 2: The Cardholder must review the reconciliation package and sign and date the monthly billing statement to indicate that a review of the reconciliation package has been conducted.



Reconciliation of Billing Statements

Step 3: A propriety review of each Cardholder's transactions must occur to ensure that the purchase was reasonable, appropriate and necessary while also in compliance with PCard rules and regulations.

Step 4: The Approving Official must review the reconciled billing package on a monthly basis. This review must be evidenced by a signature of the Approving Official on the Bank of America statement for the assigned cardholder.

Reconciliation of Billing Statements

Step 5: A designated individual must retain the reconciled billing package signed by the Cardholder and Approving Official for a period of seven (7) years or if a sponsored project is involved for the life of the contract/grant plus an additional seven (7) years. **The reconciled billing statement and supporting documentation cannot be retained by the Cardholder.**

Why Can a PCard be Suspended or Revoked

- Refresher training has not been completed as required by all active role holders
- Current HR clearance has not been obtained prior to a PCard's expiration date
- Approval has not been obtained from the CFO prior to a PCard's expiration date
- Multiple violations - #5
- PCard sharing- PCard sharing is NOT ALLOWED even in the event of an emergency
- Personal misuses of one's PCard
- Use of more than 3 Missing Receipt Affidavits in a fiscal year

Fraud versus Dispute

- Fraud-wrongful or criminal deception intended to result in financial or personal gain
 - Cardholders are responsible for safeguarding the PCard and account number at all times. To prevent unauthorized use and limit the potential for fraud, the cardholder should use basic security measures.
- Dispute-a purchase authorized by a cardholder but there is some factor that is incorrect and needs to be addressed
 - Most disputes can be resolved by calling the vendor and having them issue a credit back to the PCard account.
 - If the vendor fails to promptly credit your account, file a dispute with Bank of America **within sixty (60) days of the billing issue date.**

What To Do if Fraud Occurs

- Lost, stolen, or fraudulently used PCards must be reported to Bank of America immediately by calling **1-888-449-2273** within 24 hours of discovering the loss, theft, or fraudulent use.
- The Cardholder's Approving Official and the PCard Coordinators in Procurement must also be notified *immediately* in writing. In the e-mail be sure to reference the last four digits of your current card #. Provide a brief summary of what has occurred, listing transaction details for fraudulent charge(s). After reporting the compromised card to the Bank, the card should be destroyed if present.
- Enter comments in Works® that the charge has been reported to the Bank, provide details, and use 714100 as the account code. Complete sign-off so funds will be refreshed.

To File a Dispute

- Cardholder will take the following actions:
 - Report the dispute to Bank of America by faxing the [Dispute Form](#) to Bank of America located at http://busfin.uga.edu/forms/pcard_dispute.pdf
 - Send a copy of the completed dispute form to the PCard Coordinators and the individual responsible for compiling the reconciliation package
 - Add a comment in Works® noting that the charge has been disputed and that either a credit is expected or that a dispute form has been faxed to the bank
 - Contact the PCard Coordinators for additional assistance if Bank of America is unable to resolve a dispute
 - Note: All sign offs must still occur within Works®. Sign off does not indicate approval of the charge provided comments are entered in to Works® indicate that a dispute has been filed

Security and Safeguarding the PCard

Cardholders are responsible for safeguarding the PCard and account number at all times. To prevent unauthorized use and limit the potential for fraud, the cardholder should use basic security measures, as outlined below:

- Keep the PCard and account number in a secure location and safeguard it as if it were your own personal credit card
- Do not loan or share the PCard with others, including co-workers within the department
- If purchasing by phone, caution the vendor to refrain from placing the PCard number on the shipping label or anywhere on the outside of the package

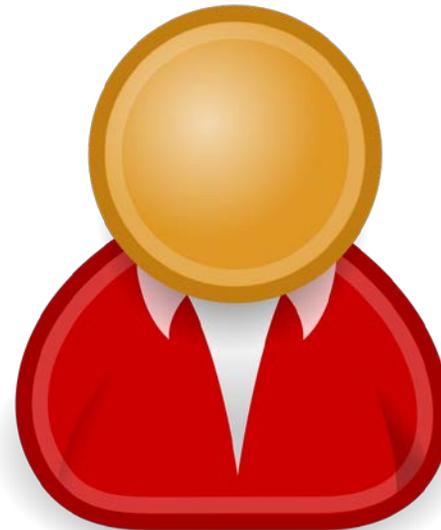
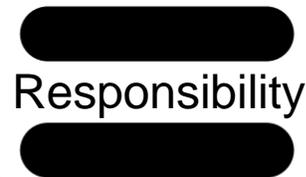
Security and Safeguarding the PCard

- Review transactions in Works in a timely manner to detect unauthorized transactions
- Review the monthly bank statements immediately upon receipt, to detect unauthorized transactions
- Before placing an order with an online merchant, make sure the site is secure before entering your account information. The URL, or web site address, should begin with *https*. A graphic, such as a lock, should appear in the bottom right corner of your browser bar

VIOLATIONS

Supervisors or other approving officials who knowingly, or through willful neglect, approve personal or fraudulent purchases are subject to the same disciplinary actions as those making the purchases.

Cardholder



Approver

NEXT STEPS

- Please navigate to the test link below:
- <https://busfin3.busfin.uga.edu/procurement/pcard.cfm>
- This is open-book; feel free to utilize your training material as you take the test.
- Once passed with 100%, please email the PCard Coordinators: cjwill@uga.edu and dcowart@uga.edu