UNIVERSITY OF NEVADA LAS VEGAS BUSINESS CENTER SOUTH

PURCHASING CARD USER MANUAL

PCARD 702-774-2273

PCardUNLV@unlv.edu

POLICIES AND PROCEDURES

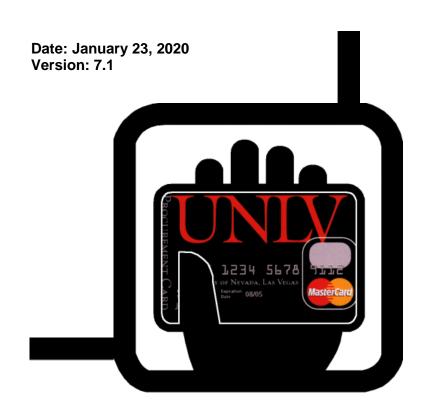


TABLE OF CONTENTS	PAGE
QUICK REFERENCE GUIDE	1
I. MANUAL PURPOSE	2
II. POLICY STATEMENT	2
III. DEFINITIONS	3
IV. PCARD MANAGEMENT	5
V. PCARD USE	9
VI. PCARD VIOLATIONS	15
VII. ROLES / RESPONSIBILITIES [CARDHOLDER AND OR LIASON (FAA)]	16
VIII. RECORD KEEPING AND DOCUMENTATION	19
IX. VERIFICATION PROCESS	20
X. BILLING CYCLE / CARD APPLICATION	21
XI. APPENDIX	23

QUICK REFERENCE GUIDE

PCARD:

PCard Website: http://www.unlv.edu/purchasing/pcard

Primary Contacts: PCard Administrator:

Michelle Ommen, 702-774-2273 or 702-895-5986, michelle.ommen@unlv.edu

Purchasing Analyst:

Aurora Mendoza, 702-774-2273 or 702-895-0982, aurora.mendoza@unlv.edu

pcardunlv@unlv.edu

Emergency: Business Manager, Purchasing & Contracts

Mark Gu, 702-895-5420

qian.gu@unlv.edu

CARD ISSUING BANK / JP MORGAN CHASE:

Customer Service: 1-800-316-6056 (also located on the back of PCard)

IN THE EVENT OF A LOST OR STOLEN PCARD &/OR FRAUD ACTIVITY:

- Call JP Morgan Chase Fraud Department at the number listed on the back of the PCard, or Customer Service at 1-800-316-6065, within 24 hours of discovering loss, theft, or fraudulent use.
- 2 Contact Cardholder's Approving Officials and the PCard Administrator 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 JPMorgan Chase, the card should be destroyed if present.

Any paperwork received from JP Morgan Chase should be forwarded to the PCard Administrator.

UNLV:

Purchasing Website: https://www.unlv.edu/purchasing.

Campus Contracts: https://www.unlv.edu/purchasing/contracts.

Sales Tax Exemption Letters & W9: UNLV's sales tax exemption letters, policy information and W9

Form is available at https://www.unlv.edu/controller/accountspayable/tax-exemption.

UNLV's Federal Tax ID No. is: 88-6000024

Travel: Accounts Payable is responsible for assisting and reimbursing employee's travel on behalf of the University. Travel policies may be found at https://www.univ.edu/controller/travel-program.

Inventoried Equipment: The University's Property Control Office is within the office of Administrative Services. Property Control policy may be found at:

https://adminsvcs.unlv.edu/property-control/#1475785334264-6a8f9c8d-04bc.

I. MANUAL PURPOSE

This manual sets forth the policies and procedures for the University of Nevada, Las Vegas (UNLV) Purchasing Card (PCard) Program. The purpose of this manual is to provide instructions for the proper issuance and use of the UNLV PCard.

II. POLICY STATEMENT

UNLV sponsors a PCard program that allows designated employees to make business-related purchases. The UNLV PCard program has been established to provide an efficient and cost effective means that empowers individual employees to make small dollar purchases and, at the same time, reduce the costs associated with initiating and paying for those purchases.

The PCard Program must operate within the context of existing State and Board of Regents public purchasing requirements. Therefore, the PCard cannot be a substitute for all other purchasing options and defined controls for expenditures of public assets must be maintained by each cardholder. The Purchasing Department is responsible for facilitating the program and each academic or administrative department is responsible for managing its cardholder activity.

The UNLV PCard program is inclusive of the requirements specifically listed in the NSHE Procedures and Guidelines Manual, Chapter 5, Section 9 - Purchasing Card Program Best Practices available for review on the NSHE website.

As the Program Administrator of the PCard Program, the Director of Purchasing, is responsible for publication of all policies and procedures relevant to this program. The program and its policies and procedures are reviewed at least once annually; however, changes to the program may be made at any time. It is the cardholder's responsibility to check the PCard website for updates.

As outlined in the NSHE best practices for PCard programs, the UNLV PCard Program provides for the review and control of the card limits of each cardholder (transaction limit and monthly spending limit). There is not one overall institutional limit. The Program Administrator assesses the limits to match the cardholder's needs while balancing those against existing controls. The maximum allowable single transaction limit is \$5,000 per transaction. Exceptions to the monetary limits and commodity restrictions will be determined by the Program Administrator. Periodically and at a minimum annually, cardholders' spending will be subjected to limit reviews, and card limits may be adjusted as appropriate.

A signed application for a PCard by an individual, their manager, and the appropriate Approving Official (Dean Level or above) indicates the applicant and their manager understand the intent of the program and agree to adhere to the established guidelines. The manager review and approval of all PCard transactions is a critical component of a decentralized program.

All purchases are to be made for business use consistent with existing policies.

III. DEFINITIONS

CONTACTS

Administrator: The Director of the UNLV Purchasing and Contracts Department, or a designated employee appointed by the Purchasing Director to administer the UNLV PCard Program.

Approving Official: A UNLV employee at the Dean's level (or above) responsible for a department or division's operations and fiduciary responsibilities.

Auditor: A UNLV employee who reports to the Purchasing and Contracts Department and conducts cardholder reviews to ensure that policies and procedures are being followed and that supporting documents and records are being maintained. Reviews are made of individual transactions on a daily basis. Reviews of all transactions made by a particular cardholder are made periodically.

Coordinator: A UNLV Purchasing Department employee assigned the responsibility to facilitate the day-to-day administrative functions as determined by the Administrator and/or the Director of Purchasing.

Employee: A person who is employed by UNLV in a full time capacity. Any requests for graduate or research assistants will be reviewed on a case by case basis and are subject to approval by the Program Administrator. Student workers are not eligible for a PCard.

Individual Cardholder: A UNLV employee whose name appears on the PCard and is accountable for all charges made with that card. The cardholder is the only individual permitted to use the card or card number to make purchases.

Liaison (Security Role: Financial Administrative Assistant (FAA): A UNLV employee within a department who is granted access to a cardholder's transactions and may assist with the monthly verification process. The liaison (FAA) has the ability to reallocate individual charges to the appropriate University expense accounts. A liaison (FAA) may oversee more than one cardholder PCard account. Cardholders are not required to have a liaison, although it is encouraged.

Manager: A UNLV employee at the manager level who is responsible for reviewing and approving purchases made by the cardholder.

ADMINISTRATIVE

Banking Cycle: The UNLV PCard banking cycle begins on the 26th day of each month and ends on the 25th day of the following month (i.e., July 26th – August 25th). When a cycle ends on a holiday the end of the cycle period will fall on the 25th of the month regardless of a holiday or weekend. **NOTE:** The Verification Cycle will mirror the Banking Cycle, which reflects charges that post to the bank between the 26th day of the month to the 25th day of the following month.

Departmental Card: A PCard that is issued to a full time employee with **the name of a department** rather than the name of an individual. The individual (known as the Department Card Coordinator) is responsible for the security of the card as well as the verification of the transactions. The card must be secured and kept track of within the department. **The department will be responsible for paying any fraudulent charges on a Departmental PCard.** Due to the vulnerability of these cards, the issuance; transaction limits; and monthly spend limits are more restrictive than those of the Individual Card.

Department Card Coordinator: An employee who is responsible for a PCard issued in the name of their Department, and whose responsibilities include maintaining a Department Card Sign-Out Sheet. (See Appendix)

Individual Card: A PCard issued with the employee's name on the card. The individual whose name appears on the card is responsible for protecting the card and is accountable for all purchases made using the card number. **Neither the physical PCard nor its number should be shared with or transferred to any other person.** The cardholder is subject to disciplinary action if the card is misused.

Limit Reviews: Periodic reviews of cardholders' spending patterns performed to ensure assigned monthly spending and transaction limits are appropriate and align with the cardholders' actual needs. Limits may be changed at the discretion of the Director of Purchasing (or his/her delegated appointee).

Merchant Category Codes (MCC): Each supplier is assigned a merchant category code when they sign up to accept credit card transactions. The Administrator is responsible to monitor the MCC codes available for use within the program as well as restricting PCard use for certain purchases such as dating and escort services, direct marketing, financial institutions, massage parlors, betting companies and any other restricted categories or companies.

Monthly Spending Limit: A dollar limit assigned to the cardholder for the total of all charges made during each monthly billing cycle. This amount will not exceed the pre-determined limit, unless a special exception is approved by the Director of Purchasing (or his/her delegated appointee).

PCard: Procurement Card.

Procurement Card: A credit card issued to an employee of UNLV for the purpose of making authorized purchases on the behalf of UNLV. UNLV will issue payment for charges made with the purchasing card. The use of the phrase PCard is synonymous with procurement card.

PaymentNet 4: A web version of the PCard software used to check PCard limits and available balance on the card.

Workday: The program that is used for verifying the Procurement card transactions. **Receipt:** A merchant produced itemized receipt that records relevant details for each item purchased, including: quantities, business purpose, unit cost(s), description of goods/services purchased, total charge amount and merchant's name and address (e.g. sales receipt, original invoice, credit receipt, etc.) Packing slips validate the receipts of goods. They typically do not provide pricing information and should not be used as support documentation for PCard purchases.

A valid receipt should include:

- 1. The last 4 digits of the card number (with appropriate numbers blacked out)
- 2. Itemized description of goods purchased
- 3. Vendor name
- 4. Transaction date
- 5. Transaction total

Verification Period: Cardholders and Liaisons (security role: FAA) typically have 7 business days (the verification period) after the end of a cycle (the 25th of the prior month) to complete the verification of the Cardholder's PCard transactions. To avoid violating PCard policy the cardholder should submit the PCard verification and the manager should review and approve the charges in Workday attesting to the validity of the charges during the verification period but no later than the end of the next cycle. **FOR EXAMPLE**: The transactions for the cycle 7/26/16-8/25/16 should be reviewed and approved by the manager by 9/7/16 but no later than 9/25/16.

Support Documentation: A merchant produced itemized receipt that records the relevant details for each item purchased, including: quantities, business purpose, unit cost(s), description of goods/services purchased, total charge amount and merchant's name and address (e.g. sales receipt, original invoice, credit receipt, etc.). Packing slips validate the receipt of goods. They typically do not provide pricing information and should not be used as support documentation for PCard purchases. **Adequate supporting documentation is required for each transaction.**

Splitting Transactions: A major violation of the program would be in which a cardholder or multiple cardholders intentionally charge more than one transaction, for a single purchase, in order to circumvent an established single purchase limit.

Transaction/Charge Limit: A dollar limit assigned to the cardholder for each total charge (transaction) made with the PCard. This amount will not exceed the pre-determined limit per transaction, unless the Director of Purchasing (or his/her delegated appointee) approves a special exception in writing. A single transaction/charge may include multiple items but cannot exceed the monetary limit approved.

IV. PCARD MANAGEMENT

OBTAINING A PURCHASING CARD

Once the need and eligibility is determined by an Approving Official (Dean's level or above), the appropriate application must be completed online and printed from the PCard Website. The application should be signed by the potential Cardholder, their Manager, and an Approving Official and submitted to the PCard/Purchasing office. **All signatures must be original. NO STAMPS ALLOWED.** All new cardholders must attend a mandatory PCard training session and successfully pass the test administered after the training session. (Additional information regarding PCard training is provided in the next section of this manual).

Upon successfully passing the PCard training test, the card will be ordered and will take 10 - 14 business days to arrive. The cardholder will be required to present photographic identification (current driver's license, military ID card, passport, or Rebel Card) to receive their card. The cardholder will be asked to sign the back of the card upon receipt of the PCard.

Although the PCard is issued in the cardholder's name, it is the property of UNLV. For a Departmental Card, it is recommended that the signature space on the back of the card contain the phrase, "UNLV ID required".

CARDHOLDER ACCOUNT APPLICATION

The Cardholder Account Application is the form used to apply for an initial PCard (Individual or Departmental) and to request changes to the cardholder's account.

The application requires the applicant to provide pertinent information such as their name, department, mail stop, email address, phone number, default expense account (that will be used if there are unverified transactions), the requested credit limits, the signature of the applicant's manager and the signature of the Approving Official.

The application contains a cardholder agreement signed by the cardholder and appropriate management stating they agree to comply with the terms and conditions of the agreement and the user manual. The application is also used to update any cardholder account information such as a change in the default expense accounts or changes in transaction limits.

If there are any questions, contact the PCard Team at pcardunlv@unlv.edu or 702-774-CARD (2273).

LIAISON (SECURITY ROLE: Financial Administrative Assistant - FAA) REQUEST FORM

In order for an employee to verify procurement card transactions on behalf of a cardholder, the employee must hold the FAA Role in Workday. This access must be requested through the Workday Support office. Additionally, to review charges in PaymentNet 4 the Liaison Request and Agreement Form is the document used to grant access to an existing cardholder's transactions. The Liaison Request and Agreement Form can be found online on the PCard website. Users requesting read-only access to PaymentNet 4 should also submit the Liaison Request and Agreement Form.

Once the need and eligibility is determined by the Dean, Vice President, Provost, or President, the appropriate application must be completed online and printed from the PCard Website. The application should be signed by the potential Liaison, their Manager, and an Approving Official.

Once completed, all forms must be submitted to the PCard/Purchasing office. **ALL SIGNATURES MUST BE ORIGINAL.** Liaisons (FAAs) must attend the PCard training session and pass a brief test prior to being granted liaison status. If the applicant is currently a liaison (FAA) or a cardholder, no further training will be required at the time of applying.

NOTE: Liaisons (FAAs) are assigned a User ID to the online banking system and should not have access to the individual cardholder's PCard number or login information.

PCARD TRAINING

Initial PCard training and successful completion of a brief test is mandatory prior to receiving a card or being granted liaison (FAA) access.

To assist Managers and Approving Officials in better understanding their roles and responsibilities in ensuring a successful PCard Program, they too will be required to take a short online training session and pass a test every two years; which will focus on their responsibilities within the program.

Currently there are regularly scheduled PCard training classes held in the Campus Services Building, Room 223. Registration will be orchestrated by the PCard Office after the applications are reviewed and approved by Purchasing. Additional training classes may be scheduled on an as needed basis, as well as the addition of online courses, once they are developed.

Cardholders may be contacted for refresher training after having their card for two (2) years or more. Once a cardholder is contacted for refresher training, attendance will be mandatory and cardholders will have an allotted time to complete the training. Failure to comply may result in a temporary suspension of the PCard account until the training is completed.

All Cardholders, Liaisons (FAAs), Managers, and Approving Officials are responsible for reviewing the online PCard Manual for updates and also to fully read and understand its provisions. The manual is reviewed by the PCard Team at least once annually, which may result in published content revisions.

SABBATICAL, FMLA, EXTENDED PERSONAL LEAVE

The cardholder and/or their department is responsible for letting the PCard Office know if a cardholder is going out on extended leave. The card will be placed in "hibernation" status unless there is an approved business need for the card to remain open. Failure to notify the PCard Office may result in the suspension or revocation of the PCard.

CHANGING DEPARTMENTS BY CARDHOLDER

If a cardholder changes departments, a new application must be submitted for the new department and the card for the previous department must be surrendered to the PCard Team. **All transaction records are the property and responsibility of the original department and do not transfer with the cardholder.** It is the responsibility of departments to ensure that the records for their areas are retained within the department when a cardholder transfers and to notify the PCard Team of the transfer to help ensure the card is cancelled and the employee is no longer able to make purchases using their former department's funds.

CANCELING A CARD

A card will be canceled upon:

- Cardholder's request
- Transfer of cardholder to different department
- Termination of employment of the cardholder with UNLV
- Request of their Manager or Approving Official
- Request of the Director of Purchasing (or his/her delegated appointee.)
- Request of the issuing bank (currently JP Morgan Chase)

When canceled, or upon termination of employment, the card should be shredded or hand delivered to the PCard Team in Purchasing (CSB 235). At that time, the card will be destroyed, the application will be voided, and a copy of the voided application may be issued to the cardholder as a receipt.

Human Resources will notify the PCard Team of all employee clearances and transfers; which initiates the closing of the card. Cardholders will not be able to finalize clearance from UNLV until the Purchasing and Contracts PCard team has reviewed the cardholder's records.

A card must be cancelled when fraudulent activity is confirmed by the cardholder. Fraudulent activity may be identified by either the bank (currently JP Morgan Chase) or the cardholder.

- When the bank suspects fraudulent activity the card will be suspended until verification is provided by the cardholder. If transactions are verified as fraud the card will be cancelled and a replacement card issued.
- If the cardholder discovers fraudulent charges in PaymentNet 4 or Workday they are to contact the bank immediately by calling the number listed on the back of the card or by calling 1-800-316-6056. The bank will cancel the card and issue a replacement.

NOTE: JP Morgan Chase has been instructed to deliver all replacement cards to the PCard Team who will coordinate getting the replacement card to the cardholder. If Delivery Services accidently sends the card directly to the cardholder, it is the cardholder's responsibility to contact the PCard Team.

LOST OR STOLEN CARD

Should a UNLV PCard be lost, stolen or misplaced, the Cardholder must **IMMEDIATELY notify the issuing bank JP Morgan Chase at 1-800-316-6056** and then contact the PCard Team as soon as possible. When notifying the bank, be sure to inform the customer service representative the call is regarding a UNLV Purchasing Card. All replacement cards are to be delivered to the PCard Team for processing.

REVISING ACCOUNT NUMBER INFORMATION

A Cardholder Account Application and Cardholder Agreement must be submitted and marked as a Change Request. The person (in addition to the Cardholder, Manager, and Approving Official) with proper signature authority for the updated account must sign the application.

Once signed, submit the application form to the PCard Team in Purchasing (MS 1033) for processing.

PURCHASING CARD SECURITY

Individual Card

Individual cards are issued to a University employee whose name will appear on the card.

ONLY THE DESIGNATED CARDHOLDER NAMED ON THE CARD MAY USE THE UNLV

PCARD OR THE PCARD ACCOUNT NUMBER FOR PURCHASES. The card and the card number must be safeguarded against use by any other individuals.

Neither the physical PCard nor its number can be shared with or transferred to another UNLV employee. Cards should be kept with the cardholder or in a secured environment at all times (i.e. locked drawer, safe).

Departmental Card

The best and most secure practice is to use individual PCards whenever possible; however, sometimes it is impractical to issue individual cards and the Departmental Card is used.

Departmental cards are approved for very low single transaction and monthly overall spending limits, and are not issued to an individual. It is important these cards and card numbers are safeguarded against use by unauthorized individuals. The department must develop an internal policy to ensure the security of the card. The Department Card Coordinator will be ultimately responsible for the security of the card. Departmental Cards are to be signed out and signed back in with the department on **the same day**. Departmental Cards cannot be used for travel and are not to be kept overnight.

V. PCARD USE

AUTHORIZED USERS

The Individual PCard is only to be used by the UNLV employee whose name appears on the card. An approved Cardholder Account Application and Cardholder Agreement form must be on file with the Purchasing Card Program and the applicant must have completed the initial and any follow up Purchasing Card Training.

The Departmental PCard can be used by authorized members of the department who have been granted permission by the Approving Official responsible for the PCard and must have completed the department's internal PCard training. Users must sign the departmental PCards in and out with the Department Card Coordinator on the same day.

AUTHORIZED TRANSACTIONS

All current purchasing policies and regulations shall apply to the use of PCards. The PCard is a tool used to make small dollar transactions. PCards are not intended to be a substitute for other purchasing options.

Transactions that require additional signature authority, pre-authorizations, have dollar limitations of their own (such as in-state lodging rate maximum), or any other account related guidelines (such as those tied to specific grants) must still be followed when using the PCard.

The PCard can be used for in-store, mail, phone or Internet purchases. Cardholders are discouraged from placing fax orders. Cardholders should **NEVER** email their card number.

All transactions processed with a UNLV Individual PCard MUST be made by the individual to whom the card is issued.

RESTRICTIONS

PCard use is *prohibited* for the following goods or services:

- Alcohol (Event) see Accounts Payable website for Alcohol Policy
- Animals
- Automotive fuels for UNLV, state or personal vehicles

- Cash Advances
- Cellular phone purchases and purchase of air time
- Construction, renovations, or architectural services
- Consulting services/Independent contractor services
- Firearms/weapons/ammunition/pyrotechnics/explosives
- Fines, late fees, or penalties
- Gift certificates/gift cards/telephone cards/Rebel Card deposits
- Golf carts (Facilities Management approvals required)
- Insurance
- ITEMS FOR PERSONAL USE (including the cardholder's UNLV Parking Permit)
- Leases or rentals (copiers, building space, equipment, etc.)
- Legal fees or expenses
- Meal per Diem (Travel Status)
- Medical payments
- Medical services
- Non-conference specific optional events
- Non-reimbursable expenses (see Accounts Payable website)
- On-campus payments between departments (an IDR should be used for these)
- Parking tickets/citations
- Payment on behalf of or to a Nonresident Alien
- Prizes and Awards (see Accounts Payable website)
- Professional Services (Architects, Engineers, Employment Services, etc.)
- Recurring monthly charges (storage units, bottled water, etc.)
- Telephone bills
- Travel insurance
- Traveler's checks
- Tuition, fees or scholarships

The following transactions **may not** be made without **PRIOR APPROVAL** from the Program Administrator:

- Advertising
- Animals and animal related purchases
- Car Rentals with companies that are not on contract with the State of Nevada
- Cloud Storage
- Foreign purchase for goods or services
- Hotel deposits for banquets/events/retreats (requires UNLV contract)
- Images "right to use"
- Items that require a signed agreement or contract
- Maintenance agreements
- Memberships, Professional Licenses, Associations, and Dues in individual's name
- Music "right to use"
- Non-travel payments to foreign entities –
- Payments in advance (deposits)
- Printing, laminating or typesetting available from UNLV Reprographics
- Radioactive and hazardous materials
- Research participant incentives
- Service or maintenance agreements
- Service or maintenance agreements requiring a signed contract
- Software and Software upgrades not listed on the OIT website
- Sub-agreements
- Webhosting

The following items purchased from foreign entities may be subject to additional tax withholding:

- Right to use (Intellectual Property)
- Music/Images/Text/Articles/Software licenses or upgrades

NOTE: THESE LISTS ARE NOT ALL-INCLUSIVE AND MAY BE REVISED AS REQUIRED. The PCard cannot be used for any of the restricted times unless pre-approved by special exception; if you have a special exception request or need prior approval please email justification to pcarduniv@univ.edu prior to making the purchase. Contact the PCard Team prior to making any purchase of which you are uncertain.

Cardholders are expected to exercise sound business judgment and to make inquiries to the Purchasing Card Program before making any purchase that may be construed as inappropriate or which the Cardholder does not know to be reasonable and necessary for the official business purposes of the University.

IMPROPER OR INAPPROPRIATE USE

Any employee who makes improper or fraudulent purchases with the PCard may be subject to disciplinary action and/or personal liability. The University may deduct an amount equal to the total of the improper charges plus any administrative fees charged by the bank in connection with the misuse from the employee's salary or other amounts payable to them.

The Liaisons (security role: FAA) and Managers must report to the PCard Team any suspected improper or inappropriate use found during the verification process through the review of transactions each month.

The PCard may be suspended or revoked by the Director of Purchasing or the Program Administrator in immediate response to any improper or inappropriate use.

PLACING ORDERS

When ordering by phone or via the Internet, the cardholder must print a copy of the confirmation document and/or request the merchant to immediately fax a copy of the paid invoice. The faxed copy of the confirmation and/or paid invoice will be the cardholder's documentation for the transaction to be included with their monthly PCard verification and attached in Workday.

NOTE: Only the last four digits of the card number should appear on any supporting documentation. Please block out part of the card number should the full number be printed.

Helpful Tip: The cardholder is encouraged to maintain a Transaction Log (Appendix) to note transaction problems, or potential problems throughout the month. The log should contain the time and date of the action, supplier's name, the contact person's name and phone number of the supplier, the issue, who was to take what action and by when, and any other pertinent information. This information is required in the event of a dispute.

The supplier must be notified of UNLV's tax exempt status. See Sales and Use Tax Section for details.

Backorders are not allowed. When an order is placed and the full quantity needed is not available, do not pay for the entire quantity. Only accept and pay for the quantity that the merchant has available at the point of sale. However, if the card is not charged, a delayed shipment that results in the card being charged when goods are available is acceptable. If the shipment date is unacceptable, the cardholder must contact the supplier to cancel that portion of the order.

CAMPUS CONTRACTS

The Purchasing Website has a list of campus wide contracts that offer an array of products and services that may be purchased (unless they are on the Restricted List) using the PCard. Also see Quick Reference Guide.

SALES AND USE TAX

The University of Nevada, Las Vegas, as an agency of the State of Nevada, is exempt from payment of State of Nevada sales or use tax on purchases made in the State of Nevada as provided by NRS 372.325, NRS 374.330, and NRS 377, when applicable. It is the cardholder's responsibility as an agent of the University to ensure that State of Nevada sales tax is not charged. The State of Nevada Sales Tax exemption letter is available on the UNLV Accounts Payable website. Also see Quick Reference Guide.

FREIGHT CHARGES

When arranging the method of delivery (freight), the cardholder should seek the most reasonable and inexpensive terms that will ensure delivery of the goods when they are required.

Our preferred supplier is FedEx and should be used whenever possible. For further instructions see UNLV Delivery Services website. *Also see Quick Reference Guide.

To avoid unnecessary expense, goods should be shipped FedEx "ground." Only if the product is required immediately should "air", "next day air", or "next day by 10 a.m." be requested.

Freight must be paid at the time the order is placed with the merchant. **Do not** accept any terms that may result in freight being invoiced separately.

Do not make Cash on Delivery (COD) purchases: Central Receiving will refuse such deliveries.

DELIVERY ADDRESS

It is the responsibility of the cardholder for telephone, Internet or catalog orders to provide the merchant with their complete campus shipping address.

Sample Shipping Address:

The University of Nevada, Las Vegas
Department Name
Building Code & Room #, MS 4505 Maryland
Parkway Box 45XXXX
Las Vegas, NV 89154+MS
Attn: Cardholder Name

Goods ordered and paid using the UNLV PCard may *only* be shipped to the department's campus address/business address, satellite campus, or off-campus leased facility. **Goods may not be shipped to or received at a non- UNLV off-campus address** (e.g., Cardholder's home, etc.). If a cardholder's UNLV related work requires shipment of goods ordered with the PCard to a location other than an UNLV campus, Purchasing must be notified in advance of the purchase for prior authorization and documentation.

BILLING ADDRESS

For telephone, Internet or catalog orders provide the merchant with the address as it appears below:

<Cardholder's name as it appears on the card> 4505 South Maryland Pkwy Las Vegas, NV 89154

If a purchase is denied due to an improper billing address, please contact the PCard Team for assistance at (702) 774-2273.

RECEIPT OF MATERIALS

The cardholder must ensure that the quantity of goods received equals what was ordered, and that the goods were received in acceptable and serviceable condition.

It is the cardholder's responsibility to follow-up with the merchant to resolve any delivery problems, discrepancies and arrange with the supplier for the return of damaged goods and their replacement. For dispute resolution, see the next section.

RESOLVING ERRORS, DISPUTES, RETURNS, AND CREDITS

It is the responsibility of the cardholder to resolve errors, disputes and credits.

The cardholder must follow-up on any erroneous charges, disputed items or returns within two (2) weeks of receipt of goods or statement, or whichever comes last.

The cardholder must first contact the merchant to resolve any outstanding issues (most exceptions can be resolved this way). All documentation that is received from the merchant should be attached into Workday when the verification process is completed for the PCard transaction that are being worked on.

If the cardholder or liaison (FAA) is unable to reach an agreement with the merchant, they must officially dispute this charge. Contact the issuing bank JP Morgan Chase at 1-800-316-6056. The phone number is listed on the back of the PCard.

List the transaction as disputed in the description field in Workday.

All official disputes filed with JPMorgan Chase must be made within 60 days of the post date of the transaction.

The cycle closes on the 25th of each month. The issuing bank will credit the cardholder's account for the amount disputed and conduct an investigation. Upon completion of the investigation, the cardholder will be notified of the resolution. If the dispute is not settled in the cardholder's favor, the account will be recharged for the disputed transaction amount.

If the cardholder disagrees with the bank's investigation, finding and decision, the cardholder should contact the PCard Team.

HOST OR ENTERTAINMENT RELATED EXPENSES

Host expenses must conform to the policy and procedures contained in the UNLV Host Policy on the UNLV Accounts Payable Website and NSHE's Procedures and Guidelines Manual, Chapter 5 Section 1.

Due to the sensitive nature of hosting expenditures, the President may not delegate signature authority below the level of Vice president, Deans, or direct reports to the President.

Each hosting transaction must be specifically approved and approval documented by hosting explanation form or similar method that captures Dean (or above) approval on all required hosting documentation.

Tipping is allowable on hosted meals and events up to 20% before tax. Alcohol purchases, as part of a hosted meal or event, are not allowed to be tipped on. You will need to deduct the amount of the alcohol purchases from the total bill and then calculate the amount for the tip.

Hosting documentation should be documented in accordance with Internal Revenue Service guidelines for expense substantiation. This includes, but is not limited to, amount, date, time, place, business purpose, and business relationship of those attending the function. This is referred to as the "who, what, when, where, and why" substantiation. All receipts must be originals that clearly indicate the vendor and date of purchase.

Helpful Tip: There is a Host Explanation Form available on the UNLV Accounts Payable website that details all required information and documentation.

The President (or lower officer which has received delegation from the president to approve host expenses under Chapter 5, Section 1 of the NSHE Procedures and Guidelines Manual) will have to review and sign the hosting explanation form, as well as approve the hosting charge in the Workday system, after the cardholder verifies their hosting transaction(s).

TRAVEL

Travel expenses must conform to the policies and procedures listed on the UNLV Travel Program Website. It is recommended that cardholders regularly check the UNLV Travel Program Website to ensure you are following the most current policies prior to purchasing travel related items. Travel expenses allowed to be purchased on the PCard are:

- Airfare
- Ground transportation
- Lodging
- Registration
- Car Rental

Purchasing Card User Manual Version 7.0

NOTE: Unless hosting, meals are not allowed to be paid by PCard while a cardholder is in travel status. Please visit the UNLV Travel Program Website regarding per diem meal allowances.

Spend Authorization and/or Expense Report # (formerly known as Travel Document or TD) need to be included in the descriptions of the travel expenses purchased on the PCard.

INVENTORY CONTROL

The current UNLV threshold for capital equipment is an acquisition cost of \$5,000 or greater and sensitive equipment... NOTE: Computers (desktop, servers, laptops, and iPad's) regardless of acquisition cost are considered sensitive equipment and must be reported to and tagged by Property Control.

Any inventorial items must be reported to Inventory Control including any purchased with a PCard. It is the Cardholders' responsibility to make sure Inventory Control is notified of these purchases and the appropriate acquisition documentation is completed. For any questions regarding the inventorying of equipment, please visit the Property Control requirements listed on Administrative Services Website. *Also see Quick Reference Guide.

All equipment, regardless of acquisition cost, is to be safeguarded and accounted for by the department.

GRANT FUNDED PURCHASES

Purchases that will be charged against a grant account must fall within the grant guidelines. The Office of Sponsored Programs (OSP) will have access to all charged transactions to verify compliance. Preapproval will not be necessary. However, if there is some doubt with regards to the validity of the purchase, OSP should be consulted.

VI. PCARD VIOLATIONS

POSSIBLE VIOLATIONS:

- Inappropriate actions not in compliance with stated PCard policy
- Willful intent to disregard established policies and procedures or an action/inaction that a Cardholder knew or should have known to be egregiously offensive to established policy.
- Transactions that required a different purchasing method, such as an after the fact purchase on a Supplier Invoice (formerly Payment Voucher) or Purchase Order
- Transactions that are restricted due to existing UNLV policies
- Transactions that require prior approval
- Transactions that include sales tax
- Failure to verify transactions*
- Allowing others to use your card or sharing your account number with others*
- Any and all personal purchases*
- Splitting transactions to avoid single transaction limits

POSSIBLE CONSEQUENCES:

- Suspension of the PCard
- Mandatory retraining
- Revocation of PCard
- Termination of Employment
- Criminal Prosecution

*NOTE: This violation may result in IMMEDIATE SUSPENSION of the PCard account until the necessary corrections are communicated to the PCard Team

Improper or fraudulent use of the UNLV PCard may result in disciplinary action and/or personal liability. The University may deduct from the cardholder's salary, or any other amounts payable to them, an amount equal to the total of the improper charges plus any administrative fees charged by the bank in connection with the misuse. The University may also collect any amounts owed by the cardholder, even if they are no longer employed by the University. If the University initiates legal proceedings to recover amounts owed by the cardholder under agreement (the signed PCard application), the cardholder agrees to pay legal fees and collection costs incurred by the University in such proceedings.

The Director of Purchasing (or his/her delegated appointee) may suspend or revoke PCard use regardless of stated policy if, in their judgment, the violation(s) proves a severe risk of fraud or compromise to the PCard Program.

VII. ROLES AND RESPONSIBILITIES

CARDHOLDER

The Cardholder is responsible for:

- Attending initial and any additional training required.
- Consulting the manual (and subsequent revisions) to ensure proper use of the card.
- Safeguarding the card and card account number.
- ▼ Following all UNLV, NSHE, State, Federal and purchasing guidelines when making Purchase. If unfamiliar with existing guidelines, contact the appropriate department for Assistance.
- Ensuring the PCard is used for official UNLV purchases and not for personal use.
- Alerting suppliers that UNLV is tax exempt.
- Obtaining all supporting documentation for each transaction at the time of purchase.
- Following up and resolving any returns, credits, billing errors and disputed charges.
- Ensuring monthly verifications are completed correctly and on time.
- Although a liaison (FAA) may facilitate the verification process, the ultimate responsibility falls on the cardholder, who must obtain the appropriate supporting documentation at the time order is placed and must ensure all documentation

is attached in Workday and originals are kept within the department, in a secure location. Additionally, to avoid possible suspension of the card, the cardholder/liaison (FAA) must ensure the accuracy of the accounts being charged during the verification process and confirm that there are adequate funds available to cover any charges placed with the PCard.

- Reporting a lost or stolen card IMMEDIATELY to JP Morgan Chase at 1-800-316-6056. The department and cardholder have full liability for all purchases until the card is reported lost or stolen. The cardholder should then contact the PCard Team as soon as possible.
- Returning card to the PCard Team or shredding the card upon termination of Employment, transfer to another department or at the request of your manager, Approving Official, or at the request of the Director of Purchasing (or his/her delegated appointee.)

Refer to the Record Keeping and Documentation, Section VIII, for record keeping and documentation responsibilities.

LIAISON (Security role: Financial Administrative Assistant (FAA))

The Liaison (FAA) is responsible for:

- Attending initial and any additional training required and consulting the PCard Manual (and subsequent revisions) to ensure proper use of the card.
- Verifying supporting documentation for their cardholder's transactions is correct and complete.
- Ensuring monthly verifications for their assigned cardholders are completed correctly and on time.
- Alerting Manager and PCard Team of any suspected improper or inappropriate use.

MANAGER

The manager is responsible for:

- Completing Manager/Approving Official PCard Training and any additional training necessary.
- Consulting the PCard manual (and subsequent revisions) to ensure proper use of the card.
- Ensuring the integrity of the PCard program.
- Approving a PCard application by determining that the applicant has a true business Need to purchase small-dollar goods or services.
- Knowing and enforcing compliance of the rules of the program as stated in the UNLV PCard manual (and subsequent revisions), NSHE, State, Federal and Purchasing Guidelines.

- Ensuring additional internal policies set by the Approving Official are implemented and enforced consistently.
- Ensuring monthly verifications are reviewed, submitted, and approved correctly and on time.
- Notifying the PCard Team immediately should any cardholder under their approval authority leave the employment of the department, UNLV, or for any other reason regarding loss of cardholder status.

APPROVING OFFICIAL

The Approving Official is responsible for:

- Completing Manager/Approving Official PCard Training and any additional training necessary.
- Consulting the PCard manual (and subsequent revisions) to ensure proper use of the card.
- Ensuring the integrity of the PCard program.
- Approving a PCard application by determining that the applicant has a true business need to purchase small-dollar goods or services.
- Knowing and enforcing compliance of the rules of the program as stated in the UNLV PCard manual (and subsequent revisions), NSHE, State, Federal and Purchasing guidelines.
- Setting any additional internal policies at the department level. If a department
 has additional controls, it is the department's responsibility to communicate to
 their cardholders these policies and enforce them consistently.
- Ensuring monthly verifications are reviewed, submitted, and approved correctly and on time.
- Notifying the Coordinator immediately should any cardholder under their approval authority leave the employment of the department or UNLV, or for any other reason regarding loss of cardholder status. In addition, the approver must collect and destroy all cards from such cardholders.

REVIEW / AUDIT RESPONSIBILITIES

- The manager review and approval of all PCard transactions is a critical component of a decentralized program. It is the responsibility of those who supervise cardholders to review all transactions each billing cycle and approve the transactions in Workday once the cardholder or liaison (FAA) submits the verification.
- The Purchasing Department shall perform reviews of cardholder and department accounts to support our existing policies, promote greater communication, complement current training, ensure compliance, and to increase the overall visibility of the PCard Program.

VIII. RECORD KEEPING AND DOCUMENTATION (Cardholder and or Liaison (FAA))

A cardholder may be their own liaison (FAA) but it is recommended that departments assign a person to be the liaison (FAA) for the cardholders in their department. This provides a separation of duties and the verification by someone other than the cardholder. For those that do not have a liaison (FAA) it is critical that the manager carefully reviews all the transactions of the verifications and the attached documents.

It is suggested that each cardholder/liaison (FAA) maintain during the month a transaction log of some sort (See Appendix A.2.) for all purchases and returns for credit. Maintaining the log throughout the month helps to keep track of all charges and what they are for which helps with the verification at the end of the billing cycle.

To facilitate the verification and approval process, the cardholder or liaison (FAA) is responsible to obtain and keep all original or scanned copies of credit card slips, cash register receipts, credit memos, and/or other documentation that can serve as proof of purchase or return for each entry listed in Workday.

Receipt: A merchant produced itemized receipt that records relevant details for each item purchased, including: quantities, business purpose, unit cost(s), description of goods/services purchased, total charge amount and merchant's name and address (e.g. sales receipt, original invoice, credit receipt, etc.) Packing slips validate the receipts of goods. They typically do not provide pricing information and should not be used as support documentation for PCard purchases.

A valid receipt should include:

- 1. Card number (with appropriate numbers blacked out)
- 2. Itemized description of goods purchased.
- 3. Vendor name.
- 4. Transaction date
- Transaction total

Any proofs of pre-authorization that are required for any entries must also be attached with the receipts in Workday for documentation purpose. The cardholder or liaison (FAA) must maintain transaction records in a secure area. Records can be original paper copies or digital copies saved in a secure department location, other than Workay. Prior to transferring, termination, or any move that results in an individual no longer being a cardholder, the cardholder is responsible for ensuring all records relating to that card are transferred to the Department Head or liaison (FAA).

Itemized, detailed receipts are required for every transaction. If you have lost the appropriate required documentation or if the merchant did not provide documentation, contact the merchant directly to obtain it.

If suitable documentation is not obtainable, cardholder must complete an Affidavit of Lost Receipt (located on the Accounts Payable website) and the cardholder and their manager must sign the form. Lack of documentation is a violation of the program. Use of this form more than three times during a fiscal year may result in suspension of card privileges for a period of time determined by the Director of Purchasing (or his/her delegated appointee.)

The same documentation is required for Departmental Cards as is for individual card accounts. However the department must also maintain a sign-out sheet. This will allow the department to keep a record of who has used the card and when. A sample sign-out sheet is provided (See Appendix A.3). It is also suggested that a transaction log be kept in the department to help in the monthly verification.

All records are the sole property of UNLV and are to remain with the department even after the termination of the Cardholder or the transferring of the cardholder to another department at UNLV.

While the PCard program itself is a decentralized program, the record storage must be centralized within the departments/units business office rather than with the individual cardholders. The UNLV records retention policy in part states, "For the sake of efficiency as well as appropriate and effective access, units must maintain their records in an orderly, easily accessible manner. For security's sake, they must protect records from unauthorized access." We are requesting that the records of cardholders (original receipts or digital copies and any other required documentation supporting the transactions charged by the cardholder) be kept as they would be for all other documents for departments/units required to be retained in accordance with the UNLV records retention policy. All records relating to PCard transactions must be retained by the Department for a full seven (7) years.

IX. VERIFICATION PROCESS

Transactions are posted to the Workday system daily (Tuesday through Saturday) and are accessible to each cardholder and liaison (FAA). The online verification must be correctly completed by the cardholder or liaison (FAA) no later than seven (7) business days following the end of each billing cycle. During the last month of the fiscal year, the online verification period will be shorter and communicated to cardholders through email notice.

Cardholders and liaisons (FAAs) are able to access Workday at all times not just at the end of the billing cycle. Cardholders are encouraged to access the system throughout the month and verify their transactions prior to the end of the month to avoid rushing through the process within the last days of the cycle. NOTE: Payment Net 4 is an online banking system, through JP Morgan Chase, that will remain active for actions such as: viewing credit limits (for cardholder only) and for disputing transactions.

GENERAL INFORMATION

Payment Net 4 is provided as a tool by JP Morgan Chase to help streamline tasks associated with the viewing credit limits on the PCard and reporting disputes of PCard activity.

Monthly transactions are available for review on Payment Net 4 before payment is made to our bank. The verification of the PCard transactions is completed through our Workday system.

The billing cycle begins on the 26th of each month, and ends on the 25th of the following month. Each cardholder will then have an additional seven (7) business days to review, verify, and submit each transaction.

The cardholder's PCard may be placed on temporary suspension until the verification process is completed, if it is not completed by the deadline. Communication from the PCard will be sent to cardholders, liaisons (FAAs), and managers on a regular basis to keep everyone informed and on track with the verification process.

VERIFICATION PROCESS

Verification of the PCard transactions will be completed through the Workday system. Cardholders will click on their Purchases Worklet on the home page, then on the Actions column, click on Verify Procurement Card Transactions. **Check the box(es)** under the column **select all** for the transactions you want to verify and hit **okay** at the bottom of the screen.

Update the following information under Transaction Details:

- 1. Spend Category: Enter a Spend Category.
- 2. Add Memo (This is where the Business Purpose goes)
- 3. Additional Worktags: Fill in Program, Gift, Grant, or Project account number. This is also where you Detail Codes like: travel, hosting, sensitive equipment, board mandated, etc. will be enter.

Unit and Cost Center will pre-populate from the Program, Gift, Grant, or Project number.

- 4. Add attachment (the receipt, hosting form, etc.) (This can be done at the line level or in the header tab.)
- 5. Hit submit at the bottom left corner of the screen

It is the cardholder's responsibility to attempt to resolve any discrepancy with the merchant within two weeks of receipt of a disputed purchase. If a resolution is not possible, the cardholder must file an official dispute with the bank. The cardholder has to initiate the dispute within 60 days of the transaction posting to the card.

IX. BILLING CYCLE /CARD APPLICATION & MAINTENACE

Transactions for each credit card are paid by a monthly billing cycle. The cycle begins on the 26th day of each month and ends on the 25th day of the following month (i.e., July 26th – August 25th). We provide an additional 7 business days to verify these accounts, known as the verification period.

APPLICATION PROCESS AND LIMIT INCREASES

- The application process starts with the UNLV full-time employee completing the cardholder application from the Purchasing and Contracts website.
- The application requires the applicant to list desired monthly PCard limit and single purchase limit.
- The application will need to be printed and signed by the applicant, the applicant's manager, And an approving official (which needs to be at a Dean level or above).
- The completed and signed PCard application will then need to be sent to the Purchasing and Contracts office.

- Pcard holders and potential PCard holders are all required to attend in classroom training before they are issued a PCard. Once the application is received in the Purchasing office, they application is reviewed for completeness and the applicant is looked up in Workday to check their employment status. PCard holders are full-time UNLV employees. Some exceptions are made for part-time LOA and LOB employees depending on the department need for the card. An additional form is required to be completed for LOA/LOB UNLV employees.
- The next step after review the application and employment status is to send out an email in regards to the available training dates for the applicant to come and attend the training session, in person.
- After attending the PCard training session another email is send out to the attendees with useful PCard documents like: PCard restrictions, verification guides and job aids, spend category codes for verifying, and tax exemption letter. The attendees are also send a link for a PCard quiz to complete. The new card will not be ordered until the quiz has been completed with at least an 80%.
- After the successful completion of the PCard quiz, the card is ordered through the banking/providers card system. The card will arrive within 10 business days. The employee is then notified by email that the card is available for pick up and that they will need to schedule a time to pick up the card. When the new cardholder picks up the card, they will have to sign t the application again stating that they received the PCard from Purchasing.
- New cardholders are set with a PCard limit of \$5,000/monthly and \$1,500/single purchase. UNLV athletics staff are set with a PCard limit of \$10,000/monthly and \$5,000/single purchase limit. (This is due to their need to travel with students for sporting events/games)
- Cardholders with a \$5,000/monthly and \$1,500/single purchase limit may request a permanent credit limit increase up to \$10,000/monthly and \$5,000/single purchase limit. The request will be sent through email to the PCard/Purchasing office. Once the request is received, an audit will be performed on the PCard transactions for appropriate use review and purchasing policy.
- Monthly limit increase requests for over the \$10,000/monthly limit will be reviewed and approved by the PCard Administrator and the Director of Purchasing. The cardholder/employee and/or their manager will need to provide a business purpose as to why the high limit is needed. A review of the cardholder's PCard transactions will be completed before the decision is made in regards to the approval or not of the request.

INACTIVE CARDS

A Cardholder profile report is run about every few months to check the usage and last transactions on the cards. If a card has not used for more than 6 months, an email is sent to the cardholder and their manager to ask if the card is still in the cardholder's possession and if there is still a need for the card to remain open. If the cardholder and their department is not in need of the card any longer, then the account is closed.

X. APPENDIX

1. UNLV PCARD AT A GLANCE http://www.unlv.edu/sites/default/files/page_files/182/UNLV%20PCARD%20AT%20A%20GLANCE.pdf

2. TRANSACTION LOG http://www.unlv.edu/sites/default/files/page_files/182/Transaction%20Log.pdf

3. DEPARTMENT CARD SIGN-OUT SHEET http://www.unlv.edu/sites/default/files/page_files/182/Departmental%20Card%20Sign%20Out%20Sheet.pdf

4. PROGRAM POINTS OF CONTACT http://www.unlv.edu/sites/default/files/page_files/182/Program%20Points%20of%20Contact.pdf

5. PURCHASING RELATED INFO ON WORKDAY https://www.unlv.edu/purchasing/workday