

Emory University

Procurement Services

Purchasing Card (P-Card)
Policy and Reference Manual

April 2009, Revision 5.4.1

E m o r y P r o c u r e m e n t P u r c h a s i n g C a r d ♦ E m o r y
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P u r c h a s i n g C a r d ♦ E m o r y P r o c u r e m e n t P u r c h a s i n g
C a r d ♦ E m o r y P r o c u r e m e n t P u r c h a s i n g C a r d



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1. INTRODUCTION

The Emory Purchasing Card is intended to serve an important role in the acquisition process. It is a valuable tool for quickly and efficiently purchasing goods and services valued at less than \$1,499. The purpose of this manual is to provide instructions pertaining to the issuance and use of the Purchasing Card and related software.

2. GENERAL INSTRUCTIONS - DEFINITIONS

Small Dollar Purchases - A single purchase, which in aggregate, costs less than \$1,499.

Department Head - Vice President, Dean, Director, Department Head or Business Manager with budget authority.

Cardholder - Employee who has been issued a Purchasing Card.

Card Issuer – American Express

Key Contacts - Individuals responsible for the program who are available to answer specific questions pertaining to use of the card program (Appendix A1)

Standard Industrial Code (SIC) - This is a code assigned to each merchant participating in the program identifying the product or service provided by the merchant.

Purchasing Card Administrator - Individual responsible for issuance of the Purchasing Card and other facets of the Emory Purchasing Card Program.

Pcard Software - Software provided by Card Issuer and used to review transactions and change account numbers as noted in Section 5.

Note: Database management of Pcard software will take place daily, usually at times in early morning or late in the evening.

Authorized Approver – A person designated by the Department Head to review purchasing card transactions on the Pcard software. The authorized approver may review charges for one or multiple cardholders.

3. ISSUANCE OF CARDS

To receive an Emory Purchasing Card, the employee must complete the online cardholder application and obtain approval from the authorized account signer from his or her department.

3.1 Authorization

Authorized account signers must determine the employees to whom they delegate purchasing authority for small dollar purchases utilizing a Purchasing Card. The employee must complete the card holder application on-line at www.finance.emory.edu, click on Procure & Pay, Payment Services then Credit Cards at Emory.

In addition to using the form to authorize issuance of card, the authorized account signer will determine cardholder spending limits and default account for cost allocation.

3.2 Issuance of Cards

Cardholders are responsible for retrieving their cards from the Purchasing Card Program. Direct delivery of the card by the Card Issuer is not permitted. Replacement cards will be requested from the Purchasing Card Administrator.



3.3 Card Activation

In order to activate the card, the 866 number on the card should be called. The voice response unit at this number will ask for the cardholder’s account number, followed by a request for a security code. The security code will be the last 4 digits of the cardholder’s social security number. Once entered, the Voice Response Unit will give confirmation that the card has been successfully activated.

4. CARD LIMITS AND RESTRICTIONS

Since Emory University, not the individual employee, will pay for the purchases made with the Purchasing Card, additional authorization controls have been added to these accounts. These controls are encoded on the magnetic strip on the back of each card.

4.1 Tax Exempt Status

Emory University is authorized to purchase tangible personal property and services to be used exclusively for educational purposes without payment of Georgia Sales and Use Tax. Purchasing Cardholders are responsible for asking for this exemption when purchase is made.

Please note the following EXCEPTIONS:

Purchases of food at local restaurants, grocery stores and catering for meetings and business meals are NOT exempt from Georgia Sales and Use Tax.

Flowers are NOT exempt from Georgia Sales and Use Tax under this authorization.

The Georgia Sales and Use Tax exemption is NOT valid for purchasing gasoline used for any purpose. Gasoline purchases on the p-card are strictly for University vehicles and Van rentals for University purposes. The purchasing card should not under any circumstances be used to pay for gasoline for personal vehicles.

4.2 Cardholder Spending Limits

The Purchasing Card may be used to make supply purchases which in aggregate do not exceed \$1,499. Transactions made using the card eliminate the need for requisitions or Departmental Purchase Orders (DPO) in some instances. Under no circumstances is it permissible to split up large purchases into a series of smaller ones in order to avoid following the normal purchasing procedures.

As indicated above, the Department Head may identify further limits. These will be identified on the cardholder application and the cardholder should review the request to be aware of the limits. The available limits include:

	Monthly Spending Limit	Single Purchase Limit
Option One	\$5,000	\$1,499
Option Two	<u>Custom*</u>	\$1,499

* Larger amounts require approval by the Purchasing Card Administrator

4.3 Merchant Restrictions

American Express assigns a Standard Industrial Classification (SIC) code to each merchant participating in the program. The SIC identifies the product or service provided by the merchant. Emory has reviewed the major SIC codes and has placed restrictions on certain business types. Emory has, as an example, deleted the travel and entertainment companies from the program. The department head may place additional restrictions on a card.



4.4 Policy Restrictions

In addition to the SIC controls imposed by card issuer at the point of sale, Emory University policy restricts use of the card for the following items or services:

Animals	Travel Related Expenses
Radio Active Materials	Capital Equipment
Hazardous Chemicals *	Weapons and Ammunition
Controlled Substances	Employee – Relocation Expenses
Prescription Drugs	Purchases for Personal Use (see 4.5)
Pharmaceuticals	Fuel Purchases for Personal Vehicles
Research Grade Alcohol	Purchases over \$1,499
Alcoholic Beverages	See Special Requirements for Sponsored Projects (Appendix A9).
Payments to Individuals, Consultants & Employees	**Chemicals requiring EHS approval

4.5 Personal Car Usage Guidelines (extracted from Travel & Expense Policy)

Fuel purchases for personal vehicles are not permitted on the P-card. Employees may use their personal car for business purposes if it is less expensive than renting a car, taking a taxi, or using alternate transportation and if it saves time.

It is the responsibility of the owners of vehicles being used for business to carry adequate insurance coverage for their protection and for the protection of any passengers. Frequent use of personal vehicles for business travel is discouraged and justification will be required with the expense statement. Employees will be reimbursed for mileage. Emory will comply with the reimbursable mileage rate published annually by the IRS. The reimbursement rate is **posted on the Payment Services web-site at <https://www.finance.emory.edu/external/deptpages/ap/index.cfm>**. Some sponsors have lower mileage rates than Emory. Emory travelers may be reimbursed for the difference between the sponsor's rate and the Emory rate, from unrestricted Emory funds, but only the sponsor rate can be charged to the grant or contract account.

At the discretion of the department, employees may be reimbursed for travel to and from meetings. The travel must originate from the employee's usual place of work.

Employees will not be reimbursed for the following, even if these costs are incurred during business travel:

- A. Car repairs
- B. Rental car costs during repair of personal car
- C. Tickets, fines, or traffic violations
- D. Towing charges

5. COST ALLOCATION

Each card issued will be assigned a single default 10-digit account number identified by the Department Head on the card holder application. When completing the monthly statement reconciliation, a different account number can be assigned within ten (10) days after purchase. The cost transfer rules are not applicable. If change is made after this period, the change approval must follow the usual account transfer procedures of the University.



6. EMPLOYEE AGREEMENT FORM

The Employee agreed to abide by all policies and procedures for the Pcard program when the online application was completed.

7. CARDHOLDER RESPONSIBILITIES

When accepting the Purchasing Card, the cardholder becomes an authorized purchaser of the University and has certain responsibilities. These include:

7.1 Protection of Card

Cardholder must protect the security of his/her Purchasing Card and Purchasing Card number.

Cardholder must notify American Express immediately by calling 1-800-274-7378 if the card is lost or stolen.

Cardholder must notify the Purchasing Card Administrator of problems with the card.

7.2 Conflict of Interest

The approved policies of the University pertaining to Conflict of Interest (Appendix A2) apply to all purchases made using the Purchasing Card.

7.3 Limitations on What May be Purchased

Cardholder accepts responsibility to ensure prohibited items, as outlined in Section 4, are not obtained with the Purchasing Card.

8. USING THE PURCHASING CARD - MAKING THE PURCHASE

The Purchasing Card can be used to make purchases over the counter, by mail, or by telephone. The following procedure should be followed for all purchases with the Purchasing Card:

8.1 Decision to Buy

When making the decision to buy, the cardholder should:

First review the University's current list of available contracts. If the required item is under contract the cardholder should use this source of supply to satisfy the requirement. If the item is not available under an existing supply contract you may utilize a known source of supply or contact a purchasing staff member for assistance in locating one. In all cases you should make sure that the price paid is fair, reasonable and competitive within the Atlanta market.



8.2 Making the Purchase – Over the Counter

Verify that the supplier accepts the Purchasing Card (American Express) as a means of payment. (Note: If the supplier does not accept the card and you will need this source for future purchases, please notify the Purchasing Card Administrator and arrangements will be made to add this vendor to the Emory University Purchasing Card Program.)

When making a purchase please:

- A. Present the card at the sales counter
- B. Notify the sales attendant that the purchase is exempt from state and local sales taxes. If you are questioned about this, please present the merchant with the Tax Exempt Letter provided with your card. The sales tax exempt number is also printed on back of card.
- C. Review your sales receipt for accuracy. Make sure you have not paid sales tax and if so, please have the merchant credit the card for the amount of tax paid.

8.3 Making the Purchase - Mail and Telephone Transactions

Provide suppliers with your name, card number, expiration date on the account, and your department's address.

- A. Specify that the purchase is exempt from state and local sales tax.
- B. Instruct the vendor of specific directions for delivery.
- C. Review your sales receipt for accuracy.

9. RETURNING PURCHASES MADE WITH PURCHASING CARD

If you determine that the material is defective or incorrect, notify the suppliers that the item needs to be returned, request a ship to address and a return authorization number. Request that the suppliers process a credit transaction through The Purchasing Card. If keeping a Transaction Log and goods have been returned for credit; mark the transaction as “disputed” at reconciliation. Ensure that the credit appears on the next monthly statement and review the transaction in the Pcard software. Facilitate monthly reconciliation through the Pcard software. The Transaction Log should identify the cardholder, statement closing date, default account and the following information regarding each purchase.

10. RESOLVING DISPUTES WITH SUPPLIERS

If cardholder is charged for an item incorrectly, they should contact the suppliers and attempt to resolve the problem. Any communications should be documented and include dates, the persons invoiced, and a brief description of the problem. Emory University has sixty (60) days following the billing cycle ending date to dispute the charge with Card Issuer. If the cardholder is unable to resolve the dispute with the supplier, the following steps should be taken:

1. If it is determined that a charge will be disputed, the cardholder should log onto (first time users must register their account) www.netserviceaccess.com, pull up the statement that the charge appeared, click on the charge and then click on Dispute Charge.
2. The dispute is logged with the Card Issuer and a temporary credit in the amount of the disputed transaction will be placed on the account of Emory University.
3. If the dispute is settled in favor of Emory University, the credit will remain. If the dispute is settled in the favor of The Card Issuer, a charge for the disputed amount will be placed on the next billing statement to Emory University with a description of the charge beside the amount.
4. Cardholder should record the transaction as “disputed” on the Transaction Log and note an incorrect charge.



Cardholder should ensure that the next monthly statement reflects a correction. The correction should also be reviewed on the Pcard software and the Transaction Log.

11. RECORD KEEPING AND STATEMENT RECONCILING

Emory University Policy and Procedures require all receipts relevant to the purchase must be attached to the cardholder statement. The packing slip and/or order summary, when applicable, should be submitted with receipts. Faxes and e-mail notices from cardholders are not acceptable proof of payment. If an original receipt is not available, please attach the Missing Documentation Affidavit, located on the Finance Division web-site to the cardholder statement. Documentation must be retained with the monthly statement within the department in the event that an audit is requested. Statements must be signed by the cardholder and the cardholder's supervisor at the end of each billing cycle.

*When the Purchasing Card is used for catering or business meals, it is **MANDATORY** that the business purpose of the meal be documented as well as the attendees if not greater than 10. This can be done by typing the topic of discussion or business purpose of the meal and the names of those in attendance in the "NOTES" section (consult section 14 for further information) of the Pcard software. Examples of proper business purpose documentation include: recruiting dinner, staff meeting, budget review, etc. The Payment Services office will conduct audits of records periodically.

Departments may wish to establish internal procedures that require each cardholder to keep a detailed list (Transaction Log) of all charges made during each monthly billing period. A sample of the log has been provided for use in this manual (Appendix A6). This log, if kept, will facilitate the statement reconciliation process.

12. KEEPING A TRANSACTION LOG

A monthly log of purchases may be kept based on departmental requirements. Keeping a Transaction Log will assist the cardholder in keeping track of what has been purchased and facilitate monthly reconciliation through the Pcard software.

The Transaction Log should identify the cardholder, statement closing date, default account and the following information regarding each purchase:

- Date of Purchase
- Suppliers
- Items and Quantity
- Total Amount of Transaction
- Receiver (yes/no)
- Notes (different account to charge, disputed)

The cardholder should keep all receipts and packing slips.

Note: Appendix A6 is a sample Transaction Log for your review and/or use.



13. APPROVING YOUR TRANSACTIONS

To ensure billing to the correct Emory SmartKey account number and to protect each department's account(s) from potential fraud or misuse, each transaction made using the p-card should be approved by the department head or an authorized approver.

13.1 AUTHORIZED APPROVERS

The department head (the individual responsible for the account assigned to the p-card) may authorize certain individuals to access the Pcard software and view (approve) transactions. These individuals may be granted or assigned the responsibility to view (approve) transactions made by some or all of the cardholders in a department. Persons eligible to approve (view) transactions for the department who are also cardholders are required to have their own monthly statements reviewed by their department head. A signed or initialed copy of the statement should be filed with the receipts mentioned in section 11.

13.2 VIEWING TRANSACTIONS IN THE PCARD SOFTWARE

If you are authorized to approve purchases made by cardholders, *please note*: You must approve (by selecting the "viewed" box in the Pcard software) all transactions posted against your cardholder account, prior to the end of the accounting cycle as discussed in section 16. Verify these transactions against the printed statement making sure these two records are in agreement. Any non-reconciled charges may be placed in dispute, in the manner as discussed in sections 10 and 12.

Any items on log, but not appearing on the statement should be identified as billed. The receipts should be removed and placed in next month's Transaction Log.

14. USING THE PCARD SOFTWARE

Before purchase information is exported to SmartKey, the account reviewer needs to check it to make sure it is accurate. You should check the transaction amount; the merchant or supplier name, check the accounting codes, and verify the tax information. You verify purchase information on the *Transaction Review* window, found on the home page of the Pcard Software. This window displays transaction information for each of the Pcard cardholders whose records you are authorized to view.

To make adjustments to a transaction simply click on a transaction summary record and it will appear on the bottom half of the screen. Use the transaction detail record on the bottom half of the screen to edit the transaction. A description must be added, an accounting code can be changed and a charge can be split between different accounts in this feature. If you require extra space for remarks or are viewing catering or business meals, type all notes, descriptions or comments on the purchase in the *additional comments* box located at the bottom of the transaction detail record. Once you have finished all changes that you wish to make save your edited information. To the left of the transaction summary record a box marked "Viewed" should be checked off to indicate that the charge is ready to be sent over to SmartKey. All charges marked viewed will be posted to SmartKey the next business day.

This process should be completed with in ten (10) business days of post date for all charges.

Once the charges have been sent to SmartKey they will not appear on your screen under *Purchase Review*. To view old charges you must run a search. The search option is located on the *transaction review* screen. There are several different methods for searching, including supplier name, transaction amount, and post date.



15. REPORTING

Much of the reporting in Pcard software is based on the company hierarchy. The reporting function of the Pcard Software contains several generic reports that will be of use to all users. There are four (4) categories of reports included in this feature. These categories are:

- Cardholders
- Transactions
- Suppliers
- Administrative

Note: A cardholder can only generate reports on himself/herself. A Manager can generate reports on all Cardholders subordinate to him/her. Only a Manager/Administrator can generate supplier reports.

*For more information on running reports please consult the “help” section of the software.

16. CYCLE DATES AND VIEWING THE TRANSACTIONS

While in the Pcard software, under the purchase review screen, you will see two (2) different dates recorded. One will be the actual transaction date, which is the date the vendor sent the purchase to MasterCard. The other is the posting date made by American Express to the Software. Items that have a posting date by the 22nd and viewed not later than the 1st of the following month will be posted on the previous month’s AMO90 report.

After reviewing current transactions on the purchasing review screen you have ten (10) calendar days from the posting date to make any changes on a purchase. (I.e. SmartKey, Account, and any additional information).

After changes have been made, it must be viewed by highlighting the transaction and selecting the “Viewed Box”. Once the transaction has been marked as “viewed” it will be sent to the Financial Account System, ten (10) days from the posting date. Any transaction not viewed after 10 days will be automatically recorded in F.A.S. under the default account number.

Changes to the transaction after it has been viewed can be made, however, once the transaction has been sent to the Financial Accounting System no further changes can be made through the P-Card software.

17. LOST OR STOLEN PURCHASING CARDS

Cardholder must immediately contact AMEX Purchasing Card Customer Service when their card has been lost or stolen. (1-800-274-7378). Cardholder should also contact Purchasing Card Administrator as soon as possible.

18. RETURNING PURCHASING CARDS

Upon termination or retirement, card must be surrendered to supervisor and the Purchasing Card Administrator should be informed.

19. STATEMENT APPROVER REVIEW

As indicated in Section 3, the Department Head will identify the statement approver for each cardholder. The approver must be familiar with the instructions. The responsibility of the reviewer is as follows:

- Review PCARD software or transaction log to verify appropriateness of items being purchased and funds being utilized.
- Identify any minor violations as noted in Section 17 and discuss with the cardholder. (Discussion should be noted and copy kept on file)



20. VIOLATIONS OF POLICY

Violations of rules governing use of Purchasing Card can be classified as minor or major. The action taken is dependent upon the violation at the time of occurrence.

20.1 Minor Violations

Minor violations include;

- Purchases that are allowable with University funds but not allowable on the Purchasing Card.
- Missing reconciliation deadline.
- Policy Restrictions as outlined in Section 4.3

A cardholder will receive two warnings for minor violations. A third violation will result in loss of card privileges.

20.2 Major Violations

These violations indicate a willful intent to disregard rules. Examples would include splitting orders to avoid \$1,499 transaction limit, making personal purchases, a repeated pattern of inappropriate or transferring purchasing card purchases on sponsored programs. The circumstances of the violations will determine the appropriate action, which could include termination of Employment.

21. PAYMENT

Payment Services will receive purchase information electronically from the Card Issuer.



22. KEY CONTACT LIST

The following resources are available to help you with the use of the Purchasing Card, answer any questions you may have, or help solve any problems that may arise:

- 1) To cancel or report your Purchasing Card lost or stolen please call (24 hours a day):

AMEX
Lost/Stolen Card Service
1-800-274-7378

- 2) For any other Purchasing Card customer service needs, please call (8AM - 6PM Mountain Standard Time):

AMEX
Purchasing Card Customer Service
1-800-274.7378

- 3) To request specific assistance with use of your Purchasing Card, or to apply for a Purchasing Card, please call the Purchasing Card Program Administrator.

Tascha Short
404-727-1526

- 4) To help Vendors begin to accept the Purchasing Card, refer them to:

National Data Corporation
404-728-2281

- 5) For questions about the Purchasing Card procedures or policy, please call the Purchasing Card Program:

404-727-1526

- 6) Purchasing Card Web Site:

<https://www.finance.emory.edu/procurement/>



23. CONFLICT OF INTEREST

Emory University requires its employees to avoid any business of financial relationship, transaction or event that may be viewed, internally or externally, as a conflict of interest between an employee and an outside party. As provided in the University by-laws, relations between the University and contractors, consultants, vendors suppliers and other third parties are to be maintained without any direct or indirect personal or financial benefit accruing to any of the University or any member of the employee's family.

Specific circumstances which may constitute a conflict of interest include, but are not limited to the following:

1. Holding either directly or indirectly, a position or financial interest* in an outside concern which provides services competitive with services rendered by the University, or an outside concern from which the University secures goods or services if the employee is involved in or may influence the ordering of such goods or services.
2. Competing, either directly or indirectly, with the University in the purchase or sale of property or property rights, interest or services.
3. Disclosing or using non-public information obtained through University employment for personal profit or gain, or for the profit or gain of an immediate family member.
4. Accepting gratuities of special favors, such as meals, airline tickets, hotel accommodations entertainment, sporting event tickets, etc/, from any outside concern that does, or is seeking to do business with the University, or extending gratuities or special favors to employees of the University, under circumstances which might reasonably be interpreted as an attempt to influence the employees in the performance of their duties. This does not include the acceptance of items of nominal or minor value (\$30.00 or less) that are clearly tokens of friendship and are not related to any particular transaction or activity of the University, nor does it include business-related social events where the employee is representing the University's interest.
5. Retaining, directly or indirectly, consultants who have financial interest* or employment that conflicts with services (including sponsored research) provided by the University.

Any existing or proposed relationship, transaction or other event which may raise a conflict of interest issue is to be disclosed to the employee's Dean, Director or Vice President, in writing to determine its appropriateness and to receive specific approval to maintain or proceed with such relationship, transaction or event.

*"Financial interest" as used in this policy does not include ownership of interests in diversified investments (e.g., mutual funds, retirement plans) where the employee or consultant does not control investment decisions, nor does it include non-controlling ownership of securities in large, publicly-held corporation unless the activities of the employee or consultant could have an other than inconsequential effect on the value of such securities. With respect to ownership in start-up and other entities utilizing University intellectual property, the Policy and Procedures for Faculty Members involved in Sponsored Scientific Research and Technology shall supplement and take precedence over this policy where applicable. Where applicable, governmental regulations regarding conflict of interest shall be followed, as shall other Universities policies

24. (From HR Policy Manual) EMPLOYEE RELATIONS THEFT & OTHER CRIMINAL INCIDENTS, SECTION VIII, PART G FACULTY AND STAFF, REVISED 11/08/2002

POLICY all thefts of university property, thefts of property of individuals who are members of the university community, and all other criminal incidents should be immediately reported to the Emory Police Department for investigation. No one should make any commitments relating to restitution, prosecution, or otherwise pending investigation. When university funds are involved, Internal Audit and the Treasurer's Office also should be notified. In the case of thefts of university property, or other criminal incidents, decisions on whether or not to prosecute will be made by the senior associate vice president for business and/or the



executive vice president in consultation with other university officials and the Emory Police Department. No other official of the university or employee, other than the President or his or her designee, has the authority to make such decisions. In the case of thefts of Emory Healthcare property, or other criminal incidents, decisions on whether or not to prosecute will be made by the CEO of Emory Healthcare, or his or her designee, in consultation with the Emory Healthcare Department of Public Safety and/or the Emory Police Department. No other official of Emory Healthcare or employee has the authority to make such decisions. In case of thefts of property from individuals, or other criminal incidents in which an individual is the victim, on university or Emory Healthcare property, the decision to prosecute is up to the individual victim. The Emory Police Department will assist the victim in making an informed decision. A decision on whether criminal prosecution is appropriate for a theft or other criminal act does not determine whether or not an accused employee should be terminated or otherwise disciplined. Such a decision also is not determinative of whether an accused student should face Conduct Council proceedings.

Emory University Purchasing Department Purchasing Card Department Setup Form

DEPARTMENT _____

BUSINESS CONTACT		PHONE #	FAX #	E-MAIL ADDRESS		
TECHNICAL CONTACT		PHONE #	FAX #	E- MAIL ADDRESS		
SOFTWARE USERS	PHONE #	FAX #	E-MAIL ADDRESS	PCARD SOFTWARE authorization		Cardholders you are responsible for
				View (Y/N)	Edit(Y/N)	
CARDHOLDERS						
1.	10			19.		
2.	11.			20.		
3.	12.			21.		
4.	13.			22.		
5.	14.			23.		
6.	15.			24.		
7.	16.			25.		
8.	17.			26.		
9.	18.			27.		

Emory University Purchasing Department Purchasing Card Supplier Non-acceptance

Instructions: Cardholders who encounter suppliers who will not accept the Emory Purchasing Card should complete this form. This information will be used to add suppliers to the Purchasing Card Program.

Forward this form to:

Tascha Short, Purchasing Card Coordinator
1599 Clifton Road
Atlanta, GA 30322

Cardholder Name: _____

Department: _____

Date: _____

Supplier Information:

Supplier Name: _____

Contact Name: _____

Address: _____

Phone: _____

Would you use this supplier more often if they accepted the Purchasing Card?

Yes: _____ No: _____

Comments _____

Emory University Purchasing Department

Purchasing Card Missing Receipt

I, _____, have either not received or misplaced a Purchasing Card receipt totaling \$ _____. This expense was on behalf of Emory University. This form is submitted in lieu of the original receipt.

Reference Number:	_____	Date:	_____
Supplier	_____	Amount:	_____
Items Purchased	_____		_____
	_____		_____
	_____		_____
	_____		_____
	_____		_____
	_____		_____
	_____		_____
	_____		_____
	_____		_____
	_____		_____
	_____		_____
	_____		_____
	_____		_____
	_____		_____

I certify that the amounts shown above were expected for Emory University business purposes. If charged to a grant or contract, I certify that the claimed expenses comply with the conditions of the grant or contract.

_____	Date: _____
Cardholder Signature	
_____	Date: _____
Department Administrator/Chairman	
Department Name _____	Number: _____

Emory University Purchasing Department

Special Requirements for Sponsored Projects

(Restricted Accounts are all 5-ledgers and all 6-37xxx - 6-47xxx)

1. Use of the procurement card does not waive any of the standard sponsored projects compliance or accounting requirements. All costs incurred on a sponsored project must be reasonable, necessary, allocable and appropriate to the specific account charged. Costs may not be incurred on a sponsored project for preplanned transfer or redistribution to another account.
2. Because of the limited life of a sponsored project and possible compliance issues, while not specifically prohibited, use of a sponsored project account number, as the Procurement Card primary cost center number, is not encouraged and should be limited. A sponsored project should only be used as a primary number under the following circumstances:
 - a. For multi-year projects (FDP/Expanded/Contract) where the account number will not change on an annual basis, and
 - b. The project requires a large volume of small purchases that could be processed through the procurement card, and
 - c. All purchases are specific to and allowable on the specified sponsored project.
3. When the primary account number is not a sponsored project, a sponsored project may be charged for a specific expenditure through the software redistribution system, provided that the charge is appropriate to and meets all of the other sponsored project requirements.
4. Because of the unique audit requirements for sponsored projects, Departments must retain all receipts for Procurement Card purchases, charged against a sponsored project. Because some vendors do not provide detailed receipts, the Department may need to retain a detailed log of a sponsored project purchase, so that the individual items purchased are clearly documented.

For example: A receipt may say "miscellaneous merchandise" with a total of \$150. This will be insufficient for Audit purposes or cost transfers. A complete summary of the items should be attached to the receipt. E.g.: \$150 receipt - 24 binders @ \$5=\$120, 2 boxes of floppy disks @ \$10 = \$20 and 4 boxes of felt tip pens @ \$2.50 = \$10.

5. A Procurement Card purchase may only be transferred (by eJournal) to a sponsored project if the eJournal includes a copy of the receipt and the purchase detail with the backup. All other sponsored projects requirements, such as 120-day justifications, also apply.