

2025

# EWU PCARD MANUAL

IN KEEPING WITH OUR OBJECTIVE TO ENSURE OPTIMUM EFFECTIVENESS, THIS MANUAL IS A KEY COMPONENT OF EWU'S PCARD (PCARD) SYSTEM. PLEASE DIRECT ANY QUESTIONS OR COMMENTS TO PROCUREMENT AND CONTRACTS.



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## INTRODUCTION

Eastern Washington University's preferred method of payment for goods under \$10,000 is the Purchase Card ("PCard"). This program allows authorized cardholders to make small-dollar material and supply purchases with a University-issued credit card, serviced by JP Morgan. The PCard program streamlines purchasing by eliminating the need for small-dollar requisitions and reducing the number of petty cash reimbursements, while enabling efficient online reconciliation of payments. Cardholders and their departments benefit from greater flexibility in ordering, faster processing times, and reduced administrative paperwork.

Each employee using the PCard must ensure that purchasing activity complies with all applicable laws, rules, and regulations, as outlined below.

## PURPOSE AND SCOPE

The purpose of this document is to provide guidance and information on Eastern Washington University's PCard Procedures. The University's PCard Procedures are established in compliance with WAC 236-48-250 through WAC 236-48-253, and in accordance with the Washington State Department of Enterprise Services Policy No. CO.03.01. Authority for these policies is established under RCW 39.26.090 authorizing agencies to use credit cards.

## PCARD CONTACTS

If you require any of the following services, please submit a Request Ticket to Procurement and Contracts online or email [purchasing@ewu.edu](mailto:purchasing@ewu.edu):

- Make changes to profile
- Deactivate/close a cardholder's account
- Clarify PCard policies and procedures
- Resolve declined transactions
- Report a lost or stolen card (after you have contacted JP Morgan Chase).
- Purchasing support
- Reconciliation of PCard Transactions

If you require any of the following services, please call PaymentNet Customer Service (1-800-270-7760 24 hours/day) to:

- Report a lost or stolen card (call immediately)

- Request further information on the charge
- Dispute a charge (after you have contacted the merchant)
- Activate a new PCard

## SUMMARY OF RESPONSIBILITIES

### Cardholder

As the cardholder, you are responsible for safeguarding your card, reconciling your transactions monthly on the PaymentNet website, and electronically submitting receipts for all transactions. To receive and keep a PCard, you are required to complete the following:

- Take State Procurement and Ethics training and pass the quizzes located in Canvas
- Complete online PCard Application with department Transaction Approver information
- Ensure the security of the card and credit card account number.
- Use the PCard according to established University purchasing guidelines.
- Review all transactions on PaymentNet website by the 3rd working day of each month and upload receipt and required documentation
- Notify the Procurement and Contracts Department if Cardholder moves to another department or leaves the University.
- Notify the Procurement and Contracts Department if your card has been lost or stolen.
- If Cardholder believes a transaction is a simple billing error or is due to fraud, you should first contact the merchant to attempt to resolve the dispute. If unresolved, you may submit a dispute in PaymentNet.

### Approver

As a budget authority, you are responsible for reviewing and approving all P-Card transactions and receipts within PaymentNet. To do so, you will need to complete the following:

- Take State Procurement and Ethics training and pass the quizzes located in Canvas
- Fill out PCard Transaction Approver for a Department/Hierarchy
- Approve the PCard application via the online PCard Application Portal
- Ensure that procedures are in place for keeping the card secure.
- Ensure timely review of transactions and receipt of all paperwork by Noon on the 3rd working day of each month

- Responsible for ensuring each transaction is for a legitimate university purpose and is supported by a receipt and any other required documentation.
- Take appropriate action for violations of PCard guidelines. If prohibited items were purchased, the Approver is responsible for making sure the account is reimbursed.
- Inform Procurement and Contracts of the termination or transfer of a Cardholder. Ensure that the card is surrendered upon termination of employment or upon request by Procurement and Contracts.

#### Purchasing

PCard Program Administration supports EWU's PCard Program by promoting the PCard Program, ensuring the program's long-term success, and identifying improvement opportunities, as well as:

- Providing ongoing training to Cardholders and Approvers on how to review and approve transactions online.
- Verifying training compliance through Canvas
- Developing, implementing, monitoring, revising and administering the PCard Program
- Monitoring and updating PCard training.
- Issuing PCards
- Establishing the Cardholder profiles which includes setting card limits, number of transactions per day, default index code, and Cardholder and Approver PaymentNet access.
- Delegating to and authorizing the Approver to oversee the Cardholder's usage of the PCard.
- Performing card account changes and cancellations
- Auditing PCard compliance with WA State and EWU purchasing policies
- Managing banking relationship and card program reconciliations

#### Accounts Payable

- Assist Cardholders and Approvers reviewing and approving online transactions when the Purchasing department is unavailable.
- Submit payments to the credit card contractor within the required contractual-obligation period.
- Load monthly PCard transactions into the Banner system.
- Send month-end reminders to all PCard holders to review their transactions.

## COORDINATE WITH THE PURCHASING DEPARTMENT AT MONTH-END REGARDING TRANSACTIONS THAT ARE MISSING ACCOUNTING INFORMATION (INDEX CODE, ACCOUNT CODE, OR USE TAX STATUS). DIFFERENCES BETWEEN A PCard AND A PERSONAL CREDIT CARD

- The Contractor, JP Morgan Chase, handles all the PCard accounts separately and doesn't sell any information; therefore, the Cardholder's credit will not be affected.
- There is no personal liability for the card unless the Cardholder makes an unauthorized purchase. The Cardholder is responsible for keeping the card secure; however, the University is liable for any charges made on the card if it is lost or stolen. If the Cardholder fails to approve the transactions within the required time frame, the charges will be paid for from the department's default index number and account code.
- Procurement and Contracts can block certain types of purchases on the card, such as travel and entertainment.
- Purchases are subject to review by the Approver, Procurement and Contracts, Accounts Payable, External State Auditor, Department of Enterprise Systems (DES), and Department of Revenue (DOR).

## OVERVIEW OF PURCHASE PROCESS

- The authorized Cardholder makes allowable purchases of goods and services for EWU.
- The Cardholder monitors and reviews all PCard purchases through JP Morgan PaymentNet.
- The bank pays the merchants within 48-72 hours of notification of a transaction.
- The Cardholder reviews and edits transactions on the PaymentNet website within 5 working days of the transaction. Default Index 71499 must be updated with the department's Index.
- The Cardholder handles any disputes that may arise. A dispute must be addressed within 60 days of the transaction. All disputed items will be paid by Accounts Payable, then a credit will be posted if that is part of the agreed upon resolution.
- Each Cardholder will be able to view their transactions online at PaymentNet.
- Accounts Payable downloads the transactions from PaymentNet directly to the accounting system.
- The Cardholder matches actual invoices and receipts to Transactions on PaymentNet.
- The Budget Authority or Assigned Transaction Approver will review each transaction Monthly.
- The Cardholder reconciles the charges and attaches the receipts and marks the transaction as "Reviewed".
- The Approver reviews and marks the transaction as "Approve" or "Decline"
- Accounts Payable pays invoices from JP Morgan Chase.

- Procurement and Contracts and Accounts Payable schedule and perform periodic reviews of Cardholder's records in PaymentNet.
- Cardholders are responsible for uploaded documents for all transactions Monthly

#### OBTAINING A PCARD

- Both the potential Cardholder and Approver will be required to take PCard training, State Procurement and Ethics training and pass the quizzes on Canvas.
- The Cardholder is required to furnish a default departmental index as part of their application.
- After completing the online training and passing the quizzes, Cardholder can apply for a PCard online. Transaction Approver will need to submit the Transaction Approver Application in PDF Form.
- The completed Transaction Approver Application may then be submitted to Procurement and Contracts via Portal. Procurement and Contracts will review the application and update the Freshservice Request once application has been processed.
- New cards will be mailed to Procurement and Contracts usually within 10-14 days. Procurement and Contracts then distributes the card to the Cardholder.
- Upon termination of employment or transfer to another department, the Cardholder shall reconcile all transactions in PaymentNet and notify Procurement and Contracts that the credit card account needs to be cancelled or updated to their new department.

#### ACTIVATING YOUR CARD

When you receive your card, sign the back of the card immediately and always keep it in a secure place. Although the card is issued in your name, it is the property of the State of Washington and is only to be used for University purchases. When you are asked by JP Morgan for the last four digits of your, please give the last four digits of your employee ID#. The card may also be activated online through PaymentNet by using the last four digits of your employee ID#.

#### CARD RENEWAL PROCEDURES

The card will be valid for 36 months. JP Morgan Chase will mail renewal cards to Procurement and Contracts before the expiration date.

#### PCARD MISUSE

Cardholders who improperly use a PCard may be subject to prosecution and penalties to the full extent permitted by law. Misuse of the PCard may result in the revocation of PCard privileges and in disciplinary action as deemed necessary by the appropriate delegating authority.

Misuse includes, but is not limited to, the following violations:

- Dividing purchases to avoid exceeding your single transaction limit, which is the informal, competitive quote limit.
- Purchasing items not authorized by the Budget Authority or Approver.
- Failure to review and edit your transactions by Noon on the 3rd working day of the following month.
- Failure to provide adequate documentation for purchases.

Procurement and Contracts may take any or all of the following actions if PCard procedures are violated:

- One-time issue - written/email notification given to the Cardholder and Approver.
- Ongoing issue, not resolved with written/email notification - additional education/training on found issues with the Cardholder and Approver.
- Ongoing issue, not resolved with written/email notification and additional education/training – suspension/cancellation of card.

It is the responsibility of the Cardholder and Approver to immediately notify the PCard Administrators in the Procurement and Contracts Office if any infractions occur.

#### SAFEGUARDING YOUR CARD

- PCards and the credit card account number must be safeguarded against loss, theft and unauthorized use. PCards shall be retained by the Cardholder in a secure location and the security of the PCard and its account number must be maintained.
- When a Cardholder transfers internally or leaves the agency, Procurement and Contracts must be notified. The Cardholder or Approver should email the PCard Administrators with a request to close the account. The Cardholder shall reconcile all transactions and notify Procurement and Contracts when physical card has been destroyed.
- Eastern Washington University has only one credit card contractor, JP Morgan Chase. Procurement and Contracts approves and supervises the distribution of all authorized PCards to the Cardholders. Do not accept or use credit cards from other financial institutions. The use of a non-authorized card would be the Cardholder's responsibility. Contact Procurement and Contracts if any unauthorized cards are received.
- JP Morgan Chase does not request personal information. If you receive a request for such information, do not respond and notify Procurement and Contracts immediately.
- If you suspect unauthorized activity on your account, please notify JP Morgan Chase immediately at 1-800-316-6056. Please follow up with Procurement and Contracts so we can monitor the account and assist with any transaction disputes.



## REPORTING LOST OR STOLEN CARDS

If a PCard is lost or stolen, the Cardholder should immediately notify JP Morgan Chase at 1-800-316-6056 and the PCard Administrators at 509-359-2253.

## UNWANTED SOLICITATIONS

Merchants are selling labels with the Cardholder's business address and phone number. If you receive unwanted catalogs, contact the catalog companies and request to be removed from the mailing list(s). If you receive phone calls offering you unlimited credit respond with "Please remove me from future marketing lists and don't call me again". If you say "no" or just hang up, the caller will not remove your name and will probably call you again.

## LENDING YOUR CARD

Although it is not recommended, the nature of some programs requires that the card occasionally be checked out to another EWU employee. If you do check out the card, you must remember that you, as the Cardholder, are responsible for the proper use and safety of the card.

The Cardholder must make sure the employee borrowing the card understands the responsibility involved in using that card. The Cardholder assumes the responsibility of getting the card back and of obtaining the proper paperwork needed to reconcile the account. If the Cardholder chooses to lend the card regularly, please notify Procurement and Contracts. Follow these steps when you lend your card:

- Give the employee explicit instructions about what is to be purchased and where.
- Give the employee explicit instructions about when the card must be returned and that a valid detailed receipt must be turned in with the card.
- Keep track of who has the card by entering their name and the date on an internal log or form created by your department.

If you agree to place an order for another department, obtain written correspondence as your authority to purchase. In the reconciliation process, please upload that documentation to PaymentNet.

## PURCHASE INSTRUCTIONS

- Be aware of allowable purchases – refer to the Appendix, page 24, for the Prohibited Purchases list and the Small and Attractive Equipment list.
- Be aware of the transaction limits of your card. All Cardholders start out with a daily transaction limit of 15, single transaction limit not to exceed \$9,999 and a monthly limit not to exceed \$28,000.
- Order in person, by phone, by fax/email, by mail, or over the internet if you feel comfortable with the vendor.

If a merchant notifies you that your transaction has been declined, email [purchasing@ewu.edu](mailto:purchasing@ewu.edu) for assistance. Provide the merchant name, description, and date of transaction. Procurement and Contracts will locate the reason for the decline. Often

it's the Merchant Commodity Code (MCC) not the dollar amount that causes the transaction to be declined. You have the ability to see if this was the reason the card was declined by looking at the decline reason "0823-No match found for individual account" with Merchant Category Code group marked include. If this is the case, call Procurement and Contracts at 509-359-2253 and tell them what you are trying to purchase and which vendor you are trying to use. If the purchase is approved, the MCC restriction will be lifted and the merchant can then resubmit the transaction.

- Prior to placing an order for a display you must obtain written approval from Additionally, for all ads you must obtain proof of publication – request a tear sheet from your merchant.
- Request a complete, detailed receipt to accompany the shipment. The receipt/invoice must include description, tax and shipping charges for item(s) purchased.
- Give accurate delivery information. Use the new street address format as provided by the Campus Post Office. Federal Express and UPS will deliver directly to the address provided.
  - For your department's correct street address see: the Mail Services page.
  - If the package cannot be left at the department, it will be delivered to the Receiving Warehouse. The package will be delivered to the department.
  - DO NOT HAVE MERCHANDISE SHIPPED DIRECTLY TO THE RECEIVING AND SURPLUS BUILDING.
- Inspect the shipment upon receipt and promptly follow up with the merchant to resolve any problems with delivery, damaged goods or other discrepancies.
- Coordinate returns directly with the merchant. Secure the appropriate credit when the goods are returned. Keep the return documentation.
- Periodically review your account on the PaymentNet website. Promptly investigate and resolve any discrepancies by working with the merchant and/or PaymentNet.
- If you plan to make a purchase against a grant account, it is your responsibility to know what is allowable under the terms of the grant and coordinate any approvals with the Grant & Research Development Department before placing an order.
- For every transaction you must perform the steps detailed in "Reviewing a Transaction" below.
- Complete reviews on a weekly basis and complete all reviews by the 3rd working day of each month for the previous month (for example, transactions charged in May must be reviewed by the third working day in June). You will receive email reminders about transactions that need to be reviewed.

## DETERMINING TAX

**You are required to determine whether tax is due on each of your transactions.** Washington State law requires the University to self-assess "Use Tax" when the vendor does not charge sales tax on a taxable

transaction. *The sales tax amount on the Transaction Detail Record does not generally indicate whether tax was collected. **You must refer to your corresponding invoice/receipt.***

### When is use tax due?

Per the [Department of Revenue, Use Tax](#) is due if:

- Goods are purchased in another state that does not have a sales tax or a state with a sales tax lower than Washington's. For example, items you purchase in Oregon that are used in Washington are subject to use tax.
- Goods are purchased from someone who is not authorized to collect sales tax. For example, purchases of furniture from an individual through a newspaper classified ad or a purchase of artwork from an individual collector.
- Goods are purchased out of state by subscription, through the Internet, or from a mail order catalog company. Many of these companies collect Washington's sales tax, but if the company from which you order does not, you owe the use tax.
- Personal property is acquired with the purchase of real property.

The field labeled "Usage Tax" needs to be marked with "Y" or "N" to insure that we capture the information needed to comply with the statutes:

- Enter "Y" to pay use tax if the merchant **did not** collect sales tax on the invoice and the merchandise or service is taxable.
- Enter "N" if the merchant collected sales tax on the invoice.
- Enter "N" if the merchant did not collect sales tax because the merchandise or service is non-taxable.
- For *credits*, enter the same value that you entered when you reviewed the corresponding *charge*.

**Use the guide in the Appendix, page 24, to determine whether Use Tax is due for your transaction.**

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## DISPUTING A TRANSACTION

First call the merchant to see if they can correct the problem.

You can dispute these transactions by marking the transaction as a dispute in PaymentNet or call PaymentNet customer service at 1-800-316-6056.

The disputed item will be paid. The dispute must be documented in writing within 60 days of the transaction. PaymentNet will instruct the Cardholder to provide specific information on the dispute and return the information to PaymentNet. Review the transaction in PaymentNet as you would any other transaction.

If a disputed item has been approved, a line-item credit will be put on the statement and reflect a note about the credit. The outstanding balance will be adjusted by the credit amount to reflect the final settlement of the disputed item.

You may formally dispute a transaction when:

- The merchant will not work with cardholder to rectify the issue.
- You did not authorize a charge or do not recognize a charge.
- There is a difference between the amount you authorized and the amount you were charged.
- You find duplicate charges.
- Your account does not reflect a credit you have been issued by a merchant.
- You didn't receive the goods.
- The merchandise is defective.

**You have 60 days to resolve the dispute. JP Morgan Chase assist or resolve dispute past 60 days. Additionally, should you fail to cooperate with JP Morgan Chase, the dispute will be closed and declined.**

## PAYMENTNET ACCESS

PaymentNet enables you to access your transaction data 365 days a year/20 hours a day. (Maintenance and backups occur from midnight to 4 a.m. Central time). Please see "Other PaymentNet Information" for a reference guide.

To access the PaymentNet screens you must have:

- Internet Explorer 4.0 Sp2 or greater, Java Enabled—Virtual Machine
- Adobe Acrobat Reader is recommended to print reports

Enter the URL: <https://www.paymentnet.jpmorgan.com>. When the login screen appears, make the following three entries:

- Organization ID = US00125
- User ID – Provided by Procurement and Contracts after receipt of PCard
- Password – Provided by Procurement and Contracts after receipt of PCard. When you log on the first time you will need to change your password.

Click on Login Now.

Contact the PCard Administrators if:

- You reach the login screen, but access to PaymentNet is not granted. Your user profile may not be set up correctly.
- You forget your password, which Procurement and Contracts will reset. When you login, be sure to change it.

To change your password, click on Change password in the toolbar on the Welcome Screen and follow the prompts.

## REVIEWING A TRANSACTION

PaymentNet will notify you via email when you have transactions to be reviewed.

It is recommended that you review your transactions on the PaymentNet website within five working days. You must delegate the responsibility for reviewing transactions to another individual if you will be absent. Failure to review transactions by the third working day of the month will result in assignment of your charges to a pre-assigned default index and account code.

Login to PaymentNet and select the Transaction option and then manage from the toolbar menu. Cardholders will see the All Transactions screen, displaying all of the current transactions.

You can view 20 transactions per page. To navigate through your transactions, use the Go to Page drop down list or the arrows that are located in the bottom right corner of every screen.

To sort data by category, click on the header of each column. The arrow pointing up sorts data in an ascending order; the arrow pointing down sorts data in a descending order.

To review and edit a transaction, click on a transaction line to bring up that specific transaction. You will be taken to the Transaction Detail Record screen.

You are required to perform the following steps for every transaction:

- Compare the information on the screen with the corresponding receipt/invoice.
- Enter your Banner Index or Fund code.
- By reviewing the definitions (see Appendix B for more information), select an account code from the drop-down list. If you have any questions, please contact Procurement and Contracts.
- Fill in additional transaction notes.
- Choose Yes or No in the Use Tax drop down box. See “Determining Tax” on page 12 for an explanation.
- Type a detailed Description in the Transaction Notes box – this information is required for future review.
- **Split Transaction** at the bottom of the General Information Table can be used to split the transaction between multiple Index Numbers
- Click the Review box in the top left hand corner.

- Click the Save button.
- All transactions must include an uploaded receipt, including disputes, fraud charges, and international transaction fees (see Appendix E for more information). If you are unsure which documents are acceptable as proof of purchase, please contact the Purchasing Department for guidance.
- the corresponding receipt/invoice to the Additionally, if the transaction was for an ad, attach the corresponding tear sheet and the written approval from, if applicable.
- If special permission was given by Procurement and Contracts for the purchase of an item, the cardholder will attach the approval
- **If the items was a food purchase for an event, a Meals and Light Refreshment Form, Agenda and Attendee list must be attached with itemized receipt.**
- **If Foundation Funds will be used for the purchase, a Foundation Green Voucher Form must also be attached with the itemized receipt.**
- If special permission was given by Procurement and Contracts for the purchase of an item on an ongoing basis, the cardholder will keep the written approval on file for documentation purposes. For these exceptions, there will typically be 1 written approval covering the duration of a fiscal year.

Upon completion of the on-line transaction review, log off by clicking Log Out in the upper right-hand side of the screen

Approvers review transactions via documents submitted by Cardholders. If an index or account code change is needed, follow insuctions above for reviewing transactions and make any necessary changes. Changes must be made prior to the

Review and Apoal Processes for Cardholders and Transaction Approvers

Splitting a Transaction between index numbers or account codes:

- Begin the review of a transaction as instructed above.
- On the Transaction Detail Record, click on Add Lines.
- Select the number of lines you wish to add and hit Add
- On the Transaction Split screen, fill in the Transaction Notes field with a detailed description of the merchandise that was purchased.
- To allocate by percentage, type in the desired percentage. The Allocated Amount will update automatically.
- To allocate by amount, delete the value in the field and type in the dollar amount you want.
- To add account codes, expand the item number by clicking on the sideways arrow above the item numbers.
- Select the proper Banner Index and Account Code.

- When all rows are complete, click on the Save button.

## TRACKING PCARD PURCHASES ON YOUR BUDGET

PCard charges will show up on your monthly reports with the first 20 digits of the name of the merchant on each transaction as the description. The Document number will begin with PN000XXX i.e. PN000214.

## FISCAL YEAR ISSUES

Per the State of Washington Office of Financial Management, goods and services must be received by June 30th to be included as an expenditure for the concluding fiscal year. It is the Cardholder's responsibility to plan purchases accordingly to be in compliance with this policy.

Additionally, orders for subscriptions and memberships should be placed within the same fiscal year that they begin. For instance, a subscription that expires in August should not be renewed prior to July 1st. A membership that begins July 1st should not be renewed until July 1st.

Registrations are paid out of the fiscal year in which the event occurs. Registration for events that occur after June 30 can be paid in the old year if one of the three following exceptions is met:

1. The registration documents clearly state an "early bird discount" if fees are paid before a given date.
2. The registration documents clearly state that registration must be paid by a given date in order to reserve a space.
3. The registration documents clearly state that registration must be paid by a given date that is prior to July.

The above exceptions apply to all employees, students, and non-employees, and to all types of payments (i.e. direct payments through travel, payments against purchase orders and PCard payments).

## PCARD REVIEW PROCEDURE

The purpose of conducting periodic reviews of PCard usage is:

- To ensure proper documentation is maintained
- To be able to provide corrective action for future compliance, and
- To collect feedback about the PCard program.

Procedure:

1. Procurement and Contracts will run Monthly Detail Statements which summarize the activity for the Cardholder(s) being reviewed.
2. Establish a date for the next review based on the result of the current review. If all the documentation is in order, establish a next required review date for one year from the date of the current review. If there is corrective action suggested, the next required review date will be at the discretion of the reviewer.
3. For recurring deficiencies the following escalation protocol will be followed to encourage compliance:

1. After a second review with the same or similar deficiencies discovered, the Administrator will recommend corrective action.
2. Recurring deficiencies may result in the following corrective actions being imposed until compliance is achieved:
  - a. Increased departmental reviews,
  - b. Increased scrutiny of posted transactions by the Administrator
  - c. Decrease Cardholder's transaction dollar limit and/or monthly total transaction allowance
  - d. PCard Account Suspension for an assigned length of time
  - e. Any blatantly fraudulent use of the, including, but not limited to, making personal purchases, receiving cash credits or dividing transactions to defeat dollar thresholds may result in the cancellation of accounts.
4. The results of the review will be sent to the Cardholder and the Approver. The Cardholder and Approver will sign the review as an acknowledgement of the results. The department can make a copy of the review for their file.



## APPENDICES

### APPENDIX A: GLOSSARY

#### Approver

The University employee responsible for reviewing and approving all transactions made using the Purchasing Card (PCard) within their department. The Approver ensures that each transaction is properly allocated to the correct account and supported by valid receipts. If any prohibited purchases occur, the Approver must ensure that the University account is promptly reimbursed. This individual may also serve as the department's Budget Authority.

#### Budget Authority

The University employee responsible for authorizing the use of a University index for purchases made with the Purchasing Card (PCard). The Budget Authority ensures that sufficient funds are available and that expenses align with University policies and departmental budgets. This individual may also serve as the Cardholder or Transaction Approver.

#### Cardholder

The permanent full-time University faculty or staff employee approved by their Budget Authority to make purchases on behalf of the University. The Cardholder is responsible for the proper use and security of the Purchasing Card (PCard), as well as the retention and maintenance of all related documentation. The Cardholder also reviews and documents transactions in PaymentNet.

#### PaymentNet

An online transaction management system provided by JPMorgan Chase for the University's Purchasing Card (PCard) program. Cardholders use PaymentNet to review, allocate, and document their PCard transactions.

#### Administrator

The University Procurement and Contracts employee(s) responsible for managing the overall Purchasing Card (PCard) program. Responsibilities include reviewing and approving PCard applications, maintaining program compliance, and ensuring that Cardholders and Transaction Approvers follow University purchasing policies and procedures.

#### Accounts Payable

The University employee responsible for reviewing the monthly Purchasing Card (PCard) statement from PaymentNet and reconciling it with the data uploaded into the University's accounting system. Accounts Payable also processes payments to JPMorgan Chase and manages the reconciliation of any rebates or credits received.

#### Review

The process of reviewing Cardholder records to ensure that transactions are accurately reviewed in PaymentNet and that all required receipts and documentation are properly maintained. The PCard Review helps Cardholders and Approvers adhere to PCard procedures and ensures that program responsibilities are understood and fulfilled.

## PCard

A Visa credit card issued by JPMorgan Chase, the financial institution designated by state contract to provide the University's credit card services. The card displays the Cardholder's name and department and may be used wherever Visa is accepted to purchase authorized goods and supplies for Eastern Washington University, in accordance with University purchasing guidelines.

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## APPENDIX B: ACCOUNT CODE DEFINITIONS FOR USE WITH PCARDS

- 71210** Purchased Services Maintenance – Office equipment, printing equipment, scientific equipment, etc. not covered on yearly contracts – primarily one-time use. Pre-approval from Procurement and Contracts is required when a contract is involved.
- 71211** Purchased Services Software Maintenance – Software maintenance not covered on yearly contracts – primarily one-time use. Pre-approval from Procurement and Contracts is required when a contract is involved.
- 71213** Purchased Services – General – Pre-approval from Procurement and Contracts is required when a contract is involved
- 71400** Supplies – All supplies which include office, instructional/research/medical, data processing, computer, photographic, graphic arts, electronic media film and theatre, athletic, recreational, cleaning, campus safety & police & uniforms and environmental health, kitchen and housekeeping, copy and reproduction, telecommunications, and other miscellaneous supplies, non-library books, brochures, and other printed materials. No small appliance or equipment exceeding \$300 per unit. Do not use for IT equipment or software purchases.
- 71410** Printing – External – Duplicating, copying, binding, labeling, and folding services. Pre-approval from MarCom is required for formal printing jobs.
- 71421** Miscellaneous Communication – United Parcel, Federal Express, fax usage, on-line (internet) services, satellite downlink, paging services.
- 71422** Postage and Postage Permit Fees – Postage meter machine refills, permit fees and all classes and rates of postage. Pre-approval from EWU Post Office is required to purchase postage.
- 71430** Rental Equipment & Other – Minor rentals not covered on yearly contracts – primarily one-time use rentals. All equipment, films, media and miscellaneous rentals including demurrage.
- 71431** Rentals Building and Room – Minor conference room, meeting room and booth rentals not covered on yearly contracts – primarily one-time use rentals. Pre-approval from Procurement and Contracts is required when a contract is involved.
- 71441** Repairs – Equipment
- 71444** Repairs – Vehicle
- 71460** Dues and Memberships
- 71461** Conference and Registration Fees – Conference and meeting registrations including teleconferences.
- 71463** Training of Employees – Training is coordinated through Human Resources. Also for employee classes for re-certification and ongoing training.
- 71464** Subscriptions (non-library) – Periodicals, magazines, newspaper and other subscription services for departmental use.
- 71472** Public Relations – Advertising, banners, promotions, awards, prizes and tickets. Pre-approval from MarCom is required when using a EWU logo.

- 71600** Non-Capitalized Small & Attractive – All furnishing and equipment that is small and attractive except technology and software as defined in the State Administrative & Accounting Manual section 30.40.20. These items are tagged. Pre-approval from Procurement and Contracts is required.
- 71601** IT Equipment Small & Attractive – Use for technology equipment purchases. These items are tagged. Pre-approval from Procurement and Contracts is required. Pre-approval from IT is needed for any computer or printer purchases.
- 71650** Non-Capitalized Equipment – All furnishings and equipment that are not considered small and attractive and exceed \$300.00 per unit.
- 71651** IT Equipment – Non-Capitalized – Use for technology equipment purchases.
- 71652** Software – Non-Capitalized – Use for software purchases not exceeding \$,000 per unit.
- 71762** Meals (and Light Refreshments) – Reimbursement or payment during meetings and training sessions per Meals and Light Refreshments procedure. MLR Form, Agenda and Attendee list must be uploaded to the transaction. ***Pre-approval from Budget Authority is required.***

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## APPENDIX C: PROHIBITED PURCHASES

- The PCard can not be used to pay other State Agencies per SAAM 40.30.40 unless when the paying and/or receiving account is a local account, and the receiving agency has agreed to accept the inter-agency purchase card payments.
- The PCard is not to be used for EWU Eagle Services, Mail Services, EWU Parking, Event Planning, On Campus Dining and Dining Services.

Some items on the prohibited list may be allowed on an exception basis when pre-approved by Procurement and Contracts.

- Alcoholic Beverages
- Breakroom or Office Kitchen supplies
- Business Cards – Contact MarCom
- Cash Advances
- Contractual Services
- Cylinder Gases and Liquid Nitrogen
- Office Decorations
- EWU Departments (Athletics, Parking Services, Dining Services, Etc.) - Use an IDPO for these purchases.
- Flowers to be given as gifts
- Food or Refreshments
- Freight charges for incoming shipments billed separately
- Fuel, Gasoline, Diesel
- Gifts and Donations
- Gift Cards
- Hazardous Chemical Materials
- Leases
- Moving Expenses

- Personal Purchases
- Postage Stamps
- Purchases from family members of the card custodians immediate family
- Purchases involving trade-ins
- Radioactive Materials - these items must be coordinated through the Environmental Health & Safety Office.
- Registration for non-employees and non-students
- Remodeling Purchases (i.e. construction equipment,)
- Rentals, long term
- Small and attractive equipment – see list below
- Telephone calls, calling cards, prepaid calling cards
- Travel and travel related expenses such as transportation, lodging, and meals - coordinate all employee travel through Travel Accounting.
- Vehicle repair
- Weapons and ammunition

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## APPENDIX D: SMALL AND ATTRACTIVE EQUIPMENT LIST

**To be considered small and attractive, each item must exceed \$300 including tax and shipping and be less than \$10 ,000.**

"Small & Attractive" is defined as an item with an acquired cost greater than \$300 and less than \$10 ,000. The definition of "Small & Attractive" and the equipment considered as such, are established by the Office of Financial Management. If you need more specific information regarding these types of items, please call the Inventory Control office at 359-4304.

### Small and Attractive University Inventory Items

Items that are designated small and attractive assets from a university-wide perspective must be inventoried in Banner. Such small and attractive assets are inventoried and include:

- Assets regardless of cost:
  - Weapons, e.g., firearms, weapons, signal guns or related accessories.
  - Laptop, notebook, phones, external hard drives, and tablet computers.
  - Equipment or vehicles that require a license, e.g., drones, motor vehicles, vessels, trailers, aircraft, farm equipment, and heavy machinery.
- Assets with unit cost of \$1,000.00 or more:
  - Optical devices, binoculars, telescopes, infrared viewers, and rangefinders.
  - Cameras and photographic projection equipment.
  - Television sets, DVD players, Blu-ray players, and video cameras (home type).

In addition, tagging may apply to any asset identified as a collectible item or one with a higher risk of theft.

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## APPENDIX E: INTERNATIONAL TRANSACTION FEE

International Transaction Fees will apply to most purchases made outside the U.S. Please note that these fees will not appear on the vendor's itemized receipt. Instead, they will show up in PaymentNet directly after the related vendor charge. When reconciling your PCard, be sure to match these fees to the corresponding transaction.

How to reconcile International Transaction Fees with no documentation:

Accounting Codes - match Index and Account Code to original Vendor charge

Transaction Notes - Provide Vendor Details - Original Transaction ID #, Vendor name, transaction date, and amount

Upload Itemized Receipt - Upload the itemized vendor receipt linked to the International Transaction Fee

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## APPENDIX F: TAXABLE AND NON-TAXABLE ITEMS

### Taxable Items Include:

- In general all products purchased in or out of state
- Equipment rental
- All freight charges, including postage, associated with the purchase of merchandise
- Movies & film (purchased or rented)
- Office supplies & materials
- Pre-printed material (except newspapers), subscriptions to magazines, publications, books, catalogues, booklets
- Software and software licenses/maintenance
- Repair & maintenance of equipment

### Non-Taxable Items Include:

- Cleaning service for portable toilets
- Direct freight charges from commercial carriers e.g. Federal Express, UPS, etc.
- Hearing aids
- Licenses except software
- Membership and dues
- Permits and permit fees
- Postage
- Registration fees
- Newspaper subscriptions
- Royalty payment (renting sheet music or plays w/rights to perform)
- Tickets
- Telephone services
- Video cable