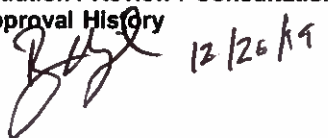


University of Guam Purchase Card (P-Card) Procedures

Procedure Name	Purchase Card (P-Card) Procedures				
Article No.		Article Title			
Approval Authority	VP of Administration &	Created/ Adopted/Effective	11/15/2019	Most Recent Review	11/15/2019
Responsible Executive	VP of Administration	Revision Tracking			
Responsible Office	Business Office	Procedure contact / website where document is maintained	671.735.2942 danielif@triton.uog.edu 671.735.2913 floresec@triton.uog.edu www.uog.edu/procurement		
Initiation / Review / Consultation / Approval History	 Purchase Card program and policy was approved by the Board of Regents via Resolutions 15-26, 17-22, and 19-23.				

1. Procedure Statement

These procedures further expand on the Purchase Card policy as approved through BOR Resolutions 15-26, 17-22, and 19-23.

2. Reason for the Procedures

To provide further guidance on the University Purchase Card program and outline the roles and responsibilities of the P-Card holder, reconciler, and business office.

3. Scope of Procedures and Exclusions

All members of the university community are affected by this policy/procedure, except minors.

4. Who Should Read these Procedures

Individuals participating in and who are interested in participating in the Purchase Card Program.

5. Responsibilities (list those essential to the administration, compliance, review, or reporting of the procedure)

Compliance, monitoring, and review

- The Vice President of Administration and Finance maintains oversight of the Purchase Card program with monitoring responsibilities assigned to the UOG Business Office.

Reporting

- Individuals holding P-Card responsibilities whether as a cardholder or reconciler are required to report P-Card activities on a monthly basis to the Business Office to ensure proper payments are made to the financial institution on their behalf.

Records management

- The UOG Business office retains all financial documents pertaining to the Purchase Card program in accordance to the UOG document retention policy.

6. Definitions

Please see attached documents.

7. The Policy / Procedure (with references to related UOG and nonJUOG policies / procedures)


Please see attached documents.

8. Feedback

University staff and students may provide feedback about this document by emailing policy@triton.uog.edu

9. Appendix / Appendices (put required forms here)

Please see attached documents.

Approved By:  12/26/19
Randall V. Wiegand, VP Administration & Finance



Purchase Card Program

Standard Operating Procedures

Updated as of: November 15, 2019

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Section 1: General

The University of Guam Purchase Card (P-Card) Program is intended to simplify small (micro) purchases for authorized goods and services. For accountability purposes, all participants in the P-Card program must ensure that funds are used in a responsible and appropriate manner. The use of the P-Card will follow the procedures and guidelines in this document. For more background information, please see Appendix 1.

Section 2: Obtaining a Purchase Card

As noted in the P-Card policy, a unit may be assigned to hold up to three (3) cards, depending on the need. An employee from the requesting unit must complete the following:

- a. Submit a purchase card request form (we need to create this form) to the UOG Procurement Office. Forms are available on the Procurement Office website (www.uog.edu/procurement). Table 1 indicates the P-Card requester and who must approve their request.

Table 1. Employees Authorized to Approve a P-Card Request

P-Card Requestor	Approval subject to authorization by administrator
President	Chairman of the Board of the Regents
Vice Presidents	President
Assistant Vice President/ Chief Information Officer	Senior Vice President, Vice President of Administration and Finance
Deans and Directors and other Administrators	Senior Vice President, Vice President of Administration and Finance
Staff Employees	Senior Vice President, Vice President of Administration and Finance, Respective Dean/Director/Administrator, and Direct Supervisor

- b. Attend the University of Guam P-Card training program before the issuance of the card.
- c. Sign the cardholder agreement form.

It is a sound business practice for the P-Card holder to designate another individual to reconcile all purchases made by the cardholder. Reconciliation involves including the necessary documentation to support the purchases which includes the corresponding invoice and receiving report detailing the purchases and item descriptions certifying the amounts were authorized and received. For more details, please refer to Section 7.

Section 3: Purchase Card Transaction Limits and Requesting for Increases in Transaction Limits

Upon approval and receipt of a P-Card, the cardholder is held to a \$500 initial transaction limit and increases to this limit is to be gradual. Current policies (BOR Resolution 19-23 and 19-24) allow for a threshold limit up to \$2,000. Cardholders interested in increasing their transaction

limits from \$500 to another amount up to \$2,000 may do so by issuing a written memo to the Comptroller requesting for an increase with approval by the VPAF.

Section 4: Monitoring Activities and other Business Office Review

Cards and card numbers are not to be shared. They may only be used by the authorized cardholder.

A key concept in the internal control framework is monitoring, which is to evaluate if all components of a program or system is performing properly. Monitoring activities can include the following:

- a. Review of daily transactions, new P-Card applications/changes/deletions, batch errors;
- b. On-site assistance visits or reviews of reconciliation reports; and
- c. Review of declined purchases, spending limits, and merchant category codes.

It is a sound business practice to have an individual other than the P-Card holder to reconcile all purchases made by the cardholder, a Department Reconciler. The Department Reconciler may be an individual who is designated to reconcile the charges of the unit.

All monitoring activities should be properly documented and maintained by the Business Office. Any aspect of the P-Card program is subject to review at any time and may include, but are not limited to, sampling of purchasing activity, physical observation of purchases, interviewing staff, and reviewing documentation and participant roles.

Section 5: Documentation Requirements for P-Card Purchases

Original, legible documentation must support the legitimate business purpose of all transactions made with the P-Card. Documentation should include the name of the supplier/vendor, the date, the description of the item(s) and pricing, applicable taxes and ancillary charges and the total amount of the transaction. Supporting documentation should clearly identify and affirm the cardholder's role in the purchase, including his/her authorization and each receipt should match the charge on the card. *Only University addresses should be used for billing and shipping references when ordering.*

A business purpose must be stated within the documentation. Business purpose is defined as identifying why a purchase was necessary. Typical reasons may include, but are not limited to, general supplies, repair and maintenance, research or lab use, resale, instruction or classroom use, outreach, extension education and student use (see Appendix 2 for Allowable and Unallowable P-Card expenses). A cardholder may reference a particular event, machine/equipment or project. No adjustments should be made to the original documentation. If additional information is needed, it should be attached to the original and signed and dated. All transactions should be reported on the Purchasing Card Cycle Transaction Log with proper supporting documentation as in Appendix 3.

The following are examples of supporting documentation:

- a. Cash or sales receipts;

- b. Paid invoices;
- c. E-mailed order confirmations;
- d. Internet screen print(s) of purchases;
- e. Packing slips, only if the dollar amount of the transactions is present and detailed purchase prices are included; and
- f. Subscription forms or dues statements.

A description of the item purchased, easily understood by others not familiar with the purchase, must be provided. Emails containing an attached receipt or confirmation is accepted as the original receipt if the vendor does not provide a printed receipt.

In the event an original receipt cannot be provided, a copy of the receipt stating, "certified true copy" or "in lieu of original" will be accepted. When a receipt is lost and cannot be provided, a "Affidavit of Missing Receipt" must be submitted. Forms are available on the Procurement Office website (www.uog.edu/procurement).

Section 6: P-Card Holder Responsibilities

The P-Card Holder is identified as the person whose name is on the card. This person is responsible for knowing and applying all policies and procedures related to the P-Card program. The P-Card holder's responsibilities include:

- a. Completing the University P-Card training.
- b. Signing the cardholder agreement with the Procurement Office.
- c. Securing the P-Card and ensuring that P-Cards and card numbers are not shared and is only used by the authorized cardholder.
- d. Immediately reporting to the Procurement Office if a P-Card is lost or stolen.
- e. Ensure purchases are made for only University-related business purposes;
- f. Providing proper and complete documentation (receipts, official paid invoices, receiving reports, etc.) to the reconciler within three (3) business days of the purchase. When a receipt or paid invoice is lost and cannot be provided, an "Affidavit of Missing Receipt" must be submitted. Forms are available on the Procurement Office website (www.uog.edu/procurement).
- g. Maintaining all documents and records related to transactions made by the cardholder for reference and audit purposes in accordance with document retention standards.
- h. Ensuring that the P-Card Transaction Log (see Appendix 3) is prepared in compliance with the template provided. The cardholder must also review, sign and date the P-Card Transaction Log.
- i. Confirming to the Business Office each month that all transactions in the monthly statement were made by signing off on the P-Card Transaction Log.
- j. Ensuring to note the account number each transaction should be charged to including identifying the correct object code.
- k. Notifying the Procurement Office of his/her separation of employment, change in department, or extended leave.

Section 7: Reconciler Responsibilities

The reconciliation process involves matching the recorded transactions with proper receipts and documentation as well as resolving any disputes that may occur with the P-Card. It is the cardholder's responsibility to ensure there is a designated person within the unit that will work with the Business Office to ensure timely reconciliation each month. The reconciler from the department is responsible for:

- a. Completing the University P-Card training.
- b. Working with the cardholders to ensure the correct accounts are charged for every transaction.
- c. Obtain online access to each of the designated P-Cards to review charges and make notes about each purchase, when necessary.
- d. Obtaining the monthly statement for the previous month's transactions for review and confirmation by the cardholder. These statements are available through the online access provided.
- e. Reconciling the monthly statement to the P-Card Transaction Log provided by the Unit. Original itemized receipts and/or paid invoices, receiving reports, and the P-Card transaction log detailing the purchase date, supplier/vendor, description of goods/services orders, costs of goods, tax, shipping costs, account number charges/object code, owner of General Ledger Account Number, Total Costs, and accumulated expense. See Appendix 3 for a sample of a complete reconciliation report. Once a complete reconciliation report is finalized, it should be forwarded to the appropriate accountant to review transaction compliance, certify funds, and process payment. This must be completed five (5) days after the statement closing date. Completed, approved and paid statements must be retained in accordance to the University's retention policy.
- f. Reviewing cardholder transactions and resolving any questionable transactions with the cardholder.
- g. Ensuring the account number noted for each transaction is charged properly and the object code correctly identified.
- h. Ensuring all transactions comply with P-Card policies and procedures.
- i. Notifying the Procurement Office of his/her separation of employment, change in department, or extended leave.

Section 8: Department P-Card Procedures

Cardholders must follow existing departmental purchasing procedures when making P-Card Purchases.

Restricted Fund Accounts

For grant-funded departments, it is the individual cardholder's responsibility to ensure that grant requirements are met. If a purchase requires a Grant Official's approval, the cardholder must contact them via email for approval prior to making the purchase. If you have any questions about a purchase on a restricted fund, contact the appropriate Grant Official or appropriate Accountant.

Placing an Order

- a. Purchases for allowable goods or services may be placed in person, by phone, by fax, by mail or via a secure link on the Internet. The University requires cardholders to keep an electronic or manual log of purchases made.
- b. Give name as it appears on the card.
- c. Give accurate delivery information. Request that the vendor include on the outside packaging label the following information: department name; your name, department address; and phone number. See examples below:

University of Guam
Business Office
303 University Drive
UOG Station
Mangilao, GU 96913
671-735-2910

- d. Purchases may be delivered to official work sites as needed. Orders are never to be delivered to a home address.
- e. Make sure that the appropriate departmental personnel are aware of your purchase in case a package arrives in your absence. Also, after the package has been received, be sure you have followed all departmental and P-Card procedures regarding processing, record retention/documentation requirements.
- f. Request that a sales receipt be placed in package.
- g. Do not allow Cash on Delivery deliveries.
- h. If your transaction was declined, call the P-Card Program Administrator.

Billing Address

If the vendor requests the "billing address" provide them with your department address as it is listed on the cardholder request form. It will never be a home address.

Receive Goods and Obtain Receipt

- a. For purchases made in a store, this is done at time of purchase.
- b. For goods ordered by phone, fax, or mail, this will be done after receipt of goods in the form of a receipt, packing slip, or order form.
- c. For internet orders print the screen and/or order confirmation page.
- d. Receipts/invoices are documentation of the purchase. They can be a receipt, packing slip, paid invoice, or screen print of the order.

Certification for Missing Documentation

Any P-Card transaction that does NOT have appropriate documentation (original, itemized receipts), must include the Affidavit of Missing Receipt Form with any other required documentation, demonstrating a good faith effort to obtain a receipt. Forms are available on the Procurement Office website (www.uog.edu/procurement).

Verification of Received Goods

It is the cardholder's responsibility to ensure receipt of materials and/or services and to follow up with vendors to resolve any delivery problems, order discrepancies or issues with receiving damaged goods.

In the case of returns, the cardholder is responsible for coordinating returns directly with the vendor, as well as securing the appropriate credit when goods are returned. Never allow a cash refund for a returned item. Keep the return documentation with the P-Card Cycle Transaction Log.

Help Reconcile Transactions

- a. Remove all card numbers from retained documentation.
- b. Forward original supporting documentation to the Department Reconciler.
- c. Work with the Department Reconciler in reconciling your transactions weekly. Notify the Department Reconciler of any potential disputes or account distribution changes.
- d. The Department Reconciler must print out the Cardholder Statement of Account containing all cardholder's transactions as needed for the month and attach the original itemized receipts. Verify all transactions are correct and all items and services have been received. Any problems must be identified for the Department Reconciler.
- e. Sign and date the monthly P-Card Cycle Transaction Log.

Section 9: P-Card Controls

Protecting a P-Card number as well as other sensitive University information helps limit the University's liability and reduce the chance of fraud or identity theft. When using the P-Card, the following must be followed:

- a. Identify an appropriate business use;
- b. Determine if the transaction total is within the P-Card limits as approved by the Vice President of Administration and Finance or his/her designee;
- c. Ensure the purchase is allowable on the P-Card and follows regulations related to micro purchases; and
- d. Ensure the P-Card is only used on Guam. P-Cards are not intended to be used for travel purposes. Please refer to Appendix 2 for Allowable and Unallowable expenses.

The P-Card Program Administrator or designee will periodically audit P-Card records such as statements, receipts and transaction log(s) for each cardholder. Audits will be performed at the department location. This is to ensure that appropriate documentation (receipts, packing slips, etc.) is kept, policies and procedures are followed, and required approvals are obtained.

Disputed, questioned or fraudulent transactions will be placed in an Advance General Ledger account and paid while the issue is researched and resolved. Resolution should be obtained by the next billing statement.

Section 10: Allowable and Unallowable purchases

Please see Appendix 2 for further details.

Section 11: Prohibited purchases

Examples of items prohibited from being purchased with the P-Card include, but are not limited to the following:

- a. Artificially dividing a purchase into two or more segments in order to stay within the spending limitations;
- b. Meals for University Employees;
- c. Alcohol products;
- d. Personal use (non-business related) of any kind;
- e. Team-building activities where the primary beneficiaries are UOG employees;
- f. Gifts and donations; and
- g. Cash advances.

Please see Appendix 2 for further details.

Section 12: Consequences to Violations of P-Card Policy

Making prohibited or inappropriate purchases (including splitting of purchases to avoid the purchasing thresholds) or violating the policy or standard operating procedures can result in the following actions:

1. Written warning to be filed in the University employee's personnel file as directed by the Vice President of Administration and Finance.
2. P-Card transaction limits will be decreased and employee will be required to obtain additional P-Card training.
3. P-Card may be suspended or revoked.

Any violation must be reported immediately and may result in an investigation as deemed necessary by the Vice President of Administration and Finance and could result in termination and/or criminal prosecution.

Appendix 1. Background Information

In an effort to increase efficiency and effectiveness in University of Guam business office operations, the University has developed a purchase card program for micro purchases to allow Deans and Directors to have more control over their purchases and alleviate some processing lags. Purchase card programs are common in higher education and this change will enable the University to move in alignment with best practices in the industry.

A pilot program was approved by UOG Board of Regents approved through BOR Resolution 15-26 with the College of Natural Applied Sciences. Since that time, the program has extended to other units and has expanded through BOR Resolutions 17-22 and 19-23. The Board of Regents has also approved a policy specifically for the UOG President through BOR Resolution 19-12.

Appendix 2. Allowed and Un-allowed expenses

Item Description	Allowable	Unallowable
Advertising services	X	
Airfare within the P-Card purchasing threshold		X
Alcoholic beverages		X
Books, training materials and subscriptions *Annual amount shall not be more than the spending limit.	X	
Cash advances		X
Clothing/Uniform purchases		X
Copier/Printing services	X	
Decorations		X
Diving supplies for Research	X	
Electronic equipment and supplies	X	
Entertainment		X
Food for University meetings		X
Food ingredients for food demonstration/instruction	X	
Furniture	X	
Gasoline/Oil		X
Gifts and donations		X
Laboratory supplies	X	
Long Distance Phone Calls		X
Meals for University employees		X
Office equipment	X	
Office supplies	X	
On-island transportaion (ie. Guam taxis)		X
Parking fees (valet?)		X
Personal purchases of any kind		X

Item Description	Allowable	Unallowable
Prepaid conference registration		X
Promotional items	X	
Safety supplies	X	
Signage/Banners	X	
Dues & Subscriptions *Annual amount shall not be more than spending limit.	X	
Telecommunication services (ie. mobile phone/data)		X
Triton Bookstore Items *Transfer Funds memo is to be utilized.		X
Vehicle Maintenance Repairs	X	

Appendix 3. Sample Reconciliation Report



University of Guam Purchasing Card Cycle Transaction Log

Card Holder: Jon Snow
Dept: School of The North


Card Number: (last 4 digits) 1234
Purchasing Cycle Dates: 08/28/19 - 09/28/19

Trn	Trans Date	Supplier/Vendor	Description, Goods/Services Ordered	Cost of Goods	Tax	Shipping Costs	Account Number Charged - Object Code	Invoice Acct #	Total Cost	Accum Expense
1	8/21/2019	Bushkil Beevac	B-frame bee vac mount	\$ 240.00	\$ -	\$ 110.85	10-00-000000-0-5202005		\$ 350.85	\$ 350.85
2			Field Supplies for bee project	\$ -	\$ -	\$ -			\$ -	
3				\$ -	\$ -	\$ -			\$ -	
4				\$ -	\$ -	\$ -			\$ -	
5				\$ -	\$ -	\$ -			\$ -	
6				\$ -	\$ -	\$ -			\$ -	
7				\$ -	\$ -	\$ -			\$ -	
8				\$ -	\$ -	\$ -			\$ -	
9				\$ -	\$ -	\$ -			\$ -	
10				\$ -	\$ -	\$ -			\$ -	
11				\$ -	\$ -	\$ -			\$ -	
12				\$ -	\$ -	\$ -			\$ -	
13				\$ -	\$ -	\$ -			\$ -	
14				\$ -	\$ -	\$ -			\$ -	

I CERTIFY THAT THE ABOVE PURCHASES WERE MADE FOR "OFFICIAL BUSINESS" USE ONLY AND WERE PURCHASED IN ACCORDANCE WITH THE POLICIES AND PROCEDURES SET FORTH BY THE UNIVERSITY OF GUAM AND THAT ALL DOCUMENTATION RELATED TO THESE PURCHASES ARE BEING MAINTAINED IN THE DEPARTMENT'S FILE AREA. THESE ITEMS HAVE BEEN RECEIVED AND ARE ACCOUNTED FOR.

Cardholder Signature: Jon Snow Date: 09/28/19 Department Supervisor Signature: _____
P-Card Reconciler Signature: Shank Date: 09/28/19
Date: _____

Appendix 3. Sample Reconciliation Report

 **INVOICE**

Paid

Bushkill Ventures LLC
2232 county rd 3
Olivebridge, NY 12461
United States
admin@bushkillventures.com
www.BeeVac.com


Invoice #: INV-2015-00239
Invoice Date: Aug 21, 2019
Due date: Aug 21, 2019

Amount due: \$0.00

Bill To:

Description	Quantity	Price	Amount
B-frame bee vac rigid vac mount	2	\$120.00	\$240.00
		Subtotal	\$240.00
		Shipping	\$110.85
		Total	\$350.85

Appendix 3. Sample Reconciliation Report



UNIVERSITY OF GUAM
UNIBETSĒDĀT GUAHAN

RECEIVING REPORT

I certify that the following units have been received:

Vendor: Rushkill Beevac

Description	No. of Units
<u>8-frame bee vac</u>	<u>2</u>

These items were ordered via (check one):

<input type="checkbox"/>	Purchase Order	No. _____
<input type="checkbox"/>	Work Request	No. _____
<input type="checkbox"/>	Contract	No. _____
<input checked="" type="checkbox"/>	Direct Payment	No. <u>PCard Purchase</u>

For purchase orders, please indicate how the shipment relates to other shipments as follows:

<input checked="" type="checkbox"/>	This is the final shipment and there have been NO previous shipments.
<input type="checkbox"/>	This is the final shipment and there have been previous shipments.
<input type="checkbox"/>	More shipments are expected and there have been NO previous shipments.
<input type="checkbox"/>	More shipments are expected and there have been previous shipments.

<p>USER:</p> <p><u>Jansnow</u> <u>09/28/19</u> Signature Date</p>	<p>RECEIVING AGENT:</p> <p><u>Stank</u> <u>09/28/19</u> Signature Date</p>
--	---

Department (circle one): ADMIN

ACCOUNTANT IN CHARGE:
Accountant _____

Not Known _____

UOG Station, Mangilan, Guam 96923
Telephone: (671) 735-2100/1 Fax: (671) 734-4600
A Land Grant Institution Accredited by the Western Association of Schools and Colleges

Appendix 4: Purchase Card Holder Agreement Form



OFFICE OF THE VICE PRESIDENT
Administration and Finance

Purchase Card Holder Agreement

I, _____, hereby acknowledge receipt of the University of Guam's Purchase Card (P-Card). I have verified the information contained on the P-Card and attest to its accuracy. I also agree to the following regarding my participation in the University of Guam's P-Card Program:

1. I understand I am being entrusted with a University of Guam P-Card and will be making financial commitments on behalf of and for the benefit of the University of Guam and will strive to obtain the best value for the institution.
2. I agree to use the University of Guam P-Card only for actual and necessary business expenses and, under no circumstances, will I use, or permit others to use, the University of Guam P-Card to make personal purchases or purchases unrelated to the business of University of Guam. I further agree that during the term of this agreement, I am the only individual entitled to use the University of Guam P-Card issued to me.
3. I have been given a copy of the University of Guam P-Card Policy and Standard Operating Procedures and understand the requirements for using the University of Guam P-Card.
4. I will follow the established procedures set forth in the University of Guam P-Card Policy and Standard Operating Procedures. I understand that failure to do so may result in either revocation of my use privileges or other disciplinary action, including, but not limited to, termination of my employment.
5. I further agree that, should I willfully and intentionally misuse or permit the misuse of the University of Guam P-Card for purposes other than those specified herein or in the University of Guam P-Card Policy or Standard Operating Procedures, I will reimburse University of Guam for all incurred charges and any fees related to the collection of those charges and do all such other things to remedy the situation.
6. If the card is lost, stolen or misplaced, I will immediately notify the Supply Management Administrator at 735-2925. I will also inform the Business Office General Accounting Supervisor of this loss. I understand that failure to notify Supply Management Administrator of the theft, loss or misplacement of the University of Guam P-Card will make me personally responsible for any fraudulent or unauthorized use. I also understand that unauthorized use of the University of Guam P-Card may result in immediate disciplinary action, up to and including, termination of my employment.
7. I agree to surrender the University of Guam P-Card immediately upon my transfer, retirement or any termination of my employment, or upon the request of any authorized representative of the University of Guam. I understand that use of the University of Guam P-Card after privileges are withdrawn is strictly prohibited.

Cardholder Signature

Date

Appendix 5: Affidavit for Missing Receipt Form



OFFICE OF THE VICE PRESIDENT
Administration and Finance

Affidavit of Missing Receipt Form

This form is to be used as documentation for missing P-Card receipts ONLY if the merchant cannot produce duplicate documentation. It is allowed only as a rare circumstance. The form is to be completed by the Cardholder and signed by the Cardholder, Reconciler, and Department Head. Repeated use of this form as a substitute for a receipt may result in disciplinary action.

Date: _____

Cardholder Name: _____

Trans ID: _____

Trans Date: _____

Trans Amount: _____

Merchant Name: _____

Why is the receipt missing?

What attempts have been made to request a duplicate receipt from the merchant? (Please include names, dates, phone numbers or emails used in requesting documentation from the merchant).

Itemize the Purchase:

Description of the Item	Cost of Item	Tax Paid
Total		

Cardholder Signature: _____

By signing this form, I validate that the above listed item(s) were purchased and that every attempt was made to obtain an itemized receipt from the merchant.

Department Reconciler Signature: _____

Date: _____

Department Head Signature: _____

Date: _____

Appendix 6: Purchase Card Application Form



OFFICE OF THE VICE PRESIDENT
Administration and Finance

Purchase Card Application Form

Instructions: Complete form and obtain original signatures. Turn into Procurement Office for processing.

I am filling out this form as a:

- New Department Cardholder
- Department Liaison/Reconciler Addition
- Department Liaison/Reconciler Change (Name of Dept. Liaison being removed: _____)

Department/Unit Name: _____

I attest that I understand and will perform the duties of a P-Card Holder/ Department Liaison/Reconciler for the University of Guam as described in the UOG P-card Policy and Standard Operating Procedures. I further attest that I will assure that those assigned within my department/unit understands and performs the appropriate P-Card duties.

Cardholder Name: _____

Employee ID: _____ Phone: _____
E-mail: _____ DOB: _____

Address: 303 University Drive, UOG Station, Mangilao, Guam 96913

Department Liaison/Reconciler Name: _____

Employee ID: _____ Phone: _____
E-mail: _____

Purchase Card Holder Name/Signature: _____ Date: _____

Department Liaison/Reconciler Signature: _____ Date: _____

As Department/Unit Head or Designee, I will require adherence to the UOG Purchase Card Policy and Standard Operating Procedures by all cardholders/liaisons/reconcilers in my department/unit, and will support the Department Reconciler in monitoring transactions for compliance including reporting improper use of the card to me, and will deal swiftly and effectively with any of my employees who misuse the card.

Department/Unit Head Name: _____ Date: _____

Department/Unit Head Signature: _____ Date: _____

Appendix 7. Differences between a P-Card and Personal Credit Card

- a. If lost or stolen, the University is liable for all charges on the card prior to it being reported to the bank.
- b. There is no personal liability on the card unless the Cardholder violates the terms of the Cardholder Agreement, P-Card policy, or P-Card SOP.
- c. The initial per transaction limit for the P-Card is \$500 for any Cardholder and can increase up to \$2,000.
- d. All cards are blocked from cash withdrawals and specific vendor types may be blocked as part of the risk mitigation plan.
- e. The P-Card belongs to the University, not the individual. When an employee terminates their employment with the University, the P-Card must be shredded or cut in pieces and a Cardholder Close Form must be submitted immediately to the P-Card Program Administrator. If an employee moves to another department in the University and will continue to use the P-Card, the card should be retained by the individual and a Change Form submitted to the P-Card Program Administrator. The new departmental name, address, phone number, default org/fund/account, Reconciler, and Approving Official information will be updated when the Cardholder Change Form and a new signed Approving Official Agreement is received.
- f. Cardholders are trained in the proper procedures for making micro purchases for their department. They must sign an agreement holding them responsible for their actions in performing this vital University function.

Appendix 8. Key Contacts

For questions, overall P-Card procedural issues, enrollment of new cardholders, updates to cardholder information, accounting issues, and audit issues contact:

Comptroller (P-Card Program Administrator):

E-mail: danielif@triton.uog.edu

Phone/Fax: (671) 735-2942/734-3118

(P-Card Program Co-Administrator):

For individual department P-Card procedural issues contact your:

Department Reconciler: _____

Department Approving Official: _____

To contact the bank, use the following numbers:

First Hawaiian Bank Customer Service: Phone: 671-475-7900/ 1-888-844-4444

Lost or stolen cards immediately call: University of Guam Administration and Finance at 671-735-2900 or First Hawaiian Bank at 1-800-342-2778

Key Websites – Where to Go

Website where cardholders view their transactions, Reconcilers review and reconcile transactions, and business/financial managers review transactions (pending email from FHB)

Website where forms and P-Card procedure are located: <https://www.uog.edu/procurement>