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PROCUREMENT CARD HANDBOOK

The CSUN Procurement Card Handbook is in support of the CSU system PolicyStat 12978926. This handbook is intended to clarify our campus procedures that pertain to the use of all campus Procurement Cards. CSUN’s Purchasing & Contract Administration Department reserves the right, at its discretion, to change, modify, add, or remove portions of the Procurement Card Handbook at any time by posting the amended Terms. Notification of changes will be communicated to all PCard Holders and Final Approvers; however, please check the Procurement Card Handbook Terms periodically for changes.

PCARD PROGRAM OVERVIEW

In today’s streamlined environment, government, state and local agencies are looking for ways to improve the efficiency, flexibility and convenience related to purchasing goods and certain approved services. A procurement card (hereafter referred to as “PCard”) is a university liability credit card that is used for certain business-related purchases and serves as an alternate procurement method without direct involvement of CSUN’s Purchasing & Contract Administration Department. The benefits of the PCard include streamlining the processes for small dollar orders; reducing invoices and payments; enabling employees to be more efficient and focus on their core missions; providing cost savings through consolidated payments to the PCard company; and enabling faster payments to CSU vendors.

The CSU Sustainability Policy establishes Environmentally Preferred Purchasing and Use practices that are applicable to all California State Universities. California State University, Northridge (CSUN) is committed to implementing Environmentally Preferred Purchasing and Use practices that meet or exceed CSU’s goals. When procuring products or services with the PCard, alignment with CSUN’s Environmentally Preferable Purchasing Policy shall be adhered to wherever possible. As such, the PCardholder shall give preference to environmentally friendly products whose quality, function, and cost are equal or superior to more traditional products. In situations where environmentally preferable products are unavailable or impractical, secondary considerations should include the environmental management practices of suppliers and producers.

GENERAL INFORMATION

CSUN uses the U.S. Bank Visa card for its PCard program, which is jointly administered by Purchasing & Contract Administration and Accounts Payable. With the ease of a widely accepted Visa card, employees may make purchases at a merchant’s place of business, by telephone, and/or via the Internet. PCardholders are encouraged to use the PCard to achieve cost savings and improve processing time. PCardholders and/or Final Approvers are considered designated positions and thus subject to CSU’s conflict of interest code. Each PCardholder and/or Approver may be required to complete the Statement of Economic Interests form 700. Human Resources will contact new PCardholders and/or Approvers regarding the required forms.

The PCard should be used as the first option, before other existing methods, to obtain supplies that are not prohibited. Use of the PCard does not replace existing procedures but is a complement to current procurement procedures. Procurements valued at $10,000 and below shall be purchased using the campus department PCard where eligible in lieu of a requisition. Purchase requisitions of $10,000 and below that meet the criteria for PCard use will be cancelled by Purchasing & Contract Administration. The requestor will be asked to complete the purchase using the PCard. Eligible anticipated purchases that include the use of the campus PCard shall adhere to the following campus bidding thresholds. Please contact the campus Purchasing department (x2301) for assistance with any bidding efforts. Note: Goods valued at $2,000 or more (unit price inclusive of sales tax) may require that item to be tagged by campus Asset Management. Taggable items are not permitted on the PCard.
HOSPITALITY

Hospitality includes but is not limited to, entertainment services (e.g., equipment and venue rental, décor, music, performers), food and beverage, awards and prizes (including gift cards/tickets), and promotional items.

HOSPITALITY FLOWCHART

Hospitality expenses include entertainment services (e.g., equipment & venue rental, decor, music), food & beverage, awards & prizes, promotional items, etc.

- Total hospitality expenses $1,000 or greater
  - Pre-approved Hospitality Justification Form required

- Total hospitality expenses less than $1,000
  - Hospitality Justification Form required for the reconciliation packet or payment request

- Exceptions
  - e.g., provision of alcohol; exceeds maximum per person rates; includes immediate family members of employees, etc.
  - Pre-approved Hospitality Justification Form required

Note: all Hospitality Justification Forms must be included in the reconciliation packet.

Hospitality Justification Form

- A Hospitality Justification Form must be completed for all hospitality expenses.
- Approval of hospitality expenditures prior to the event is not required for total expenditures under $1,000.
- The Hospitality Justification Form is located in AdobeSign workflow.
- An approved Hospitality Justification Form must be included in the PCard reconciliation packet.

Approval Authority (Hospitality Form)

- All Hospitality Expenditures under $1,000
  - Two Signatures Required
    - Department Chair/Director
    - Division/College Financial Manager

- All Hospitality Expenditures $1,000 or greater or exceptions* (advanced approval is required)
  - Four Signatures Required
    - Department Chair/Director
    - Division/College Financial Manager
    - Dean/AVP
    - Vice President/Provost
  - An approved Hospitality Justification Form is required in advance of an event or occasion and must be included in a waiver request, when a waiver is required.

* Exceptions, e.g., provision of alcohol; exceeds maximum per person rates; includes immediate family members of employees, etc.
**BIDDING THRESHOLDS***

**Goods & Services**

- $50,000 - $100,000 Three informal comparable written quotes are required. No formal advertising is required.
- Greater than $100,000 Three formal comparable written quotes are required. **Advertising for two (2) weeks is required.** Not eligible for the PCard due to formal bidding requirements.

**Information Technology Goods & Services**

- $50,000- $500,000 Three informal comparable written quotes are required. No formal advertising is required.
- Greater than $500,000 Three formal comparable written quotes are required. **Advertising for two (2) weeks is required.** Not eligible for the PCard due to formal bidding requirements.

*Less than $250,000, competition not required as long as there are price quotations from two or more certified small businesses or two or more DVBE’s as referenced in Government Code Section 14838.5.

Although competition is not required for goods and services on transactions of an amount less than $50,000, per CSU PolicyStat 12978926, the campus has an obligation to determine if competition is necessary to develop sources, validate prices, or for other sound business reasons intended to establish fair and reasonable standards.

When deemed necessary, the attainment of the standard of "fair and reasonable" may be determined by techniques including, but not limited to, one of the following:

- **Catalog or Market Price** - The price offered is supported by an established and verifiable catalog or market pricing medium issued by a responsible supplier and/or through an established reputable forum. In addition, the pricing structure provided is one that a prudent buyer would accept as a reasonable representation of existing market value.
- **Price Comparison** - A buyer has obtained quotes or offers within the last 6-month period from other responsible suppliers which provide evidence that a price obtained is deemed fair and reasonable.
- **Historical Pricing** - A buyer is able to demonstrate that other transactions occurring in the past 18 months show prices for similar acquisitions, which provides evidence that a price obtained is deemed fair and reasonable.
- **Controlled Pricing** - Law or regulation sets the price offered.

CSUN Asset Management tracks state-owned equipment, furniture and other property on campus. Before purchasing furniture or other products, please check Asset Management’s revolving inventory, as they could have what you need free of charge. Commonly claimed items include desks, chairs, supply cabinets and bookshelves. Call (818) 677-5537 to inquire about what is currently available.

**STEPS TO OBTAIN A PCARD**

- PCardholder completes application for a PCard (**PCard Account Request Form**).
- Final Approver approves PCard application.
- PCard Program Administrator orders and activates the PCard.
- PCardholder attends mandatory PCard training and receives the PCard.

**RECONCILIATION TIMELINE**

- The PCard billing cycle ends on the 18th of each month. If the 18th falls on a weekend, the billing cycle closes on the following business day.
- U.S. Bank statements are available to print the day after the billing cycle closes.
Monthly deadlines are posted in the U.S. Bank Reconciliation Schedule.

ESTABLISH A NEW PCARD ACCOUNT

Purchasing & Contract Administration will establish a PCard account for a state\(^1\) employee, excluding Student Assistants, as requested by the Financial Manager (College or Division). Final Approver must complete the PCard Account Request Form and log in to the Self-Service Portal in the TOPdesk-PCardhelp Portal. Click on the PCard tile and click on “PCard Account Request Form” to submit the form. Once the PCard has been ordered, the PCardholder will be invited to attend a mandatory PCard training. After the completion of training, the PCardholder will be given the activated PCard.

ROLES AND RESPONSIBILITIES

PCARD PROGRAM ADMINISTRATOR

PCard Program Administrator: The individual in CSUN’s Purchasing & Contract Administration department who is responsible for the day-to-day management and operation of the PCard program.

- Activates PCards
- Assists departments
- Issues infractions
- Manages the PCard Help Desk / approves Waiver Requests
- Monitors the proper use of the PCard
- Orders PCards
- Performs PCard Training for PCardholders and Final Approvers
- Resets passwords

PCARDHOLDER

PCardholder: The individual to whom the PCard is issued and whose name appears on the PCard.

- **Appropriate Uses of the PCard.** All purchases must be programmatic and support the University’s educational mission. Never use the PCard for personal use. All personal charges must be reimbursed to the University. Items of a personal nature are the exception and shall require a waiver prior to purchase (e.g., employee service awards hosted by CSUN HR).
- **Approval of Transactions Online.** PCardholder must approve all transactions online each month and make adjustments to the chartfield allocations as needed. Approval of transactions not completed in U.S. Bank Access Online will render the PCard Reconciliation Packet incomplete. Incomplete PCard Reconciliation Packets may result in suspension of charging privileges for the PCardholder.
- **Authorized Signature.** Only the PCardholder is authorized to use the PCard. Do not loan the PCard or give out the PCard number to another individual. The PCardholder is responsible for all transactions on the PCard.
- **Compliance with PCard Policies.** All PCardholders are required to sign an agreement acknowledging the PCardholder has attended the mandatory PCard training and agrees to abide by the guidelines of the PCard program.
- **Employee Separation.** Notify the PCard Program Administrator immediately of PCardholder’s separation or transfer to another department. PCardholder must submit all receipts/invoices to the

\(^1\) Purchasing & Contract Administration will require an executed Memorandum of Agreement for the use of PCards for “non-state” staff prior to establishing a PCard account (e.g., Centers and Institutes staff).
Final Approver and return the PCard in person to the PCard Program Administrator with the HR Employee Separation form, as outlined by the Office of Human Resources.

- **Orders.** Orders may be placed at the merchant’s establishment, by telephone, fax, mail-order or online.
- **Password Reset.** Contact U.S. Bank Customer Support at (877) 887-9260 or Log in to the Self-Service Portal in the TOPdesk-PCardhelp Portal located on the Purchasing website. Click on the US Bank tile and the “US Bank Related Questions” to submit your request.
- **PCardholder’s Absence.** In the event a PCardholder will be out of the office during the close of the billing cycle, the PCardholder is responsible for coordinating with their Final Approver to ensure the PCard transactions have been approved in U.S. Bank Access Online. The statement along with the invoices/receipts must still be submitted in accordance with the U.S. Bank Reconciliation Schedule.
- **Replacement PCards.** Report any worn or damaged PCard to the PCard Program Administrator to order a new replacement PCard.
- **Security of the PCard.** Guard the PCard account number by keeping the PCard secure. If kept in the office, it should be out of sight and locked up when not in use.
- **Security of U.S. Bank Access Online.** Do not share your User ID and password.
- **Submittal of the PCard Reconciliation Packet.** Submit approved PCard Reconciliation Packets to Accounts Payable in accordance with the U.S. Bank Reconciliation Schedule by emailing the packets to pcardrecon@csun.edu. Each packet should be attached as a separate PDF and an email submission may contain more than one packet. **DO NOT COMBINE SEVERAL PCARDHOLDER PACKETS TOGETHER INTO ONE PDF.** This may result in the appearance of missing/late PCard Reconciliation Packets.

**Note:** Missing/late PCard Reconciliation Packets may result in suspension of charging privileges for the PCardholder.

- **Transactions.** PCardholder must monitor their PCard for declined and disputed transactions as well as report any fraudulent charges.
- **Waiver Approval.** Transactions requiring waiver approval from Purchasing & Contract Administration must be obtained prior to purchase.

**FINAL APPROVER**

**Final Approver:** An individual at a supervisory level who is responsible for reviewing and approving purchases made by the PCardholder.

- **Annual Review of Inactive PCardholders.** A notification to the PCard Program Administrator shall be sent to close the inactive PCards.
- **Approval of Transactions.** Ensure approval and final approval of all transactions in U.S. Bank Access Online in accordance with the U.S. Bank Reconciliation Schedule before the submittal of the PCard Reconciliation Packet. Approval of transactions not completed in U.S. Bank Access Online will render the PCard Reconciliation Packet incomplete. Incomplete PCard Reconciliation Packets may result in suspension of charging privileges for the PCardholder.
- **Employee Separation.** Notify the PCard Program Administrator immediately of PCardholder’s separation or transfer to another department. PCardholder must submit all receipts/invoices to the Final Approver and return the PCard in person to the PCard Program Administrator with the HR Employee Separation form, as outlined by the Office of Human Resources.
- **New Accounts.** Establish new PCard and Staples/Ghost card accounts.
- **PCard Limit Changes.** Authorize and request changes to PCardholder’s single transaction and monthly spending limits by logging in to the Self-Service Portal in TOPdesk-PCardhelp Portal, click “Credit Limit Change Request”. The request must include the following:
  - PCardholder’s name
Temporary or permanent increase
- Amount of increase for single transaction or monthly spending limit
  - For temporary increases, indicate an end date. The limit will revert to the permanent limit upon the end date.
  - For permanent increases of $25,000 or greater, a justification will be required as well as approval by the Associate Vice-President of Financial Services.

**PCard Limits.** Determine transaction limits and monthly spending limits for each PCardholder.

**PCardholder’s Absence.**
- In the event a PCardholder will be out of the office during the close of the billing cycle, the Final Approver is responsible for ensuring the PCard transactions have been approved in U.S. Bank Access Online and the PCard Reconciliation Packet is submitted in accordance with the **U.S. Bank Reconciliation Schedule**. The Final Approver has the access to update chartfields, approve for the PCardholder, and print the PCardholder statement. Approval of transactions not completed in U.S. Bank Access Online will render the PCard Reconciliation Packet **incomplete**. Incomplete PCard Reconciliation Packets may result in suspension of charging privileges for the PCardholder.
- Notify the PCard Program Administrator of an extended leave of absence of a PCardholder. The PCardholder’s PCard will be temporarily suspended during the period of absence to avoid fraudulent transactions being posted to the account.

**Review of Monthly Transactions.** Review monthly transactions of each PCardholder statement for:
- Accuracy and Appropriateness.
- Compliance with University bidding thresholds for PCards as stated in this handbook under **GENERAL INFORMATION**.
- All proper documentation that must be included with the monthly PCard Reconciliation Packet.
- Prohibited items or transactions requiring a waiver that may have been purchased. Verify that the transactions requiring a waiver are properly justified in U.S. Bank Access Online and the approved waiver numbers are noted. Notify the PCard Program Administrator of any non-compliance transactions.

**Security of U.S. Bank Access Online.** Keep your user ID and password secure. Do not share your password.

**Submittal of PCard Reconciliation Packet.** In the event of a PCardholder’s absence, submit PCardholder’s PCard Reconciliation Packet(s) to Accounts Payable in accordance with the **U.S. Bank Reconciliation Schedule** by emailing the packets to **pcardrecon@csun.edu**. Each packet should be attached as a separate PDF and an email submission may contain more than one packet. **DO NOT COMBINE SEVERAL PCARDHOLDER PACKETS TOGETHER INTO ONE PDF.** This may result in the appearance of missing/late packets. **Note:** Missing/late PCard Reconciliation Packets may result in suspension of charging privileges for the PCardholder.

## ACCOUNTS PAYABLE COORDINATOR

**Accounts Payable Coordinator:** The individual in CSUN’s Accounts Payable Department who is responsible for the post audit of the monthly PCard Reconciliation Packets.

- Accrues use tax for applicable transactions
- Assists with all PCard Reconciliation Packet questions
- Receives monthly PCard Reconciliation Packets (submitted to **pcardrecon@csun.edu**) according to the **U.S. Bank Reconciliation Schedule**
PROCEDURES

PCARD RECONCILIATION PACKET

The PCard Reconciliation Packet is a comprehensive review of each transaction charged on the PCard statement during the current billing cycle. All transactions must be approved in U.S. Bank Access Online in accordance with the U.S. Bank Reconciliation Schedule deadline. All supporting documentation and necessary back up for each transaction must be included in the PCard Reconciliation Packet and submitted on time in order for Accounts Payable to complete the post audit. Unapproved transactions and missing supporting documentation will render the PCard Reconciliation Packet incomplete. Incomplete PCard Reconciliation Packets will be returned and may result in suspension of charging privileges for the PCardholder until the required documentation is submitted to Accounts Payable.

APPROVAL/ASSEMBLY/SUBMITTAL

- Approval
  - Make adjustments to transaction chartfields as needed in U.S. Bank Access Online. Failure to update transaction chartfields by the approval deadline will result in mischarged accounts. A Journal Entry Request Form must be submitted for each misallocated account as a result of the missed approval deadline in U.S. Bank Access Online.
  - Approve all transactions in U.S. Bank Access Online in accordance with the U.S. Bank Reconciliation Schedule. Transactions may be approved as they post to the account. Approval of transactions is required to be completed in U.S. Bank Access Online prior to submittal of the PCard Reconciliation Packet. Approval of transactions not completed in U.S. Bank Access Online will render the PCard Reconciliation Packet incomplete. Incomplete PCard Reconciliation Packets may result in suspension of charging privileges for the PCardholder.

- Assembly (in the following order):
  - PCardholder’s account statement, found under Account Information in U.S. Bank Access Online.
  - Scanned copies of all receipts/invoices combined into a single PDF. Items must legible and in the order they appear on the PCardholder’s account statement. Original receipts shall be kept for at least forty-five days after the electronic submittal of the PCard Reconciliation Packet before the receipts can be destroyed. Any missing receipt/invoice will render the PCard Reconciliation Packet incomplete and may result in suspension of charging privileges for the PCardholder until the required documentation is submitted to Accounts Payable.
  - Applicable supporting documentation must follow the related receipt/invoice. If the supporting documentation applies to more than one receipt, the documentation must follow the first applicable receipt/invoice. Any subsequent related receipt/invoice must be noted directly onto the supporting documentation with the vendor name, transaction post date, and total transaction amount.
  - All approved waiver numbers must be noted directly on the invoice or noted in U.S. Bank Access Online. Waiver approval does not need to be printed and included in the PCard Reconciliation Packet.
  - Forward the PCard Reconciliation Packet to the Final Approver for final review. In the event a PCardholder will be out of the office during the close of the billing cycle, the PCardholder is responsible for coordinating with their Final Approver to ensure timely submittal of the PCard Reconciliation Packet in accordance with the U.S. Bank Reconciliation Schedule.

- Submittal
  - Final reviewed PCard Reconciliation Packets must be scanned electronically and submitted to Accounts Payable at pcardrecon@csun.edu. If the PCardholder does not have transactions
during the billing cycle, a monthly PCard Reconciliation Packet is not required to be submitted as there will be no statement available to submit.

- PCard Reconciliation Packets may be considered late and/or incomplete if any of the following occur, which may result in suspension of charging privileges for the PCardholder until the required documentation is submitted to Accounts Payable:
  - Received after the U.S. Bank Reconciliation Schedule deadline.
  - Receipts/Invoices are missing
  - Transactions are not final approved in U.S. Bank Access Online

- **Use Tax**
  - Use tax will be added to the transaction and posted to the department’s general ledger (GL) for applicable purchases in which sales/use tax was not appropriately applied.

### INVOICES/RECEIPTS

- An original, itemized invoice/receipt that lists out the individual item cost, tax, and totals for each item is required for all transactions. If any fees or discounts are applied to the transaction, they must be clearly listed out.
- An online receipt or an email confirmation for internet orders can be used in place of an original invoice/receipt. Invoice/receipt must be itemized and must match the total of the transaction appearing in U.S. Bank.

### LOST OR MISSING RECEIPTS

For lost, missing, or non-itemized receipts, the PCardholder must request a new receipt/invoice from the merchant. All measures must be exhausted to obtain a duplicate receipt/invoice prior to submittal of the PCard Reconciliation Packet. If a duplicate receipt/invoice cannot be obtained, the PCardholder must complete a Lost/Itemized Receipt Form to avoid an incomplete PCard Reconciliation Packet submittal. The form must be itemized like any normal receipt/invoice.

### ACCIDENTAL/PERSONAL CHARGE REIMBURSEMENT

- PCardholder shall make a check payable to CSUN for the amount to be reimbursed.
- A completed Deposit Transmittal Form will accompany the check when it is deposited at University Cash Services (UCS), located on the first floor of Bayramian Hall.
- A copy of the deposit slip received from UCS shall be included in the PCard Reconciliation Packet with a memo explaining the reimbursement.
- In the case of an accidental/personal charge or gratuity overage, PCardholder shall enter a note in U.S. Bank Access Online indicating “Accidental Charge”, “Personal Charge”, or “Gratuity Overage”.

### WAIVERS

A waiver must be approved prior to the purchase of any transaction requiring waiver approval. Log in to the Self-Service Portal in the TOPdesk-PCardhelp Portal located on the Purchasing website. Click on the PCard tile and choose “Waiver Type”.

Each request must contain:
- Description of the item or service
- Justification for the purchase or service
- Quote and supporting documentation (e.g., agenda, attendee list, event flyers), if applicable
- Total cost
- Vendor information

All requests will receive an email confirmation with the eight-digit case number that will allow the requestor to view the case log.
The approved waiver number must be written on the original invoice/receipt or in U.S. Bank Access Online during reconciliation. Justification must be entered in the Comments Section of U.S. Bank Access Online. Submission of a request is not an automatic approval.

TRANSACTIONS

DECLINED TRANSACTIONS

Log in to the Self-Service Portal in the TOPdesk-PCardhelp Portal on the Purchasing website. Include the PCardholder name, merchant name and the amount of the transaction. The transaction decline may be due to a number of reasons (see examples below): Click on US Bank then “US Bank Related Questions” to submit your request.

- **CV2 Code (Security Code), Expiration Dates, Billing Zip Codes:**
  - At the point-of-sale terminal, the merchants may enter in the wrong CV2 Code (security code on the back of the PCard), the wrong expiration date, or the wrong billing zip code.

- **Merchant Activity Code:**
  - All vendors are categorized according to commodity and service type. The vendor may fall into a restricted merchant category code.

- **Purchase Limits:**
  - The PCardholder may have exceeded the single and/or monthly transaction limit. Final Approvers must request all limit increases for PCardholders, log in to the Self-Service Portal in the TOPdesk-PCardhelp Portal on the Purchasing website. Click on PCard and “Credit Limit Change Request” to submit your increase before a transaction is made.

DISPUTED TRANSACTIONS

Dispute situations are defined as a disagreement between the merchant and the PCardholder where the PCardholder is asking for the Issuer’s assistance. Visa regulations offer assistance with a variety of dispute reasons.

Disputed transactions must still be approved in U.S. Bank Access Online. Once the dispute has been initiated, the PCardholder and Final Approver must approve the transaction by the U.S. Bank Reconciliation Schedule deadline even if the dispute has not yet been resolved.

Some of the more common reasons are:

- **Duplicate processing:** The PCard has been charged for a transaction twice when only one charge was authorized.

- **Merchandise or service not received:** The PCard has been charged for a transaction but the merchandise or service has not been received.

- **Merchandise returned:** The PCard has been charged for a transaction but the merchandise has been returned and there has been no credit given by the merchant.

- **Unrecognized:** The PCard has been charged for a transaction that is not recognized. A copy of the documentation received from the merchant to certify the charge (sales draft) will be sent to the PCardholder for review.

Before disputing or questioning a charge on the statement, validate that you have noted/taken the following actions:

- PCardholder is responsible for resolving disputes.
  - Attempt to contact the merchant to resolve the issue.
Document all interactions with the merchant (names, dates, responses).

- Dispute cases need to be initiated by the PCardholder within **60 days** from the post date on the statement. **Failure to do so will forfeit the disputed charge and the PCardholder will not be issued a credit.**
- Foreign transactions may post for more or less than your receipt.
- Review receipts for the amount in question as it may have posted to the statement with a different merchant name or with a different amount.
- Unauthorized transactions must be reported to U.S. Bank Card member services at (800) 344-5696. U.S. Bank will assess the proper action to be taken including a dispute or fraud case.

**REPORTING FRAUDULENT CHARGES**

Immediately contact U.S. Bank Customer Service at (800) 523-9078 and send a notification to Purchasing of the fraudulent charge. Submit your request by logging in to the Self-Service Portal in the TOPdesk-PCardhelp Portal located on the Purchasing website. Click on the US Bank tile and “US Bank Related Questions” to submit your request.

- The PCard account will be closed and transferred to a new PCard. A new PCard will be mailed to the PCard Program Administrator. The PCard Program Administrator will contact the PCardholder when the PCard has arrived and is ready for pick up.
- U.S. Bank will send a Statement of Fraud (SOF) to the PCardholder to report the fraudulent charges. The SOF will be mailed to the system address in U.S. Bank Access Online. The PCardholder should verify the address is updated by clicking on My Personal Information in U.S. Bank Access Online.
- **An Affidavit must be completed and returned by the PCardholder and mailed directly to U.S. Bank Fraud Department within ten days.**
- Upon receipt of the Affidavit, U.S. Bank will issue a credit for the fraudulent charge. The PCardholder may credit the amount back to the original posting chartfield account number.
- Fraudulent charges that appear on the PCardholder's account statement in the U.S. Bank Access Online Transaction Management module require approval of the transaction.

**PASSWORD RESETS**

- Contact U.S. Bank Customer Support at (877) 887-9260 or
- Access the Self-Service Portal in the TOPdesk PCardhelp Portal located on the Purchasing website to:
  - Visit the Frequently Asked Questions page on how to reset passwords.
  - Log a request under US Bank tile and click on “US Bank Related Questions” to submit your request.
  - Email the PCard Program Administrator at pcardhelp-I@csun.edu to reset a password.

**PLACING ORDERS**

Orders may be placed at the merchant's establishment, by telephone, fax, mail-order or via the internet. Transactions requiring waiver approval from Purchasing & Contract Administration must be obtained **prior** to purchase. Refer to the Transactions Requiring a Waiver section of this handbook. When placing orders, adherence to the following items is required:
- Request an original, itemized invoice/receipt with totals for each transaction.
- Invoice/receipt must be itemized and must match the total of the transaction appearing in U.S. Bank.
- To protect PCard account information, always use a fax cover sheet. Phoning in the PCard account information is preferred.
- The “Bill To” and “Ship To” address shall be:
  - California State University, Northridge
  - 18111 Nordhoff Street
  - Northridge, CA 91330- (Department’s mail code)
  - Attention: (PCardholder’s Name)
- Do not use the University FedEx account number. This will result in an invoice to be billed to the University versus the PCardholder’s credit card.

**REPLACEMENT PCARDS**

For replacement of a worn or defective PCard:

- Submit a request for a replacement PCard by accessing the Top Desk PCardhelp link located on the Purchasing website under the US Bank tile, click on “US Bank Related Questions” to submit your request.
- The PCard Program Administrator will notify the PCardholder when the replacement PCard is available for pick-up. PCardholder shall return the worn/defective PCard in person at the time of picking up the new replacement PCard. Worn/defective PCards shall not be returned through the campus interoffice mail.

**EMPLOYEE TRANSFER OR SEPARATION FROM THE UNIVERSITY**

Final Approver must notify the PCard Program Administrator if a PCardholder will be separating from the University or transferring to another division. Include in the request the last work date of the PCardholder and the date the PCard should be terminated. Requests can be submitted by accessing the Top Desk PCardhelp link located on the Purchasing website under the US Bank tile, click on “US Bank Related Questions” to submit your request.

The following items will be needed:

- Upon transfer to another department, all receipts for pending transactions in the current billing cycle must be obtained and given to the Final Approver. The PCard account will be closed. **The PCard must be returned in person to the PCard Program Administrator. Do not return a PCard through the interoffice mail.**
- Upon termination of employment from the University, the PCardholder must submit all receipts for transactions in the current billing cycle to the Final Approver. The PCard must be returned to the PCard Program Administrator with the HR Employee Separation Form, as part of the separation/clearance process as outlined by the Office of Human Resources. The PCard account will be closed. **Do not return a PCard through the interoffice mail.**

Upon notification of a terminated or separated employee, the PCard Program Administrator will contact the Final Approver to confirm that the PCardholder approved any pending transactions in the current billing cycle appearing in U.S. Bank Access Online.

The PCard Program Administrator will deactivate the PCard account and access in U.S. Bank Access.
Online and Staples.

**ESTABLISH A NEW FINAL APPROVER**

The Financial Officer (College or Division) can log in to the Self-Service Portal in the [TOPdesk-PCardhelp Portal](#) on the [Purchasing website](#) under the US Bank tile, and then click on “Establish a New Final Approver” to submit your request. The request must include the following:

- Building/Mail Code
- College/Department
- Department ID Numbers
- Email Address
- Final Approver’s Name
- Final Approver’s Title
- Fund Numbers
- Name of Previous Final Approver
- Phone Number

**Note:** A subordinate cannot be designated as a Final Approver in U.S. Bank Access Online. In accordance with the [Appropriate Fund Authorization](#) requirements, all Approvers in U.S. Bank are required to have an [Authorized Signature Form](#) on file with Financial Services and/or an approved [State Trust Account Application](#).

Upon receipt of all required documents, Purchasing & Contract Administration will establish a Final Approver account.

**PCARD USES**

**PROHIBITED TRANSACTIONS** (BY STATE AND CSU REGULATIONS)

- Alcoholic beverages, ammunition, tobacco, controlled substances, firearms and narcotics purchases.
- All commodity purchase orders greater than $1,000 (total cost of order) for services (i.e., assembly, disassembly, set in-place and installation) that includes prevailing wages. This also pertains to orders for installation of new fencing, sprinklers, carpeting, window blanks, etc.
- Cash advances, cash refunds for returned merchandise, store credits
- Consulting services, whether provided by an individual or a consulting firm that has one employee.
- Interagency Financial Transaction (IFT) Payments. Payment made to another campus must be paid via an IFT.
- Donations
- Drones
- Electronic communication devices including but not limited to cell phones and hot spots.
- Equipment that requires the purchase of additional cellular service (including but not limited to):
  - iPads
  - Laptops
  - Notebooks
  - Touchpads
- Equipment valued at $2,000 or more (unit price inclusive of sales tax), with or without installation.
- Gifts or items of a personal nature. Gifts or items of a personal nature purchased for University personnel are prohibited. The only department authorized to purchase gifts or items of a personal nature for University personnel is Human Resources (e.g., employee service awards and employee of the year awards). University personnel are defined as student assistants, staff, faculty or administrators. Gifts or items of a personal nature are defined as, but not limited to, greeting cards,
awards or plaques, any brand of EarPods, or flowers or plants, food or drink, party supplies, holiday decorations, microwaves, refrigerators, coffee makers, etc. For further details, see the Purchasing Handbook (Prohibited Practices).

- Goods or services for personal use. The employee will be directed to immediately reimburse the University for the Purchase.
- Maintenance/Service/Lease Agreements/Renewal Contracts (e.g., copiers, software license renewals, subscriptions/licenses paid in advance of Fiscal Years (“prepaids”)) must be submitted via a requisition.
- Payment for services performed.
- Payment to Individuals or to a Business that has only one (1) employee.
- Public works, construction, repair or remodeling of State buildings.
- Splitting purchases to circumvent purchase limits.
- Travel expenses including registration fees, off-campus training costs, conference seminar fees and lodging.

TRANSACTIONS REQUIRING A WAIVER (PER CAMPUS POLICY)

The following transactions require waiver approval from Purchasing & Contract Administration prior to purchase. Waivers shall be submitted by accessing the TOPdesk-PCardhelp Portal link located on the Purchasing website under the PCard tile, then select the appropriate request template.

- **Agreements**
  - All purchases (including “free” items) that require an agreement to be executed must be reviewed and signed by Purchasing & Contract Administration prior to the purchase. These may include but are not limited to equipment rentals, music score rentals, banquet and hotel agreements for conferences, etc.
  - A copy of the agreement shall be included with the PCardholder’s waiver request for review and approval.

- **Chemicals/Hazardous Materials**
  Per CSUNs [Hazardous Material Procurement Program](#), PCards may be used for the purchase of hazardous materials with an approved waiver under the following conditions:
  - The hazardous materials are infrequently needed
  - The hazardous materials are available only from specialty vendors
  - There are no established Blanket Purchase Orders in place with vendors who can supply the majority of a College’s or Department’s hazardous materials needs
  - A current PCard waiver approved by EH&S and PCard Help is in place.

  A copy of the approved Hazardous Materials Requiring Approval Form must be included with the PCardholder’s waiver request for review and approval.

- **Computers**
  - All computers under $2,000; unit price inclusive of sales tax (e.g., touchpads, notebooks, desktops, laptops, servers, etc.).
  - **Hardware and Peripherals** do not require a waiver (e.g., cables, monitors, keyboard, etc.). Please visit the list of items that have been pre-approved for purchase and DO NOT require an Information & Communication Technology (ICT) procurement form submission nor a waiver (PRE-APPROVED ICTs). These items have been vetted by the Accessible Technology Initiative (ATI) Procurement Committee as either low accessibility impact or as not falling into the criteria of ICT. More information on what [technologies fall under ICT](#) can be viewed on Universal Design Center’s website.
- **Equipment**
  - Equipment in compliance with the [Accessible Technology Initiative](#) regardless of the total purchase value (includes free items). Please see link for [Pre-Approved ICT forms](#).
  - Equipment valued under $2,000; unit price inclusive of sales tax, purchased with a **warranty**. Warranties may require vendors to come on campus to perform services.
  - **Lamps**
  - **Vacuums, Portable Heaters, Fans, Air Purifiers and Humidifiers**
    - Written approval for these items must be obtained from Physical Plant Management (PPM). A copy of the written approval (memo or email) must be included in the PCardholder’s waiver request or reconciliation packet.

- **Furniture**
  - All furniture orders that include services (i.e., assembly, disassembly, set in-place and installation).

- **Gift Cards/Tickets for Educational Programs**
  - **Program Overview**
    - All Gift Cards/Tickets purchases, **regardless of dollar value**, require an approved Hospitality Justification Form.
    - The approved Hospitality Justification Form and all required supporting documentation (e.g., event flyer, meeting agenda and general details, list of attendees, etc.) must be included in the PCard waiver.
    - As cash-equivalent instruments, Gift Cards and Tickets are governed by tax rules and internal control requirements. These rules and requirements must be followed and communicated to those involved before purchase or distribution of any Gift Cards and/or Tickets. An individual who receives in excess of $600 in nonemployee compensation will receive a 1099-MISC at the end of the calendar year. All Gift Card/Ticket distributions to enrolled students are reported to Financial Aid.
    - Gift Card/Ticket purchases are allowed if the expense is reasonable and necessary to carry out the mission of the University.
    - Electronic Gift Cards (e-Gift Cards), Electronic Tickets (e-Tickets) and Physical Gift Cards are permitted. E-Gift Cards and e-Tickets are strongly encouraged.
    - Physical Gift Cards shall be distributed in person to the eligible recipient and shall not be mailed to the recipients’ home addresses. A [Gift Card/Ticket Recipient Log](#) will need to be signed by each eligible recipient receiving a physical Gift Card.
    - Gift Cards and Tickets shall be reasonable in amount, appropriate to the occasion, and shall not exceed $100 (de minimis) unless approved by exception.
    - Gift Cards and Tickets shall be used immediately for the intended purpose of the purchase and must be used in the same Fiscal Year that they were purchased.
    - Unused Gift Cards and Tickets should be returned to the respective merchants for a refund or placed in a department safe for future use if refunds are not available. Unused Gift Cards and Tickets shall be recorded on the new recipient log and submitted to Accounts Payable. All unused Gift Cards and Tickets will be subject to an audit.
    - Approval for Gift Cards/Tickets must be obtained from the Financial Approver. A copy of the memo or email received from the Financial Approver authorizing the purchase of Gift Cards/Tickets must be provided with the waiver request.
    - All Gift Card and Ticket purchases require the [Gift Card/Ticket Recipient Log](#) to be attached to the monthly PCard Reconciliation Packet that includes the following...
information:
• Date received
• Dollar amount of each Gift Card
• Gift Card account number
• Name of recipient/student
• Signature of the recipient receiving the Gift Card
• Student ID number, if applicable

Gift Card/Ticket Purchases

- Allowable Categories
  - Raffles
  - Surveys

- Unallowable Uses
  - Employees. Gift cards to student assistants, staff, faculty or administrators are not permitted unless for research purposes. Gift cards for payment of services (e.g., bonuses, stipends) are not permitted.
  - Graduating Students. Gift Cards and Tickets as gifts for graduating students are not permitted.
  - Guest Speakers. Gift Cards and Tickets are not permitted. Must use the Guest Speaker Invoice C-710 Form.
  - Volunteers. Gift Cards and Tickets are not permitted. Alternative incentives to volunteer: provide meals and refreshments throughout the volunteering event, give CSUN memorabilia SWAG, hire the volunteer as a CSUN employee.

International Payments (Payments to Non-U.S./Foreign vendors)

- Tax analysis is required for all the following international payments:
  - Computer software license purchases including: renewals, upgrades, and subscriptions.
  - Services including, but not limited to:
    - Advertising
    - Consulting
    - Legal
    - Research
    - Teaching
    - Training

- Departments will be charged a 30% tax withholding fee for any transaction that did not go through a tax analysis.
- To find if a payment is associated with an international vendor, search online for the headquarters, contact information, or check the career section of the vendor’s website.

Meals and Light Refreshments

- Overview
  - All food purchases, regardless of dollar value, require an approved Hospitality Justification Form.
  - The approved Hospitality Justification Form and all required supporting documentation (e.g., event flyer, meeting agenda and general details, list of attendees, etc.) must be included in the PCard waiver, where a waiver is required.
  - Purchases must be for programmatic purposes only.
  - Meals served/catered or delivered on or off campus are permissible and will require a waiver.
- Curbside deliveries or pick up of food and refreshments do not require a waiver. Curbside deliveries shall be from designated CSUN parking lots only.
- Gratuities up to 20% of the meal only are allowed. Costs for tax, handling fee and/or delivery fee when calculating the gratuity shall not be included.
  - Any gratuity amount that exceeds 20% of the sub-total meal cost may require reimbursement to the University by the PCardholder.
- Vendor’s insurance will be required for the purchase of food involving catering services.
- For the purchase of meals and refreshments requiring a waiver, the approved waiver number must be noted on the receipt or in U.S. Bank Access Online.

### Office Products Orders
- The CSU’s exclusive office products vendor is Staples. Orders for office supplies shall be placed via Staples Advantage. Additionally, hardware and peripheral purchases outside of Staples Advantage (e.g., Best Buy) will require a waiver request. Waivers shall be submitted by accessing the TOPdesk PCardhelp link located on the Purchasing website under the Staples tile, and the “Waiver Request-Staples” option shall be selected.
  - Exceptions:
    - If a purchase cannot wait for Staples’ next-day delivery, the PCard may be used at a Staples store.
    - If the item is not available.
    - If Staples does not have the items needed, a waiver is required if purchasing from another office supply retail location.
- Amazon Purchases:
  - Items that are noted as “Organization Restricted” require approval prior to purchase. Please contact Purchasing & Contract Administration (x2301) or the PCard Program Administrator (x5916) or submit a waiver request in TOPdesk PCardhelp link located on the Purchasing website. Click the tile “Waiver Request-Amazon” to submit your waiver request.

### Services of Any Nature (Performed On or Off Campus)
- Insurance requirements apply for any type of service. Services may include but are not limited to advertisements, equipment repairs, shredding services, printing, mailing services, catering (non-curbside), imprinting on company assets (e.g., apparel and promotional items), dry cleaning, and installation services.
- Promotional Expenses
  - Expenses include but are not limited to pencils, pens, SWAG, etc.
  - All promotional expenses, regardless of dollar value, require an approved Hospitality Justification Form. Promotional items purchased as operational inventory supplies do not require a Hospitality Justification Form.
  - A waiver is not required if the promotional items do not include any customization (e.g., using the CSUN logo).
  - The approved Hospitality Justification Form and all required supporting documentation (e.g., event flyer, general details, etc.) must be included in the PCard waiver and/or the reconciliation packet.
- For questions on what constitutes a service, contact the campus Risk Management Department (x6830).
- To identify vendors who already have insurance on file with the University, contact Purchasing & Contract Administration (x2301). Note: Waiver approval is required prior to purchase.
### Software, Software-as-a-Service, Licenses and Online Subscriptions

- All domestic and international Software/Software-as-a-Service/Licenses/Online Subscription purchases not on the Pre-Approved ICT list will require an [Information and Communication Technology Form](#), regardless of total order value (includes “free” items). Some Web Applications and Cloud Services, however, have been pre-approved for purchase and **DO NOT** require an ICT procurement form submission nor a waiver ([PRE-APPROVED ICTs](#)). For the items listed in this section, you are required to review and sign the Plan for Alternate Access (PAA) through Adobe Sign. Ultimately, **it is your department’s responsibility** to ensure accessibility compliance for these ICT products. You must review the findings listed in this plan and ensure these ICT products are comply with accessibility guidelines.

- Software purchased from International vendors will be subject to a Non-Resident Alien Tax Analysis.

- Excludes new orders as well as renewals for maintenance and software and software/licenses paid in advance of Fiscal Years (*prepaids*) and software that includes the use of [Level 1](#) or [Level 2](#) data, or Cloud Base Software all of which must be submitted via a requisition.

### NON-COMPLIANCE

Oversights resulting in the late submittal of a complete PCard Reconciliation Packet by the deadline according to the [U.S. Bank Reconciliation Schedule](#) may be determined by the following suspensions to the PCardholder’s account:

- **First** late submission: Automatic suspension, pending receipt of the PCard Reconciliation Packet in Accounts Payable.
- **Second** late submission: Automatic suspension for thirty days. The PCard Reconciliation Packet is required to be turned in regardless of suspension period.
- **Third** late submission: Permanent revocation of the PCardholder’s privileges.

Oversights to the transactional procedures in this guide may result in the following notifications or oversights to the PCardholder’s account:

- **Notification**: Notification memo will be sent for each non-compliant occurrence that is not a previous occurrence of the same.
- **First** oversight: Email notifying the PCardholder of the specific non-compliant occurrence for which a previous notification was issued.
- **Second** oversight: Email notifying the PCardholder of the specific non-compliant occurrence for which a first oversight was issued for the same type of occurrence.
- **Third** oversight: Email notifying the PCardholder of the specific non-compliant occurrence for which a second oversight was issued for the same type of occurrence. A Third oversight will result in the temporary revocation of the PCard privilege for a minimum of three months. Prior to their PCard being reactivated, the PCardholder will be required to complete a PCard Refresher Training.
- **Fourth** oversight: Permanent revocation of the PCard privilege.

The PCardholder, Manager, Director and Final Approver will be copied on all correspondence regarding notifications and oversights. All notifications and oversights will drop off the PCardholder account after 2 years from the first notification.

In accordance with [Procurement Cards, Executive Order (EO) 760](#), the PCard Program Administrator reserves the right to determine the appropriate disciplinary action to suspend or permanently revoke the PCard delegation when warranted.
PRE-APPROVED INFORMATION and COMMUNICATION TECHNOLOGY (ICT)

CSUN has pre-approved some ICT items for purchase (pre-approved ICTs). These items have been vetted by the Accessible Technology Initiative (ATI) Procurement Committee as either low accessibility impact or as not falling into the criteria of ICT. As such, these pre-approved items DO NOT require an ICT procurement form submission NOR a PCard waiver.

For products under Web Applications and Cloud Services, although they do not require an ICT procurement form, they do require a Plan for Alternate Access (PAA). Departments purchasing any of the products in this section must review and sign a pre-filled PAA through Adobe Sign. To access the PAA’s for these products, please visit the Universal Design Center’s Plan for Alternate Access website.

PCARD PROGRAM RESOURCES

Hospitality Policy-Addendum B: Expense Matrix - Matrix of allowable events for payment with hospitality and programmatic funds.

Lost/Itemized Receipt Form - Form for lost, missing, or non-itemized receipts.

PCard Account Request Form - Application to establish a new PCard account.

PCard Program Agreement - Agreement signed by all PCard holders that acknowledges the PCardholder has attended the mandatory PCard training and agrees to abide by the guidelines of the PCard program.

Procurement Matrix - Quick reference guide for purchases related to Direct Pay, PCard Waivers, Prohibited Transactions and Requisitions.

U.S. Bank Access Online - Portal to view, approve and reconcile PCard transactions. Organization Short Name is “CSUCA.”

REFERENCES

CSUN Hospitality Policy (CSUN 200.25)

E.O. 760 Procurement Cards

E.O. 1031 Systemwide Records/Information Retention and Disposition Schedules Implementation

HR 2013-02 Conflict of Interest Annual Filing

PolicyStat 3601.01 Travel Policy

PolicyStat 5205.00 Low Value Purchases

PolicyStat 5250.00-Procurement Cards (University Liability Credit Cards)