

***Policies and Standards***

<b>SECTION:</b> <b>Department of Strategic Sourcing</b>	<b>NO.</b> <b>6.2</b>			
<b>CHAPTER:</b> <b>Organization</b>	<b>ISSUED:</b> <b>09/1997</b>	<b>REV. A</b> <b>09/2007</b>	<b>REV. B</b> <b>05/2009</b>	<b>REV. C</b> <b>07/2010</b>
	<b>Rev. D</b> <b>11/2013</b>	<b>REV. E</b> <b>08/2016</b>	<b>REV. F</b> <b>11/2018</b>	
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**PURPOSE**

The Creighton University P-Card program provides a convenient and efficient means of purchasing small dollar items for University business.

The purpose of this policy is to provide parameters for use of the Creighton University Purchasing Card (P-Card).

**SCOPE**

This policy applies to all authorized individuals using a University-issued P-Card.

**POLICY**

- This card is to be used solely for University business and never to be used for personal charges. Making personal charges on a University P-Card constitute fraud and are in direct violation of this policy.
- The Sr. Director of Strategic Sourcing will revoke the purchasing privileges, temporarily or permanently, of a cardholder who fails to comply with these policies. Willful non-adherence to this policy will result in disciplinary action up to and including termination.
- Each participant must sign a P-Card Agreement.

**ADMINISTRATION**

**Unrestricted and Restricted Purchases**

- Use of the University P-Card is encouraged for purchases including, but not limited to:
  - Offsite meeting space rental
  - Conference registration
  - Membership Dues

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- Travel expenses
- Subscriptions
- One-time payments
- The University P-Card may be used for purchases in the following categories, **but only with the Department of Strategic Sourcing approval:**
  - All computer hardware and software (see policy #4.8 Technology Procurement Policy). Additional approval from the Department of Information Technology and Library Services (ITLS) is also required.
  - Purchases where the total transaction amount is \$5,000 or greater
- The University P-Card **may not** be used for purchases in the following restricted categories:
  - Animal purchases
  - Capital expenditures such as furniture, fixtures, or equipment that exceed \$5,000 per item
  - Contracted Services such as legal/consulting services or opinions (except if purchased on a General Counsel P-Card)
  - Creighton University Services
  - Fuel (Use of a University gas card is required.)
  - Gift cards/certificates
  - Insurance
  - Leases
  - Furniture

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- Radioactive materials
- Pharmaceuticals
- See the Accounting Services website for financial policies regarding restrictions on employee gifts, gift certificates, and gratuities. ([APPL12](#)) ([APPL14](#))
- The Cardholder is responsible for the exemption of sales tax, when applicable, when charges are made to the P-Card, Custodians may try to retrieve sales tax as a service to the cardholder.
- Any fees incurred will be the responsibility of the user department. These fees include, but are not limited to, late fees, cash advance fees, over-limit fees, foreign transaction fees, and replacement of lost/stolen card fees.

**Basic Information**

- The purchasing card program is affiliated with First National Bank of Omaha and utilizes a MasterCard Commercial Edition Card administered by the Creighton University Department of Strategic Sourcing.
- Along with Credit Card Coordinator approval, P-Cards are issued to a Creighton employee upon approval of the Department Administrator or Chair. If a Department Administrator or Chair is to be the card holder, then Vice President (VP)/Vice Provost approval is required.
- Business Service Center management will designate a P-Card Custodian (Custodian) who will have responsibility for the review and timely reconciliation of the assigned P-Card account(s).

**Transaction/Credit Limits**

- Use of the P-Card is restricted regarding transaction limits.
  - No single transaction is to exceed \$5,000 without prior approval from the Department of Strategic Sourcing. **A Preapproval Request form must be completed on-line,**

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**submitted to the Department of Strategic Sourcing, and approved prior to executing a single transaction in excess of \$5,000.** Approved requests should be kept on file by the custodian and the Credit Card Coordinator for audit purposes.

- Transactions may not be split to keep the total amount below \$5,000.
- The credit limit for each card will be at the department’s discretion within established University guidelines. Requests to increase or decrease credit limits should be made to the Credit Card Coordinator in the Business Service Center. Credit limits should be at a level sufficient for the Cardholder and Department to receive the intended benefits of the P-Card program and expedite small dollar purchases; while simultaneously protecting the University from unnecessary risk due to excessively high credit limits in the event of misuse, loss or theft of the P-Card.

**Receipts**

- Detail receipts are required to be submitted to the Custodian for all purchases. Detail receipts must include supplier name, supplier location, transaction date, total cost, and itemized list of items purchased.
- Detail receipts are required to be submitted to the Accounting Services for the following purchases:
  - Grant-funded (Funds 27XXXX, 28XXXX)
  - Plant/Capital Projects (Funds 900XXX)

**Card Security**

- All P-Cards are to be kept in a secure location.
- Improper physical control and/or unauthorized use of a P-Card may result in the suspension of P-Card privileges.
- The Cardholder’s supervisor is responsible for securing the P-Card prior to the employee’s separation from the University. The Credit Card Coordinator will receive weekly listings of terminated employees from the Human Resources Department, however the responsibility for

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retrieving cards and notifying the Credit Card Coordinator is owned by the cardholder's supervisor.

**Violations of Policy**

- Violations of rules governing use of the P-Card may be classified as minor or major. Violations are evaluated on an individual basis and any action taken is dependent upon the nature and frequency of the violation.
- **Minor Violations** include, but are not limited to, purchases in restricted categories without proper approval, failure to reconcile account(s) in a timely manner, failure to provide proper documentation for purchases, and failure to follow P-Card procedures. These violations may result in disciplinary action. Minor violations should be addressed as follows:
  - First Offense – The Credit Card Coordinator will inform the Cardholder/Custodian/Approver of the infraction and provide guidance on steps to correct.
  - Second Offense – P-Card(s) will be cancelled, or Custodian and/or Approver duties will be reassigned **at the discretion of the Sr. Director of Strategic Sourcing.**
- **Major Violations** are those that indicate a willful intent to disregard policy and procedure that result in P-Card misuse. This includes, but is not limited to, knowingly making personal purchases using the P-Card or submitting a fraudulent receipt. If fraudulent use of the P-Card is confirmed via an Internal Audit Department investigation, disciplinary action will follow the guidelines specified in University Policy [3.1.9, Fraud and Embezzlement](#). When Cardholder or Custodian misuse is suspected the department head is to notify the Credit Card Coordinator or Sr. Director of Strategic Sourcing **immediately. The P-Card will be suspended pending further review and investigation by the Internal Audit Department.**

**PROCEDURES**

Use the following link to access the procedures for the proper use of the P-Card for Cardholders, Custodians and Approvers.

<http://www.creighton.edu/admin/purchasing/pcardprogram/policy/index.php>

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**AMENDMENT/TERMINATION OF THIS POLICY**

Creighton University reserves the right to modify, amend, or terminate this policy at any time.