



WAKE FOREST
UNIVERSITY

University Card Program Manual



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TABLE OF CONTENTS

Section	Topic	Page
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	Contacts for Assistance	1
	Cardholder Process Overview	2

Section 1: Overview of Wake Forest University Reynolda Campus University Card Program

1.1	Introduction	4
1.2	Restricted Items	4
1.3	Eligibility	5
1.4	Obtaining a University Card	5
1.5	Completing an Application	5
1.6	Setting up and Modifying of Cardholder Credit Limits	6
1.7	Cancellation of University Card	6
1.8	Employee Transfers	6
1.9	Card Security	6
1.10	Card Renewal	7
1.11	Lost, Misplaced or Stolen Cards	7
1.12	Receipt of Material and Supplies	7
1.13	Resolving Errors, Disputes, Returns and Credits	7
1.14	Electronic Transaction Processing	8
1.15	North Carolina Sales Tax Guidelines	8
1.16	Roles within the Credit Card Approval Process	9
1.17	Receipt Approval and Submission to Accounts Payable	10
1.18	Misuse of the Card	11
1.19	Fraudulent Use of the Card	13
1.20	Statement Reviews	13
	Appendix A: Merchant Category Codes (MCC) Listing	14
	Appendix B: Frequently Asked University Card Questions	23
	Appendix C: Common Used Account Numbers	27
	Appendix D: Related Policies	27

Contacts for Assistance

Bank of America

Customer Service: **1.866.500.8262**

This number should be used for all customer service inquiries; reporting lost or stolen cards, disputing a transaction, and to report fraud.

Card Administrators

Dawn Cadd, University Credit Card (PCard) Administrator

Procurement Services

Email: cadddk@wfu.edu

Phone: 336.758.5998

Procurement Services

P.O. Box 7245/ 1100 Reynolds Boulevard, Suite 100

Procurement Help Line: 336.758.8289 (uBuy)

Fax: 336.758.4823

Responsibilities:

- Establishing new cards
- Modifying cardholder credit limits
- Training and assisting cardholders with Works

Accounting Coordinator

Angie Downing, Senior Accounts Payable Representative

Financial & Accounting Services

Email: downina@wfu.edu

Phone: (336) 758.1981

Fax: (336) 758.6163

Responsibilities:

- Auditing card transactions
- Reporting card misuse

To anonymously report card misuse or non-compliance

1.877.880.7888 (toll free), Monday through Friday from 9 am to 8 pm

This service is provided by an off-site third party. Calls will not be traced nor will there any effort to identify you. For more information on compliance, visit <http://www1.wfubmc.edu/WFUHScpliance/>.

Cardholder Process Overview

The following lists the steps that a cardholder will need to perform on each statement with use of the PCard.

<u>STEP</u>	<u>PAGE NUMBER</u>
1. Receive email from Procurement Services stating the end of the billing cycle	
2. Log into Works	15
3. Update all your transactions. Be sure to include the following fields:	
a. Sales tax	8, 21-22
b. Business purpose.....	23
c. Accounting Information	24
4. Sign off on transaction	25
5. Print your billing cycle statement off of Works.....	30
6. Sign your statement and then have the proper approvers sign your statement .	33
7. Submit the statement and supporting documentation to Accounts Payable	33

***SECTION 1
OVERVIEW OF
WAKE FOREST UNIVERSITY REYNOLDA
CAMPUS
UNIVERSITY CARD PROGRAM***

1.1 Introduction

The Wake Forest University Credit Card (PCard) Program is a fast, flexible alternative for processing small dollar value purchases from suppliers that accept Visa. This program is designed to delegate the authority and capability to purchase small dollar items and travel expenditures directly to the person to whom it matters most – the user.

With the completion of training and processing of the University Cardholder Application, a University Credit Card (PCard) will be issued in an employee's name with the Wake Forest University logo. **This card must be used for University business only. Wake Forest University cardholders are required to comply with all University Policies and Procedures. Please see appendix D to see a list of policies.**

The University Credit Card Program offers these benefits:

- University employees will have the ability to purchase travel and small dollar items without a purchase order.
- Departmental personnel will have fewer invoices to process and approve.
- Supplier calls regarding invoice routing and payment should decrease.
- The University directly pays the bill, so no waiting for personal reimbursements. Purchasing with the PCard is flexible and convenient, including the ability to make online purchases. Visa is widely accepted worldwide.
- Departments can capture savings by not being charged for North Carolina sales tax for PCard transactions.
- Departmental personnel will have access to online, near real time reporting.
- PCard purchases will be integrated into your Banner financial reports.
- Credit limits can be set based on individual needs.

1.2 Restricted Items

The PCard is intended for purchases not requiring a University Purchase Order per Wake Forest University Procurement Policy (see Appendix D).

The following items cannot be purchased with the PCard:

- Cash advances
- Legal Services
- Controlled Substances
- Radioactive Materials
- Motor Vehicles
- Tax Services
- Non- Business related items

Items purchased with grant funds must meet the restrictions of the grant.

1.3 Eligibility

The following groups are eligible to have University PCards upon authorization by their Approval Authority: Full time, part time, and temporary faculty and staff, as well as graduate students employed by the University in a professional setting.

The Approval Authority and PCard Administrator shall approve all applicants. All applications require at least a one-up approval with issued PCard.

1.4 Obtaining a University Card

- Applicant completes and signs a University Cardholder Application. [University PCard Application](#). Applicant submits University Cardholder Application to Approval Authorities for approval.
- Approved Agreement is forwarded to Procurement Services for final approval.
- Applicant schedules a cardholder training session through the [Professional Development Center PCard Training](#).
- Cardholder will receive the PCard and sign cardholder agreement upon completion of training. PCards will not be mailed to cardholders.
- Cardholder may be asked to show photo ID if picking up their PCard at a later date.
- Although the PCard is issued in an employee's name, it is the property of Wake Forest University and is only to be used for official University business as defined in this manual.

1.5 Completing an Application

The application is on the [Financial Services website](#). Complete all items; information should be typed or printed legibly.

- Cardholder Name
- Department Name
- Business Address – Wake Forest University PO Box for Reynolda Campus employees, street address for Graylyn employees.
- Business Telephone Number
- Business E-mail Address
- Default Fund, Department, Activity and/or Location number – This will be the default accounting information where purchases will be charged in Banner.

1.6 *Setting Up and Modifying of Cardholder Credit Limits*

The single transaction limit is set in accordance with current University policies. This limit is currently set at \$2,500 per transaction, excluding travel and entertainment and “Exclusions and Special Situations” outlined specifically in the University Procurement Policy, see Appendix D.

Any changes to cardholder spending profile require approval from Approval Authority. This includes removing STL, increasing STL, or increasing overall credit limit (temporary or permanent). Approval can be sent via email to Procurement Services.

- Cardholder sends the requested increase amount to Approval Authority via email. Email must contain new spending limit needed, reason for increase and date that increase should expire. If this is a permanent increase, please indicate in email. Approval Authority should then forward email to PCard Administrator with approval.

1.7 *Cancellation of University Credit Card*

Cards should be canceled immediately when a cardholder terminates employment or no longer requires use of a PCard.

Approval Authority or their designees are responsible for notifying the PCard Administrator when a University Card should be canceled. Canceled PCards should be destroyed.

1.8 *Employee Transfers*

If an employee transfers to another department and requires the use of a PCard, cardholder must receive authorization from the new Approval Authority to keep the PCard. It is the responsibility of the cardholder to contact the PCard Administrator to update Approval Authority and department default account information. The PCard Administrator will contact the new Approval Authority to establish PCard spending profile for cardholder.

1.9 *Card Security*

The PCard must always be kept in a secure location. The individual’s name that appears on the card bears the responsibility for purchases made on their card. The individual to whom the PCard is issued is the only person authorized to make purchases with that card. Fraud Protection issued by Bank of America requires that card numbers and Works access is not shared. Proxies are given their own access information to Works. If Procurement Services receives information that a PCard has been shared or if

card number has been shared with another employee for use, Procurement Services will immediately suspend the card. Cardholder will be contacted.

1.10 Card Renewal

Bank of America will automatically mail renewal cards to the cardholder prior to the expiration date on the card. Refresher training is now required in order for renewal plastic to remain activated. For further information, please visit finance.wfu.edu.

1.11 Lost, Misplaced or Stolen Cards

Immediately upon realizing that a PCard has been lost, misplaced or stolen, the cardholder must:

- **Notify Bank of America at: 1.866.500.8262.**
- **Notify Procurement Services**
 - **PCard Administrator-Dawn Cadd; cadddk@wfu.edu 336.758.5998**
 - **Procurement Services; procure@wfu.edu 336.758.8289**

A new piece of plastic with a new set of numbers will be assigned to cardholder.

1.12 Receipt of Material and Supplies

The cardholder is responsible for ensuring receipt of merchandise and following up with suppliers to resolve delivery problems, discrepancies or damaged merchandise.

In all cases, a receipt is required to document the purchase. If merchandise has been ordered by telephone, fax or mail order, ask the supplier to include a sales receipt in the package or email the receipt showing the payment. Either method must itemize the items purchased and amount paid.

1.13 Resolving Errors, Disputes, Returns and Credits

The cardholder is responsible for resolving any problems with suppliers concerning erroneous charges, disputed items or returned merchandise as soon as a problem is discovered. Disputed items can result from failure to receive merchandise charged, fraud, misuse, altered charges, defective merchandise, incorrect amount being charged, duplicate charges or shipments, etc.

The cardholder must first contact the supplier to resolve any of these issues. (Most problems can be resolved in this manner.) If the cardholder is unable to reach a suitable agreement with the supplier, the cardholder should immediately begin the dispute process by contacting Procurement Services at 336.758.8289 (uBuy).

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- Employees must have return credits processed to the PCard; employees are not allowed to accept cash when returning an item.

1.14 Electronic Transaction Processing

- Works is the online application used to verify and edit transactions. Users can update or correct the default accounting information tied to each transaction.
- Individual cardholders, proxies and Approval Authorities have access to Works to view and edit transactions.
- Bank of America pays suppliers within 72 hours of transaction postings.
- Users can view transactions in Works as soon as they are submitted by the supplier and posted by Bank of America.
- Users review and make necessary edits to posted transactions.
- Wake Forest University must pay Bank of America for **all** transactions; returns and disputes are credited in a future billing cycle.
- A valid Chart, Fund, Department, and Account number is required. For some transactions, a valid Activity and/or Location is appropriate. Works will default this information into each transaction; it is the responsibility of the user to confirm that this information is correct and modify it, if necessary. Individual transactions may be split into as many 20 distributions as necessary.
- The transactions will be downloaded into the General Ledger on a monthly basis.

1.15 North Carolina Sales Tax Guidelines

The University is required to pay North Carolina sales and use taxes along with federal taxes. However, the University is entitled to apply for a refund on North Carolina sales taxes when proper documentation for the taxes exists. When North Carolina sales tax is charged, the tax amount should be broken out on the original receipt. Cardholders are responsible for ensuring that the proper tax amount is broken out on the transaction in Works. North Carolina sales taxes charged on the PCard and properly documented are not charged against a department's budget. Unlike personal reimbursements, sales taxes on items reimbursed to an individual cannot be refunded and are charged to the departmental budget.

1.16 Roles within the Credit Card Approval Process

Credit Card holder

The individual submitting their credit card statement will:

- Verify that all expenses requested to be paid by the University are valid and conform to the program requirements. Requests lacking the required documents and/or business purpose will be questioned.
- Attach original invoices and receipts (online or in store) to monthly statements.
- Attest the expenses submitted have not been previously paid on a prior statement.
- Sign and date each statement.
- Submit all forms related to the credit card statement to Accounts Payable within the proper billing cycle.
- The cardholder will remain accountable for ensuring that all expenses are incurred and all requests for payment are submitted in accordance to the program requirements.
- Notify PCard Administrator when Approval Authority has changed.
- The Cardholder can assign a proxy to update transactions in the Works system, however the Cardholder is responsible for making sure the information is accurate and complete.

Proxy

- Must complete cardholder training and acquire own username and password for the Works system.
 - Proxy signs up for a cardholder training session through [Professional Development Center PCard Training](#)
 - Send PCard Administrator email requesting Works user information and identify which department they will be proxy for.
- Attest that business purpose is valid
- Reconcile transactions in the Works system
- Obtain budgetary approvals on behalf of the cardholder and attach to the statement.

Authorizer/Approver

Individuals authorized to approve credit card statements of others will be responsible for administering PCard program requirements. Authorizer/Approvers must:

- Attest that the business purpose of each expense is valid and directly related to University business.
- Request further document or explanation of expenses that appear unusual or suspect of a violation as defined by this manual.
- Submit the approved credit card statement to Accounts Payable on a timely basis.
- Understand that while Accounts Payable will review the credit card statement, the primary responsibility for the determination of the appropriateness of each expense rests with the individual cardholder and the individual responsible for approval and authorization.

Financial and Accounting Services/Accounts Payable

The Accounts Payable unit within Financial and Accounting Services (FAS) is responsible for reviewing credit card statements prior to payment to verify that expenses are reasonable and meet the following criteria:

- Information on the credit card statement is supported by accompanying documentation, which is both complete and in accordance with this manual.
- Expenses conform to the requirements imposed by the Internal Revenue Service (IRS) or, if applicable, sponsoring agencies.
- Expenses have been reviewed and approved by the appropriate Authorizer/Approver.
- Expenses have been reviewed for compliance with other applicable University Policies.

Internal Audit

University Internal Audit personnel routinely examine invoices and credit card documentation to monitor compliance with University Policies and regulatory agencies.

1.17 Receipt Approval and Submission to Accounts Payable

Every month, each cardholder will receive an email stating that the credit card statement is available. Each cardholder is then responsible for compiling all the receipts and other documentation for their purchases on the statement. This includes

updating NC sales tax, entering a business purpose and verifying that the accounting information defaulted in Works is correct.

Receipts should be attached to a Works monthly statement along with proper approvals and submitted to Accounts Payable via campus mail (see section 2.10 on page 33).

If you will be traveling for a period of time that will cause you to miss the reporting deadlines, you **must** request an extension to the deadlines from the AP Accounting Coordinator prior to your trip. Failure to inform the Accounting Coordinator and gain approval will be considered card misuse; please see the next section for more information on card misuse.

1.18 Misuse of the Card

The following situations are examples of “misuse” of the PCard:

- Allowing someone else to use your PCard or giving your card number to another individual to use.
- Personal (non-university related) purchases.
- Use of your card if your approval authority has changed and you have not notified Procurement Services.
- Use of the PCard by a terminated employee.
- Splitting a transaction to avoid requirements of issuing a University Purchase Order.
- Failure to provide appropriate documentation according to related University policies and procedures.
- Going over the single item limit of \$2,500 for non-travel related purchases or items not identified in the Purchasing Policy “Exclusions and Special Situations”. (see Appendix D).
- Failure to update Works with appropriate information (business purpose, sales tax-when applicable and account code information) by appropriate due date.
- Failure to turn in monthly statement and supporting documentation by appropriate due date.

Each occurrence of misuse is called a **violation**.

- Violations are recorded for each cardholder on a monthly basis.
- Procurement Services and Accounts Payable are always willing to assist cardholders with questions; our goal is to instruct on correct procedures to prevent further misuse.
- If a cardholder continuously violates the University policies and procedures supporting the PCard program and shows no response to verbal or written instruction, immediate action will be taken.

Consequences of Misuse:

- ***Failure to update Works and submit required documentation without notifying PCard Administrator or Accounts Payable in advance will result in temporary PCard suspension*** until documentation is turned in and transactions are updated. Cardholder will be notified of suspension and at that time, must provide date that documentation will be completed. PCard will be reactivated when cardholder completes necessary tasks as outlined in email. If cardholder fails to respond to deadlines or additional request for information cardholder and approval authority will be notified of further action.

Further action may include adding transaction dollar amount as taxable income to cardholder.

- ***Allowing someone else to use your PCard will result in immediate suspension of the card. A new piece of plastic will be issued and this action will be documented as cardholder misuse.***
 - ***Do not hand your card to another individual to use***
 - ***Do not leave your card in an unsecure drawer or cabinet***
- While letting someone else use your card does not always result in fraudulent activity, sharing your card number involves risk to you as an individual as well as the University.
 - If unauthorized charges appear on your card, the bank will require a process to be completed that may include termination of a University employee.

For all other violations:

1. Email will be sent to cardholder. At that time, cardholder must respond and work to correct violation as outlined in email.
2. If cardholder fails to respond, an email will then be sent to cardholder and approval authority.
3. Card will be temporarily suspended if there is no response after the 2nd email is sent. Suspension will be lifted when cardholder completes necessary tasks as outlined in email.
 - Approval Authority will be copied on all correspondence after 1st email.

****Multiple violations may result in permanent suspension of the card and/or required re-training.**

1.19 Fraudulent use of the Card

Fraudulent Use of the Card as outlined in Wake Forest University Policies is an immediate suspension. Cardholder will be notified of the suspension. If the fraudulent activity is confirmed PCard account will be permanently deleted and you are no longer eligible for participation in the University PCard program.

Examples of fraudulent activities:

1. Using your PCard for personal, non-University related charges if not properly identified as personal.
2. Using your PCard for transactions that are personally reimbursed by a third party or individual if not properly identified as reimbursable by a third party.

If fraudulent activity is suspected, PCard will be suspended immediately. Approval authority, accounts payable and payroll will be notified immediately. Internal auditors will review, investigate and confirm fraudulent activity. Other disciplinary action may be taken per University policies.

1.20 Statement Reviews

Individual statements with corresponding original receipts and the signed approval of the cardholder's Approval Authority are forwarded to Accounts Payable.

Reviews will include steps to ascertain that:

- PCards are used for authorized purchases related only to University business.
- Proper documentation is submitted to support procurement card transactions. Supporting documentation and related reconciliation information are forwarded by the cardholder to Accounts Payable for retention in accordance with the University's established retention policy.

Appendix A: Merchant Category Codes (MCC) Listing

The following is a listing of the codes and their associated Wake Forest account number. The MCC's are attached by the credit card processor to each transaction based on the merchant.

MCC	MCC Description	WFU Account	WFU Account Description
742	Veterinary services	54514	Professional and Contract Svcs.
763	Agricultural cooperatives	54514	Professional and Contract Svcs.
780	Landscaping and horticultural services	54514	Professional and Contract Svcs.
1520	General contractors-residential and commercial	80010	General Construction
1711	Heating, plumbing, and air conditioning contractors	80042	HVAC
1731	Electrical contractors	80160	Electrical
1740	Masonry, stonework, tile set, plastering, and insulation contractors	80016	Masonry
1750	Carpentry	80010	General Construction
1761	Roofing, siding, and sheet metal work contractors	80010	General Construction
1771	Contractors, concrete work	80010	General Construction
1799	Special trade contractors--not elsewhere classified	80010	General Construction
2741	Miscellaneous publishing and printing services	53013	Printing
2791	Typesetting, plate making & related services	53013	Printing
2842	Specialty cleaning, polishing and sanitation preparations	53018	Housekeeping Supplies
3000-3350	Airlines	54010	Travel
3351-3500	Car rental agencies	54010	Travel
3501-3799	Hotels and motels	54010	Travel
4011	Railroads	54010	Travel
4111	Local and suburban commuter pass trans, including fee	54010	Travel
4112	Passenger railways	54010	Travel
4119	Ambulance services	56527	Miscellaneous Expense
4121	Taxicabs and limousines	54010	Travel
4131	Bus lines, charters, tour buses	54010	Travel
4214	Motor freight carriers, and trucking	58019	Freight In
4215	Courier services-air and ground, and freight forwarders	58019	Freight In
4225	Public warehousing	53010	Supplies - Office
4411	Steamship and cruise lines	54010	Travel
4457	Boat rentals and leasing	54010	Travel
4468	Marinas, marine service, and supplies	54010	Travel
4511	Airlines and air carriers	54010	Travel

MCC	MCC Description	WFU Account	WFU Account Description
4582	Airports, flying fields, and airport terminals	54010	Travel
4722	Travel agencies	54010	Travel
4723	Package tour operators (Germany)	54010	Travel
4761	Telemarketing of travel related services and vitamins	54010	Travel
4784	Tolls and bridge fees	54010	Travel
4789	Transportation services not elsewhere classified	54010	Travel
4812	Telecommunication equipment and telephone sales	51515	General Equipment
4813	Key-entered telecom merchant	51515	General Equipment
4814	Telecommunication services	53512	Telephone Expense
4815	Visa phone	51515	General Equipment
4816	Computer network/information services	53023	Computer Software
4821	Telegraphic services	53512	Telephone Expense
4829	Wire transfer money order	53010	Supplies - Office
4899	Cable and other pay television services	58022	Cost of Cable Service
4900	Utilities - electric, gas, water, sanitary	52511	Electric
5013	Motor vehicle supplies and new parts	52015	Vehicle Maintenance
5021	Commercial furniture	51510	Furnishings
5039	Construction materials not elsewhere classified	80059	Materials
5044	Office, photographic, photocopy, and microfilm equipment	51515	General Equipment
5045	Computers, computer peripheral equipment, software	51513	Computer Equipment
5046	Commercial equipment, not elsewhere classified	51515	General Equipment
5047	Dental/laboratory/medical/ophthalmic hosp equipment and supplies	51515	General Equipment
5051	Metal service centers and offices	53010	Supplies - Office
5065	Electrical parts and equipment	80160	Electrical
5072	Hardware equipment and supplies	51515	General Equipment
5074	Plumbing and heating equipment and supplies	80041	Plumbing
5085	Industrial supplies not elsewhere classified	53010	Supplies - Office
5094	Precious stones and metals, watches & jewelry	53010	Supplies - Office
5099	Durable goods, not elsewhere classified	53010	Supplies - Office
5111	Stationery, office supplies, printing and writing paper	53010	Supplies - Office
5122	Drugs, drug proprietaries, and druggists sundries	53010	Supplies - Office
5131	Piece goods, notions, and other dry goods	53010	Supplies - Office
5137	Men's, women's and children's uniforms and commercial clothing	53015	Uniforms
5139	Commercial footwear	53010	Supplies - Office
5169	Chemicals and allied products not elsewhere classified	53010	Supplies - Office
5172	Petroleum and petroleum products	52514	Gasoline/Fuel
5192	Books, periodicals and newspapers	55510	Books & Periodicals
5193	Florists supplies, nursery stock & flowers	56533	Flowers & Plants
5198	Paints, varnishes and supplies	80028	Painting
5199	Non-durable goods not elsewhere classified	53010	Supplies - Office

MCC	MCC Description	WFU Account	WFU Account Description
5200	Home supply warehouse stores	53010	Supplies - Office
5211	Lumber and building materials stores	80059	Materials
5231	Glass, paint, and wallpaper stores	80059	Materials
5251	Hardware stores	53010	Supplies - Office
5261	Nurseries, lawn and garden supply stores	56533	Flowers & Plants
5271	Mobile home dealers	53010	Supplies - Office
5300	Wholesale clubs	53010	Supplies - Office
5309	Duty free stores	53010	Supplies - Office
5310	Discount stores	53010	Supplies - Office
5311	Department stores	53010	Supplies - Office
5331	Variety stores	53010	Supplies - Office
5399	Miscellaneous general merchandise	53010	Supplies - Office
5411	Grocery stores, and supermarkets	54010	Travel
5422	Freezer and locker meat provisioners	54010	Travel
5441	Candy, nut, and confectionery stores	54010	Travel
5451	Dairy products stores	54010	Travel
5462	Bakeries	54010	Travel
5499	Miscellaneous food stores-convenience stores and specialty markets.	54010	Travel
5511	Car and truck dealers (new and used)	51517	Vehicles
5521	Car and truck dealers (used only)	51517	Vehicles
5531	Auto and home supply stores	52015	Vehicle Maintenance
5532	Automotive tire stores	52015	Vehicle Maintenance
5533	Automotive parts and accessories stores	52015	Vehicle Maintenance
5541	Service stations (with or without ancillary services	52015	Vehicle Maintenance
5542	Automated fuel dispenser	52514	Gasoline/Fuel
5551	Boat dealers	51517	Vehicles
5561	Camper, recreational and utility trailer dealer	52015	Vehicle Maintenance
5571	Motorcycle dealers	51517	Vehicles
5592	Motor homes dealers	51517	Vehicles
5598	Snowmobile dealers	51517	Vehicles
5599	Misc. automotive, aircraft, and farm equipment dealers	51517	Vehicles
5611	Men's and boy's clothing and accessory stores	53010	Supplies - Office
5621	Women's ready-to-wear stores	53010	Supplies - Office
5631	Women's accessory and specialty stores	53010	Supplies - Office
5641	Children's and infant's wear stores	53010	Supplies - Office
5651	Family clothing stores	53010	Supplies - Office
5655	Sports and riding apparel stores	53010	Supplies - Office
5661	Shoe stores	53010	Supplies - Office
5681	Furriers and fur shops	53010	Supplies - Office
5691	Men's and women's clothing stores	53010	Supplies - Office
5697	Tailors, seamstress, mending, alterations	53010	Supplies - Office
5698	Wig and toupee shops	53010	Supplies - Office

MCC	MCC Description	WFU Account	WFU Account Description
5699	Miscellaneous apparel and accessory stores	53010	Supplies - Office
5712	Furniture, home furnishings and equipment stores	51510	Furnishings
5713	Floor covering, rug and carpet stores	51510	Furnishings
5714	Drapery, window covering, and upholstery stores	51510	Furnishings
5718	Fireplaces, fireplace screens and accessories stores	51510	Furnishings
5719	Miscellaneous home furnishing specialty stores	51510	Furnishings
5722	Household appliance stores	51510	Furnishings
5732	Electronics stores	51515	General Equipment
5733	Music stores-musical instruments, pianos, and sheet music	53010	Supplies - Office
5734	Computer software stores	53023	Computer Software
5735	Record stores	53010	Supplies - Office
5811	Caterers	54011	Catering
5812	Eating places and restaurants	54010	Travel
5813	Drinking places (alcoholic beverages)	54010	Travel
5814	Fast food restaurants	54010	Travel
5912	Drug stores and pharmacies	53010	Supplies - Office
5921	Package stores--beer, wine, and liquor	54018	Travel
5931	Used merchandise and secondhand stores	53010	Supplies - Office
5932	Antique shops	53010	Supplies - Office
5933	Pawn shops	53010	Supplies - Office
5935	Wrecking and salvage yards	53010	Supplies - Office
5937	Antique reproduction stores	53010	Supplies - Office
5940	Bicycle shops-sales and service	53010	Supplies - Office
5941	Sporting goods stores	53010	Supplies - Office
5942	Book stores	55510	Books & Periodicals
5943	Stationery, office and school supply stores	53010	Supplies - Office
5944	Jewelry, watch, clock, and silverware stores	53010	Supplies - Office
5945	Hobby, toy, and game stores	53010	Supplies - Office
5946	Camera and photographic supply stores	56523	Photography
5947	Gift, card, novelty, and souvenir stores	53010	Supplies - Office
5948	Luggage and leather goods stores	53010	Supplies - Office
5949	Sewing, needlework, fabric and piece goods stores	53010	Supplies - Office
5950	Glassware and crystal stores	53010	Supplies - Office
5960	Direct marketing insurance services	53010	Supplies - Office
5961	Mail order	53010	Supplies - Office
5962	Direct marketing--travel related arrangement services	54010	Supplies - Office
5963	Direct selling establishments, door to door sales	53010	Supplies - Office
5964	Catalog merchants	53010	Supplies - Office
5965	Combination catalog and retail merchant	53010	Supplies - Office
5966	Outbound telemarketing merchants	53010	Supplies - Office
5967	Direct marketing--inbound telemarketing merchants	53010	Supplies - Office

MCC	MCC Description	WFU Account	WFU Account Description
5968	Continuity/subscription merchants	53010	Supplies - Office
5969	Direct marketing/direct marketers--not elsewhere classified	53010	Supplies - Office
5970	Artist supply and craft stores	53010	Supplies - Office
5971	Art dealers and galleries	53010	Supplies - Office
5972	Stamp and coin stores	53010	Supplies - Office
5973	Religious goods stores	53010	Supplies - Office
5974	Rubber stamp stores	53010	Supplies - Office
5975	Hearing aids--sales, service, and supplies	53010	Supplies - Office
5976	Orthopedic goods and prosthetic devices	53017	Supplies - Office
5977	Cosmetic stores	53010	Supplies - Office
5978	Typewriter stores-sales, service, rentals	53010	Supplies - Office
5983	Fuel dealers--fuel oil, wood, coal, and liquid petrol	52514	Gasoline/Fuel
5992	Florists	56533	Flowers & Plants
5993	Cigar stores and stands	54010	Travel
5994	News dealers and newsstands	55510	Books & Periodicals
5995	Pet shops, pet food and supplies	53010	Supplies - Office
5996	Swimming pools-sales, supplies, services	53010	Supplies - Office
5997	Electric razor stores-sales and service	53010	Supplies - Office
5998	Tent and awning stores	53010	Supplies - Office
5999	Miscellaneous and specialty retail stores	53010	Supplies - Office
6010	Financial institutions--manual cash disbursements	53010	Supplies - Office
6011	Financial institutions--automated cash disbursements	53010	Supplies - Office
6012	Financial institutions--merchandise and services	53010	Supplies - Office
6050	Quasi-cash (e.g. western union)	53010	Supplies - Office
6051	Non financial institutions	53010	Supplies - Office
6211	Securities--brokers and dealers	53010	Supplies - Office
6300	Insurance-sales & underwriting	56010	Insurance - General
6381	Insurance-premiums	56010	Insurance - General
6399	Insurance-not elsewhere classified	56010	Insurance - General
6513	Real estate agents and managers - rentals	54010	Travel
6529	Remote stored value load-member financial institution	53010	Supplies - Office
6530	Remote stored value load-merchant	53010	Supplies - Office
6535	Value purchase - member financial institution	53010	Supplies - Office
6611	Over payments	53010	Supplies - Office
6760	Savings bonds	53010	Supplies - Office
7011	Lodging--hotels, motels, and resorts	54010	Travel
7012	Timeshares	54010	Travel
7032	Sporting and recreational camps	54010	Travel
7033	Trailer parks and campgrounds	54010	Travel
7210	Laundry, cleaning, and garment services	56517	Laundry Expense
7211	Laundry services--family and commercial	56517	Laundry Expense
7216	Dry cleaners	56517	Laundry Expense

MCC	MCC Description	WFU Account	WFU Account Description
7217	Carpet and upholstery cleaning	53018	Housekeeping Supplies
7221	Photographic studios, portraits	56523	Photography
7230	Beauty and barber shops	53010	Supplies - Office
7251	Shoe repair shops, shoe shine parlors, and hat cleaning shops	56517	Laundry Expense
7261	Funeral services and crematories	53010	Supplies - Office
7272	Escort services	54018	Entertainment
7273	Dating and escort services	53010	Supplies - Office
7276	Tax preparation service	53010	Supplies - Office
7277	Counseling services--debt, marriage, personal	53010	Supplies - Office
7278	Buying and shopping services and clubs	53010	Supplies – Office
7280	Hospital patient personal funds withdrawal accounts	53010	Supplies - Office
7295	Babysitting services	54514	Professional and Contract Svcs.
7296	Clothing rental--costumes, uniforms, and formal wear	53015	Uniforms
7297	Massage parlors	54018	Supplies - Office
7298	Health and beauty spas	54018	Supplies - Office
7299	Miscellaneous personal services--not elsewhere	53010	Supplies - Office
7311	Advertising services	56524	Marketing / Advertising
7321	Consumer credit reporting agencies	54514	Professional and Contract Svcs.
7322	Debt collection agencies	54514	Professional and Contract Svcs.
7332	Blueprinting and photocopying services	80202	Architect
7333	Commercial photography, art, and graphics	56523	Photography
7338	Quick-copy and reproduction services	54514	Professional and Contract Svcs.
7339	Stenographic services	54514	Professional and Contract Svcs.
7341	Window cleaning services	53018	Housekeeping Supplies
7342	Exterminating and disinfecting services	53018	Housekeeping Supplies
7349	Cleaning and maintenance, janitorial services	53018	Housekeeping Supplies
7361	Employment agencies and temporary help services	54514	Professional and Contract Svcs.
7372	Computer programming, data processing, and integrated system design s	54514	Professional and Contract Svcs.
7375	Information retrieval services	54514	Professional and Contract Svcs.
7379	Computer maintenance, repair and services not elsewhere	52011	Equipment Maintenance
7392	Management, consulting and public relations service	54514	Professional and Contract Svcs.
7393	Detective agencies, protective agencies, and security services	54514	Professional and Contract Svcs.
7394	Equip, tool, furniture, and appliance rental and leas	51515	General Equipment
7395	Photo finishing laboratories, photo developing	56523	Photography

MCC	MCC Description	WFU Account	WFU Account Description
7399	Business services not elsewhere classified	54514	Professional and Contract Svcs.
7511	Truck stops	54010	Travel
7512	Automobile rental agency	54010	Travel
7513	Truck and utility trailer rentals	54010	Travel
7519	Motor home and recreational vehicle rental	54010	Travel
7523	Parking lots and garages	54010	Travel
7524	Express payment service merchants--parking lots and garages	54010	Travel
7531	Automotive top and body shops	52015	Vehicle Maintenance
7534	Tire retreading and repair shops	52015	Vehicle Maintenance
7535	Automotive paint shops	52015	Vehicle Maintenance
7538	Automotive repair shops (non-dealer)	52015	Vehicle Maintenance
7542	Car washes	52015	Vehicle Maintenance
7549	Towing services	52015	Vehicle Maintenance
7622	Radio, television and stereo repair shops	52010	General Maintenance
7623	Air conditioning and refrigeration repair shops	52010	General Maintenance
7629	Electrical and small appliance repair shops	52010	General Maintenance
7631	Watch, clock and jewelry repair shops	52010	General Maintenance
7641	Furniture--reupholster, repair, and refinishing	52010	General Maintenance
7692	Welding services	80010	General Construction
7699	Miscellaneous repair shops and related services	52010	General Maintenance
7829	Motion picture and video tape production and distribution	53020	Audio/Visual
7832	Motion picture theaters	54018	Entertainment
7833	Express payment service merchants -motion picture theaters	54018	Entertainment
7841	Video tape rental stores	54018	Entertainment
7911	Dance halls, studios, and schools	54018	Entertainment
7922	Theatrical producers (except motion pictures), tickets	54018	Entertainment
7929	Bands, orchestras, entertainers	54018	Entertainment
7932	Billiard and pool establishments	54018	Entertainment
7933	Bowling alleys	54018	Entertainment
7941	Commercial sports, pro sports clubs, athletic fields	54018	Entertainment
7991	Tourist attractions and exhibits	54018	Entertainment
7992	Public golf courses	54018	Entertainment
7993	Video amusement game supplies	54018	Entertainment
7994	Video game arcades and establishments	54018	Entertainment
7995	Betting	54018	Entertainment
7996	Amusement parks, circuses, carnivals, and fortune tellers	54018	Entertainment
7997	Membership clubs,(sports, recreation, athletic)	54018	Entertainment
7998	Aquariums, seaquariums and dolphinariums	54018	Entertainment
7999	Recreation services--not elsewhere classified	54018	Entertainment
8011	Doctors and physicians--not elsewhere classified	53017	Medical Supplies

MCC	MCC Description	WFU Account	WFU Account Description
8021	Dentists and orthodontists	53017	Medical Supplies
8031	Osteopathic physicians	53017	Medical Supplies
8041	Chiropractors	53017	Medical Supplies
8042	Optometrists and ophthalmologists	53017	Medical Supplies
8043	Opticians and dispensing	53017	Medical Supplies
8044	Optical goods and eyeglasses	53017	Medical Supplies
8049	Podiatrists and chiropodists	53017	Medical Supplies
8050	Nursing and personal care facilities	53017	Medical Supplies
8062	Hospitals	53017	Medical Supplies
8071	Medical and dental laboratories	53017	Medical Supplies
8099	Medical services & health practitioners not elsewhere	53017	Medical Supplies
8111	Legal services and attorneys	54513	Legal
8211	Elementary and secondary schools	53010	Supplies - Office
8220	Colleges, universities, professional schools	53010	Supplies - Office
8241	Correspondence schools	53010	Supplies - Office
8244	Business and secretarial schools	53010	Supplies - Office
8249	Trade and vocational schools	53010	Supplies - Office
8299	Schools and educational services not elsewhere classified	53010	Supplies – Office
8351	Child care services	53010	Supplies - Office
8398	Charitable and social service organizations	53010	Supplies - Office
8641	Civic, social and fraternal associations	53010	Supplies - Office
8651	Political organizations	53010	Supplies - Office
8661	Religious organizations	53010	Supplies - Office
8675	Automobile associations	53010	Supplies - Office
8699	Membership organizations--not elsewhere classified	51010	Memberships, Dues & Subsc.
8734	Testing laboratories (non-medical)	53014	Lab Supplies
8911	Architectural, engineering, and surveying services	80202	Architect
8931	Accounting, auditing and bookkeeping services	54514	Professional and Contract Svcs.
8999	Professional and Contract Svcs. not elsewhere classified	54514	Professional and Contract Svcs.
9211	Court cost including alimony and child support	54513	Legal
9222	Fines	53010	Supplies - Office
9223	Bail and bond payments	53010	Supplies - Office
9311	Tax payments	53010	Supplies - Office
9399	Government services--not elsewhere classified	53010	Supplies - Office
9401	I-purchasing pilot	53010	Supplies - Office
9402	Postage stamps	53011	Postage
9405	Intra-government purchases--government only	53010	Supplies - Office
9411	Government loan payments	53010	Supplies - Office
9700	Automated referral service	53010	Supplies - Office
9701	Visa credential server	53010	Supplies - Office
9702	Gcas emergency services	53010	Supplies - Office

MCC	MCC Description	WFU Account	WFU Account Description
9751	U.K. supermarkets, electronic hot file	54010	Travel
9752	U.K. petrol stations, electronic hot file	54010	Travel
9950	Intra-company purchases	53010	Supplies - Office

Appendix B: Frequently Asked University Card Questions

- **Can I use my PCard for travel expenses over \$2,500.00?**

Yes, but if your purchase is greater than your single transaction limit, call Procurement Services to have your limit temporarily increased as approved by Approval Authority.

- **What are other examples of items costing more than \$2,500.00 that may be purchased with the credit card?**

Allowable expenditures greater than \$2,500.00 are usually items on which Procurement Services cannot obtain competitive bids or contract purchase prices. Examples include conference registrations and catering. For non-travel related purchases over \$2,500.00, Procurement Services will need to send an authorization to Accounts Payable.

- **What do I do about a charge that is on my account for a purchase that I did not make?**

If possible, contact the supplier to find out more information about the purchase to try to “jog your memory”. If you cannot resolve the issue with the supplier, call Procurement Services. If you suspect fraudulent activity, call Procurement Services or the Bank of America fraud department at 866.500.8262

- **What address do I use for my card when making an online purchase?**

For Reynolda Campus employees, the address is your departmental PO Box number. For Graylyn employees, the address is the street address.

- **How do I reset my password?**

Call Procurement Services Help Line 336.758.8289

- **I am traveling internationally. Will I be able to use my card?**

Yes. However, call Bank of America before you depart and give them your travel dates and itinerary. Otherwise, they may suspect fraudulent activity and decline your international transactions. Also call Procurement Services to have your single transaction limits and credit card limits adjusted to cover your specific travel needs as approved by Approval Authority.

- **What is an example of an adequate business purpose?**

Bad Examples for Business Purposes	Good Example for Business Purposes
Flowers sent to employee	Flowers sent to EMPLOYEE'S NAME in hospital
Lunch	Budget lunch meeting for NAME OF DEPARTMENT
Shelter Rental	Reservation for shelter for department picnic on July 12 th
Food for event	Food for PROJECT NAME
Lunch for 2 speakers and 4 staff members	Lunch for NAME of the speakers and the staff members for CERTAIN LECTURE or CERTAIN PURPOSE
Copies of flyers	Flyers for the production (NAME production)
Purchase of gifts for department or production	Purpose of gifts for NAME the people and the dollar amount for each person. Gifts are taxable to the employees (STATE REASON FOR GIFT)
Trip to Houston, Texas	Conference NAME or REASON of TRIP to PLACE ON CERTAIN DATE
ACC tournament tickets	Tournament tickets for NAME OF PEOPLE for cultivation or solicitation, etc.
Registration	Registration for NAME OF EVENT and CERTAIN DATES

- **What do I do if one of my receipts is lost/missing?**

Please provide a separate statement or memo itemizing the item(s) purchased and/or service(s) rendered, along with a clear and complete business purpose. Note on this statement that receipt was lost/misplaced and get separate approval from your supervisor.

- **I submitted a receipt, but AP is asking me for a detailed, itemized receipt. What's the difference?**

A detailed, itemized receipt shows line item detail for all items purchased or services provided and shows any sales tax. The summary receipt generally shows only the total charge, or in the case of a restaurant charge, the total plus any gratuity.

- **Why do I need to submit a detailed receipt?**

A detailed receipt is needed in order to break out any applicable NC sales tax, as well as to assist during the review process in substantiating the business purpose. Without the detailed receipt, further questioning is sometimes necessary by the reviewer.

- **Who needs to approve my statement?**

Anyone officially authorized to approve for the budget to which the funds are charged can approve. However, a cardholder cannot self-approve any travel or entertainment related expenses. A one-up approval is needed for those types of expenses. Exception: expenses charged to a Grant; if the cardholder controls the Grant, he/she can approve T&E expenses as well, since Grant charges will be reviewed by the Grant Accounting Manager.

If you are using another Department's budget code, please make sure you have the proper approval from the individual authorized to sign for that budget. Approval can be obtained via email, as long as the email request contains detailed information for the approver.

- **What if my Approval Authority or Chair is out-of-office and I cannot get my statement approved by the statement deadline?**

Please turn in your documentation to AP by the due date without the needed approval, noting that supervisor is out of the office. AP will obtain approval after the review process is complete.

- **I will be traveling during the time frame the statement is due. What should I do?**

Notify your AP rep that you are traveling and your documentation will be late. Your updates in Works can be done from any computer with internet access. Simply log into the Works website as you would from your work computer. Your Works updates must be completed by the due date stated in the reminder email from Procurement Services. If you will not have internet access during your travel, please arrange for a proxy to make your updates in Works while you are away.

- **I have updated my transactions in Works and printed my statement; however, my updates are not showing up on my statement print out.**

There is a time delay in Works for posting any changes you make. In the morning the time delay is typically longer than in the afternoon. When running your statement, pay attention to the time listed under the template drop down. It reflects the time of the most recent posting in Central Standard Time.

- **I know I have some transactions, but they did not show up on my statement. Why are they not there?**

First, make sure the statement date range you are using corresponds with the date range given by Procurement Services in their reminder email. Second, note

that Works looks at the posting date of a charge, not the transaction date, so make sure the posting date falls within the billing cycle date range.

- **I accidentally used my PCard for a personal purchase. What do I do?**

Go to the cashier's window to reimburse Wake Forest University for the total amount of the purchase (including tax). Deposit your reimbursement into the same account to which the credit card transaction was charged. Attach the cashier's receipt to your Works statement. In the business purpose of the transaction detail, write that this was an accidental personal purchase and that you have reimbursed the university.

Appendix C: Commonly Used Account Numbers

[Chart of Accounts](#)-Published by Finance & Account Services

Appendix D: Related Policies and Procedures

[Reynoloda Campus Procurement Policy](#)

[Accounts Payable Disbursement Policy](#)

[Meals and Entertainment Procedure](#)

[Travel Procedure](#)