



THE UNIVERSITY OF
WAIKATO
Te Whare Wānanga o Waikato

PCard Manual



Feb 2018

Quick References

Financial Services Division		
Financial Operations Unit		
PCard Support	PCard Support	pcard_admin@waikato.ac.nz
	Call BNZ (the Bank)	0800 800 667
	Apply for a new PCard	Click here
	Training for PCard use and Coding	Click here to book
	Apply for a PCard cash advance/ credit limit increase	Click here
	PCard change of faculty form	Click here
	Misuse of PCard form	Click here
PCard summary cover page	Click here	

Paperless Accounts Payable	paperlessap@waikato.ac.nz
Payments	payments@waikato.ac.nz
Fees	fees@waikato.ac.nz
Receivables	receivables@waikato.ac.nz
Staff Expense Claims	staff_claims@waikato.ac.nz

Process Quick Help	
UoW Travel Portal – Corporate Business Travel Information	Click here
Financial Delegations Form	Click here
Purchase and Finance Manual	Click here
Financial Systems Issues	ITS Help Desk
Book a Fleet Vehicle	http://fleet.waikato.ac.nz/

Procurement	
Training on Financial Systems & Processes	Click here to book
Supplier & Procurement Queries	procurement_admin@waikato.ac.nz
Financial Management Services	
Taxation (GST and Tax Queries)	tax@waikato.ac.nz
Asset Guidelines	Click here

 [Click here to access Fraedom](#)

Contents

Quick References	1
1. Introduction to Financial Services Division (FSD)	4
1.1 Supporting Policies and Manuals	4
2. Getting Started	4
2.1 Who is Eligible for a PCard?	4



2.2 How to Apply	5
2.3 The Application Process	5
2.4 Support & Training	5
3. PCardholder Responsibilities	6
3.1 Terms and Conditions Agreement (cardholders)	6
3.2 Good PCardholder Practice	7
3.3 Good PCard Transaction Descriptions	7
3.4 End of Employment	8
4. Approver Responsibilities	8
4.1 Terms and Conditions Agreement (approvers)	8
4.2 Good Practice for PCard Approvers	9
4.3 Preview Cardholders Transactions, using the ‘Spend – Employee’ report	10
4.4 Request More Information	10
4.5 Review Historic Approvals	11
5. Using your PCard	12
5.1 PCard can be used for	12
5.2 PCard cannot be used for:	12
5.3 PCard Restricted Uses	12
a) Capital Items	12
b) Vouchers and Gifts	13
5.4 Online Purchasing (Verified by Visa)	14
5.5 Billing Address	14
5.6 Cash Advances for Overseas Travel	14
a) Using Cash Advances	14
b) Request a Cash Advance	15
c) Repaying Cash Advances	15
d) Reconcile a Cash Advance	15
e) Travelex Money	15
5.7 Lost & Stolen Cards – Replacement	15
5.8 Expiring Cards - Replacement	16
5.9 Security of PCards and PIN Numbers	16
5.10 Receipts from Purchasing	16
5.11 Personal Loyalty Points	17
5.12 Foreign Currency & Currency Transaction Choices	17
6. Using Fraedom	18
6.1 What is Fraedom?	18
6.2 How to Save Existing Codes, set Favorites, & SEARCH	18



a)	How to save codes as favorites	18
b)	How to search for TRANS (transaction) codes	18
c)	Red Codes Display? (Project Codes & General Ledge Codes)	19
6.3	Adding New Account Codes	19
6.4	Split Coding Transactions	19
6.5	Project Codes	19
6.6	Cash Advance Reconciliation	20
6.7	Statements	20
6.8	Credit Limit	21
6.9	Using Spendwizards	21
6.10	Disputed Transactions	21
6.11	Delegate for Coding	22
7.	General PCard Information	22
7.1	Delegated Department Contact (DDC) Responsibilities	22
7.2	Financial Delegations Form	23
7.3	Approval Limits	23
7.4	Credit Limit Changes	23
7.5	Change of Role within the University	23
7.6	New Role within the University	24
7.7	GST and Tax	24
7.8	About BNZ Bank - Contacts, Locations, & Fees	24
7.9	n3 Trade Card	25
7.10	System Outage	25
8.	Audit and Compliance	26
8.1	Personal Expenses on a PCard	26
a)	Personal Spend Process Overview	26
b)	Repayment Options	26
c)	Using the 'Personal Spend' Spendwizard in Freedom	27
d)	Penalties of PCard Misuse	27
e)	Tips to Prevent using your PCard for Personal Spend	27
8.2	Breach of PCard Terms and Conditions	27
8.3	Annual Archiving Process - Departmental PCard Paperwork Summaries	28
8.4	Reporting	28
8.5	Audits	28
9.	Appendix	29
9.1	Cash Advance Reconciliation	29
9.2	Split Coding Transactions	39



1. Introduction to Financial Services Division (FSD)

FSD provides centralised accounting and financial services to the University, and houses five departments:

- **Financial Management Services** - manage financial reporting, budgets, and assets.
- **Financial Operations Unit** - administers financial operations of the university, including, payments, accounts payable & receivable, fees, and PCard.
- **Procurement** – focus on purchasing education, preferred suppliers, contracts, and guidance for centralised planning, sourcing, and running tenders.
- **Fleet Management** – manage all aspects of the University’s fleet of vehicles, from a central perspective.
- **Internal Audit and Risk Management** – assists the University through the provision of independent advice and consulting services in order to drive efficiency and assurance through effective risk management and testing of the internal control framework.

Check out the [FSD Home Page](#), click here to [Contact Us](#).

1.1 Supporting Policies and Manuals

It is important to familiarise yourself with the following policies which relate to purchasing.

[PCard Policy \(UoW Corporate Credit Card\)](#)

PCard Manual (*this document*)

[Procurement Policy](#)

[Purchase and Finance Manual](#)

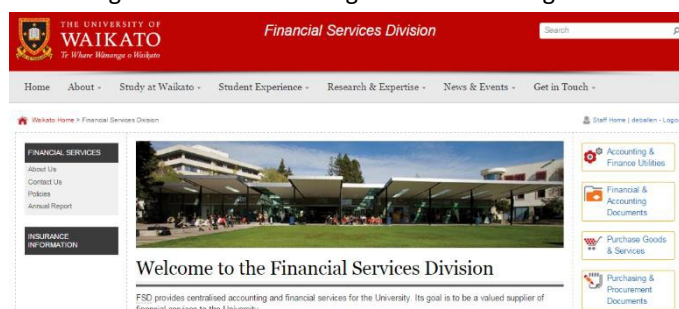
[Travel Policy](#)

[Rental Vehicle Policy](#)

[Use of Private Vehicles for University Business Policy](#)

[Koha and Donations Policy](#)

[Financial Authority Policy](#)



2. Getting Started

Overall, approval to issue PCards comes from the head of the faculty or division that staff ultimately report to. Additionally, the overall responsibility to manage, monitor, and supervise staff PCard usage also resides with faculty/division management who approve and authorise the assignment of PCards.

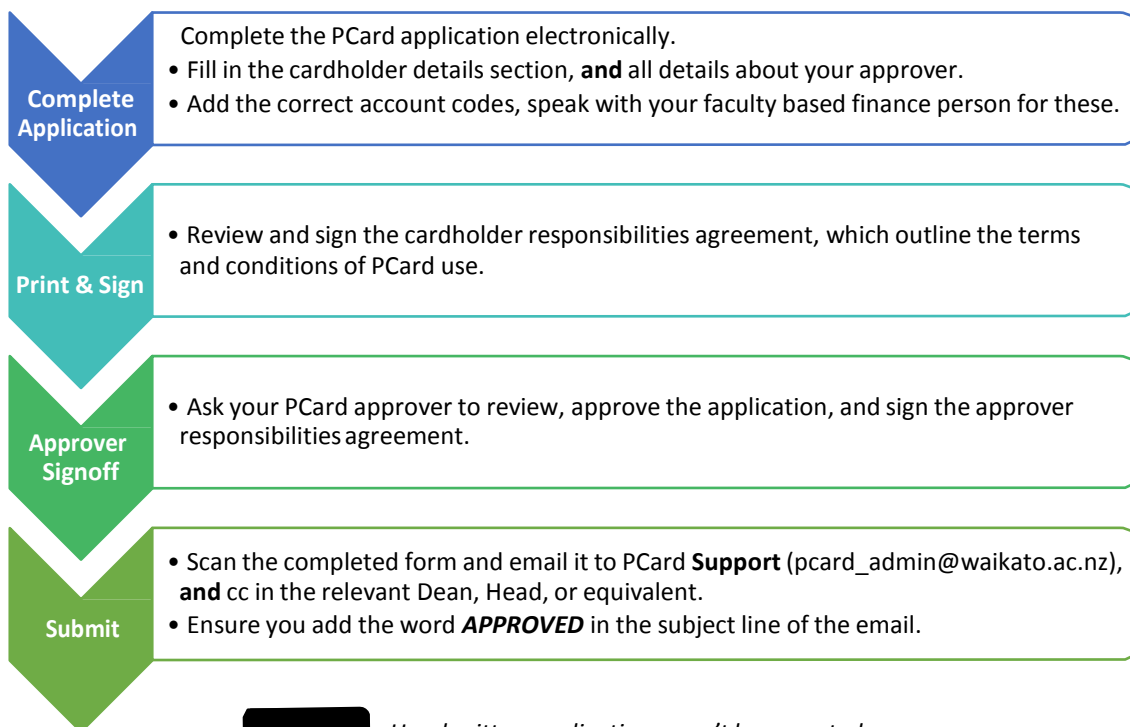
2.1 Who is Eligible for a PCard?

Permanent University staff	Staff on fixed term contracts of 12 months or more	Staff on fixed term contracts of less than 12 months
<ul style="list-style-type: none"> • who have purchasing responsibilities or • are required to travel on University business 	<ul style="list-style-type: none"> • who have purchasing responsibilities or • are required to travel on University business 	<ul style="list-style-type: none"> • may be issued with a PCard with special permission. • Specific approval of the relevant Dean/Head of School and CFO (or their delegate) is required. Applications are considered on a case-by-case basis.



2.2 How to Apply

Once you have approval in principle from your line manager (or budget holder) to apply for a PCard, you can begin the [PCard application](#) process.

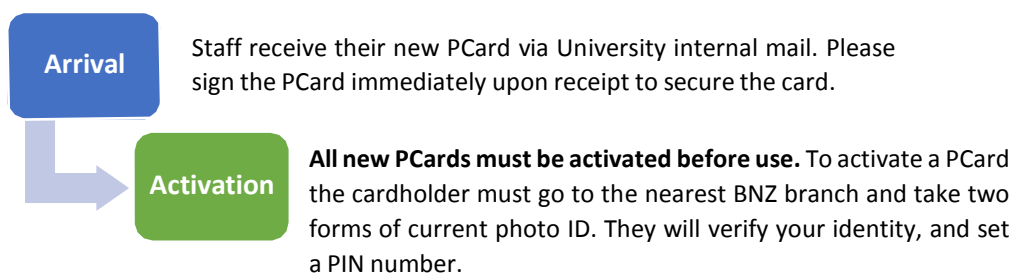


Note

Handwritten applications won't be accepted

2.3 The Application Process

Upon submission of a correctly completed application, FSD/Operations verify and process the request. Normal processing takes up to five working days before the physical card is produced and couriered to the University from the Bank.



[Click here](#) for Hamilton BNZ Locations and opening times, or go to <http://find.bnz.co.nz/>

Note

PCards remain inactive until the PIN number is added. Cardholders will be unable to make any purchases until the card is activated.

2.4 Support & Training

- **Call BNZ (the Bank)**

[Contact BNZ](#) to ask about declined transactions, reporting lost or stolen cards or to reset pins or passwords. 0800 800 667 (24 hours) and (+64) 4 470 9201 from overseas.

- **Email Support**

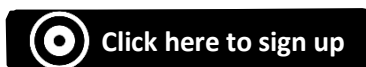
For specific advice and assistance on any PCard related matters (not outlined in this manual), contact the University based PCard Support Team via their general email pcard_admin@waikato.ac.nz



- **Training**

FSD offer a range of financial systems training sessions to the purchasing community about Unimarket, Fraedom, and Paperless Accounts Payable. Our aim is to educate users and up-skill everyone's financial knowledge so we can achieve a more effective use of our purchasing related time.

View the session schedule and more details on the Professional Development Website.



Courses on offer:

- **PCard 'Base Camp' (1 hour)**

PCard is the University credit card, and Fraedom is the financial system that supports and collects all the purchasing/transactional data.

- **PCard 'Cash Advance Reconciliation' Practical (30 minutes)**

A practical system guide through the system on how to complete a cash reconciliation, including coding expenses, coding unused money, and calculating foreign exchange losses. Refer to the detailed ['how to' guide in the appendix.](#)

- **Unimarket 'Base Camp' (1.5 hours)**

Get to know our fully integrated virtual purchasing systems.

- **Paperless Accounts Payable (PAP) (1 to 1.5 hours)**

Purchase orders and supplier invoices are automatically matched by our auto matching process, but sometimes things don't always match. This system helps the University match invoices and purchase orders/payments that need human intervention to get them approved and paid.

- **Managing a Budget (3 hours)**

An intensive look at how the University manages its finances from a tertiary perspective.

- **Special Customised Sessions – Group Bookings**

We also offer 1 to 2 hour sessions to faculty/divisions who are seeking more of a team approach to their training. Session content can include general 'Base Camp' material, in addition to other specific topics requested at time of booking. Contact procurement_admin@waikato.ac.nz to discuss a customised session of your team's requirements.

3. PCardholder Responsibilities

3.1 Terms and Conditions Agreement (cardholders)

Prior to a PCard being issued, staff must read, accept, and sign the Terms and Conditions Agreement set out in Section 1 of the [PCard Application](#). The objective of this agreement is to ensure that our community uses PCards for business expenses that are undertaken responsibly, and transparently.

Section 1

Cardholders must;

- Use the card allocated to them for University business only and in accordance with University [PCard Policy](#), these Terms and Conditions, and all conditions imposed by the Bank (i.e. the PCard service provider).
- Keep the PCard secure at all times and report any loss/theft immediately to the Bank (0800 800 667).
- Ensure that all PCards are activated with a Personal Identification Number (PIN) and not to share this PIN number or the PCard with anyone else.
- Never** use a PCard for personal purchasing.
- Review and code all transactions using [good PCard transaction descriptions](#) and use the correct financial coding by the end of each monthly statement period.

- f) Seek prior approval from the appropriate Approver or advice from the Procurement Manager for any expenditure that may prove to be contentious or where there is uncertainty.
- g) Ensure that all transaction statements are printed, approved, and filed **monthly**, complete with all expense invoices and receipts attached relating to that statement period.
- h) Ensure that they do not exceed their approved P-Card limit at any time.
- i) Cooperate fully with any P-Card audit.
- j) Be aware that Cash Advances can be used for incidental costs when travelling internationally. For more information to [request a cash advance](#) and/or reconciling responsibilities and instructions, refer to the P-Card & Freedom Manual (i.e. this document).
- k) Surrender the P-Card on [termination of employment](#) or if transferred to a position that does not qualify for a P-Card, or at the specific request of the Dean or Head (or equivalent delegated nominee), Procurement Manager or CFO.

3.2 Good P-Cardholder Practice

Good Practice	Description	Additional Context
Prompt Coding	Transactions must be coded as soon as practicable once the transaction appears in Freedom. Un-coded items are escalated to management after 45 days.	<ul style="list-style-type: none"> ▪ Weekly reminder emails are sent to all cardholders and approvers, and coding should be completed weekly at a minimum. ▪ If a transaction is left un-coded for more than 45 days from the date of the transaction, an automatic escalation email is sent from Freedom to the P-Card Approver.
Quality Transaction Descriptions	When providing a description for each transaction, cardholders must mimic examples provided in the good P-Card transaction descriptions .	Providing quality transaction descriptions enables your approver to complete the approval process more efficiently as well as providing clarity for audit.
Approvers to use the 'Request More Information' feature for poorly described transactions	Approvers should never approve transactions with poor P-Card descriptions.	<ul style="list-style-type: none"> ▪ Approvers are advised to use the <i>Request More Information</i> feature in Freedom. This sends the cardholder a system generated email with your query, and allows them to respond. All questions and answers are captured in Freedom. ▪ Responsible approvers should always use this approach as it provides evidence of thorough approving behaviour.
Returned Goods	Cardholders are responsible for ensuring all credits for returned goods or services are credited directly back to their P-Card. All credit transactions have to be coded using the same codes as the original transaction	
End of Employment	Cardholders must complete the end of employment process	

3.3 Good P-Card Transaction Descriptions

When providing transaction descriptions, ensure that they accurately describe the transaction for audit purposes, and contain enough context for your approver to responsibly approve.

Poor P-Card Descriptions	Good P-Card Descriptions
Hotel Booking	Booked via Orbit, XYZ Conference, New York 1-7 July. Includes accommodation and breakfast for name of P-Card holder and John Dole.
Rental Car	Booked via Orbit, rental Car for 2 days to Tauranga 1-2 July. Meeting Tauranga staff to discuss 2009 budget.

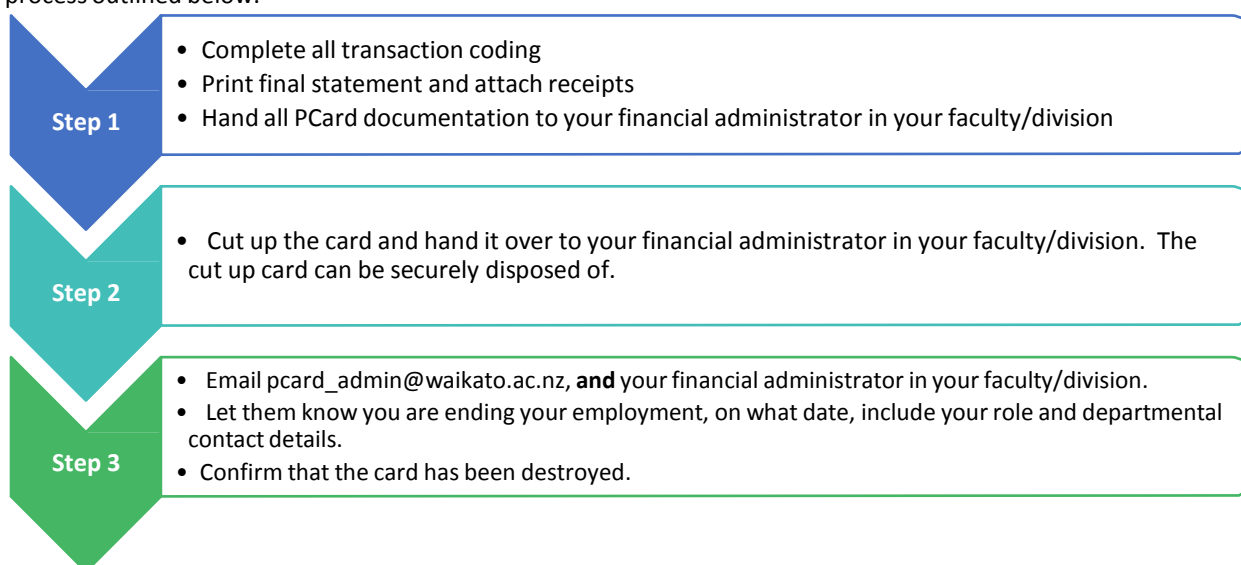


Departure tax	Departure tax at Hamilton Airport. 5 September trip to Wellington for NZ Research Committee meeting.
Miscellaneous	Purchase of safety boots (size 11) for Trevor Smith for fieldwork needed to try on for size.
Lunch	Hosting lunch with John Smith a visiting professor from AUT to discuss the new MF Project, attending from UOW myself, Jo Collins (Project Lead).

3.4 End of Employment

Cardholder Responsibilities

Upon resignation, at termination of employment, or retirement, the cardholder is responsible for coding all outstanding PCard transactions and handing in all receipts. Cardholders must complete the end of employment process outlined below.



Further Information about PCard Termination

- In the event that a cardholder is asked to surrender their PCard, the PCard approver will advise the Financial Services Division the date of cancellation.
- If transactions are left incomplete, these may be subject to legal action.
- Where the University terminates the employment of a staff member, their PCard will be cancelled immediately (by FSD) after receiving formal notification from Human Resource Management.
- A PCard may be cancelled with immediate effect by the CFO or his/her nominee.

4. Approver Responsibilities

4.1 Terms and Conditions Agreement (approvers)

The approver must read, accept, and sign the Terms and Conditions Agreement outlined in Section 2 of the PCard Application. The objective of these terms is to ensure that our community uses PCards for business expenses that are undertaken responsibly, and transparently.

Section 2

Approvers are responsible to;

- Ensure that all transactions comply with the University PCard Policy, these Terms and Conditions (section 1), and all conditions imposed by the Bank (i.e. the PCard service provider).
- Approve all legitimate PCard transactions incurred prior to the end of month statement period.
- Actively pursue '[good PCard descriptions](#)' for transactions that they are approving.
- Ensure transactions with poor descriptions are not approved but are submitted back to the PCardholder by using the Request more Information option in Fraedom.

- e) Report any transaction in breach of the PCard Policy or these Terms and Conditions to the Dean or Head and the Procurement Manager.
- f) Ensure all transaction statements are printed, approved, and filed **monthly**, complete with all expense invoices and receipts attached relating to that statement period.
- g) Actively manage the timely reconciliation and coding of cash advances.
- h) Cooperate fully with any PCard audit.
- i) Encourage cardholders to attend PCard sessions when there is a need.
- j) Proactively request staff to surrender their PCard on [termination of employment](#). For a role transfer within the University (i.e. outside of the approvers department), do not destroy the card and refer the section on [change of role within the University](#).

4.2 Good Practice for PCard Approvers

Good Practice	Description	Additional Context
Pursue quality transaction descriptions	Approvers have the responsibility to ensure that cardholders are using good quality PCard transaction descriptions as per provided examples.	<ul style="list-style-type: none"> ▪ It is vital that PCard descriptions are clear and detailed from an internal/external audit perspective. ▪ Use the 'Request More Information' feature to pursue good descriptions.
Use the 'Spend-Employee' Report	Approvers can preview a cardholder's transactions as soon as they hit Freedom, and before they are coded.	<ul style="list-style-type: none"> ▪ This access allows transparency and visibility for approvers, gives an earlier opportunity to manage approver responsibilities.
'Request More Information'	<ul style="list-style-type: none"> ▪ Approvers should use the 'Request More Information' feature if; <ul style="list-style-type: none"> ➢ you require more information before approving, ➢ poor transactions descriptions were provided, ➢ a purchase has not been explained to your satisfaction, or ➢ the transaction needs to be re-coded or split to business or personal. ▪ There is no decline option. 	
Check signed cardholder statements <u>before</u> approval	Prior to approving a transaction, Approvers should sight the cardholder's signed Freedom statements and receipts.	Approvers have a responsibility to review cardholder's transactions, and should review every transaction before providing approval.
Encourage prompt coding	Staff should be encouraged to code transactions and provide transaction description details as soon as possible rather than waiting to the end of the month.	
Prompt approvals	Timely action of PCard approvals is the approver's responsibility.	
Cash Advances Approvals	Once a cash advance application (form) has been approved and signed off by the relevant approver, the cash advance transaction that appears in the system can be approved right away, there is no need to wait.	
Misuse – Personal Transactions	Any personal spending MUST be coded as such. Personal spending cannot be included with legitimate purchases, split coding is possible. The cardholder must re-pay the personal spend, refer to the section on Personal Spend Repayment for further details.	
Do <u>not</u> approve Personal spend until repayment is made	<ul style="list-style-type: none"> ▪ Do not approve a transaction that is being disputed or is a personal spend, until the transaction has been repaid (personal spend) or resolved (if disputed). ▪ Approvers should sight the repayment receipt, before providing approval. Refer to the personal spend repayment process for more information. ▪ Personal Spend must be correctly coded to 43900000, and FSD should be able to 	

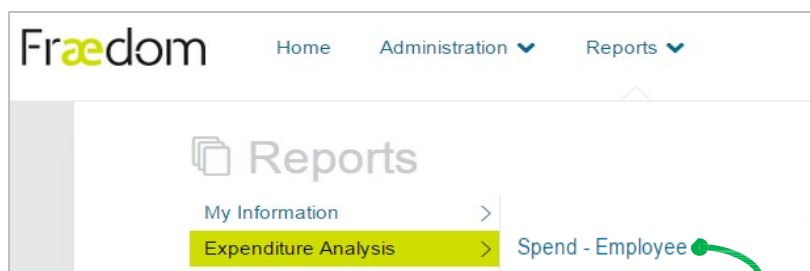


	track these transactions from the coding.
Un-coded Transactions (45 days+ Escalation)	If a cardholder has any transactions that remain un-coded after 45 days, approvers will receive an email alerting them to the cardholder and the details of transactions. Approvers must immediately follow-up with the cardholder to ensure all transactions are coded and approved.
Un-approved Transactions (Escalation)	Escalation emails advising the number of outstanding unapproved transactions will be sent to an approver’s Line Manager if transactions which have been coded are not being approved in a timely manner.
End of Employment	Ensure cardholders complete the end of employment process .
Report Misuse	Approvers who believe that a cardholder has misused a PCard must complete a PCard Misuse form and submit this to the Procurement Manager for investigation.

4.3 Preview Cardholders Transactions, using the ‘Spend – Employee’ report

The *Spend – Employee* report allows approvers to see their cardholder’s transactions as soon as they hit Fraedom. So, **approvers don’t have to wait until the transactions are coded to see what has been purchased**, it displays details for all charges made by a selected employee for a selected period. This report allows transparency and visibility for approvers, and allows them an earlier opportunity to manage responsibilities

To begin: go to Reports tab, select ‘Expenditure Analysis’, then ‘Spend – Employee’



Management Level will need to be selected. There will only be two options, level 1 and 2.

Level 1 is for approvers who monitor purchases under \$1000.

Level 2 is for approvers who monitor purchases over \$1000.

Select statement date range, **or** a larger time frame.

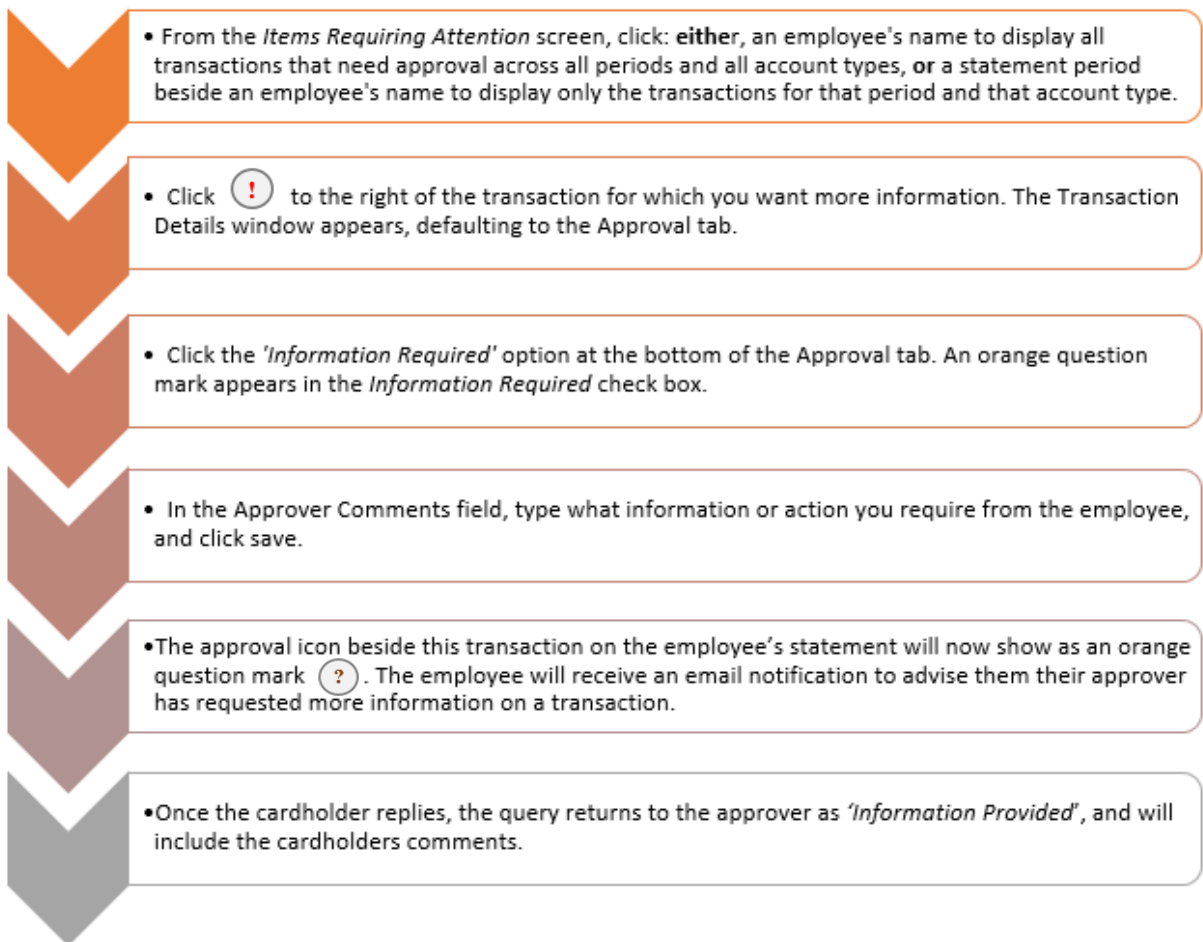
4.4 Request More Information

Approvers should know precisely what they are approving, and be fully comfortable approving each transaction. Ultimately, cardholder’s are responsible for card use, while Approvers need to review card use thoroughly.

If you are unsure what a transaction was for, or a poor transaction description was provided (which does not meet the required [good PCard description](#) examples), use the ‘Request More Information’ feature. Approvers can request

the necessary information within the system to send out and capture responses. This feature is highly recommended because it displays good approver behaviours and collects evidence to support this. Access this feature via the *Approvals* tab, and there is no *decline* option in Freedom.

How to use 'Request More Information'



4.5 Review Historic Approvals

To review historically approved transactions:

- ➔ Go to your Approvals queue on the main menu, click on the period you want to review. If there are any approvals from the selected period, the names will be listed at the base of the screen.
- ➔ Click on the name you want to review, and the transactions will appear.
- ➔ Click on the green arrows to the right of the screen if you want to drill down for further details (for coding or descriptions).

The screenshot shows the 'Approvals' section of the system. On the left, a list of statements is shown, with 'Statement - 26 Feb 2015' highlighted. On the right, the 'Transaction Approval' details for this statement are displayed, showing 'Information Required' and 'Information Provided' sections. Below this, a list of approvers is shown, with 'Mr Hank Pym' and 'Ms Natalie Romanova' circled in green. At the bottom, a table of transactions is visible, with a green arrow pointing to the 'Approved' status of a transaction.

BNZ Transactions up to \$1000	Linked to	Disputed	Receipt	Amount	
07 Dec 2014 Assoclearingtechno	-	-	Yes	315.2	

5. Using your PCard

5.1 PCard can be used for:

- Low value transactions both continuing and one-off (e.g. departure tax, parking)
- Travel and accommodation expenses when final cost has not been established, for example hotels, meals, taxis, rental cars, shuttles (but NOT airline tickets)
- Conference fees and associated expenditure
- [Online purchases](#) (that cannot be made through UoW's approved purchasing systems) for example some subscriptions or memberships
- Field trip expenses
- Pre-authorised [Cash Advances](#) when travelling internationally
- The purchase of [vouchers and gifts](#) for internal and external use in accordance with the Procurement Policy, prior approval, and subject to Fringe Benefit Tax. Refer to the [guidance table](#) for vouchers and gift purchases on pcard for further details.

5.2 PCard cannot be used for:

- [Personal expenditure](#) under any circumstances – Any personal use of the card is MISUSE
- Purchase of goods or services from alternative suppliers where the University has entered into a preferred supplier relationship without the approval of the CFO (or their delegate)
- Airfares (staff must use ORBIT, who are the University's preferred travel management supplier)
- Information and communication technology purchases of any description including software, and peripherals, other than purchases made by authorised ITS staff
- Facility repairs and maintenance (other than purchases made by authorised FMD staff)
- Services attracting PAYE or withholding tax
- Purchases for staff that are subject to Fringe Benefit Tax (e.g. vouchers and gifts) Refer to the [exception for voucher and gift](#) purchases.
- Koha, donations, scholarships, or sponsorship
- Lease agreements
- Refuelling of personal vehicles while engaged on University business (Cost reimbursement for this is mandated in the [Use of Private Vehicles Policy](#) for University Business)
- Any expenses which may represent a breach of any UoW Policy
- Expenses for services or materials that may be considered offensive or lead to the University's loss of reputation if reported in the public arena
- Cash advances within New Zealand

5.3 PCard Restricted Uses:

a) Capital Items

Capital items cannot be purchased on PCard unless you have pre-authorised written consent before the transaction takes place, refer to the [Asset Guidelines](#) for more information.

- Purchases must be coded to the resource code: '4603 – PCard Capital Purchases', and reference made to the Asset Acquisition Number within the transaction description.
- For additional information refer to the memo titled [Change to Capital Purchase Process](#) for 2013 located on iWaikato, or contact your FSD Management Accountant if you have any further queries.

Note

Purchasing capital assets on your PCard outside of this process may be classified as PCard misuse.

b) Vouchers and Gifts

P-Card can be used for the purchase of [vouchers and gifts](#) for internal and external use in accordance with the Procurement Policy, prior approval, and subject to Fringe Benefit Tax. Refer to the below guidance table.

	Vouchers	Gifts
Definition	A document or card that is exchangeable for products and/or services to a specified value.	A good, service, or voucher, that is provided by an external party free of charge, and which would not ordinarily be a legitimate expectation associated with the staff member’s employment with the University.
Payment Method	P-Card is the preferred method of payment for vouchers and gifts for internal and external use in accordance with the below requirements.	
Requirements	<ul style="list-style-type: none"> ▪ with prior approval in writing from the CFO via his delegate <i>Manager Financial Operations</i>, Financial Services Division ▪ in accordance with the Procurement Policy, and ▪ vouchers are subject to Fringe Benefit Tax when they are purchased for staff. 	<ul style="list-style-type: none"> ▪ with approval in advance by the relevant Dean, Head, or equivalent. ▪ in accordance with the Procurement Policy, and related processes in the Purchase and Finance Manual, and ▪ gifts are subject to Fringe Benefit Tax when they are purchased for staff.
Other	<p>Petrol / Fuel Vouchers</p> <ul style="list-style-type: none"> ▪ Petrol / fuel vouchers may only be purchased by research project leaders, and only for the purposes of reimbursing external participants in research projects for private vehicles mileage claims. ▪ The purchase and issue of petrol/fuel vouchers must follow the ‘Petrol Voucher Process’ (link TBA) as set out by <i>the Manager Financial Operations</i>, Financial Services Division. 	
More advice & Information	<ul style="list-style-type: none"> ▪ The Procurement Policy (items 44 to 46) ▪ Questions about Fringe Benefit Tax, email tax@waikato.ac.nz 	<ul style="list-style-type: none"> ▪ The Procurement Policy (items 39 to 43) ▪ The Purchase and Finance Manual section “Staff Gifts & Benefits, or Gifts from External Parties”. ▪ The University of Waikato Gift Register, click to the Purchase Goods & Services page and access the Gift Register listed in Quick-Links. ▪ Questions about Fringe Benefit Tax, email tax@waikato.ac.nz
Coding Tips	GST is not applicable when coding vouchers in Freedom.	



5.4 Online Purchasing (Verified by Visa)

BNZ provides additional security and protection when using your card online, [Verified by Visa](#), which helps prevent unauthorised online use of your card. When making a purchase on a Verified by Visa website you will be automatically diverted to the BNZ website.

You will be asked to enter the 3-digit CVV2 code and/or your credit limit (depending on the amount of the transaction). If the information entered is correct you will return to the merchant's website to complete your purchase. If you can't provide that information your purchase may be declined and your card could be locked. If asked for a [billing address](#), refer to the next section.

Need Help?

If you have any problems, or require additional help, [click here](#) for more information, or call BNZ.

**Monthly credit limit – if you don't know your credit limit, this can be found in Freedom by [accessing a previous statement](#), or speak with your faculty/divisional administrator or financial coordinator for your monthly credit limit (generally this is \$3,000).

5.5 Billing Address

When completing an online purchase, vendors may ask for the University's billing address. This information is required so vendors can verify a transaction, and/or undertake a quick security check. For any further issues on billing addresses, please [contact BNZ](#), or pcard_admin@waikato.ac.nz.

Billing Address

University of Waikato
Financial Services Division
Gate 5, B Block, Level 2, Hillcrest Road
Hamilton, 3200

5.6 Cash Advances for Overseas Travel

a) Using Cash Advances

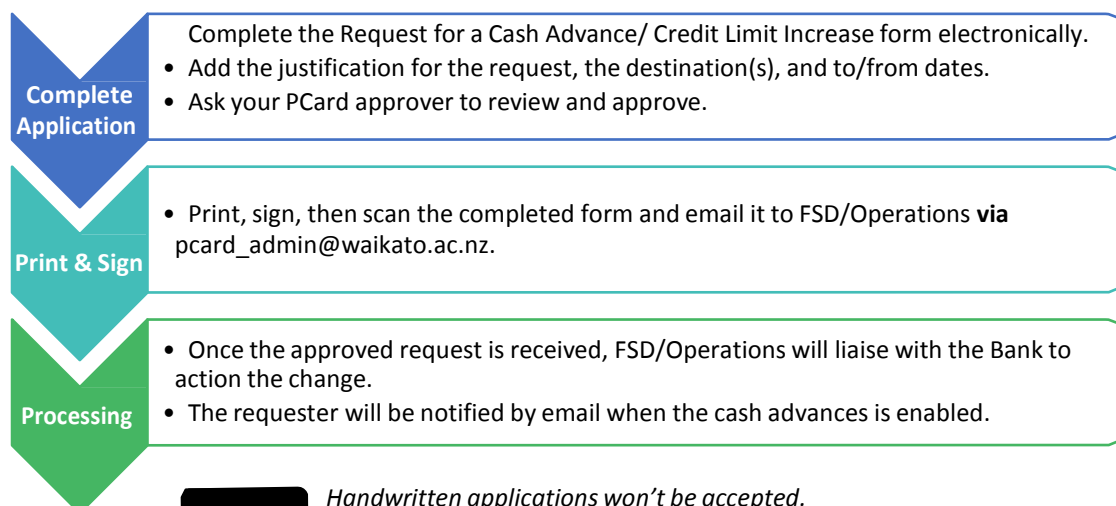
If you are travelling overseas on University business, you can apply for a PCard Cash Advance. A separate application is required for each time you travel, cash cannot be held for multiple trips. Simply complete the [request form](#), and follow the process below.

- The request process can take up to 5 working days, and the requestor will be notified via email once the cash advance has been approved, and enabled.
- **A cash advance request will be declined** if a previous cash advance remains un-reconciled and un-coded in Freedom.
- Cash will be available between the requested date range as stated on the form.
- Withdraw the foreign currency required on the same day you are travelling to avoid the risks associated with carrying quantities of cash.
- Funds can be taken out at an ATM in the airport or over the counter at a bank.
- Remember to keep all receipts for the cash you have spent.
- If you have any cash leftover, please repay this promptly on your return.



b) Request a Cash Advance

Click here for the [Request for a Cash Advance/Credit Limit Increase](#) form.



Note *Handwritten applications won't be accepted. End to end, an application may take up to 5 working days to fully process.*

c) Repaying Cash Advances

If the staff member has returned from their trip with unused currency, it will need to be exchanged back into New Zealand dollars (NZD), then repaid.

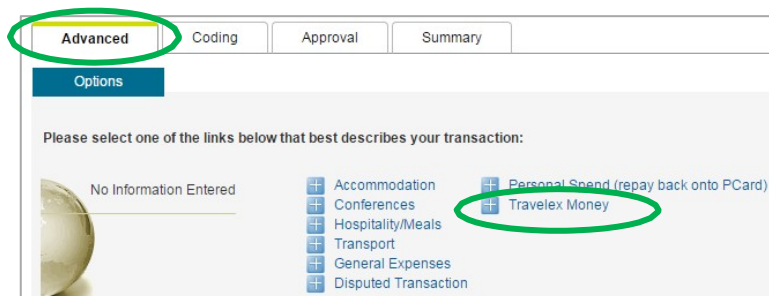
- Step 1** Go to the ASB on campus and exchange the unused cash into NZD. (Call them ahead of time to check they can exchange the currency on 07 838 5701)
- Step 2** Deposit the NZD into the University of Waikato account, which is done through the Student Centre Fees desk. Fees Office will ask you to complete a 'receipt request form'. Please use the general ledger code 01-99-999-99-8107-0000, GST exempt.
- Step 3** Once the funds have been deposited, the Student Centre will issue a receipt which is used to complete the cash reconciliation. This is entered as an 'Unused Cash Advance' and coded under 'Cash Returned to Cashiers'. (Refer to [Appendix](#) for more details).
- Tip** Depending on the type of currency, the ASB on campus may not be able to exchange the funds, best to call ahead and check 07 838 5701.

d) Reconcile a Cash Advance

For a step by step guide to complete a [cash reconciliation](#) in Fraedom, refer to the [Appendix](#).

e) Travelex Money

If you take cash out at a Travelex, you need to select 'Travelex Money' on the advanced tab when coding your withdrawal transaction on your PCard statement in Fraedom. This will provide special coding when you code the transaction in Fraedom.



5.7 Lost & Stolen Cards – Replacement

- If your PCard is lost or stolen, contact pcard_admin@waikato.ac.nz during business hours. Afterhours contact BNZ directly on 0800 800 667 and request the card be immediately cancelled. Please advise pcard_admin@waikato.ac.nz that you have notified BNZ so that we can authorise a replacement card.
 - If you are overseas, please call +64 4470 9201 and follow the same process as above.

To satisfy the Bank, when disposing of an expired or cancelled card:

- ➔ The expired or cancelled card must be destroyed, by cutting it in half through the magnetic strip and the chip then securely disposed of.
- ➔ Dispose of all PCard transactions and ATM receipts carefully.
- ➔ Replacement cards must be activated at a BNZ, with a PIN, refer to [PCard arrival & activation](#).

UoW Client ID Number – Security Verification

To assist with identification BNZ may ask for additional identification to verify who you are. This can occur if you lose your card, it gets 'locked', or if you need to re-set your PIN.

Contact pcard_admin@waikato.ac.nz to request the UoW client ID number, and please ensure this number is kept secure and confidential at all times.

5.8 Expiring Cards - Replacement

One month prior to a PCard expiring, the Bank will automatically reissue a replacement card. FSD/Operations will email the cardholder to advise that a replacement card is being sent via the University's internal mail.

- ➔ The expired card must be destroyed, by cutting it in half through the magnetic strip and the chip then securely disposed of.
- ➔ Setting a new PIN is not required for PCards that are replaced due to expiry.

5.9 Security of PCards and PIN Numbers

Cardholder Responsibilities

- PCards must be signed immediately by the cardholder as soon as they receive it
- A PIN number must be activated on the PCard at the bank (refer [BNZ branch locations](#))
- Avoid using consecutive numbers, or numbers that are easily associated with you such as your birthday or house number
- Under no circumstances whatsoever is any PIN to be disclosed to a third party. This includes University staff, police, family members, and bank staff
- Never store or record your PIN where it may be retrieved with the card, do not write down your PIN, and select a different PIN for different cards
- The cardholder must ensure they do not allow any unauthorised use of their PCard
- Purchases carried out on Internet based sites must, without exception, be restricted to those sites that are known to be secure
- Remember to activate your PCard to allow online purchases. Refer to [Verified by Visa](#), BNZ's online purchasing security service

Tips to reduce fraud

- Check your transactions and statements regularly
- Call the Bank immediately on 0800 800 667 (or +64 4 470 9201 internationally) if you suspect fraudulent transactions
- Only give your PCard details when making a purchase
- Never send your PCard number, the name showing on your PCard or your card expiry date in one email
- Notify the Bank immediately on 0800 800 667 (or +64 4 470 9201 internationally) if your PCard is lost or stolen
- Do not let anyone see your PIN when using a cash terminal or ATM

5.10 Receipts from Purchasing

In accordance with New Zealand taxation legislation, all expenditure (including purchases made overseas) must be supported by an original itemised invoice or receipt. A GST invoice is also required for all expenditure within New Zealand if the vendor is GST registered. If the University does not receive a valid tax invoice, then we are unable to claim the GST reimbursable by the IRD. This also applies to any spending while on University business overseas.

Cardholder Responsibilities

- In order for the University to meet its obligations to the IRD, cardholders must attach all receipts and tax invoices to the monthly reconciled expenditure statements.
- Failure to provide complete and reconcile records for each month will result in cancellation of a PCard and may lead to disciplinary action.
- After coding is complete, forward the signed [PCard statements](#), with the corresponding receipts/invoices attached to your primary administrator or financial coordinator in your faculty each month.

When is a GST receipt required to enable the University to claim back GST

Purchase of \$50 or less	A formal tax invoice is not required but a basic receipt or invoice that records the date, cost and supplier of the purchases is necessary.
Purchase between \$51 and \$1,000	A simplified tax invoice/receipt is acceptable.
Purchase of more than \$1,000	A tax invoice/receipt is required.

Lost Receipts

If a tax invoice/ receipt for supplies of \$50 or more has been lost by the cardholder you must request a copy from the supplier.

What must be included on a GST receipt?

An itemised GST receipt must include the following:

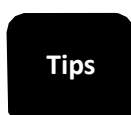
- The words *tax invoice* in a prominent place
- Name of the supplier
- Supplier’s GST number
- Date of invoice
- Description of the goods/services supplied
- Total amount payable and a statement that GST is included

5.11 Personal Loyalty Points

Staff who have a University PCard must not allow membership of any loyalty programme to influence their purchasing behaviour on behalf of the University. Accruing personal loyalty points (such as FlyBuys, or AirPoints) may mean Fringe Benefit Tax (FBT) needs to be considered for the individual staff member.

5.12 Foreign Currency & Currency Transaction Choices

- Any foreign currency that cannot be exchanged back into NZD and deposited onto the PCard must be coded in Fraedom to “FX Coins returned to Department” and approved by the cardholder’s approver and utilised to its best advantage within the Department.
- When using your PCard in a foreign country, you may be given the choice as to which currency your transaction can be converted to. **Always choose the currency of the country you are visiting** which is referred to as the Source Currency in Fraedom.



When overseas, do not choose NZ dollars as this creates a GST issue for the University.

Always check the correct tax code being used, and the amount of tax shown on the system against the receipt matches.

- For specific expertise about GST or tax queries or questions email tax@waikato.ac.nz




6. Using Fraedom

6.1 What is Fraedom?

Fraedom is the expense management tool used to manage University PCards. PCard transactions are coded and approved within Fraedom, and staff access the system within iWaikato via the [Purchase Goods & Services](#) page. You can locate your [credit limit](#), and available credit via your Fraedom profile.



 [Click here to access Fraedom](#)

6.2 How to Save Existing Codes, set Favourites, & SEARCH

Approved account codes are preloaded into your Fraedom library by FSD. These codes originate from authorised codes included on your [PCard Application](#) and/or your [Financial Delegations](#) form. The next step is to save these codes, and set them up as favourites.

a) How to save codes as favourites

Step 1

Begin search - Click the drop-down arrow under the PCC column, then click *Search*

Step 2

Then click the **green search** button and set 'valid codes only' as yes, this will take you into your account code library.

Step 3

Click the up arrow to use the code, in the transaction, or click the *right arrow* to save the code to your favourites list. This will appear in your drop-down list in the original coding screen (displayed in step 1).

Step 4

Repeat the same steps for the SCC (Secondary Cost Centre) and Trans (Transaction) field drop-downs.

b) How to search for TRANS (transaction) codes

Either,

- ➔ Leave these two search field blank,
- ➔ or, in the *Code Value* field type the first 4 digits with a percentage symbol, as shown,
- ➔ or, in the *Description* field, partially type the name of the code, as shown.

Then click 



Transaction/Sibling - Search

Please search for the code you require. Note that only the first 60 active codes will be returned matching your criteria.

Code Value

Description

Valid Codes Only Yes All

Transaction/Sibling - Search

Please search for the code you require. Note that only the first 60 active codes will be returned matching your criteria.

Code Value

Description

Valid Codes Only Yes All

c) Red Codes Display? (Project Codes & General Ledger Codes)

If your codes are showing in **red**, it means that the selected codes cannot be used together to code one transaction.

There are two types of codes in Fraedom **project** codes and **general ledger** codes.

Transactions CANNOT be coded using a mixture of project and general ledger codes, so Fraedom displays their incompatibility as red numbers.

Examples of what the two types of codes look like in Fraedom: **Project** codes and **GL** codes.

	Coding	Approval	Summary
	PCC	SCC	TRANS
Line 1	P102693	PB0010	4420000
Line 2			

<p>Project Codes look like: <i>P102693.</i></p>	<ul style="list-style-type: none"> If you choose this type of coding in the first column (PCC) you need to match this number in the second column (SCC). For example, you will need to find 0001P102693 followed by whichever task is correct. (Generally, it is Task 1, but it may not be. It is recommended that you check with the relevant project leader to clarify the correct task number to use). In the third column (TRANS) you will need to find the code that best matches what you purchased – e.g. Travel and Accommodation / Hospitality and Entertainment, etc. Transaction codes for a Project are seven digits rather than eight, and generally end in 1 so for the above example, the correct code should show as 4420001.
<p>GL Codes look like: <i>01A2 – PB0010.</i></p>	<ul style="list-style-type: none"> When choosing the right code in the TRANS column, the number will generally end in 0 as shown in the above example (unless there is a specific sibling number that needs to be used).

6.3 Adding New Account Codes

First

[Search for the required account code](#) in your Fraedom library by following the [steps 1 to 4](#) outlined above.

Second

If the code you require is not listed in your Fraedom library, email pcard_admin@waikato.ac.nz listing the codes you require with a brief justification. Remember, you must have the authority to use the requested codes, so please speak with a faculty/division based Financial Coordinator or administrator in the first instance if you are unsure.

6.4 Split Coding Transactions

The system allows transactions to be split coded. For a step by step guide [refer to the appendix](#) for details on how to do this.

6.5 Project Codes

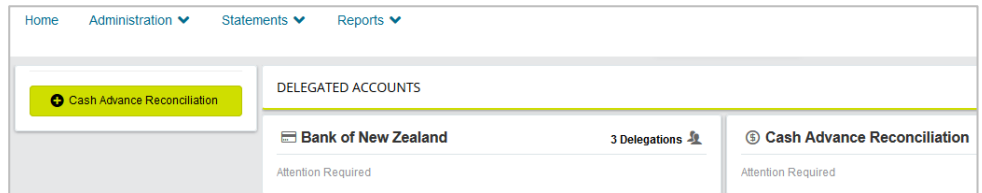
To access project codes in Fraedom, the user must be a key member of the project. The request to be added as a key member must be sent to the [Unilink Contact](#) listed on the Project. If the project code(s) is not available in Fraedom, or you do not know the correct code, please contact:

- The Project Administrator in the relevant department in the first instance
- Your faculty/division based Financial Coordinator or Financial Administrator

- [Click here](#) to distinguish project code from general ledger codes

6.6 Cash Advance Reconciliation

For a step by step guide to complete a [cash reconciliation](#) in Freedom, refer to the [Appendix](#).



6.7 Statements

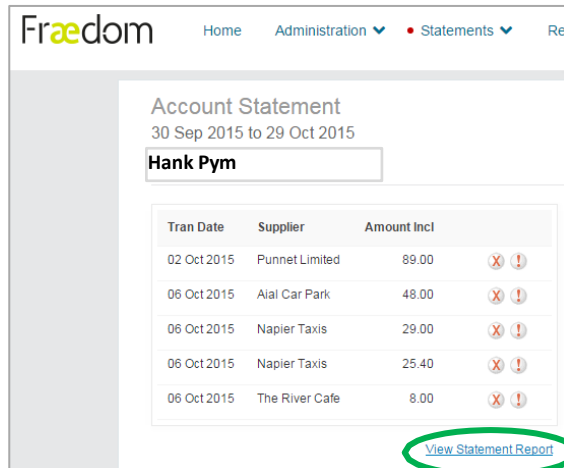
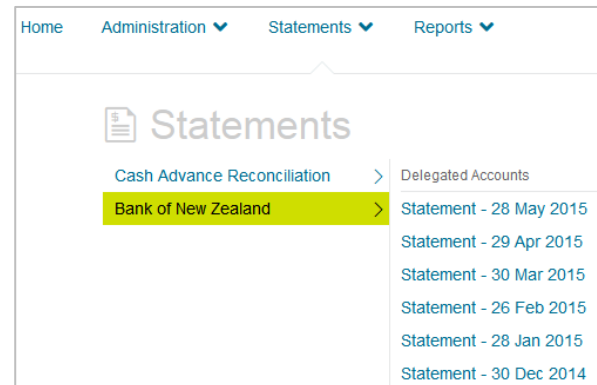
How to access your Individual PCard Statement

Step 1

To view and print your monthly Card Statement, click on the **Card Statements** link under main menu on the Freedom homepage.

Step 2

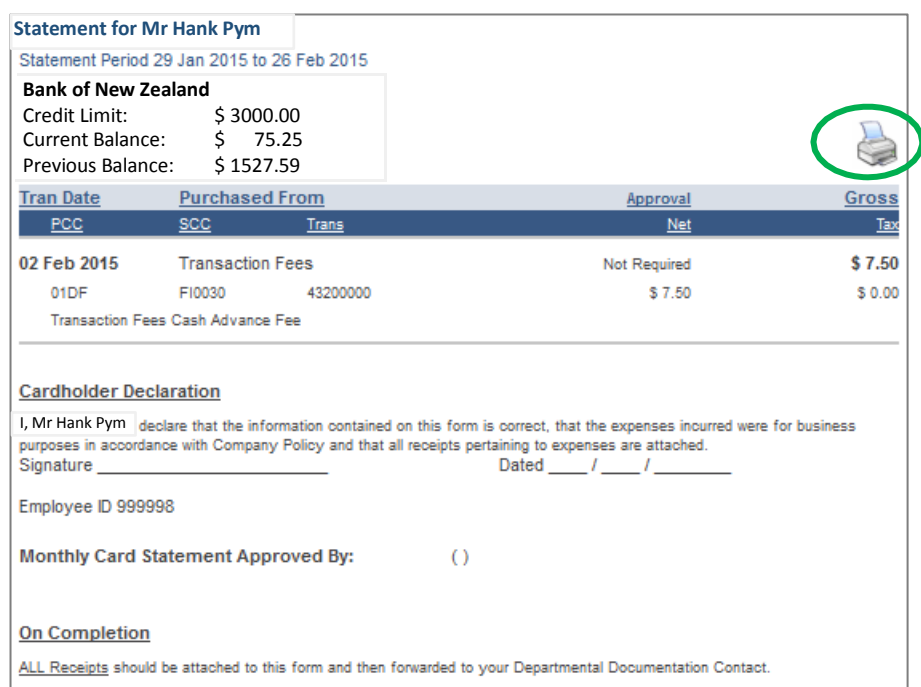
Select the period you want to view then click on the View Statement Report link which will bring up the statement.



View the statement onscreen and see the credit limit. To print, click on the printer icon.

Step 4

Review and sign, then attach the receipts/tax invoices to the statement and hand the paperwork to your approver.



Current Balance

- Cardholders can also see the current month's total expenditure 'current balance' which is the total of transactions that have 'hit' the statement.
- There is generally a three working day delay from the time a transaction is made to when it is shown on the a statement in Fraedom.
- To calculate precisely how much is left on the PCard to spend, refer to purchases made using retained receipts to ensure if all transactions are showing in the onscreen statement.

Payment of PCard Balance (monthly)

- PCard balances are paid in the vicinity of 7th to the 10th of the following month.
- Cardholders need to allow time at the beginning of the month for the previous balance to be paid.

6.8 Credit Limit

To request a credit limit change refer to [General PCard Information](#).

6.9 Using Spendwizards

Spendwizards are a predefined form that can assist with coding, and help cardholders determine how and why they have made a purchase.

They can make coding stage a bit easier, and some spendwizards will pre-populate coding fields. They also capture similar transactions within our community (for example like an accidental Personal Spend).

6.10 Disputed Transactions

If a cardholder has a transaction on their account statement which is not correct, the transaction should be disputed in Fraedom and the bank notified. This is required for audit purposes.

PCard disputes may include;

- Transaction hasn't been made by the cardholder
- Questioning, was this my spend?
- Goods have not been received/services not provided
- Transaction amount showing is not the same as the receipt amount
- Transaction has not been authorised by the cardholder

How to dispute a transaction in Fraedom

Step 1

Click on the transaction and choose the **Disputed Transaction** link on the Advanced coding tab. Once in the transaction, **tick the Disputed Box** which will open another box with a form.

Line	PCC	SCC	TRANS	Amount Incl	Tax Code
Line 1				10.50	GST NZ
Line 2					
Line 3					
Line 4					
More..				Balance	0.00

Transaction Description Receipt Disputed

- Step 2** Fill in the online BNZ form, type in the required information
- Step 3** Print, sign, then scan and email the form to BNZ (the bank) via bnzdt@bnz.co.nz

6.11 Delegate for Coding

Fraedom has the ability to setup a ‘system delegate’ on a cardholder’s Fraedom account who can assist with coding and/or other PCard responsibilities (but never purchasing).

To check if it would be suitable and appropriate to setup a ‘system delegate’ to provide system support, speak with your primary administrator, financial coordinator, or line manager within your faculty/division. Then send an email to pcard_admin@waikato.ac.nz.

7. General PCard Information

7.1 Delegated Department Contact (DDC) Responsibilities

Each faculty/division should have a centralised process and person in place to collect, collate, and check required paperwork before it is sent to FSD/Operations. Please speak with your primary administrator or financial coordinator for advice on how the departmental collection in your faculty/division will be organised.

The DDC is responsible for:

- Collecting printed and signed monthly Individual PCard Statements complete with tax invoices/receipts attached and filing the PCard Summary Cover Page each month.
- Retaining monthly summaries in each faculty/division to be sent to FSD/Operations annually. Refer to the [annual archiving process](#) for more information.
- Escalating issues to the relevant approver when a cardholder is not providing correct PCard documentation, or meeting their PCard responsibilities.
- Reviewing and/or coding transactions for staff in their department and following up with individuals regarding any concerns.
- On request, collating the previous year’s PCard Statements and forwarding these to FSD/Operations.
- On request, ensuring statements with attached tax invoices and receipts are available for auditing.
- Checking when a receipt is not produced by the cardholder, and noting this on the cardholder statement with the reason why.
- Ensuring cardholders in their faculty/division follow the [end of employment process](#), and notify FSD/Operations.

Who is my Faculty/Division DDC?

Not all faculties/divisions have a DDC. Speak with your primary administrator, financial coordinator, or a line manager within your faculty/division and they will be able to identify if there is an assigned person to this role. Alternatively, email pcard_admin@waikato.ac.nz for advice.

Faculty/Divisional Reporting – Management Level

Faculty/Division Management are able to access senior level reporting in Fraedom. These reports display all cardholder transactions and are fully searchable. Contact procurement_admin@waikato.ac.nz to request more information, and to arrange access and training. For more information about [reporting click here](#), or contact Procurement.



7.2 Financial Delegations Form

- Approval chain hierarchies are established and maintained in consultation with FSD and Faculty /Division Administration staff and are formally signed off on a [Financial Delegations](#) form.
- This process manages the financial authority limits that apply to individual transactions for staff, responsibilities and accountabilities in relation to financial authorities.
- Submit signed off and completed forms to pcard_admin@waikato.ac.nz
- [CLICK HERE](#) for a copy of the FD Form
- [CLICK HERE](#) to link to the FDA Policy

7.3 Approval Limits

All PCard transactions are subject to the following transaction approval limits.

Cardholder	Approver 1	Approver 2
No self-approval	Transactions for ≤ \$1000	Transactions for >\$1000

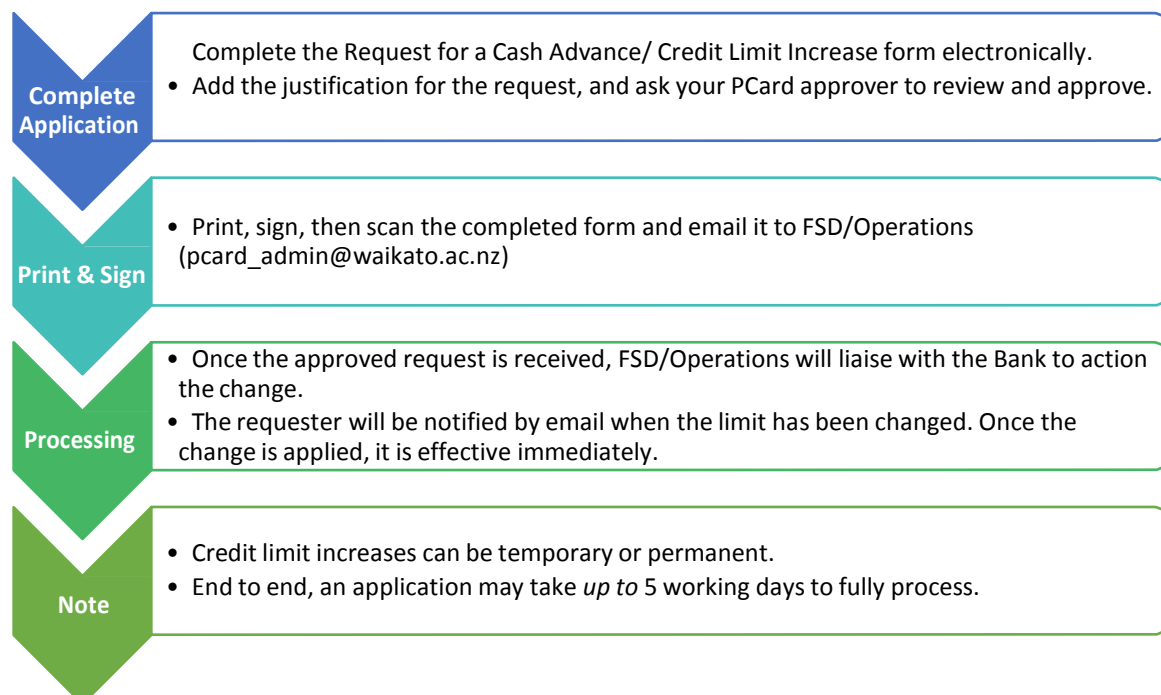
7.4 Credit Limit Changes

There may be a requirement to increase or decrease the existing PCard credit limit for one of the following reasons:

- You are travelling overseas on University business. As a rule, the increase should be enough to cover accommodation, meals, transactions and other sundry costs (as per prior agreement with your PCard approver) for the duration of your trip.
- You are consistently purchasing goods or services on your PCard (within approved policy stipulations) and you are often reaching your monthly limit before the end of the month.

Click here for the [Request for a Cash Advance/Credit Limit Increase](#) form, and refer to an overview of the process on the next page.

Request a Credit Limit Increase



7.5 Change of Role within the University

Cardholders

- If your role at the University changes and you have a PCard, you must fill out the [Change of Faculty](#) form

and send it to pcard_admin@waikato.ac.nz.

- Do not cancel your card as this will create unnecessary work.
- Include your old and new position; add in your new approval chains and codes on the form which will allow us to automatically transfer the card information in the system.

Approvers

- If you are an approver and are changing roles, you must give as much notice to the PCard Administrator as possible so there is time to update the approver profile in Fraedom.
- This is to ensure that the right approver is linked to the appropriate cardholder transactions for approvals.
- You may be asked to fill in a [Financial Delegations](#) form.
- Contact pcard_admin@waikato.ac.nz for more information about this changeover process.

7.6 New Role within the University

New PCard Application

To apply for a new PCard please refer to Section 2 '[Getting Started](#)' to ensure you qualify for a card, then complete a [PCard application](#).

New Approver Responsibilities

If you are new to the University, and have PCard Approver responsibilities then you will need to complete a [Financial Delegations](#) form and send it to pcard_admin@waikato.ac.nz.

7.7 GST and Tax

For specific expertise about GST or tax queries or questions email tax@waikato.ac.nz.

7.8 About BNZ Bank - Contacts, Locations, & Fees

Contacts

Contact BNZ to ask about declined transactions, reporting lost or stolen cards or to reset pins or passwords. 0800 800 667 (24 hours) and (+64) 4 470 9201 from overseas.

Locations

[Click here](#) for Hamilton BNZ Locations and opening times, or go to <http://find.bnz.co.nz/>

BNZ Bank Transaction Fees

Transaction Fees	Individual PCard transaction fee is nil.		
Service Fees	Charged to individual PCard	Replacement Card Fee	\$10.00
		Urgent Card Fee	\$10.00 (includes overnight courier fee)
		Voucher Copies <i>Note, no charge will be incurred for a disputed transaction which is subsequently credited</i>	\$25.00 per transaction authorised by the cardholder
Cash Advance Fees	Charged centrally to the University, then on-charged to relevant Faculty/Division	Domestic BNZ ATM	\$1.00
		Domestic non BNZ ATM	\$2.00
		Over the counter	\$5.00
		Over the counter Overseas	\$7.50
		Foreign Currency Service Fee	2.25%
		Interest charged from date of advance until payment by University.	19.95%

7.9 n3 Trade Card

The University is a member of n3, who offer a *Trade Card* that can be used in conjunction with your PCard for legitimate business purchases, and provides discounts at point of sale at [participating suppliers](#). When paying with a PCard, please ensure normal process is followed, such as coding the transaction and retaining the GST receipt.



- Where the University has a vendor set up in Unimarket, the preference is to raise a purchase order.
- Questions - If you have any questions about the n3 Trade Card, please contact the n3 team via ask@n3.co.nz or call 0508 20 30 40.
- To request a n3 Trade Card – contact procurement_admin@waikato.ac.nz

How to use

7.10 System Outage

If you experience problems with any University system, [CLICK HERE](#) to check if there is a system outage. If there are no outages that apply, then contact [ITS Service Desk](#) to report the problem.



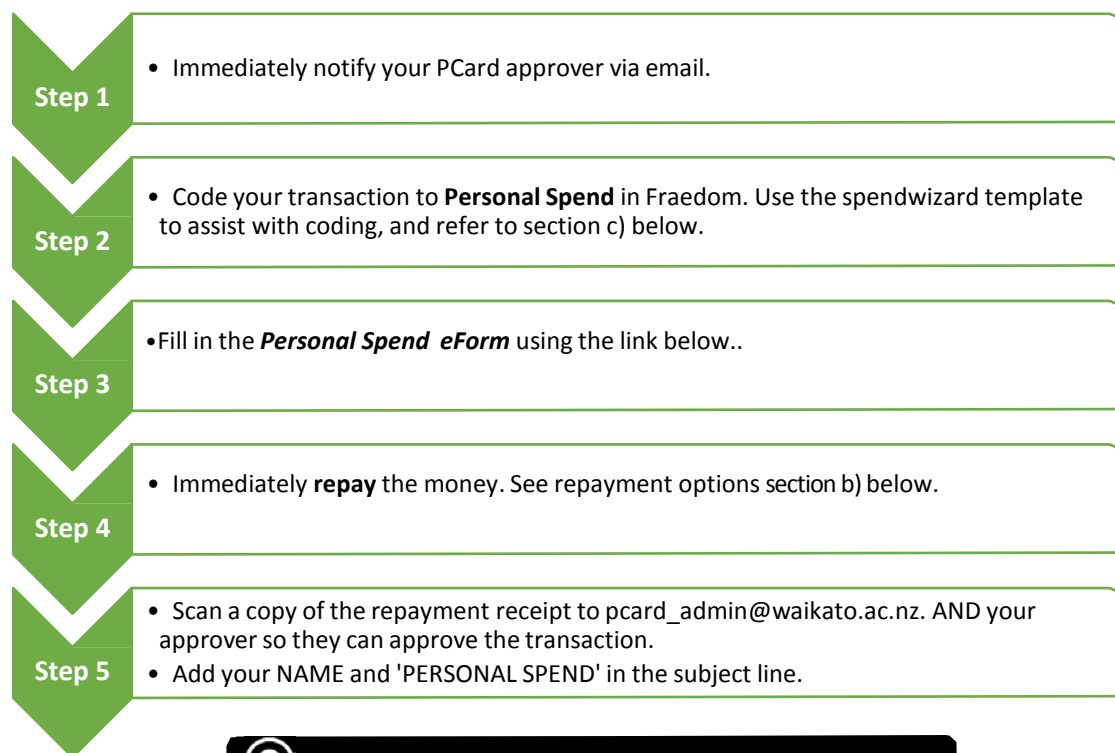
8. Audit and Compliance

8.1 Personal Expenses on a PCard

PCards must not be used for Personal Expenditure as outlined in the [PCard Policy](#). Any personal use spending on your PCard is classified as misuse.

a) Personal Spend Process Overview

If you accidentally use your PCard for a personal spend, follow these steps:



b) Repayment Options

Pay at BNZ

- If you make a payment this way it will not appear in Fraedom for several working days.
- Once it is visible, you should code the credit transaction in Fraedom to the same code as the original transaction.

Pay at the Student Centre Information Desk – UOW Library, Level 2

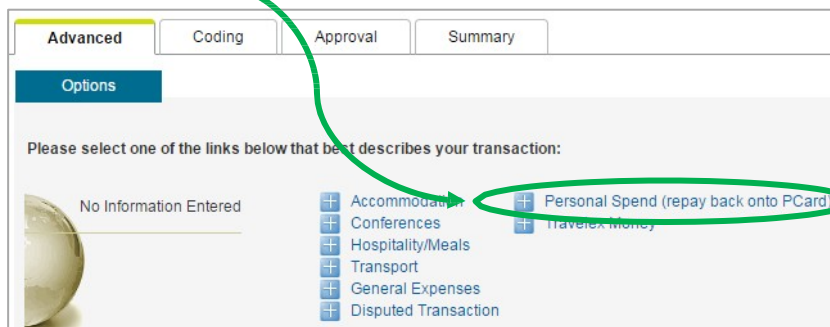
- Take a copy of your PCard Statement, showing the coded transaction, with you. You will need the account code and the GST status (exempt) for the repayment receipt to be issued.
- Retain the original transaction receipt and the repayment receipt and attach these to your monthly PCard statement.

Pay by Internet Banking directly to the University's Bank Account

- UOW bank account details are:
Bank: ASB
Branch: Hamilton
Address: 500 Victoria Street, Hamilton, NZ
Account Number: 12-3122-0084728-00
Swift Number: ASBBNZ2A (for payments outside NZ)
Reference: Name, 'PCard'
- So that we can identify your payment on the bank statement please email receivables@waikato.ac.nz when the payment has been made. Include in your email the date of the payment, the amount, GST status (exempt), the description (Repayment of PCard Personal Spend) and the account code to use for the receipt. This must be the same account code as used for the original PCard transaction.

c) Using the ‘Personal Spend’ Spendwizard in Freedom

When coding your personal spend, use this spendwizard from the advanced tab.



- By selecting this spendwizard it automatically fills the TRANS section with the correct code and selects GST exempt.
- The cardholder then needs to add the PCC and SCC portions.
- There is **no gst** on personal spend, please tick gst exempt.
- If you cannot pick up a valid personal spend code combination please email pcard_admin@waikato.ac.nz for assistance.
- Personal spend cannot be coded to a Project code.

d) Penalties of PCard Misuse

Please keep in mind that having a PCard is a privilege.

- Personal spend is classified as misuse of your PCard.
- All personal spend is recorded, and audited by the Procurement Office.
- The Procurement Manager reports all personal spend to the CFO.
- Be aware of the 3 Strikes Rule: If a cardholder has more than three personal spend transactions within a 12 month period, further action will be taken which may include escalation to Human Resource Management (HRM).
- A PCard may be cancelled and/or a formal misuse reported to HRM, which may lead to a formal misconduct record. This process uses the [Misuse of PCard](#) form.
- Any misuse of a PCard (including personal use) may lead to:
 - ➔ Temporary or permanent loss of your PCard privileges,
 - ➔ Reduction of credit limit, or
 - ➔ Temporary or permanent cancellation of card.

e) Tips to Prevent using your PCard for Personal Spend

- **Visual Aid** - The Student Centre is pictured on the face of each PCard. This visual aid is meant to help to distinguish the card from others in your wallet.
- **Hide the PCard** - Store your PCard in an infrequently accessed wallet pocket/sleeve. This may help discourage accidental use.

8.2 Breach of PCard Terms and Conditions

Cardholders are in a position of trust regarding the prudent expenditure of University funds for legitimate and approved purposes.

In order to receive a PCard, all cardholders must agree to the [PCard Terms & Conditions](#), which authorise the University to recover, from their salary, any amount incorrectly charged to a PCard.

Cardholders who breach the [PCard Terms & Conditions](#) by improper or unauthorised use of a PCard can expect some or all of the following actions to be taken against the cardholder:

- Cancellation of a PCard
- Liability for any loss incurred by the University
- Disciplinary action in accordance with the UOW Staff Code of Conduct
- Disciplinary action including termination of employment and legal action in extreme cases
- Completion of the [Misuse of PCard](#) form and contact from Procurement to discuss
- Procurement may request Human Resource Management involvement when incidents are escalated

8.3 Annual Archiving Process - Departmental PCard Paperwork Summaries

- Each faculty/division will have a centralised process and person in place to collect, collate, and check required paperwork before it is sent to FSD/Operations. Please speak with your primary administrator or financial coordinator for advice on how the annual departmental collection in your faculty/division will be organised.
- The financial year for PCard & Fraedom runs from 1 January to 31 December of each year.
- All PCard statements and corresponding receipts for each month should be organised using the PCard Paperwork Summary Page.
- Monthly statements are to be sent to FSD by 15th on the following month.

8.4 Reporting

Annual Reports – Centralised

Annual Reports produced for the CFO may include but are not limited to:

- Personal expenditure and misuse
- Weekend spending
- PCard limits exceeded
- PCard spend by vendor and cardholder
- Procurement of goods or services from alternative suppliers where the University has arrangements with preferred suppliers.

Faculty/Divisional Reporting – Management Level

Faculty/Division Management are able to access senior level reporting in Fraedom. These reports display all cardholder transactions and are fully searchable. Contact procurement_admin@waikato.ac.nz to request more information, and to arrange access and training (if appropriate).

8.5 Audits

The University frequently undergoes financial audits for all areas of finance. PCard audits are conducted by external independent auditors and internal staff. Cardholders and approvers have a responsibility to fully comply and participate in any audits that the University undertakes.



9. Appendix

9.1 Cash Advance Reconciliation

Introduction

These instructions step users through the system requirements to complete a reconciliation from coding expenses, coding unused money, and foreign exchange losses.

Cash Advances must be approved prior to withdrawal. A separate application is required for each time you travel, cash cannot be held for multiple trips. [Click here to apply for a cash advance.](#)

Cash withdrawal transactions will show up in Freedom on your PCard statement as an expense. Withdrawal transactions will automatically code to cash apart from Travelex withdrawals which need to be manually coded. Select 'Travelex Money' Spendwizard on the *advanced* coding tab.

Ask your approver to approve these transactions on your PCard statement promptly, so that they load into the correct period in the University general ledger accounts. An approver **does not have to wait** until the cash reconciliation is completed as this is approved separately.

Unused Foreign Cash Advance

If you return from your trip with unused currency, it will need to be exchanged back into New Zealand dollars (NZD), and then repaid.

- Step 1** Go to the ASB on campus and exchange the unused cash into NZD. (Call them ahead of time to check they can exchange the currency on 07 838 5701)
- Step 2** Deposit the NZD into the University of Waikato account, which is done through the Student Centre Fees desk. Fees Office will ask you to complete a 'receipt request form'. Please use the general ledger code 01-99-999-99-8107-0000, GST exempt, and use 'Unused Cash Advance' as your description.
- Step 3** The Student Centre will issue a receipt which is used to complete the cash reconciliation. This is entered into the cash reconciliation as an 'Unused Cash Advance' and coded under 'Cash Returned to Cashiers'.

General Advice

If you are completing a cash reconciliation on behalf of another staff member, you will need to have delegated authority to code their transactions. To acquire authority to code, contact the staff member whose delegated authority is required, and ask that they contact Financial Services Division via pcard_admin@waikato.ac.nz to give FSD permission to load an administrator onto their PCard for coding and cash reconciliations.

Additional Help

Contact pcard_admin@waikato.ac.nz for further details or queries about cash advances or the reconciliation process.

System Pop-ups

Fraedom relies on pop-up screens and menus. If these do not appear, you need to enable them via your computer settings by selecting 'allow popups'. [Contact ITS Service Desk](#) for assistance with this computer setting if necessary.

Currencies & Exchange Rates

Not all exchange rates are automatically updated or available in Freedom. If you have a currency that is not available or looks incorrect/out of date contact pcard_admin@waikato.ac.nz before you begin your reconciliation for advice on how to proceed.

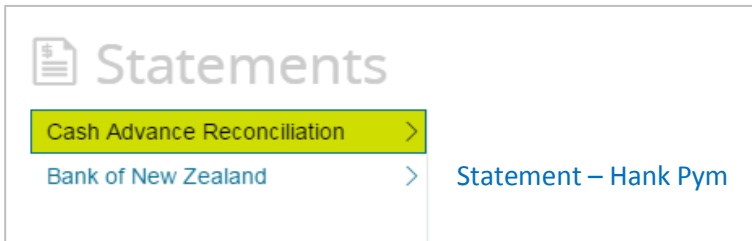
Coding Expenses

Step 1

Log into Fraedom, and click on statements.



Then select *cash advance reconciliation*, and the name of the person.



TIP: If the 'Cash Advance Reconciliation' option isn't available, contact pcard_admin@waikato.ac.nz

Step 2

Select the most recent period on your summary statement.

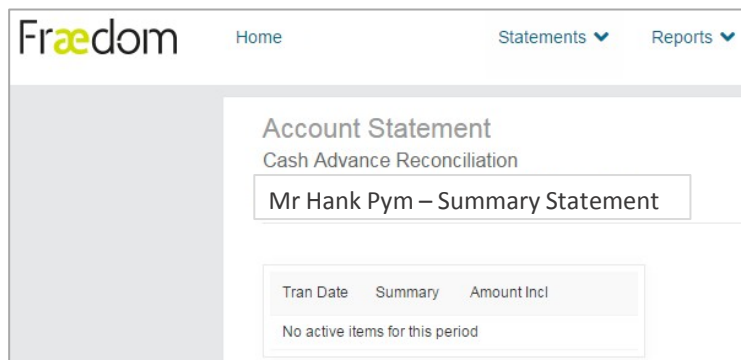
Cash Advance Reconciliation Summary - NZD				Personal Items			
Period	Items	Total DR	Total CR	Items	Amount	Total	Balance
25 May 2015	18	609.42				609.42	-243.93 Submit All
25 Apr 2015							-853.35
25 Mar 2015				3	-410.51	-410.51	-853.35
25 Feb 2015				1	-442.84	-442.84	-442.84
25 Jan 2015							
25 Dec 2014							
25 Nov 2014							
25 Oct 2014							
25 Sep 2014							
25 Aug 2014							
25 Jul 2014							
25 Jun 2014							
25 May 2014							

Change View: [Current](#) [6 months](#) [12 months](#) [All](#)



Step 3

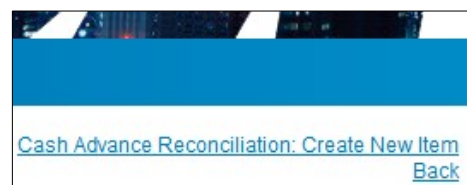
A new page will open showing “no active items for this period”. If previous items have been entered this message and page will not appear.



Step 4

Create a new cash advance reconciliation item. On the top left hand side of the screen, a heading: “Cash Advance Reconciliation: Create New Item” will be apparent. Click on this.

You must work from the receipts. If the staff member has provided you with a break down, you will need to check the receipts off against the break down first.



Step 5

Enter the item information:

Description	Describe what the receipt is for and the name of the service provider. Refer to good PCard descriptions for examples.
Date	This is the date when the expense was incurred i.e. the date on the receipt.
Currency	The currency of the money being used to pay for the expense (e.g. INR – Indian Rupees).
Bill Currency	NZD
Exchange Date	The date when the overseas currency was purchased i.e. the withdrawal date.

Then press ‘Save’ The above details need to be performed for each receipt

Step 6

After entering the item information, the ‘Details’ page will appear. If this screen does not automatically appear, check your settings to ‘allow popups’. [Contact ITS Service Desk](#) for assistance with this computer setting if necessary.

Select the category which best describes the transaction e.g., 'Taxi' would come under 'Transport'.

Cash Advance Reconciliation: Details
 Cash Expense 21 Oct 2013
 Amount \$0.00 NZD (Original Amount Rs0.00 INR)
 Meals

ETI Coding Approval Summary

Options

Please select one of the links below that best describes your transaction:

Welcome to the Cash Reconciliation Section.
 Please select (from the list below) the most relevant category. Fill in the details and review. Once completed you will need to submit the Reconciliation to your manager for approval.

No Information Entered

- Accommodation
- Conferences
- Hospitality/Meals
- Cash Returned to Cashiers
- Transport
- General Expenses
- Disputed Transaction
- Personal Spend (repay back onto PCard)
- Foreign Exchange Losses
- FX Coins returned to Dept

Conferences: Please select this questionnaire if your expense is related to conferences.

Step 7

Once the category has been selected the system will bring up a new screen where the expense has been itemised.

- ➔ Enter the amount in (from the receipt) of the overseas currency which was used to pay for the item. The system will calculate the currency conversion into NZD.
- ➔ After you have entered this information you will see a 'Comments' button. Click on this.

Cash Advance Reconciliation: Details
 Cash Expense 24 Oct 2013
 Amount \$0.00 NZD (Original Amount Rs0.00 INR)
 Breakfast - Deano's Diner

ETI Coding Approval Summary

Options Allocation Comments

Hospitality/Meals: Please select this questionnaire if your expense is related to hospitality, catering or meals. Please enter the amounts below and then click the comments tab to provide more details.

Remember to click save!

Catering

Hospitality

Meals 1389.00

Total Allocated INR	1389.00	=	27.73	NZD
	0.00	+	0.00	Other Allocations
	1389.00	=	27.73	Cash Advance Reconciliation Total

Switch Currencies
 INR 50.0900 = 1 NZD

Cancel Undo Save

Step 8

The next section for 'Comments' is where further details of the expense are written. Ensure the name of the vendor (i.e., company being paid for their services) is included. The date the expense was incurred must also be included. Once the item description is completed click 'Save'.

Cash Advance Reconciliation: Details
 Cash Expense 24 Oct 2013
 Amount \$0.00 NZD (Original Amount Rs0.00 INR)
 Breakfast - Deano's Diner

ETI Coding Approval Summary

Options Allocation Comments

Hospitality/Meals: Please select this questionnaire if your expense is related to hospitality, catering or meals. Please enter the amounts below and then click the comments tab to provide more details.

Remember to click save!

Purpose of Expense
 Breakfast (at Deano's Diner) for J Bloggs on 24/10/2013 while away on a Research Trip in New Delhi 21-31 Oct. 2013, Project # 112029

Cancel Undo Save



Step 9

Now code the expense. Use either a project number or an account number. (Note: this is the same as your ordinary PCard coding)

Mark off whether you have a receipt, double check your description and then click 'Save'.

Cash Advance Reconciliation: Details

Cash Expense 24 Oct 2013
 Amount \$24.41 NZD (Original Amount Rs1,256.00 INR)
 Breakfast - Deano's Diner

ETI **Coding** Approval Summary

	PCC	SCC	TRANS	Amount Incl	Tax Code
Line 1	P103117	0001P103117	4300001	24.41	N/A
Line 2					
Line 3					
Line 4					
More..				Balance	0.00

Transaction Description Receipt

Breakfast (at Deano's Diner) for J Bloggs on 24/10/2013 while away on a Research Trip in New Delhi 21-31 Oct. 2013, Project # 112029

Close Delete Save

Step 10

After 'saving' the transaction it will be loaded on to the statement. You should be redirected back to your account statement page.

If there are other receipts repeat 'steps 1 to 10' again.

Home Statements Reports

Account Statement
 Cash Advance Reconciliation

Mr Hank Pym – Summary Statement

[View Statement Report](#) [Submit All](#)

Tran Date	Summary	Amount Incl	
30 Mar 2015	Taxi's while in Japan	110.00	✓✓
31 Mar 2015	Subway and Metro while in Japan	30.00	✓✓
01 Apr 2015	Incidentals and Hospitality in Japan	121.77	✓✓
		261.77	
Cash Advance Reconciliation			
26 Mar 2015	Travelex Ak Airport	-261.77	✓✓
14 Apr 2015	Travelex Ak Airport	-154.94	✓✓
20 Apr 2015	Hbme/al Khuwair Branch	-139.00	?✓
		-555.71	

Cash Advance Reconciliation - Category Breakdown

Category	Items	Allocated	
Hospitality/Meals	Hospitality	1	121.77
Transport	Other Amount	1	30.00
	Taxi	1	110.00
Total - Claims (Cash Advance Reconciliation)			261.77
Total - Claims (Other)			0.00
Total - Cash Withdrawal Items			-555.71
Total - 25 Apr 2015			-293.94



Code Unused Money

Once all receipts have been entered, code any unused money (using the receipt obtained from The Student Centre when the NZD was re-deposited into the UoW account).

To do this **create a new item** as done previously. This time enter both currency fields as NZD

Enter the information below, then click 'Save'

Description	Enter "Unused Cash Advance"
Date	The date you went to the bank and exchanged the money (as per <i>Part B</i>)
Currency	Enter this as NZD
Bill Currency	Enter as NZD (automatic)

Cash Advance Reconciliation: Create New Item

Source Currency is the Currency of your Receipt

Expense Details

Description

Date

Currency Details

Source Currency ▼

Billing Currency (always NZD) ▼

Spendwizard/Category

Select "Cash Returned to Cashiers"

Cash Advance Reconciliation: Details

Cash Expense 03 Dec 2013
Amount \$0.00 NZD
Unused Cash Advance

ETI
Coding
Approval
Summary

Options

Please select one of the links below that best describes your transaction:

Welcome to the Cash Reconciliation Section. Please select (from the list below) the most relevant category. Fill in the details and review. Once completed you will need to submit the Reconciliation to your manager for approval.

No Information Entered

- Accommodation
- Conferences
- Hospitality/Meals
- Cash Returned to Cashiers**
- Transport
- General Expenses
- Disputed Transaction

- Personal Spend (repay back onto PCard)
- Foreign Exchange Losses
- FX Coins returned to Dept

Personal Spend: is used for the accidental usage of your UOW P Card for personal expenditure. Please note that University Policy states that PCards are for business expenses only.

Enter the amount (NZD) on your UoW receipt. Click 'save' and this takes you to the coding screen. Freedom will automatically code this transaction for you. Include your UoW receipt number in the description box. Click 'Save'

This information will be saved on to the account statement as per Step 10.

Cash Advance Reconciliation: Details

Cash Expense 03 Dec 2013
Amount \$0.00 NZD
Unused Cash Advance

ETI
Coding
Approval
Summary

Options

Allocation

Money paid back to the UOW from a Cash Advance Withdrawal. You need to have a receipt from the Cashiers.

Returned Amount

Total Allocated + Other Allocations
= Cash Advance Reconciliation Total



Foreign Exchange Losses

This is the amount of money gained or lost due to the fluctuation in currency while away on business. To complete the cash advance reconciliation the balance on the account summary page should be blank i.e. zero.

Cash Advance Reconciliation Summary - NZD				Personal Items			
Period	Items	Total DR	Total CR	Items	Amount	Total	Balance
25 Jun 2015							
25 May 2015							
25 Apr 2015	1	7.87				7.87	
25 Mar 2015	3	68.44				68.44	-7.87
25 Feb 2015				1	-76.31	-76.31	-76.31

If you have entered all your receipts and accounted for any returned unused cash and still have a small balance showing e.g. \$4.42 then this can be balanced by entering a Foreign Exchange variance transaction. In this example it will be a negative transactions i.e. -4.42, but if your total of receipts is less than the total cash withdrawn then the transaction will be a positive amount.

Cash Advance Reconciliation Summary - NZD				Personal Items			
Period	Items	Total DR	Total CR	Items	Amount	Total	Balance
25 Apr 2015	1						4.42
25 Mar 2015							4.42
25 Feb 2015	11	331.83				331.83	4.42
25 Jan 2015							-327.41
25 Dec 2014							-327.41
25 Nov 2014				2	-327.41	-327.41	-327.41
25 Oct 2014							

Note Generally, the difference will only be a very small amount.

To create the transaction follow the steps outlined previously by creating a new item.

Enter the item information:

Description	Enter "Exchange Rate/Conversion Variance"
Date	Today's date
Currency	Enter this as NZD
Bill Currency	Enter as NZD (automatic)

Click 'Save'

Cash Advance Reconciliation: Create New Item

Source Currency is the Currency of your Receipt

Expense Details

Description

Date

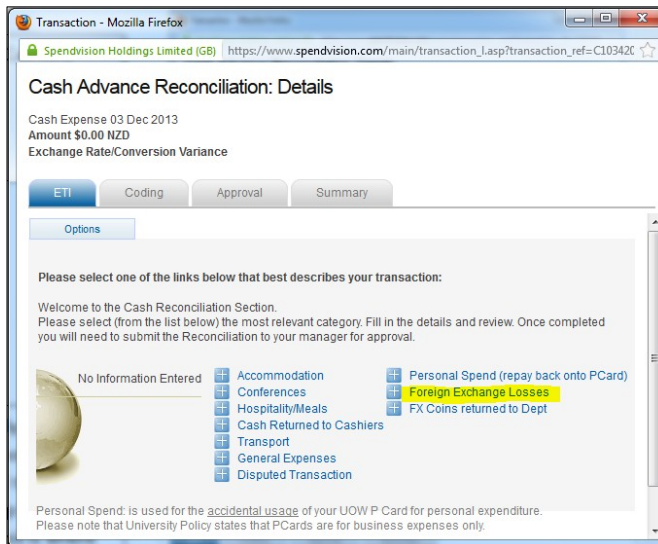
Currency Details

Source Currency

Billing Currency (always NZD)

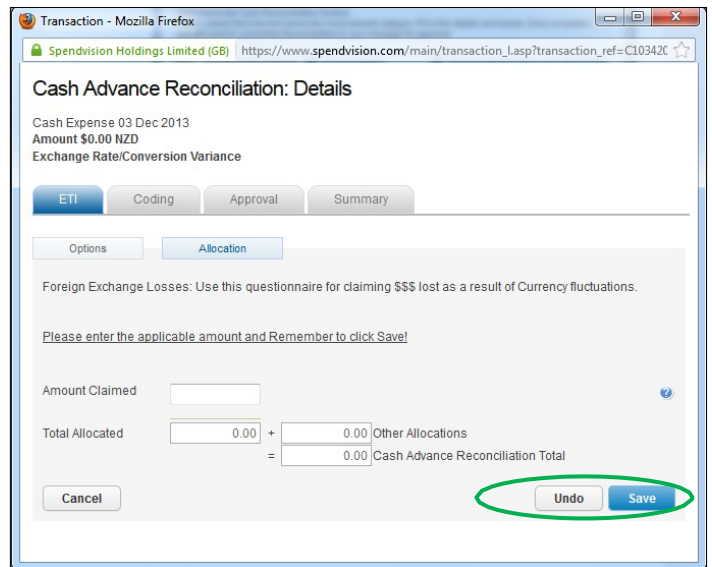


Select “Foreign Exchange Losses”



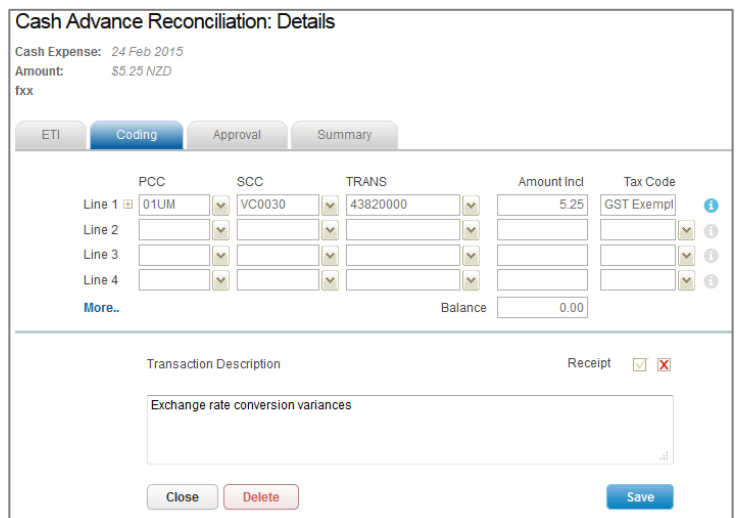
This is where the Foreign Exchange Loss amount in NZD is to be entered. Click ‘Save’.

Foreign Exchange Loss will be automatically coded, and it is **always GST exempt**.



Enter the description and mark the X as having no receipt.
Click ‘Save’

This will now be saved to your account statement.



Once this step has been completed, double-check for any errors and ensure all information is appearing correctly.

It should show a zero balance on the summary statement.

Cash Advance Reconciliation Summary - NZD				Personal Items			
Period	Items	Total DR	Total CR	Items	Amount	Total	Balance
25 May 2015	1	-4.42				-4.42	
25 Apr 2015							4.42
25 Mar 2015							4.42
25 Feb 2015	11	331.83				331.83	4.42
25 Jan 2015							-327.41
25 Dec 2014							-327.41
25 Nov 2014				2	-327.41	-327.41	-327.41
25 Oct 2014							
25 Sep 2014							
25 Aug 2014							
25 Jul 2014							
25 Jun 2014							
25 May 2014							

Change View: [Current](#) [6 months](#) [12 months](#) [All](#)

Making Corrections

If an error has been made delete the entry and re-enter the information correctly.

To correct an error: click on the green tick beside the entry you wish to delete, and you can only delete an item that has not been submitted

The 'Cash Advance Reconciliation: Details' page will appear. Click on the 'Coding' tab.

Once the coding page appears, click 'Delete'.

This will remove the incorrect entry from your statement. Re-enter the information again ready for submission.

Final Submission of Reconciliation

If the initial over-all expenditure coded equals the total of the cash withdrawn then click "Submit All".

Tran Date	Summary	Amount Incl
21 Oct 2013	Meals	2.72
21 Oct 2013	Meals	8.84
21 Oct 2013	Meals	14.34
21 Oct 2013	Meals	2.68
25 Oct 2013	Meals	39.27
		67.85

Before a transaction is approved, you can un-submit if it needs to be changed, by clicking on the *dash sphere* located beside the red exclamation mark.

Once you have made the correction, click on the green arrow to submit the corrected transaction.

Note Once a transaction is approved it cannot be un-submitted or deleted.



Tran Date	Summary	Amount Incl
24 Jan 2015	Extension cord	84

Click the *View Statement Report* link to print the statement, and staple the receipts to the back of the statement in the order in which they appear on the statement. Pass all paperwork onto the approver for approval. The details you entered in each description for each receipt will show up on the printed statement.

Tran Date	Summary	Amount Incl
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9.2 Split Coding Transactions

The system allows transactions to be split coded.

Step 1

Use an appropriate [Spendwizard](#) on the advanced coding tab. Click on the category that best describes your expenditure.

Step 2

Enter the amount you want to code into the relevant line, add your explanation/description in the comments box and save. **Option:** If you want to split it into more than two you can go back to the advanced tab and select again.

Transaction: Details
 Purchase: 19 Mar 2015
 Amount: \$50.00 NZD
 Love Rosie Bakery, Tauranga

Advanced Coding Approval Summary

Options Allocation Comments

Hospitality/Meals: Please select this questionnaire if your expense is related to hospitality, catering or meals. Please enter the amounts below and then click the comments tab to provide more details.

Remember to click save!

Catering: 25.00
 Hospitality:
 Meals:

Total Allocated: 25.00 + 0.00 Other Allocations = 25.00 Balance

Cancel Delete Undo Save

Step 3

In this example, the transaction is currently split into 2 lots of \$25.00. You can further split the remaining \$25.00 if you need to by repeating the above steps.

Transaction: Details
 Purchase: 19 Mar 2015
 Amount: \$50.00 NZD
 Love Rosie Bakery, Tauranga

Advanced Coding Approval Summary

Options

Please select one of the links below that best describes your transaction:

Hospitality/Meals 25.00
 25.00

- Accommodation
- Conferences
- Hospitality/Meals
- Transport
- General Expenses
- Disputed Transaction
- Personal Spend (repay back onto PCard)
- Travel Money

Step 4

You will see that the coding screen has now split the transaction into the \$25.00 entered and the remaining balance of the transaction.

You can now code your two lines to different codes.

Transaction: Details
 Purchase: 19 Mar 2015
 Amount: \$50.00 NZD
 Love Rosie Bakery, Tauranga

Advanced Coding Approval Summary

	PCC	SCC	TRANS	Amount Incl	Tax Code
Line 1				25.00	GST NZ
Line 2				25.00	GST NZ
Line 3					
Line 4					
More..					
				Balance	0.00

Transaction Description: xxx
 Receipt: Disputed:

Close Reset Save