



WELLS TO LIFETIME LEARNING

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Procurement Card (P-Card) Policy

Effective Date: 1/1/2020

Responsible Office: Business Operations

Purpose:

To outline responsibilities and procedures for the acquisition, use, and maintenance of the University's P-Card Program.

A P-Card is issued for the use of the authorized University employee and is a University credit card which will never affect the Cardholder's personal

of art, historical treasures, infrastructure) and intangible assets (easements, software). Assets are identifiable by physical characteristics, such as the permanent location, model name or serial number.

Card Provider/Issuing Bank: The Bank or financial institution that provides the P-Cards and services to the University.

Cardholder: A permanent employee, including preferred supplier employees, whose name appears on the P-Card.

Credit Limit: A dollar limitation of purchasing authority assigned to the Cardholder for the total of all charges made during each monthly billing cycle. Cardholders may not purchase more than their monthly credit limit. (This limit is not in addition to your yearly department budget.)

Electronic Reporting System: An internet-based site that provides Cardholders with the ability to easily retrieve and maintain P-Card information 24 hours a day. Key features include displaying and downloading statements, search capabilities, email reminders and standard reporting.

External Auditor: A person selected by the Controller's Office to examine the support documentation associated with a P-Card and report the findings.

FOAP: Term used in Banner representing an accounting sequence consisting of a FUND, ORGANIZATION, ACCOUNT and PROGRAM.

P-Card Statement Deadline: Monthly P-Card statements are due to Business Operations by the 20th day of the following month. (i.e. January statements would be due February 20)

Procurement Card (P-Card): A credit card issued to a permanent employee, including preferred supplier employees, for the purpose of making authorized purchases on the University's behalf. The University is responsible for payments to the issuing bank.

Program Administrator: A University employee responsible for administering the P-Card Program and acting as the main contact between the University and the P-Card Provider.

Support Documentation: A supplier produced or non-University document that records the relevant details for each item purchased including quantities, amounts, description of purchase, the total charge amount and the merchants name and address (e.g. sales receipt, original invoice, packing slip, credit receipt, order confirmations via email or fax, budget approvals, restricted purchase approvals, etc.).

SWEEP: A term used to describe the process of uploading un-reviewed transactions into Banner from the Card Provider's website by the P-Card upload deadline. An un-reviewed transaction is one that that has not been properly assigned a Fund/Org/Account/Program, and/or is missing an d/Oo t, dlbs (een)1ungs ((c)4 (hor)7 (t)10 (,0 Tc 0 T

Cardholder Employment Change within the University

All position changes should be reported to a P-Card Program Administrator as soon as possible. Please follow the below procedures for position changes.

Type of Change	Procedure
New position, same Approver	A new position within the same department which requires the use of a P-Card should continue to use the same card.
New position, new Approver	Cardholder must complete a new P-Card Enrollment form and submit to Program Administrator. This form must be sent immediately upon new position start date.
No longer need a card	Cardholders who no longer require a P-Card in their new role (whether under the same Approver or not) must return the card to the designated Approver and notify a Program Administrator.
Separation from the University	Cardholder must return their P-Card and support documentation to their Approver prior to departure. The Approver must notify a Program Administrator immediately. P-Card statements and support documentation must be forwarded to Business Operations.

P-CARD PROCEDURES

Cardholders are authorized to use the P-Card to purchase any merchandise or services required as a function of their duties at the University with the exception of

4. All items should be shipped to the University Mailroom, 84 West South Street, Wilkes-

Business Purpose

1. A detailed business purpose for the expenditure is required both online and on the receipt/supporting documentation.
2. A business purpose adequately describes the expense as a necessary, reasonable and appropriate expense for the University. It should contain sufficient information so the budget manager, program administrator, and/or auditor will clearly understand how the expense benefits the University.
3. In regards to travel, the business purpose should include the following:
 - a. Who: If the expense is for more than one person (i.e., meal for two employees), the description should include all names.
 - b. What: Include what type of expense it is, i.e. meal, lodging, rental car, etc.
 - c. Any expenses related to a rental car should include the make, model and license plate number.
 - d. Where: Include the city and state of travel. Please note the per diem limits outlined in the Travel Policy, which are based on round-trip travel time.
 - e. Why: Substantiate why the expense is reasonable and appropriate for the University.

Below are examples of appropriate P-Card travel allocations:

Type of Travel Expense	Insufficient Description	Appropriate Description
Meal	Lunch	Lunch at recruitment fair in Boston, MA – no meals provided
General	Conference	AMA conference in Syracuse, NY
Transportation	Taxi	Taxi for John Doe and Jane Smith from airport to hotel in Dallas, TX
Transportation	Gas for Rental Car	Gas in Pittsburgh, PA for rental car license plate ABC-

4. Protect the physical security of their card and account information. Purchases can only be made by the person to whom the card is issued. Any other use is violation of the University policy and both individuals are subject to disciplinary action.
5. Make purchases competitively where practical: utilize educational discounts, University contracts, and preferred suppliers.
6. Comply with regulations such as gift and endowment, grants and contract funds, etc., as required.
7. Ensure purchases comply with Pennsylvania sales tax exemption guidelines.
 - a. Obtain the refund of sales tax paid on exempt purchases.
8. Review and allocate transactions on the Card Provider's website by P-Card Allocation Deadline.
9. Reconcile P-Card statement as follows:
 - a. Attach original receipts in order as they appear on the statement.
 - b. Complete a [P-Card Missing Receipt Form](#) when a receipt is unavailable. Misuse of this form may result in card suspension, card termination, and/or disciplinary action.
 - c. Cardholder must sign statement and obtain Approver signature.
 - i. If multiple budgets were charged, obtain all Budget Manager signatures.
 - ii. If Grant funds are used, obtain Grant Approver signature.
10. Submit the reconciled statements to Business Operations by the P-Card Statement Deadline.
11. Notify the issuing bank, Approver, and P-Card Administrator of a lost or stolen P-Card.

Failure to comply with these policies and procedures will result in disciplinary and other measures. The University may hold the Cardholder fully responsible for all unauthorized purchases and any other fees associated with those purchase(s).

APPROVER RESPONSIBILITIES

It is the responsibility of the approver to:

1. Act in accordance with the P-Card & University [Travel Policies](#), regardless if the approver is a cardholder.
2. Ensure the P-Card is issued only to faculty and staff members who have a valid need to purchase goods, services, and/or travel and entertainment.
3. Ensure that cardholder credit limits are appropriate and updated as needed.
4. Review cardholder's statements to ensure compliance with the P-Card & Travel Policies.
5. Sign the reviewed statement by the P-Card Statement Deadline, which indicates the transactions have a legitimate business purpose and purchases were authorized.

x All transactions adhere to P-Card Policy (i.e. prohibited items, sales tax, etc.)

DISCIPLINARY GUIDELINES

Offense	1 st Offense	2 nd Offense	3 rd Offense

