

# ***WINSTON SALEM STATE UNIVERSITY***

## ***Purchasing Card (P-Card)***



**WSSU**

## ***Guidelines***

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## A. Overview of the Purchasing Card (P-Card) Program

### 1. Purpose of the P-Card.

The Winston-Salem State University Purchasing Card (P-Card) is essentially a standard Visa card where *the liability rests with the University instead of the individual cardholder.* (This is different from the American Express corporate card, in which the liability is solely the cardholder's.) The P-Card is issued to an employee, empowering this person to purchase goods and services on behalf of the University. This program has been established to allow rapid purchase of low dollar goods and services while simultaneously reducing paperwork and handling costs associated with the small purchase process. **Under no circumstances shall this Visa P-Card be used for personal purchases.**

### 2. Benefits and Costs/Requirements.

#### A. To the Cardholder

##### Benefits:

- It is easier to make purchases and eliminates delays associated with asking a vendor to accept a small purchase or purchase order number.
- Most merchants accept visa. The visa P-Card is accepted virtually anywhere.
- Eliminates petty cash.
- Does not require use of personal funds.
- A purchase requisition is not required.
- No fee for card use.
- There is less “front end” effort. The requirements to obtain a purchase order number and enter the information in the computer are eliminated.
- Allows rapid purchase and receipt of goods. The cardholder is solely responsible for **ALL** charges.
- Complete transaction reporting is provided every month to the cardholder both on-line and in hard copy. Vendor information becomes easier to research and locate.

- Each P-Card has a unique number that is tied to one or multiple WSSU fund numbers. Each purchase against a fund is tied to an account number, so that every purchase automatically finds its way back into the proper banner fund and account number.

### **Costs/Requirements**

- There is currently no fee to the Cardholder/University associated with the P-Card program.

## **B. To the University**

### **Benefits**

- The number of small purchases will decrease, reducing the small purchase process in departments and Accounting. There will be fewer purchase order numbers generated, less computer entries and fewer invoices handled by departments, less matching of invoices to small purchases in Accounting, and fewer checks to write.
- There is an opportunity to reduce petty cash accounts.
- The University has the ability to block specific categories of vendors (airline reservations, hotels, cash advances, liquor purchases, etc.). This provides increased security of purchases over the existing small purchase process.
- Improved vendor relations. The bank will pay vendors two to three working days after the vendor processes the purchase.
- Reduces need for reimbursements.

### **Costs/Requirements**

- The University is committed to providing an on-going audit of purchases to insure a high degree of confidence in the system.
- The University must pay the bank within 13 -15 days after close of the monthly billing cycle.
- Charges are **paid in full** each billing cycle.

## **C. To the Merchant**

### **Benefits**

- Improves vendor's cash flow.
- The vendor will be paid by the bank two to three working days after the vendor processes the purchase.
- The vendor has a higher comfort level. The strength of the Visa name (and the protection the vendor has when accepting the card) encourages vendors to make sales that would not be made if a small purchase number or purchase order were presented.
- The P-Card process eliminates vendor invoicing and the vendor's accounts receivable process.

### **Costs/Requirements**

- Every transaction made using the P-Card carries a fee that the vendor must pay to the credit card network. This is what finances the credit card industry, and the process is basically the same for all credit cards.

## **B. Where to Get Help**

### **1. The Bank.**

We have an agreement with Bank of America for Visa card services. To report a lost or stolen card, billing questions, or any customer service questions in general, call the P-Card Administrator first at (336) 750-2943 or (336) 750-2933. If after WSSU business hours, call Bank of America at 1-888-449-2273 where help is available 24 hours a day. Lost, stolen, or replacement P-Cards can only be reordered by the P-Card Administrator. The P-Card Administrator will contact the cardholder after the replacement P-Card has been received, processed, and is ready for pick-up.

2. **P-Card Staff.**

The University provides support and assistance to cardholders and departments in the distribution and processing of new card applications. We process all changes in cardholder information, schedule training, update all documentation, and audit all aspects of the program. Please call whenever you have any questions.

Willa Dean Scott  
P-Card Administrator  
Purchasing Services  
1604-B Lowery St., Rm. 116  
Phone: (336) 750-2943  
Fax: (336) 750-8894  
E-mail: [scottw@wssu.edu](mailto:scottw@wssu.edu)

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## C. Cardholder Procedures

### 1. **Obtaining a P-Card.**

P-Cards will be issued to permanent employees only unless otherwise approved by the P-Card Administrator and/or the Director of Purchasing. They must be authorized by the University to purchase goods and services. P-Cards are issued after the required training class has been completed and the “P-Card Enrollment Form” and “Employee P-Card Agreement” have been received by the P-Card Administrator. The University name/logo, for official use only, Cardholder or department name, and the WSSU tax exempt number all appear on the P-Card. The bank currently does not charge for the issuance of a P-Card; however, low usage P-Cards will be reviewed regularly. The P-Card carries corporate liability and does not affect your personal liability/credit in any way.

To request a P-Card the “P-Card Enrollment Form” and the “Employee P-Card Agreement” must be filled out and forwarded to the P-Card Administrator, Purchasing Services, 1604-B Lowery St., Rm. 114 or 116.

### 2. **Keeping Your P-Card Secure.**

ALWAYS KEEP YOUR P-CARD IN A SECURE PLACE. Treat it like CASH.

Cardholders should monitor their charges regularly for vendor errors and fraudulent charges. Any concerns should be reported to the P-Card Administrator immediately.

### 3. **Limitations Specific to Your P-Card.**

The following limits are standard and have been approved for the University. However, some departments may have lower or higher limits depending on department needs. Changes to the daily and monthly transaction limits must be approved by the P-Card Administrator/P-Card Admin/Purchasing Director; however, a single transaction limit increase must be approved by The P-Card Administrator/P-Card Admin/Purchasing Director and/or the Division of Purchase and Contract depending on the amount of the single transaction limit increase. Contact the P-Card Administrator for assistance with this request. (Amended 5/2019)

- Single transaction limit – up to \$5,000 – Based on past performance and/or approval from the P-Card Administrator/P-Card Admin/Purchasing Director for transactions over \$2,500 up to \$5,000. (Amended 5/2019)
- A single transaction limit over \$5,000 **cannot** be increased without prior approval from the Division of Purchase and Contract; however, the daily and monthly limits are negotiable based on prior department performance. (Amended 5/2019)

1. Single transaction limit of **\$2,500 and up**  
(Funds Must Be Available In Your Budget)

2. Daily transaction limit of **\$5,000**  
(Funds Must Be Available In Your Budget)



**3. Monthly transaction limit of \$10,000  
(Funds Must Be Available In Your Budget)**

Daily number of transactions is unlimited at this time.

Monthly number of transactions is unlimited at this time.

Splitting of purchase transactions to circumvent the above limits is illegal and is grounds for revoking the P-Card.

**NOTE: CARDHOLDERS MUST VERIFY AVAILABILITY OF FUNDS WITH THE PERSON RESPONSIBLE FOR THE DEPARTMENT BUDGET BEFORE MAKING ANY PURCHASES.**

**4. Agency Funds.**

Funds held by the University for others (holding account). Banner fund numbers that begin with an "8" (8XXXXX). These funds do not belong to the University and must have a \$5,000 balance in the account to be set-up for P-Card use unless otherwise approved by the P-Card Administrator. Transactions made and charged to an agency fund must be reviewed and signed off by Financial Services. Purchasing will forward the packets to the appropriate person for approval and signature. (Amended 5/2012)

**5. Trust Funds, Endowments, and Grants.**

The cardholder must know their budgets and P-Card limits, total dollar amount approved for their budget, maximum dollar amount allotted per line item, and what expenditures are allowed to be effective making purchases using trust, endowment, and grant funds. Note: Transactions made and charged to a grant fund number beginning with 210XXX and 211XXX must be reviewed and signed off by Contracts and Grants. (Amended 9/2014). Transactions made and charged to an endowment fund number beginning with 245XXX or 257XXX must be reviewed and signed off by the Endowment Accountant. (Amended 9/2014). Purchases made and charged to an agency fund number beginning with 8XXXXX must be signed off by Financial Services. (Amended 5/2012) Purchasing will forward the packets to the appropriate person for approval and signature.

All purchases made with trust, endowment, and grant accounts must follow University and P-Card guidelines and must adhere to funding authorities. Some are more restrictive and may not allow certain purchases. Purchases from grant funds must adhere to all contracts, grants, and other agency guidelines. The same is true for trust, endowment, and agency funds. It is the cardholder's responsibility to be aware of the rules and guidelines applicable to each fund/account.

**6. State Contract Items.**

When a State contract is available, the contracted supplier must be used. Contracts may be reviewed by visiting the [North Carolina Department of Administration Division of Purchase and Contract home page](#).

**7. Misuse of P-Card.**

Fraudulent or willful misuse of the P-Card may result in disciplinary action, up to and including termination of employment. The University/Department “Chain of Command” will be followed in a timely manner when addressing misuse of the P-Card.

**8. Merchant Category Codes (MCC).**

All vendors accepting visa cards are registered with their bank under a specific Merchant Category Code (MCC) identifying the type of business they are. (Ex. Airlines, ABC stores, florist, medical services, restaurants, office supplies, etc.) The University has blocked all categories deemed inappropriate for WSSU use such as ABC stores, child care services, professional services, etc.

Your P-Card cannot be used to purchase from vendors that fall under a blocked category on the MCC list. If your P-Card is declined/not accepted by a particular vendor, please contact the P-Card Administrator @ 750-2943 or 750-2933. The Program Administrator will determine why the charge was declined and rectify the problem. (Amended 5/2019)

**9. Changing P-Card Limits and Updating Cardholder Information.**

An e-mail from the cardholder/reconciler/department head or the “Cardholder Account Information Change Form” is used to update/change cardholder’s account information such as:

1. Cancelling Your P-Card
2. Change of Reconciler
3. Campus Address Change
4. Change Single, Daily, Monthly Transaction Limit(s)
5. Telephone Number
6. E-mail Address
7. Delete/Add Fund and Account Number(s)
8. Any Other Change(s)

Complete the “Cardholder Account Information Change Form” and forward to the P-Card Administrator, 1604-B Lowery St., Rm. 114 or 116. (Amended 5/2019)

To change/increase a cardholder’s P-Card limits via e-mail the department head must submit a request in writing, via e-mail, to the P-Card Administrator.

**Reminder: Approval is required from The Division of Purchase and Contract to increase the single transaction limit over \$5,000. The daily and monthly transaction limits are negotiable between Purchasing and the department.**

#### **10. Legitimacy of a Purchase.**

The cardholder is responsible for purchases made that commit the University, and is therefore responsible for determining the legitimacy of the purchase and the selection of the vendor. It is the cardholder's responsibility to insure that purchases are made only from the merchant categories approved by the University and comply with all limits and guidelines. However, The P-Card Administrator, P-Card Admin, or the Director of Purchasing can approve purchases made that are not normally allowed on the P-Card. A justification from the cardholder or signature on the receipt from one of the three administrators listed above is required. If you have questions, concerns, or doubts about a potential purchase please contact the P-Card Administrator before making the purchase.

#### **11. Using the Internet.**

Many companies offer the option of making purchases via the web. The University does allow on-line purchases. If you choose to purchase on the web, you must make sure the vendor site is secured before entering your credit card number. Contact the vendor and talk to Customer Service about guarantees of a secured website.

#### **12. Automatic Renewal of the P-Card.**

A P-Card will be issued to you once you complete the "P-Card Training Session", "P-Card Enrollment Form", and sign the "Employee P-Card Agreement". Once you have the P-Card nothing else will be required by you to continue from year to year. P-Cards have a 3-year expiration date and will be mailed one month prior to the expiration date to the P-Card Administrator for distribution. After the first initial 3 years the P-Card will expire every 2 years.

#### **13. Fund Number Change.**

Each P-Card is tied to one or multiple banner fund number(s). If you change fund number(s), the cardholder, reconciler, budget manager, or department head must e-mail the P-Card Administrator the new banner fund number(s) with their approval or complete the "Cardholder Account Information Change Form" and forward to the P-Card Administrator. The fund number(s) change can be made without re-issuing the P-Card.

#### **14. Termination of Employment.**

Your P-Card remains the property of WSSU and must be surrendered immediately upon termination of employment or upon the request of your Supervisor, Department Head, Purchasing Services Director, P-Card Administrator, or the P-Card Admin.

#### **15. Department Transfer.**

If you transfer to another department, your old P-Card must be cancelled and a new enrollment form must be submitted and approved by the new department head. Attending a training class will not be required if you had a P-Card in your previous position. It is the cardholder's, reconciler's, or department head's responsibility to inform the P-Card Administrator when a cardholder or reconciler has changed departments.

## **16. Inactive Accounts.**

To protect the security of the program, any P-Card that has not been used for six (6) months may be cancelled. Exceptions may be made based on appeal to the P-Card Administrator by the cardholder. The cardholder will be notified by the P-Card Administrator prior to cancellation.

## **17. Sales Tax.**

It is the cardholder's responsibility to inform the vendor at the time of purchase that WSSU is tax exempt from North Carolina sales tax. WSSU's tax exempt number is printed at the bottom of the P-Card under the cardholder's name. If a cardholder is charged tax, it is the cardholder's responsibility to contact the vendor and request a credit for the amount of tax to be applied back against their P-Card. WSSU has no other recourse for recovering taxes paid. Tax not credited back to the P-Card will be deducted from the department budget. A copy of the Certificate of Exemption can be obtained from the Purchasing Services website.

## **18. Emergency Situations.**

Employees approved by Winston-Salem State University Administration may use the emergency P-Card to purchase food, lodging, and other applicable subsistence in situations where basic necessities are not available. This applies **ONLY** to employees who are **DEPLOYED** to areas affected by disaster, whether caused by nature or event. Approval by the P-Card Administrator, Director of Purchasing, and the Vice-Chancellor of Finance and Administration are required for use of this P-Card if deployed. The employee must complete the "Request for Emergency P-Card" form and forward to the P-Card Administrator, 1604-B Lowery St., Rm. 114 or 116, for approval. The P-Card Administrator will contact the employee by telephone or e-mail of their decision.

If approved, the employee will be given a P-Card in the name of Winston-Salem State University. The cardholder must present WSSU identification with the P-Card when making purchases with any other identification required by the vendor. It is the employee's responsibility to keep track of all receipts and documents relating to purchases made using the P-Card. Non-P-Card fund numbers may be assigned to these purchases/transactions (fund numbers not currently set up for use with the P-Card Program).

**Note:** The emergency P-Card can also be assigned to an employee by the P-Card Administrator or the Director of Purchasing based on case by case emergency situations other than deployment.

## **19. Vendor Set-Up for Credit Card Use.**

Vendors interested in being set-up for credit card use may contact Bank of America at (434) 847-0799.

## **20. International Transaction Fee.**

Bank of America charges an international transaction fee for the conversion of currency. This fee will appear on your Bank of America and Works statements as a separate transaction listed as "International Transaction Fee". Bank of America does not provide a receipt for this fee; therefore,

the “International Transaction Fee Receipt” must be completed and will serve as the receipt for the international transaction fee. A receipt is **required** for the initial purchase.

#### **D. How to Use the P-Card**

Purchasing with the P-Card does not change the rules and regulations required by the University or by your internal departmental procedures. The card is merely another means of payment versus the small purchase process. You must obtain an itemized receipt with pricing for every purchase and payment made and credit received. (Amended 5/2019)

Before making any purchase, the cardholder **must** check availability of funds and determine if the item is available on State Term Contract and if not, obtain best pricing. P-Cards can be used for state contract orders; just make sure you are purchasing through the state contract vendor. State contracts can be found at <http://www.doa.state.nc.us/PandC/>.

The cardholder is responsible for **ALL** charges made to the P-Card. The “Cardholder Transaction Log” is available for use to track transactions and can be found on the Purchasing website.

##### **1. Purchases in Person**

1. Follow proper internal procedures specific to your department for determining that a purchase is authorized/needed.
2. Determine whether the P-Card is the most appropriate tool to use for the purchase (restricted item, over the \$2,500.00 single transaction limit, etc.).
3. Determine that the price quoted is the best you can obtain.
4. Determine that the total amount of the purchase including shipping, handling, freight, insurance, etc., does not exceed either the single transaction limit or the daily/monthly limits. If a limit is exceeded, the bank will automatically refuse the transaction and the vendor will reject the purchase. (Amended 5/2019)
5. Obtain a priced, itemized receipt at the time of purchase or pickup. All original receipts and other documents must be forwarded each month to the P-Card Admin as part of the reconciliation process.
6. Contact the P-Card Administrator at 750-2943 or 750-2933 if you are not sure why your P-card declines or you have an emergency need that may require approval. (Amended 5/2019)

## 2. Purchases by Phone, Fax, Mail, and On-Line.

### Phone

- The cardholder is responsible for keeping track of all telephone transactions charged to the P-Card. A transaction log is available for your use. It can be found on the Purchasing website.
- When you call, state that you are calling from Winston-Salem State University and that you will be making your purchase on a visa purchasing (credit) card.
- Emphasize that the University is exempt from sales tax and give them the WSSU tax exempt number which is printed on your P-Card.
- Record the name, date, address, and telephone number of the company, item(s) ordered and cost (including shipping charges if applicable) onto the transaction log.
- Record the name of the person taking the order, and give the supplier the P-Card number and expiration date.
- Give the supplier your name, department, phone number, and complete delivery address and instructions.
- Request that an **itemized** receipt and/or packing slip with **price** be sent with the purchase. Retain this with your transaction log.

### Fax

- Follow any applicable steps from the above instructions. Retain a copy of the fax and also the fax confirmation for your records. **Do not** mail a copy of the order to the vendor because this increases the chance that the order will be duplicated. If the company requires the original be sure to clearly mark it **“CONFIRMATION OF FAX ORDER, DO NOT DUPLICATE”**.

### Mail

- Follow any applicable steps from the above instructions. Retain a copy of the order for your records, and request that an itemized receipt be sent to you for your records.

## **On-Line**

- Follow any applicable steps from the above instructions. Make sure the vendor's site is secure before entering your credit card number. Your on-line receipt or order confirmation can serve as your receipt. Be sure to print this for your records.

### **3. Other Forms to Complete.**

When using the P-Card there is usually no need to submit any additional paperwork to a vendor. If, however, a duplicate shipment is mistakenly made, it is the responsibility of the cardholder to resolve the issue with the vendor.

### **4. Shipments.**

Purchases should be shipped directly to your campus address. Make sure your name, department name, building and room number are part of the address. Example:

Winston Salem State University  
Your Department Name Goes Here  
Room Number/Building Name Goes Here  
Winston-Salem, NC 27110  
Attn: Your Name Goes Here

### **5. Returns, Damaged Goods, and Credits.**

Items purchased with the P-Card will periodically need to be returned for one reason or another. Below are a few tips to make the process easier.

- All items must be shipped to a WSSU address. Items shipped to any other address, other than a WSSU address, may be cause for immediate revocation of employee P-Card and may result in employee disciplinary action, up to and including termination of employment.
- Always retain boxes, containers, special packaging, packing slips, etc., until you are certain that you are going to keep the items. Some items, such as software or fragile pieces, cannot be returned without the original packing materials.
- Read all enclosed instructions carefully. Often a critical phone number and other instructions are included on the packing slip and/or receipt.
- In some cases there may be a restocking fee. The P-Card may be used to pay this fee as long as it does not exceed any of the P-Card limits.
- An itemized receipt is required for all credits issued by vendors.

**DO NOT** accept checks, cash or cash equivalents (i.e. gift cards) for any returns/credits. If you used your P-Card to make the purchase, the credit must be charged back to your P-Card. A credit memo/itemized receipt is required for your statement reconciliation packet.

#### **E. Disputed Transactions on Statements or With Vendors**

Items that appear on the monthly P-Card statement from the bank may be disputed up to 60 days after the statement's closing date. If a charge is not recognized by the cardholder or some other problem arises, the first step is to contact the vendor for information regarding the charge. Contacting the vendor saves time and usually solves most issues. Document the name of the person with whom you spoke with, as well as the date and time of your conversation. If you are not satisfied with the outcome from the vendor, you may dispute the transaction on-line in the "Works" application. This will automatically generate a dispute to Bank of America. Bank of America will contact you to discuss details of the dispute. The cardholder must also complete the "Transaction Dispute Form" which becomes part of the statement reconciliation packet. Forward the packet to the P-Card Administrator/P-Card Admin at 1604-B Lowery Street, Rm. 114 or 116. This serves as notification to the P-Card Administrator/P-Card Admin that a transaction has been disputed in "Works" and is being investigated by Bank of America. **Do not forward this form to the bank.** The bank will contact the cardholder to request information needed. If the cardholder is not satisfied with the outcome or have problems, please contact the P-Card Administrator/P-Card Admin.



## F. Reconciliation Procedures

Reconciliation of purchases by the cardholder and reconciler is the final step in the P-Card process. Reconciliation is also one of the most important steps in the reconciliation process. The reconciliation process requires the cardholder to verify the legitimacy of the purchase and provide itemization and pricing on all items purchased. The cardholder/reconciler assigns fund, organization, program, and account numbers to the cardholder's transactions and prints the Works statement. (Amended 5/2019)

### 1. Statement Reconciliation Process (Packets)

The billing cycle for the P-Card ends the 27<sup>th</sup> of each month. The statement reconciliation packets are due to Purchasing Services by the 5<sup>th</sup> of the following month by 4 pm. If the 5<sup>th</sup> falls on a weekend the reconciliation packets are due the following Monday. Reconciliation packets consist of the P-Card Monthly Sign-Off Sheet, Bank of America statement, Works statement, original receipts, International Transaction Fee Receipt, if applicable, Missing Receipt Affidavit, if applicable, and Transaction Dispute Form, if applicable. **Reconciliation packets not received on time may result in suspension of the cardholder's P-Card privileges.** The cardholder, reconciler, and department head will be notified of the suspension. **Timely reconciliation and responsible purchasing are the only ways to keep a P-Card.**

- Documentation and Review

**Original**, priced itemized invoices/receipts are preferred for each P-Card transaction, but a legible itemized copy is acceptable. They must be attached in order as they appear on the Bank of America statement. These receipts are used to describe what was purchased, to verify transaction amounts, and to document the business purpose served by the purchase.

Itemized invoices/receipts must provide the following details:

- Vendor
- Quantity
- Date
- Brief description of item(s) purchased
- Unit cost
- Extended cost
- Shipping/handling/freight
- Total cost of purchase

Note: Packing slips are accepted **only** if they are itemized and have pricing. Order confirmations for online orders are acceptable.

If a vendor's invoice/receipt only lists a part number as the description, the cardholder is responsible for including descriptive information and/or writing a brief description beside the part number on the receipt so that anyone reviewing the receipt will know what it was the cardholder purchased.

For additional information relating to statement reconciliation packets please refer to “The P-Card Statement Reconciliation User Guide” and the “Statement Reconciliation Packet Sample – Attachment A”. Both can be found on the [Purchasing website](#). (Amended 5/2019).

## **2. Works On-Line Reconciliation Process**

The on-line reconciliation process in “Works” is primarily used to assign fund, organization, program, and account numbers to each transaction and to print the Works statement. (Amended 8/2015). Specific instructions for navigating through the on-line reconciliation process in Works are provided in detail in the P-Card training sessions. Hands on training is provided as well as a hard copy of the instructions. The on-line reconciliation must be completed by the cardholder or reconciler by the 5<sup>th</sup> of each month by 4 pm. If the 5<sup>th</sup> falls on a weekend it is due the following Monday. (Effective with July 2014 packets). **Late reconciliation may result in suspension of the cardholder’s P-Card privileges.** The cardholder, reconciler, and department head will be notified of the suspension. For additional information relating to the Works on-line reconciliation process please refer to “The P-Card On-Line Reconciliation User Guide.” It can be found on the [Purchasing website](#).

## **3. Documentation Distributed by the Bank.**

Bank of America provides two types of documentation on P-Card activity. Each cardholder can print their individual Bank of America statement from Payment Center after the billing cycle cut-off date (27<sup>th</sup> of each month) which lists all activity for the month. (Amended 7-2014). This statement follows the format used by most banks and is straightforward and easy to follow. The Works statement is also available on-line. The University also receives an electronic feed from the bank through the “Works” application. This feed contains the same information; however, you receive it several days sooner than the statement from the bank.

## **G. Role Definition and Responsibility**

The responsibility for insuring integrity of the P-Card Program rest with all parties involved.

### **1. Cardholder Responsibilities.**

The cardholder makes purchases on behalf of the University and must only use the P-Card for valid WSSU business purposes. Misuse of the P-Card will subject cardholder to disciplinary action in accordance with University Guidelines relating to disciplinary action and termination for cause. Responsibilities include:

- Ensure sufficient funds are available **before purchase is made.**
- Place orders that comply with all limits and guidelines.

- Safeguard the P-Card and report any lost or stolen P-Card immediately to the P-Card Administrator and Bank of America.
- Ensure receipt of goods and retain original receipt for every purchase.
- Assign fund and account numbers to each transaction. Dispute transactions in Works.
- Match all original itemized receipts (invoices, cash register receipts, on-line confirmations, packing slips with unit and extended cost, credit card slips) to the Bank of America statement and complete the P-Card Monthly Sign-Off Sheet” before forwarding to department reconciler.
- Approve charges made to the P-Card. The approval certifies that the purchases meet the University guidelines for approval for payment. It also certifies that all purchases made are a necessity for departmental/University use. (Amended 8/2015).
- Not accept cash in lieu of a credit to the P-Card account.
- Return the P-Card to the appropriate personnel (Supervisor, Department Head, Director of Purchasing Services, P-Card Administrator, or P-Card Admin) upon terminating employment with the University or transferring to a different department within the University.

## 2. Department Reconciler Responsibilities.

The Reconciler manages the P-Card Program within a department. They sign and approve reconciliation packets and view transactions. Responsibilities include:

- **Ensure packets are accurate and complete according to P-Card Guidelines and Statement/On-line Reconciliation User Guides before submitting to Purchasing.** Proof statements and receipts to make sure all purchases are valid and that receipts are acceptable and match transactions.
- Attend required training.
- Oversee appropriate use of P-Cards and review and approve each cardholder’s account on a monthly basis.
- Ensure timely P-Card statement reconciliation and approval for all cardholders.
- Notify the P-Card Administrator when grant and Title III fund numbers change.

- Assign fund and account numbers to each transaction. Dispute transactions in Works. (Amended 8/2015).
- Each month deliver the reconciliation packets to Purchasing Services, 1604-B Lowery Street. Put the packets in the Purchasing Services drop box located in the lobby. Signatures serves as final approval that everything is correct. (Amended 5/2019)
- Approve charges made to the P-Card. This process certifies that the purchases are in compliance with University, Department, and P-Card guidelines as well as statement and On-Line Reconciliation User Guides. It also certifies that all purchases made are a necessity for departmental and University use. (Amended 5/2019)

### 3. **Department Head Responsibilities.**

Responsible for overall management of department P-Card Program. Responsibilities include:

- Notify the P-Card Administrator/P-Card Admin, via e-mail or by completing the “Cardholder Account Information Change Form”, when there are changes in roles within the department (new/replaced cardholder or reconciler). Amended 5/2019
- Know to whom P-Cards are distributed within the department. Retrieve P-Card(s) when a cardholder exits the university, transfers to another department, or when P-Card is no longer needed.
- Ensure cardholder and reconciler responsibilities are managed well.
- The cardholder, reconciler, and department head signatures are **required** on the statement reconciliation packet. The cardholder and reconciler cannot be the same person unless approved by the P-Card Administrator/P-Card Admin/Purchasing Director. If approved, the cardholder and reconciler must sign in both places on the P-Card Monthly Sign-Off Sheet. The department head signs as department head and as the approving party of transactions listed on the statement. Purchasing Services will obtain additional required signatures if/as needed.

**Note: Effective with 12/2015 Statement Reconciliation Packets:**

**The cardholder and reconciler cannot be the same person unless approved by the P-Card Administrator/P-Card Admin/Purchasing Director.**

**Note: Effective July 1, 2018:**

**The cardholder and the department head can no longer be the same person. The cardholder's immediate supervisor or department head signature is required.**

**4. P-Card Administrator Responsibilities. (Added 5/2014)**

Provides program management and oversight and ensure program compliance and quality assurance.

- Enforce P-Card policies and procedures and provide P-Card participants updates as needed.
- Review transactions and receipts for compliance with State Purchasing and University P-Card rules and regulations.
- Audit packets for completeness and adequacy of receipt documentation. (Amended 5/2019)
- Provide support and assistance and act as bank liaison for cardholders, reconcilers, and department heads.
- Cancel or suspend P-Cards to enforce policy.
- Process new and replacement P-Cards.
- Perform administrative and card maintenance tasks in Works and Payment Center applications.
- Provide P-Card training.

**H. Compliance**

The delegation of authority to purchase goods using the P-Card is a privilege that automatically ceases upon separation from the University or upon reassignment to another department. **WSSU Purchasing Services reserves the right to revoke and cancel any P-Card(s) for failure to comply with the guidelines of the program. WSSU Purchasing Services further reserves the right to evaluate the seriousness of any violation and may allow the department to provide an explanation, which may be used as the determining factor to whether P-Card privileges continue or not. WSSU Purchasing Services has the right to exercise appropriate action as deemed necessary.**

<b>P-Card Offense/Infraction (Amended 9-27-18)</b>	<b>Disciplinary Action (Amended 9-27-18)</b>
<b>Fraudulent Use</b>	<b>All offenses:</b> <ul style="list-style-type: none"> <li>➤ Cardholder’s P-Card is Cancelled</li> <li>➤ Incident is reported to Cardholder, Reconciler, Supervisor/Department Head, Vice-Chancellor</li> <li>➤ Incident will be reported to Internal Audit Dept.</li> </ul>
<b>Unallowed/Restricted Items</b> <b>Personal/Accidental Misuse</b> <b>Computers, Laptops, I-Pads, Tablets, Notebooks, Cell Phones, Gift Cards, Gift Certificates</b> <b>Splitting Transactions to Circumvent Single Transaction Limit</b> <b>State Contract Violation</b> <b>Misuse of State Funds</b> <b>Multiple /Continuous Violations</b> <b>Information and/or Documentation to Complete Packets and Ensure P-Card Compliance (Not Received by Requested Date)</b> <b>Transactions Made Requiring a Written and Signed Agreement/Contract Between the Vendor and University</b>	<ul style="list-style-type: none"> <li>➤ <b>First Offense</b> – 15 Day Suspension</li> <li>➤ <b>Second Offense</b> – 30 Day Suspension <ul style="list-style-type: none"> <li>• Detailed Plan of Action of Prevention to Prevent Future Offenses Required from Cardholder - Signed by Dept. Head</li> </ul> </li> <li>➤ <b>Third Offense</b> – 60 Day Suspension  Cardholder must re-attend all three (3) parts of P-Card training. The three (3) consist of: <ul style="list-style-type: none"> <li>• Overview of P-Card Guidelines/Test</li> <li>• Statement Reconciliation User Guide/Test</li> <li>• On-Line Reconciliation in Works</li> </ul> </li> <li>➤ <b>Fourth Offense</b> – Cardholder’s P-Card Cancelled</li> </ul>

<p><b>Reconciliation</b></p> <p>Excused Offenses Late Statement Reconciliation Packet Late On-Line Reconciliation in Works</p>	<p>Reviewed on a Case by Case Basis</p>
<p><b>Reconciliation</b></p> <p>Unexcused Offenses: Late Statement Reconciliation Packet Late On-Line Reconciliation in Works</p>	<ul style="list-style-type: none"> <li>➤ <b>First Offense</b> – 15 Day Suspension</li> <li>➤ <b>Second Offense</b> – 30 Day Suspension <ul style="list-style-type: none"> <li>• Detailed Plan of Action of Prevention to Prevent Future Offenses Required from Cardholder - Signed by Dept. Head</li> </ul> </li> <li>➤ <b>Third Offense</b> – 60 Day Suspension Cardholder must re-attend all three (3) parts of P-Card training. The three (3) consist of: <ul style="list-style-type: none"> <li>• Overview of P-Card Guidelines/Test</li> <li>• Statement Reconciliation User Guide/Test</li> <li>• On-Line Reconciliation in Works</li> </ul> </li> <li>➤ <b>Fourth Offense</b> – Cardholder’s P-Card Cancelled</li> </ul>
<p><b>Transactions Assigned Incorrect Fund/Account Number</b></p>	<p><b>All Offenses:</b></p> <ul style="list-style-type: none"> <li>➤ E-mail to Cardholder giving 10 business days to provide documentation/journal entry of fund/account number change</li> </ul> <p><b>If proof is not provided in 10 business days:</b></p> <ul style="list-style-type: none"> <li>➤ Suspension of Cardholder’s P-Card until documentation/journal entry is provided</li> </ul>

P-Card offenses/infractions and disciplinary actions is from January to June and July to December.

Notice of P-Card suspension/cancellation for any reason will be prepared by the P-Card Administrator or P-Card Admin. A suspension/cancellation notice will be sent to the Cardholder, Reconciler, Supervisor or Department Head, and Vice-Chancellor/Provost/Chancellor if applicable.

Before consideration can be given to reinstate a P-Card that has been suspended/cancelled due to any of the above compliance issues, the following must be met:

- Cardholder has completed the suspension period.
- All delinquent statements and documentation have been received by the P-Card Administrator/P-Card Admin.
- If recommended by the P-Card Administrator, the cardholder and/or reconciler have attended another P-Card training or have had a one-on-one training session with the P-Card Administrator. (Amended 7-2014).

### **1. Cause for Employee Suspension/Termination**

The P-Card is strictly for University business. Purchases made with the P-Card must be for the use and benefit of the University. Fraudulent or intentional misuse or abuse of the P-Card may result in the immediate revocation of P-Card privileges, and may be cause for disciplinary action, up to and including dismissal.

Purchases made and shipped to any other address, other than a WSSU address, may be cause for revocation of employee P-Card and may result in employee disciplinary action, up to and including termination of employment.

### **2. Personal Use**

The P-Card is **NOT** to be used for personal purchases under any circumstances, even if you intend to pay the University back. Intentional/Unintentional use or abuse of the P-Card as determined by the P-Card Administrator/P-Card Admin will be handled on a case-by-case basis. Repeated offenses is cause for P-Card cancellation and/or termination of employment.

### **3. Splitting Transactions to Circumvent Transaction Limits**

A split transaction occurs when you split a purchase to stay within the dollar limits of your P-Card. Splitting transactions is based on the total order to a single vendor. The order cannot be “split” or divided into multiple smaller dollar orders to stay under the single transaction limit of \$2,500.00 (up to \$5,000 with approval from Purchasing Services). (Amended 5/2019). Each conference registration, registering multiple conference attendees, airline tickets, Aramark purchases, University vehicle repair/maintenance purchases, laboratory supplies, student tests/exams/courses/classes (praxis, GRE, etc.), meals for team travel, visas for staff/faculty/student travel, Facilities same vendor purchases but for different zones/buildings/locations, i-SWOOP



(Interpreters and Scientists Working On Our Parks) same vendor purchases, and O'Kelly Library Amazon purchases are not considered to be split transactions. Amended 9/2017.

### **Transactions Made Requiring a Signed Agreement/Contract**

All transactions requiring a signed agreement/contract by the Vendor and University cannot be paid using the P-Card even if the transaction is under the \$2,500 single transaction limit. (Examples: contractual services, speaker/artist engagements, DJ/host, etc.)

Transactions requiring a signed agreement/contract must be processed by requisition/purchase order. A justification must be provided by the Department Head to the Purchasing Director if the vendor does not accept a purchase order. The agreement/contract must be approved and signed off by the appropriate personnel prior to the service being rendered and payment made.

#### **4. Reconciliation**

Approved statement reconciliation packets with all documentation must be received by Purchasing by the 5<sup>th</sup> of each month by 4 pm. If the 5<sup>th</sup> falls on a weekend the statement reconciliation packets are due the following Monday by 4 pm. (Effective with 7-2014 Packets). Statement reconciliation packets are considered to be incomplete/inaccurate for any of the following reasons: missing signatures, missing invoices/receipts, receipts not itemized, missing Bank of America/Works statements/prices or descriptions, if receipt total do not match Bank of America's statement total, incomplete P-Card Monthly Sign-Off Sheet, etc. However, cardholders who do not comply with our request for items/information needed for completion of their statement reconciliation packet may result in their P-Card privileges being suspended.

On-Line Reconciliation (the assignment of fund/organization/program/account numbers to transactions) and printing of Works statement must be completed in Works by the 5<sup>th</sup> of each month by 4 pm (Amended 8/2015). If the 5<sup>th</sup> falls on a weekend the reconciliation is due the following Monday by 4 pm. Reconciliation not completed on time may result in suspension of cardholder's P-Card privileges. (Effective with 7-2014 Packets).

*Note: Statement reconciliation packets and on-line reconciliation are due early in December due to the Christmas holiday. The due date will be announced by the P-Card Administrator/P-Card Admin.*

## 5. P-Card Funds

State, Grant, Trust, Endowment, and Agency funds are allowed for P-Card purchases. The P-Card does not change what you can buy, but how you pay for it. It is the cardholders and reconcilers responsibility to be aware of the rules and guidelines applicable to each account.

### I. Allowable and Non-Allowable Purchases On the P-Card

#### 1. **ALLOWABLE PURCHASES ON THE P-CARD (Purchases \$5,000 and Under) Based on Cardholder Past Performance And/Or**

##### **Approval of the P-Card Administrator/P-Card Admin/Purchasing Director**

Advertising – Logo Approval Required from Marketing & Communications Department  
Aramark Catering Services  
Conference Booth and Space Rental  
Certifications  
Data Processing Supplies  
Educational Supplies  
Equipment - **NO computers, laptops, i-pads, tablets, notebooks, cell phones**  
Flowers/Arrangements – **No State Funds Can Be Used – Must Use Discretionary Funds**  
Food – **Prior approval required from Department Head and Purchasing Services**  
Freight/Shipping/Handling  
Furniture – **Prior Approval Required – Contact Purchasing Services for details**  
Household Supplies  
Institutional Dues and Memberships  
Lab Supplies  
Licenses  
Motor Vehicle Supplies  
Office Supplies  
Periodicals and Subscriptions  
Permits  
Postage  
Printing – Logo Approval Required From Marketing & Communications Department  
Promotional Items – Logo Approval Required From Marketing & Communications Department  
Rentals – **no car rentals**  
Repair Supplies  
Services \$2,500 and under  
Software – Prior Approval Required from IT Department  
State Contract Items Purchased From State Contract Vendors  
WSSU Bookstore Purchases

**NOTE:** If the item you need to purchase is not on the allowable/non-allowable lists please contact the P-Card Administrator.

## **2. NON-ALLOWABLE PURCHASES ON THE P-CARD**

Alcohol  
Car Rentals  
Cash Advances  
Cell Phones  
Computers/Lap Tops/I-pads/Tablets/Notebooks  
Gift Cards/Gift Certificates  
Gifts – From State Funds  
Hotel/Room Reservations  
Pawn Shop Purchases  
Personal Use  
Plaques – From State Funds  
Purchases Over Designated Spending Limits  
Purchases With Foundation Funds  
Registration  
Service Awards – From State Funds  
Split Transactions  
Tobacco Products  
Travel  
Trophies – From State Funds  
Webinars  
WSSU Xerox Center Purchases

**NOTE:** If the item you need to purchase is not on the allowable/non-allowable lists please contact the P-Card Administrator/P-Card Admin.

## **J. iSWOOP – Interpreters and Scientists Working On Our Parks**

iSWOOP, The National Science Foundation (NSF) funded grant, will be active from October 1, 2015 to September 30, 2019. Because of the unique nature of this project some of the P-Card guidelines vary.

1. Statement reconciliation packets and on-line reconciliation in Works is due the 8<sup>th</sup> of each month. If the 8<sup>th</sup> falls on the weekend both statement and on-line is due the following Monday by 4 pm.
2. Suppliers/vendors that do not accept the P-Card must be paid by purchase order or request for payment, whichever is more appropriate.
3. Purchases over the \$5,000 single transaction limit for general purchases must be processed by requisition or request for payment, whichever is more appropriate. Approval is required from the Division of Purchase and Contract (P&C) for purchases over \$5,000.
4. Purchases over the \$25,000 single transaction limit for all travel related purchases; including airfare, hotel/lodging, and transportation/rental cars must be processed by requisition or request for payment, whichever is more appropriate. Approval is required from the Division of Purchase and Contract (P&C) for purchases over \$25,000.
5. Multiple purchases with the same vendor are considered to be individual purchases and not split transactions.
6. Credit Limits: For general purchases: \$5,000 single transaction limit, for travel: \$25,000 single transaction limit, no daily limit, \$35,000 monthly limit.
7. Purchases may be shipped directly to field sites or cardholder's current location when traveling.
8. In addition to the P-Card Allowable Purchase List these items are allowed for iSWOOP cardholders:
  - Airline tickets
  - Specialty rental vehicles
  - Gas for rental vehicles
  - Hotel and other accommodations
  - Computers/laptops/tablets/notebooks/i-pads
  - Cell phones
  - Emergency purchases
9. All other P-Card rules and guidelines must be adhered to.

**K. Records Retention Notice**

- All P-Card statement reconciliation packets/documentation will be kept for a period of five (5) years.
- These files should be kept secure and confidential.
- P-Card documentation should be discarded by shredding.

**The “P-Card Guidelines” outlined above are subject to change at WSSU’s sole discretion.**