

Winston Salem State University

Purchasing Card

Connect With Us

Purchasing Services

(Amended 4/2017)

Procurement Card (P-Card) Training

Components of Training:

- Overview of P-Card Guidelines
- Statement Reconciliation User Guide
- On-Line Reconciliation in Works

Duration: 2 hour 30 minutes

Audience: University Employees

Objectives:

- Program established to allow rapid purchase of low dollar goods and services
- Reduce paperwork and handling costs associated with the small purchase process.

P-Card Overview

- Issued through Bank of America.
- Liability rest with University instead of cardholder.
- Billed to University and paid to Bank of America.
- Allows rapid purchase and receipt of goods. Eliminates the middle man.
- Complete transaction reporting and tracking provided.

Benefits of the P-Card

- Obtain goods quickly and efficiently.
- Purchase requisitions and check requests are not required.
- Purchase orders, invoices, check requests, and checks processed are significantly reduced.
- Eliminates vendor registration form.

How the Program Works

Use of the P-Card

1. Purchases in person
2. Purchases by phone, fax, and on-line
3. Shipments – campus address (name, department name, building, and room number)

Standard Credit Limits

1. Single Transaction Limit - \$2,500
2. Daily Transaction Limit - \$5,000
3. Monthly Transaction Limit - \$10,000

Must not exceed \$2,500 per transaction

Merchant Category Code Numbers (MCC)

Cardholder Procedures

- **Lost/Stolen P-Card**
Report immediately to P-Card Administrator and Bank of America at 1-888-449-2273.
- **Transaction Disputes**
60 days after the statement's closing date to dispute a transaction.
- **Credit Card Statements**
Printed from "Payment Center"
- **State Contract Items**
<http://www.doa.state.nc.us/PandC/>
- **Sales Tax Exemption**

Agency – Trust – Grant – Endowment Funds

Trust/Grant/Endowment

- Know budgets and P-Card limits.
- Amount approved for budget.
- Maximum dollar amount allotted per line item.
- Allowable expenditures.

Agency Funds

- Fund numbers that begins with 8XXXXX

(PI) Primary Investigator of Grant Accounts

- Responsible for all charges.
- Keep track of all spend activity.
- Purchases fall within the beginning and ending date of grant.
- Notify Purchasing when grant has expired.
- Notify Purchasing when grant number has changed.

One Grant Account Tied to P-Card – Effective 3-1-16

- P-Cards with only one grant account attached to it (210XXX, 211XXX) and is about to expire will be placed in a “restrict all” profile 30 days prior to the grant’s expiration date.
- Purchases/payments made during this time against the fund number must be done by check request or purchase order.
- Cardholder/PI will be notified via e-mail when the P-Card is placed in the “restrict all” profile.
- If a no cost extension has been requested and approved prior to the grant’s expiration date the P-Card will be returned to its original profile immediately.
- If a no cost extension has been requested and not approved prior to the grant’s expiration date the P-Card will remain in the “restrict all” profile until the decision is received.
- If approved, the P-Card will be returned to its original profile and the cardholder/PI notified of the return.
- If not approved, the P-Card will be cancelled if the cardholder/PI does not have any additional fund numbers to tie to the P-Card.

Multiple Accounts Tied to P-Card – Effective 3-1-16

- P-Cards will remain open for cardholders/PI's who have grants about to expire only if they have other grant accounts active (not about to expire) and/or state, agency, endowment, and trust accounts tied to their P-Card.
- Purchases/payments are not allowed to be made and charged to the grant account getting ready to expire.
- The grant fund number will be removed from Works temporarily.
- The cardholder/PI or reconciler will not have access to it and will not be able to reconcile any transactions to it. Only the other accounts tied to the P-Card will be available for reconciliation.
- Purchases/payments made against the grant account during this time must be done by check request or purchase order.

Multiple Accounts Tied to P-Card – Continued . . .

- If a no cost extension has been requested and approved prior to the grant's expiration date the grant fund number will be returned to its original profile immediately and the cardholder/PI will receive an e-mail when it has been returned.
- If a no cost extension has been requested and not approved prior to the grant's expiration date the grant fund number will remain in the "restrict all" profile until a decision has been received.
- Once approved, the fund number will be returned back to its original profile and the cardholder/PI notified of the return.
- If not approved, the grant fund number will be removed permanently from the Works system.

Responsibilities

NOTE: The Cardholder and the Reconciler cannot be the same person

Cardholder

Ensure purchases are in compliance with University guidelines.

- Sufficient funds are available.
- Obtain **itemized receipts** for every purchase.
- Verify charges.
- Complete an **accurate** statement reconciliation packet.
- Forward packet to reconciler.
- Assign fund and account numbers and dispute transactions in Works.

Reconciler

Manages the P-Card Program within the department. View, approve, and sign off on statement reconciliation packets.

- Oversee appropriate use of P-Card.
- Assign fund and account numbers and dispute transactions in Works.
- Proof statement reconciliation packets to ensure completeness and accuracy (correct order, purchases legitimate, receipts acceptable and match BOA statement).

Compliance

Offense/Infraction

Fraudulent Use

Unallowed/Restricted Items
Personal/Accidental Misuse

Disciplinary Action

- Cardholder's P-Card is Cancelled
 - Incident reported to Cardholder, Reconciler, Supervisor or Dept. Head, Vice-Chancellor
 - Reported to Internal Audit Dept.
-
- **1st Offense** – 15 Day Suspension
 - **2nd Offense** – 30 Day Suspension
 - **3rd Offense** – 60 Day Suspension
 - **4th Offense** – P-Card Cancelled

Compliance Continued . . .

Offense/Infraction

Computers
Laptops
I-Pads
Tablets
Notebooks
Cell Phones
Gift Cards
Gift Certificates

Disciplinary Action

1st Offense – 30 Day Suspension
2nd Offense – 60 Day Suspension
3rd Offense – 90 Day Suspension
4th Offense - P-Card Cancelled

Compliance Continued . . .

Offense/Infraction

Reconciliation

Excused Offenses:

Must Be Approved by Purchasing

Unexcused Offenses:

Late Statement Reconciliation
Packet

Late On-Line Reconciliation in
Works

Disciplinary Action

No Action Taken

1nd Offense – 15 Day Suspension

2nd Offense – 30 Day Suspension

3th Offense – 60 Day Suspension

4th Offense - P-Card Cancelled

Compliance Continued . . .

Offense/Infraction

No Activity On P-Card for 6 Months

Sales Tax Charged

Disciplinary Action

- A report is generated to identify P-Cards having no activity for a 6 month term.
- P-Card Administrator will contact the cardholder for justification on keeping the P-Card account open.
- It is the cardholder's responsibility to contact the vendor and request a credit to be applied back to the P-Card. Tax not credited back to the P-Card will be deducted from the cardholder's department budget.

Compliance Continued . . .

Offense/Infraction

Splitting Transactions to
Circumvent Single Transaction
Limit of \$2,500

State Contract Violation
Misuse of State Funds
Multiple/Continuous Violations

Disciplinary Action

- 1st Offense – 15 Day Suspension
- 2nd Offense - 30 Day Suspension
- 3rd Offense – 60 Day Suspension
- 4th Offense – P-Card Cancelled

- 1st Offense – 15 Day Suspension
- 2nd Offense – 30 Day Suspension
- 3rd Offense – 60 Day Suspension
- 4th Offense – P-Card Cancelled

Compliance Continued . . .

Offense/Infraction

- Information and/or documentation to complete packets and ensure P-Card compliance (not received by requested date)

• Disciplinary Action

- 1st Offense - 15 Day Suspension
- 2nd Offense - 30 Day Suspension
- 3rd Offense - 60 Day Suspension
- 4th Offense - P-Card Cancelled

Allowable Purchases With the P-Card

- Advertising – Logo Approval Required
- Aramark Catering Services
- Conference Booth and Space Rental
- Certifications
- Data Processing Supplies
- Educational Supplies
- Equipment – **No computers, laptops, ipads, tablets, notebooks, cell phones**
- Flowers/Arrangements – No State funds -
Must Use Discretionary Funds
- Food – prior approval 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 Dept.
- Promotional Items – Logo Approval Req.
from Marketing & Communications
- Registration
- Rentals – no car rentals
- Repair Supplies
- Services \$2,500 and under
- Software – Prior Approval from IT Dept.
- State Contract Items Purchased From
State Contract Vendors
- WSSU Bookstore Purchases
- Webinars

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

Non-Allowable Purchases With the P-Card

- Alcohol
- Car Rentals
- Cash Advances
- Cell Phones
- Computers/Laptops/Ipads/ 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
- Service Awards – From State Funds
- Split Transactions
- Tobacco Products
- Travel – Without Prior Approval from Purchasing/Disbursement Services (hotels, motels, airline, transportation, meals, gas, internet, telephone calls, parking, hotel reservations)
- Trophies – From State Funds
- 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.

Records Retention Notice

- All P-Card statement reconciliation packets and documentation should be kept for five (5) years by the cardholder/reconciler/department.
- These files should be kept secure and confidential.
- P-Card documentation should be discarded by shredding.

Just Remember

WE'RE THE ONE STOP SHOP FOR YOUR PURCHASING NEEDS . . .

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