

WINSTON SALEM STATE UNIVERSITY

Purchasing Card (P-Card)



WSSU

Guidelines

Revised 1-18-24

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

1. PURPOSE OF THE PURCHASING 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 accountholder*. 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. Benefits to the Accountholder:

- 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.
- Does not require use of personal funds.
- A purchase requisition is not required.
- No fee for card uses.
- Allows rapid purchase and receipt of goods. The accountholder is solely responsible for **ALL** charges.
- Complete transaction reporting is provided to the accountholder on-line. 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 Accountholder/University associated with the P-Card program.

B. Benefits to the University

- 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, and less matching of invoices to small purchases in Accounting.
- The University can 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 ensure 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

- 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. Who to Call for Assistance

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) 750-2933 or (336) 750-2943. 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 accountholder 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 accountholders and departments in the distribution and processing of new card applications. We process all changes in accountholder information, schedule training, update all documentation, and audit all aspects of the program. Please call whenever you have any questions.

Adrienne Varner
P-Card Administrator
Purchasing Services
1604-B Lowery St., Rm. 114
Phone: (336) 750-2933
Fax: (336) 750-8894
E-mail: varneray@wssu.edu

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

Richard Fleming
Purchasing Director
1604-B Lowery St., Rm. 106
Phone: (336) 750-2731
Fax: (336) 750-8894
E-mail: flemingrr@wssu.edu

C. Accountholder 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/Assistant 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, accountholder 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 e-mailed to the P-Card Administrator.

2. Keeping Your P-Card Secure. ALWAYS KEEP YOUR P-CARD IN A SECURE PLACE. Treat it like CASH. Accountholders 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 the 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 and/or Purchasing Services Director. A single transaction limit increase must be approved by the P-Card Administrator, the 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.

- Single transaction limit – up to \$4,999.00
- Transactions \$5,000 up to \$24,999.99 – Approved by Purchasing Services
- A single transaction limit of \$25,000.00 & over **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.
- Daily transaction limit – \$10,000.00
- Monthly transaction limit - \$25,000.00

Note: Funds Must Be Available In Your Budget Prior to Making Any Purchase.

Note: Cardholders Must Verify Availability Of Funds With The Person Responsible For The Department Budget Prior To Making Any Purchases.

Daily number of transactions are unlimited at this time.

Monthly number of transactions are unlimited at this time.

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

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. Prior approval from Financial Services is required before the transaction can be made.

5. Trust Funds, Endowments, and Grants. The accountholder 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 by Contracts and Grants. (Amended 9/2014). Transactions made and charged to an endowment fund number beginning with 245XXX or 257XXX must be reviewed by the Endowment Accountant. (Amended 9/2014). Purchases made and charged to an agency fund number beginning with 8XXXXX must be reviewed by Financial Services. (Amended 5/2012)

- 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 accountholder’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:
<http://www.doa.state.nc.us/PandC/>.

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, childcare 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 @ 750-2933 or 750-2943. The Program Administrator will determine why the charge was declined and rectify the problem. (Amended 11/2021)

9. Changing P-Card Limits and Updating Accountholder Information. An e-mail from the accountholder/approver/department head or the “Accountholder Account Information Change Form” is used to update/change accountholder’s account information such as:

- Cancelling Your P-Card
- Change of Approver
- Campus Address Change
- Change Single, Daily, Monthly Transaction Limit(s)
- Telephone Number
- E-mail Address
- Delete/Add Fund and Account Number(s)
- Any Other Change(s)

Complete the “Accountholder Account Information Change Form” and e-mail to the P-Card Administrator.

To change/increase an accountholder’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 \$25,000. The daily and monthly transaction limits are negotiable between Purchasing Services and the department.

10. Legitimacy of a Purchase. The accountholder 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 accountholder’s responsibility to ensure 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 or the Purchasing Director can approve purchases made that are not normally allowed on the P-Card. A justification from the accountholder 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’s site is secured before entering your credit card number. Contact the vendor and talk to Customer Service about guarantees of a secure 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 Data Information 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 5-year expiration date and will be mailed one month prior to the expiration date to the P-Card Administrator for distribution. (Amended 11/2021)
- 13. Fund Number Change:** Each P-Card is tied to one or multiple banner fund number(s). If you change fund number(s), the accountholder, approver, budget manager, or department head must e-mail the P-Card Administrator the new banner fund number(s) with their approval or complete the “Accountholder Account Information Change Form” and e-mail 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, or P-Card Administrator. (Amended 11/2021)
- 15. Department Transfer.** If you transfer to another department, your old P-Card must be cancelled, and a new P-Card Data Information Enrollment Form and Employee P-Card Agreement 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 accountholder’s, approver’s, or department head’s responsibility to inform the P-Card Administrator when an accountholder or approver 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 accountholder. The accountholder will be notified by the P-Card Administrator prior to cancellation.
- 17. Sales Tax.** It is the accountholder’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 accountholder’s name. If an accountholder is charged tax, it is the accountholder’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.
- 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, Purchasing Director, 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 e-mail to the P-Card Administrator. 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 accountholder 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 Purchasing Director 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 in Works 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 any internal departmental procedures. The card is merely another means of payment versus the small purchase process. The Accountholder must obtain an itemized receipt with pricing for every purchase and payment made and credit received. (Amended 5/2019)

Before making any purchase, the accountholder **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 accountholder is responsible for **ALL** charges made to the P-Card.

1. Purchase in Person

- Follow proper internal procedures specific to your department for determining that a purchase is authorized/needed.
- Determine whether the P-Card is the most appropriate tool to use for the purchase (restricted item, over the \$4,999.99 single transaction limit, etc.).

- Determine that the price quoted is the best you can obtain.
- Ensure 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 decline, and the vendor will reject the purchase. (Amended 5/2019)
- Obtain a priced, itemized receipt at the time of purchase or pickup. All receipts and other documents must be uploaded in Works as part of the reconciliation process. (Amended 11/2021)
- Contact the P-Card Administrator at 750-2933 or 750-2943 if you are not sure why your P-card declined, or you have an emergency need that may require approval.

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

Phone

- The accountholder is responsible for keeping track of all telephone transactions charged to the P-Card.
- 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.
- Keep a record of the name, of the person taking the order, date, address, and telephone number of the company, item(s) ordered and cost (including shipping charges if applicable).
- 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.

Fax

- Follow any applicable steps from the above instructions. Retain a copy of the fax and 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 e-mailed or 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 accountholder 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.
- A credit memo/itemized receipt or e-mail justification from the accountholder and/or vendor 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.

E. Disputed Transactions

Disputed Transactions on Statements or With Vendors

Transactions may be disputed up to 60 days after the statement's closing date. If a charge is not recognized by the accountholder 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 accountholder must also complete the "Transaction Dispute Form" and uploaded in Works to serve as the receipt for the transaction. This also serves as notification to the P-Card Administrator 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 accountholder to request the information needed. If the accountholder is not satisfied with the outcome or has problems, please contact the P-Card Administrator. (Amended 11/2021)

F. Reconciliation Procedures

Reconciliation of purchases by the accountholder and approver 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 accountholder to verify the legitimacy of the purchase and provide itemization and pricing on all items purchased. The accountholder or approver assigns fund, organization, program, and account numbers to the accountholder's transactions.

1. Works On-Line Reconciliation Process

- The on-line reconciliation process in “Works” is primarily used to assign funds, organization, program, account numbers, and upload receipts to each transaction. Specific instructions for navigating through the on-line reconciliation process in Works are provided in detail in the P-Card training sessions. On-Line reconciliation must be completed by the due dates on the WSSU P-Card Reconciliation calendar. **Late reconciliation may result in suspension of the accountholder's P-Card privileges.** The accountholder, approver, 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.” (Amended 11/2021)

2. Documentation Distributed by the Bank.

- The University receives an electronic feed from the bank through the “Works” application.

G. Role Definition and Responsibility

NOTE:

The responsibility for ensuring the integrity of the P-Card Program rests with all parties involved.

1. Accountholder Responsibilities

The accountholder 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 accountholder 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.
- Ensure all online reconciliation in Works is accurate and complete prior to the due date.

On-Line Reconciliation in Works Includes: (11/2021):

- Transactions assigned fund and account numbers.
- Correct itemized receipt is attached to each transaction.
- Transactions are signed off on.

Note: Both the accountholder and approver have access in Works to perform and complete the on-line reconciliation.

- Match all original itemized receipts (invoices, cash register receipts, on-line confirmations, packing slips with unit and extended cost, credit card slips). 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, Purchasing Director, P-Card Administrator) upon terminating employment with the University or transferring to a different department within the University.

2. Approver Responsibilities

The Approver manages the P-Card Program within a department. They review and sign off on transactions in Works. Responsibilities includes:

- Attends required training.
- Oversee appropriate use of P-Cards and review and approve each accountholder's account.
- Ensure timely P-Card statement reconciliation and approval for all accountholders.
- 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).

Ensure all on-line reconciliation in Works is accurate and complete prior to the due date.

On-Line Reconciliation in Works Includes: (11/2021):

- Transactions assigned fund and account numbers.
- Correct itemized receipt is attached to each transaction.
- Transactions are signed off on.

- Approve charges made to the P-Card. This process certifies that the purchases are in compliance with University, Department, P-Card Guidelines, 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, via e-mail or by completing the "Accountholder Account Information Change Form", when there are changes in roles within the department (new/replaced accountholder or approver). Amended 5/2019
- Know to whom P-Cards are distributed within the department. Retrieve P-Card(s) when a accountholder exits the university, transfers to another department, or when the P-Card is no longer needed.
- Ensure accountholder and approver responsibilities are managed well.

Note: Effective July 1, 2018:

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

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

Provides program management and oversight and ensures 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.
- Provide support and assistance and act as bank liaison for accountholders, approvers, 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 Global Card Access 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.**

1. P-Card Offense/Infraction – Disciplinary Action

<p style="text-align: center;">P-Card</p> <p>Offense/Infraction</p>	<p>Disciplinary Action</p>
<p>Fraudulent Use</p>	<p>All offenses:</p> <ul style="list-style-type: none"> ➤ Accountholder’s P-Card is Cancelled ➤ Incident is reported to Accountholder, Reconciler, Supervisor/Department Head, Vice-Chancellor ➤ Incidents will be reported to the Internal Audit Dept. ➤ Notice of cancellation of P-Card will be placed in cardholder’s personnel file – Added 12/2019
<p>Unallowed/Restricted Items</p> <p>Personal/Accidental Misuse</p> <p>Computers, Laptops, I-Pads, Tablets, Notebooks, Cell Phones, Gift Cards, Gift Certificates</p> <p>Splitting Transactions to Circumvent Single Transaction Limit</p> <p>State Contract Violation</p> <p>Misuse of State Funds</p> <p>Multiple /Continuous Violations</p> <p>Transactions Made Requiring a Written and Signed Agreement/Contract Between the Vendor and University</p> <p>Transactions Assigned Incorrect Fund and Account Number</p> <p>Late On-Line Reconciliation</p>	<ul style="list-style-type: none"> ➤ First Offense – Warning ➤ Second Offense – 30 Day Suspension <ul style="list-style-type: none"> • Accountholders must attend P-Card training again as a refresher. ➤ Third Offense – P-Card Suspended for the Remainder of the Semester <p>Note: 1st Semester: July - December 2nd Semester: January - June</p> <p>Note: Payment of improper purchases (personal, accidental, unallowed, restricted, etc.) for 1st, 2nd, and 3rd offense must be paid within the first 15 days of the suspension period.</p> <p>The University may deduct the amount owed from the Accountholder’s salary.</p> <p>The amount owed may be deducted from any refund due from the Department of Revenue.</p> <p>Making full restitution may be a condition of the Accountholder’s continued employment.</p>

P-Card offenses/infractions and disciplinary actions are from July 1st to June 30th of the following year. (Amended 12/2019)

Notice of P-Card suspension/cancellation for any reason will be prepared by the P-Card Administrator. A suspension/cancellation notice will be sent to the Accountholder, Approver, 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:

- Accountholder has completed the suspension period.
- On-Line reconciliation must be completed.
- If recommended by the P-Card Administrator, the accountholder and/or approver have to attend another P-Card training or have had a one-on-one training session with the P-Card Administrator. (Amended 7-2014).

2. 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 cause revocation of employee P-Card and may result in employee disciplinary action, up to and including termination of employment.

3. 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 will be handled on a case-by-case basis. Repeated offenses are causes for P-Card cancellation and/or termination of employment.

4. 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 \$4,999.99. (Amended 5/2019). Aramark purchases,

- University vehicle repair/maintenance purchases, laboratory supplies, student tests/exams/courses/classes/ praxis/GRE/etc., visas for staff/faculty/student travel, Facilities same vendor purchases but for different zones/buildings/locations, and O'Kelly Library Amazon purchases are not considered to be split transactions. (Amended 11/2021)

5. Transactions Made Requiring a Signed Agreement/Contract

- All transactions requiring a signed agreement/contract by the Vendor and the University cannot be paid using the P-Card even if the transaction is under the \$4,999.99 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. If the vendor does not accept purchase orders a justification must be provided by the Department Head to the Purchasing Director for approval to process a Request for Payment. The agreement/contract must be approved and signed off by the appropriate personnel prior to the service being rendered and payment made. The agreement/contract and the justification must be attached to the Request for Payment. (Amended 11/2021)

6. Reconciliation

Online reconciliation documentation must be uploaded in Works by the accountholder or approver. Reconciliation not completed on time may result in suspension of accountholder's P-Card privileges. (Effective with 11/2021)

- Missing invoices/receipts
- Receipts not itemized.
- If receipt total does not match Bank of America's total in Works

Accountholders who do not comply with our request for items/information needed for completion of on-line reconciliation may result in their P-Card privileges being suspended. (Amended 11/2021)

7. 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 accountholders and approvers 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 \$4,999.99 and Under)

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
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/Laptops/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
Services – Prior Approval Required from Purchasing Services (Amended 9-10-19)
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.

J. Records Retention Notice

- All P-Card documentation must be kept for a period of five (5) years.
- These files should be kept secure and confidential.

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