



## **P-CARD ROLES AND RESPONSIBILITIES**

- **Accountholder** (Cardholder): Permanent Employee. Responsible for making purchases to the P-Card. Assign fund and account numbers, attach itemized receipt, gives a brief description, and dispute transaction and sign-off on the transaction. Works then advances the transaction to the Approver's "transactions pending sign-off" queue for review, approval, and signature.
- **Approver** (Reconciler): Accountholder and Approver **cannot** be the same person. Responsible for making sure the fund/org/program/account numbers assigned to the transaction are correct, and complies with P-Card guidelines, before signing off on it. The Approver accesses the transactions from their "transactions pending sign-off" queue and edit, flag, dispute, sends it back to the Accountholder with comments for correcting or signs off on the transaction. Works then advances the transaction to the Accountant's "transactions pending review" queue.
- **Accountant** (P-Card Administrator): View transactions for compliance and sign-off/close transactions.
- **Department Head**: Access and view transactions made by the Accountholder to ensure compliance. The Accountholder and Department Head **cannot** be the same person. If the Department Head is the Accountholder their immediate supervisor's signature is required.
- **Scoped Auditor**: Access and view transactions of Accountholders within the same group with transactions assigned to the same funding source, and confirms the purchases adhere to all guidelines and procedures. Financial Managers/PI are set up as Scoped Auditor if they are not the Accountholder, Approver, or Department Head.

- **FOR STATE FUNDS (11XXXX), DISCRETIONARY (13XXXX), ENDOWMENT (24XXXX, 25XXXX), AGENCY (83XXXX), STUDENT FEE/AUXILIARY (31XXXX)**
  - Department Heads, based on the roles above, identifies the Accountholder and the fund numbers to be linked to their P-Card, Approver, Department Head, and Scoped Auditor.
  - The Department Head may choose to use Financial Managers or Budget Managers in these roles. However, they must have attended the required P-Card sessions (Banner Navigation and Managing Your Funds, Purchasing 101, and P-Card Training).
  - Department Heads will be set-up as a Scoped Auditor if they are not the Accountholder or Approver to view all P-Card transactions made by Accountholders within their department using the funding sources listed above.

**Important Note: Prior approval is required, before the purchase is made, on all transactions that are going to be assigned/reconciled to a fund number beginning with 83XXXX which are agency funds, 210XXX and 211XXX food/beverages which are grant funds and endowment funds beginning with 24XXXX and 25XXXX must also have prior approval before making the purchase/payment. Transactions made without prior approval for agency funds, grant funds assigned to food & beverages and for endowment funds is a P-Card violation and could possibly result in P-Card suspension.**

- **FOR NON-TITLE III GRANT FUNDS ONLY (210XXX & 211XXX), INDIRECT FUNDS (121XXX, 122XXX) THE WORKFLOW HAS BEEN PREDETERMINED AS FOLLOWS:**
  - Admin as Accountholder – Principal Investigator as the Approver – Department Head as a Scoped Auditor - Contracts and Grants as a Scoped Auditor
  - Principal Investigator as Accountholder – Department Chair as Approver – Department Head as a Scoped Auditor - Contracts and Grants as a Scoped Auditor
  - Principal Investigator (who is a Department Chair or Dean) as Accountholder – The Accountholder must identify their Admin as Approver – Department Head as a Scoped Auditor – Contracts and Grants as a Scoped Auditor
  
- **FOR TITLE III GRANT FUNDS ONLY (211XXX), THE WORKFLOW HAS BEEN PREDETERMINED AS FOLLOWS:**
  - Transactions assigned to Title III funds must be reviewed/signed-off by the Title III Coordinator (Title III Director) as the Approver no matter who the Accountholder is. Financial Managers/PI as a Scoped Auditor, Contracts and Grants as a Scoped Auditor.