

Procurement Card (P-card) Processes	SPH SOG – FIN0014
Last Reviewed/Revised: 04/2019	Approved:

The primary mechanism used to make SPH purchases is the procurement card (p-card). Each card is assigned a default funding string to which the expenses are charged. If a different account should be charged, it is up to the cardholder to alert the Departmental Card Coordinator (DCC) of the change via email the same day of the purchase. The SPH has assigned the Budget Analyst the role of DCC. The SPH authorizes the issuance of WVU and WVU Research Corporation p-cards to appropriately trained employees who are tasked with making purchases for their departments and/or centers. In addition to annual refresher training as required by WVU Procurement Card Administration, most card holders also attend monthly meetings with the Associate Dean, Finance & Administration during which reinforcement of responsibilities and clarification of rules takes place. These individuals are known as the Cardholders. The chart below details the roles and associated responsibilities:

ROLE	RESPONSIBILITY
HSC Oversight	Overall monitoring & oversight of the P-card Program-HSC
SPH Oversight/Associate Dean, Finance & Administration	SPH Overall monitoring & oversight of the SPH P-card Prog
Departmental Card Coordinator (DCC)/Budget Analyst	<p>Complete training, Enforce Policy & procedures, Administrative, Documentation & Reconciliation, monthly statement processing, Review of individual transaction receipts to ensure:</p> <ul style="list-style-type: none"> • Receipt is itemized & legible • Appropriate business purpose is provided • Cardholder signature with date • Expense is allowable • Additional required authorization as needed <p>Log into the P-Card software to ensure proper accounting codes have been assigned to each transaction by WVU PCPS P-Card Admin deadline; monthly review:</p> <ol style="list-style-type: none"> 1. Cardholder transacts 2. DCC pulls statement and sends to cardholder 3. Cardholder reviews for accuracy, business purpose, then signs 4. Supervisor/approver reviews to ensure expenses are allocable, allowable and reasonable, then signs statement 5. DCC files statement with the documentation to each transaction listed.
SPH Reconciliation & Audit/EBO & Accountant	Reconcile/review/audit
Supervisor/Chair or PI	Ensure Policies & Procedures are followed, notify SPH oversight of any misuse, abuse or fraud, review, sign all monthly

	statements for cardholders, ensure each transaction is within approved budget, allocable, and reasonable.
Cardholders	Complete training, Comply with p-card and procurement policies & procedures, supply proper documentation, ensure security of p-card and p-card information, notify vendors of tax exempt status, submit receipts and other required documentation** to DCC within 3 business days of the date the goods were received, notify DCC of any funding changes via email the day of the purchase, review/sign monthly statements, report any misuse, abuse or fraud*** to DCC, ensure a business purpose is provided and documented for every purchase, contact vendor to resolve any disputes and complete the dispute process, contact bank for unauthorized transactions + notify DCC

****REQUIRED DOCUMENTATION INCLUDES THE FOLLOWING:**

- Itemized, legible receipt containing the vendor’s name and location.
- Definitive, appropriate business purpose.
- Additional documentation as required (travel authorization, hospitality form, etc.).

*****EXAMPLES OF CARD MISUSE AND ABUSE**

- Failure to maintain security protecting your P-Card and/or card information.
- Paying for items for which the P-Card is not authorized.
- Using the P-Card to violate Procurement policies and procedures.
- Purchase of authorized goods or services, at terms (e.g. price, quantity) that are excessive.
- Failure to provide required documentation upon request by PCPS P-Card Administration.
- Card delegation.
- Failure to obtain required authorization prior to purchase.

Certain expenditures are **not permitted or require additional approvals** when using a p-card. They are detailed below:

UNALLOWABLE	REQUIRES ADDITIONAL APPROVAL
Alcohol (<i>exception may be granted for WVU Research Corp cards only by advanced approval from WVURC treasurer before charges are incurred.</i>)	Agreements/Contracts (must have P-Card Administration Approval via emailing: PCardAdministration@mail.wvu.edu)
Live Animals	Association Dues/Memberships <i>See Policy:</i> http://adminfin.wvu.edu/policies/finance/business-services/wvu-bs-3-policy *see procedures link at end of SOG 014
Cash	Gift or Debit Cards (<i>in accordance with grant restrictions if applicable and must have P-Card Administration approval via emailing:</i>

	PCardAdministration@mail.wvu.edu <i>Once received, gift cards must be kept in a secured, locked location until distributed. A log of who received each card and for what purpose must be maintained and then turned in to the DCC to be stored with other supporting documentation.</i>
Construction	Hospitality (<i>Please see SOG 0012</i>)
Personal Items/Gifts	
Fuel (<i>for personal vehicles</i>)	
Hazardous Materials	
Meals & Personal Expenses (<i>including when on business travel</i>)	
Radioactive Materials	
State encumbered POs	
Weapons, firearms, ammunition	

When using a p-card to make a purchase, the following steps and/or processes are to be followed according to the role of the individual listed:

ROLE	STEPS AND/OR PROCESSES
Cardholder	Place orders via in person, phone, mail, fax, or secured internet site (indicated by a closed “lock” at the bottom of the screen) in accordance with SPH Purchasing Hierarchy and applicable approval process, email any funding changes same day as purchase to DCC, gather documentation, sign as “received” on receipt, provide all appropriate documentation, receipts, etc. along with coversheet to DCC. Receive monthly statement, review for definitive, appropriate business purpose, any errors, and sign.
DCC	Review/manage daily funding mapping in p-card system, make funding changes as necessary, print & review monthly statements and distribute to cardholders for their review, collect and file monthly statements, ensuring all documentation, etc. is in place.
Chairperson or PI	Review and approve monthly statement detailing all card activity. Report any misuse, abuse or fraud.
EBO/Accountant	Perform periodic reviews and monthly reconciliation of all card activity.

THE WVU PCARD MANUAL IS LOCATED BEHIND THIS SOG FOR MORE INFORMATION. <http://pcps.wvu.edu/r/download/176931>

***link below covers processes for paying for memberships/dues:** <http://financediv.wvu.edu/r/download/86008>

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