

## **Purchasing Card Policy and Procedures**

March 10, 2016

### **Eligibility**

Purchasing cards (p-cards) may be requested by Division-level managers for themselves, for organization-level managers who will use the p-card for at least 10 transactions annually and for staff who travel at least 10 times annually. The Finance Office will review new requests to assure that eligibility requirements are met and will review existing p-card accounts annually to assure that eligibility requirements are met on an ongoing basis.

P-card holders may lose eligibility for the repeated late submission of statements, for a repeated pattern of not providing receipts or for a repeated pattern of not correcting account numbers on the p-card online system.

### **Responsibility of P-card Holders**

P-card holders should attach receipts to their p-card statement in the order appearing on the p-card statement. P-card holders should also complete the "Purchasing Card Expense Report" which can be found [here](#).

Transactions with a missing receipt should be listed on the Purchasing Card Expense Report, regardless of the amount of the transaction.

P-card holders should deliver their statement, collated receipts and purchasing card expense report to their supervisor by the 10<sup>th</sup> of the month following receipt of the statement.

### **Responsibility of Supervisors**

Supervisors of p-card holders or a person appointed by a Division-level manager to review p-card statements should review each transaction on a p-card statement and signify that each transaction has been reviewed by either initialing each transaction or providing a "check" besides each reviewed transaction with a red-ink pen. The p-card statement should be signed by the supervisor. If the task of reviewing p-cards has been delegated by the supervisor, the p-card statement should be signed by both the supervisor and the person actually reviewing the p-card statement.

Supervisors should give extra scrutiny to lost receipts, obvious modification of receipts, gasoline receipts, receipts from local businesses and restaurants or transactions that resemble a personal expense.

Supervisors should deliver statements of supervisees along with collated receipts and purchasing card expense reports to the Finance office by the 30<sup>th</sup> of the month following the receipt of statements by p-card holders.

Division-level managers should remind p-card holders who are frequently delinquent that repeated late submission of p-card statements could result in a loss of p-card eligibility.

### **Responsibility of the Finance Office**

The Finance Office will notify Division-level managers of delinquent p-card statements and will randomly audit p-card statements.