



2017 P-Card Training

Effective
April 1, 2017

Program Overview:

- **Purpose:** The P-Card streamlines payments for goods and services being purchased for University business by eliminating the administrative burdens and costs associated with traditional methods of payment.
- **Compliance:** The University's P-Card Program maintains compliance with:
 - State Law
 - Department of Administrative Services' Statewide Purchasing Card Policy
 - Board of Regents Policy

The University's P-Card Program cannot be more lenient than any of the above.

- **Policy:** The Statewide Purchasing Card Policy serves as the policy for the P-Card Program at the University of West Georgia.
- **Liability:** Both cardholders and approvers are responsible for understanding and adhering to the guidelines established in the University's P-Card Plan and failure to do so may result in termination of card privileges, termination of employment and criminal prosecution.



Appropriate situations for P-Card use:

1. The P-Card may be used for preapproved planned, routine or non-urgent transactions within the cardholders established credit limits provided the transaction:
 - Is not prohibited by state law, DOAS policy, BOR policy or UWG's P-Card Plan.
 - Has been preapproved by two trained approvers on the cardholder's the Purchasing Card Log in Google Sheets.



Appropriate situations for P-Card use (cont):

2. Preapproval for a transaction under \$1,000 is not required provided at least one of the following criteria is met:
 - Unplanned: Not anticipated or known in advance.
 - Non-routine: Commonplace tasks or duties done irregularly or at sporadic intervals. Not monthly or standard recurring.
 - Urgent: Compelling or requiring immediate action or attention; imperative; affecting life/safety; pressing.

Comments explaining the nature of the situation that made the transaction exempt from preapproval must be included in the reconciliation on a P-Card Justification Form.



Allowed P-Card Purchases:

- Advertising
 - Attach a copy of ad or job posting to P-Card statement
- Books for research or departmental use
- Subscriptions
 - Should be for 1 year or less
- Professional Dues & Memberships
 - Excluding Chamber of Commerce
 - Employee memberships on behalf of University are allowed.
- Professional Licenses
- Supplies
 - Use Staples punch-out if available
- Lab/Research supplies excluding radioactive materials
- Non-inventoried Equipment
- Paper and Toner
- State contract items
 - Check the marketplace and use punch-out catalogs when available
 - Cardholder must document contract number
- Repairs & Maintenance provided no contract is required
- Software
 - Check the mandatory statewide contract before purchasing
 - If a contract or End User Licensing Agreement must be agree to, a p-card should not be used.
- Conference Registration:
 - Meals and excursions are not allowed unless included in registration fee.



This list is not all inclusive of every allowable transaction. P-Card Pre-Approval must be obtained prior to purchase if the transaction is planned, routine or non-urgent.

Purchases Prohibited by the Official Code of Georgia:

- Goods or services not directly related to job responsibilities or other official State of Georgia business (i.e. personal purchases).
- Data plans, software, or applications (apps) for non-University issued devices, including, but not limited to, smart phones, laptop computers, and tablets.
- Memberships at wholesale warehouses and shopping clubs (e.g. Sam's, Costco, Amazon Prime)
- Cash advances
- Gift cards, stored value cards, calling cards, and similar products
- Employee travel expenses related to lodging and meals.
- Entertainment. This restriction does not apply to student activities or to items purchased for resale at the Bookstore.
- Tobacco products
- Fuel, mechanical repairs, and maintenance for State-owned or rental vehicles.
 - Restriction does not apply to non-mechanical body shop repairs (e.g. dented bumper) not covered under the State's vehicle maintenance contract.
 - Restriction does not apply to auto parts for in-house use (e.g. University operated repair shop)
- Airline tickets



Purchases Prohibited by the University System of Georgia:

- Lodging, transportation, and meals for employees. Registrations are allowed.
- Professional services as listed in BPM Section 3.1.2 and O.C.G.A. 14-7-2.
- Agency or Foundation related expenditures
- Purchases made from units of the institution (e.g. the bookstore or Continuing Education courses)
- Split purchases
- Sales tax



Purchases Prohibited by the University of West Georgia:

The following purchases are prohibited by UWG due to additional approval, documentation and tracing requirements.

- Prizes, awards and promotional items
- Prospective employee travel & entertainment expenses
- Foundation purchases
- Breakroom supplies for employee use
- Decorations, flowers, greeting cards and gifts
- Hazardous or radioactive materials
- Computers including iPads, tablets and laptops
- Rolling stock
- Inventory equipment
- Unmanned Aerial Systems (Drones)
- Employee uniform purchases



P-Card Pre-approval Process:

- The *Statewide Purchasing Card Policy* requires that planned, routine or non-urgent transactions within the cardholders existing credit limits receive two levels of approval before purchase.
- The pre-approvals will be obtained through a Google Sheet to which each cardholder and approver will have access. Job Aids are provided on Purchasing's website for the completion of both the request and approval process.
- Both approvers must approve the request before the payment can be made.



Frequency of Credit Checks:

The *Statewide Purchasing Card Policy* has been revised to require credit checks to be completed:

- Upon initial application
- At account renewal before the cardholder picks up the new P-Card.
 - The University's P-Card Administrator will notify the cardholder when the renewal credit check is required.
 - Human Resources will complete the credit check and approve or deny the renewal based on predefined criteria.



Reconciliation through Works:

- Each cardholder is required to sign off on transaction in Bank of America's Works Payment Manager at least monthly. A job aid is provided on Purchasing's website with step-by-step instructions for this process.
- Failure to sign off on transactions at least monthly will result in violations and possible revocation of card privileges.



Spending Limit Increases:

The standard spending limit for single transactions is \$1,000 and \$5,000 for the cycle. The process for obtaining an increase in either the established Single Transaction Limit or Cycle Limit is as follows:

- Cardholder must complete the P-Card Change Request form located on Purchasing's website.
- Supervisor must sign the Change Request and send to Purchasing.
- Purchasing must seek approval from OPB and DOAS before the increase will be granted.
- Provide as much detail as possible to increase the chance of OPB/DOAS approval.
- The P-Card Administrator will contact the cardholder and supervisor when OPB and DOAS respond to the increase request.
- Limits will revert to original limits after 5 days.



Internal Controls:

- **Separation of duties:** One of the fundamental internal controls for the P-Card Program is separation of duties. Neither the P-Card Administrator, Director Purchasing, or Assistant Director Purchasing may be a cardholder. Each cardholder is required to have a superior approve all P-Card transactions. Approvers may not be subordinates of the cardholder.
- **Two approval required:** Two approvals are required before every transaction when the purchase is planned, routine, or non-urgent.
- **Delegation of approver duties prohibited:** If an approver is on leave or otherwise unavailable, the P-Card Administrator may assign another trained approver temporary access to approve transactions.



Split Purchases:

- **Split purchases prohibited:** Cardholders are prohibited from circumventing their single transaction limit by splitting a transaction between:
 - Two or more transactions on a single account.
 - Two or more transactions on multiple accounts.
 - Two or more transaction using the P-Card and a purchase order.

Intentionally split transactions will result in permanent revocation of card privileges.



Violation Policy:

- **Minor Violations:** Violation of the rules governing the use of P-Cards can be classified as minor or major. Examples of minor violations include but are not limited to:
 - Delinquent submission of monthly reconciliations.
 - Purchases made without obtaining the proper pre-approvals.
 - Failure to sign off on transactions in Works.
 - Purchasing outside of state contract.
 - Undocumented sales tax.

Cardholder who receive three minor violations during a fiscal year will have their card suspended for a month. Additional violations will be handled on a case by case basis.

Major violations include but are not limited to:

- Knowingly purchasing prohibited or unauthorized items.
- Splitting orders to avoid the single transaction limit.
- Allowing other to use the P-Card.
- Sharing passwords.
- Knowingly and intentionally making personal purchases.

Card privileges will be terminated permanently following the cardholder's first major violation.



Questions, Comments, Concerns:

Please contact Purchasing Services with any questions, comments, and concerns.

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