

P-Card Procedures and Guidelines

Section: Business Operations

Policy: University Housing complies with the University of Georgia P-Card manual located at <http://www.busfin.uga.edu/procurement/pdf/PCardManual.pdf>

Purpose: This policy provides procedures and guidelines for University Housing staff who are P-Card holders or approving officials.

Scope: This policy applies to all University Housing who hold P-Cards or serve as an approving official.

Procedure for requesting a P-Card or changing limits:

1. If it is determined that the duties of a position result in the need of a P-Card, the supervisor will create an email seeking approval and route it through the supervisory chain through the executive director level for final approval. If approved, the executive director will forward the email chain to the HBHR associate director to begin processing appropriate requests. If a new staff member is in a position where the job description already requires a P-Card, the approval email chain is not necessary, and the HBHR associate director will create appropriate requests and obtain signatures on those forms.

For changes to credit limits or single transaction limits (STL), the supervisor will create an email seeking approval and route it through the supervisory chain through the executive director level for final approval. The email should include justification for the change in the limits. If approved, the executive director will forward the email chain to the HBHR associate director to begin processing appropriate documents and obtaining signatures. The HBHR will then seek approval for changes in credit limits and STL's from the Procurement and President offices.

2. Each cardholder will have monthly spending limits, single transaction limits (STL) and business need reviewed by directors and the executive director annually.

Procedures for P-Card reconciliation:

1. After a purchase is made by a P-Card holder, the P-Card holder must login to the works system within two Mondays of the transaction. For example, if the transaction occurs on Thursday, March 5, the P-Card holder would need to update WORKS no later than Monday, March 16. Once in the WORKS system, the P-Card holder would need to update the accounting information, add comments about the purchase, attach a signed pre-approval form and verify that sales tax was not charged. If sales tax was charged, a comment must be added that the P-Card holder is working with the vendor to get the tax removed. After WORKS has been updated, the P-Card holder should save the changes and sign off on the transaction. Finally, best practice is to update the required P-Card transaction log as purchases are made.

2. After the P-Card holder has updated WORKS, the approving official (i.e. unit director) should login and add comments to the transaction indicating their approval. The approving official should verify accounting information and comments for each transaction. After comments have been added by the approving official, the HBHR associate director will complete the sign off process in WORKS.
3. All P-Card holders should black out the P-Card account numbers that appear on the monthly Bank of America statement. These numbers are automatically printed on the statement by Bank of America and they are located at the bottom of the statement near the signature area. The first set of numbers is located right above the mailing address and this series begins with multiple 0's. The second place where card number is printed is on the very bottom of the statement. Card holders should ensure that these numbers are blacked out as soon as they receive their statements in the mail.
4. The last day of the P-Card monthly transaction cycle is the 27th of each month. Typically, the P-Card statement is available in the WORKS system or by mail within a week of the 27th. Once the P-Card holder obtains the statement, the P-Card holder should finalize the P-Card Transaction Log and attach all appropriate supporting documentation including receipts to the statement. Once the P-Card statement packet is complete, the approving official should sign off on the packet and the packet should be submitted to the HBHR accountant no later than the 15th of the next month. If the 15th falls on a weekend or a holiday, the next business day is the due date.

Unauthorized/Unallowable Charges:

1. If unauthorized/unallowable charges occur, the cardholder or the approving official must contact the HBHR accountant, business manager and/or associate director via email as soon as possible. All unauthorized/unallowable charges are referenced in the P-Card manual using the link in the policy section above. HBHR will advise the cardholder or approving official via email what steps must be taken. In the email, the HBHR accountant will copy the business manager, the associate director of HBHR, all staff in the supervisor chain from the P-Card holder to the appropriate director and the executive director.

Additional Discrepancies:

1. P-Card discrepancies such as late P-Card packet submissions, sales tax issues, missing documentation during submission to HBHR, failing to black out P-Card numbers on Bank of America statements and missed cutoffs in WORKS will be tracked on a P-Card discrepancy report. The report will be distributed monthly to directors and the executive director for review.

P-Card Holder Separation Procedures:

1. Upon notification of a P-Card holder's separation with housing, HBHR will contact the P-Card holder and the approving official to notify them of the proper procedures for closing the P-Card holder's account.
2. P-Card holders should turn in their P-Card to the HBHR 14 days prior to the P-Card holder's final day or at the end of the P-Card statement cycle closest to the P-Card holder's final day, whichever is sooner. The P-Card holder will be responsible for completing all required duties in WORKS for each transaction, before they turn in their P-Card to the HBHR accountant.
3. The P-Card holder should complete their transaction log and attach all required receipts and supporting documentation. If the P-Card holder has not received a final statement from Bank of America, the P-Card holder should submit the completed transaction log and all supporting documentation to their approving official. The approving official should then submit the packet along with the Bank of America statement to the HBHR accountant no later than the fifth of the following month.

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