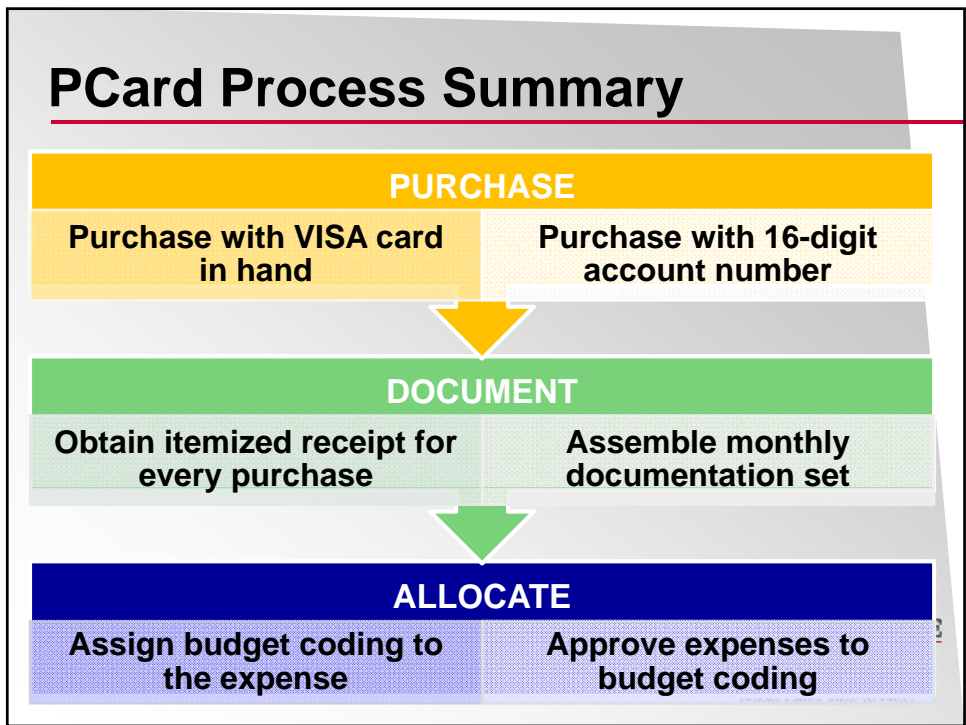


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WSU Purchasing Card Program Overview for Delegated Purchasers

February 2011





Purchasing Card Facts

Proper card usage is described in WSU Business Policies and Procedures 70.08 Purchasing Cards.

Purchasing cards are issued to individual employees who are accountable for every purchase made with the card.

Policy 70.08 allows delegated use of the card if certain procedures are followed.

Purchasing card charges receive the scrutiny of several reviewers.



Cardholder Responsibilities



Make only allowable purchases with the PCard. Comply with BPPM 70.08.

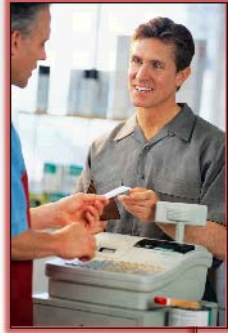
Obtain and submit receipts for every purchase.

Keep the PCard under lock. Check it out and in when allowing delegated usage.

Train delegated users in appropriate use of PCard.



Delegated Use of a Purchasing Card



DELEGATED PURCHASER

A WSU EMPLOYEE OR STUDENT WHO, WITH A CARDHOLDER'S PERMISSION, MAKES A PURCHASE USING A PURCHASING CARD.



Procedures for Delegated Use



1. Request Cardholder's permission to use the purchasing card for each purchase.
2. Check out the card on the Cardholder's Purchasing Card Checkout Log.
3. Obtain a letter of delegation from Cardholder if the purchase will be made in person at a store or business. This step is not required for transactions with on-line merchants.



Procedures for Delegated Use

Safeguard card security at all times.
Report lost or stolen cards immediately to the Cardholder.



4. Make the purchase and get receipt with merchant name, date of transaction, item descriptions and unit prices.
5. Immediately return card and receipt to Cardholder.
6. Check card back in on the Cardholder's Purchasing Card Checkout Log.



Forms for Delegated Use

<http://www.wsu.edu/~forms/PDF/BPPM/70-08-14.pdf>



PURCHASING CARD CHECK-OUT LOG SHEET

See BPPM 70-08

The cardholder and card reconciler are responsible for monitoring who has possession of the purchasing card. Usually, it is the person who has possession of the card. If an alternate user makes purchases with the card, indicate the name of the user, the date and time the card is checked out, and the date and time the card is returned. Either the cardholder or the card reconciler maintains a copy of this log for each purchasing card which is checked out.

DEPARTMENT NAME	CARDHOLDER NAME	CARD RECONCILER NAME	DATE OF CARD

PURCHASING CARD CHECKED OUT TO:	DATE / TIME OUT	DATE / TIME RETURNED

<http://www.wsu.edu/~forms/PDF/BPPM/70-08-15.pdf>

PURCHASING CARD TEMPORARY DELEGATION

Washington State University
Procurement Services
1000 University Way
Pullman, WA 99164

This temporary delegation allows the cardholder to use the indicated (P-C) purchasing card in a particular purchase. The purchasing card delegation is only applicable for the date of purchase, number, and amount indicated below.

PROCEDURE:

By signing this form, I authorize the designated person below to present the card bearing my name to a merchant and make purchases. I have signed and indicated the date, time, and amount of the purchase. I am responsible for the card's use and return to me.

I have here and enclosed above my check/receipt contact form at the time of purchase and return to me.

DELEGATED NAME: _____ **DATE OF DELEGATION:** _____

PURCHASING CARD NUMBER: _____ **DATE:** _____

AMOUNT: _____ **DATE OF RETURN:** _____

The business provides the original to the holder of the card, with a copy to the cardholder. The cardholder retains a copy of this form for the duration of the purchase.





Purchasing Card Facts

PURCHASING CARDS HAVE LIMITS

SINGLE TRANSACTION LIMIT

MONTHLY CREDIT LIMIT

TRANSACTIONS PER DAY

MERCHANT CATEGORY CODES



Purchasing Card Facts

DECLINES HAPPEN

A Card Limit Exceeded

Incorrect Card Expiration Date

Incorrect or missing 3-digit Security Code

Blocked merchant

WHAT TO DO: CONTACT CARDHOLDER



Billing Address

SOMETIMES NEEDED FOR ON-LINE ORDERS AND
PHONE ORDERS

AN ERROR MAY CAUSE CHARGE TO DECLINE

Washington State University
Purchasing Services
PO Box 641020
Pullman WA 99164-1020



Shipping Address

Avoid delays in receiving your merchandise:
provide Merchant with a complete shipping address.

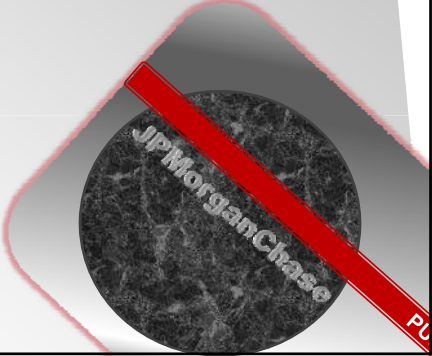
Washington State University
ATTN: Name of Person Placing Order
Building and Room No.
Street Address
City, Town and Zipcode






The Prohibited Purchases

Certain goods and services are unallowable for purchase with the WSU PCard, due to State regulations, University policies and risk factors.

Cardholder and supervisor receive violation notices for prohibited purchases.



Prohibited Purchases

-  any personal purchase
any payments to an individual
-  food, meals, catering services,
alcoholic beverages, pizza
-  transportation
hotel reservations, lodging

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Prohibited Purchases



purchases by registered student organization



entertainment, event tickets



Pullman campus only: printing, copies, binding, etc.



Prohibited Purchases



gifts, unless allocated to 17A funds



gift cards; any budget coding



purchases from other WSU departments



phone cards, track phones, call minutes, phone calls



Prohibited Purchases



radioactive material or items



controlled substances



weapons, ammunition



gasoline, diesel



Prohibited Purchases



tax exempt equipment



equipment with trade-in credit



contract or lease payments



household moving expenses



cash advances



donations, table sponsorships



Prohibited Purchases

Warning: In each revision of BPPM 70.08, the list of purchases that are unallowable may be revised.

Exceptions can be considered for unusual circumstances. Templates for request are online:

Purchasing Services
Restricted PCard Purchases

Certain goods and services are unallowable for purchase with the WSU PCard due to State regulations, University policies or certain risk factors. In each revision of BPPM 70.08, the list of purchases that are unallowable may be revised. Be sure to consult the current policy. Prohibited purchases are listed in the [Restrictions](#) section.

Written request for exception can be considered for unusual circumstances. Address such requests to PCard Program Administrator at purchasing.card@wsu.edu. Exception templates are now available for gift cards and entertainment.

- [Entertainment](#)
- [Gift Cards](#)
- [Food 1](#)
- [Food 2](#)
- [Group Travel](#)
- [Other](#)
- [Restricted Purchase Template](#)

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Itemized Documentation

Obtain an itemized receipt for each purchase. The documentation must be generated by the merchant and include:

Merchant name	XXX XXXXXXXXX
Date of purchase	XX – XX – XXXX
Item descriptions	XXXXXXXXXXXXX
Quantities	XX EA
Itemized prices	XXX.XX

Itemized Documentation

Examples:

- Sales receipt from POS system
- Packing list with prices
- Invoice
- Online order confirmation
- VISA charge slip – Level 3

As a last resort, prepare a
Missing Documentation Affidavit form
<http://www.wsu.edu/~forms/PDF/BPPM/70-08-27.pdf>



Many Controls Prevent Misuse

Email notices to two employees when charge posts

Receipts examined by reconciler

Reconciler reviews online transaction

Accounts Payable reviews reconciler work before expensing

Program Administration staff run adhoc reports

Department official approves monthly reports and documentation

Internal auditors sample and review

Documentation is retained 6-7 years

Electronic records retained in the Financial Data Warehouse

Department Oversight of PCard Use



APPROVING OFFICIAL



RECONCILER



CARDHOLDER



Compliance Reviewers



STATE & FEDERAL AUDITORS



INTERNAL AUDITORS



PROGRAM ADMIN STAFF



ACCOUNTS PAYABLE STAFF

