



Purchase Card Manual

for

Marshall University

PCard Department
Old Main 203

Revised July 2021

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1. State of West Virginia PCard Program

The State of West Virginia Purchasing Card Program, hereinafter referred to as PCard, provides an opportunity for Marshall University to streamline business practices and minimize effort for transactions up to \$10,000.00. Equipment \$5,000.00 and above is excluded from purchase with the PCard and will require a requisition. All invoices and/or quotes with terms and conditions or on-campus labor require a requisition.

- A. This manual contains the procedures associated with Marshall University's procurement card program.
- B. The State of West Virginia PCard Program was created and implemented in 1996 by West Virginia Code, §12-3-10a, and is governed by Legislative Rule, 155 CSR 7. The State Auditor's Office, PCard Division serves as the Program Administrator for the State PCard Program.
- C. It is the policy of the University that all Deans, Directors, Designees, Designated Card Coordinators (DCCs), and cardholders must be knowledgeable of and follow all PCard policies and procedures and applicable procurement policies and procedures.

2. Proper Oversight

- A. A community of people within the University share financial stewardship of the University's PCard program, in different roles. These are roles, not job descriptions, so an individual may function in more than one of these capacities.
 - CFO – Vice President for Finance
 - Director – Shared Business Services
 - Agency PCard Coordinator
 - Dean, Director or Designee
 - Designated Card Coordinator (DCC)
 - Supervisor
 - Cardholder
- B. The Agency PCard Coordinator's role is to provide leadership and oversight for the University's PCard program. This person works with his/her director/supervisor to establish the policies and procedures

which govern the program, ensure the effectiveness of the program in meeting established objectives, and oversee improvements in operational processes. This role also includes reporting any serious instances of misuse, abuse, or fraud as required.

- C. Deans, directors, or designees are responsible for ensuring that all employees with PCard responsibilities within their respective areas comply with the established internal controls and relevant policies and procedures. These individuals must be knowledgeable of all University PCard policies and procedures.
- D. Designated Card Coordinators' (DCC) role is to ensure the integrity and accuracy of all PCard transactions within their assigned area of responsibility. The DCC must be knowledgeable of all PCard and procurement policies and procedures, as well as the college/division's internal control procedures. Prior to assuming their duties, the DCC must complete the required training.

NOTE: A DCC who does not complete their annual refresher training within 30 days of the training deadline will have their authority as a DCC revoked until the training is completed.

- E. Supervisor's role is to ensure that each transaction is allowable, allocable, and reasonable, as well as in compliance with University policies and procedures. The supervisor cannot also be the DCC.
- F. The cardholder is responsible for any transaction charged to their PCard. Cardholders must be knowledgeable of all MU PCard and procurement policies and procedures. They should ensure the security of their PCard and card information and notify vendors that MU is tax exempt for in-state vendors prior to placing orders. Cardholders are to submit receipts and any pertinent documentation along with the Business Justification Form within 24 hours of purchase/payment to their assigned DCC for reconciliation.

3. PCard Eligibility

- A. Those who are eligible to apply for a PCard, with supervisor's approval:
- Full-time Marshall Employees
 - Full-time Marshall Health and Marshall University Research Corporation Employees
- B. Cards cannot be issued to:
- Temporary Employees
 - Part-time Employees
 - Volunteers

4. Applying for a State PCard

A link with directions has been placed on the Finance Department webpage, <http://www.marshall.edu/finance/>

Once the link is accessed, under the Accounts Payable tab, select Purchasing Card. Select: Application, Steps & Information:

Follow these steps:

1. Go to www.wvsao.gov
2. Click on the "My Apps" link, and either Sign In or Sign Up.
3. Complete the series of questions to verify your identity.
4. Complete the [Marshall PCard Application](#)
5. Submit original application via Campus Mail to Purchase Card Department, 203 Old Main
6. Once your application has been approved, you will receive instructions for completing your online Cardholder and Ethics training, and acceptance of the Cardholder Agreement.
7. Under My Apps, you will complete Cardholder Training and Quiz, Ethics Training and Quiz, then electronically accept the PCard Agreement Form.
8. Email the PCard Team when you have completed the training,

quizzes, and accepted the Agreement.

9. You will receive an email from the PCard Office when your card has been ordered through the State.
10. Once your new card is received in the PCard office, you will receive an email indicating that it is available for pickup. A photo ID is required as proof of identity.
11. Upon receipt of the new card, the cardholder will follow the directions provided by the PCard Office to activate and register the card and account. No paper statements will be mailed from the bank. Everything will be handled electronically.

Initial credit limits for new card applicants will be set at \$2,000.00 for single purchases and \$5,000.00 per cycle. Written justification from applicant supervisor is required for consideration of higher limits.

Please be aware that the application process involves not only staff at Marshall University, but also at the WV State Auditor's Office and the Bank. **It may take up to 30 days to complete the process and the card to be received.**

Note: Cardholders are required to complete the online Cardholder Training, Ethics Training and sign the Cardholder Agreement every two years, with a score of 80% or above, following issuance of their PCard.

5. Use of the PCard

A. Tax Exemption

1. The State of West Virginia is tax exempt and should not pay tax to in-state vendors. Cardholders are to remind vendors that the State of West Virginia is tax exempt **BEFORE** initiating a transaction.
2. “WV TIN” (WV Taxpayer Identification Number) and the University’s tax identification number are printed on each PCard.
3. The Cardholder is responsible for providing the vendor with a copy of the University’s tax-exempt certificate. A current certificate can be obtained from the Purchasing Office or the PCard Department.

B. The PCard is a method of payment.

1. PCard is for official state business use only.
2. All current Marshall University Purchasing Policies must be followed, regardless of payment methods.
3. PCard may be used to make payments for goods and designated services that do not exceed the cardholder’s transaction limit and are not prohibited by MU PCard Policies and Procedures or MU Purchasing Policies.
4. PCard can be used for travel expenses, with the exception of food and fuel in personal vehicles.

NOTE: If your card is declined by the vendor, please call the telephone number on the back of the card. Be prepared to provide your Employee ID number and to verify transactions on the card.

C. Security of your PCard

1. PCard must be kept secure at all times.
2. Online purchases are to be made on secure Internet sites with a closed lock symbol on the screen. Locate symbol prior to entering card information on **ANY** Internet sites. Do not save

PCard number on any internet sites for future use. Do not set up recurring charges for magazines/journals, subscriptions, etc.

3. Cardholders must sign the back of their PCard upon receipt.
4. Person whose name appears on the PCard is responsible for all transactions appearing on statement.
5. Cardholder account numbers are **NOT** to be transmitted via unsecured Internet sites nor via email correspondence. Transmission of full card number via email will result in immediate card closure and reissuance.

D. Business-Related Travel

1. The PCard may be used for approved business expenses while engaged in job-related activities away from the regular place of employment. **All travel, with the exception of Athletics, is required to be scheduled through the Campus Travel Office.**

a. Travel expenses include, but are not limited to:

- Registration fees
- Airline tickets
- Vehicle rental (commercial or state-owned)
- Gasoline for rental vehicles only
- Other transportation tickets (taxi, rail, bus, etc.)
- Hotel folios including business-related costs, such as business Internet access

b. Travel expenses may **not** include:

- Food
- Any personal expenses on hotel folios, such as room service or movies
- Fuel for personal vehicles
- Candidate meals or room service

Note: If room service or personal expenses are paid on the purchase card (Cardholder or Travel Office PCard), travel settlement will not be processed until reimbursement for these charges is made.

- c. Receipts are required for all business-related travel expenses paid using the PCard.
 - d. Proper documentation must be provided for any billing related to multiple travelers to clearly reflect each traveler's portion of the expense.
 - e. All travel related transactions require a list of travelers (i.e., student travel) for any component of travel: rental cars/buses, baggage, airline, student meals, etc.
2. A preauthorization on all travel must be obtained and a TAR# created by Campus Travel Office is to be provided on each receipt.
 3. The PCard Policies and Procedures do not supersede the Marshall University Board of Governors Policy and Marshall University Travel Procedures.

E. Use of PCard for Cash Advances

Availability of a cash advance on the PCard is limited to select cards within the University with exceptional circumstances. The specific process for obtaining a cash advance will be followed with the cardholder in conjunction with the Program Coordinator and the State Auditor's Office, PCard Division.

Improper Use of PCard

A. Card Delegation

Card Delegation is strictly prohibited. Delegation increases liability and the cardholder is liable for all activity on his or her card.

1. PCard delegation is allowing an individual other than the cardholder whose name appears on the front of the card to make purchases by:
 - a. Having physical possession of the card.
 - b. Having access to the card number and expiration date.
 - c. Having access to receipts or invoices that display card number and expiration date.

B. Stringing of Charges

Stringing is strictly prohibited. Stringing is the intentional manipulation of the ordering, billing, or payment process in order to circumvent the transaction limit.

This includes:

1. Splitting an invoice for more than the individual's transaction limit into more than one transaction.
2. Collusion with vendor to split an order into separate invoices.

NOTE: If a necessary transaction is more than the cardholder's single transaction limit, the cardholder is to provide the Agency Coordinator with the order and/or invoice information. The Coordinator will make arrangements with the Shared Services Department for payment.

C. Unallowable Items*

***This is not an all-inclusive list. For further information, contact the PCard office at pcard@marshall.edu.**

Alcoholic Beverages/Bartending Services

Appliances for offices – i.e., refrigerators, microwaves, coffeemakers for use by staff/faculty. These are considered personal items.

Association/Membership Dues – Encumbrance is required with approval from Accounts Payable office to pay on the PCard.

Building Leases

Capital Equipment over \$5,000

Cash Advances or Cash Credits (limited access)

Cell phone purchases

eBay/Auction Site Purchases

Flowers (Funerals, Birthdays, Retirements, etc.)

Fuel (unless for rental vehicle)

No Pre-Paid Fuel in rental vehicles

Gift Certificates/Gift Cards

Gifts for students, faculty, or staff

In-State Sales Tax

Insurances

Invoices or Contracts with Terms and Conditions

Labor / Maintenance / Inspections (onsite)

Legal Services

Personal meals
Personal Charges
Products from suppliers over \$10,000
Software \$5,000 and over, or where terms and conditions apply
Renovations and Repairs (no outside vendor labor)
Parties (Birthdays, Retirement, Showers, etc.)
Annual Staff/Faculty Retreats
Spending Unit Meeting Hospitality
Routine Training Event Hospitality

D. Instructions for Specific Items

1. All computers (Desktop, laptop, tablets) must be purchased with approval from MU Information Technology
2. First Aid Kits
First aid kits are permissible – However **NO** oral medications may be purchased on the PCard and kept in the kits.
3. Firearms, Weapons, Ammunition may be purchased by MU Police Department only.
4. In-state sales tax
If in-state sales tax is paid, a credit must be received from the vendor. If cardholder has issues having taxes credited, contact the PCard Office for assistance.
5. PCard as a method of payment:
Payments for contractual items, services/products, and utilities with a requisition or encumbrance are permitted to be paid on a PCard assigned to the Accounts Payable Department only.

6. Receipt Documentation and wvOASIS Reconciliation

- A. Receipts must be legible, contain specific information and meet the following criteria:
 - Itemization (reflecting the goods or services purchased)
 - Black and white, no color
 - Vendor name with phone number or address

- Only one receipt per transaction.
- Receipts must show zero balance with no “Balance Due”
- Quotes are not receipts. Please include itemized paid receipt if attaching quote.
- Date of purchase
- Price of items
- Signature of cardholder

B. Other Criteria for receipts:

- A receipt description, which only states “Miscellaneous”, or “Merchandise”, or only includes a vendor’s stock or item number, is not acceptable.
- Credit card authorization only is not acceptable.
- Receipt documentation may be paper or electronic.
- Sodexo Catering receipts are the final paid invoice that shows the last 4 digits of the card number.

C. Hospitality or Student Events

Sodexo Corporation must be used for food service, including meals and snacks, for all on-campus events.

- An approved Hospitality Form with all required signatures must be submitted with the PCard receipt.
- Detailed justification for all hospitality must be provided on the Hospitality Form and the Business Justification Form.
- Sign-in sheets/Lists of attendees are **REQUIRED** for all hospitality events – **NO EXCEPTIONS**
- Hospitality Form is available online at <https://www.marshall.edu/finance/forms/#pcd>
- A hospitality form is used to document expenses such as food, beverage, meeting room expenses and student events, whether on-campus or off-campus – **NO EXCEPTIONS**.

D. wvOASIS Reconciliation

All transactions are required to be reconciled in wvOASIS within **48 hours of charge posting in wvOASIS**, with the Purchase Card Office emailing notification for date of final reconciliation deadline each month. If transactions are not reconciled by the final deadline, they will default to the fund/org provided by the cardholder on the

MU Confidential Cardholder Application when he/she applied for a PCard.

Documentation required to be attached to each transaction, **black and white only with no color:**

1. Completed, Signed MU PCard Reconciliation and Business Justification Form in .pdf format.
2. Itemized receipts saved in .pdf format only.
3. Hospitality forms (if hospitality or student event).
4. TAR# from Campus Travel Office included on Justification Form along with travel justification information.
5. MU Clothing/Boot Form (if purchase included clothing/work uniforms).
6. MU Student Award Form for purchase of awards
7. Other documentation as required by PCard policies and procedures, i.e., copies of advertisements such as employment ads, promotional ads, etc.

Cardholders are to provide their assigned DCC with the documentation to reconcile transactions within 24 hours of purchase.

A list of current account codes can be found at www.marshall.edu/finance

Documentation is required to remain onsite for two (2) years from date of transaction.

E. Post-Reconciliation

The PCard Department audits every transaction. Once transactions have been reconciled within wvOASIS, the PCard Department personnel will audit these transactions to verify all required steps have been followed by the cardholder. Once they have been reviewed for accuracy and completeness, the PCard Coordinator will mark the transactions as OK to pay.

NOTE: Transactions must not be marked “Valid Transaction” during reconciliation until appropriate documentation has been attached.

7. PCard Maintenance / Changes

An email request from the cardholder's supervisor should be sent for all changes to an individual card.

Name changes

- Employee name change must be completed in Payroll before any changes can be completed.

Cardholders on leave

- PCard Office must be notified immediately
- Card limits will be reduced to \$1.00 to avoid fraudulent activity in cardholder's absence.

Department change

- Requires an updated MU Confidential Cardholder application from supervisor of new department.

Monthly and/or transaction limit changes.

Card cancellations - Cards must be cancelled immediately upon termination or separation of employment. Cardholder or department must notify the PCard Office immediately.

8. Lost or Stolen Cards

- A. Immediately report lost or stolen cards to the Agency Coordinator and financial institution.
- B. Call 1-800-344-5696 (US Bank)
- C. Cardholder must notify the financial institution within 24 hours to limit cardholder liability.

9. Disputes

- A. The cardholder is responsible for contacting the vendor regarding any erroneous charges, disputed transactions, duplicate charges, or credits.

Examples include, but are not limited to:

- Failure to receive goods
 - Fraud and/or Misuse
 - Altered charges
 - Defective merchandise
 - Duplicate charges
 - Credits not received (damaged or missing items, sales tax...)
- B. If the cardholder is unable to resolve disputed items with the vendor, cardholder should notify the Agency Coordinator via email at pcard@marshall.edu to proceed with the official dispute.

10. Post-Audit Processes

- A. During the audit process, the following (at a minimum) will be verified:

- Use of proper procedures
- Stringing of orders
- Proper account codes

- Itemized paid receipts attached
- Hospitality documentation
- Travel Authorization documentation
- Sales Tax

Once an audit is complete, the cardholder and/or DCC will receive a notice of any discrepancies in their PCard process via email and if any action is necessary by the cardholder.

Failure of cardholder to properly follow PCard Policies and Procedures will be subject to action up to and including revocation or limitation of PCard privileges, possible probation and/or MANDATORY PCard training.

Misuse of a State of West Virginia PCard is a felony.

Fraud and misuse penalties are included in the WV Code §12-3-10b as follows:

“It is unlawful for any person to use a State PCard, issued in accordance with the provisions of section ten-a of this article, to make any purchase of goods or services in a manner which contrary to the provisions of section ten-a of this article or the rules promulgated pursuant to that section. Any person who violated the provisions of this section is guilty of a felony and upon conviction thereof, shall be confined in the penitentiary not less than one nor that five years, or fined no more than five thousand dollars, or both fined and imprisoned.”

Individuals using the PCard who knowingly pay for items for personal use will be subject to disciplinary action, up to and including termination and prosecution by the state government, and subject to civil action by the credit card company for personal liability.

- Misuse of the PCard will be handled promptly and uniformly for all cardholders.
- Any instances of misuse or violations of the PCard Policies and Procedures is documented by the Agency Coordinator and must be self-reported to the WV State Auditor’s Office.

11. Card Violations

A. Chart of Violations

Card Violation	Corrective / Disciplinary Action
<p>Defaulted transactions – transactions that have not been reconciled by the FINAL due date before University payment is due are posted to the Fund and Org of record for cardholder.</p>	<p>Month 1 instance – written warning with notification to supervisor with time limit to complete requirements Month 2 instance (3 year rolling calendar Period) – card limit reduced to \$1.00 for minimum of 30 days with mandatory retraining Should violation occur again within 6 months of card limit restoration, card privileges will be revoked permanently.</p>
<p>Missing or incomplete documentation (found during post-audit process) not completed by due date given</p>	<p>Month 1 instance – written warning with notification to supervisor and DCC with time limit to complete requirements Month 2 instance – written notice with notification to supervisor. Card limit reduced to \$1.00 for minimum of 30 days with mandatory retraining</p>
<p>Personal Purchase</p>	<p>Month 1 instance – written warning with notification to supervisor Month 2 instance – notification to supervisor, mandatory retraining and card limit reduced to \$1.00 for minimum of 60 days Month 3 instance – PCard privileges revoked, with further action possible if investigation shows intent to defraud.</p>
<p>Unallowable Purchases – List available on pages 10 – 11 of manual (not all-inclusive)</p>	<p>Month 1 instance – written warning with notification to supervisor and DCC. Month 2 instance – notification to supervisor, mandatory retraining and card limit reduced to \$1.00 for minimum of 45 days Month 3 instance – PCard privileges revoked, with further action possible if investigation shows intent to defraud.</p>

Card Delegation or Stringing – Explanation on pages 9 – 10 of manual	First instance - Card cancellation with email notification to supervisor, Mandatory retraining, and Complete application process for new card Second instance – permanent cancellation of cardholder privileges
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REMINDER: PCard Administration reserves the right to suspend a cardholder’s PCard privileges at any time if it is deemed appropriate, pending completion of any investigation or if the severity of the violation(s) should warrant such action.

Frequently Asked Questions

Can I put my meals on my PCard while I am at a conference?

No, you may not put individual meals on your PCard.

What is the minimum transaction charge for which I need a receipt?

ALL transactions paid with the PCard require a receipt – NO EXCEPTION.

The vendor has offered to break a charge into two amounts since it is over my limit. Is this OK?

No, this is considered stringing and is against policy. **PLEASE REVIEW CARD VIOLATION SECTION, PAGES 18 – 19.**

I will be out of the office for an extended period of time. Can I give my PCard to someone else in my department, so they have access to it while I am out?

No, this is considered card delegation and is against policy. **PLEASE REVIEW CARD VIOLATION SECTION, PAGES 18 – 19.**

If you must be out for an extended period, please contact the PCard Office to have your limits reduced to \$1.00 to limit the possibility of fraud to your account.

My boss wants me to make a purchase that is listed as not allowed in the manual. If my boss requests it after I tell him/her this, is it OK to make the purchase anyway?

No, you may not make the purchase. Please contact us and we will be happy to discuss this with your boss.

When do I need to attach a Hospitality Form in wvOASIS?

A Hospitality Form is REQUIRED with the purchase of food, nonalcoholic beverages, facility rental, entertainment and other expenses related to conducting State business.

Is it OK if I buy pizza for a student activity from a local pizza delivery company instead of Sodexo?

Not if this is during Sodexo operating hours. Sodexo America LLC is the sole food service provider for all campus events. You may request an exception to our catering contract in advance of the event from our Senior Vice President for Operations. The SVP of Operations must approve and sign the hospitality form as an exception **PRIOR** to your purchase.

Can I use my PCard to buy refreshments for our monthly departmental meetings?

No, you may not purchase refreshments for regular and recurring meetings for MU employees. Please review the Hospitality Form Instruction Page for examples of permissible and non-permissible events.

Last month, I paid for something that is on the restricted charge list. Since I paid for it last month and nothing was said about it, why can't I do it again?

We are all human, and unfortunately, we occasionally overlook something that should have been flagged as an error. Just because this happens does not mean that you may continue to commit the error.

Can I use my PCard to buy retirement gifts or send flowers for a funeral?

No, you may not purchase items for either occasion on your PCard.

I accidentally paid for gas for my personal vehicle with my PCard. What do I do?

1. You must reimburse the amount via check to Marshall University, Attn: PCard Office.
Any instances of misuse or violations of the PCard Policies and Procedures is documented by the Agency Coordinator and must be self-reported to the WV State Auditor's Office.
2. 1st Instance – written warning with notification to supervisor
2nd Instance – notification to supervisor, mandatory retraining and card limit reduced to \$1.00
3rd Instance – PCard privileges revoked, with further action possible if investigation shows intent to defraud.

I do not know the funding information for a transaction yet. May I still go ahead and provide the receipt?

Yes, you may. However, if it is audited before you attach proper documentation, it will be considered an error, and you will receive an email from the PCard Department.

If I drive my personal vehicle to an off-campus meeting, may I use my PCard to pay for fuel if I do not claim mileage?

No, gas for a personal vehicle is restricted from the card.

PCard Administration Contact Information

Questions? Email us at PCard@marshall.edu

PCard Staff:

Teresa Meddings, PCard Coordinator 304-696-2215

Karena Burriss, Accounting Assistant II 304-696-2217

Miriah Young, Director, Shared Services 304-696-2564

Purchasing Office: purchasing@marshall.edu

Travel Office: travel@marshall.edu

Accounts Payable Office: acctspayable@marshall.edu

Acknowledgement of Receipt of MU PCard Manual

I acknowledge that I have received a copy of the Marshall University PCard Policies and Procedures (July 2021 version), which describes important information about the use, security, and reconciliation of my MU PCard and its transactions.

I understand that this manual is a guideline and an aid to be an effective MU Purchase Cardholder for Marshall University.

I understand and agree that I will read and comply with the policies contained in the manual. I will share a copy of this manual with my supervisor if he/she has not received it.

Please sign and return this signed form to the PCard Office in 203 Old Main within 10 days to verify that you have read this **REVISED** version of the PCard manual. You may also sign and provide an electronic copy of this page to pcard@marshall.edu.

Signature of cardholder

Date