ROLES AND RESPONSIBILITIES RELATING TO P-CARD USAGE

DEPARTMENT (ADMINISTRATOR) MANAGER:

- Within Plant Operations, this is the Controller.
- The Plant Controller is responsible for approving the P-Card applications and any changes to the cardholder privileges (e.g. approval of ATM capability for travel or subject fee use, approval of an increase in the monthly limit assigned to the account, changes in Card Holder/Approver/Reconciler assignment, etc.)

P-CARDHOLDER:

- Is responsible for the proper use and recording of all charges and for contacting the bank immediately upon discovery that the card has been lost or stolen or the discovery of fraudulent charges on the account.
- Is responsible for ensuring receipt of the materials purchased, and for follow-up with the supplier to resolve any delivery problems, discrepancies, or damaged goods.
- Is responsible for the follow-up with the supplier and/or bank on any erroneous charges, disputed items, or returns for credit.
- Only the cardholder should utilize the Purchasing Card assigned to them, and all purchases must be made on behalf of and for the benefit of the University of Michigan.
- P-Cards should be used for subscriptions, publications, memberships, travel, hosting, conferences, and emergency purchases. The only exception to this rule is that purchases from vendors that do not accept Purchase Orders (POs) from the University of Michigan can be made and paid for using your P-Card. (For example, Fontinesi & Kann). If you make a purchase of this type, you must send an e-mail to the Plant Operations Procurement Manager stating that you made the purchase with your P-Card because the vendor would not accept a PO. The Procurement Manager and the Business Manager for Facilities and Operations will work together with these vendors and University Procurement to move the vendor toward using POs.
- P-Cards are never to be used to purchase any technology devices such as computers, printers, fax machines, monitors, software, hardware, PDAs, laptops, cameras, or any accessories for such devices without prior written approval by the Plant Operations Controller. All technology items will be purchased through the Plant Operations Network Services department.
- Purchases should be made through our strategic supplier contracts whenever possible or through the Procurement requisition process.
- Ensures that on-line purchases are placed through a secure site in an encrypted mode. (Secure order sites show the padlock symbol on the taskbar).
- **Is responsible for keeping all itemized receipts**, charge card transaction slips, etc. The cardholder must black out a portion of the card number when it is displayed completely on a receipt.

**Note:** Plant Operations requires an itemized receipt for all purchases regardless of the dollar amount. Restaurant stubs, and charge card stubs require that the itemized receipt be attached. Stubs with no itemized information are unacceptable. Itemized receipts are to be given to the P-Card Reconciler for inclusion with the cardholder’s monthly P-Card Statement.
**P-CARDHOLDER (CONT.):**

- Obtains an Event ID number prior to travel through Procurement Services website [http://www.procurement.umich.edu/forms.html](http://www.procurement.umich.edu/forms.html) (scroll down to travel section/Wolverine Access passwords are required). **An Event ID number is required for all travel related expenses. An Event ID number is NOT required for hosting unless they are associated to travel expenses.**
- When traveling, tracks all out-of-pocket expenses, ATM withdrawals, cash gratuity (tips), mileage, etc. on the ATM/Miscellaneous Form. [http://www.procurement.umich.edu/files/formsfiles/pcard_atm.xls](http://www.procurement.umich.edu/files/formsfiles/pcard_atm.xls)
- When hosting, a MasterCard Purchasing Card Hosting Documentation Form must be completed and attached to the statement including the names of the attendees, and the reason for the hosting. [http://www.procurement.umich.edu/files/formsfiles/pcard_hosting.doc](http://www.procurement.umich.edu/files/formsfiles/pcard_hosting.doc). **The Unit specific Associate Director and/or the Executive Director should approve hosting events in advance.**
- If the cardholder is the reconciler, please see steps in the **P-CARD RECONCILER** section.
- Once the reconciler has completed the transaction reconciliation, the statement is returned to the cardholder with all required receipts and forms attached to be signed by the cardholder.
- The cardholder will return the signed package to the reconciler to forward to the Approver for review and signature. **Please note: Once approved, the original statement will not be returned to the cardholder and will be submitted to the P-Card Group by the Approver or the Travel/Hosting Approver.**

**P-CARD RECONCILER:**

- Ensures cardholder compliance with the P-Card holder requirements (see **P-CARD HOLDER** section).
- Ensures the cardholder has attached the ATM/Miscellaneous Form if applicable (see **P-CARD HOLDER** section).
- Ensures the cardholder has attached the MasterCard Purchasing Card Hosting Documentation Form if applicable. (See **P-CARD HOLDER** section).
- Logs on to Wolverine Access and is responsible for the following:
  - Confirms the dollar amount and the vendor listed on the receipt match the statement.
  - Receipts must be **taped **NOT stapled** to an 8-1/2 x 11” sheet of paper if they are smaller than this dimension. Multiple receipts may be taped to a sheet in transaction order.
  - Writes the transaction number followed by a dash and the sequence number on the top right portion of the receipt. All receipts and/or receipt sheets must be stapled or attached with a binder clip (no paper clips) to the statement in transaction order as they appear on the statement. Failure to do so will delay processing - the P-Card Group will return all statements that do not meet this requirement.
  - Confirms/enters the appropriate Chartfield combinations for each transaction and makes changes to the account value and/or the description field, if necessary.
  - Enters an accurate description of the transaction.
  - Enters the Work Request code (28-character Plant Operations identifier) into the Department Reference Field. [e.g. Work Request(15), Phase(5), Work Code(4), Plant Operations Employee Number(4)]

![Example: 123456-2007;;;;00001C234](Example: 123456-2007;;;;00001C234)

*(Please note: If the Work Request field is not the exact number of characters noted, semi colons should be used as placeholders.)*

- **Units that do not re-charge** should enter "NO WR NEEDED." (Generally the AXXXX and the RXXXX shops) (e.g. "NO WR NEEDED A1234 SHOP")
**P-Card Reconciler (cont.)**

- **For split transaction**, (transaction requiring more than one Chartfield combination or department Work Request information, the word multiple should be entered into the department reference field) - For specific information follow the Plant Operations - Procurement Reconcile Transactions on the P-Card Statement Step-by-Step Procedure.
- Completes the reconciliation transaction process for the FMS upload by 7:00 pm on the 27th day of each month.
- Retains all information pertaining to multiple transactions until the FMS upload is complete and reviewed for accuracy.
- Enters the Event Identifier Number into the Event ID field for P-Card transactions relating to travel expenses (mandatory). **An Event ID Number is Not Necessary for Hosting Unless it is Directly Associated With Travel.**
- Prints the monthly P-Card Statement after all of the transactions from the billing cycle have been loaded into Wolverine Access.
- Stamps or writes “PLANT OPERATIONS” on the printed P-Card statement and on the ATM Form.
- Obtains the cardholder's signature.
- Retains a copy of the P-Card Statement and all receipts for the unit file.
- Forwards the P-Card Statement package to the Approver for review and signature.
- After the FMS/Wolverine Access upload is complete, an error tracking report will be generated by PPAPO for reconciler review and follow-up on errors.
- Errors need to be resolved, missing information to be recorded on the error report and faxed or hand delivered to PPAPO.
- If necessary, Journal Entries must be processed. The Journal Entry must contain the Work Request information, if applicable, or any other relevant information.

**P-Card Approver:**

- The Approver will be a higher authority within your unit. If you are unsure of your approver, please contact the Controller or Executive Director's office. Your approver has overall knowledge of the business policies and procedures of the unit, as well as, the University.
- Ensures that the monthly P-Card Statement and other required forms are submitted to the P-Card Group on a timely basis.
- Reviews and monitors the statement to ensure compliance with departmental and University policies.
- If the Approver has system access, they can make changes to P-Card transactions before they are posted.
- Countersigns each monthly P-Card Statement for their assigned cardholders after reviewing the documents for compliance issues. By signing the P-Card statement, the Approver is endorsing that the charges are legitimate business expenses for the department. If there are inappropriate transactions or potential misuse of the P-Card, the P-Card Approver should contact the P-Card Group immediately, so that proper action is taken (e.g. suspension or cancellation of the account).
- Once the Approver has signed the P-Card statement, they are responsible for forwarding the statement to the P-Card Group or to the next higher authority for approvals. **At no time should the Approver send the signed statement back to the P-Card holder.**
- If travel or hosting expenses are incurred, the Approver will forward the signed statement to the next higher authority. For example, if hosting charges are incurred, the Approver sends the statement package to the unit Associate Director (AD) to be reviewed and initialed. The AD forwards the statement package to the Executive Director's (ED) office for review and approval, the ED will initial and forward to the F&O Business Manager (FOBM) for review. FOBM will forward it to the Associate Vice President of Facilities & Operations (AVPFO) for final approval. The AVPFO office will forward the statement package to the P-Card Group.
**TRAVEL APPROVER:**
- The Unit Associate Director is the individual who approves travel expenditures within the unit.
- Without a P-Card for travel expenses, this person would be asked to approve a Travel and Business Hosting Expense Report. The same rules apply to this report.
- The P-Card Group no longer maintains a database to track a unit’s travel authority. The Executive Director of Plant Operation's and the Controller retains this information.
- Designation of the P-Card travel authority is made by the Associate Director for the unit and approved by the Executive Director.
- The P-Card Group considers this signature line optional and to be used at the discretion of the unit. **Plant Operations requires that the Travel Approver signs the statement before it is submitted to the P-Card Group.**

**HOSTING APPROVER:**
- This person is the individual who approves hosting expenditures within the unit.
  **Note:** **Plant Operations requires that the unit Associate Director (AD) approve all hosting then forwards the statement package to the Executive Director's (ED) office for review and approval, the ED will initial and forward to the F&O Business Manager (FOBM) for review. FOBM will forward it to the Associate Vice President of Facilities & Operations (AVPFO) for final approval. The AVPFO office will forward the statement package to the P-Card Group.**
- Without a P-Card for hosting expenses, this person would be asked to approve a Travel and Business Hosting Expense Report. The same rules apply to this report.
- The P-Card Group no longer maintains a database to track a unit’s hosting authority. The Executive Director of Plant Operations and the Controller retain this information.
- Designation of the P-Card hosting authority is made by the Associate Director for the unit and approved by the Executive Director.
- The P-Card Group considers this signature line optional and to be used at the discretion of the unit. **Plant Operations requires that the Associate Director approves the statement and forwards to the Executive Director for review and approval (See approval process explanation above.)**

**UNIT RESPONSIBILITIES**
- Reconciler, Unit Business Manager, and the Unit Associate Director review the monthly tracking/error report generated by PPAPO.
- The Executive Director's Office Administrative Specialist will generate a Quarterly P-Card Report from Wolverine Access that lists cardholders and approvers to the Office of the Executive Director for review and updating. The Associate Directors will send any changes back to the Controller on a P-Card Maintenance Form
  [http://www.procurement.umich.edu/files/formsfiles/pcard_maintenance.doc](http://www.procurement.umich.edu/files/formsfiles/pcard_maintenance.doc) with a copy to the Administrative Specialist. Once received, the Controller and the Administrative Specialist will update the Plant Operations records and the P-Card User Information spreadsheet. A copy of the report and the updates will be retained for the file.
- Reconcilers will advise the Unit Associate Directors of any recurring errors or anomalies on the P-Card statements.
- When a new employee joins the department, it is the responsibility of the unit to ensure that the Plant Operations Roles & Responsibilities & Usage Relating to P-Cards, and the Plant Operations P-Card Policy are reviewed and understood by the new employee, if applicable. If the new employee will be a cardholder, reconciler, or approver, the new employee must attend the appropriate training sessions through Wolverine Access and the P-Card Group.
UNIT RESPONSIBILITIES (CONT.)

- Submit new P-Card applications and P-Card maintenance forms for cancellations, requests for higher or lower monthly limits, and any modifications to the Plant Operations Controller for processing. The Plant Operations Controller will communicate the information to Network Services and the Administrative Specialist for updating of the P-Card User e-mail group and the P-Card User Information spreadsheet.

- If a P-Card holder moves from one department to another, the P-Card must be cancelled immediately. A new P-Card will be issued through the hiring department. The P-Card cannot be transferred to another employee. When an employee is terminated or retires, the unit must verbally notify the Plant Operations Controller to have the P-Card deactivated (in addition to the verbal notification, a P-Card maintenance form needs to be completed.)

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P-CARD HOLDERS/RECONCILERS/APPROVERS THAT FAIL TO FOLLOW THE PLANT OPERATIONS POLICIES AND PROCEDURES WILL BE HELD ACCOUNTABLE FOR ANY UNETHICAL OR INAPPROPRIATE ACTIONS.

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Resources:
- Plant Operations Roles & Responsibilities Relating to P-Card Usage (document handout)
- Plant Operations-Procurement Reconcile Transactions on the P-Card Statement Step-by-Step Procedures (document handout)
- MAIS Help Desk: 734-936-7000
- MAIS Interactive & Information Center http://wolverineaccess.umich.edu/university_biz_secondary.jsp
- Procurement Services http://www.procurement.umich.edu/pcards.html
- P-Card Group accounts.payable@umich.edu

Plant Operations-Business Leadership Team Members (PO-BLT) (po-blt@bf.umich.edu)
Team Leader Mary Diskin, Office of the Executive Director
  Valerie Amo, Facilities Maintenance
  Teri Bareis, Plant Payroll and Accounts Payable Office
  Steve Brabbs, Plant Academy
  Sarah Ely, Plant Academy
  Mike Gaubatz, Construction Services
  Luke Gentles, Plant Building & Grounds Services
  Kristin Miller, Plant Building & Grounds Services
  Cindy Schaedig, Work Control
  Carol Varney, Utilities, & Plant Engineering
  Lynette Wright, Materials Acquisition

Plant Operations Payroll & Accounts Payable Office:
  (ppapo@bf.umich.edu) or 764-5189