P-CARD ROLES AND RESPONSIBILITIES

PURCHASING OFFICE
The Purchasing Office administers the P-Card Program, and is responsible for supporting schools and departments in utilizing the Program to execute and pay for small purchases in an effective, efficient and appropriately controlled manner. The Purchasing Office is solely authorized to make any modifications or exceptions to the program and to perform administrator tasks such as setting-up users, changing card controls, etc., in the card management system. The Purchasing Office maintains all forms and policies and procedures directly associated with the program. The Purchasing Office is responsible for developing, updating and administering all audit and disciplinary policies related to the P-Card program. The Purchasing Office will approve payment of the monthly card charges based on the bill from the Card Issuer and the information in the card management system.

CARDHOLDER
Authorized University personnel who make frequent, low-dollar purchases for University business and are issued a P-Card will hold the role of Cardholder. A Cardholder makes purchases, has a legitimate business purpose for all P-Card transactions, regularly reviews his or her transactions, allocates transactions to the correct accounting codes, provides a business purpose when necessary, and maintains their P-Card receipts for review and audit purposes.

RECONCILER
A Reconciler is the person to whom the Cardholder has delegated all the functions associated with post-purchase processing in the card management system including account allocation and providing a business purpose when needed. A Reconciler CANNOT make purchases using the card belonging to the Cardholder for whom they reconcile. The Cardholder is responsible for all actions taken by the Reconciler on his or her behalf. The Reconciler role is optional since each Cardholder can perform these functions for their own P-Card.

APPROVER
An Approver is the person who approves purchases that have been made by the Cardholder(s) to which he or she is assigned. By approving each transaction, the Approver exercises critical control by ensuring authorized and appropriate P-Card use and correct allocation of expenses in accordance with Purchasing and other related University policies. Approvers should also review receipts where appropriate to ensure compliance with this and other University policies.

No Cardholder may approve his or her own purchases/transactions nor may he or she direct someone else to approve transactions in a manner that would violate policy, i.e., without reviewing the transactions in detail, etc. As a general rule, the Approver should not report to the Cardholder whose transactions he or she is reviewing. Where no Approver exists other than a Cardholder in a given department or sub-department, authorized Approvers for the Cardholder’s parent department as defined in the University’s financial system may approve his or her transactions.