

## Responsibilities

### Cardholder

1. Read and understand this policy.
2. Keep your pcard number confidential; lending or sharing the card is not allowed. Keep your card secure (on your person or in a locked file/drawer).
3. Comply with the per-transaction and overall monthly cycle limit on your procurement card.
4. Never "split" the cost of one single item (whether good or service) into multiple payments in order to circumvent the per transaction limit of the pcard.
  - ◆ **Caution:** Do not make multiple purchases of the same item such that the total combined value of the purchases would require the completion of a bid through Procurement and Payment Services. See "The Purchase Order Process" section of this manual for details on the bid process.
5. Consult your BSC if you need to make a purchase that is not allowed on pcard, or that exceeds your pcard transaction limit.
6. Purchase only business-related items permitted by [University Policy 3.14, Business Expenses](#). Do NOT purchase any good or service contained in "*Prohibited Transactions*"; never use the card for personal expenses.
7. The cardholder is responsible for ensuring that any expense paid by procurement card is not otherwise submitted for reimbursement or used for any inappropriate purpose.
8. Inform the vendor that your purchase is exempt from New York State sales tax. If the vendor will not grant a sales tax exemption, note the vendor's refusal on your receipt.
9. Submit sufficient documentary evidence, including any required original receipts, account(s) to be charged, and an explanation to support the business purpose of each purchase on your card via the PCard Receipt Processing System. You must redact any sensitive data (e.g., credit card numbers) from the documentation prior to uploading it. Submission of the documentation will occur within ten days of your receipt of the email notification from the PCard Receipt Processing System. See "Documentation Requirements" for further details on documentation.
  - ◆ **Caution:** The requirement to provide sufficient documentary evidence exists even when you are away from your primary work location, especially in light of increased credit card fraud.
  - ◆ **Caution:** If the amount charged to your pcard differs from the amount on your receipt, contact the merchant and note the reason for the price difference within the business purpose field of the PCard Receipt Processing System.
10. For any documentation that must be submitted via the PCard Receipt Processing System, as outlined in "Documentation Requirements," retain original documentation for 60 days from the submission date. Follow your department procedures for storage location.
11. Review your credit card statement upon receipt and if any errors are identified, follow the procedures outlined in "Dispute Process - Correcting Erroneous Charges on the PCard."
  - ◆ **Note:** Credit card statements, both paper and electronic, are issued only if there is activity on the account during the month. These statements are not subject to [University Policy 4.7, Retention of University Records](#), and paper statements may be shredded if unit practice permits (supervisors may wish to review and/or retain statements).
12. If you authorize a regular monthly charge to your card, you are responsible for notifying the vendor in the event that your card number changes or your account is closed or suspended.
  - ◆ **Caution:** Failure to comply with university policy, including all procedures outlined in this manual, will result in the suspension or revocation of your procurement card.

## **Business Service Center Director**

1. Appoint one or more procurement card coordinators (i.e., Fiscal Officer's delegates for PCDO's in KFS). This person must have appropriate knowledge of financial, purchasing and accounting policies and be employed directly in your center
2. Initiate procurement card applications, as requested by supervisors after reviewing:
  - a. for reasonableness of request
  - b. to determine applicant's prior history of policy compliance (assuming he or she previously held a pcard in a unit served by your BSC)

◆ **Caution:** If an applicant formerly held a pcard, there must be *compelling evidence* that the card is *essential* for that individual's job function and that they were compliant with university policies related to procurement cards. See the [Credit Card Programs](#) web pages for further details on the application process.

3. Review the policy violation information provided by your procurement card coordinator(s)
4. Take appropriate action to ensure that violations of this policy result in the suspension or revocation of the procurement card, as described in section 306, Policy Violations.
5. Review with Unit Managers any pcard that has not been used at least 12 times in any one year for possible closure. Notify each cardholder, whose account is to be closed, and then request that Credit Card Programs close the account
6. Report incidences of possible abuse of procurement card privileges, or the fraudulent use of a procurement card, to the University Audit Office, as required by [University Policy 3.6. Financial Irregularities](#).

◆ **Note:** Contact the [Credit Card Programs](#), in the Division of Financial Affairs, at any time for guidance on suspensions, revocations, and other issues.

## **Credit Card Programs**

1. Administer change to this manual
2. Provide guidance (BSC Directors, Procurement Card Coordinators, Supervisors, and Cardholders)
3. Provide information and updates to Procurement Card Coordinators as needed
4. Review applications
5. Serve as university contact with financial institution issuing procurement cards
6. Close pcards as requested by BSCs
7. Suspend/revoke procurement cards as necessary based on the results of reviews by Disbursement Quality Assurance, the University Audit Office, other external auditors, and/or the findings of Credit Card Programs, as described in section 306, Policy Violations

## **Procurement Card Coordinator**

1. Read and understand this manual
2. Complete the procurement card online tutorial. For instructions and a link to the tutorial in CU Learn, please visit the Procurement website at <https://www.dfa.cornell.edu/procurement/buyers/credit-cards/procurement-card/applying>
3. Assist, as necessary, with procurement card applications, disputes, and account maintenance

◆ **Caution:** Do NOT store credit card numbers.

4. Review each procurement card charge found in your KFS action list to ensure that each charge has sufficient supporting documentation, an appropriate object code, and a documented business purpose that is in compliance with university policy and other restrictions applicable to the account. Each PCDO doc in KFS should, when possible, be reviewed as described and then approved prior to the doc auto-approving in KFS. Utilize the scanned images and other data provided by the cardholder in your ImageNow BSC workflow queue. After approving the PCDO, route forward the ImageNow record in the BSC workflow queue  
♦ **Caution:** When sales tax is a component of a transaction that is otherwise classified as federal unallowable (e.g., alcohol), it **MUST** be recorded with a federal unallowable object code and must not be charged to Federal or State appropriations or any grant or contract account (Funds AP and CG.) Sales tax on goods/services that are not classified as federal unallowable does not require a federal unallowable object code.
5. Review "auto approved" pcard charges to ensure that:
  - a. The transaction is placed on the correct account.
  - b. Necessary information (i.e., what was purchased, business purpose, explanation of why original receipt not turned in) is collected via the PCard Receipt Processing System, as described in "*Documenting Procurement Card Transactions*".
  - c. If the transaction was not performed by the cardholder, direct the cardholder to contact the bank so that the charge may be disputed or reported as fraudulent (see details on disputing a transaction in "Dispute Process – Correcting Erroneous Charges on the PCard" in [Section 305](#))
6. Determine that any credit issued for a procurement card purchase reflects the exact account number(s) charged for the initial purchase
7. Report to your BSC director any violation of university policy, including this manual. Violations include, but are not limited to: missing documentation, performance of a prohibited transaction, splitting a transaction, lending/sharing of pcard, transactions exceeding the pcard limit, accidental personal use of pcard, late submission of documentation
8. Close procurement card accounts based upon instructions provided by the cardholder's supervisor, unit human resources representative, or BSC director. Destroy the card immediately. For details on closing an account, see [Account Closures and Other Changes to Procurement Cards](#), in this manual
9. Report incidences of possible abuse of procurement card privileges, or the fraudulent use of a procurement card, to the University Audit Office, as required by [University Policy 3.6, Financial Irregularities](#)

## Supervisor

1. Request that a procurement card application be initiated by your BSC director **ONLY** for those individuals whose position requires frequent business-related purchases, as outlined in his/her job description
2. Implement procedures to re-evaluate the need for a procurement card whenever a staff member's job requirements or status changes
3. When a staff member begins any type of university leaves that extends beyond 30 days, or will be for an unknown duration, request that your BSC suspend the pcard. Upon the staff member's return, the supervisor may request the BSC to re-activate the pcard
4. Implement procedures to ensure that any expenses charged on a procurement card that would normally seem to be for personal use, such as CDs, videos, meals, and so forth, are based on the cardholder's job requirements
5. Submit a request to the appropriate procurement card coordinator when an account must be closed due to termination or change of status
6. Assist the BSC director in suspending or revoking a cardholder's pcard privileges, as requested

### **Unit Chair or Business Manager**

1. Review procurement card applications to ensure that the applicant has job responsibilities that include frequent business-related purchases
2. Assist the BSC director in suspending or revoking a cardholder's pcard privileges, as requested

### **Senior Finance Group or Senior Business Group (SFG/SBG) Member**

1. Review section 306, Policy Violations and understand your responsibilities
2. Review the policy violations brought to your attention by Credit Card Programs and determine whether it is reasonable to revoke or reactivate the card; communicate your decision to Credit Card Programs