New River
PCard Manual FY 2008
Introduction

Introduction:
Welcome to the New River Community and Technical College, Purchase Card Program. The following pages are designed to accompany the State Auditors PCard Manual (Available at www.wvsao.gov).

The change in format was done due to requests of cardholders concern about duplicate information. Furthermore, it was decided that since the auditor’s test questions come directly from their official manual it would be logical to adopt their official manual and simply add details of internal issues.

The state purchase card is the primary payment tool for all agencies, and should be used whenever possible. The purchase card is a VISA product offered through CITIGROUP, which provides an extremely efficient and effective method of acquiring and paying for goods and services that fall under its guidelines.

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Issuance and Maintenance of Purchase Card

Application Eligibility:
Cardholder must be an employee of New River Community and Technical College. Cards will not be issued to temporary, contract, students or volunteer employees. Employees requesting a Purchase Card must have their supervisor’s approval Pcards are issued to State employees at the request of the agency card coordinator. Except upon written waiver by the Pcard Administrator, a cardholder must be an employee of the State of West Virginia.

Before an employee may be issued a card, the employee must have successfully complete training and tests specifically designed for new cardholders. One hour of training every two years shall relate to ethics. All training must be approved by the Auditor.

Application Process:
Any employee may request purchase card applications and agreement forms from the Purchasing Office, but forms will not be sent without prior approval of: the supervisor, PCard
Coordinator and VP Financial & Administrative Affairs. Prior to being provided with a PCard, the employee must take and pass the state auditor’s purchase card training on state purchase card policies and procedures and ethics over the internet. At the completion of training, the employee will take a short test and upon passing will be able to print the PCard training certificate. A copy of this form along with the PCard application, and agreement form will be signed by the cardholder and forward to the Purchasing office for processing. If all forms are properly completed and attached the application receives formal approval and is forwarded to the Auditor’s office for approval.

Training
The Pcard Program is required to provide training to all cardholders and coordinators. Training provided by the Purchasing Card Program is mandatory for all new applicants. Training may be in person, or may be delivered in a format approved by the State Auditor through the Pcard training program. Internet training is the primary training method. Ethics training and testing is also required. Additional agency training provides on-site instruction to new cardholders as well as existing cardholders that need to be updated on the latest policies and procedures. This will be limited due to internet training.

Changes to account:
A Pcard Maintenance Form must be completed to make modifications to a cardholder’s account. Maintenance forms must be submitted to the PCard coordinator.

Card Activation:
Purchase cards will be mailed directly to the cardholder. Upon receipt, the cardholder must contact the agency purchase card coordinator prutherford@bluefieldstate.edu for activation and to receive additional training prior to the card being activated. DO NOT call the activation number on the front of the card.

Card Cancellation:
  a. Purchase cards will be cancelled immediately upon termination or separation of employment.
  b. Purchasing cards will be cancelled in the event of abuse, misuse, or failure to follow guidelines and process log-sheets as required.
  c. Upon cancellation of any purchase card, the card is to be surrendered to the coordinator to ensure that the card is destroyed.

Lost or Stolen Cards:
Immediately report lost or stolen purchase cards to the financial institution and the agency coordinator.
  a. To report a lost or stolen card call: 1-800-397-1253 or 1-800-VISA911. and FAX to The card coordinator at (304)327-4255.
  b. The cardholder must notify the financial institution within 24 hours to limit cardholder liability.
  c. The agency coordinator must submit a maintenance form to the Purchase Card Program Administrator for all lost or stolen cards.

General Instructions:
The Pcard is the suggested method of payment for certain designated transactions or dollar amounts. All current purchasing policies must be followed, regardless of the method of
payment. The Pcard may be used to make payments for goods and designated services that do not exceed the current transaction limit and are not prohibited by Pcard Policies and Procedures. The Pcard is for official state use only. Personal charges are prohibited.

**Transaction Limit:**
The normal transaction limit will range from $1000 to $5000.00. (This limit may be raised at the discretion of the PCARD Coordinator.) The Purchase Card Coordinator and Vice President Financial & Administrative Affairs will determine the transaction limit for each cardholder. If you are unsure of your monthly or per transaction limit please contact the PCard Coordinator. Transaction limits will be reviewed quarterly and adjusted as needed.

**Tax Exempt Status**
New River Community and Technical College is tax exempt and will not pay consumer sales tax (WV Code §11-5-9) charged by West Virginia Vendors. Card Holders are to also inform out of state vendors that the college is tax exempt. (Tax exempt number listed on front of your PCard) NRCTC will only pay taxes for out of state purchases if vendor will not accept tax exempt status. It is up to the cardholder to inform vendor of this tax exempt status.

**Ordering & Receipts:**
An itemized receipt is required for all transactions. The receipt must contain specific information and meet certain conditions.

a. An invoice marked “Paid” or showing no balance due, must be provided.
b. The receipt must be itemized. “Misc.” or “merchandise” is not acceptable.
c. Unit cost, quantity and total must be indicated for each item.
d. An indication that the sale was by credit card must be present. A reference on the receipt to VISA, such as “credit card” or “purchase card” is acceptable.
e. Receipt must be totaled and indicate if sales tax has been charged.
f. In the rare case that a receipt can not be obtained or a lost receipt cannot be replaced, an exception sheet may be completed by the card holder.

**Statewide Contracts:**
State Contracts & State Encumbered Purchase Orders (P Docs)
Payments against statewide and agency contracts, not exceeding the cardholder’s transaction limit, may be placed on the Pcard. State Encumbered Purchase Orders (P Docs) cannot be paid using the Pcard.

**Receipts:**
It is requested that invoices smaller that 8 ½ X 11” should be taped or glued to an 8 ½ X 11” piece of paper. It is preferred that the cardholder must sign and date each receipt and fill in the date received date on the log sheet.

**Log Sheets:**
The Banks electronic statements will available to the card holder on the 6th of the month. It is the cardholder’s responsibility to down load the statement and turn in your log sheets with all required forms by the 12th of each month. If the 12 falls on a weekend, the log sheets are do the following Monday.

**Record Retention**
For Pcard post-audit purposes, agencies must keep all documentation relating to the State Pcard Program for two years from the end of the fiscal year in which the transaction was
completed. These records must be available to the Pcard post-audit staff upon request. This rule does not supersede the record retention policy of the spending unit or other state or federal retention policies or records retention policies otherwise provided for herein.

**Statements:**
Each cardholder will receive an individual statement and the Accounting/Accounts Payable offices will receive a master statement detailing all purchase card activity within an agency. The statement will be received around the 7th of each month and each card holder will have three days to have it completed, get all approvals and have on the PCard Coordinators desk. Failure to comply will cause card to be suspended or terminated. The statement closing date is the 2nd day of every month, or the business day immediately preceding the 2nd day of the month if the 2nd falls on a Saturday, Sunday or holiday.

**Reconcilement:**
Each cardholder is responsible for ensuring that his or her statement is reconciled every month. The agency card coordinator or chief financial officer is responsible for ensuring the reconciliation of the master statement/account. The cardholder must review all transactions to ensure that they are legitimate and for official state business, and that all required documentation is included. Individual and master statements/accounts must be examined carefully for billing errors, debits due to erroneous billing, or credits made to correct a previously disputed item.

Since we use paper statements, the cardholder must compare transactions appearing on the individual statement with the required log sheet and actual receipts. Each transaction must be marked reconciled (R), disputed (D), or carryover (C) on the required log sheet. Reconciled indicates that the transaction is legitimate, the cardholder received the goods or services, and the correct amount was charged. Disputed indicates there is a question as to the validity of the transaction and a dispute has been submitted. Carryover indicates a transaction has been initiated but has not posted to the statement. The transaction should be carried forward to the next month’s log sheet and reconciled accordingly.

Upon completion of reconcilement, the cardholder must forward his or her documentation to the agency’s appropriate Pcard coordinator for review. The documentation that must be forwarded may vary from agency to agency. Cardholders should contact the agency Pcard coordinator to determine what documentation must be forwarded.

**CARD MISSUSE**
Misuse of the purchase card will be handled promptly and uniformly for all cardholders. Any instance of misuse or violation of the Purchase Card Policies and Procedures is documented by the Purchase Card Coordinator and forwarded to the State Auditor’s Office regardless of the nature or insignificance of the transaction. Documentation of the claim will be reviewed and if in violation of policies and procedures, depending on the severity the following steps may be initiated:

**First Offense:**
Cardholder will be notified by email or letter and must confirm receipt of message of violation and re-education will occur.

**Second Offense:**
Formal letter of violation will be sent to cardholder copying their Supervisor and the Chief Fiscal Officer.

**Third Offense:**
Formal letter of card revocation will be sent to the cardholder copying their Supervisor and the Chief Fiscal Officer.

Depending on the severity of misuse, the above steps may be waived and other disciplinary action will be initiated.

**Training**
The Pcard Program is required to provide training to all cardholders and coordinators. Training provided by the Purchasing Card Program is mandatory for all new applicants and refresher training is required in two year intervals. Training may be in person, or may be delivered in a format approved by the State Auditor through the Pcard training program. Internet training is the primary training method.

**Internal Agency Training**
Agency training sessions may be conducted at the request of the cardholder or coordinator. Agency training provides on-site instruction to existing cardholders that need to be updated on the latest policies and procedures.

**Internal Post Audit**
Each cardholder/processors will be audited randomly by the Purchasing Office at least every six months and a full report will be filed with the Vice President Financial and Administrative Affairs for reporting purposes. (Report to Pcard Division).

Once an audit is completed, the processor/cardholder will receive a notice of any discrepancies in their purchase card process and if any action is necessary by the processor/cardholder.