

The University of Georgia continues to practice good controls over the use of the P-Card; however, all State of Georgia institutions have been required to strengthen internal controls related to the P-Card program. We have noted a few of the changes below that are being made to improve the administrative efficiency of the P-Card Program. The Department of Administrative Services (DOAS) and the Board of Regents have communicated new requirements that must be implemented in order to bring our policies and procedures in line with those of the State of Georgia and the Board of Regents. In addition, elements outlined in House Bill 1113 (HB 1113) impact P-Card policy and procedure.

As a result of the aforementioned, UGA has revised the P-Card Manual. The new P-Card Manual is available at http://www.busfin.uga.edu/procurement/NEWPC_MANUAL070108.pdf

The major areas of change to the P-Card Manual are highlighted in yellow. Please review the manual and familiarize yourself with the revisions. The policy and procedures in the new manual are effective July 1, 2008. A brief summary of the major revisions is provided below.

To further assist you, a P-Card Frequently Asked Questions (FAQs) section and new P-Card related forms are available online at: http://www.busfin.uga.edu/procurement/p_card.html.

Your questions, suggestions and recommendations are welcome. Please email them to: Jill Haag (jhaag@uga.edu) or Lynn Stephens (stephens@uga.edu), the P-Card Administrators in the Procurement Department.

Summary of P-Card Manual Changes:

1. To help facilitate the generation of sales tax exemption certificates, a new email address has been established for submission of requests. The address is: salestax@uga.edu.
2. Only permanent (regular) employees may be a cardholder.
3. Pursuant to HB1113, in addition to the required criminal background check, credit checks will be required on employees hired for positions for which purchasing cards are issued. The credit check shall be completed prior to issuing the P-Card. Positions identified by the employing department as P-Card cardholders will be considered to be "positions of trust". The University shall ensure that the results of a criminal background and/or credit check are provided the privacy protections required by law. In the case of existing employees, if you transfer departments or are promoted to a "position of trust", both a criminal background and credit check will be required unless these checks have already been completed by Human Resources.
4. The reporting requirements for incidents of misuse are described in Appendix C – Chart 1 of the P-Card Manual. Additionally, Chart 1 addresses consequences of misuse and non-compliance. The reporting requirements will be handled centrally from the Controller's Office.
5. P-Card sharing will result in immediate card termination and loss of P-Card privileges.
6. Cardholders must maintain a transaction log for all purchases and credits. The transaction log will be attached to the reconciled monthly bank statement and must be signed by the cardholder.
7. The Department Head must assign an "Approving Official" to each card. The "Approving Official" must be a knowledgeable individual acting in a supervisory capacity to the cardholder as defined in the P-Card Manual "Definitions" section.
8. The "Approving Official" must complete a monthly review of all P-Card transactions for cards assigned to him/her. The monthly review must be evidenced by signature on the reconciled monthly bank statement.

9. The manual now includes a section entitled “Departmental Roles/Duties within the P-Card Program”. This section identifies the three mandatory roles and other mandatory duties within the P-Card program.
10. Each cardholder and Approving Official will be required to sign a P-Card Ethical Behavior Agreement.
11. A new section entitled Food/Catering has been added to the manual to clarify allowable purchases of food using the P-Card to include:
 - a. Student Food
 - b. Food for Instructional Uses
 - c. Food for Official Research
 - d. Employee Group Meals
 - e. Resellers
 - f. Food Purchased for Use Based on Organizational Mission
12. Motor Vehicle Repairs & Maintenance (for state vehicles only) are allowable P-Card purchases; however, all costs must be reported in accordance with DOAS fleet management regulations using the Maximo system. Please contact the Fleet Manager of UGA’s Automotive Center for additional guidance regarding Maximo reporting
13. Unallowable purchases now also include:
 - a. Gift cards, gift certificates, or other equivalent forms of cash
 - b. Purchases charged to Agency accounts (90-xx-xxxx-xxx)
 - Exception for Study Abroad Programs
 - c. Service /Recognition awards i.e. plaques or certificates
 - d. A definition of entertainment purchases has been included in the “Definitions” section of the P-Card Manual
14. A new section entitled Unallowable Practices has been added to the manual to include:
 - a. Splitting transactions for purchases of items available on a statewide or agency contract
 - b. Personal use of the card even if the cardholder intends to reimburse the University
 - c. Use of coupons, rebates and rewards programs for **personal benefit**
 - d. Use of retail web sites when a statewide or agency contract vendor has a dedicated website reflecting contract pricing
 - e. P-Card Sharing
 - f. Exceeding the single transaction limit
15. If a sponsored account is the default account, all purchases made on that P-Card must be intended for that default account **only**.
16. The standard monthly credit limit shall not exceed **\$10,000**. If a cardholder requires a higher monthly limit, the Procurement Office may request, with appropriate justification, an exception from the State Purchasing Division.
17. Lost, stolen, or fraudulently used P-Cards must be reported to the Card Issuer (Bank of America) immediately by calling 1-888-449-2273 and DOAS (email to ProcessImprovement@DOAS.GA.GOV) within 24 hours of discovering the loss, theft or fraudulent use. The cardholder’s Approving Official and the P-Card Administrators (in the Procurement Department) must also be notified in writing.

18. Responsibility for individual purchases rests with the individual cardholder making the purchase and the Approving Official who approves the purchase. Per HB 1113, cardholders are required to personally reimburse the University for purchases not appropriately documented. In addition, the Board of Regents Business Procedures Manual states that Approving Officials may also be required to reimburse the University if the approving official approved an undocumented purchase.

The above list does not reflect all changes to the manual. Please review the new manual at the site given above and modify P-Card practices within your unit to ensure compliance with all state, Board of Regents, and University policies.

Two P-Card forums were recently held to inform the campus community regarding these changes. One of these live forum presentations was archived and is now available to view at your convenience.

Instructions for viewing and printing the presentation are available on the Procurement website at:

http://www.busfin.uga.edu/procurement/p_card/forum_WIMBA.html