
PCard/Travel Program Changes

Effective December 1, 2012

PCard Metrics

- **# Programs** 2
- **Cards** 3,900
- **Transactions/Yr** 250,000
- **Spend/Yr** \$95,000,000
- **Central Adm** 5 FTEs
- **DCCs / # Cards** 244 / 25 avg (up to 150)
- **Travel** 14% (\$13,000,000)
- **Tools** WVUBUY

Current Challenges

- **Programs have outgrown the University's infrastructure**
- **Policies & procedures have not kept pace with change**
- **Training Opportunities are limited**
- **Support tools /automation are lacking**
- **Legal / business risks are not adequately covered**

- **Current Calendar Year (Dec)**
- **Reinforce existing standards / rules**
 - Critiqued in recent reviews / audits
- **Implement revisions to address current business risk**
- **Complete benchmarking & document business flows**

- **Retool Pcard/Travel Programs (8–12 Mos)**
 - Update policies/procedures (BOG/Adm)
 - Revamp PCard & Travel Manuals
 - Develop New User/ Supervisor/ DCC Guides
 - Looking at:
 - Developing in-house, on-line training (eCampus)
 - Implementing a New “User” Driven Software Tool
 - Beef up departmental reporting / access to data
 - Implement enterprise-wide agreements (WVUBUY)
- **Accomplished in partnership with EBOs**
- **Benchmarked against Big 12 / Peers**

Current Updates for Travel

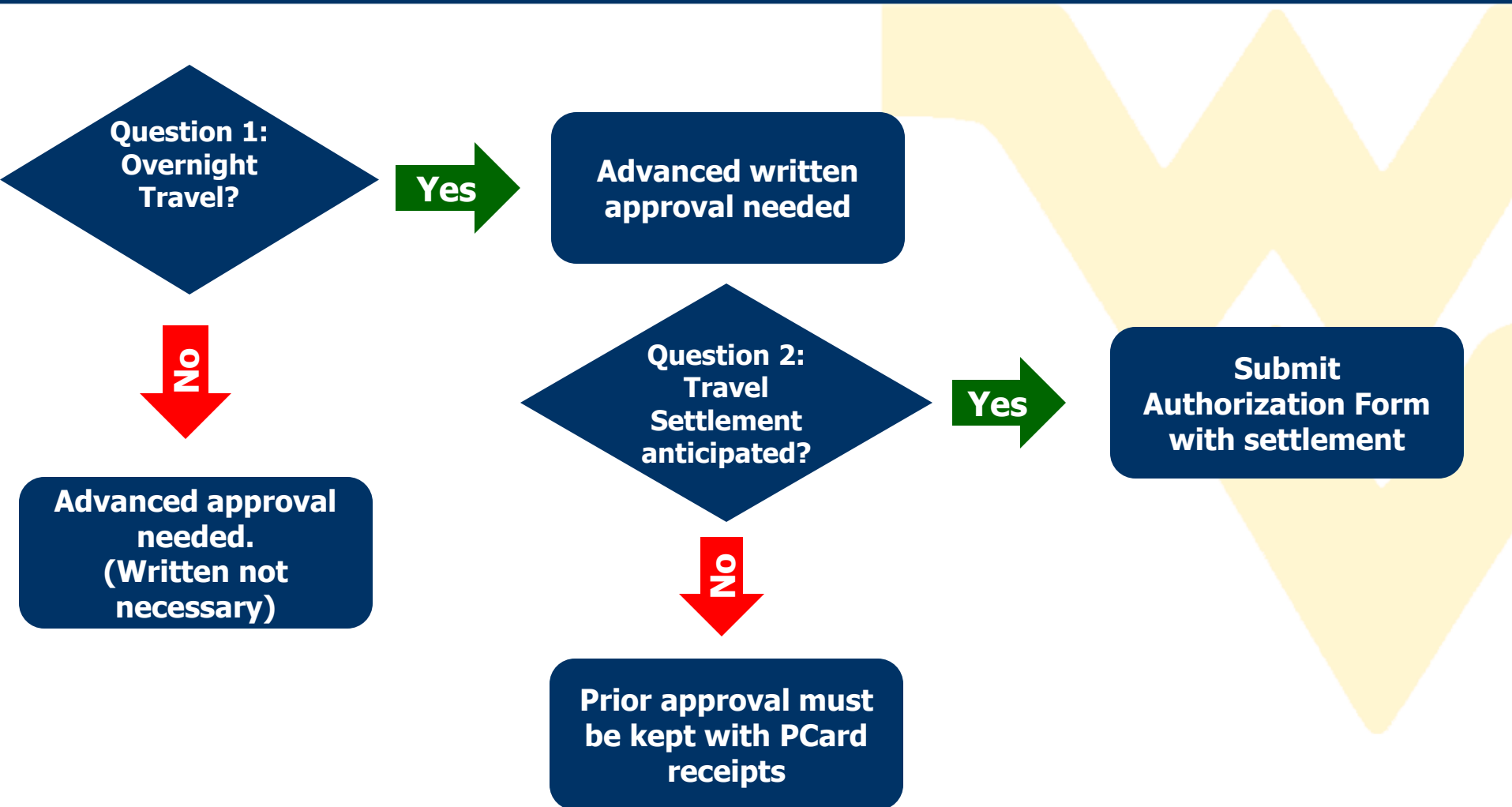
- **Combines State & Research Corp. Guidelines**
- **Advance Travel Authorization**
- **Records Retention**
- **In-State Taxes paid with Personal Funds**
- **Vehicle Rental - Gasoline Receipts**
- **Meals & Incidental Expenses**
- **Other – Personal Phone Calls**

What Kind of Written Approval do I Need?

- **Is this overnight travel?**
 - **Yes: Advanced written approval is required**
 - **No: Prior approval is required, but not in writing**

- **Is a Travel Settlement anticipated?**
 - **Yes: A Travel Authorization Form is needed and must be submitted with the Settlement**
 - **No (all PCard): A Travel Authorization Form, email, or memo will suffice. Authorization must be kept with your PCard receipts.**

What Kind of Advanced Approval Do I Need?



In-State Taxes paid with Personal Funds

- **Travelers who use their own personal funds to pay for travel will not be reimbursed for in-state taxes that they pay**
- **This now applies to Research Corp. travelers**

Vehicle Rental - Gasoline Receipts

- **Gasoline receipts are required**
 - **Regardless of payment method or dollar amount**
 - **\$74.99 threshold is removed**

Meals & Incidental Expenses

- **Departments are encouraged to reimburse meals and incidentals utilizing a flat daily per diem (GSA)**
- **The per diem rate includes meals and incidentals**
- **Details are provided in the Travel Guide**

Other – Personal Phone Calls

- **An allowance of \$3 per day for personal phone calls was allowed**
- **This is no longer a reimbursable (now included in the GSA reimbursement rate - see Section 7.1)**

Current PCard Updates

- **Segregation of Duties**
- **Card Delegation**
- **Usage Restrictions**
- **Travel – PCard Receipts**
- **Business Purpose Documented**
- **Monthly Statements**

Segregation of Duties- Section 2.4

- **Independency of Reviewer**
 - **DCC cannot review and approve their own transactions**
 - **DCC can no longer review and approve their supervisor's transactions**
 - **Pcard Administration will complete an assessment of reporting relationships**

Card Delegation- Section 4.4

- **Card Delegation Prohibited for Both State and Research Corp**
- **DCCs and EBOs are responsible for ensuring card delegation does not take place within their unit/business office and must immediately notify Pcard Administration of any instances**
- **Workarounds may be needed and will be addressed individually (WVUBUY; assistants)**

Usage Restrictions- Section 6.4

- **Purchase of licenses, contracts, agreements, etc., unless approved by the Chief Procurement Officer**
 - **CPO will work with General Counsel on conflicting terms**
- **Labor-Related/Subcontracted Construction**
- **Cash, Cash credits or Cash Advances**
- **Gift Cards and PayPal require prior approval from Pcard Administration**

Travel PCard Receipts- Section 6.12

- **Overnight travel requires advance written approval**
- **If entire trip is paid by PCard, (no Travel Settlement) the advance written approval document must be kept with the applicable PCard receipts**

Business Purpose- Section 2.2, 2.3, and 7.0

- **Business purpose must be documented for every transaction**
- **EBOs and DCCs must conduct an independent review of all source documents to make sure each transactions has:**
 - **Budgetary permission**
 - **Supervisory authorization**
 - **Business purpose is provided**

Business Purpose- Section 2.2, 2.3, and 7.0

- **Sponsored Awards: business purpose must be determined by reviewing the sponsored award's purpose, terms, and conditions.**
- **If the cardholder does not provide the required explanation and documentation, their Pcard will be deactivated in three (3) business days from the point of initial inquiry unless acceptable documentation is received.**
- **Escalation process: cardholder's supervisor, Dean/Director and Vice President/Provost will be notified of the cardholder's unresponsiveness.**

Monthly PCard Statements- Section 7.2

- **Cardholders must review his or her monthly statements to ensure that each charge is accurate:**
 - **Does not contain any errors unresolved items, disputed items, or fraudulent activity**
- **Cardholders must sign their monthly statement and forward it to their DCC or EBO.**

PCard Record Retention- Section 7.4

- **Records Retention Periods Apply to Both State and Research Corp.**
 - **Division of Finance Policy #18**
 - **Sponsored Award requirements- whichever is greater**

Intra-University Corrections

- **All IU's submitted to correct errors on Grant-Related funding must be approved by the:**
 - **Chief Business Officer**
 - **Principal Investigator (PI) or Departmental Contact Person**