

TO: Executive Leadership Team, Deans, and Budget Officers
FROM: Barbara Weiss, Senior Associate VP of Finance
DATE: December 1, 2025
RE: FY26 Spend / Purchasing

Below is an updated spend memo for fiscal 2026. It is critical that we achieve our goals established in the budget.

Everyone will be held responsible for justifying their area's budget variances monthly. We will increase the mandatory approval of all expenses over \$2,500 to \$5,000 by the Dean/VP for all non-externally grant funded purchases/expenses. In addition, the approval workflows in Mountaineer Marketplace will remain updated and transactions above that threshold will be routed to the Dean/VP/delegate. Dean/VP approval is not required for GL funded travel as long as there is budget for the travel.

Other guidelines for all approved purchases are as follows:

- Mountaineer Marketplace catalogs should be used whenever possible to order goods. If items are not available in a catalog, submit a non-catalog order form before the goods and services are purchased.
- PCards should be used for specific types of small dollar orders of goods per the [Purchasing and Payment Guidelines](#). PCard expenses greater than \$5,000 will continue to require the Dean/VP/delegate's approval attached to the expense report in MyExpenses. It is imperative that we closely scrutinize expenses and do not proceed with any purchases that are not critical in nature.
- Approved capital budgets were limited in the 2026 budget. Since capital spending is limited, a special team was developed to review capital purchases on a weekly basis. Capital purchases are items that cost more than \$4,999 and meet certain criteria. All capital spending items must be part of the budget and will be pre-approved by this team.
- Confirming orders should not occur unless there is an emergency.
- All WVU-related purchases made, whether on PCard, Mountaineer Marketplace or otherwise, and whether for the State, Foundation or Research Corporation: (1) must be for a legitimate and justifiable business purpose, (2) must be in accordance with WVU's purchasing, PCard, hospitality and travel and expense guidelines, and (3) are subject to audit.

Exceptions to the above guidelines must be approved in writing by WVU's vice president of finance and/or WVU's chief procurement officer, and where appropriate the WVU Office of the Provost.

Thank you for your continued support as we work together to achieve the financial goals of the University.