

College of Agriculture and Life Sciences (CALS) Business Operations

PCard Statement Approval Process Standard Operating Procedures



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CBO-BsServ-303 | PCard Statement Approval Process

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1. PURPOSE

- 1.1. This SOP describes the process by which a CALS department/unit can audit any expenses on the billing statement for the University owned Purchase Cards (PCard).
1. The University has policies which allow for CALS CBO departments/units to validate all transactions on the University PCard billing statement.
 2. The PCard program is designed to maintain accountability while reducing the cycle time and administrative burden of procurement procedures such as purchase requisitions/orders, direct pay requests, and expense reimbursements.

2. CBO GUIDELINES

- 2.1. Cardholders are allowed to make supply and service purchases up to \$5,000. Cardholders are able to make purchases that exceed this threshold by adhering to University purchasing guidelines and following the appropriate protocol outlined in the University PCard SOP. Cardholders must abide by the PCard spending guidelines and policies to ensure that all transactions made on the PCard are valid.

3. ASSOCIATED SYSTEMS/FORMS

3.1. Systems

1. WRS
2. MyPack Portal

3.2. Forms

1. [AP104 Form](#): Used for non-employee traveling expenses.
 - a) This form can be substituted with either an invitation to the guest to participate in University event or a letter or Service Contract explaining the reason for traveling.
2. [AP106 Form](#): Used to record all conference expenses.
 - a) These expenses can be the rental of rooms, payment to caterers, bulk food purchases for refreshments, etc. This form must be completed and signed by the Department Head or County Extension Director (CED).
3. [AP107 Form](#): Used to record all food purchases for human consumption.
 - a) The AP107 Form must be completed and signed by the Cardholders Department Head. Purchases that include alcohol MUST be signed by the Dean.
4. [Missing Receipt Form](#): Used as documentation only if the Cardholder's actual receipt or invoice is

unavailable.

4. ROLES AND RESPONSIBILITIES

Position Title	Roles and Responsibilities
<i>Department</i>	
Supervisor of the Cardholder	Responsible for reviewing and approving statements for Cardholders and reviewing and approving PCard change request. Responsible for final approval of PCard statements.
Alternate Statement Approver	Responsible for acting as a proxy for the Supervisor of the Cardholder in the event that the Supervisor is unavailable to review and approve the monthly statement, approve a PCard change request, or provide final approval of PCard statements.
Cardholder	Responsible for ensuring that all transactions adhere to the PCard program restrictions/policies and assisting the CALS CBO PCard Reconciler to resolve any billing disputes. Responsible for providing and approving billing statements.
<i>CALS CBO</i>	
College/ Division Approver	Responsible for communicating with the Cardholder and the CALS CBO Reconciler to inform them when a statement is late and hasn't been approved by the deadline
PCard Reconciler	Responsible for ensuring that each transaction is accurately documented and communicating with the Cardholder to resolve any discrepancies.
<i>University</i>	
PCard Administrator	Responsible for setting the infraction policy and determining when a PCard can be reinstated. Responsible for completing a Proxy Approval request and informing the Cardholder's Supervisor/ Alternate Statement Approver when the statement is ready for approval.

5. PROCEDURE

5.1. PCard Statement Approval

1. After the 30-day billing cycle has ended, the PCard billing statement will be posted to the MyPack Portal PCard Center.
2. Once the billing statement has been posted, the CALS CBO PCard Reconciler will review and approve statements within 8 business days of the statement release date to mitigate any audit risks.
 - a) The CALS CBO PCard Reconciler will submit a Journal Voucher (JV) request for any charges that were specified prior to the reconciliation deadline and is not reconciled to the correct

- project-phase.
- b) The Cardholder should submit a JV request via ServiceNow if their receipts were not uploaded prior to the reconciliation deadline.
- 3. The Cardholder will then review and verify the billing statement to ensure that all transactions are valid.
 - a) If the Cardholder is a Department Head, the CALS CBO PCard Reconciler will ad hoc the Senior Associate Dean.
 - b) If there is an alcohol charge on the Dean of CALS PCard statement, the CALS CBO PCard Reconciler will ad hoc the Business Officer from the Executive Vice Chancellor and Provost Office as a reviewer, as well as, the Senior Vice Provost for Academic Strategy and Resource Management as the approver.
- 4. After the Cardholder and a CALS CBO PCard Reconciler have approved the statement, the Supervisor/ Alternate Statement Approver of the Cardholder will review and approve all transactions on the billing statement.
 - a) If the statement is not approved by the University deadline, the PCard will be placed on hold by the University until the issue has been resolved. (Please see page 23 of NCSU Cardholder Class Presentation for all PCard infractions.)
- 5. Once the billing statement has been reviewed and approved by the CALS CBO PCard Reconciler, Cardholder, and Supervisor of the Cardholder/ Alternate Statement Approver, the billing statement will be stored in the PCard Statement Center.

5.2. Former PCard Holder

- 1. If the Cardholder is no longer with the university, the CALS CBO PCard Reconciler will be provided with the Unity ID of the former Cardholder and the former Cardholder supervisor.
- 2. Once the CALS CBO PCard Reconciler has received the Unity ID of the former Cardholder and the former Supervisor of the Cardholder, the CALS CBO PCard Reconciler will submit a Proxy Approval request to the PCard Administrator.
- 3. After the request is completed, the PCard Administrator will email the Supervisor of the Cardholder/ Alternate Statement Approver to inform them that the statement can be approved.

6. REFERENCES

- 1. Abbreviations and Definitions- <https://cals.ncsu.edu/intranet/cals-business-operations/abbreviations-and-definitions/>
- 2. Billing Cycle Calendar- <https://materialsmgmt.ofa.ncsu.edu/purchasing/card-services/pcard/pcard-billing-cycle-calendar/>
- 3. NCSU Cardholder Class Presentation- https://materialsmgmt.ofa.ncsu.edu/files/2018/02/CH_Presentation_Jan-2018.pdf
- 4. Expense Chart of Accounts – University Controller’s website- <http://controller.ofb.ncsu.edu/expense-accounts/>
- 5. PCard Center Video Tutorials (unity ID sign-in required)-

<https://my mediasite.online.ncsu.edu/online/Catalog/catalogs/nc-state-card-services-tutorials>

6. Spending Guidelines:
 - a. Cost Accounting Standards - <http://cng.ncsu.edu/policies/cost-accounting-standards>
 - b. Circular A-21 (F&A/Indirect Costs/Overhead) – SPARCS website-
<http://research.ncsu.edu/sparcs/budgeting-guidelines/budgeting-f-and-a/>
 - c. Circular A-110 (Cost Sharing) – SPARCS website- <http://research.ncsu.edu/sparcs/budgeting-guidelines/budgeting-cost-sharing/>
 - d. NCSU Basic Spending Guidelines by Fund Source – University Controller’s website-
<https://controller.ofa.ncsu.edu/files/2018/05/Spending-Guidelines.pdf>
7. Trust System & Project Tracking System- <http://harvest.cals.ncsu.edu/cfdocs/projtrack/index.cfm>
8. University PCard Center Instruction Manual-
https://materialsmgmt.ofb.ncsu.edu/uploads/pdf/CardCenter_instruct.pdf
9. University Standard Operating Procedures-
<https://docs.google.com/document/d/1ZOk6G7jQvYSaJpmue50I9iWN8hjkctdyq69tAx8hiMY/edit>
10. WRS- https://www.acs.ncsu.edu/scripts/wrs/wrs_menu
11. WRS FAQs- https://www.acs.ncsu.edu/scripts/wrs/ncw_faq_main.pl

7. REVISION LOG

Date	Version	Nature Of Change	Author
09/04/2018	Draft 1.0	Initial Document	Michelle Butts
11/08/18	Revision 1.1	Technical Change	Michelle Butts