



Number: 5-026
Title: Procurement Card (PCard) Program
Responsible Office: Business and Finance

Date of Origin: 8-20-09

Date Last Amended: 7-15-22 (technical)

Biennial Review: [See Policy 0-001](#)

I. PURPOSE & INTENT

The USF Procurement Card (PCard) Program permits USF management to authorize the issuance of PCards to employees for allowable business purchases for a more efficient and cost effective process than purchase orders.

The USF Procurement Card (PCard) is a bank credit card.

The USF PCard program is operated and maintained centrally by the PCard Services Departments. PCard Services is part of Procurement Services under the Controller's Office and administers the program, including training of card holders, issuance, suspension and revocation of PCards, and facilitating download of transactions from the bank to the FAST PCard module. PCard Services also monitors the PCard program for compliance with USF policies, procedures, and regulations.

It is additionally responsible for validating departmental reconciliations of PCard transactions for timeliness, accuracy and completeness, proper account code utilization with departments, to achieve timely submission of Cardholder activity statements and receipts.

II. STATEMENT OF POLICY

- A.** PCards are issued to USF employees to purchase allowable commodities, services and/or travel for official USF business. Issuance of PCards shall be approved by the President, Regional Chancellors, Provost, or the appropriate Vice President of the employee's respective area, as applicable. The Provost and USF Health Senior Vice President may also delegate authority to issue PCards to no lower than an Associate Dean. Vice Presidents may also delegate this authority to an administrator at no lower than an Assistant Vice President level. Those delegated may re-delegate to no lower a level than named above. PCards cannot be issued to students, except for temporary student employees of the Office of Student Government Administrative Services and others as approved by the Vice President of Student Affairs.

Cardholders must take and pass the online Cardholder Certification Training test and sign the Cardholder Agreement before a PCard is activated. Each Cardholder is responsible for all activity that occurs on the PCard.

- B. PCard Authority:** The Purchasing Manager – PCard Program has the authority to issue and suspend USF PCards. The Director of Procurement has the authority to revoke PCards.
- C. Non-Allowed Cardholders:** Temporary employees, visiting faculty or staff, convenience appointments, courtesy appointments, volunteers, or other non-compensated personnel. Exceptions can be made for issuing PCards to temporary employees, graduate assistants and visiting faculty on a case-by-case basis with justification and approval of the area Vice President, as well as approval by the Director of Procurement.
- D. PCard limit:** Account limits will be set with the standard monthly and single transaction limits as defined in the PCard Manual or less, depending on department need and justification.

Recognizing that there are unusual circumstances that warrant an exception to these spending limits, detailed justification for an exception may be submitted through the appropriate departmental authority to the area Vice President or other delegated individual as identified in Section II.A. Upon recommendation of the Vice President or other delegated individual as identified in Section II.A., the Purchasing Manager – PCard Program may approve the request as recommended and may recommend changes to the Director of Procurement Services, who has been delegated the final approval authority for any temporary exceptions. The Director of Procurement Services may delegate final approval to the Purchasing Manager – PCard Program, as appropriate. These exceptions are granted only for limited periods of time to cover the specific situation.

Any regularly recurring exceptions must be analyzed by the Purchasing Manager – PCard Program to determine if a permanent increase in the PCard limit is necessary. A detailed justification must be submitted through the appropriate departmental authority to the area Vice President or other delegated individual as identified in Section II.A. Upon recommendation of the Vice President or other delegated individual as identified in Section II.A, the Purchasing Manager – PCard Program or with the approval of the Director of Procurement Services may deny the request or may recommend the request for a permanent increase to the University Controller for final approval.

- E. Reconcilers:** Each Cardholder must have a minimum of two trained reconcilers that can approve transactions. Reconcilers must be USF employees or other USF affiliated employees as approved by the University Controller. Reconcilers must complete reconciler training prior to FAST PCard role assignment.
- F. Penalties for Misuse of PCard:** Cardholders and reconcilers are subject to penalties for misuse of PCard and/or failure to comply with USF PCard policies and procedures.

Use of the PCard is a privilege based on trust. When the Cardholder signs the Cardholder Agreement, he/she acknowledges an understanding of the benefits of this privilege and an understanding of the penalties for misuse of the PCard. A deliberate attempt to use the card for personal gain or to receive cash credits is theft. Responsibilities for Cardholders include compliance with established USF regulations, policies, and procedures for appropriate purchases, transaction approval time, receipt documentation, record retention and PCard security.

The PCard Guidelines Manual, located on the PCard website, has a list of inappropriate PCard purchases.

Misuse of the PCard by any employee includes, but is not limited to, negligence in performance of Cardholder's and Reconciler's duties, falsification of records, fraud, theft, using the card for personal gain, allowing another individual to use the Cardholder's card or account number, repeated non-compliance with USF policies and procedures, or divulging confidential information.

If the Cardholder misuses the PCard, written notification is sent to the Cardholder and the Vice President or other delegated individual identified in Section II.A., who approved the Cardholder Profile, and the Dean, Director, and/or Department Chair. The notice will also go to the University Audit department if fraud or theft is alleged.

Depending upon the severity of misuse, any of the following steps may be taken by the PCard Administrator or the Director, Purchasing Services. For more information see USF HR website for Standards for Disciplinary Action. Penalties for Misuse of the PCard include:

1. **Suspend PCard:** If Cardholder continues to misuse PCard or fails to comply with USF PCard policies or procedures, the PCard may be suspended. Suspension is generally enacted when the misuse appears to stem from misinformation rather than intentional disregard of process. The suspension may be lifted upon recommendation of Cardholder's Vice President when the Cardholder has taken corrective action to return to compliance with USF PCard policies or procedures. This may include retaking the PCard test to demonstrate knowledge of the procedures. PCards may also be suspended during an investigation.
2. **Revoke PCard:** Cardholder will have the PCard privileges revoked if misuse is severe or for continued failure to comply with USF policies and procedures. Only the Director, Purchasing Services may revoke a card.
3. **Discipline:** Disciplinary action may be taken when warranted, in consultation with Human Resources.
4. **Prosecution:** If misuse involves criminal intent then prosecution will be pursued to the extent permitted by law.

5. **Reimbursement to USF for Inappropriate Personal Use:** If reimbursement does not occur the debt shall be deducted from the Cardholder's paycheck in accordance with USF Regulation 4.0095.

G. Cardholder Agreement: The Cardholder agrees with the terms and conditions of being a Cardholder by signing the Cardholder Agreement, which states that disciplinary actions, up to and including termination of employment, may occur if the terms of the agreement are violated.

By signing the Cardholder Agreement, the Cardholder understands that willful intent to use the PCard for personal gain or unauthorized use in accordance with USF policies, procedures, and Florida law may result in disciplinary actions up to and including termination of employment and/or prosecution to the extent permitted by law.

H. Inappropriate Purchases Using the PCard:

Reference USF procedures in the PCard Guidelines Manual, and the PCard web site for a list of commodities and services that cannot be purchased on a PCard.

I. PCard Information:

Complete procedures are outlined on-line at the Procurement Services PCard website (<http://www.usf.edu/pcard/index.html>).

History: New: 8-20-09; 7-15-22 (technical)

Consolidation Amendments Effective: 7-1-20.

Biennial Review: See Policy 0-001

***Current Responsible Office: Business and Finance**

***Refer to the appropriate Responsible Office website for a current name of the Vice President or other Responsible Officer.**