WPI
Procurement Card Guide
Introduction

The Procurement Card Guide provides cardholders information about the WPI Procurement Card (“P-Card”) program and is intended to familiarize them with their responsibilities as cardholders.

If you have questions about the information contained in this guide, contact the P-Card Administrators via e-mail at bamartin@wpi.edu or cbellows@wpi.edu. If you need immediate assistance, please contact Brenda Martin at ext. 5837 or Charlene Bellows at ext. 5577.

The P-Card Administrators will periodically review all P-Card policies and procedures and revisions may be made as part of this process. All changes and/or revisions will be published on the Accounting & Treasury web page and will be effective when issued.
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I. Information About the WPI P-Card Program

A. Use of the P-Card

1. The P-Card, a VISA credit card issued through Bank of America, is very similar to a bank charge card or credit card. Although your name appears on your WPI P-Card, the charges are paid directly by WPI.

   a. The P-Card may be used to pay for purchases that are for **official WPI business use only. It may not be used to pay for personal purchases.**

2. The P-Card program streamlines WPI’s procurement system, supporting the operating needs of the University, consistent with good procurement practices. Benefits to using a P-Card to make small dollar purchases include:

   • Orders are received in less time.
   • You have direct contact with the suppliers that you choose to use.
   • You will receive ordered goods directly at your specified location.
   • VISA pays the supplier within three business days.
   • Payment of invoices and issuance of checks are eliminated when items are purchased on a P-Card.
   • Use of the P-Card speeds up the purchasing and payment cycle, making it easier to keep track of your department budget.

3. The P-Card may be used for travel including airfare, hotel and automobile rentals.

4. Purchases outside of the U.S. require pre-approval by Bank of America (for fraud protection). Please call 1-888-449-2273, or the phone number on the back of your P-Card before making purchases outside of the U.S. From overseas, call collect: 1-509-353-6656.

B. P-Card Transaction Limits

1. While P-Cards are issued to individual employees, each department head authorizes its own cardholders and requests specific dollar limits (single transactions and monthly limits) subject to University-wide guidelines.

   a. The recommended limit is $1,000 for single transaction with a monthly limit of $2,000. However limits of up to $2,500 for a single transaction with a monthly limit of $5,000 can be requested.

   b. The University Controller may approve higher limits when there is a specific business need. If limits are required that exceed $2,500 for a single transaction or $5,000 for a monthly limit, additional information will need to be included with the P-Card Request Form.
2. Each P-Card is assigned to a specific WPI Fund-Org number. Charges incurred on the P-Card during a billing cycle will default to the WPI Fund-Org indicated on the cardholder’s request form. The Cardholder will enter the appropriate account number.

3. You (the cardholder) or your designee will have access to the Bank of America Internet reporting system (“Works”) to view and approve transactions on-line and to assign account numbers during the month, before the transactions are posted to Banner.

4. Accounting will download transaction information from Works to Banner on a monthly basis.

5. If a P-Card transaction was incorrectly coded and has posted to Banner, please complete an Interdepartmental Transfer (IDT). The IDT form can be found at: http://www.wpi.edu/Admin/Acc/Staff/Forms/departmenttransfer.pdf

C. How to Apply for a P-Card

1. Complete a P-Card Request Form, available at http://www.wpi.edu/Admin/Acc/Staff/. If you are requesting limits exceeding those noted on the form, please attach a memo to document the business need for higher limits.

2. You (the prospective cardholder), your immediate supervisor, and the individual having budget authority for the department to be charged for card expenses, must sign the request. If you (the prospective cardholder) are the budget authority, you and your immediate supervisor must sign the request.

3. Type or print all information on the P-Card Request Form.

4. Indicate the WPI Fund-Org number that the majority of purchases will be charged to. This will be your “default” Fund-Org. You will need to enter the account number for each transaction.

5. Send the completed request form to the P-Card Administrator, Boynton Hall 2nd floor. Requests can be submitted by fax, mail or e-mail.

6. The P-Card Administrator and University Controller will review your request. University Controller approval is required to process with Bank of America. Bank of America will mail the new card to Accounting. Please allow a month processing time for receipt of your card.

7. The P-Card Administrator will contact you when your new card is available to be picked up in the Controller’s Office.

   a. You (the new cardholder) will be asked to sign and date the Purchasing Card Cardholder Agreement before the card will be released to you.
II. The P-Card Process

A. How to Make a Purchase

Purchasing items with the P-Card is simple and convenient. Just follow these steps:

1. Identify the item that you would like to purchase.

2. Call, visit or fax the supplier that you selected. Be specific about the item and quantity that you are ordering.

3. Pay with your P-Card.

4. Provide the following information to the supplier:
   a) Your name (mention that you are a WPI employee)
   b) Your P-Card number and expiration date
   c) **WPI’s tax exempt number** (which is on your card)
   d) You may be asked to provide the CVV/CVC number – the 3 digit number located on the back of the card
   e) Your campus delivery address (building and room)

5. **WPI is sales tax exempt. Provide WPI’s tax exempt number to the supplier when you place an order to ensure that sales tax is not charged on your purchase.** If a supplier requires a copy of the sales tax exempt certificate, you can find one on our website at [http://www.wpi.edu/Admin/Acc/Staff/Forms/MA_ST-5_2019.pdf](http://www.wpi.edu/Admin/Acc/Staff/Forms/MA_ST-5_2019.pdf).

6. Keep **ALL** purchase receipts. You are required to file these receipts with your monthly Bank of America Statement. The following information will be helpful to you when you reconcile your individual card statement from Bank of America:

   - Order date
   - Requestor or person for whom you placed the order
   - Supplier name
   - Item description and quantity
   - Unit price
   - Total amount of the order, including shipping and handling
   - Date the item(s) was received
   - Business purpose of the purchase
   - Account number to charge, if different than the card default account number
   - For travel related items, make a note of the purpose/destination of the trip.
7. If you have a P-Card, use it to pay for items such as:
   - Airfare, car rentals and meals for WPI business travel
   - Membership dues
   - Office, lab and classroom supplies
   - Seminar/conference registrations
   - Software and computer supplies
   - Subscriptions (do not charge to a research fund)
   - Capital equipment – Should the purchase exceed $5,000, please notify Laurie Colella, Manager Procurement Services via e-mail at: lcolella@wpi.edu.
   - As a reminder, all purchases $10,000 or over are subject to WPI’s Vendor Justification Price/Verification Policy. Please complete this form PRIOR to purchase. ([http://www.wpi.edu/Admin/Acc/Staff/Forms/wpivendorjustification.pdf](http://www.wpi.edu/Admin/Acc/Staff/Forms/wpivendorjustification.pdf))

B. How to Receive an Order

When you receive an order:

1. Verify that the supplier filled the order correctly. Check the contents of the package or verify that all the items you ordered were delivered.

2. Make sure that the supplier charged you correctly and did not include sales tax. If there is an error, contact the supplier directly.

3. Sign and date the packing slip or receipt. If the charge amount is not listed, write the total cost that you were quoted on the packing slip or receipt.

4. Match the packing slip to the sales receipt in your P-Card folder. You will need these receipts to attach to your monthly cardholder statement when it is received from Bank of America.

C. How to Approve Your Charges on the On-line Works System

1. Refer to the Works Quick Reference Guide for more information about accessing the Internet reporting system - [http://www.wpi.edu/Admin/Acc/Staff/Forms/Works-Quick-Reference-Guide(2).pdf](http://www.wpi.edu/Admin/Acc/Staff/Forms/Works-Quick-Reference-Guide(2).pdf). In addition, various tutorials are available on-line within Works. If you do not have access to Works, please contact the P-Card Administrator.

2. Either the cardholder or a designated proxy should log-on to the Works web site at: [https://payment2.works.com/wpm/bookmark](https://payment2.works.com/wpm/bookmark) on a weekly basis. All charges that have not yet been approved will be displayed together with the default Fund and Org assigned to the card. Each transaction still requires an Account number to be entered.
3. Make any necessary changes to the FOAPAL code.
   
a) For meals and entertainment expenditures, in addition to the business purpose, indicate whether alcohol was consumed. The dollar amount of the alcohol must be charged to account 7319 (Unallowable Expense).

4. You must add a description of your purchase to clarify items so that your approval manager and accounting will better understand the nature of the charge. Please note: Comments entered in the Description field on the “Allocations” tab will feed into Banner. Comments entered on the “General” tab do not.

(If travel is not involved, skip step 5 and go to step 6).

5. Travel expenses are “bundled” in an on-line expense folder.

   a) When reviewing travel expenses, click Bundle.
   b) Select or create an expense folder (give it a name of the trip destination and date). Click Bundle
   c) Enter a description in the reference field.
   d) Sign Off to approve transaction.

When trip is complete:
   • Sign off your on-line expense folder. Click on: Tasks–Cardholder-Expense Folders requiring sign off.
   • Print the on-line expense folder.
   • Click Sign Off.
   • Attach printed on line expense folder to WPI Expense Report. Do not include receipts. These are to be filed with your monthly Bank of America Statement.

6. Click on the Approve icon. (If you are charging to a Research Grant, the transaction must be printed, approved by the P.I., and sent to Research Accounting prior to signing off.)

7. Mark the receipt to indicate that it has been approved on-line.

8. Continue for all transactions displayed.

9. Once your transactions have been approved by you or your proxy, they are electronically forwarded to your manager and then the accounting office for final approval. After final approval by Accounting, charges will be downloaded to Banner on a monthly basis.
D. How to Verify Your Monthly Card Statement

1. You will receive a monthly statement from Bank of America listing the charges and credits made to your P-Card during the prior month. **You and your manager must sign off on each statement.** If you did not make any purchases, you will not receive a statement. **The statement you receive is not a bill; it is for information and record keeping only.** WPI will pay Bank of America directly for your charges.

2. Within two weeks from receiving the statement:
   a. Confirm that the transactions that are identified on your statement have been approved in the Works system.
   b. Match your packing slips and receipts to the charges listed on your cardholder statement to verify that there are no billing errors. Put the packing slips and receipts in order according to the statement charges.
   c. Indicate the business purpose on each receipt including “who” (i.e., names of the people who attended the function), “what” (i.e., what was purchased, if not readily apparent from the receipt), and “why” (i.e., why the expense was incurred and the business connection to WPI such as donor relations, faculty recruitment, etc.).
   d. File the original packing slips and receipts with your Bank of America Statement.
   e. Sign and date your statement.
   f. File this packet in a Paid P-Card transaction file and keep it readily available for audit by the Accounting department, and outside auditors.

3. Keep these tips in mind as you are matching receipts to charges:
   a. The charge amounts are listed on your statement by transaction date and vendor.
   b. A supplier’s billing date may be different than your order date. The shipping dates on the packing slips and receipts may help you to match them to your statement charges.
   c. If you receive an order in more than one shipment, the dollar total of the receipts or packing slips from the partial shipments may have been billed as one charge on your statement. In other words, you may need to add together the dollar totals on several packing slips or receipts to equal the charge listed on your statement.
   d. If you only received a partial shipment, you should only have a partial charge on your statement. By law, a supplier cannot charge you until an order is ready for shipment or a service has been rendered.
   e. A supplier’s billing name may be different than the name by which you know them. Try to use other identifiers, such as a charge amount or date, to match these receipts and statement charges.

4. If you notice any errors on your statement, note them on the statement and follow the instructions for “Disputing a Charge” (See section III-B).
III. P-Card Administration

A. Cardholder Obligations

1. The P-Card is for WPI approved business use only. It is not for personal use.

2. Upon approval of his/her supervisor or budget authority, only designated employees of the University may obtain a P-Card.

3. The cardholder is required to sign a P-Card Cardholder Agreement Form, indicating that he/she has reviewed and agreed to the provisions of the P-Card program.

   a. Upon signing the Cardholder Agreement form, you (the cardholder) acknowledge you have received a P-Card and that all expenditures are subject to review and audit.
   
   b. WPI may revoke a P-Card at any time for improper card use resulting in disciplinary action, up to and including termination and legal action.

4. The cardholder agrees to keep the card in a secure place.

5. The cardholder agrees to electronically approve the charges on a weekly basis using the Bank of America on-line Works system. Transactions should be signed off within fourteen days.

   Any transactions not signed off and approved by the cardholder and Manager within sixty days will be posted by Accounting to the Department’s operating budget and the Cardholder’s P-Card will be suspended.

6. The cardholder agrees to treat supplier-pricing information as proprietary.

7. Cardholders must return their VISA cards to their immediate supervisor immediately upon termination of employment from WPI.

B. How to Dispute a Charge

1. Occasionally, billing errors may occur. For example, you may be charged sales tax, or you may be charged for goods and services that you did not receive. You may be charged an incorrect amount, a credit to your account may not have been processed, or a fraudulent charge may have been billed to your account. Also remember that, by law, suppliers may not bill you for purchases until your order is ready for shipment.

2. If an incorrect charge appears on your statement contact the supplier to report the error. Most errors can be resolved by requesting a credit for incorrect charges. Credits should be reflected on your next monthly statement. Do NOT change the dollar amount within Works.
3. If you are unable to resolve the issue with the supplier, mark the transaction as “dispute” on line in the Works system. You must also call the phone number on the back of the Bank of America credit card and report the dispute.

C. How to Report a Lost or Stolen Card

1. If your card is lost or stolen call Bank of America Customer Service immediately (1-888-449-2273) to report that your card is missing. Bank of America will cancel your card. Contact the P-Card Administrator via e-mail.

2. The P-Card Administrator will request a new card from Bank of America and it will be mailed to Accounting. The P-Card Administrator will notify you upon receipt of the new card.

D. Card Renewals and Cancellations

1. Bank of America will automatically mail a new card to the Accounting Office during the month that your card is due for renewal. The P-Card Administrator will notify you upon receipt of the new card.

2. If you wish to cancel your card, cut it in half and return it to the P-Card Administrator (Boynton Hall 2nd floor). Please provide a reason for the cancellation.

E. Card Misuse and Consequences

1. All cardholders are subject to the same disciplinary action for P-Card misuse. Disciplinary measures may include card cancellation, termination and legal action. The following items are examples of P-Card misuse:
   - Use of your P-Card for personal benefit.
   - Not reviewing and approving your charges in a timely manner.
   - Not maintaining a file of receipts as described in section II-D above.
   - Use of your P-Card after suspension or termination.

F. P-Card Internal Audit Process

1. In order to meet government compliance and WPI internal control requirements, your account will be audited periodically to verify that items billed to your card were actually received and that you followed all P-Card policies and procedures noted in this guide.

   a. Accounting will review your monthly cardholder statements to verify that:
      - All receipts are attached to the statement
      - Sales tax was not charged
      - The business purpose is clearly noted including “who”, “what” and “why”
      - The statement is signed by the cardholder or proxy, and the manager.
2. Your P-Card privileges will be suspended if you do not respond to an audit request or during an audit of your records, it is determined that you failed to maintain a file with the P-Card statements and the appropriate receipts.
IV. Commonly Asked Questions

A. When Logging into the Works System, What If…

I forget my password?
• On the Works login screen click “Forgot your password”. Works will automatically send you an e-mail. If you do not receive an e-mail, please contact the P-Card Administrator by e-mail and we will be able to reset your password for you.

B. When Making a Purchase, What If…

My card’s default FOAPAL is not correct for the purchase I’m making or it should be changed to another account number?
• In Works you are able to change the FOAPAL before submitting the transaction for review by highlighting the transaction and then choosing “Edit” on the bottom of the screen. If your default FOAPAL is no longer valid or not appropriate, e-mail Accounting to change your default FOAPAL.

A supplier requests a tax-exempt certificate?
• A tax-exempt certificate is provided on our website.
http://www.wpi.edu/Admin/Acc/Staff/Forms/MA_ST-5_2019.pdf

A supplier denies my card?
• The most common reasons for a supplier to deny your card are: your monthly card limit has been exceeded, the purchase is more than your “per transaction” limit, the item cannot be paid with a P-Card the expiration date is not correct or the CVV/CVC number does not match. Before making a large purchase, please review your limits within Works. Any changes to your limits require the completion of a P-Card Request/Change Form (see Section II-C).

I transfer to another department or division and I’d like to take my P-Card with me?
• P-Cards are non-transferable. Even though the card is issued in your name, it is also assigned to a specific department manager/approver. When you change departments, complete a request form to apply for a new P-Card, if appropriate. Your new supervisor must approve your request. Return your old card to Accounting immediately upon the effective date of your employment change.

I want to increase the transaction and monthly limit on my P-Card?
• Any changes to your limits require the completion of a P-Card Request/Change Form. See Section II-C.

What are the manager/director/department head’s responsibilities?
• The manager/director/department head is responsible for review and approval of your P-Card transactions in accordance with this WPI Procurement Card Guide.
C. When Receiving an Order, What If…

My order is wrong or damaged?
- Resolve all order errors and delivery problems with the supplier from whom you ordered. Call the supplier directly to resolve the problem. If you are unable to resolve a discrepancy with a supplier, follow the directions for “Disputing a Charge” (section III-B above).

I did not receive receipt?
- Contact the supplier to ask them to send a receipt to you.

The charge amount on my receipt is wrong?
- Follow the instructions for “Disputing a Charge” (section III-B above).

I was charged for an item that I did not yet receive?
- You should not be charged for an item that is back-ordered until it is actually shipped to you. If you are charged for an item that is back-ordered, contact the supplier to request a credit.

I have to return an item?
- Contact the supplier to determine the preferred method for processing returns. Mark on your original receipt that the item was returned for credit. Check your monthly cardholder statement to verify that you received a credit for the returned item.

D. When Verifying My Cardholder Statement, What If…

My statement shows an incorrect or illegitimate charge?
- Contact the supplier immediately to ask for a credit. If you are unable to resolve the situation with the supplier, follow the instruction for “Disputing a Charge” (section III-B above).

A credit was not posted to my statement?
- Your account may not have been amended in time for the credit to appear on your statement. However, if you believe that the credit should already have been posted, contact the supplier to determine when the credit will be processed.

I was charged sales tax?
- Contact the supplier to ask for a credit. If the supplier needs a copy of WPI’s tax exempt certificate visit our website at: http://www.wpi.edu/Admin/Acc/Staff/Forms/MA_ST-5_2019.pdf. Please do not try to remove the sales tax in the Works system.
## V. Appendix

### A. Directory

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<th>Department</th>
<th>Contact Information</th>
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<tr>
<td><strong>WPI Accounting</strong></td>
<td>P-Card Administrators:</td>
</tr>
<tr>
<td>2nd Floor Boynton Hall</td>
<td>Brenda Martin</td>
</tr>
<tr>
<td>web page: <a href="http://www.wpi.edu/Admin/Acc/">http://www.wpi.edu/Admin/Acc/</a></td>
<td><a href="mailto:bamartin@wpi.edu">bamartin@wpi.edu</a></td>
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<tr>
<td></td>
<td>Ex: 5837</td>
</tr>
<tr>
<td></td>
<td>Charlene Bellows</td>
</tr>
<tr>
<td></td>
<td><a href="mailto:cbellows@wpi.edu">cbellows@wpi.edu</a></td>
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<tr>
<td></td>
<td>Ext: 5577</td>
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<tr>
<td><strong>Bank of America</strong></td>
<td>Customer Service:</td>
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<td></td>
<td>1-888-449-2273</td>
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B. Definitions

**Billing Cycle** – Purchases recorded during a time period of thirty days from the last business day of one month to the last business day of the next, during which purchases are made and reported to the bank for payment.

**Budget Authority** – The individual who has budget responsibility and signature authority for the department charged on the P-Card. The individual may or may not be the cardholder’s direct supervisor.

**Business Purpose** – The explanation of the business related information on the transaction including: who, what, and why.

**Capital Equipment (Fixed Assets)** – Individual items that have a unit cost of $5,000.00 or more and have an expected useful life of more than one year.

**Cardholder** – The WPI employee who has been issued a P-Card and is authorized to make purchases in accordance with WPI policy. This individual’s name appears on the card.

**Departmental Card** – A card with the department’s name to be used by any authorized department user and maintained by one key person in the department.

**Employee Profile** – Provides the detail of the individual cardholder including address, extension, e-mail, card number, single transaction limit, monthly spend limit, WPI default account number.

**FOAPAL** – The Fund-Org number assigned to each individual card where all transactions will be billed to on the general ledger.

**Individual Card Statement** – The statement is monthly listing of all transactions made by the cardholder within a billing cycle. It is sent to the cardholder at the end of the billing cycle.

**IDT** – A mechanism for recording or changing transaction information that has been posted to Banner.

**Bank of America** – The company that provides WPI’s P-Cards.

**Merchant/Supplier** – A company or store that sells goods or services and will accept the P-Card as payment.

**Monthly Transaction Limit** – The dollar limit for the total amount spent on purchases during a single business cycle. The limit is refreshed and the dollar amount is reset to zero at the beginning of each billing cycle.
**P-Card**—A corporate liability charge card billed directly to Bank of America.

**Transaction**—Each individual purchase made with the P-Card. Each transaction for a specific P-Card appears on the corresponding individual account statement.

**Works**—A web-based application provided by Bank of America that provides authorized cardholders with access to their daily card transactions.