



**THE GEORGE
WASHINGTON
UNIVERSITY**
WASHINGTON, DC

Responsible University Official:
Executive Director, Procurement and
Travel Services
Responsible Office: Procurement and
Travel Services Department
Last Revised Date: May 2, 2017

PROCUREMENT CARD (P-CARD) POLICY

Policy Statement

Procurement Cards (P-Cards) are issued to university employees to facilitate small purchases (typically \$3,500 or less) and to provide a payment mechanism for university employees while traveling on university business. P-Cards are also required to settle tax-exempt purchases through iBuy+ Goods and Services. Any procurement with special purchasing restrictions must be ordered through the Procurement Department on a purchase order recorded through the Enterprise Accounting System (EAS).

Reason for Policy

This policy provides basic guidance and information for the university's [Procurement Card \(P-Card\) Program](#). The policy identifies what can be purchased with a P-Card and who can use the P-Card. For more detailed information on P-Card procedures, please refer to the [Procurement Card website](#).

Who is Governed by this Policy

Faculty and staff

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Policy

1. Procurement Card Description and Use

The P-Card is a corporate liability procurement card that looks like a traditional credit card and is used in a similar manner, but with the university as the cardholder. The P-Card is simply a procurement and payment method and does not change or modify any existing university policy concerning preferred vendors, restricted purchases, competition, and documentation requirements, etc. For additional detail on Procurement Cards and their acceptable use at the university, please consult the [Procurement Card \(P-Card\) Program website](#).

2. Procurement Card Eligibility

Any GW employee with written approval from their Finance Director is eligible to have a P-Card, provided they have received training, have not previously had a P-Card suspended due to delinquent expense reporting or inappropriate use, and have a supervisor, Department Head, or Card Administrator who reviews and approves expenditures. Utilize the [P-Card Program Enrollment Form](#) to obtain a P-Card.

P-Cards that are lost or stolen must be reported immediately to the bank issuing the card. Please consult the [Procurement Card \(P-Card\) Program website](#) for contact information.

3. Procurement Card Restrictions

P-Cards are individual, not departmental, procurement cards. Therefore, P-Cards cannot be transferred from one employee to another. Any employee who needs a P-Card must apply for his or her own card.

P-Card activities are monitored to make sure that unauthorized goods and services are not purchased. P-Cards used to purchase items that are not allowed will be cancelled. Using the P-Card for personal purchases is prohibited. Repetitive use for such purchases may result in card suspension or revocation. Anyone who makes unauthorized purchases or uses the P-Card in an

inappropriate manner is subject to disciplinary action, including possible termination of employment, criminal prosecution, repayment of unauthorized or inappropriate purchases, and any collection costs or attorneys' fees incurred as a result thereof.

A P-Card may be used to purchase any authorized goods or services for the university **except** the following:

- i. Any order that exceeds the established Single Transaction Limit for the P-Card holder. A transaction may consist of one or many items. Splitting a large order into multiple transactions each less than the established Single Transaction Limit for the P-Card holder is prohibited and may result in card suspension. However, transactions greater than the established Single Transaction Limit for the P-Card holder may be allowed if preapproved in writing by Finance Directors, Deans or Associate Vice Presidents. Refer to the university's Procurement Manual for additional information about the required documentation on P-Card transactions and thresholds for competition.
- ii. Services rendered by an individual or sole-proprietor LLC unless exempted from the university's Worker Classification Review Form requirement. For a comprehensive list of services provided by individuals that are exempt from the Worker Classification Review Form and are eligible for payment by P-Card, please consult the Tax Department's [WCR Exemption](#) listing. This list is regularly reviewed and updated.
- iii. Gasoline for personal vehicles.
- iv. Laboratory Animal orders placed by anyone other than the Animal Research Facility.
- v. Goods and Services greater than \$3,500 unless the P-Card is being used as the payment method to satisfy a previously executed contract. When the services are paid by the P-Card, a copy of the executed contract with the receipt and invoice must be attached to the expense report.
- vi. Prizes, awards, and gift certificates, such as gift cards and cash equivalents (GWorld debit cards) unless approved in advance in writing by the Finance Director for the School/Division. The Gift Card Request Form must be submitted in advance of purchase along with any justification documents tied to the university's competitive thresholds. These approvals must be attached to the expense report as an additional receipt(s) related to the transaction(s). If the purchase is federally funded and greater than

\$3,500, then a Justification and Approval Form, executed by Procurement, must be included as part of the documentation for the purchase. A copy of the [Gift Card Purchase Request Form](#) is available on the Procurement website at <https://procurement.gwu.edu/forms>

- vii. Radioactive materials unless ordered by the Radiation Safety Office.
- viii. Special Occasion Items for specific individuals (flowers, fruit baskets, candy, balloons, etc.), unless approved in advance by a Vice President, Dean or Associate Vice President. The approval document must be submitted with the expense report as an additional receipt related to the transaction.
- ix. Any purchase prohibited by another university policy.

Failure to properly follow and comply with the P-Card policy and related procedures will result in cancellation of the P-Card and may result in disciplinary action up to and including termination of employment or enrollment.

Upon termination of employment, whether voluntary or involuntary, the P-card must be immediately returned to the university.

Forms

[Gift Card Purchase Request Form](#)
[P-Card Program Enrollment Form](#)

Related Information

[iBuy+](#)
[GW Procurement Manual](#)
[Procurement Policy](#)
[Financial Management Responsibility Policy](#)
[Reporting Financial Irregularities Policy](#)

Contacts

Contact	Telephone	Email
Procurement Department	202-994-2500	procurement@gwu.edu

Document History

- **Last Reviewed Date:** May 2, 2017
- **Last Revised Date:** May 2, 2017
- **Policy Origination Date:** March 1, 1998

Who Approved This Policy

Louis H. Katz, Executive Vice President and Treasurer

This policy, as well as all [university policies](#), are located on the [Office of Compliance and Privacy's](#) home page.