

Special Grant Procurement Card Procedures (Revised 6/1/2005)

1. Principal Investigator will contact his/her procurement card Department Liaison to fill out paperwork according to established UNC policies.
2. Department Liaison will complete paperwork naming General Accounting Sponsored Programs Fund Accountant (currently Cindy Walker) as Approving Official for card.
3. Department Liaison will use Cardholder Name **and distinguishing initials** to identify grant on first line of the Procurement Card Cardholder Account Application, if there are to be multiple reallocators for any individual. (Reallocators are the individuals who will respond, via e-mail, to change object code(s) on particular transactions). For example: John Doe has four Procurement Cards related to grant accounts and there is more than one person who is designated the reallocator for the cards. (John Doe-A grant, John Doe-B grant, John Doe-C grant, etc).
4. Department liaison will use Grant Short Title for Depart./Division Names (2nd Embossed line of card) on Procurement Card Cardholder Account Form.
5. When forms are complete, Department Liaison will forward the Procurement Card Cardholder Account Form and any necessary hierarchy forms to SPARC for signature for grant account (currently Mona Castor).
6. Purchasing will not process a Cardholder Account Form on any 3 or 4 accounts without SPARC approval.
7. SPARC will add cardholder name, grant name, grant account number, and grant account expiration date to the Grant Procurement Card Database before sending the Procurement Card Cardholder Account Form to Purchasing for card processing.
8. Purchases are automatically charged to UNC object code 3666 unless the reallocator designates a different object code for the transaction. Cardholder is responsible for supplying reallocator with the correct UNC object code for each purchase, as purchases such as registrations and items for official functions should be charged to the designated object code on grant accounts. To initiate the reallocation process, the Cardholder should hand write the object code to be charged underneath each transaction listed on the Bank One hard copy bank statement. A photo copy of the statement should then be given to the reallocator, before forwarding the original statement and receipts to the Approving Official (currently Kara Berg).
9. The Approving Official will then verify that the purchases are appropriate, sign the bank statement, and return the original bank statement and receipts to the cardholder.
10. Cardholder will follow their department's policy on keeping the original receipts and statements until the end of the fiscal year, when all originals are sent to Purchasing. A request for records is sent to Department Liaisons on about August 1st for the previous fiscal year.
11. At least three weeks prior to the ending date of each grant, SPARC will contact the Department Liaison to either issue a change form (to change the grant account #) or a delete (to delete the card if not a continuing grant) on the procurement card. SPARC will copy the Procurement Card Program Administrator (currently Judy Scofield) in Purchasing on this e-mail. This change form will be sent directly to Purchasing by the Department Liaison.
12. Department Liaison will include a cover letter with the change form **indicating the date** the information needs to be faxed to the bank.
13. **Procurement card may only be used for specific grant (grant account and match account).** Cardholder cannot use the grant procurement card for other grant or departmental purchases with the intent to reallocate or move the expenditure at a later date. The cardholder may reallocate or move an expenditure from the grant p-card account to the grant's specific match account.
14. The Procurement Card Program Administrator will run a report each month identifying any grant procurement cards that are being used to reallocate to other accounts. This information will be forwarded to SPARC so that they may follow up with the cardholder to reaffirm that the grant procurement card can **ONLY** be used for the grant account it was intended for.
15. Procurement cards that default to state, agency, or self funded accounts can also be used to purchase materials for grant accounts and then be reallocated to the particular grant account. The Cardholder, Reallocator, or Approving Official should have signature authority on the grant account to which they are allocating transactions. If none of these people have signature authority on the grant account, the Procurement Card Program Administrator will e-mail a letter to the Reallocator, notifying them that they need to obtain an additional signature on the hard copy bank statement for the item(s) being reallocated to the grant account. The e-mail

notification will also be CC: to the Sponsored Programs Fund Accountant. The Sponsored Program Fund Accountant will then e-mail the PI to obtain approval for the charge being reallocated to his/her grant account.