

WESTERN MICHIGAN UNIVERSITY  
PHYSICAL PLANT PROCUREMENT CARD PROCEDURES

Purpose: To make the purchasing of supplies for your job as easy as possible while maintaining the controls that are necessary to protect against any inappropriate purchases made on the procurement card.

Cardholder

- Cardholder is responsible for signing and retaining receipts, packing slips, etc. for all card purchases as proof of receipt. If a phone order is involved, a fax confirmation from the vendor should be kept on file.
- When placing an order remind the merchant that WMU is tax exempt and that they should include an itemized receipt.
- Instruct the merchant to ship directly to your departmental address.
- It is the cardholder's responsibility to maintain a log of all card activity. This log must contain the date, vendor, items purchased, amount, and reason for purchase.
- Cardholder must fill in the project or work order number in the comment field of the Purchasing Log so that purchases may be billed to the appropriate fund and cost center.
- Submit signed log and receipts to your supervisor on a daily or weekly basis.

Purchasing Log Reviewer (Supervisor)

- Trace each purchase on the log to the corresponding receipt matching the description of the item and amount.
- Review each purchase to ensure that it is both necessary and appropriate. The Supervisor is equally responsible for assuring that these cards are used properly.
- Approve purchases by signing log sheet, initialing receipts and sending log sheet and attachments to the statement reviewer.
- If you encounter any problems please contact the Business Operations office.

Statement Reviewer

- Files the purchasing logs and supporting documentation in an open receipts file.
- Reconciles purchasing log with JP Morgan Chase transaction statement by matching approved purchases on the log sheet to each transaction on the statement noting approval with a check mark.
- If balancing problems occur the Supervisor will need to resolve any issues with the cardholder and will approve or dispute the problem transactions.
- If there is a dispute the Supervisor will fill out a Disputed Claim form and file it with the Statement Reviewer. The Statement Reviewer will file it with the Procurement card administrator.
- Purchase information will be entered into the project billing program by the Statement Reviewer or Business Operations office.
- Balanced JP Morgan Chase statements along with purchasing logs and supporting documentation will be filed in a Completed Procurement Card file.