University Purchasing Policy

Approval Authority:	Vice President of Finance & Administration
Responsible Administrator:	Controller
Originally Issued:	September 26, 2021
Current Version effective:	September 26, 2025

OVERVIEW

With proper authorization and approval, employees are authorized to purchase goods/services up to the amount established by the Board of Directors. Regardless of funding source, the University Purchasing Policies and Procedures apply to all transactions for which payment from Wittenberg University is expected by vendor or nonemployee.

Wittenberg University has partnered with RAMP to offer a visa credit card for purchasing card purposes to be used for making individual small dollar purchases in accordance with policy guidelines as described herein. The p-card program is the primary method of conducting most routine purchases for departmental use, including travel. In general, departments should use p-cards for pre-payment and online purchases, including:

- Goods under $750 (e.g. subscriptions, books, professional dues, office supplies etc.)
- Travel expenses (e.g. conference registrations, airline ticket purchases)
- Hosting expenses (e.g. taking a guest lecturer out to dinner)

All capabilities, limitations, and restrictions are covered in this purchasing policy.

PURCHASING CARD (P-CARD)

Application Requirements

In order for applicants to be issued a card:

- The applicant's supervisor must give approval.
- The applicant's Division Head/Vice President must give approval.
- The applicant must be willing and able to log into the RAMP System to reconcile their own transactions, add business purposes, and follow other procedures outlined in this purchasing policy.
- The applicant's department supervisor must be willing to review receipts on a weekly basis and approve purchases on the RAMP platform.

Application

To apply for a RAMP card or make changes, an email from the department Vice-President requesting an account can be sent to accountant Purchasing Card P-Card@wittenberg.edu.

Card Issuance

New and Reissued Cards

- After submitting an application, please allow 10-14 business days to receive a p-card once the application is fully processed.
- New p-cards are sent to the address on file in the RAMP system. A home address or campus address may be used.
- All users must sign the purchasing policy before issuance of a p-card this will be done in Ramp.

POLICY & PROCEDURES

Policies and procedures apply to all cardholders of p-cards made available by Wittenberg University. In cases where a formal University policy and these procedures conflict, the Policy will prevail. These Policies will be mentioned as applicable throughout these procedures, but this document may not list every applicable Policy. All policies and procedures are subject to change with notice to cardholders.

Roles and Definitions

- Cardholder
    - The cardholder is the individual named on a p-card and the one who made the request for the p-card. Other individuals (e.g. supervisors) may not compel a cardholder to act with disregard for these procedures, as the cardholder is ultimately responsible for p-card activity.

- P-Card
    - Purchasing card and p-card can be used interchangeably.

- Program Administrator
    - The Program Administrator is the University employee who manages the entire purchasing card program. This individual is responsible for issuing new p-cards, providing the University with spend reporting, and aiding users in understanding procedures.

- RAMP System
    - RAMP is the name of the online portal in which cardholders can view transactions, supply a business purpose, and edit the accounting string (GL account) that is appropriate for charges/expenses.

Business Purposes

Every transaction made using a p-card must have a business purpose written in the RAMP System within thirty (30) days of purchase.

The business purpose, which is defined as one that supports or advances the goals, objective and mission of the University, adequately describes the expense as a necessary, reasonable, and appropriate business expense for the University. The business purpose is the main intent of the business transaction; it is the reason why the transaction occurred. It is a statement that includes who benefits from the purchase, what was purchased, and why the purchase was necessary.

Business purposes may not simply be reiterations of the account string or GL account (e.g. “Expense”). They should also not be the accounting code definition or reiteration of the vendor’s name (e.g. “Kroger groceries”).

Sales Taxes

Wittenberg University is exempt from sales and use tax in the State of Ohio. **Cardholders are responsible for informing suppliers of this exemption and may be personally responsible for sales tax charged if care was not given at the point of sale.**

The University is also tax exempt in many states. Every state may have specific rules governing sales tax exemption. Contact the Business Office for guidance if conducting business outside the State of Ohio.

Other types of taxes may be imposed on the University, such as lodging taxes, facilities fees in airports, etc. These types of taxes can be paid with a p-card as part of the transaction.

Dining and Meal Services, Gifts, Gift Cards, Prizes and Awards

Meals or catering services brought to campus must follow all procedures outlined in the Parkhurst section below.

Parkhurst

All catering and food orders being delivered or carried back to campus (including remote locations) should be placed via Parkhurst order request.

This procedure does not apply to personal food orders (i.e. orders not paid with University funds), consumption of food and beverage off campus, grocery purchases (excluding catering options provided by grocery stores), and food and beverage consumptions while traveling. Cardholders are responsible for noting their business purpose with a food/catering exception remark in the RAMP System memo.

The cardholder is responsible for writing in an explanation in the RAMP System that a food/catering was not consumed on campus.

Cardholders will be responsible to reimburse the University for catering/meals brought to campus outside of the Parkhurst vendor's services.

Gifts, Gift Cards, Prizes and Awards

University funds are not to be used to provide gifts, gift cards, prizes and/or awards to any University employee, student, nonemployee, vendor, etc. The University will comply with IRS regulations and other applicable laws, and expects all employees to assist in this commitment by adhering to University policies and practices as well as federal, state, and local laws concerning gifts and awards. Disregard for IRS or other legal requirements in the performance on one's duties for the University may be subject to disciplinary action bythe University.

Division/Department Events

Divisions and departments should pay attention to the number of University-funded celebrations or picnics for retirements, promotions, and other life events, and seek ways for events to serve more than one purpose. For example, department might celebrate life events in conjunction with quarterly, holiday, year-end and other gatherings, rather than separate events.

University funds may not be used for Christmas presents for employees.

Business purposes for meals not involving outside guests must specify the reason the meal was necessary for the meeting to take place. First and last names and departments of University employees present must be listed.

Flowers are only appropriate for deaths in an employee's immediate family, births or the celebration of work-related achievement (e.g. promotion, project completion, etc.).

Traveling with a P-Card

The procedures below should be read in conjunction with the Travel Policy to clarify procedures specific to cardholders who travel.

- Travelers who are cardholders must use their p-cards as much as possible during travel. Travel reimbursement requests from cardholders may be subject to extra inquiry.
- If a credit limit increase is required, please notify the Program Administrator at least 5-7 business days prior to traveling.
- Cardholders are responsible for meeting deadlines even while traveling.

Purchase Requisitions

For purchases in excess of credit card limits, departments must submit a Purchase Requisition to the Business Office for a Purchase Order. In addition to evaluating the purchase, the Business Office will review the departmental account to ensure the availability of funds prior to making any commitment on behalf of Wittenberg. The Requisition must always contain a complete description of the item(s) requested, the price or estimate per item, the account number(s) for each item to be paid, and the appropriate signatures prior to any purchase.

Requisition approval limits are as follows.

<table>
<tr><th colspan="4">Wittenberg University – Purchasing Hierarchy</th></tr>
<tr><th>Transaction Amount</th><th>Required Approver 1</th><th>Required Approver 2</th><th>Required Approver 3</th></tr>
<tr><td>> $250,000</td><td>VPFA</td><td>President</td><td>Board of Directors</td></tr>
<tr><td>$100,001 - $250,000</td><td>VPFA</td><td colspan="2">President</td></tr>
<tr><td>$25,001 - $100,000</td><td colspan="3">VPFA/President</td></tr>
<tr><td>$10,001 - $25,000</td><td colspan="3">VPFA/1 Level
Subordinate to
the President</td></tr>
<tr><td>$5,001 - $10,000</td><td colspan="3">Division Head
(VP-Level)</td></tr>
<tr><td>$0 - $5,000</td><td colspan="3">1 Level
Subordinate to
Division Head
(VP-Level)</td></tr>
</table>

Vendor Selection

For purchases $750 or less, it is recommended that the department obtain pricing and availability from several vendors. Freight costs and service levels should be included in the price comparisons. If desired, the Business Office may work with the department in obtaining information.

Partnering

In order to take advantage of vendor expertise and to maximize mutually beneficial relationships, vendor partnerships/agreements are encouraged. This is particularly true when quality and/or service levels are of utmost importance. Partnering is acceptable after the competitive status and service level of a vendor has been established using the above guidelines and the University's experience with said vendor. All partnering relationships/agreements are subject to review by the Business Office.

Contracts

In most cases, a properly authorized Purchase Order (PO) constitutes a contract/agreement with a vendor/supplier, which is binding for both Wittenberg University and said vendor/supplier. All contracts and/or agreements must be reviewed, approved and signed by the VP of Finance & Administration. Contracts and/or agreements exceeding $50,000 must be reviewed, signed, and approved by the VP of Finance & Administration and/or the President.

Reconciliation Procedures

Receipts are required for each p-card transaction and must include the suppliers name, address, date of transaction, itemized description of the purchase and signature (when appropriate). Acceptable original receipts include:

- Invoices
- Packing slips
- Cash register receipts
- Internet order forms

Cardholders are responsible for submitting a photo of their receipt in the RAMP system, along with providing a valid account (GL) number and memo describing the transaction. Supervisors will then approve purchases within the RAMP system.

Failure to comply with receipt requirements, supervisor approvals, or report submissions may result in account suspension or closure. Cardholders, supervisors, transaction approvers, and other RAMP System users are prohibited from allowing others to log in on their behalf to approve or reconcile transactions. Users who want to allow another employee to reconcile or otherwise view transactions must contact the Program Administrator.

Each p-card holder assumes responsibility for complete, timely and accurate recording of university expenditures. Therefore, timely reconciliation of charges is critical. All transactions are to be reconciled by the cardholder or delegate within thirty (30) days of each transaction.

If a Reconcile and/or Approval date falls on a holiday or a weekend, please submit no later than the following business day.

Failure to reconcile by the deadline will result in a violation and possible card suspension or cancellation. The cardholder whose name is on the card is ultimately responsible for reconciliation regardless of delegation. In the event the cardholder fails to reconcile their p-card charges in a timely manner, contact will be made in accordance with the violation policy below.

It is the responsibility of the cardholder to disclose the following business details on any and all purchase documents.

- Who – The party who is the ultimate end user.
- What – A reasonable item description of items or services purchased.
- When – The date in which the item is purchased or the service is rendered (i.e. conference date, or project start-date).
- Where – The location where business event or business purchase took place.
- Why – A reasonable description of the business purpose and reason for the item to be purchased or the services acquired.
- Invoice/Policy # - Include, if applicable.

Fiscal Year-End

When fiscal year-end occurs (June 30), purchases will be subject to consistent and appropriate review in terms of account charges. Goods and services will be charged to the budget year in which they were physically received/completed.

Limitations

All p-cards have a monthly limit ($5,000 default). If the cardholder exceeds any of this limit, the transaction will be denied. If an individual’s usage experience indicates that limits other than the defaults listed above should be set, approvals must be submitted by the VP of Finance & Administration/Controller. Splitting credit card transactions to bypass individual spending authority is strictly prohibited.

Purchasing Requisitions (to create a purchase order) are internal requests for goods and/or services. The Business Office has the responsibility and authority to evaluate all Purchase Orders on the basis of appropriateness of purchase, availability of funds, vendor selection, cost, service level, etc. Only Purchase Orders (POs) prepared and issued by the Business Office may be used to place orders with vendors.

Conflict of Interest

Transactions on behalf of Wittenberg University are to be conducted on a highly ethical basis. Purchasing decisions must not be influenced by the self-interest on the part of any employee. In order for conflicts, or appearance of conflicts, to be avoided, employees who have authority to initiate or approve purchase requisitions must disclose to the Business Office any outside relationships. Examples include, but are not limited to, additional employment elsewhere, business or personal relationships with vendors, family member’s employment, etc.

All employees must exercise caution in accepting gifts from vendor(s). The acceptance of occasional and/or complimentary tokens of appreciation does not necessarily constitute a conflict of interest. Examples of such items may include complimentary calendar, a Christmas basket or box of candy, a publication, writing implement or business-related lunch. However, in all cases, prudent judgement must be used in deciding whether to accept any gift. The acceptance of a gift must in no way impact, or appear to impact, the nature of the business relationship between the University and the vendor. If in doubt, it is best to decline the gift.

Restrictions

Items in this list are strictly prohibited and may not be purchased with a p-card. Any exceptions must be on file with the Program Administrator or the VP of Finance & Administration in advance of the purchase.

- Alcohol
- Animals
- Business Cards*
- Letterhead, Envelopes
- Building Repair, Painting, Renovation/Remodeling
- Capital Equipment (Capitalization exceeding $5,000)
- Gift Cards
- Contracting for Temporary Employment Services
- Construction Projects
- Desktop computers, laptops, servers, monitors/displays, printers, and network equipment (unless p-card is associated with the ITS Department)
- Donation(s) to any organization
- Items available in University Stores or Warehouse Operations
- Items requiring additional review for regulatory compliance
- Furniture, Furnishings, Carpet, Window Treatments
- Lottery tickets, gambling, or betting
- Payment of Independent Contractors, Consultants, Speakers, etc.
- Personal items, including memberships (such as Amazon Prime, Costco, etc.)
- Prescription drugs and controlled substances
- Radioactive Material
- Reimbursements to or Purchases from University employees
- Sexually-oriented materials or adult entertainment
- Telecommunications equipment and devices (cell phones, phones charges, etc.)
- Weapons and ammunition

Gifts are not permitted on the p-card. Gifts are considered a personal purchase and must be paid with an employee's own personal funds.

**Business Cards may be purchased with p-card, only through the online ODP Business Solutions portal.*

Violations (Prohibited Transactions)

The following are examples of violations of the p-card program:

- Personal Purchases

  Defined as anything that is not purchased for use or ownership by the University. It is a violation to make any personal purchases or personal transaction with a University p-card. Fraudulent use or abuse of the p-card will result in corrective action up to and including termination and/or criminal action. In addition, the University will seek restitution for any inappropriate charges.

- Cash or Cash-Type Transactions

  Defined as cash, cash in addition to purchase, and cash in lieu of credit for return or exchange of a purchase. It is a violation to obtain cash or conduct cash-type transactions using the University p-card.

Tracking Violations

The violations listed above are tracked and regularly reviewed. When needed, follow-ups are conducted with cardholders and/or department supervisors. Please see the chart below for steps taken for violations.

Violation Occurrence	Failure to Reconcile	Failure to Approve
First (1)	Notification email sent to cardholder and reconciler (if applicable)	Notification email sent to approver
Second (2)	Notification email sent to cardholder, reconciler (if applicable), and cardholder's department supervisor	Notification email sent to approver and approver's department supervisor
Third (3)	Notification email sent to cardholder, reconciler (if applicable), cardholder's department supervisor, and unit VP	Notification email sent to approver, approver's department supervisor, and unit VP
Fourth (4)	Card is suspended; approval required for future use; notification sent to VPFA	Card is suspended; approval required for future use; notification sent to VPFA
Fifth (5)	P-card privileges are permanently suspended; HR Department is contacted to investigate violations.	P-card privileges are suspended; HR Department is contacted to investigate violations.

Collections from a Cardholder

If the VP of Finance & Administration/Controller determines that a transaction is inappropriate for any reason, a notice may be sent to a cardholder requiring repayment for the full amount of the transaction (or the portion of the transaction that is in violation of a rule or procedure).

The cardholder is required to pay the amount of the transaction back to the University within 5 working days. The actual date will be given in correspondence with the cardholder. Payments may be made in accordance with procedures set by the Business Office. Cardholders should contact the Business Office to plan for providing payment within the timeframe allotted.

Lost or Stolen Card

The p-card is the property of Wittenberg University and should be protected and secured just like any other credit card. If the individual transfers to a different department or has any changes in the information supplied on the original card application, there should notify the Business Office immediately. In some instances, a new card may be required. Departments are also responsible for notifying Human Resources of an employee that is transferring or exiting the institution who are cardholders. The Business Office will be advised by HR on any employee changes.

If a card is lost or stolen, it is the responsibility of the cardholder to contact RAMP immediately to report the card lost or stolen. If unauthorized purchases are made as a result of the card being lost or stolen, the cardholder will not be held responsible if the situation is reported within 14 calendar days. Lost or stolen cards may be reported on the app, or by calling 1-855-206-SAVE (7283).

If a card is believed to be misplaced, the cardholder should notify the Business Office. A temporary hold may be placed on the card to prevent further transactions until the status of the card is determined. If the card is later found and a report of transactions shows that it has not been used fraudulently, the hold can easily be removed by notifying the Business Office. If the card is not found, RAMP will cancel the card and issue a new one.

Account Closures & Suspensions

Accounts may be suspended indefinitely or for a set period of time based on the nature of an infraction. Failure to communicate within a reasonable time frame when contacted by the Program Administrator will result in account suspension until the cardholder responds to inquiries.

Account closure is a serious matter. Accounts with frequent violations or an egregious violation may be closed permanently.

In some cases, the cardholder will be referred to the Human Resource Department as a result of an account suspension or closure. Detection of fraud, impropriety, or continual abuse of p-card procedures are subject to disciplinary action, up to termination, as determined by the Human Resources Department in conjunction with the Business Office.