P-Card Roles and Responsibilities for Non-Concur Users

To ensure compliance and separation of duties in the P-Card process, the following roles were created:

- Cardholder
- Approver
- Reconciler

These roles apply to faculty and staff who have one or more P-Card roles and who are not yet using the Concur Travel and Expense Management System.

**Cardholder – Key Responsibilities**
The P-Card holder is responsible for the proper use of the card and recording of the charges. S/he must abide by all University procurement policies and procedures when using the P-Card.

The P-Card remains the property of the P-Card financial institution. It may not be transferred to, assigned to, or used by anyone other than the Cardholder.

The P-Card financial institution or the University may suspend or cancel cardholder privileges at any time for any reason.

**Approver – Key Responsibilities**
The approver is the critical role in the P-Card process— the “check” to identify potential or actual misuse of the card. The unit determines who among its staff will serve as P-Card approver. The approver and the cardholder are equally responsible and accountable for the transactions.

The approver:

- should be in a higher level position of authority than the cardholder
- must be able to determine the appropriateness of the transactions
- reviews the charges on the cardholder’s P-Card statement and all supporting documentation to ensure compliance
- signs the P-Card statement, thereby attesting that s/he has thoroughly reviewed each transaction and has verified that all transactions are business-appropriate and allowable expenses.

**Reconciler (Non-Concur) – Key Responsibilities**
Each cardholder is assigned a reconciler in the application process. A cardholder may be the reconciler for his/her P-Card.

For the monthly P-Card reconciliation, the reconciler

- Checks receipts against transactions in M-Pathways to ensure the charges are correct
- updates transaction data in M-Pathways to include a description of what was purchased
- verifies the ChartField values for each transaction and updates them when appropriate
- prints the P-Card statement after reconciling all transactions
- assembles the P-Card statement and supporting documentation and forwards all to the cardholder and approver for review and signature