

Western Michigan University
Grants and Contracts Procurement Card Procedures
Funds 25 - 30

All University Policies and Procedures regarding the use of procurement cards apply to cards issued to grant funds and departments. The following additional policies and procedures apply to procurement cards issued to grant funds and departments.

Application Process for New or Replacement Grant Procurement Cards:

- 1) Make sure to use the application form that has the added grants information (see Attachment A.) The department will be required to provide a non-grant fund and department that will be charged if any charges are determined to be unallowable according to University Policies and Procedures or the provisions of the grant agreement.
- 2) Other grant funds and departments **may not** be listed for reallocation purposes on the application form.
- 3) Request for a new pro-card will not be approved if the cardholder is not current with documentation on an existing pro-card.

Charges to Grant Procurement Cards:

- 1) Unallowable charges are those that are unallowable under University Policies and Procedures or the provisions of the grant agreement. Your grants administrator can help you determine if certain charges are allowable.
- 2) If unallowable charges appear to have been charged to the grant procurement card, Grants and Contracts will contact the department and request additional explanation or documentation.
 - a. If a satisfactory and timely response to this request is not received, or if the charges are still deemed to be unallowable after receiving additional explanation, Grants and Contracts will notify the University Procurement Card Administrator that timely and complete documentation for grant expenses has not been provided.
- 3) All procurement card charges will continue to post to the 4570 (supplies) account within the grant fund and department. Reallocation to other accounts (object codes) within the same fund and department using a JES (Journal Entry Spreadsheet) can be completed by the department.
 - a. The accounts used for reallocation should correspond as closely as possible to the category where the expenses were originally budgeted. Your grants administrator can help you determine the appropriate accounts to use when reallocating expenses.
 - b. Please forward a copy of the JES and accompanying backup documentation with statement to Grants and Contracts.

Reconciliation Process for Grant Procurement Cards:

- 1) A log should be completed and approved for each grant card according to University Policies and Procedures. The approval should be obtained from someone who is administratively senior to the cardholder.
- 2) The **original documents** for the approved log, statement and supporting receipts are to be forwarded to Bekki Spanjer in the Grants and Contracts department within 20 days after the statement date.

Western Michigan University
Grants and Contracts Procurement Card Procedures
Funds 25 - 30

- a. If the proper documentation is not received within 20 days after the statement date, Grants and Contracts will send a notice to remind the cardholder.
- b. If the proper documentation is not received within 20 days of the date of the first reminder, Grants and Contracts will send a second notice to the cardholder and copy the cardholder's supervisor.
- c. If the proper documentation is not received within 15 days of the date of the second notice, Grants and Contracts will notify the University Procurement Card Administrator that timely and complete documentation for grant expenses has not been provided. The card will be suspended until outstanding documentation is received.

Procurement Cards for Multiple Year/Extended Grants:

Termination letters are sent by Grants and Contracts to all Principal Investigators to advise them that the award period for a grant is scheduled to end. These letters are sent approximately 120 days before the end of the award period. If the project work will continue beyond this date, it's important for the Principal Investigator to take the actions outlined in this letter to ensure that available grant funds can continue to be spent in order to complete the project. Your grants administrator can assist you with obtaining the continuation/extension.

If the Principal Investigator does not provide documentation of the continuation/extension of the end date or complete a pre-award spending form by the end of the award period, Grants and Contracts will notify the University Procurement Card Administrator to suspend the grant procurement card. Once documentation of the continuation/extension or the pre-award spending form is received, the card will be reinstated.

Procurement Card Destruction at End of Grant Period:

It's important for grant procurement card holders to destroy their cards when the grant ends and provide written confirmation that they have done so to both Grants and Contracts and the University Procurement Card Administrator.

Contact Information

Bekki Spanjer
Grants & Contracts Office
MS # 5425
4000 Administration Building
387-4707
rebecca.spanjer@wmich.edu