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Refresher Training for WVU/WVURC PCards

Procurement, Contracting and Payment Services

Rachel VanScoy Hays, Associate Director of Payment Services

Procurement, Contracting, and Payment Services (PCPS) would like to offer a friendly reminder that all cardholders are required to complete “refresher training” every two years. The due date for the training is based on the date each particular cardholder completed his/her training last. For

WVU Research Corporation PCards, PCPS PCard Administration will send out an email notification 30 days before the due date. To retake the WVURC PCard training, please contact pcardadministration@mail.wvu.edu. For State PCards, The State Auditor’s Office’s training portal “My Apps” emails each cardholder, notifying them that their training is due. These notifications go out 90, 60, and 30 days prior to the due date. Please remember that the following modules must be completed: Cardholder Training and Quiz, Ethics Training and Quiz and finally the Cardholder Agreement (electronic signature).

How can you avoid having your card lowered to \$1? If you do not complete all three of these modules, the State Auditor’s Office will lower your PCard down to \$1. If that happens, you will need to complete the modules listed above and your Departmental Card Coordinator (DCC) will need to submit a maintenance form to reinstate your PCard limits.

How can you avoid having your card closed? If your training still has not been completed within one month after your card has been lowered to \$1, the State Auditor’s Office will completely close your PCard(s). You will then need to start the application process over again. Please note that allowing additional time after the training has expired is the State Auditor’s Office’s decision. It is quite possible that the State Auditor’s Office will not let an entire month go by before completely closing the PCard.

Where can you go to see the PCard forms? Please visit our website at: http://pcps.wvu.edu/for_departments/about_pcards/pcard-applications-and-forms for applications and maintenance forms. Please email forms to pcardadministration@mail.wvu.edu. If you have any questions about your PCard training requirements, please feel free to contact us at pcardadministration@mail.wvu.edu.

Reminder! Online Travel Settlement Training

Procurement, Contracting and Payment Services

Rachel VanScoy Hays, Associate Director of Payment Services

Last fall, Procurement, Contracting, and Payment Services introduced a new online training tool, titled “How to Complete a Travel Settlement”. This training provides a step by step walk through of the WVU Travel Settlement Form. By taking the training, you will learn:

- How to complete the WVU Travel Settlement form, which is needed for your travel reimbursements
- What travel expenses are permitted
- Who needs to sign your WVU Travel Settlement form
- Additional procedures to be followed based on the WVU/WVURC Travel Manual

We would like to take this opportunity to remind departments that completion of this training is required for all WVU/WVURC Travel Coordinators. Keep in mind! though not a requirement for all, the training is open to any employee wishing to learn more about travel and the travel reimbursement process.

How can you access this training? For information on how to complete this training, please visit our website: <http://pcps.wvu.edu/r/download/180626>. This online training is the first for PCPS, but we plan to develop similar trainings in other areas.

If you would like to see additional training modules on other PCPS related topics, please send us your suggestions at pcps@mail.wvu.edu.

WVU Foundation Transactions

Institutional Accounting, Reporting, and Analysis

Kathy Day, Associate Director

Per governmental accounting standards, gifts and donations meet the definition of non-exchange, non-operating revenues. Non-exchange revenues result from contractual agreements entered into willingly by two or more parties.

Direct Payments from the Foundation for Goods and Services Provided to Internal Departments - If payment is received directly from the Foundation for goods or services provided to internal departments, the payment should be recorded as gift revenue (line item 4406202 – Gifts – Foundation Receipts for Internal Services).

- **Example:** The Foundation reimburses Digital Document and Copier Services for printing of brochures for the School of Medicine. (Although an expense and gift revenue should be recorded on the School of Medicine’s books, with DDCS recording the payment as an expenditure reduction, having DDCS record the payment from the Foundation as gift revenue will streamline this process and ensure that this transaction is recorded in compliance with governmental accounting standards.)

Payments for Goods and Services provided to the Foundation – If payment is received from the Foundation for goods or services provided to the Foundation, the payment should be recorded as departmental revenue.

- **Example:** The Foundation purchases stationery from Digital Document and Copier Services for its own use.

Fringe Benefits Paid on Behalf of WVU – If the Foundation pays for fringe benefits of employees of WVU, Institutional Accounting, Reporting and Analysis (IARA) records fringe benefit expense and “payments on behalf of the University” based on information provided by the Foundation. This entry is not recorded on departmental accounts, but is recorded for purposes of the University’s financial statements.

- **Example:** The Foundation pays moving expenses for a new faculty member recruited by WVU.

Capital Assets Purchased for WVU through the Foundation – If the Foundation purchases capital gifts for WVU out of contributions to the Foundation, the asset is capitalized and capital gift revenue is recognized. This is based on information provided by the Foundation.

- **Example:** The Foundation purchases library materials out of contributions to the Foundation for the WVU Libraries.

Capital Assets Donated to WVU through the Foundation – If capital assets (gifts-in-kind) are donated to WVU through the Foundation, the asset is capitalized and capital gift revenue is recognized. This is based on information provided by the Foundation.

- **Example:** Software donated to WVU through the Foundation for use by the Benjamin M. Statler College of Engineering and Mineral Resources.

Other Donations to WVU through the Foundation – If donations to WVU through the Foundation do not meet the criteria for capitalization, IARA records an expense and gift revenue based on the fair market value of the gift. This is based on information provided by the Foundation and is recorded for purposes of the University’s financial statements and not on departmental accounts.

- **Example:** A coin collection is donated to WVU through the Foundation.

Reimbursement of Expenses Paid by WVU – If the Foundation reimburses WVU for certain expenses initially paid by WVU, the expense and gift revenue are recorded on WVU’s books.

- **Example:** Salaries charged to the Foundation back bill accounts.

Reimbursement of Capital Expenses Paid by WVU – If the Foundation reimburses WVU for the purchase, construction or improvement of capital assets, the asset is capitalized and capital gift revenue is recognized. This is based on information provided by the Foundation or through the Foundation back bill accounts.

- **Example:** Equipment charged to the Foundation back bill accounts.

For more information, please see the “Gifts Received Policy” located at <http://adminfin.wvu.edu/policies/finance/iara>. If you have any questions, please contact Kathy Day, Institutional Accounting, Reporting and Analysis, at 3-8766 or Kathy.Day@mail.wvu.edu.

Division of Finance Mission Statement

The Division of Finance supports the University's mission through its stewardship responsibilities. These responsibilities are performed by a dedicated group of professionals who are distributed across the following areas:

**Senior Associate Vice President of Finance,
Treasurer of the West Virginia University Research Corporation**
Daniel A. Durbin

**Assistant Vice President of Finance,
Assistant Treasurer, WVU Research Corporation**
Anjali B. Halabe

**Business Office/Administration and
Finance**
Tom Shamberger, Chief Business Officer

**Payroll and Employee Processing
Services**
Linda Strawser, Director

Financial Services
Lisa Lively, Director

**Digital Document and Copier Services
(DDCS)**
Kristopher Davis, Assistant Director

**Institutional Accounting, Reporting,
and Analysis (IARA)**
Kathy Day, Associate Director

**Procurement, Contracting, and
Payment Services (PCPS)**
Brenda Mowen, Director

Insurance and Risk Management
Michael J. Gansor, Risk Manager

Tax Services
Melissa Henard, Tax Manager

We welcome any feedback, comments, or suggestions regarding the content for our newsletters via e-mail at karen.brock@mail.wvu.edu.