

### Sponsored Project P-Card Reallocation Form Guidelines and Instructions

- Before undergoing the standard university procurement process, principal investigators need to seek approval from the Office of Research and Sponsored Programs for expenditures on sponsored projects. These actions must be documented in case an external entity requests documentation.
- P-Cards may not be secured with restricted funds.
- Due to this documentation requirement, P-Cards cannot be issued to faculty/staff members with a default restricted fund tied to the P-Card.

Principal investigators must ensure that costs associated with a sponsored project are

- within the project's budget
- allowable on the project
- allocable to the project
- relevant to the project's scope of work
- timely for the period of performance associated with the project.

Principal investigators must also ensure that proposed purchases comply with the State of Arkansas and UA Little Rock purchasing and P-Card regulations.

- If a principal investigator needs to use a P-Card for a cost associated with a sponsored project, they can work with their department chair and/or dean's office to utilize a P-Card not associated with a sponsored project.
- The charge may then be reallocated to the sponsored project using the Principal Investigator P-Card Approval Form for Restricted Funds. **This form should be completed before the deadline to post comments or reallocate charges for a [P-Card Credit Card Billing Cycle](#).** The form must then be signed by the cardholder and the principal investigator of the project.
- The cardholder is responsible for any allocations not approved by the principal investigator. If the cardholder does not comply with the above procedures, a department and/or college may revoke P-Card privileges at anytime.
- If it is determined at a later time that P-Card charges allocated to a restricted fund are not available, allowable, allocable, reasonable, and timely, the principal investigator must reimburse the university for these charges.