

SUL ROSS STATE UNIVERSITY

MEMBER THE TEXAS STATE UNIVERSITY SYSTEM

P-Card Procedures

PURPOSE

The purpose of the Sul Ross State University (SRSU) Procurement Card (**P-Card**) Program is to establish an efficient, cost-effective method for paying for orders and to delegate the authority and capability to make these purchases to the end-user in amounts not exceeding single transaction and monthly limits. This program is intended to complement existing processes. The P-Card Program will be administered in accordance with the terms of the State of Texas contract with Citibank and the University Purchasing Policy and Procedures. The P-Card is not intended to avoid or bypass appropriate purchasing procedures or bidding requirements. All items available through a SRSU preferred contract/supplier in the SHSU supported BearKatBuy should be utilized first, before going outside the tool and using the P-Card. In addition to internal policies and procedures, Sul Ross State University (SRSU) will comply with the terms and conditions of the State contract. **When SRSU Policy contradicts Procurement Card Policy, SRSU Policy prevails.** This program is designed to empower the department to make needed purchases without a delay and with minimal paperwork. **Travel expenses are NOT allowed with the P-Card.**

P-CARD ISSUANCE

The individual and department head will need to complete the **New Procurement Card Order Form**

https://www.sulross.edu/sites/default/files//sites/default/files/users/docs/purchasing/new_procurement_card_order_form_-_srsu.pdf to obtain approval. The P-Card is issued in a Delegate (individual) name with approval from the department head and the wording 'Official Use Only' clearly indicated on the card. **The P-Card is to be used for official University business purposes only and may not be used for any personal transactions.** The University pays the monthly bill.

The Delegate must bring his/her photo I.D. to Accounting Services, in BAB 204, Alpine, Texas, 79832, before the P-Card will be issued. All P-Cards will be shipped to Accounts Services where the Accounts Payable supervisor will handle the issuance of the P-Card and obtaining signatures.

- The Delegate will sign the P-Card Agreement, which will be kept on file in the Card Services Administrator's office.
- The Delegate will receive a signed copy of the P-Card Agreement and the P-Card. The Procurement Card Program Policy and Procedures provides the guidelines for using the Procurement Card. Please read them carefully.

SUL ROSS STATE UNIVERSITY

MEMBER THE TEXAS STATE UNIVERSITY SYSTEM

- Your signature on the Procurement Card Agreement shows that you understand the intent of the program and agree to follow the established policies and guidelines. This is why training is required prior to issuance.

SECURITY OF THE PROCUREMENT CARD

The assigned Delegate is responsible and accountable for the security and documentation associated with the use of the SRSU Procurement Card and for complying with all policies and procedures related to the P-Card Program. Delegate is required to attend P-Card Policy and Procedure Training prior to receiving the PCard.

Delegate is responsible for the security of the card and card number. This card shall be treated with the same level of care as the individual would use their own personal charge cards. Guard the P-Card account number carefully. It should not be posted in a work area, left in a conspicuous place, or left on file with a vendor. It must be kept in a secure location.

P-CARD TRAINING

Procurement recommends all department heads attend training. All Delegates will be required to attend training and the P-Card Agreement must be signed by the Delegate before the department is issued a card.

POINTS OF CONTACT- RESPONSIBILITIES

SRSU CARD SERVICES ADMINISTRATOR RESPONSIBILITIES: ADMINISTRATION OF THE PROGRAM

- Establish University policies related to the program
- Training on policies, procedures and reconciliation
- Monitor and maintain documentation of P-Card activities.
- Determine compliance with University policies and procedures through auditing of all Expense Reports and attached documentation
- Answer day-to-day questions
- Establish and update restricted Merchant Category Codes
- Downloads monthly statement from Citibank and prepares payment form for processing by SRSU Disbursements
- Audit accounting detail and makes department aware of necessary corrections to be made through the Controller's office.

SUL ROSS STATE UNIVERSITY
MEMBER THE TEXAS STATE UNIVERSITY SYSTEM

SRSU ACCOUNT MANAGER RESPONSIBILITIES: (CHAIR, DIRECTOR, OTHER)

- Designate Delegate
- Ensure limits requested on card align with your annual budget, remember the P-Card is not your primary source for purchasing goods/services.
- Determine spending limits for dept. within P-Card policy limits
- Approve monthly P-Card documentation to ensure purchases are within SRSU Policies and Procedures
- Ensure that all employees understand the department budget constraints under which cards are to be used
- Monitor all accounts being used to ensure sufficient funds are available
- Notify SHSU Card Services Administrator by email when employees terminate employment with Sul Ross State University or transfer to another SRSU department if the employee is a Delegate on the Procurement Card
- The Department Head is the assigned approver. The Department Head will approve reports each month or designate someone as their Approval Delegate during their absence.

SRSU FINANCE ADMINISTRATION RESPONSIBILITIES:

- Downloads monthly statement from Citibank and prepares payment form for processing
- Issue P-Card
- Review Credit Limit increase request for approval to ensure limits requested on card align with departments annual budget.
- Review and approve New Procurement Card Order Form
https://www.sulross.edu/sites/default/files//sites/default/files/users/docs/purchasing/new_procurement_card_order_form_-_srsu.pdf upon review of budget.
- Update and add FOAPA information to Citi Expense Management for reconciliation purposes.
- Apply appropriate FOAPAL allocation changes

SRSU DELEGATE RESPONSIBILITIES:

- Follow all P-Card policies, procedures, rules, and guidelines outlined in the Procurement Card Policy and Procedures
- Must attend a training class on policies and procedures
- Adhere to the Delegate limits approved
- Secure the card in a safe place at all times

SUL ROSS STATE UNIVERSITY

MEMBER THE TEXAS STATE UNIVERSITY SYSTEM

- Submit monthly Expense Report through the Citi tool by the 15th of each month
- Ensure all necessary documentation related to purchases made with the P-Card are retained

CITI CUSTOMER SERVICE

- Available 24 hours a day, 7 days a week.
- Assists the Delegates with general questions about the P-Card account.
- If a P-Card is lost or stolen, Customer Service should be notified immediately: 1-800-248-4553

PROCUREMENT CARD CONTROLS

CREDIT LIMITS

- All P-Cards will have departmental spending limits. A **Request for Procurement Card Credit Limit Increases Form** can be found at:
https://www.sulross.edu/sites/default/files//sites/default/files/users/docs/purchasing/request_for_p-card_credit_limit_increase_-_sul_ross.pdf

Purchases in excess of these limits will be denied at the point of sale.

- Payment Cycle Limits will limit the dollar amount available toward purchases during a single reporting cycle.
The department should request a Payment Cycle Limit consistent with the anticipated use of the card, up to a *maximum* limit of \$5,000 *per department*, subject to change upon review. Any requests for a monthly credit limit increase over \$5,000 will require approval by the Dean, Appropriate VP/Provost, Vice President for Budget and Finance, and SHSU Procurement / Business Services.
- Raising your limit over \$5,000 monthly increases SRSU's liability in the case of fraudulent charges and this liability will ultimately be the responsibility of the department and departmental O&M funds should it be determined that negligence was involved in any fraudulent activity, so please do not request more credit than what you need for routine monthly purchases.
- Transaction Spending Limits will limit the total dollar amount available toward a single purchase. The maximum transaction limit allowed is \$2,000 and includes the

SUL ROSS STATE UNIVERSITY
MEMBER THE TEXAS STATE UNIVERSITY SYSTEM

purchase price, plus freight and installation

RESTRICTED VENDORS

Vendors are assigned a Merchant Category Code (MCC) based on the type of business they operate. The P-Card Program is restricted from use with certain types of suppliers and merchants. If the P-Card is presented for payment to these vendors, the authorization request will be declined. If this happens and the purchase is within other guidelines, call the SHSU Card Services Administrator while still at the vendor's place of business during normal working hours M-F 8:00 a.m. to 5:00 p.m. The change allowing the purchase to be completed may be made by phone. If this is not possible, the Card Services Administrator will advise what steps to take to complete the purchase. The Delegate may be required to return to the office and submit a Requisition.

Please note that many vendors who operate within acceptable Merchant Category Codes may sell some items that are restricted from purchase on the P-Card. **Just because the vendor sells it does not mean the Delegate can buy it.** *See Acceptable and Unacceptable Purchases within this document.*

LOST OR STOLEN CARDS

If a P-Card is lost or stolen, the Delegate must immediately contact Citi Customer Service at 1-800-248-4553. **After contacting Citi, notify the University Police Department, the SHSU Card Services Administrator, and your Department Head. Prompt, immediate action will reduce the possibility of fraudulent activity. It is imperative that the Delegate contact Citi immediately to report a card lost or stolen. The Account Manager may be required to reimburse the University for any charge resulting from failure of the Delegate to immediately report the loss or theft of a card. The department may be subject to suspension or termination of the departmental procurement card for failure to report the card lost or stolen.**

Any fraudulent charges made on a lost or stolen card should be reported to the University Police Department and the SHSU Card Services Administrator. The SHSU Card Services Administrator will report fraudulent activity to Citi to file a dispute and to the Office of Audits and Analysis if such fraudulent activity is related to purchases made by an employee of Sam Houston State University. Keep in mind that the department may have to pay the full amount of card charges and work through the legal system to receive reimbursement.

SUL ROSS STATE UNIVERSITY

MEMBER THE TEXAS STATE UNIVERSITY SYSTEM

DELEGATE TRANSFER/TERMINATION

It is imperative that in either of the following cases the Department Head or his/her designee ensure that the SHSU Card Services Administrator is notified.

- Upon Delegate transfer to another University Department
- Upon Delegate termination from University employment
- Upon Delegate assigned to new job or duties and no longer responsible for P-Card.

The Department Head is responsible for determining the account number for any outstanding charges. **Any fraudulent charges made after a Delegate termination from employment at the University should be reported to the University Police Department and the SHSU Card Services Administrator.** The SHSU Card Services Administrator will report such fraudulent activity to the Office of Audits and Analysis.

CARD TERMINATION

Privilege does not come without responsibility. Use of the credit card is a privilege that carries a great deal of responsibility. If anyone is allowed to abuse the use of the P-Card, the whole program is impacted. Therefore, abuse of the P-Card can result in immediate consequences with no appeal. Certain P-Card violations and infractions will result in strikes against the department. Three strikes will result in review of the card by SHSU Procurement and Business Services and the SHSU Associate Vice President of Finance and Operations for possible suspension, deactivation or termination or additional training of departmental Delegates with the SHSU Card Services Administrator.

Occasionally, exceptions to the P-Card policies and procedures may be approved by the SHSU Card Services Administrator **prior** to the transaction being made. For an exception approval Delegate must complete a **P-Card Exception Approval Form** with details of the purchase and why the purchase needs to be made on the P-Card. If approved, the Delegate and SHSU Card Services Administrator will have a **P-Card Exception Approval Form** on file with the transaction, and card suspension, cancellation or deactivation, will be waived. The **P-Card Exception Approval Form**

[https://www.sulross.edu/sites/default/files//sites/default/files/users/docs/purchasing/p-card exception approval form - sul ross.pdf](https://www.sulross.edu/sites/default/files//sites/default/files/users/docs/purchasing/p-card%20exception%20approval%20form%20-%20sul%20ross.pdf) can be found at: This document will need to accompany the expense report to show approval granted.

SUL ROSS STATE UNIVERSITY
MEMBER THE TEXAS STATE UNIVERSITY SYSTEM

IMMEDIATE CARD CANCELLATION:

Results in cancellation of card with no option to receive another card.

- Items purchased for personal use when determined to be intentional abuse or fraud.
- Use of the P-Card to secure a cash advance.
- 2nd Lost or Stolen Card within 3 years after the 1st lost or stolen card.

IMMEDIATE CARD DEACTIVATION:

Results in a waiting period of 3 to 6 months for re-activation.

- Citi Expense Reports not posted by the required date for two (2) consecutive months or two (2) months during a 6-month period.
- Splitting purchases to avoid purchasing procedures (2nd offense).
- Failure to provide proper documentation or additional documentation requested within the required timeframe for an audit.
- Use of P-Card for travel related expenses which are prohibited by the State of Texas, or failure to have erroneous travel charges credited back to the P-Card.

OTHER CARD CANCELLATIONS AND ACTIONS

- **NON-USE**

If the department has not used the procurement card within one year, the P-Card will be cancelled. To receive a new card, the department will be required to submit a New Procurement Card Order Form and attend training.

- **TERMINATION OF UNIVERSITY EMPLOYMENT**

When a procurement card Delegate terminates employment with the University, the department head has specific obligation to notify the SHSU Card Services Administrator **prior** to the Delegate's termination date so the card can be cancelled. Failure to notify the SHSU Card Services Administrator may result in the department being responsible for payment of any fraudulent charges and revocation of all department card privileges. Any fraudulent charges made by Delegate after termination will be reported to the University Police Department. The terminated Delegate will be expected to reimburse the University.

SUL ROSS STATE UNIVERSITY
MEMBER THE TEXAS STATE UNIVERSITY SYSTEM

- **TRANSFER TO A DIFFERENT UNIVERSITY DEPARTMENT**

When a Delegate changes employment from one University department to another, the department has specific obligation to notify the SHSU Card Services Administrator **prior** to the effective date of change. Failure to notify the SHSU Card Services Administrator **prior** to the effective date of change may result in revocation of all department card privileges.

- **FAILURE TO PROMPTLY REPORT A LOST OR STOLEN CARD**

If a department fails to make a report of a lost or stolen card immediately upon discovery, the department may be required to reimburse the University for any fraudulent charge made on the card until it has been cancelled. The University will pay the charges and the department will be required to reimburse the University. The department will be subject to a minimum 3-month waiting period before a new card will be issued and Delegate will be required to attend training again. If a 2nd card is lost or stolen within 3 years after the 1st lost or stolen card, the department's card will be cancelled with no option to receive another card.

- **ADMINISTRATIVE AUTHORITY**

The Department Head or supervising Dean, Vice President, or President has the authority to request that the SHSU Card Services Administrator deactivate or cancel a department's card at any time for any reason. Any card so deactivated or cancelled may be reactivated or a new card issued with approval by the position that originally requested the deactivation or cancellation.

The SHSU Card Services Administrator, Office of Audits and Analysis, or the Office of General Counsel has the authority to request that the SHSU Card Services Administrator deactivate a department's card while transactions are being researched or investigated, or an audit is being conducted. At the conclusion of the research, investigation or audit, the card will be reactivated and/or appropriate action taken as specified herein and in policy.

SUL ROSS STATE UNIVERSITY

MEMBER THE TEXAS STATE UNIVERSITY SYSTEM

MAKING A PURCHASE

- **Determine if the transaction is an acceptable use of the card.**
 - a) Items available through Work Quest (formerly Texas Industries for the Blind and Handicapped (TIBH)) must be considered when using state & local funds. Products by Persons with Disabilities – A preference shall be given to manufactured products of workshops, organizations, or corporations whose primary purpose is training and employing persons with mental or physical disabilities, if the products or services meet state specifications as to quantity, quality, and price. Competitive bids are not required for purchases through Work Quest. When utilizing treasury/appropriated funds, and the purchase(s) or service(s) can be provided by Work Quest, they will be purchased through Work Quest or justify in writing the reason for the rejection and forward the rejection letter to Procurement and Business Services.
 - b) Splitting purchases to avoid purchasing procedures or bidding requirements is not allowed.
 - c) Consider available contracts for best value: State Contracts, TX-MAS Contracts, DIR Contracts, Tex-An Contracts, and Cooperative Contracts.
 - d) Always consider Recycled Products.
 - e) Accepting Free Gifts with purchases is strictly prohibited with the P-Card.
 - f) See examples of Acceptable and Unacceptable Purchases within this document.

- **Determine if the transaction is within the department's spending limit.**

A transaction includes the purchase price, plus freight and installation and excluding tax. ~NEVER split purchases to stay within the department's spending limit.
~Sales Tax should never be charged. SRSU is a tax-exempt agency. Sales tax is not a disputable item.

 - ~If tax is charged, it must be paid, and delegate will be responsible for obtaining a credit from the vendor charging the tax. If the delegate is unable to secure a credit for sales tax from the vendor, the delegate must reimburse the amount of the sales tax to the University.
 - ~Please visit the Cashiers Office located in the Briscoe Admin Building, Room 205 to pay the tax amount with cash or check for the exact amount of the tax charge.
 - ~Advise the Cashiers Office that you would like to apply the funds back to the FOAPA of the initial charge. Provide them with the full FOAPA number to apply the funds to.
 - ~The Cashier Office should provide a receipt confirming the funds have been applied back. Attach a copy of the transaction receipt, receipt from the Cashiers Office & a completed [Missing Receipt/Documentation/Problem Resolution](#) form to the expense on the applicable P-Card Expense report.

SUL ROSS STATE UNIVERSITY

MEMBER THE TEXAS STATE UNIVERSITY SYSTEM

- **Identify the vendor.**

State law mandates, on both state and local accounts, that SRSU make a good faith effort to increase business with **Historically Underutilized Businesses (HUBs)**.

Contact the SHSU HUB Coordinator, SHSU Card Services Administrator or your SHSU Purchaser for help identifying certified HUB vendors. Remember that SRSU's percentage of business with HUBs is considered during the biennial budget allocation process. HUBs may be searched at the State of Texas CMBL search site:

<http://www.window.state.tx.us/procurement/prog/cmb/>

- **State law mandates that prior to the commitment of funds** the Delegate verify the vendor's hold status for any purchase **EXCEEDING \$500**. Verification can be made at the following Comptroller website:

<https://ourcpa.cpa.state.tx.us/coa/Index.html> (The Taxpayer Identification Number can be found in Banner using **FTMVEND**.)

- If the Right to Transact Business in Texas status is listed as Active, Franchise Tax Ended, Franchise Tax Involuntarily Ended or if the Vendors information is not found, departments may proceed with the purchase. If the Right to Transact Business in Texas status is listed as Forfeited the Delegate must purchase with another vendor.
- **For expenditures utilizing state appropriated funds, the verification page MUST be attached to the Citi Expense Report for audit purposes.**

- **Call or fax the order**, visit the vendor, or place the order over the Internet if you feel that the site is secure. Confirm pricing including shipping and installation and excluding tax. The P-Card identifies SRSU as being a **tax-exempt** entity of the State of Texas but does not automatically result in the charge being tax exempt. **Stress to the vendor that SRSU is tax exempt.**

- All deliveries go through Central Receiving in Alpine and through central locations at the smaller campuses. Provide detailed shipping instructions including the building and room number where delivery is to be made. The department's name and delivery address should appear on all packing lists and box labels. This will help ensure that the shipment gets to the right person. Please be advised that the department's University mailbox number is the **billing address** used for the procurement card.

- Secure a receipt or invoice to fully document the purchase and if applicable, a **P-Card Missing Receipt/Documentation/Problem Resolution Form**
<https://www.sulross.edu/sites/default/files/sites/default/files/users/docs/purchasi>

SUL ROSS STATE UNIVERSITY

MEMBER THE TEXAS STATE UNIVERSITY SYSTEM

[ng/missing_receipt_doc_problem_resolution_-_sul_ross.pdf](#) to document any problems associated with the purchase. This document will need to accompany the expense report.

- Screen prints are acceptable for Internet orders as long as pricing is reflected on the printout.
 - Always instruct the vendor to send the receipt/invoice **directly to the department not to Accounts Payable for PCard purchases**. A state agency may not pay for goods before their delivery to the agency. Vendors should only charge the account when goods are shipped. Back orders should not be charged until the goods are shipped.
 - All receipts/invoices or online printouts must reflect pricing.
- Ensure receipt of goods and follow up with vendors to resolve any delivery problems, discrepancies and/or damaged goods.

ACCEPTABLE AND UNACCEPTABLE PURCHASES

A transaction includes the purchase price and all relative shipping and handling charges for delivery. Remember to convey to your suppliers that Sul Ross State University is a tax-exempt agency.

BUY FROM A CERTIFIED HUB WHEN POSSIBLE.

ACCEPTABLE PURCHASES

This list is not all-inclusive.

- **Awards**: with proper approval per policy Achievement of Awards. Awards require the **Food and Beverage Request Form** signed by the appropriate individual:
- **Barnes & Noble Bookstore**: Purchases are acceptable, unless otherwise prohibited.
- **Books/DVDs Educational Film and Reference Materials** (excluding eBooks)
- **Computer Supplies**: Per SRSU policy with IT review and approval.
- **Criminal/Civil Investigation**: University Police Department, Information Technology, and Teacher Education only.

SUL ROSS STATE UNIVERSITY
MEMBER THE TEXAS STATE UNIVERSITY SYSTEM

- **Decorations:** For University sponsored events only.
- **Fabric/Linens/Uniforms**
- **Fertilizer:** for small applications, not for large agricultural usage.
- **Food or non-alcoholic beverages:** Requires the Food and Beverage Request Form signed by the appropriate individual, **with the exception of food or non-alcoholic beverages used for classroom labs.**
- **Freight:** associated with items purchased by P-Card only
- **Furniture:** below \$5,000 (non-inventoried) and not otherwise prohibited.
- **Gratuity:** Local Accounts - Gratuity up to 20% is allowable. State Accounts - NO GRATUITY OF ANY KIND IS ALLOWED ON STATE ACCOUNTS.
- **Janitorial Supplies**
- **Memberships Dues:** Payment of memberships dues are acceptable only if the vendor will not accept a BearKatBuy purchase order and only if **prior** approval was obtained.
- **Pesticides:** (non-hazardous)
- **Plants/Landscaping Supplies**
- **Promotional Items:** Require the **Food and Beverage Request Form** signed by the appropriate individual.
- **Registration:** for conferences, seminars, webinars, rental of booths, etc.
- **Rentals:** (If a signed contract and/or agreement is required, then an **Exception Form** with the attached contract and/or agreement must be submitted and approval obtained **prior** to purchase.)
- **Restaurants:** Requires the **Food and Beverage Request Form** signed by the appropriate individual: **NO ALCOHOL OF ANY KIND MAY BE PURCHASED** unless by request for Exception prior to purchase with proper approvals granted and gift funds used for payment.
- **Safety Supplies**
- **Services:** Maximum dollar amount of \$500; if over \$500, must use a BearKatBuy Requisition.
- **Small Equipment:** (not capital or controlled; see below)

SUL ROSS STATE UNIVERSITY

MEMBER THE TEXAS STATE UNIVERSITY SYSTEM

- **Subscriptions/Periodicals**: when the subscription/periodical is shown to be beneficial to the University. Certain online subscriptions may require **prior** IT approval.
- **Tools/Hardware**

UNACCEPTABLE PURCHASES
This is not an all-inclusive list.

- **Alcoholic beverages**
- **Ammunition**: (Acceptable purchase for University Police Only)
- **Animals that are required to be reported on the Annual Financial Report**
(Note: Consumable, animals, such as lab rats, are acceptable purchases.)
- **BearKatBuy (items available thru SRSU preferred contracts/suppliers)** – departments should purchase through SHSU BearKatBuy if items are available under contracts listed in the Marketplace prior to using the P-Card and shopping outside the tool. **This includes office supplies, building supplies, lab/medical supplies and all other contracts currently listed within SHSU BearKatBuy.**
- **Cash Advances or cash refunds**
- **Cellular phones**
- **Charitable Donations**
- **Controlled, hazardous, or radioactive materials**
- **Fines and Penalties**
- **Free Gifts** – Accepting free gifts with purchases and/or in lieu of receiving available discount
- **Fuel for automobiles** (Voyager Fuel cards must be used.)

SUL ROSS STATE UNIVERSITY
MEMBER THE TEXAS STATE UNIVERSITY SYSTEM

- **Gift Cards**
- **High Risk Items Controlled By SRSU:** (Regardless of value)
 - Firearms
 - Historical Treasures and Works of Art
- **Insurance Premiums**
- **Leases**
- **Personal use items**
- **Phone Cards**
- **Postage** including freight charges via Federal Express or United Parcel Service
- **Prescription Drugs/Controlled Substances**
- **Printers**
- **Printing**
- **Professional and Consulting Services**

- **SRSU DEFINED CONTROLLED EQUIPMENT:**
As per the SRSU Property Department, the following items are considered Controlled even if they fall below \$500:
 - Apple iPad
 - Samsung Tab
 - Motorola XooM
 - HP Touchpad

- **STATE DEFINED CONTROLLED EQUIPMENT:**
Equipment with a single unit value from \$500 to \$4999.99 and identified as any one of the following:
 - Stereo Systems
 - Cameras
 - TV's, VCR/DVD Players
 - Two-Way Radios
 - Camcorders
 - Microscopes
 - Microcomputers, Servers and Laptops
 - Data Projectors
 - GPS

SUL ROSS STATE UNIVERSITY

MEMBER THE TEXAS STATE UNIVERSITY SYSTEM

- UPS Battery Backup
- Scanners
- Monitors

All IT related equipment per IT policy regardless of funding source or dollar amount should be reviewed and approved by SRSU Information Technology.

- **Work Quest** – Items purchased with state funds from another source other than Work Quest when the same item is available from Work Quest.
- **Travel and related expenses:** (Note: Registration is not considered a travel expense.) **If you use the P-Card for registration it is reconciled on the P-Card Expense Report only. DO NOT include on your Travel Expense Report.**

RETURNS, CREDITS, AND DISPUTED CHARGES

Should a problem arise with a purchased item or charge, the Delegate shall make every attempt to first resolve the issue directly with the supplier. Review of future statements is vital to ensure the account is properly credited for returns, credits and disputed charges. Returned, credited or disputed charges must be documented on a P-Card **Missing Receipt/Documentation/Problem Resolution Form**. A P-Card **Missing Receipt/Documentation/Problem Resolution Form** can be found at: https://www.sulross.edu/sites/default/files/sites/default/files/users/docs/purchasing/missing_receipt_doc_problem_resolution_-_sul_ross.pdf This document will need to accompany the expense report. Sales tax is not a disputable charge through Citi.

RETURNS AND CREDITS

If a Delegate needs to return an item to a supplier, contact the supplier and obtain instructions for return. Note that some suppliers may charge a restocking or handling fee for returns. All returns must be recorded on the P-Card **Missing Receipt/Documentation/Problem Resolution Form**. If an item is accepted as a return by the supplier, a credit paid until the credit is posted or other resolution is reached. A P-Card **Missing Receipt/Documentation/Problem Resolution Form** can be found at: https://www.sulross.edu/sites/default/files/sites/default/files/users/docs/purchasing/missing_receipt_doc_problem_resolution_-_sul_ross.pdf This document will need to accompany the expense report.

DISPUTED CHARGES

If a Delegate finds a charge on a monthly statement that is inaccurate, the Delegate may

SUL ROSS STATE UNIVERSITY

MEMBER THE TEXAS STATE UNIVERSITY SYSTEM

choose to dispute payment by disputing the charge on a **Citi Cardholder Dispute Form**. All disputed charges must be detailed in Citi according to instructions. The **Dispute Form** **MUST** also be scanned to SHSU Card Services Administrator at srsupcard@SHSU.edu and will need to accompany the expense report.

If a charge appears for which a credit is pending, the charge can be disputed until the credit is posted, or the charge can be paid, and the credit utilized against future charges. The **Citi Cardholder Dispute Form** may be downloaded from the Procurement and Business Services website at

https://www.sulross.edu/sites/default/files//sites/default/files/users/docs/purchasing/citi_cardholder_dispute_form.pdf.

If disputed, Citi will place the charge in a 'State of Dispute' and the account may be given a provisional credit until receipt of adequate documentation from the vendor is provided. If the documentation appears to be in order, the transaction will be re-posted to the account and the dispute considered closed.

If the charge is suspected to be fraudulent, the card will be immediately blocked. An investigation of the charge will continue, and a provisional credit will be issued. A new card will then be re-issued to the department, if appropriate. If, after the investigation, the disputed charge appears to be legitimate, the transaction will then post to the new account.

REQUIRED DOCUMENTATION

PROCUREMENT CARD TRANSACTION DETAIL AND DOCUMENTATION

Each Delegate is responsible for retaining documentation on each purchase and submitting with their expense report. Each Delegate is responsible for documenting transaction detail entries into Citi monthly. Each individual purchase must be detailed electronically, showing a detailed description, selecting the correct account codes to which the charges apply, and the associated amounts. Delegate will be responsible for making corrections through the Controller's office after the 20th of the month if reports are submitted with incorrect tiles/codes.

ACCEPTABLE PAPER DOCUMENTATION FOR EACH TRANSACTION MAY INCLUDE BUT IS NOT LIMITED TO:

- ✓ Sales Receipts/Invoices or printed Internet or email confirmation (**always required**). All documents, printed Internet or email confirmations must

SUL ROSS STATE UNIVERSITY

MEMBER THE TEXAS STATE UNIVERSITY SYSTEM

reflect pricing on the printout.

The State of Texas has determined that there is no excuse for missing receipts.

- ✓ Credit Receipts/Slips/Invoices must reflect pricing.
- ✓ P-Card Missing Receipt/Documentation/Problem Resolution Forms.
- ✓ Citi Disputed Item Form.
- ✓ Other information or correspondence related to the purchase.

Issuance of a P-Card on a Grant/Contract account requires prior review by the Office of Accounting Service . In addition to any restrictions of the funding agency, P-Card use by Grant/Contract Accounts shall follow all applicable SRSU P-Card Policies and Procedures. It is the responsibility of the Account Manager/PI to adhere to P-Card and SRSU Policy, and also to the applicable federal and state regulations and any terms and conditions specific to the contract or grant award rules and regulations.

MONTHLY STATEMENT, RECONCILIATION, AND APPROVAL

The Delegate must complete all transaction detail entries in Citi Global Expense Management and reconcile the entries with the Citi Expense Report. The transaction detail entries are required and provide an accounting trail for expenditures made with the P- Card. Each individual purchase must be detailed in Citi.

All transaction detail entries related to charges on the Citi Expense Report must be completed on or before the 15th day of the month following the reporting cycle close date. If the 15th of the month falls on a weekend, the Expense Report should be submitted by the first work day of the following week. It is the Delegate's responsibility to resolve all discrepancies, prior to submitting the report. Delegates may begin reconciling P-Card expenses on the 6th of the month. Citi can still post expenses for the cycle through the 6th so DO NOT submit reports before the 6th of the month as you will be missing transactions.

A Procurement transaction log is the **required method** for expenditure tracking while using the Procurement Card. The form is available at https://www.sulross.edu/sites/default/files//sites/default/files/users/docs/purchasing/srsu_p-card_transaction_log1.pdf

It is a requirement that the Delegate be able to perform Citi reconciliation transactions in order to ensure that transactions are reconciled and submitted by the required deadlines.

It is the Department Head's responsibility to review the transactions listed on the Citi Expense Report to verify that all purchases are appropriate expenditures for the department and account charged and approve those expenditures. Changes or corrections cannot be made in Citi once an expense report has been submitted and approved. Delegates will be responsible for making

SUL ROSS STATE UNIVERSITY

MEMBER THE TEXAS STATE UNIVERSITY SYSTEM

corrections through the SRSU Accounting and Finance office after the 20th of the month if reports are submitted with incorrect tiles/codes.

If the Department Head and/or Delegate questions any transaction, they should bring it to the attention of the SHSU Card Services Administrator, or it may be reported anonymously through the University's fraud and ethics reporting process. Reported transactions will be audited and appropriate action taken as specified herein.

AUDIT

Monthly statements, Citi Expense Reports and associated documentation will be audited by the SHSU Procurement and Business Services Office. It is the Delegate responsibility to ensure all documentation is uploaded in Citi for each transaction. If during an audit of the Expense Report additional information is requested, the Delegate (s) will have 48 hours to respond and provide requested documentation.

Audits may be conducted in 1 of 2 ways:

- The SHSU Card Services Administrator will contact the Delegate requesting an audit review.
- The SHSU Card Services Administrator may visit the Delegate workstation without notice and request an immediate review.

The Office of Audits and Analysis may also conduct P-Card audits at any time without notice to the Delegate or the SHSU Card Services Administrator.

PROCUREMENT CARD PAYMENT

At the end of each reporting cycle please reconcile your account and submit your signed and approved Citi Expense Report no later than the 15th of the month. Only one monthly report should be submitted for the monthly cycle within Citi. Do not submit daily or weekly reports. If the 15th of the month falls on a weekend, Expense Reports should be submitted by the first workday of the following week, no exceptions, unless notified by the SHSU Card Services Administrator.

SRSU has selected *a Citi reporting cycle of 30 days with payment due in 30 days.* -See the following link for cycle dates:

https://www.sulross.edu/sites/default/files//sites/default/files/users/docs/purchasing/pcard_fy21_report_cycle_draft_8-31-2020_003.pdf

SRSU's statement closing date will be the 3rd day of the month or the 1st business day before, if the 3rd falls on a weekend or holiday. Each month SRSU will receive a summary billing listing

SUL ROSS STATE UNIVERSITY

MEMBER THE TEXAS STATE UNIVERSITY SYSTEM

all transactions for that period. **Please note that there will be no late payments to Citi. Payment will be made from the department FOAP's even if there is insufficient budget.** Payment will be made from a clearing account and all charges posted to the FOAP identified in Citi or the department's primary O&M account, if no draft report exists in Citi with FOAP information. **The departments will be responsible for filing with Citi a Citi Disputed Item Form for all disputed charges, and for cleaning up any deficits with Accounting and Finance office when an insufficient fund balance is present upon posting of charges.**