

SFASU Procurement Card

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STEPHEN F. AUSTIN STATE UNIVERSITY
PROCUREMENT CARD (P-Card) PROGRAM GUIDE
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OVERVIEW

INTRODUCTION

The purpose of the Stephen F. Austin State University Procurement Card (P-Card) Program is to establish a more efficient, cost-effective method for paying for small orders and to delegate the authority and capability to make these purchases to the end-user. This program is designed to empower the cardholder to make small purchases on an as need basis, and is intended to complement existing purchasing processes. **The P-Card is not intended to avoid or bypass appropriate purchasing procedures or bidding requirements.** The P-Card program is administered by the Director of Procurement and Property Services in accordance with the terms of the state of Texas contract, [University Policy 17.11 'Procurement Card](#), and this P-Card Program Guide. The P-Card Coordinator is responsible for the daily operations of the Procurement Card Program.

THE PROCUREMENT CARD

The Procurement Card, or p-card, is issued in the employee's name, with reference to SFA and/or the department name, the State of Texas logo, and the wording 'Official Use Only' clearly indicated on the card. The p-card will be issued with a purple P-CARD sleeve to help distinguish the university p-card from other credit cards, and includes the Procurement Department's information. **The p-card is to be used for official university business purposes only and may not be used for any personal transactions.** The monthly bill is paid monthly by the University, not the employee.

The card will also indicate SFA and the SFA department. Transactions are able to be detailed to multiple FOPs (as long as the cardholder has access to those FOPs) within the Banner system. It is the detailer's responsibility to ensure that the FOP is correct. Changes to the default can be made by contacting the P-Card Coordinator.

ACTIVATING THE PROCUREMENT CARD

The p-card must be activated by the cardholder before using it, by calling the number on the card, or going online to cardactivation.citi.com. If calling, you must **call from an SFA phone to activate the card. Do not call from a personal phone.** During the activation process the cardholder must provide CitiBank with their verification ID that was indicated on the p-card application, and a 4 digit PIN number. Upon receipt of the card, the cardholder should sign the back of the p-card and always keep the card in a secure place.

SECURITY OF THE PROCUREMENT CARD

The cardholder is responsible for the security of the card. The p-card shall be treated with the same level of care that the cardholder would use with his/her own personal credit cards. The 16 digit card number should never be stored or emailed. The card can be reference by the last 4 digits when communicating with the P-Card Coordinator.

Guard the p-card account number carefully. It should not be posted in a work area or left in a conspicuous place. It must be kept in a secure location.

CARD USE BY SOMEONE OTHER THAN THE CARDHOLDERS

If the cardholder wants to allow another University employee or a student to use his/her p-card, the cardholder MUST complete a [P-Card Use Form](#) and file it with the P-Card Coordinator BEFORE allowing named persons to make purchases. The P-Card Use Form will identify either by name or category those individual(s) that will be approved to use the cardholder's card; i.e., named employees or students, all employees within the department, all full-time employees within the department, students making purchases for classes, student employees, etc. If the named users or other changes are made, a **new** P-Card Use Form must be completed and sent to the P-Card Coordinator. The new form will replace the previous form. **The cardholder is liable for all transactions made on his/her P-Card.** It is the responsibility of the cardholder to ensure that the individual using the card is aware of appropriate uses for the card and the need to return the card and associated documentation immediately after making the purchase. Please note that vendors may question a different person signing the card and may choose to refuse the sale.

Card Use by Another Employee

It is the cardholder's option to allow another University employee within the cardholder's department to use the card. **It is required that the name of the employee using the card be recorded either on the receipt or within the Banner P-Card System.** Failure to document another employee's use of the card or to allow inappropriate use of the card will result in demerit accumulation toward deactivation or cancellation of the card as provided by [University Policy](#) and herein.

Card Use by a Student Other Than a Student Employee

If a student is allowed to use the card, the cardholder must ensure that the student's use of the card is necessary to carry out university funded student responsibilities for a class or University funded student activities. The department and/or cardholder is required to have a procedure in place to identify the student to whom the card was given and to ensure that the student returns the card and appropriate documentation in a timely manner; i.e., hold student ID, student signs card check-out form, etc. In addition, the student should always be advised that misuse of the card is considered fraud and when discovered, the student will be subject to appropriate disciplinary action. **It is required that the name of the student using the card be recorded either on the receipt or within Banner.** Failure to document student use of the card or to allow inappropriate use of the card will result in demerit accumulation toward deactivation or cancellation of the card as provided by [University Policy](#) and herein.

POINTS OF CONTACT - RESPONSIBILITIES

Program Administrator Responsibilities:

- Administration of the program
- Establishing credit limits
- Establishing University policies related to the program.
- Director, Kay Johnson, ext. 4037, johnsondk6@sfasu.edu

Program Coordinator Responsibilities:

- First point of contact for answering day to day questions
- Issuing cards
- Cardholder training
- Monitoring and maintaining documentation of p-card activities
- Periodic auditing of cardholders
- P-Card Coordinator. Choya Coleman, ext. 4353, pcard@sfasu.edu
- Back-up: Asst. Director, Carol Fountain, ext. 6495, pcard@sfasu.edu

Account Manager Responsibilities:

- Designating cardholders and determining cardholder spending limits
- Approving each cardholder's monthly p-card documentation
- Determining annual encumbrances for accounts to which transactions will be made
- Ensuring that all employees issued a card understand the department budget constraints under which cards are to be used

Cardholder Responsibilities:

- Following all [p-card policies](#), procedures, rules and guidelines outlined in the [Program Guide](#) and [University Policy](#) and updates via the P-Card ListServ.
- Maintaining the necessary documentation related to purchases made with the p-card

CitiBank Customer Service

- Available 24 hours a day, 7 days a week
- Assists the cardholder 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
- CitiBank Fraud Department: 1-800-945-3114
- PIN # changes: 1-800-248-4553, option 2

PROCUREMENT CARD CONTROLS

Credit Limits

All p-cards will have spending limits as approved by the Department Head. Purchases in excess of these limits will be denied at the point of sale.

Monthly Cycle Limits: the dollar amount allowed during a one month billing cycle. The Department Head should request a Monthly Cycle Limit consistent with the anticipated use of the card, up to a *maximum* limit of \$20,000 per billing cycle.

Daily Spending Limits:..... P-Cards are not assigned a daily spending limit.

Transaction Spending Limits:..... Limits the total dollar amount available toward a single purchase. The *maximum* Transaction Limit allowed is \$5,000. **A transaction includes the purchase price, plus freight and installation.**

Cardholder limits will be compared to actual expenditures every 6 months and adjustments made as needed by the P-Card Coordinator in order to limit the University's risk of liability and exposure.

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 P-Card Coordinator while still at the vendor's place of business. The change allowing the purchase to be completed may be made by phone. If this is not possible, the P-Card Coordinator will advise what steps to take to complete the purchase. The cardholder 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 cardholder can buy it.** See Acceptable and Unacceptable Purchases.

LOST OR STOLEN CARDS

If a p-card is lost or stolen, immediately contact CitiBank Customer Service at 1-800-248-4553. After contacting CitiBank, notify the P-Card Coordinator and your Department Head.

Prompt, immediate action will reduce the possibility of fraudulent activity. It is imperative that the cardholder contact CitiBank immediately to report a card lost or stolen. The cardholder may be required to reimburse the University for any transactions resulting from a failure of the cardholder to immediately report the loss or theft of a card. The department may be subject to suspension or termination of all departmental cards for failure to report lost or stolen cards. Any fraudulent transactions made on a lost or stolen card should be reported to the University Police Department and the P-Card Coordinator. The P-Card Coordinator will report fraudulent activity to the Department of Audit Services. Keep in mind that the department may have to pay the full amount of transactions and work through the legal system to receive reimbursement.

EMPLOYEE TRANSFER/TERMINATION

It is imperative that in either of the following cases the Department Head or his/her designee ensure that the p-card is returned to the P-Card Coordinator or upon approval from the Coordinator that the p-card may be shredded:

- upon employee transfer to another University department
- upon employee termination from University employment

The Department Head is responsible for determining the FOAP for outstanding transactions. Any fraudulent transactions made after an employee's termination from employment at the University should be reported to the University Police Department and the P-Card Coordinator. The P-Card Coordinator will report fraudulent activity to the Department of Audit Services. The department may be subject to suspension or termination of all departmental cards for failure to secure and return cards from employees transferred or terminated.

CARD TERMINATION

Privilege does not come without responsibility. Use of the credit card is a privilege that carries a great deal of responsibility, but one that will be worth it due to the ease with which purchases can be made. If any one cardholder 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 rule violations will result in immediate deactivation or cancellation of all of a cardholder's cards as noted herein and in [University Policy 17.11 'Procurement Card'](#). Other violations will be tracked on a demerits basis accumulated by cardholder. Every point given stays with the cardholder for length of 6 months. Demerits given within a 6-month time frame will be reviewed and appropriate action taken as noted herein and in [University Policy 17.11 'Procurement Card'](#). Note the actions and subsequent consequences outlined herein or in the policy should not be considered all inclusive. Demerits may be accumulated during any transaction review, research or audit by either the P-Card Coordinator or the Department of Audit Services.

Occasionally, exceptions to the p-card rules may be approved by the P-Card Coordinator prior to the transaction taking place. If so approved, the cardholder and P-Card Coordinator will have a [P-Card Exception Request Form](#) on file with the transaction, and card cancellation, deactivation, or demerits will be waived.

Immediate Card Cancellation – results in cancellation of all cards with no option to ever 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
- A second occurrence of a Lost or Stolen Card within 3 years after the first lost or stolen card

Immediate Card Deactivation – results in a waiting period of 3 months for re-activation and training.

- Transaction Details not posted by the required date for 3 consecutive months or 3 months during a 6 month period
- Splitting purchases to avoid purchasing procedures (second offense)
- Failure to provide documentation within the requested timeframe for an audit

Demerits Schedule

Demerits will accumulate as noted below for each cardholder. An accumulation of demerits over a 6-month period will result in the following actions:

4 demerits accumulated within the first 4 months of a 6-month period will trigger a need for a full audit of 3 months of transactions.

6 demerits accumulated within a 6-month period will cause all of cardholder’s cards to be deactivated for a minimum of 3 months. Before any cards will be reactivated, the employee will be required to attend an instructor-led training.

10 demerits accumulated within a 6-month period will cause all of cardholder’s cards to be cancelled for a minimum of one year. New cards will be issued only after the one-year waiting period and only upon completion of a new [P-Card Application/Approval Form](#) and attendance of an instructor-led training.

Demerits will accumulate as noted below when the following unacceptable purchases are made, procedures are not followed, or documentation is not produced:

- 1Not using [WorkQuest](#) (formerly TIBH) for items available when using any funds
- 1Purchases of promotional items bought from vendors who are not collegiate licensed
- 1Purchasing printing that requires University Marketing Communications approval
- 1Food purchased with state funds
- 1Food purchases not documented with 5 W’s
- 1Purchase of controlled, hazardous or radioactive materials
- 1Purchase of postage
- 1Fuel for automobiles
- 1Cell phones or phone cards
- 1 Membership paid with state funds without VP/Pres Approval
- 1Professional and consultant services or any other services requiring a written contract
- 1Unable to produce bank statement upon request
- 1[P-Card Resolution Form](#) not filed with transaction in question
- 1Tax charged/no credit received
- 1Failure to document the name of another employee or student using the p-card

- 1Furniture purchases without the Design Center recommendation
- 2.....Purchase of software and subscriptions
- 2Gift cards
- 2Alcoholic beverages purchased prior to documented approval from the President
- 2Travel related expenditures
- 2Items for personal use – when determined to be accidental
- 2Purchase of “controlled equipment”
- 2Unable to produce printed and signed Transaction Detail Summary upon request
- 2Exceeding a card’s transaction, daily or monthly credit limit
- 2HUBs not being utilized
- 2Card use by another employee or student without a P-Card Use Form on file
- 3Unable to produce verification of purchase upon request; e.g., receipts, invoices, credit receipts, printed internet or email confirmations, etc.
- 3Splitting purchases to avoid purchasing procedures (1st offense)
- 3Inappropriate purchase for the account charged; i.e., course fee accounts are limited to course needs
- 3Failure to secure the p-card account number; i.e., card number posted in a public area, cards not kept in a secure location

Other Card Cancellations and Actions

Non-Use - If the cardholder has not used the procurement card within one year, the p-card will be cancelled. To receive a new card, the cardholder will be required to submit a [P-Card Application/Approval Form](#) and attend training.

Termination of University Employment - When a cardholder terminates employment with the university, the department has a specific obligation to reclaim the p-card and return it to the P-Card Coordinator prior to the employee termination date. A request may be made to the P-Card Coordinator for the card to be shredded by the Department Head or his/her designee. The request can be granted at the P-Card Coordinator’s discretion. Failure to reclaim or dispose of cards as designated may result in the department being responsible for payment of any fraudulent transactions and revocation of all department card privileges. Verification of card return will be part of an employee’s exit interview with Human Resources. Any fraudulent transactions made by a terminated employee after the employee’s termination will be reported to the University Police Department. The employee will be expected to reimburse the University.

Transfer to a Different University Department - When a cardholder changes employment from one University department to another, the department has a specific obligation to reclaim the p-card and return it to the P-Card Coordinator prior to the effective date of change. A request may be made to the P-Card Coordinator for the card to be shredded by the department head or his/her designee. The request can be granted at the P-Card Coordinator’s discretion. Failure to reclaim or dispose of cards as designated may result in revocation of all department card privileges.

Failure To Promptly Report A Lost Or Stolen Card - If a cardholder fails to make a report of a lost or stolen card immediately upon discovery, the cardholder may be required to reimburse the University for any fraudulent transaction(s) made on the card until it has been cancelled. The

University will pay for the transactions and the employee will be required to reimburse the University. The cardholder will be subject to a minimum three (3) - month waiting period before a new card will be issued and will be required to attend an instructor-led training again. If a second p-card is lost or stolen within three (3) years after the first lost or stolen card, all of the cardholder's cards will be cancelled with no option to ever receive another card.

Failure to Detail all Transactions 7 Days Subsequent to the Day They are Due – All transactions on the P- Card statement must be detailed in Banner by the 15th of the month. If transactions still have not been detailed seven (7) days after the designated deadline of the 15th, the card will be deactivated until all transactions are completed in Banner to the satisfaction of the P-Card Coordinator. If details are late three (3) months in a six (6) month period, the P- Card will be deactivated for three (3) months.

Failure to Upload Transaction Records into the P-Card Records Portal 7 days Subsequent to the Day They are Due – All transaction records must be uploaded into the P-Card Records Portal by the 15th of the following month (example: transaction records for the April 4th – May 3rd billing cycle are due June 15th). If transaction records still have not been uploaded into the portal seven (7) days after the deadline, the card will be deactivated until all records are uploaded into the portal to the satisfaction of the P-Card Coordinator. If uploads are late three (3) months in a six (6) month period, the P- Card will be deactivated for three (3) months.

Administrative Authority - The Department Head or supervising Dean, Vice President, or President has the authority to request that the P-Card Coordinator deactivate or cancel an employee's cards at any time for any reason. Any cards so deactivated or cancelled may be reactivated or new cards issued with approval by the position that originally requested the deactivation or cancellation. Upon the P-Card Coordinator's determination or upon the request of the Department of Audit Services or General Counsel's office, the P-Card Coordinator may deactivate an employee's card while transactions are being researched, investigated, or an audit is being conducted. At the conclusion of the research, investigation, or audit, the cards will be reactivated and/or appropriate action taken as specified herein and in [University Policy 17.11 'Procurement Card'](#).

USING THE PROCUREMENT CARD

The cardholder is responsible for following university policies and procedures at all times. Cardholders, detailers, and department heads are automatically subscribed to an email list (ListServ) that delivers weekly notifications and program updates.

MAKING A PURCHASE

- Determine if the transaction is an acceptable use of the card.
 - a. Items available through [WorkQuest](#) must be considered when using **any University Funds**
 - 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. See examples of Acceptable and Unacceptable Purchases
 - f. NOTE: Payments for food purchases may be made on the p-card **ONLY** when the food or meals are intended to service one or more persons, include at least one university employee, and serve a legitimate business purpose. Refer to the [Guidelines for Expenditures from University Funds](#) regarding business meals, food, and food related purchases. Except as outlined in university policy, the purchase of food is only appropriate with local funds and cannot be purchased with a state account.

- Determine if the transaction is within the cardholder's spending limit. A transaction includes the purchase price, plus freight and installation and excluding tax.
 - NEVER split purchases to stay within the cardholder's spending limit
 - **SFA is a tax exempt agency. Sales Tax is not allowed and is not a disputable item. If tax is charged, the cardholder will be responsible for obtaining a credit from the vendor charging the tax, or the amount of the tax must be reimbursed to the university.**

- Identify the vendor.

State law mandates, on both state and local accounts, that SFA make a good faith effort to **increase** business with **Historically Underutilized Businesses (HUBs)**. Contact the Program Coordinator or your Purchaser for help identifying HUB vendors. Remember that SFA's percentage of business with HUBs is considered during the state's biennial budget allocation process. HUBs may be searched at the State of Texas [CMBL](#) search site

- Prior to the commitment of funds, **state law mandates that the cardholder verifies the [vendor's warrant hold status](#) FOR ANY PURCHASE EXCEEDING \$500**. Refer to [University Policy 17.23, 'Restrictions on Contracting with and Paying Certain Vendors'](#) for detailed instructions on conducting this search or contact the P-Card Coordinator. The P-Card Coordinator will also update cardholders by email on all vendors who are on hold with the state that have been paid with the P-Card. If you are wary about a company you may contact the P-Card Coordinator or your buyer for additional research.

- 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.
 - a. The p-card identifies Stephen F. Austin State University as being a **tax exempt** entity of the State of Texas but does not automatically result in the transaction being tax exempt. **Stress to the vendor that SFA is tax exempt.**
 - b. SFA's Texas Sales and Use Tax Exemption Form - available on the P-Card Forms and Manuals webpage under Tax Exempt Documents
 - c. The following companies have assigned a specified tax exempt ID that must be presented to have tax removed from the transaction.
 - Wal-Mart Tax Exempt ID #4675 (Nacogdoches North St & Lufkin); #3413112 (University Dr.)
 - Lowe's Tax Exempt ID #177200052 (Nacogdoches and Lufkin)
 - Home Depot Tax Exempt ID #1909140830
 - Hobby Lobby Tax Exempt ID – available on the P-Card Forms and Manuals webpage under Tax Exempt Documents

- Provide detailed shipping instructions including the building and room number where delivery is to be made. P-Card purchases should not be delivered to **Central Receiving**. Request that the cardholder's name, and delivery address appear on all packing lists and box labels. This will help ensure that the shipment gets to the right person.

- Secure a receipt or invoice, and/or [P-Card Resolution Form](#) to fully document the purchase and if applicable, any problems associated with the purchase. Always instruct the vendor to send the receipt/invoice directly to the cardholder, **not to Accounts Payable**. 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.

- Ensure receipt of goods and follow up with vendors to resolve any delivery problems, discrepancies and/or damaged goods.

ACCEPTABLE AND UNACCEPTABLE PURCHASES

ACCEPTABLE PURCHASES – EXAMPLES (this list is not all inclusive)

The p-card may be used for a wide variety of purchases of goods and services with a maximum single transaction limit of \$5,000. A transaction includes the purchase price, plus freight and installation. Examples include but are not limited to:

- Tools/Hardware
- Supplies: Office, Safety, Lab, Medical
- Books
- Janitorial Supplies
- Supplies for computers (not including software)
- Registration for conferences, seminars, etc.
- Membership dues (local funds only)
- Small Equipment (not capital or controlled; see below)
- Purchases from the Barnes & Noble Bookstore, unless otherwise prohibited below
- Food purchases that are intended to service one or more persons for a legitimate business purpose. (local funds only) **Description must include the 5 W's: Who, What, When, Where, Why**
- Services (unless it requires a written contract, AND only if the vendor record is in Banner)
- Rentals (excluding vehicle rentals)
- Furniture AFTER Design Center recommendation.

**Buy from a HUB
when possible.**
Contact your buyer for resources

UNACCEPTABLE PURCHASES

The p-card **MUST NOT BE USED** for the following purchases.

- Items for personal use
- Items purchased from a source other than WorkQuest when the same item is available from WorkQuest
- Promotional items purchased from a vendor not collegiate licensed
- Printing that requires approval from University Marketing Communications
- Software, subscriptions, etc.
- Furniture without Design Center recommendation.
- Animals that are required to be reported on the Annual Financial Report
NOTE: Consumable animals, such as lab rats, are acceptable purchases
- Travel and related expenses
- Membership dues paid with state funds (Need VP/Pres Approval)
- Cash advances or cash refunds
- Gift Cards
- Controlled, hazardous, or radioactive materials
- Fuel for automobiles (must use Voyager Fuel cards)
- Alcoholic Beverages unless documented approval from the President is in place prior to the purchase
- Professional and consultant services, or other services requiring a written contract
- Cellular phones (must be issued by Telecommunications Department)
- Phone Cards (unless approved by the Assistant Director of Networking and Telecommunications)
- Postage Stamps
- **STATE DEFINED CONTROLLED EQUIPMENT:** Equipment with a single unit value from \$500 to \$4999.99 and identified as any one of the following:
 - a. stereo systems
 - b. Cameras (film & digital)
 - c. TVs
 - d. VCRs
 - e. DVD players
 - f. camcorders (including digital)
 - g. any combination of b-f
 - h. Microcomputers, servers and laptops, tablets, iPads
 - i. printers
 - j. data projectors
- **SFA DEFINED CONTROLLED EQUIPMENT:** Equipment of ANY VALUE and identified as any one of the following:
 - a. firearms
 - b. microcomputers, servers, laptops, computers, tablets, iPads
 - c. drones
 - d. palm pilots, PDA's
 - e. historical treasures and works of art
 - f. Agriculture implements that attach to tractors; trailers, golf carts, Mules, Gators, ATV'S, etc.

RETURNS, CREDITS AND DISPUTED TRANSACTIONS

Should a problem arise with a purchased item or transaction, the cardholder 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 transactions. Returned, credited or disputed transactions must be documented on a [P-Card Resolution Form](#).

Sales tax is not a disputable item.

Returns and Credits

If a cardholder 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 Resolution Form](#). If an item is accepted as a return by the supplier, a credit for this item may appear on the same statement on which the original transaction is posted. If not, the credit will appear on the following statement.

Disputed Transactions

Reasons for a disputed transaction:

- item(s) may have been received and returned, but a credit has not been issued or is in the process of being issued
- item(s) may have been ordered, but cancelled before the goods were shipped and the credit has not been issued or is in the process of being issued
- a vendor may have keyed in an incorrect card number when submitting the transaction

A complete transaction or portion of a transaction may be disputed.

1. Submit a [CitiBank Disputed Item Form](#) to CitiBank per directions on the form.
2. Disputed items will appear on the CitiBank statement and must be detailed in Banner with a description of 'DISPUTED ITEM' and a description of the item within the transaction description line of Banner. Also send the Disputed Item Form to the P-Card Coordinator via email at pcard@sfasu.edu.

SFA will pay CitiBank in full each month, including the disputed transaction. If a credit is issued, a credit will appear on your CitiBank Statement either in the current month or following month. Detail the credit to the **same** FOAP to which it was originally detailed. The description should read "Credit for disputed item".

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

REQUIRED DOCUMENTATION

PROCUREMENT CARD TRANSACTION DETAIL AND DOCUMENTATION

Each cardholder is responsible to retain documentation on each purchase and make transaction detail entries in Banner. Each individual purchase must be detailed electronically, showing a detailed description as well as the fund, org, account, and program code(s) to which the transactions apply with their associated amounts. Refer to the P-Card Detail Entry in Banner manual and Transaction Detail Summary Instructions. Transactions from the previous week are loaded into Banner each Monday. Detailing for the monthly billing cycle should be completed on or before the 15th following the end of the billing cycle, or the date otherwise designated.

Acceptable documentation for each transaction may include but is not limited to:

- ✓ Sales Receipts/Invoices or printed internet or email confirmation (**always required**)
- ✓ Packing Slips
- ✓ Credit Receipts/Slips/Invoices
- ✓ Forms: [P-Card Exception Request Form](#), [P-Card Resolution Form](#), [CitiBank Dispute Form](#), [Food Form](#), etc.
- ✓ Other information or correspondence related to the purchase to provide complete transparency for the purchase

MONTHLY STATEMENT, RECONCILIATION, AND APPROVAL

At the end of each billing cycle a monthly statement will be mailed by CitiBank to each cardholder listing purchases made with the p-card. Upon receipt of the statement, the cardholder must reconcile all transaction detail entries in the Banner with the CitiBank Statement. The statement can also be downloaded online from CitiBank. <https://home.cards.citidirect.com/CommercialCard/Cards.html>

The following WebFOCUS reports are available to assist in the reconciliation process:

- Transaction Detail Summary Report (fpr0060)
 - Lists transactions that have been detailed for individual p-cards
- Missing Detail Summary Report (fpr0070)
 - Lists transactions that have yet to be detailed for individual p-cards
- P-Card Transactions Report (fpr0030b)
 - Utilized by department detailers (role of Business Manager or Account Manager) to identify transactions for all p-cards for which they have access to detail

Transaction detail entries related to transactions on the current statement must be **completed on or before the 15th day of the month** following the end of the billing cycle. If transactions still have not been detailed seven (7) days after the 15th then the card will be deactivated until all detailing has been completed to the satisfaction of the P-Card Coordinator.

The statement total **must match** the Transaction Detail Summary Report Grand Total. The Missing Detail Report may be of assistance in resolving discrepancies between the Transaction Detail Summary Report and the CitiBank Statement.

After reconciliation of the Transaction Detail Summary with the CitiBank Statement, attach all receipts and invoices (in order of the transactions on the Transaction Detail Summary Report) and any other documentation, and upload into the P-Card Records Portal.

The Transaction Detail Summary must be signed by the cardholder and routed to the department head/reviewer for approval and signature. Cardholder and a reviewer must sign if cardholder is a Department Head. (Two signatures required)

It is the department head/reviewer responsibility to review the transactions listed on the Transaction Detail Summary to verify that all purchases are appropriate expenditures for the department and account charged. If the department head/reviewer questions any transaction, they should bring it to the attention of the department head or the P-Card Coordinator, 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 by [University Policy 17.11 'Procurement Card'](#) and herein.

P-Card Records Portal Upload

All p-card transaction records are to be uploaded in the P-card Records Portal by the 15th of the following month (example: transaction records for the April 4th – May 3rd billing cycle are due June 15th). **These are the official University records.**

These records will be retained in the portal according to the University Records Retention Schedule of three (3) years plus the current fiscal year. Departments may choose to keep paper records or shred them after records have been uploaded; however, a thorough verifying process should be followed before documents are permanently destroyed. Paper records that are retained should be disposed of in accordance with [University Policy 2.9 'Records Management.'](#)

It is the responsibility of the department head/reviewer to verify uploaded records to ensure the following:

- The record is in proper order
 - Transaction Detail Summary
 - CitiBank Statement
 - Transaction receipts in the order of the Transaction Detail Summary (includes receipts, invoices, forms, packing slips, and any correspondence to justify a valid business purpose)
- Every page is scanned and legible
- The correct record has been uploaded for the cardholder and the billing cycle

The records for p-card purchases will be required when the university is audited by the Statewide Procurement Division and the Statewide Support Services Division of the State Comptroller's Office, State Auditor's Office, State Comptroller, or Department of Audit Services.

AUDIT

Monthly statements, Transaction Detail Summary Reports, and associated documentation will be periodically audited by the P-Card Coordinator. Upon receipt of a request to audit, the cardholder must be prepared to forward any copies of documentation to the P-Card Coordinator as requested. The cardholder should keep all originals (paper or digital) at all times as this is the official University record.

Audits may be conducted for a single transaction or multiple billing cycles, regardless of whether or not records have been loaded into the P-Card Records Portal at that time. Full audits will be systematically conducted for all cardholders and/or departments on a routine basis.

Cardholders may also be audited if there are circumstances that result in a mandatory audit such as acquiring four (4) demerits for example, or as requested by the department head. The Department of Audit Services may also conduct p-card audits at any time without notice to the cardholder or the P-Card Coordinator.

PROCUREMENT CARD PAYMENT

SFA's p-card billing cycle is always the 4th of the month through the 3rd of the next month. Accounts Payable will receive a summary billing statement listing all transactions for each billing cycle by cardholder. Accounts Payable will pay the CitiBank statement in full. Transactions will be posted to department accounts after a period of review by the P-Card Coordinator and the Controller's Office. Payment will be made from the department accounts even if there is insufficient budget.

END-OF-YEAR PROCEDURES

All expenditures appearing on the CitiBank statement (not necessarily purchases made) and posted through 8/31/xx will be charged to the xx fiscal year. Transactions made through 8/31/xx but not posted by the vendor until after 8/31/xx will be charged to the next fiscal year. The only exception will be for those expenditures for which the department requests funds remain encumbered for transactions that were made prior to 8/31 but were not posted by the vendor until after 8/31.

Please remember that Procurement and Property Services is your partner in this venture and is willing to assist in any way.

REFERENCE DOCUMENTS AND FORMS

[University Policy](#)

[Requesting a P-Card](#)

[P-Card Application](#)

[P-Card Purchasing Procedures Quick Reference](#)

[Tax Exempt Letter](#)

[P-Card Resolution Form](#)

[CitiBank Disputed Item Form](#)

[P-Card Exception Request Form](#)

[P-Card Use Form](#)

PROCUREMENT CARD PURCHASING PROCEDURES QUICK REFERENCE

1. Determine if the transaction is an acceptable use of the card. Refer to the P-Card Program Guide, Page 13, for details.
2. Determine if the transaction is within the cardholder's spending limit (max \$5,000 per transaction). **A transaction includes the purchase price, plus freight and installation and excludes tax.**
3. Identify the vendor and verify the vendor's state of Texas warrant hold status if the transaction amount exceeds \$500 by looking up vendors at <https://fmcpa.cpa.state.tx.us/tpis/> or contacting the P-Card Coordinator. The P-Card Coordinator will inform all cardholders of vendors found to be on hold with the state that are commonly paid using the p-card.
4. 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. Inform the vendor at the time of check-out that SFASU is tax exempt.
5. Shipping instructions should include the building and room number where delivery is to be made. Request that the cardholder's name appear on all packing lists and box labels. **Shipments should not come through Central Receiving.**
6. Keep all receipts/invoices and any other supporting documentation.
7. Record the purchase in the Banner System providing a detailed description and breaking down the transaction dollar amount by fund, org and account code; include additional information as required by the P-Card Program Guide.
8. Upon receipt of the CitiBank monthly statement, reconcile the statement with the Banner System Transaction Detail Summary by the 15th day of the month to ensure the accuracy of all transactions.
9. Print and sign the reconciled Transaction Detail Summary Report and attach the CitiBank statement and all supporting documentation in the order the transactions appear on the Transaction Detail Summary Report.
10. Forward the reconciled Transaction Detail Summary Report, CitiBank statement, all receipts/invoices and any other supporting documentation to the Department Head/Reviewer for review and signature.
11. Upload the monthly Transaction Detail Summary Report, CitiBank Statement, all receipts/invoices and any other supporting documentation into the P-Card Records Portal. The records will be retained for three years plus the current fiscal year.