CBAPPS 1.05

University Procurement Cards

PURPOSE

The purpose of this Policy and Procedure Statement (PPS) is to implement policies for the possession and use of a university procurement card (P-Card) for the McCoy College of Business Administration and employ a procedure that will establish guidelines for P-Card reconciliations as outlined in the Texas State University Procurement Card Manual.

UNIVERSITY POLICIES

UPPS 05.02.02 Texas State Purchasing Policy
UPPS 05.02.05 Texas State Procurement Training and Certification Requirements

POLICIES FOR POSSESSION AND USAGE OF A PROCUREMENT CARD

1. Account Managers are responsible for the overall management of the P-Card Programs in their respective department. The Account Manager must ensure that sufficient funds are available in the accounts designated to pay for P-Card transactions made by their cardholders.

Account Managers may require additional approval requirements at their discretion before a purchase is made. This can include a departmental signature form from the requester and/or purchaser or an email from the requester for pre-approval.

1. Individual cardholders are responsible for the procurement card issued in their name and must take all necessary actions to ensure the safeguard of their P-Card custody and use.

2. The cardholder must observe all applications and guidelines regarding P-Card usage as outlined in the Texas State University Procurement Card Manual, which can be found on the Purchasing Office website: http://www.txstate.edu/gao/purchasing/

   a. The P-Card is for official university business purposes only and may not be used for personal transactions. P-Card users will adhere to stipulations for appropriate expenditures from grants.

   b. Observe all spending controls including the single purchase limit assigned to your card (default limit is $1,000.00). Single purchases over $1,000 must be pre-approved by the Account Manager and P-Card Administrator, regardless of your P-Card spending limit. Split cost transactions are prohibited.

   c. The P-Card may not be used to purchase prohibited items. The P-Card may not be used to purchase restricted items unless a valid waiver is issued and on file in the Purchasing Office. See Attachment A for Prohibited and Restricted Purchases document.

   d. All cardholders must attend P-Card training on an annual basis to ensure they are in compliance with current P-Card guidelines. All Account Managers with a P-Card Program in
their respective department must attend P-Card training on an annual basis, even if they do not have a P-Card themselves.

e. All P-Card holders are subject to the P-Card Non Compliance Escalation Program.

GUIDELINES FOR P-CARD RECONCILATIONS

1. 1. The cardholder must keep all P-Card receipts, itemized sales receipts, packing slips, and any other information related to all P-Card transactions.

2. 2. Every billing cycle, the cardholder will receive an itemized statement from JP Morgan Chase with the total amount charged to the account.

3. 3. Upon receipt of the monthly statement, either the cardholder or their delegate will complete a P-Card Reconciliation Form. See Attachment B. This form may also be used as a monthly transaction log to track purchases made during the month and may be altered to include reference information specific to each department. The P-Card Reconciliation Form should be complete and reconciled with the JP Morgan Chase statement within five working days of receipt.

4. 4. All paperwork supporting the validity of the transaction must be attached to the back of the statement. The statement is then attached behind the reconciliation.

   a. The supporting documentation should include a minimum of:
      1. Copy of an order form or application, when available
      2. Packing slip if received for goods from Vendor/Supplier
      3. Cashier receipt or Vendor/Supplier invoice
      4. Online/web orders should be documented with an order confirmation/receipt containing the minimum of:
         a. Vender name
         b. Date of purchase
         c. Total price with shipping
         d. Description of purchase/part or model number
      5. Departmental order form, if applicable
      6. Any applicable approved waivers

   b. Food purchases must be documented with an itemized receipt, applicable waiver, and attached to Information Related to Food Purchases (Attachment C) document.

1. 5. After completing and signing the reconciliation, the cardholder submits the entire statement with back-up documentation to the account manager or designee for approval, as outlined in UPPS 03.01.09. If the account manager is also the P-card holder, the reconciliation should be sent to the account manager’s supervisor for approval.

1. 6. Records must be maintained for five years in accordance with State policy.
CERTIFICATION STATEMENT

This CBAPPS has been approved by the reviewers listed below and represents the McCoy College of Business Administration policy and procedure from the date of the document until superseded.

Review Cycle: Sept. 1, E5Y

CBAC Review:_________________________ Date:_____________

Governance Review:_________________________ Date:________

Approved:_________________________________ Date:_____________

Denise T. Smart
Dean of the McCoy College of Business Administration
Restricted Purchases

Prohibited Purchases

*Food, Alcohol, Flowers, Plants & Entertainment purchases should be documented with the names of attendee recipients, purpose of event/purchase and date and time of event. Groups of over 15 will only need name of event, purpose, and date and time of event.

**Please contact Environmental Health, Safety & Risk Mgt for clarification.
P-Card Reconciliation Form
IT/PPS 03.01.01, Attachment B

DEPARTMENT:
CARDHOLDER:
CARD ACCOUNT NUMBER (last 4 digits):
COST CENTER:
FUND:
I/O (if applicable):

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<th>VENDOR NAME</th>
<th>DESCRIBE PURCHASE</th>
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PREPARED BY: ___________________________ DATE: ________________

REVIEWED BY: ___________________________ DATE: ________________

ACCOUNT MANAGER: ___________________________ DATE: ________________

SUPPORTING SIGNATURE: ___________________________ DATE: ________________
(If cardholder is account manager)

12/16/2009 INFORMATION RELATED TO FOOD PURCHASES
IT/PPS 03.01.01
ATTACHMENT C
P-CARD RECONCILIATION

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<td>ATTENDEES (INCLUDE DEPARTMENT NAME)</td>
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**NOTE:** ATTACH ITEMIZED RECEIPT