

Central P-Card Procedures

Purchasing Card Overview

The Purchasing Card is designed to be used for University business related purchases only. Use of the card for personal purchases is strictly prohibited. Authorized use of the Purchasing Card shall be limited to the person whose name appears on the face of the card. The Purchasing Card cannot be loaned to other individuals. The Purchasing department is responsible for monitoring the effectiveness of the Purchasing Card Program and user compliance with the procedures outlined in this manual.

Eligibility Criteria

As per DAS P-Card Program guidelines, active state employees shall be eligible to apply for a p-card as approved by their immediate supervisor.

How it Works

The Purchasing Card simplifies the procurement and disbursement process by facilitating point-of-demand procurement. Purchasing authority is delegated to the ordering departments enabling the authorized cardholders to place an order directly with the suppliers. Use of the Purchasing Card will, in no way, affect or change your personal credit history.

Benefits to the Cardholder/Department:

- Obtain goods and services faster and easier.
- Significantly reduces the workload related to the purchase and payment of goods and services.
- No purchase order is required, therefore, no typing and tracking of individual purchase requisitions and receiving reports are required.
- Receive orders within days instead of weeks.
- Significantly reduces the clerical and approval processing time.
- Provides end users with greater autonomy.

When a purchase is requested by the vendor at the point-of-sale, the Visa Card system validates the transaction against pre-set limits established by the University. All transactions are approved or declined [instantaneously] based on the following Purchasing Card authorization criteria:

- Number of transactions allowed per day - Ten [10]
- Number of transactions allowed per billing cycle - One Hundred [100]
- Single transaction purchase limit - Two Thousand Five Hundred Dollars [\$2,500]
- Spending limit per billing cycle - Ten Thousand Dollars [\$10,000]

- Splitting a transaction/purchase over \$2,500 is not allowed.

**Exemptions to the above limitations may be granted on a case-by-case basis upon the approval of PurchasingCard@ccsu.edu as well as requesting an increase to the purchasing card limits.*

The Purchasing Card represents the University's trust in you and your empowerment as a responsible employee of the University to safeguard and protect our assets. As the cardholder, you assume responsibility for the protection and proper use of the Purchasing Card.

Purchasing Card Guidelines

Responsibilities of the Cardholder or Authorized User

1. Adhering to the provisions in the Connecticut State Colleges and University Purchasing Card Policy.
2. Responsible for all purchases made with the card in accordance with the procedures outlined.
3. Safeguarding card security at all times.
4. Responsible for repayment of improper charges and personal liability for misuse.
5. Documenting, maintaining and reviewing all purchases on the Purchasing Card Log including
6. Maintaining all supporting documentation of the purchases on the Purchasing Card Log [e.g. proper receipts, vendor order forms, cash register receipts, etc.] and reconciling to the monthly statement in a timely manner.
7. Performing and substantial completion of the Mandatory Training and Test in Blackboard.
8. Ensuring receipt of goods and following up with vendors as needed to resolve disputes and arranging for returns credits, delivery problems, etc.
9. Verifying that purchases are consistent with all University policies and procedures with the Purchasing Card Program Team as needed, and that all merchandise has been received and all supporting documentation is attached.
10. Reporting lost or stolen cards immediately to the Purchasing Card Program Team and to US Bank when the Purchasing Card Program Team cannot be reached. Send an email to the PurchasingCard@ccsu.edu inbox so we are aware that a new card will be coming in.

Activating a Purchasing Card

To activate a Purchasing Card, call the number printed on the sticker at the top of the card. The card will be available for use within twenty-four [24] hours from the time that it was activated.

Canceling a Purchasing Card

If the cardholder determines that the card is no longer needed, the cardholder should notify the Purchasing Card Program Team. The Purchasing Card will be cancelled, and a final audit of your records will be conducted as part of the closeout process. Your card can be shredded or returned to the Purchasing Card Program Team.



Renewal of Existing Purchasing Cards

Within thirty [30] days from the expiration date of the card, the Purchasing Card Program Team will notify the cardholders and distribute the reissued cards.

US Bank Customer Service Number

Contact US Bank customer service immediately on 1.800.344.5696 to report a lost or stolen card, or to inquire why a card was declined.

Disputing a Transaction

Cardholders have sixty (60) days to file a dispute after the transaction appears on a statement for the first time. Disputed charges can result from failure to receive goods, fraud or misuse, altered charges, defective merchandise, incorrect amounts, duplicate charges, credits not processed, etc. Failure to address a disputable charge may result in the temporary loss of your cardholder privileges.

If the cardholder is unable to reach an agreement with the vendor, the next step is to contact US Bank's Customer Dispute No. 1.800.344.5696 or file online through the Dispute Function on a transaction within "Transaction Management." The Purchasing Card Program Team at PurchasingCard@ccsu.edu can intervene on your behalf once a history is provided.

When US Bank has completed its investigation, the cardholder will be informed of the resolution and any adjustments that were made.

Please note that, by law, vendors are not permitted to bill your charge card for purchases until the items have been shipped.

Record Keeping

Every purchase must be entered into the P-Card Holder's Purchasing Card Log at the time of purchase.

Monthly [billing cycle] review and approval of purchasing card transactions is required at the department level and appropriate documentation must be maintained as mentioned above under *Responsibilities of the Cardholder or Authorized User*.

Every bank statement entry must be reconciled back to the log and supported by a receipt within ten (10) business days from receipt of the bank statement. If a credit is issued, some form of documentation relating to the original transaction should be provided if there is no current documentation. All documentation that does not appear on the statement may be held in a "pending" folder for timely retrieval and reconciliation of future statements.

Once the statement is reconciled and reviewed, the cardholder must sign and date the monthly Purchasing Card Log and have it signed by the budget authority of the index tied to the p-card or the individual's supervisor (verifier/designee), if the cardholder is the budget authority of the index tied to the p-card. By signing the log, the cardholder is certifying that the purchases are consistent with all University policies and procedures. All supporting documentation should be

clipped to the bank statement in order to facilitate auditing. Any historical information shall be written on the documentation for a clear concise picture of the transaction for audit purposes.

Verifier/Designee Protocols

- The Verifier is responsible for ensuring compliance and allowability of the purchase per the policies, procedures, budget and job function.
- During the monthly reconciliation and reallocation process review, the following criteria should be used to ensure compliance:
 - Purchase volume appears reasonable.
 - Transactions are appropriate.
 - Purchases were not made from ineligible suppliers (list can be found [here](#)).
 - Documentation is complete.
 - Following the Specific Procedures
 - Electronic or manual sign off is required.

If you find that you are missing a receipt, the vendor may be able to assist you with this or you may request a copy of the sales draft from the bank. If you make a phone order or when a receipt cannot be produced or located, the [Purchasing Card Missing Receipt/Misuse Documentation Form](#) must be completed and kept with your back up documentation. US Bank retains copies for two (2) years in the webtool "Access Online" and six (6) years in the US Bank system, from the transaction date, after which all copies are destroyed.

Monthly statements, logs and supporting documentation should be filed by fiscal year and maintained in a designated, secure location. In an instance where a department experiences a transition in personnel, all records shall be maintained in a manner that allows for timely retrieval, as required by internal and external auditors. We will provide you with Purchasing Card envelopes to assist you with this.

Purchasing Card Audits

To ensure the continued success of the Purchasing Card Program and to meet the audit requirements of the University, various government agencies, and the requirements of this program, audits will be made of cardholder's accounts to ensure that items purchased have been received and that policies and procedures are being followed.

Our monthly audits involve randomly selecting a minimum of 25 individual p-cards. A random number generator is used to choose a page number from the Fiscal monthly statements, and if multiple p-cards appear on the selected page, a second random number generator determines which p-card to select. To prevent duplication, the Purchasing Card Program Team maintains a tracking log of p-cards that have already been audited. These audits are part of an ongoing process to ensure compliance year after year.

a. During these audits the following criteria should be used to ensure compliance:

1. Policies and procedures are being followed.
2. Purchase volume appears reasonable.
3. Transactions are appropriate.
4. Purchases were not made from ineligible suppliers.
5. Documentation is complete.
6. Proper internal controls exist regarding the program.
7. Credit limits are reasonable.

Misuse of the Purchasing Card

The following is a list of sanctions that will be imposed (based on the seriousness of the infraction) on the user if the Purchasing Card is misused or there are reoccurring deficiencies in documentation of purchases:

Formal written warning to the cardholder and their Dean, Chief or Vice President for misuse of the card will come from the Chief Budget & Compliance Officer.

Temporary suspension of cardholder privileges for

- 30 days
- 6 months
- Indefinite
 - Depending on the circumstances, seriousness of the infraction, or recurring nature of infractions, referral may be made to Human Resources for potential disciplinary action, up to and including termination of employment.

Post Audit Action

A post audit report will be provided to the individual cardholder; and if there were significant deficiencies found, the cardholder has two weeks to correct deficiencies, at which point the cardholder will be re-audited.

If there are still deficiencies found on the follow-up audit, further sanctions may be imposed up to and including suspension of cardholder privileges including mandatory retraining. If necessary, the cardholder's Dean, Chief or Vice President may be notified of the results depending on the severity of the infraction(s).

The Manager of Contract Compliance and Procurement Services and the Chief Budget & Compliance Officer will be copied on the notification based upon the severity of the infraction.

The notification will include a warning for Purchasing Card revocation pending further investigation and/or misuse.

Moving the Charges to the Appropriate Accounts

Purchasing Card charges are accumulated during the billing cycle. Charges are expensed against the cardholder's Banner Index in a timely manner following the billing cycle. No action is required by the cardholder to move these charges. Cardholders are encouraged to view their Banner Index to ensure that the correct amount was charged against their budget.

Reallocating Expenses

Purchasing Card charges are applied to the Banner Index that the department chose at the time that they applied for the card. Occasionally, a department may wish to have a charge applied to another Banner Index. A [Purchasing Card Reallocation Form](#) has been designed to transfer a Purchasing Card transaction from one Banner Index to another with proper authorization. The request must be received no later than fifteen (15) days from the close of the billing cycle (last weekday of the month).

If the cardholder is unable to utilize the Purchasing Card Reallocation form within the specified period, a [Journal Entry Request](#) form may be completed only after the charges(s) appear in Banner so that the cardholder may indicate the appropriate Banner Account number on the form. The Accounting Department cannot process the Journal Voucher without this information. The Journal Entry(s) should be e-mailed to accountingadmin@ccsu.edu.

Ordering Process

The Purchasing Card may be used to purchase approved goods in person [at the point-of-sale], over the phone, by mail, fax or over the Internet.

When placing your order, please be sure to provide the vendor with the following information:

- Identify yourself as a Central Connecticut State University employee and provide cardholder name.
- State that you are making the purchase using a Visa Purchasing Card.
- State that it is a tax-exempt purchase and provide the tax-exempt number listed on the back of the card directly below the cardholder's name.
- Provide individual charge card number and expiration date on charge card
- Provide complete billing and delivery address including building and room number.
- State the appropriate University or State Contract that you are using (if applicable) to ensure that you receive correct pricing and applicable prompt payment discounts.
- State the quantity and description of the items being ordered.
- Verify the total cost of the purchase with the vendor.

- Furnish any other information that may be required.
Note: Please inform the vendor not to send a bill or invoice to the ordering department or Accounts Payable. Submitting an invoice for a charge card transaction may result in a duplicate payment.

Billing Address

The address that appears on your statement, without the tax-exempt number, is your billing address. Please provide this address to vendors as required. Failure to provide the proper billing address may result in your purchase being declined. Please note that for billing purposes only, the University's zip code is 06053-XXXX.

If you are a first-time user, please contact PurchasingCard@ccsu.edu if you are unsure of your billing address.

Shipping Instructions

Important: Inform the vendor that the address label/packing list that accompanies the package must contain the following information:

Central Connecticut State University
Cardholder's Name
Department Name
Building and Room Number
1615 Stanley Street
New Britain, CT 06053

Packages that are not labeled properly may delay the delivery of items ordered indefinitely. Under no circumstance should the vendor indicate the Purchasing Card number on any address label or packing list. Listing of the card number would threaten the security of your card.

Tips to Remember When Returning Goods

- At the time of purchase, please ask the merchant for their return policy.
- It is suggested to retain boxes, containers, special packaging until you are certain you are going to keep the item. Some items, such as software or fragile pieces cannot be returned without the original packaging materials.
- Read all enclosed instructions carefully. Often a phone number and other instructions are included on the packing slip and/or receipt.
- In some cases, there may be a restocking fee (usually a percentage of the purchase price). If the vendor is completely responsible for the error or problem, you should not have to pay this, or any other fee. However, if the vendor is not fully responsible, it shall be the responsibility of the cardholder and cannot be charged to the Purchasing Card.
- In reviewing your monthly statement, make sure that a credit was issued for the returned item(s).

Proof of Purchase Documentation

With the authority to purchase comes the responsibility for maintaining adequate documentation at the source of the transaction. **It is the responsibility of each department to develop a process and assign responsibility for document retention** in accordance with the requirements set forth in this manual.

Within one week to ten days from the billing cycle, US Bank will mail the bank statement directly to the cardholder. The cardholder statement you receive is for reconciliation and audit purposes as described above. This statement is to be checked by the individual P-card holder against the log and for sales receipts, packing slips, etc. to ensure that all goods were received and that the amount on the documentation matches the amount on the statement. Documentation should support the legitimate business purpose of all transactions made with the Purchasing Card. The following are examples of supporting documentation:

In Person Purchases

- Cash register receipts
- Copies of order forms or applications indicating the item purchased and the cost

Internet Orders

- Screen prints of confirmation orders for internet purchases [a screen print describing what you are ordering is not sufficient documentation. An order confirmation page with the item, description and cost is considered adequate documentation.] The page should either indicate "order confirmation", "thank you for your order" or language to that effect.

Phone Orders

- When placing a phone order, initially there may not be any documentation to support the transaction. Please complete a [Purchasing Card Missing Receipt/Misuse Documentation Form](#).
- Packing slips may be included as supporting documentation.

Quotes and proposals are not considered acceptable documentation as they only indicate a desire to purchase

Cardholders will not receive a statement if there was no card activity for the billing cycle. Please note that the billing cycle is the first of each month to the last day of the month.

Acceptable Use

The following purchases are generally acceptable in conformity with all other provisions of this policy:

- Advertising, promotional, or public relations items with appropriate review and approval consistent with college/system mission

- Awards, gift cards, gifts, and prizes properly authorized and pre-approved by the Purchasing Card Program Team (also see “Gifts” Section below)
- Books and periodicals
- Dues and professional memberships (business, technical, professional, and institutional memberships only)
- Educational experiences (events, museums, field trips)
- Equipment and furnishings under \$5,000 and/or that do not qualify as a controllable purchase.
- Event related expenses, including but not limited to
 - Food or catering for official CCSU-sponsored meetings, events and functions (business meals)
 - Participation by CCSU officials in their official capacity in externally sponsored public, community, or business events
- Gasoline for State vehicles for pre-authorized out-of-state travel (as included in an approved Travel Authorization)
- Graduation event expenses including food/catering and entertainment
- Hardware supplies
- Library books
- Maintenance supplies
- Postage and shipping
- Rentals of any type
- Repair parts and materials
- Social and cultural activities (including related food/catering and entertainment expenses) sponsored by CCSU as part of its mission
- Software only when it does not house confidential data and will be installed on CCSU owned equipment and was approved by IT Protocol process if applicable.
- Computer supplies and non-controllable computer equipment
- Subscriptions (departmental use only)
- Office, laboratory, and educational supplies
- Tools, fixtures, and miscellaneous apparatus

Prohibited Use

The following P-Card purchases are prohibited:

- Alcoholic beverages
- Cash advances
- Cellular phones and related monthly charges
- Clothing except as educational supplies, as permitted in section Acceptable Use
- Construction and renovation services
- Debit cards and Gift cards used like cash (e.g. Visa money card, vendor cards) unless explicitly listed in section Acceptable Use
- Entertainment related expenses unless explicitly listed in section Acceptable Use

- Equipment and furnishings over \$5,000 and/or that qualify as a controllable purchase as defined in the Capital & Controllable Asset Manual.
- Fine arts
- Firearms
- Food, beverages consumed at vendor's location (e.g. restaurants and bars) unless explicitly listed in section Acceptable Use
- Food, catering or restaurant take-out for CCSU employees unless explicitly listed in section Acceptable Use
- Gasoline except in the case of pre-authorized out-of-state travel using a state vehicle
- Gasoline for in-state rental vehicles
- Gifts/donations unless explicitly listed in section Acceptable Use
- Internet service providers
- Monthly recurring expenses
- Moving services
- Personal use items (attaches, folios, pen/pencil sets etc.)
- Precious metals
- Prescription drugs and controlled substances
- Radioactive materials except as educational supplies, as permitted in section Acceptable Use
- Reimbursements
- Tobacco or cannabis products
- Travel Meals where a "per diem" is provided
- Split purchases for the purpose of circumventing transaction limits

Substance of Transaction; Gifts

For the purposes of this policy generally, and in particular for promotional, gift, award, honoraria, recognition, and other similar items, the substance of the transaction must be reviewed in order to determine if the expense is allowable. The fact that the terminology "gift" is used does not necessarily prohibit the transaction, e.g. student, community, trustee or other awards that are recognition of some accomplishment or service may be referred to as "gifts" but may really be authorized promotional items, awards or prizes consistent with the college/system mission. Only when a transaction provides no benefit (e.g. exchange) to the college, and is truly an altruistic action (e.g. a charitable donation or transfer of value to an individual or other entity for no value in return) would the substance of the transaction represent a "gift", regardless of whether the actual term "gift" is used. In general, the purchase of "gifts" is prohibited, except for those which are appropriately authorized and therefore allowable gifts approved in accordance with Student Activity, Welfare or Grant-funded programs.

Restricted Purchases

Note: Cardholders are to contact [Facilities Management \[22301\]](#) prior to purchasing any item that may require electrical, plumbing or structural work. Facilities Management will ensure that the item being ordered is appropriate and will advise if additional work will be required.

Contact Information Technology (IT) prior to purchasing any software or hardware to ensure that it is compatible with the Central system. Please remember to obtain prior approval of any computer related hardware purchases, including printers. The purchase should be reviewed by IT before actual purchase, especially if the equipment will be connected to the campus network. IT reserves the right to not support any hardware or connect it to the campus network if purchases are made without prior approval. For pricing, recommendations, and/or prior approval, please submit a request through <https://itrequests.ccsu.edu> and choose "Pricing/Approval Request."

Cardholders are to contact [Environmental Health & Safety](#) regarding any chemical purchase/disposal guidelines.

Document Retention

Bank Statements and supporting documentation are to be maintained in a secure location at all times for timely retrieval for audit purposes in compliance with State, University or grant guidelines for record retention, which is typically a minimum of three [3] years or until audited, whichever is later. Cardholders must seek University and State Library permission to destroy their Purchasing Card records by following the guidelines and procedures listed [here](#).

Tax

Tax Exemption Number

Central Connecticut State University is a tax-exempt organization. The University's tax exemption number is 06-1303381. A copy of the [University's agency exemption certificate](#) can be found on the Fiscal Affairs webpage. The tax-exempt number appears on the back of each Purchasing Card, directly below the cardholder's name.

This number should be provided to all vendors by the cardholder at the time of the transaction to exempt payment of state sales tax. Please remember that the University is a tax-exempt institution and purchases should not include any state sales tax.

When making purchases, every effort should be made by the cardholder to ensure that Connecticut sales tax is not charged. If sales tax is billed incorrectly to the cardholder's account, it is the responsibility of the cardholder to make a diligent effort to have a credit issued [applies only to State of Connecticut vendors] in a timely manner.

Out-of-state vendors do not have to honor our tax-exempt status. There is a reciprocity agreement with the states of Florida, Maine, New Jersey, and Rhode Island indicating that our tax-exemption should be honored in those states. If the audit team encounters repeated failures



to rectify sales tax issues, the cardholder may lose cardholder privileges for a specific time depending on the severity of the infraction.

Sales Tax Tips to Remember

- Always carry the Sales Tax Certification form and any Vendor Assigned Tax Exempt numbers.
- Approach the "Courtesy Desk" and advise them that you are from Central and will be making a tax-exempt purchase. This will allow the merchant to verify that Central is on record as a tax-exempt agency and alert the staff at the register that a tax-exempt purchase will be forthcoming.
- If Central is not in their system, report this to the Purchasing Card Program Team. The Purchasing Card Program Team will contact the merchant to establish what documentation must be completed so that future merchant transactions will be seamless.
- Cardholders should notify the Purchasing Card Administrator when they are experiencing difficulties with a merchant.
- Double-check the receipt before you leave the store.

Vendor Assigned Tax Exempt Numbers

In addition to Central's tax-exempt number, some vendors require that another number be issued. Ensure that you have the list available when making a purchase from any of these vendors so that you are not charged sales tax.

Lowe's Home Building Supplies - Central Customer ID 500321686 and telephone lookup number 860.832.3200

Staples Office Products - 1765324437

Office Max - 00200544072

Wal-Mart - 226274

Home Depot - 9187796905

Office Depot – 48469511

Getting Tax Refunded & Next Steps

If you find yourself resolving a tax issue and the vendor has refunded you via cash & not back to the p-card, all you have to do is – bring the original receipt, tax refund receipt and refunded cash amount to Business Services – Lawrence Davidson 2280500 and we will have a Departmental Deposit form ready to be taken to Bursar's.

Grants Purchasing Card

Using the Purchasing Card for Grant Purchases

Use of the Grants Purchasing Card is done through the Office of Grants Administration, Grants Administration Manager. You should not use your departmental purchasing card for any grant purchases. Any individual, who desires a Grants Purchasing Card, should reach out to the Grants Administration Manager at MooreK@ccsu.edu. All users of the Grants Purchasing Card must attend a Grants Purchasing Card training session.

The Grants Purchasing Card may be utilized for telephone, Internet and mail grant purchases; however, the use of the card for a grant or contract requires some forethought. Careful judgment must be exercised before you make a purchase with the card against grants. You must clearly understand what constitutes an allowable charge to your particular program.

Grants Purchasing Checklist

- Grant purchases are permitted provided that the item purchased is an allowable charge against the grant.
- The Grant Purchasing Card cannot be used for charging departmental costs to a grant account.
- Grant purchases must be made in accordance with the restrictions, terms and conditions of the grant.
- The Banner account assigned to the purchase must be appropriate.
- Any questions regarding Grant Purchasing Card purchases should be directed to the Grants Office.