

FRANCIS MARION UNIVERSITY

PURCHASING CARD PROGRAM MANUAL

THIS MANUAL, REVISED [OCTOBER 31, 2017](#), INCORPORATES THE CARDHOLDER MANUAL AND THE POLICIES AND PROCEDURES MANUAL INTO ONE DOCUMENT.

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1. Introduction / Overview

As a state agency, the university participates in a procurement card program in conjunction with Bank of America, designed to help better manage low-dollar supply purchases. It is a purchasing tool which offers an alternative method of purchasing and paying for supplies with a total value of \$2,500 or less and will enable you to purchase commodities by telephone, Internet, or in person directly from vendors. In fact, many Internet providers will not accept purchase orders, making the card our only reasonable option.

The success of the card program depends on your participation and cooperation. **Be sure to read, understand, and follow the guidelines in this manual.**

The purchasing card is a corporate charge card and will not affect your personal credit, but it is your responsibility to ensure:

- Proper use of the card.
- Protection of the card's identity.
- Adherence to manual guidelines.
- Adherence to university policies relating to the expenditure of funds.

The card works just like a personal credit card, except the university pays all charges in full each month and no credit balance is maintained. **It is only for purchase of supplies, unless exceptions are approved by the Program Administrator – Purchasing Department.** If occasions arise that you feel may be an exception, call the Program Administrator at 1160.

The three department roles of Cardholder, Liaison, and Department Head shall be fulfilled by three unique individuals when sufficient staff allows.

Spending parameters for each card are set at a maximum of \$2,500 per individual card transaction with a monthly allowance of \$5,000. Transaction and monthly limits may be adjusted by the Program administrator according to need and as approved by the Department Head.

Beginning July 1, 2017, by resolution of the Board of Trustees for Francis Marion University and at the discretion of the University, select Purchasing Department card holders, and the Travel Officer of the Accounting Department are allowed a maximum of \$10,000 per individual card transaction.

Bank of America Customer Service is available 24 hours a day, 365 days a year at 1-800-538-8788 for:

- Reporting a lost or stolen card
- Disputes or billing errors
- Account information

2. Parties Involved

The following parties are involved in the issuance, approval, and/or acceptance of purchasing cards and expenditures.

Agency – Francis Marion University, which issues cards to approved employees and accepts liability for use.

Cardholder - an employee of the university approved by the Department Head to execute transactions on behalf of the university. The cardholder must attend a training session and sign a Cardholder Agreement at card issuance, which indicates understanding of the program and intended compliance with all guidelines of this manual.

Card Issuer - Bank of America, contracted by the State of South Carolina to issue purchasing cards, to bill the university for all purchases, and to collect payment on behalf of the vendors.

Department Head - University official who approves requests for a purchasing card, delegates transaction authority to the cardholder, and oversight / budgetary responsibilities to the departmental liaison. When sufficient staff allows, new Department Heads and/or Department Heads not currently holding a P-Card shall not be issued a P-Card. This will foster better oversight of P-Card holders and Liaisons in their respective department by the Department Heads.

Departmental Liaison – the “records keeper”, or departmental employee responsible for administrative review of cardholder activity, records retention, and budgetary oversight. The liaison is also responsible for reviewing transactions of individual departmental cardholders to ensure that transactions are appropriate.

Purchasing Card Program Administrator – the University central coordinator who administers the card program, conducts training, and acts as intermediary with campus cardholders, liaisons, and Bank of America.

Vendor - the merchant from whom a cardholder is making a purchase.

3. Card Set-up

To complete the application process the applicant must:

- Complete a card application (receive from the Program Administrator ext. 1160)
- Obtain approval signatures from his/her appropriate Department Head.

The Department Head is required to:

- Designate a departmental liaison.
- Designate the appropriate supply budget (standard default budget) to which all transactions will be charged unless notified otherwise.
- Authorize the cardholder (by his or her signature) to make departmental supply purchases within the limits of the card without prior approval for each transaction.
- Forward the completed application to the Program Administrator.

The Program Administrator is required to:

- Review the application for completeness.
- Submit a request to the card issuer for a card in the name of the applicant.

4. Cardholder Responsibilities:

Cardholder responsibilities include:

1. Obtaining an itemized receipt or itemized invoice, in addition to obtaining sales slips, register receipts, packing slips, or other related documentation.
2. Submitting all documentation to the departmental liaison for reconciliation and approval.
3. Notifying the departmental liaison if the budget account number should be modified on any card transaction.
4. Insuring that the card is used only for legitimate business purposes within limits of this Manual. **Misuse could subject the cardholder to disciplinary action, up to and including termination for cause;** see Section 7.
5. Insuring that any Information Technology purchases are compatible with campus systems and/or agreements. **State Contracts exist for many of these items and software licensing issues and current contracts must be addressed. Always contact the Program Administrator prior to making these types of purchases.**
6. Maintaining the card in a secure location with the account number carefully guarded. **It is not a departmental card. Use by anyone other than the approved cardholder is strictly prohibited.**
7. Adhering to maximum purchase limits. **The cardholder must not split purchases to circumvent the \$2,500 procurement competition threshold.**
8. Properly identifying phone and Internet orders for delivery. **The following are the only addresses to be used for billing / shipping information when requested by vendors:**

Bill to Address

Francis Marion University
Office of Business Affairs-
Accounting
P.O. Box 100547
Florence, S.C. 29502-0547

Ship to Address

Francis Marion University
Central Receiving Department

(Your department or other identifier)
4822 E. Palmetto Street
Florence, S.C. 29506

9. Ship to address may only be changed for an individual purchase with written permission from the department head.
9. Notifying **Bank of America immediately at 1-800-538-8788 (24 hours a day, 365 days a year) to report lost or stolen cards. A cardholder must also notify the Program Administrator of a lost or stolen card.**
10. Returning the card to the departmental liaison upon terminating employment with the university or transferring departments within the university.
11. Resolving disputes or billing errors directly with the vendor and preparing and submitting the dispute form (Appendix A) if the dispute cannot be satisfactorily resolved with the vendor.
12. Purchasing items covered on State Contract whenever possible.

Generally, these items are valued above the \$2,500 transaction limit, but common examples of relevant items valued less than \$2,500 are personal computers and printers. Contact the Program Administrator if you have questions regarding State Contracts.

Cardholders are encouraged to survey the State of South Carolina Certified Small and Minority (OSMBA) vendor web site for the availability of goods and services. A list of state contracted minority vendors is available at <http://www.oepp.sc.gov/osmba/>.

A partial list of unallowable card purchases is listed below.

- Personal purchases.
- Gift cards, plaques, or any item intended to be awards or door prizes. **See exceptions, page.**
- Alcoholic beverages or any material or service that violates university policy, or any existing law or statute.
- Registration, airline tickets, hotels, meals, car rentals or travel related expenses. **See exceptions, page.**
- Services (repairs, consultants, temporary employment, freight/delivery charges, etc.)
- Advertising
- Maintenance or lease agreements
- Microwaves, refrigerators, or freezers unless specified for laboratory purchases
- Personal charges
- Entertainment and food, florists, etc except under special circumstances for approved cardholders.
- “1099” reportable (payment to an individual) charges.
- Telephone or other utilities charges

5. Departmental Liaison Responsibilities:

A departmental liaison may serve as liaison for his or her own card, but this practice is not recommended. If this is the case, **however, the monthly statement of the liaison/cardholder must be reviewed and signed by his or her immediate supervisor.**

The Department Liaison is responsible for:

1. Collecting vendor receipts and purchasing card receipts from cardholders and reconciling statements.
2. Signing all cardholder monthly statements signifying review of cardholder statements and receipts.
3. Retaining all charge slips and receipts for audit by internal and external auditors for the present year plus the most recent prior three years. **There must be corresponding documentation for each transaction on the monthly billing statement.**
4. Approving budget modifications of cardholder accounts by sending a completed Procurement Card Budget Modification Form (Appendix B) to the Program Administrator prior to the 15th day of the month. **Forms received after the 15th of each month cannot be processed in the normal monthly posting of charges. (See Section 10 - Budgets – Allocation of Charges).**
5. Identifying transactions requiring the submission of use tax by sending a completed VENDOR/TAX INFORMATION FORM (Appendix D) to the Program Administrator prior to the 15th of each month.

Forms received after the 15th of each month cannot be processed in the normal monthly posting of charges. (See Section 11- Sales and Use Taxes). It is not necessary to send any monthly card information to the Program Administrator if all charges relate to the standard default budget and there are no out-of-state tax payments to report.

5. Attempting to resolve disputes with a vendor and/or Bank of America not resolved by cardholder.
6. Notifying the Program Administrator of unresolved disputes and noting the reason for dispute.
7. Notifying the Program Administrator of lost or stolen cards or terminated employees.
8. Receipts for purchases made from Federal funds must be maintained for five years. All other receipts must be retained for the present year plus the most recent prior three years, or as otherwise indicated in guidelines specific to a particular grant (see Section 14 – Grants).

6. Program Administrator Responsibilities:

The Program Administrator oversees all elements of the card program and is responsible for:

1. Acting as University liaison with Bank of America.
2. Reviewing and submitting completed card applications to Bank of America.
3. Issuing cards and providing training to cardholders and liaisons.
4. Reviewing Bank of America invoices.
5. Approving and submitting invoices to the Accounting office for payment.
6. Processing departmental budget charges and use taxes for submittal to Accounting.
7. Reviewing usage of purchasing card data for appropriateness.
8. Handling disputed charges or discrepancies that remain unresolved by the departmental liaison.
9. Securing revoked or cancelled cards.
10. Performing periodic internal audits of the card program.
11. Maintaining all documentation concerning the program.

7. Policy Violations Procedures:

A card policy violation is considered an unauthorized procurement. As such, for each violation, a Ratification of Unauthorized Procurement form must be completed by the cardholder and signed by the department head, Vice President for Business Affairs, The President of the University, and the Director of Purchasing, in that order.

If the offense is deemed to be fraudulent or willful misuse, appropriate action will be initiated immediately, up to and including termination of employment. Employees who are found to have inappropriately used the Purchasing Card may be required to reimburse the State for all costs associated with improper use.

The order and action associated with each violation is listed below.

Violation Number 1

An Unauthorized Procurement Form will be forwarded to the cardholder for completion. A copy of the form will be placed in the cardholder file.

Violation Number 2

An Unauthorized Procurement Form will be forwarded to the cardholder to be completed as a correspondence detailing the nature of the violation. Completed forms will be copied to the department liaison and cardholder.

Violation Number 3

An Unauthorized Procurement Form correspondence will be sent from the Program Administrator to the appropriate department head or supervisor. The memorandum, detailing current and previous violations, will be copied to the department liaison and cardholder.

Violation Number 4

A fourth violation will result in the termination of the cardholder's participation in the program.

8. Vendor Blocking/ Erroneous Declines:

Each vendor who accepts major credit cards is issued (by the bank) a Merchant Category Code Grouping (MCCG) that identifies types of business entities. The State of South Carolina and the university require that certain types of vendors be “blocked” at point-of-sale. This is accomplished by restricting selected MCCG groups.

A procurement card transaction may be declined for any of the following reasons:

- The MCCG code is blocked / restricted.
- Exceeding the monthly credit limit (\$5,000)
- Exceeding the single transaction limit (\$2,500)
- Deterioration of your card’s magnetic strip.

In any event, if you experience a vendor decline, contact the Program Administrator for explanation or assistance.

9. Lost, Misplaced or Stolen Cards:

Report lost or stolen Purchasing Cards immediately to Bank of America, toll-free at 1-800-538-8788.

Representatives are available to assist you 24 hours a day, 365 days a year. Be sure to notify your department liaison and the Program Administrator about lost or stolen cards at the first opportunity during normal business hours.

10. Budgets - Allocation of Charges:

A standard default budget account is assigned to each purchasing card and all card transactions will be charged to that budget unless the department liaison submits a completed Procurement Card Budget Modification Form (Appendix B) to the Program Administrator prior to the 15th of the month. Departmental liaisons are responsible for ensuring that charges are posted to the correct budget. **(See Section 5 – Departmental Liaison Responsibilities).**

11. Sales and Use Tax:

South Carolina vendors are responsible for collecting retail sales tax at the point of sale. You have no responsibilities for taxes due for in-state transactions, or for purchases you make out of state, in person.

The university is responsible, however, for remitting sales taxes on out-of state purchases shipped to the university, even if the vendor does not indicate the amount of taxes due or the amount that was collected on the invoice or packing slip.

When you make purchases that are shipped to you from vendors located outside the state, the receipt or packing slip provided by the vendor should indicate whether sales taxes were paid. In the majority of cases, no taxes will have been charged. Therefore, in the absence of notification the Program Administrator will automatically assess 8% on all out-of state transactions.

If documents received indicate that taxes were charged by the out-of state vendor, it is the responsibility of the departmental liaison to advise the Program Administrator by completing and forwarding a Vendor/Tax Information Form (Appendix C) to the Program Administrator. **Forms received after the 15th of each month cannot be processed.** (See Section 5 – Departmental Liaison Responsibilities).

12. Credits:

If you have a need to return an item for credit, it is important that you have the vendor issue a credit to your card account for any returned item. **Under no circumstances should you accept cash in lieu of a credit to the Purchasing Card account.**

13. Disputes & Billing Errors:

The cardholder should always attempt to resolve any disputes or billing errors directly with the vendor. In most cases, the vendor will issue a credit to the card account. If an agreement cannot be reached with the vendor, the departmental liaison should prepare a signed Statement of Disputed Item form (Appendix A) documenting the reason for the dispute. Follow the directions to complete the form and fax the document.

All transactions will remain charged to departmental default budget accounts until credits are issued for the disputed transactions.

14. Grants:

Procurement Cards used for purchases pertaining to grant funds must be used in compliance with the grant. If the grant guidelines are not adhered to, the grant principal investigator will be held responsible for reimbursement of unallowable purchases.

In addition to cardholder and liaison retention responsibilities, copies of monthly statements with supporting documentation that will allow review of expenditures (register receipts, sales slips, packing slips, etc.) must be sent to the Grants Office – Stokes Administration Building. This documentation will be retained in official grant files.

Procurement Cards issued for grants may be cancelled 30-45 days prior to the end of the grant expiration date depending on grant guidelines.

15. Audit:

The State Budget and Control Board – Materials Management Office will conduct procurement audits on a three-year rotational basis to include review of card use and maintenance. Additionally, there will be periodic departmental audits performed by the Program Administrator to be documented in the file with copies of results forwarded to the department head. Random audits will be performed by the Program Administrator and will require the liaison to verify, at a minimum that:

1. A complete record of cardholder statements is retained for the present year plus the most recent prior three years, or five years for Federal grants.
2. Adequate security is provided for the cards.

3. Statement transactions have corresponding invoices, register receipts, packing slips, or proofs of purchase.
4. Charges appear to be fair and reasonable.
5. All cardholder statements have been approved and signed by the Department Head, eliminating single employee control over an entire transaction.
6. Evidence that transactions were for official university purposes.
7. Multiple transactions with a single vendor for potential split purchases are reviewed.
8. Vendors with greater potential for abuse are reviewed, i.e. Office Supply, Computer Stores, Wal-Mart, Lowe's, etc.

Frequently Asked Questions

Q: Can other members of my department use my card to purchase departmental items?

A: No, the card is not a “departmental card”. The name of the individual on the face of the card is ultimately responsible for transactions associated with it. A department may request any number of individual cards.

Q: May I use my card to pay for travel expenses that result during a trip that is work related?

A: It is to be used for acquisition of supplies only unless expressly approved otherwise. It’s not a substitute for existing travel policies.

Q: Since I am also the department liaison, can I approve my own monthly statement and receipts?

A: No. Cardholders including liaisons must have the monthly statement approved and signed by his/her Department Head.

Q: May I carry the card in my wallet or purse?

A: Stated policy is that the card and its identity should be kept secure. Departments may choose to comply in various ways. If your work needs are such that it is necessary to carry the card, there is no restriction; however it is not advisable if there is no need.

Q: Since I am not the department liaison, do I still forward my documents to him or her on the 15th of each month?

A: Budget modification requests and tax information must be received from liaisons by the 15th of each month. This means that all documents should be given to the liaison BEFORE the 15th to allow him/her adequate time to process and validate all transactions and modification forms.

Q: How long should I keep receipts and invoices?

A: Corresponding documentation should be retained for each card transaction for the present year plus the most recent prior three years, five years for grant related purchases.

Q: Is it acceptable to buy gift cards with the procurement card?

A: Generally, no. See exceptions, page 12.

If you have any questions at any time regarding to the procurement card program, call the Program Administrator at extension 1160.

Exceptions

Listed below are exceptions currently authorized by the Card Program Administrator:

1. The Purchasing Office is authorized to utilize procurement cards for supplies exceeding the maximum limit. Appropriate documentation to support competition, State Contract Purchase, Emergency, or Sole Source purchases will be maintained in the file in accordance with requirements established by the Consolidated Procurement Code.
2. The Card Program Administrator may authorize individual cardholders to utilize cards for exceptional uses on a case-by case basis, provided there is documentation in the file explaining the rationale for that action.
3. Physical Plant Motor Pool and Grounds Maintenance are authorized to utilize procurement cards for repairs. Physical Plant must establish internal procedures to ensure proper controls and record retention regarding contracted services budgets charged to credit cards, with notification of default changes forwarded to the Program Administrator prior to the 15th of each month.
4. The Director of Physical Plant may designate Physical Plant departmental cardholders to utilize procurement cards to secure vehicles for university travel needs that are excluded from contractual agreements in place. The Physical Plant will establish internal procedures to ensure compliance with all travel reporting requirements.
5. Procurement Cards issued for the Honors Program may be utilized for lodging, food, or entertainment during the yearly Honors Program trip.
6. Procurement Cards issued to Human Resources – Other Instruction may be utilized for advertisement of open positions as an item exempt from the Consolidated Procurement Code.
7. The Program Administrator may authorize select procurement cards to be utilized for purchases of food exclusively for activities funded by appropriate accounts (i.e. student activity fees, approved employee events and entertainment functions) in accordance with **GUIDELINES FOR ENTERTAINMENT** policies as listed in Accounting Policies and Procedures. For complete information, see www.fmarion.edu/about/Accounting
8. Student Life / Programming Board budgets and select grants, may, in the course of existing practices, purchase gift cards to be used as door prizes, incentives, or awards of recognition. [Gift cards must be purchased from the Patriot Bookstore.](#)
9. Rogers Library – Acquisitions is authorized to order books and periodicals exceeding \$2,500.00 as an item exempt from the Consolidated Procurement Code.
10. Enrollment Management is authorized to secure motel conference facilities and purchase food in conjunction with out-of town recruiting initiatives. These capabilities are not intended to conflict with, or be a substitute for existing travel request / travel reporting requirements.
11. The Procurement Card issued to the individual in the University's Accounting Office who is responsible for securing University travel and processing travel requests may utilize the procurement card for registrations, airline tickets, hotels, meals, car rentals or travel related expenses.

Commercial Card Claims/Statement of Disputed Item

Instructions: Your company should first make good-faith efforts to settle a claim for purchases directly with the merchant. If assistance from Bank of America is required, please complete this form, and fax or mail with required enclosures within 60 days from the billing close date to:

Bank of America – Commercial Card Services Operations
P. O. Box 53101
Phoenix, AZ 85072-3101
Phone (800) 300-3084, FAX (888) 678-6046

Company Name: _____

Account Number: _____

Cardholder Name: _____

Statement close date
 (The statement the charge appears on): _____

Transaction Date: _____

Reference Number: _____

Merchant Name/Location: _____

Posted Amount: _____ Disputed Amount: _____

 (Cardholder Signature) (Authorized Participant Signature) (Date) (Phone Number)

Please Check Only One

1. **Unauthorized Transaction:** I did not authorize, nor did I authorize anyone else to engage in this transaction. No goods or services represented by the above charge were received by me or anyone I authorized. My Bank of America card was in my possession at the time of the transaction.
2. **Charge Amount Does Not Agree With Order Authorizing the Charge:** The amount entered on the sales slip was increased from \$ _____ to \$ _____. I have enclosed a copy of the unaltered sales slip.
3. **Services Not Received:** I have not received the merchandise or services represented by the above transaction. The expected date of delivery of services was _____. (Please describe your efforts to resolve this matter with the merchant, the date(s) you contacted them and their response.)
4. **Defective or Wrong Merchandise:** I returned the merchandise on _____ because it was (check one):
 _____ defective; _____ wrong size; _____ wrong color; _____ wrong quantity.
 (Please describe your efforts to resolve this matter with the merchant, the date(s) you contacted them, their response and proof of the return of merchandise. Please provide a detailed description of the wrong or defective nature of the merchandise.)
5. **Recurring Charges After Cancellation:** On _____ (date), I notified the merchant to cancel the monthly/yearly agreement. Since then my Bank of America account has been charged _____ time(s). (Please enclose a copy of the merchant's confirmation of your cancellation request.)
6. **Recurring Charges Already Paid by Other Means:** I already paid for the goods and/or services represented by the above charge by means other than my Bank of America Commercial Card. (Please provide a copy of the front and back on the cancelled check, money order, cash receipt, credit card statement, or other documentation as proof of purchase/payment. Describe your efforts to resolve this matter directly with the merchant, the date(s) you contacted them, and their response.)
7. **Credit Appears as a Charge:** The enclosed Credit Voucher appeared as a charge on my Bank of America Commercial Card account.
8. **Credit From Merchant Not Received:** I did not receive credit for the enclosed Credit Voucher within 30 calendar days from the date it was issued to me by the merchant shown above. (Please describe your efforts to resolve this matter with the merchant, the date(s) you contacted them and their response. Provide a detailed statement explaining your reason(s) for disputing this charge.)
9. **Hotel Reservation Cancelled:** I made a reservation with the above hotel, which I later cancelled on _____ (date) at _____ (time). I received a cancellation number, which is _____. (Please describe how the reservation was cancelled, proof of cancellation and attempts to resolve this issue with the merchant.)
 _____ I was not given a cancellation number.
 _____ I was not told at the time that I made the reservation that my account would be charged for a "No Show".
 _____ I was not informed of the cancellation policy.
10. **Double or Multiple Charges:** My Bank of America Commercial Card Account has been double charged. The valid charge appeared on _____ (date). The duplicate charge(s) appeared on _____.
11. **Do Not Recall the Transaction:** The statement has an inadequate description of the charge. Please supply supporting documentation.
12. **Other; Above Descriptions Do Not Apply:** Please attach a detailed letter explaining the reason for your dispute and your attempts to resolve this issue with the merchant.

Procurement Card Budget Modification Form

****MUST BE SUBMITTED TO PURCHASING PRIOR TO THE 15TH OF EACH MONTH****

Statement Date ____/____/____

Cardholder Name _____ Liaison Name _____ Date ____/____/____

(USE A SEPARATE FORM FOR EACH CARDHOLDER MODIFICATION REQUEST)

Standard Default Department _____ Budget _____
 (Name) (Number)

List individual transactions that are to be charged to other budgets below. Fill in all transaction information associated with your modification request. **DO NOT** list transactions from your statement that **don't** require modification from your standard department default budget.

Vendor Name(s)	Transaction Amount(s)	Budget(s) to be charged	Amount(s) to charge
	\$		\$
	\$		\$
	\$		\$
	\$		\$
	\$		\$
	\$		\$
	\$		\$
	\$		\$
	\$		\$
	\$		\$
	\$		\$
	\$		\$

It is the responsibility of the departmental liaison to retain documents approving budget modifications that fall **outside** of their departmental budget authority.

Vendor/Tax Information Form

****MUST BE SUBMITTED TO PURCHASING PRIOR TO THE 15TH OF EACH MONTH****

Statement Date ____/____/____

All out-of-state Procurement Card transactions will be taxed in the absence of notification to the Program Administrator. It is important that you review receipts to obtain accurate information. List below all out-of-state transactions where 8% sales tax was captured according to receipts. Out-of-state transactions not listed on this form will be assessed for taxes.

In the absence of notification by the deadline, all out-of-state transactions will be assessed.

This form may be used for multiple cardholder information.

Cardholder(s)	Vendor(s)	Transaction(s) Amount(s)	Tax Assessed
		\$	
		\$	
		\$	
		\$	
		\$	
		\$	
		\$	
		\$	
		\$	
		\$	
		\$	
		\$	
		\$	
		\$	
		\$	
		\$	

Liaison Signature: _____ Date ____/____/____