

***Portland State University
Office of Business Affairs***

***VISA Procurement,
Group Team Travel, and Fuel Cards User Guide***

Table of Contents

Procurement Card, Group Team Travel Card, and Fuel Card Overview	3
Personal Vehicle Use for Agency (PSU) Business:	4
Definitions of Key Individuals and Card Users.....	5
Roles and Responsibilities of Key Individuals and Card Users	6
Establishment of a Department/Division Card.....	7
Lost or Stolen Cards or Fraudulent Charges	7
Using the Cards	8
Acceptable Procurement Card Purchases.....	8
Acceptable Group Travel Card Purchases.....	8
Acceptable Fuel Card Purchases	9
Unacceptable Procurement Card Purchases	9
Unacceptable Group Travel Card Purchases	9
Unacceptable Fuel Card Purchases	9
Selecting the Merchant.....	9
Placing the Order.....	10
Using the Card to Make a Purchase in Person.....	10
Using the Card to Make a Purchase by Telephone (Does Not Apply to Fuel Card)	10
Using the Card to Make a Purchase by Mail (Does Not Apply to Fuel Card)	11
Using the Card to Make a Purchase by Fax (Does Not Apply to Fuel Card).....	11
Using the Card to Make a Purchase by Web (Does Not Apply to Fuel Card)	11
Declined Transactions	11
Card Activity Log.....	11
Documenting Each Transaction	12
Receiving the Goods	12
Reviewing and Reconciling Monthly Statements	12
Incorrect Charges	13
Defective Items	13
Returning an Item Purchased with the Card.....	13
Payment and Account Distribution in Banner.....	14
Card Reviews	14
Procurement Card List Serve	16
APPENDIX A- VISA Procurement Card, Group and Team Travel Card, and Fuel Card Signature Sheet	17
APPENDIX B: Account Distribution Deadlines for Departments 2011-12	20
APPENDIX C: Procurement /Group Travel/Fuel Card Activity Log	21

Procurement Card, Group Team Travel Card, and Fuel Card Overview

(For purposes of this document, all of these types of cards will subsequently be referred to as “Card” or “Visa Card” unless the policy specifically applies to the Procurement Card, the Group Team Travel card or the Fuel card. The use of the PSU Corporate Card, a travel card for use by an individual, is not addressed in this policy.)

The Portland State University Visa Card Program is designed to provide authorized faculty and staff with a cost-effective and convenient method of procuring small dollar purchases of regularly consumed supplies and procuring travel arrangements and fuel for Student Groups and Teams needing an expedient method for Group and Team Travel. As a Portland State University employee, you are being authorized to make purchases or book travel for groups and teams on behalf of your department. Along with this authority comes responsibility. Card users are expected to make sound business decisions in the best interest of the University and always comply with the policies and procedures set forth in this guide, the procedures in the OUS/PSU Travel Policies and the Visa Procurement/Team Travel Card Signature Sheet. All parties, by their signatures on the Agreement, acknowledge having read the Agreement, understand it, and agree to be bound by its terms and conditions.

In addition, Portland State University’s Ethics and Conflict of Interest Policy also must always be adhered to. The policy is available on-line in the Purchasing Guidelines manual at <http://www.bao.pdx.edu/forms/purchasingguide.pdf>

The Visa Card Program is not intended to supplant the University’s existing purchasing system. It is intended to broaden the University’s portfolio of procurement methods. Ideally, the **Procurement Card** is to be used for the purchase of allowable supplies less than \$5,000 in value. Items valued more than \$5,000 should be procured through the issuance of a purchase order. Contact the Purchasing Office for questions about existing contracts and bidding requirements. As is the case with all procurement decisions, card users are reminded to give emerging, minority, and women-owned business enterprises the opportunity to compete for the University’s business. The **Procurement Card** is not to be used for travel or hosting expenses. These types of services should be procured through the Visa Corporate Travel Card. (Contact Kris Schultz at 5-3734 for information about the Corporate Card). The **Group Team Travel Card** is to be used to facilitate travel and should be used strictly for travel expenses for Athletic Teams and Campus sponsored student groups. The **Fuel Card** is to provide departments with a convenient and effective way of purchasing fuel for business purposes. Fuel cards may only be used for rental and PSU owned vehicles. If a personal vehicle is used, a personal reimbursement must be filed.

PSU encourages the use of P-Cards and Corporate cards to facilitate purchasing and employee travel. As a reminder, use of P-Cards and Corporate cards is strictly limited to payments for University business. Personal charges of any kind are not allowed. Each designated employee is responsible for the proper use and management of PSU issued credit cards as described in the policy and procedures guide. PSU reserves the right to revoke card privileges for repeat offenses or abuse of the card guidelines.

Personal Vehicle Use for Agency (PSU) Business:

DAS RM Policy: “Basic State vehicle liability coverage will apply as excess [secondary] coverage to your private automobile liability insurance **only** while you use the insured private vehicle solely for duly authorized official State business within State Directives. No private vehicle is covered in any way by the State while it is being used for any personal purpose or contrary to State directives.” Further, “Drivers [of private vehicles] are responsible, under ORS Chapter 806 and this policy, to provide proof of legally adequate insurance for any use of any private vehicle in any jurisdiction. The State provides certificates of insurance **only** for State vehicles.”

Permitted & reimbursable under the following conditions:

- Use of Travel Authorization Form for reimbursement of mileage.
- Travel Authorization Form serves as Department approval of personal vehicle use.
- Mileage reimbursement represents costs associated with fuel usage, auto wear & tear/maintenance, and insurance for that specific use of personal vehicle on State business. The State does not pay for any maintenance costs of personal vehicles used for State business.
- Vehicle owner’s auto insurance in primary in response to any accident.

If personal vehicles are used for State business voluntarily, and no Travel Authorization form is used to reimburse vehicle owner, (1) vehicle owner should obtain Department authorization and approval for the specific vehicle use before traveling, (2) no mileage reimbursement is provided outside of the proper Travel Authorization process, (3) vehicle owner’s auto liability insurance is primary in response to any accident. (See OAR 125-155)

Owners of personal vehicles used for State business are expected to follow all State rules and regulations regarding safe driving and vehicle operation regardless of jurisdiction, as well as follow all State laws governing roadways and parking. (See OAR 580-40-0030)

Use of State-owned Vehicle (see OAR 125-155, all subsections)

Use of Approved State-contracted Rental Company Vehicles (subject to rental company rules)

Definitions of Key Individuals and Card Users

Procurement Card Program Administrator/Program Coordinator/Travel Coordinator: The individual/individuals who are responsible for the administration of the visa card program of Portland State University. The Procurement Card Program Administrator(s) is responsible for ensuring that PSU's procurement card policies are in compliance with the OUS/PSU policy, that the policies established by PSU are implemented, and that the card procedures are being followed. The Procurement Card Program Administrator works jointly with the PSU Travel Coordinator to ensure that **Group Travel and Team Travel Card and Fuel Card** use is in compliance with the OUS/PSU Travel Policy. This individual(s) works in Specialized Accounting and reports to the Manager of Specialized Accounting Services, and works under the guidance of this manager.

Each department or area in possession of a "Visa Card" will appoint the following Key Individuals as outlined in the OUS Fiscal Policy Manual 70.100. These may be the same people for all card types:

Budget Authority: The individual who is responsible for the budget of a department or division of an institution that has authorized one or more cards for the purchase of appropriate goods, services or travel. This individual reviews monthly charges for appropriateness and ensures only those authorized use the card.

Business Manager: The individual who is the Chief Accounting and Budgetary Officer for the Department or Unit and will serve as the back-up for the Card Custodian. Some departments may not have both a Budget Authority and a Business Manager. One person may serve the same function in a small department.

Card Custodian: The individual who is responsible for safeguarding the cards of a department or division, maintaining complete and accurate records of card use, and preparing reconciliations between the documents supporting charges on the cards and the statement of charges received from the card vendor in compliance with PSU and OUS policies.

The department or division will have card user/users as defined:

The card user is an individual authorized to procure goods/services or travel with the Visa cards of a department or division of PSU.

<p>The Budget Authority, Business Manager, Card Custodian, and Designated Users must sign the Signature Sheet, complete and EBAR request and successfully pass the OUS/PSU requirement of passing the OUS online test before they can assume these roles. See the following OUS Purchasing-Procurement Card Policy 70.100 http://www.ous.edu/cont-div/fpm/proc.70.100.php. This will be checked by the Procurement Card Program Administrator.</p>

Roles and Responsibilities of Key Individuals and Card Users

Procurement Card Program Administrator: The Program Administrator is authorized by PSU's Vice President for Finance and Administration to implement and maintain a Visa card program. Under the guidance of the Manager of Specialized Accounting, the Administrator's responsibilities include, but are not limited to:

- Development and maintenance of a comprehensive Program policy
- Establishment of a training policy
- Maintaining a comprehensive listing of card users, card custodians, and budgetary authorities
- Ensuring that all persons involved in the Program have completed any training required by the OUS or PSU policy
- Issuance of Visa cards
- Establishment and maintenance of a monitoring program that is designed to help ensure the following:
 - Expenditures charged through the Program are appropriate and within policy
 - Complete and proper documentation supporting card charges are retained
 - Use of each card is by authorized card users
 - Fraudulent activity is identified and minimized
 - Monthly reconciliations are performed as required
 - Auditing selected random samples of charges on a monthly basis for policy compliance and to ensure appropriate account codes

Budget Authority: The Budget Authority is responsible for reviewing all card charges against department funds to determine appropriateness and reviewing the monthly reconciliation of the card activity to the monthly statement. The Budget Authority must sign off and print his/her name on the monthly card statement and the card log to indicate that he/she has reviewed all of the purchases and that they are in compliance with OUS/PSU policy and that the charges on the logs for the period under review match to the bank statement. Additionally, the Budget Authority is responsible for requesting and authorizing the use of one or more cards for use by his/her department and for authorizing a departmental employee to be the Card Custodian for the department. The Budget Authority must notify the Program Card Administrator immediately if there is a change in the Card Custodian or the Card Custodian goes on extended leave.

Business Manager: The Business Manager serves as the back-up for the Card Custodian and has the same responsibilities and duties. The individual must comply with the same training requirements as the Card Custodian. In many small departments, the Budget Authority may also serve as the Business Manager.

Card Custodian: The departmental representative charged with the responsibility to hold departmental cards in safekeeping until needed by authorized card users. Other responsibilities include, but are not limited to:

- Making purchases in accordance with guidelines set forth in the Portland State University Procurement Card Signature Sheet, for Group Team Travel Cards and for Fuel Cards compliance with OUS/PSU travel policy
- **Keeping the department card/s and card/s account number secure in a locked cabinet, desk drawer, file drawer, or safe.**

- Monitoring card transactions for appropriate use and potential fraud
- Reporting a lost or stolen card or suspected fraud immediately to US Bank, to the PSU Visa Card Program Administrator, and the Budget Authority.
- Reporting questionable transactions to the Budget Authority and Program Administrator
- Using the card for University business only.
- Maintaining a card Activity Log. Please note: One log should be used per card and per month.
- Obtaining receipts or other support documents for each transaction.
- Each month verifying charges and reconciling the bank statement to the Card Log and supporting documents; then routing the Monthly Statement Packet to the Budget Authority for his/her review and signature on the log and the monthly statement
- Retaining all Card records for four (4) years.
- Dealing directly with a merchant in the event a problem with a transaction arises. If the problem cannot be resolved, the Custodian must notify US Bank, the Budget Authority and the PSU Visa Card Program Administrator within sixty (60) days of purchase.

Card User: This person(s) is authorized to use a card to make purchases of goods, services or travel on behalf of a department/division. Responsibilities include, but are not limited to:

- Maintaining an understanding of the PSU and OUS policies guiding procurement of goods, services, and travel including those specifically related to the use of the card
- Safeguarding the card and the card numbers
- Limiting the use of the card to purchases that are authorized by policy
- Personal responsibility for non-business charges (See the section on Allowable Amounts and Appropriate Account Codes)

Establishment of a Department/Division Card

To establish a card at PSU, a Visa Card Signature Sheet must be completed. See Appendix A of this policy. This sheet must be signed and completed by the Budget Authority, the Business Manager, the Card Custodian and Card Users. Group and Team Travel Cards require extra scrutiny. The Business Affairs Office will approve the issuance of Travel cards after a review of departmental need and potential usage. Once all of the signatures have been obtained and the P-Card test passed by all individuals, the form is completed, and BAO approval is granted if necessary, the Program Administrator will request the card from the bank. After the card is issued, additional authorized card users must sign the Agreement and pass the online P-Card test and the Program Administrator must be notified that the new user was added. Similarly, when an authorized user is removed or terminates employment, separation procedures must be followed to ensure that their name is removed from the authorized card user list, and that all parties involved in the Program, including the Budget Authority, Program Administrator, and Custodian, are notified on a timely basis.

Lost or Stolen Cards or Fraudulent Charges

The Visa Cards are PSU property and should be secured as defined under the Card Custodian duties. If a Card is lost, stolen or if fraudulent charges appear on your statement:

1. Immediately notify US Bank Customer Service at 1-800-344-5696 (This number is staffed 24 hours per day, 365 days per year)

2. Notify the PSU Visa Card Program Coordinator, Kris Schultz at 503-725-3734 or through email at schultzk@pdx.edu and/or notify the Manager of Specialized Accounting Services, Rachel Stark, at 503-725-4731 or through email at rstark@pdx.edu if fraudulent activity is suspected.
3. Refer to PSU's Financial Irregularities Policy under General Forms and Policies for actions to take if fraudulent activity is suspected.
4. Review the next bank statement to identify all unknown charges and begin the dispute process with US Bank. You will be issued a replacement card within one week following bank notification. You will also be sent a fraud report from US Bank. This needs to be completed as soon as possible and returned to US Bank. Fraudulent charges and the corresponding credits need to be distributed to account 28999 and text added.

Using the Cards

Use of the Card must be consistent with good purchasing practices and in accordance with University procurement policy and procedures. The Procurement Card or Group Team Travel Card may be used for any allowable commodities with any supplier that accepts Visa as a form of payment. The Fuel Card can only be used to purchase fuel. Fuel Cards may only be used in conjunction with rental or PSU owned vehicles. If a personal vehicle is used a personal reimbursement must be filed. Ideally, a supplier solicited to provide a needed supply should be one with a historically good business relationship with the University.

Acceptable Procurement Card Purchases

The Card may be used for most types of purchases necessary to conduct the University's teaching and administrative support activities. Any purchase \$4,999 or less in unit price, or total aggregate value, for the categories listed below may be considered to be an acceptable use of the Card.

- Office supplies
- Operating supplies for department or project
- Computer hardware and software (non-capitalized <\$5,000)
- Teaching research materials and supplies
- Materials for minor repairs
- Furniture (non-capitalized <\$5,000)
- Conference registrations
- Hotel reservations only (traveler pays hotel using their Corporate Card)
- Subscriptions (necessary for position and or department)
- Dues and memberships (necessary for position and or department)
- A 1099 tax reportable service if a Personal Services Contract is not required.

Acceptable Group Travel Card Purchases

- Travel expenses relating to group and or team travel
- Hosting expenses relating to group and or team travel
- Limited cash advances

Acceptable Fuel Card Purchases

- Fuel purchases for business purposes. Fuel Cards may only be used in conjunction with rental or PSU owned vehicles. If a personal vehicle is used a personal reimbursement must be filed.

Unacceptable Procurement Card Purchases

- Travel purchases (airline tickets, gasoline, lodging, meals etc)
- Other non-travel expenses that are not allowed per OUS and PSU policy Hosting official guests (host uses Corporate Card or personal credit card then files personal reimbursement)
- Capitalized equipment (>\$5,000) or upgrades
- Cash advances
- Personal / professional services (PSC's) with independent contractors/consultants
- Rentals involving contract
- Awards and prizes
- Alcoholic beverages
- Gifts or flowers
- Gift cards
- Other OUS (Oregon University System) institutions i.e.: OSU, U of O, WOU etc.
- Other PSU departments i.e.: Transportation and Parking, PSU Market etc.
- Personal purposes benefiting you or another person individually rather than facilitate the discharge of the official functions or duties of your department or yourself

Unacceptable Group Travel Card Purchases

- Charges that do not follow PSU/OUS Procurement and Travel Policies
- Personal charges of any kind
- Items that should be placed on the p-card

Unacceptable Fuel Card Purchases

- Fuel purchases for personal vehicles
- Personal purchases
- Any purchase besides fuel

Individuals determined to have made unauthorized purchases using the University's Procurement Card may be held liable to the University for the total amount of all unauthorized purchases.

Selecting the Merchant

Ask the following questions when selecting the merchant for each transaction:

- Is there a State Price Agreement or other contract available to the University?
If yes, you should use the Price Agreement or contract vendor. Contact the Purchasing Office for more information on contracts or see their Web page at <http://www.bao.pdx.edu/purchasing.html>

- Is there an emerging, minority or women-owned business that could supply your goods? The use of ESB/MBE/WBE vendors is encouraged. Contact Purchasing or see their Web page for additional information.
- Does the vendor accept Visa? If not, you will need to choose a different vendor, or choose another purchase method (purchase order, direct pay invoice).

Placing the Order

You may place your order in person, by phone, mail, fax or internet. You should use caution sending your Card number over the fax or internet to place an order. Always use “secured connections” on the internet and be familiar with a vendor’s reputation before placing an order.

Using the Card to Make a Purchase in Person

When using any of the cards to make a purchase in person, present the merchandise and the Card to the cashier. Inform the cashier that the merchandise is being purchased for use by Portland State University. Be prepared to show your Portland State University ID card for verification. The cashier should then process the sales transaction and present the PSU employee with an itemized transaction receipt to sign for the net value of the merchandise being purchased. This receipt must be returned to the Card Custodian and retained to document the transaction. The receipt may also be needed should it be necessary to return or exchange the merchandise purchased or resolve any billing disputes.

Using the Card to Make a Purchase by Telephone (Does Not Apply to Fuel Card)

After confirming the price, availability and specifications of the needed merchandise, the Custodian or Designated User should advise the supplier’s representative that they wish to place an order using a Portland State University Visa Card. **The Cardholder should inform the supplier not to charge the Card until the item(s) being purchased is actually shipped.**

Provide the merchant with the appropriate card account number and expiration date. Also advise the merchant the merchandise being purchased is for use by the University and that the purchase is exempt from sales tax. **If the merchant requests a Social Security Number use # 000000000.** If the merchant requests a billing address, they may be attempting to verify your Card by matching information on file at the bank with the information you give. The address you should give is the address where your p-card statement gets sent. Your Card may be declined if the exact address is not given. Contact the PSU Visa Card Program Administrator if you have billing address questions. Confirm the final total price of the transaction with the merchant including the cost of the item(s) being purchased and any shipping charges.

Advise the merchant that all packages/packing slips must identify the Card Custodian’s name, Department and University address. Contact the PSU Visa Card Program Administrator if you have questions about the ship to address.

Vendors should be advised not to send separate invoices for the item(s) purchased to the University’s Accounts Payable Office. The merchant will receive payment directly from US Bank.

Using the Card to Make a Purchase by Mail (Does Not Apply to Fuel Card)

Occasionally, it may be necessary or convenient to place an order through the US Mail. In instances of this kind, any required card information e.g., account number, expiration date, etc., should be mailed to the supplier in a sealed envelope. To protect the confidentiality of the Cardholder's card, this information should never be sent by postcard.

Using the Card to Make a Purchase by Fax (Does Not Apply to Fuel Card)

Occasionally, it may be necessary or convenient to place an order by fax. This means of ordering is discouraged. It is very easy to compromise a Cardholder's information using this means of ordering.

Using the Card to Make a Purchase by Web (Does Not Apply to Fuel Card)

Access the merchant's web site and select desired item(s). Enter your card account number and card expiration date. Print and retain the Web site order, or other information verifying price, and file in the Monthly Statement Packet. Make sure you have recorded the order on the Activity Log.

The risks involved in using the card over the Internet are similar to the risks involved when using the Card by other methods. In all cases, the Cardholder trusts a merchant with the Procurement Card information. Whether the transaction is made in person, by phone, mail, fax or Web, the merchant could retain the Card information for a personal fraudulent use. Card Custodians and Designated Users must exercise caution when determining who shall be trusted with the Procurement Card information. It is recommended that departments purchase over the Internet with reputable companies only.

Declined Transactions

Transactions may be declined by "blocked" merchants, certain classes of merchandise, or for transactions that exceed the dollar limits of a Card. If a Cardholder thinks a transaction should not have been declined, they should contact the Procurement Card Program Administrator in Specialized Accounting. The Administrator will research and in some instances discuss the matter with US Bank.

Card Activity Log

The Activity Log is required for monthly reconciliations for each card and provides an additional method for expenditure tracking while using the card. Each Card Custodian must maintain a log for each month's purchases. The Custodian must start a new log for each cycle of dates for the card. The Activity Log shall be filled out as each order or purchase is made, not at the end of the month. The log should be kept along with all receipts and other documents supporting each purchase. **For fuel purchases made on either the Group Team Travel or Fuel Card, a copy of the vehicle rental invoice or other documentation which shows proof of rental must be attached to the fuel receipt.** This information will prove helpful in future reviews and in keeping track of all purchases made using the Procurement Card should it be necessary to return any item or resolve billing disputes. The log is also critical for tracking purchases should your department's Card ever fall victim to fraudulent use. At the end of the month, the Activity Log needs to be reviewed along with statement and receipts and signed by both Card Custodian and Budget Authority.

Documenting Each Transaction

Regardless of the method of purchase, all card transactions must be supported with back up documents. Receipts include charge slips, cash register receipts, packing slips, order forms for allowable dues/memberships, or print out of e-mail or web page transaction confirmation. For subscriptions only, a copy of the renewal notice or initial subscription request is a receipt.

Receipts must include the following information:

- * Vendor identification (merchant name)
- * Date the purchase was made
- * Description and quantity of each item purchased
- * Total cost of the order

Receipts that do not clearly list the items purchased will not be considered adequate documentation. If an original receipt is lost, the Custodian must note the charge on the Visa statement, and then attaches the Lost Receipt Memo. This information should then become part of the Monthly Statement Packet and be approved at month end by the Budget Authority. A pattern of incomplete log entries or missing original charge documents may result in revocation or suspension of the card for your department. **Suspension or revocation of the cards will also be an action taken if fuel purchases on either the Travel or Fuel card are placed on personal vehicles.**

Receiving the Goods

Inspect all goods promptly upon receipt. If there is a problem with the order, contact the merchant immediately. Keep notes on problems and their resolution including names, dates, and conversation results. Please note: all purchases on any of the cards must be shipped to PSU addresses only. Products may not be shipped to personal addresses or locations other than PSU without the consent of a member of the P-Card team.

Reviewing and Reconciling Monthly Statements

Each Card Custodian will download a monthly statement from US Bank. This statement will identify each transaction made with the card during the previous billing cycle. If there was no activity on the card during a billing cycle, no statement will be received.

Items should *not* appear on the statement that has not been shipped by the supplier, as the supplier has been instructed to enter an item for payment only after it has been shipped.

Each month, the Card Custodian must reconcile the monthly bank statement with their receipts and monthly log of card transactions. If you find a discrepancy, follow the steps in **Incorrect Charges** below.

Once the review and reconciliation is complete Custodians must do the following:

1. Attach all applicable supporting documents and log to the monthly statement in the same order as they appear on the statement.
2. Sign and date the statement and the log.
3. Route the log and the statement to the Budget Authority for review and signature indicating their approval on the log and the statement.
4. Once approved, file the monthly statement packet so it is readily available for future reviews by the P-Card Team or OUS Internal Audit Division. Send a copy of the signed monthly statement to

Kris Schultz in Specialized Accounting, either as a pdf version to schultzk@pdx.edu or to the P-Card email in box which is pcard@pdx.edu Within 21 business days of the cycle date.

Monthly statements with all card supporting documents and logs must be batched at fiscal year- end (June 30) and kept on file for four (4) years.

Incorrect Charges

There may be occasions where purchase transactions listed on a department's monthly statement do not correspond to the Card Custodian's records. Should such an instance occur, the Custodian should first contact the supplier involved to resolve the error. If a supplier agrees an error has been made, it will credit the Visa card. **Do not accept cash and or coupons back from the vendor when an item is returned or credit is due.**

If a supplier does not agree that an error had been made, the Custodian should process the dispute using the method available through the US Bank website. For verification purposes, the Bank may request a telephone number or Social Security Number.

Telephone number is **(503)725-3734**

Social Security Number is **00-0000000**

The Custodian must notify US Bank in writing within sixty (60) days of the first statement on which a disputed charge has occurred. US Bank will research the disputed charge and make any necessary adjustments. A disputed charge will remain a part of a Custodian's account balance until the dispute has been resolved. Retain all correspondence involving disputes in your Procurement Card file.

Defective Items

If an item purchased with the Procurement Card is found to be defective, the Card Custodian has the responsibility to alert the merchant and to obtain a replacement item as soon as possible. If a merchant refuses to replace or correct a defective item, then the purchase transaction will be considered to be in dispute. If such a situation arises, the Card Custodian must complete the Dispute Form on-line and submit to US Bank.

Returning an Item Purchased with the Card

For an in-person purchase, return the item directly to the supplier and obtain a credit receipt. Cash refunds are absolutely prohibited.

If you made the purchase by phone, mail, fax or internet:

- Contact the vendor for return instructions
- Get a return reference number from the supplier, e.g. Returned Materials Authorization (RMA) or credit number
- Take item to Shipping & Receiving Department in Facilities for assistance in returning item to vendor.

On the bank statement where the original charge appears, note the date of the return. Be sure to check subsequent statements to verify you have received credit for the returned item(s).

Payment and Account Distribution in Banner

Accounts Payable will remit payments to US Bank for all identified charges on the master invoice, and card transactions from the bank will be fed daily into Banner. The Card Custodian and Business Manager will receive an email when departmental transactions are waiting in Banner for distribution to the appropriate account codes. Please see page 32 for step by step instructions on how to distribute transactions in Banner. In addition, please attend training either online through the BAO intranet or during quarterly trainings. Transactions should be distributed to appropriate account code as soon as possible. All transactions must be distributed by the 4th working day of the following month. Please see page 42 for a schedule of distribution dates. If the amounts are not distributed on a timely basis, the Custodian will receive warning emails, the Budget Authority will be notified and the cards may be revoked at the discretion of the Office of Business Affairs.

***Please note some items purchased by either the p-card/group travel/fuel card will need additional text added to them depending on the account code used. Please see Visa Card Additional Text Requirements on page 30 of the Survival Guide for the specific text needed.**

Card Reviews

Purchases made using the card are subject to review and audit by the P-Card Team in Specialized Accounting and the Oregon University System Internal Audit Division. Normally you will receive notification of a review in advance; however the P-Card team may arrive at times to conduct a review with no prior notification. The card reviews will check the following procedures:

1. Your card will be examined for wear and to verify it is being stored in a locked and secured environment.
2. The Visa Procurement Card/Fuel Card Signature Sheet (See Appendix A) will be examined to insure that signatures are accurate.
3. The Card Activity Log will be reviewed for the following items:
 - Date of transaction
 - Vendor name
 - User's first and last name
 - Adequate description of purchase(s) and or business purpose
 - Correct amount
 - Travel period (if using the Group Team Travel Card or Fuel Card)
 - Destination (if using the Group Team Travel Card or Fuel Card)
 - Rental invoice number (if using the Group Team Travel Card or Fuel Card)
 - Log signed by both Budget Authority and Card Custodian
4. User's first and last name will be examined for any discrepancies that would indicate that someone other than Designated Authorized Users used the card.

5. Amounts will be examined to insure that they have been updated to show actual amount including returns, etc. The Custodian should note that items were received or returned. If items were received, then the Custodian needs to contact the vendor to determine status of payment. If items were returned, a comment needs to be added to the log.
6. You will be asked to verify that you as the Custodian are reconciling the statements. Monthly Visa statements need to have current receipts stapled to the back of the statement. If fuel is purchased, a copy of the rental invoices or other proof of rental also needs to be attached. Check marks should be made next to the dollar amounts indicating that the Custodian has reconciled the statement with receipts.
7. The Budget Authority's and Card Custodian's signature should be on the statement and the log with all supporting receipts attached. This signature indicates that the Department Head is aware and has approved the current charges. This step also fulfills the required "segregation of duties" step that the auditors must see in all financial transactions.
8. The **Procurement Card** is not to be used for hosting, travel, fixed assets or any 1099 tax reportable services needing a Personal Services Contract or other contract. If the card has been mistakenly used for any of the above purchases the following steps will be taken:
 - **Hosting** – If the Card has been used for hosting, then a written explanation is required from the Custodian indicating that all hosting guidelines have been followed and that no alcohol was purchased. Documentation must be maintained in the file for future audits. If an exception to hosting was given by the P-Card Administrator, proof of exception needs to be attached. A list of attendees, business purpose/agenda, and itemized receipt also needs to be attached.
 - **Travel** - The Card is not to be used for travel unless it is a Group or Team Travel Card or the Group Travel Coordinator (Marissa de Leon, 5-9888) approved its use in advance. Each travel violation will be resolved as directed by the Group Travel Coordinator.
 - The **Group/Team travel card and Fuel Card** is only to be used for travel expenses in accordance with the OUS/PSU travel policy flexibility and use of technology was a core competency. For fuel purchases placed on either of the cards, it is strictly prohibited to place fuel in personal vehicles. All fuel card receipts must also be accompanied by the rental invoice or other proof of vehicle rental.
 - **Fixed Assets** – If the Card has been used to purchase a fixed asset (equipment over \$5,000) the Fixed Asset Accountant and Assistant Manager of Specialized Accounting will be notified so that the fixed asset system can be updated if needed.

Custodians must agree to never use their Cards for the above prohibited purchases in the future.

Whenever two or more items required by the Procurement Card review have not been completed correctly, another review is scheduled within three months to determine if documents have been located or corrected and if all procedures have been followed. Additional reviews may be scheduled until all problems have been resolved to the satisfaction of the reviewer and the Manager of Specialized Accounting. Additional training will also be done with Card Custodian to ensure understanding.

Procurement Card List Serve

In order to communicate urgent or important information to Key Card Individuals in a timely manner, Specialized Accounting requires all Budget Authorities, Business Managers and Card Custodians to be subscribed to the Procurement Card List Serve PSU P-Card. Designated Users are welcome to join the list if they wish Contact the list owner, Kris Schultz at extension 5-3734 or email schultzk@pdx.edu to be added to the PSU P-Card list.

APPENDIX A- VISA Procurement Card, Group and Team Travel Card, and Fuel Card Signature Sheet – (USE WEB VERSION IN SURVIVAL GUIDE- THIS IS FOR REFERENCE ONLY)

The parties, by their signatures below, acknowledge having read the Procurement Card Agreement, understand it, and agree to be bound by its terms and conditions. Subsequent addenda or amendments will be in writing, signed by all parties, and attached thereto.

Department _____ Name embossed on VISA Card _____

16-digit VISA card number (only print last 6 digits of card) _____

FIS Index code to be charged for purchases made on this VISA card _____

1. Budget Authority (defined below)

(PSU email address)

(Signature)

(Banner Log In)

Printed Name: _____

PSU ID Number _____

2. Business Manager (defined below)

(PSU email address)

(Signature)

(Banner Log In)

Printed Name: _____

PSU ID Number _____

3. Card Custodian (defined below)

(PSU email address)

(Signature)

(Banner Log In)

Printed Name: _____

PSU ID Number _____

1. DEPARTMENT BUDGET AUTHORITY (Chair/Director/Dean) RESPONSIBILITIES

A. Financial Responsibility:

As the Department's Budget Authority, I will review the receipts, approve expenditures and personally sign the monthly US Bank statement.

B. VISA Card Acknowledgement:

As the Department's Budget Authority, I accept responsibility for the VISA Purchasing Card, Group and Team Travel, or Fuel Card listed above and agree to the stated credit limit. I have access to all associated policies and guidelines including the OUS Financial Administration Standard Operating Manual – FASOM,

<http://www.ous.edu/cont-div/fasom/> and the PSU Purchasing Card Program Policies and

Procedures http://www.pdx.edu/media/b/a/BAO_visa_procurement_card_user_guide.pdf I understand the rules and guidelines for purchasing card use and recognize that inappropriate usage will result in the revocation or suspension of the departmental VISA Purchasing Card.

C. Assign Custodian:

As the Department's Budget Authority, I have assigned the duties of the card custodian TO SOMEONE OTHER THAN MYSELF and acknowledge the custodian, listed above as the person who has the physical custody of the card. I understand the custodian's duties listed below. I will ensure that the PSU Visa Procurement Card Administrator in Accounts Payable (Specialized Accounting Services) is notified in the event of any custodial changes.

D. Termination:

I will immediately notify the PSU Visa Procurement Card Administrator when I, as Budget Authority, or card custodian terminates or otherwise separates from his/her position.

2. BUSINESS MANAGER:

A. Responsibilities:

This person is the Chief Accounting and Budgetary Officer for the Department or Unit and will serve as the back-up for the Custodian. They will have the same responsibilities as the Custodian, and will also receive the Banner emails notifying them of transactions to be distributed, IV invoice #'s, posted and restricted account code usage.

B. Procurement Card Training:

This person will comply with all procurement card training, on-line or otherwise, as determined by the Oregon University System and PSU.

3. CUSTODIAN RESPONSIBILITIES:

A. Accountability and Procedures:

I will protect and control the VISA Purchasing Card at all times. I will retain physical custody of the card and will ensure that it is kept in a secure location. The card custodian will maintain the log for check out and in of the card by purchasing card users. I will report any questionable transactions to the Budget Authority and the Program Administrator. I will not give the card number to anyone except authorized PSU employees who have signed the Designated User Agreement. All Departmental and User Agreements will be updated annually and submitted to Program Administrator for signature. I may authorize other designated PSU employees within the department as users of the VISA card. Each employee must read section 3.0 **USER RESPONSIBILITIES** of the Procurement Card Custodian Use Agreement and sign as a designated user below. User Agreements will be updated by the Department as users change, and copy forwarded to Business Affairs for review and signature.

B. Designated Users:

As Custodian, I may authorize other designated PSU employees as users of the VISA card. Each designated PSU employee will read section 3.0 **USER RESPONSIBILITIES** of the Procurement Card Custodian Use Agreement and sign as designated user below.

C. Monthly Accounting Responsibilities:

Custodian is responsible for the following: reviewing and distributing the transactions in the Banner Purchasing Card Module FAAINVT, making any necessary corrections to posted transactions by Journal Voucher, and for reconciling the monthly transactions to the monthly bank statement(s) and ensuring that bank statements are signed by the Department Budget Authority. This person will receive the Banner emails notifying them of transactions to be redistributed; IV invoice #'s posted, and restricted account code usage.

D. Billing Disagreement or Adjustment:

In the case of a billing dispute or adjustment that cannot be resolved with the vendor, the department will work directly with US Bank online or by phone for resolution, within 60 days of the statement date. US Bank will mail the necessary forms to the cardholder to file a written dispute.

E. Loss or Theft:

If the card is lost or stolen, I will immediately notify the PSU VISA Procurement Card Administrator at (503)725-3734 as well as US Bank Customer Service at 1-800-344-5696.

F. Card Ownership:

I understand that the VISA Purchasing Card belongs to US Bank and I will surrender it immediately when notified by the Bank or the PSU Visa Card Administrator.

G. Termination:

I will immediately notify the PSU Visa Procurement Card Administrator when an employee terminates or is otherwise removed or suspended from the authorized card user list.

H. Procurement Card Training:

I will comply with all procurement card training, on-line or otherwise, as determined by the Oregon University System and PSU.

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(BAO VISA Card Program Administrator) (Date)

Return completed Procurement Card Signature Sheet to Kris Schultz (Mail Code BO-DO Room 12S Neuberger Hall). A fully executed copy will be returned to the VISA Card Custodian to be attached to the Procurement Card Agreement. As a **Designated User**, I will comply with all procurement card training, on-line or otherwise, as determined by the Oregon University System and PSU. Please note: only Designated Card Users may use the VISA card.

(Signature) PSU ID (Date) **PRINTED NAME**

(Signature) PSU ID (Date) **PRINTED NAME**

(Signature) PSU ID (Date) **PRINTED NAME**

(Signature) PSU ID (Date) **PRINTED NAME**

(Signature) PSU ID (Date) **PRINTED NAME**

(Signature) PSU ID (Date) **PRINTED NAME**

(Signature) PSU ID (Date) **PRINTED NAME**

APPENDIX B: Account Distribution Deadlines for Departments 2011-12

Processing utilizing the new procurement card module commences once bank charges start loading on a daily basis into the new module. Processing deadlines in FAAINVT are as follows:

- ✓ July statement transactions: August 4, 2011
- ✓ August statement transactions: September 7, 2011
- ✓ September statement transactions: October 6, 2011 Quarter Close
- ✓ October statement transactions: November 4, 2011
- ✓ November statement transactions: December 6, 2011
- ✓ December statement transactions: January 6, 2012 Quarter Close
- ✓ January statement transactions: February 6, 2012
- ✓ February statement transactions: March 6, 2012
- ✓ March statement transactions: April 5, 2012 Quarterly Close
- ✓ April statement transactions: May 4, 2012
- ✓ May statement transactions: June 6, 2012
- ✓ June statement transactions: July 6, 2012 YE Close

APPENDIX C: Procurement /Group Travel/Fuel Card Activity Log

Month: _____

Index Code: _____

Year: _____

Last 6 Digits of Card #: _____

Card Custodian's Signature: _____

Budget Authority's Signature: _____

Date of Purchase	Vendor Name	User's First & Last Name	Description of Purchase and/or Business Purpose	Amount of Purchase	Travel Period (For Group Travel/Fuel Card)	Destination (For Group Travel/Fuel Card)	Rental Car Invoice # (For Fuel Card)	IV Number

Please use one log per card per month.

Fuel for personal vehicles cannot be placed on any Procurement/Group Travel/Fuel Cards. If fuel is purchased for personal vehicles, a personal reimbursement must be filed.