



PROCUREMENT CARD PROGRAM HANDBOOK

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WELCOME TO THE PROCUREMENT CARD PROGRAM!

The Procurement Card Program (Pcard) is a payment method where department personnel are issued a Visa to pay vendors for small dollar items purchased for College business. Just as with any regular college purchase, all purchases paid for with a Pcard should be preapproved by the approving official/org owner BEFORE origination. All charges are the liability of the College. There is no personal liability unless the terms and use of the card are violated.

It is important to remember the Pcard is simply a method of payment. As a result, documenting purchases in compliance with state, system, and college procedures can be time consuming. Please ensure you read this entire Handbook and pay close attention to those requirements.

We hope you find the Procurement Card Program helpful in efficiently conducting business for Red Rocks Community College. Please do not hesitate to ask questions regarding any aspect of the PCARD Program. We welcome your input and suggestions for improvement of this program.

USING THIS HANDBOOK

This handbook will provide you with the basic steps for using the PCARD Program. It covers usage, compliance, documentation, reviewing and approving statements, reallocating transactions and more. We understand that all situations may not be addressed in this handbook. If you have unique circumstances, please contact the Business Services Department for preapproval for any unusual transaction.

RRCC CONTACTS

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BANK CONTACT

For CITIBANK: Customer Service 1.800.248.4553

STATE OF COLORADO PROCUREMENT CODE AND RULES

All purchases must be for official state business and regardless of method of payment, must comply with the State of Colorado Procurement Code and Fiscal Rules. Any unauthorized purchase can result in an employee being held personally responsible in accordance with the Colorado Revised Statute (CRS), 24-109-404, LIABILITY OF PUBLIC EMPLOYEES:

“IF ANY GOVERNMENTAL BODY PURCHASES ANY SUPPLIES, SERVICES, OR CONSTRUCTION CONTRARY TO THE PROVISIONS OF THIS CODE OR THE RULES PROMULGATED PURSUANT THERETO, THE HEAD OF SUCH GOVERNMENTAL BODY AND THE PUBLIC EMPLOYEE, WHICH FOR THE PURPOSES OF THIS SECTION INCLUDES ELECTED OFFICIALS, ACTUALLY MAKING SUCH PURCHASE SHALL BE PERSONALLY LIABLE FOR THE COSTS THEREOF. IF SUCH SUPPLIES, SERVICES, OR CONSTRUCTION ARE UNLAWFULLY PURCHASED AND PAID FOR WITH STATE MONEYS, THE AMOUNT THEREOF MAY BE RECOVERED IN THE NAME OF THE STATE IN AN APPROPRIATE CIVIL ACTION.”

Additionally, all state employees must adhere to the following:

STATE OF COLORADO CODE OF ETHICS

Any person employed by the State of Colorado who purchases goods and services, or is involved in the purchasing process, for the state, shall be bound by this code and shall:

1. Avoid the intent and appearance of unethical compromising practice in relationships, actions, and communications.
2. Demonstrate loyalty to the State of Colorado (state organization where employed) by diligently following the lawful instructions of the State of Colorado while using professional judgment, reasonable care, and exercising only the authority granted.
3. Conduct all purchasing activities in accordance with the laws, while remaining alert to, and advising the State of Colorado (state organization where employed) regarding the legal ramifications of the purchasing decisions.
4. Refrain from any private or professional activity that would create a conflict between personal interests and the interests of the State of Colorado (CRS, 18-8-308).
5. Identify and strive to eliminate participation of any individual in operational situations where conflict of interest may be involved.
6. Never solicit or accept money, loans, credits, or prejudicial discounts, and avoid the acceptance of gifts, entertainment, favors, or services from present or potential suppliers which might influence, or appear to influence purchasing decisions.
7. Promote positive supplier relationships through impartiality in all phases of the purchasing cycle.
8. Display the highest ideals of honor and integrity in all public and personal relationships in order to merit the respect and inspire the confidence of the State of Colorado and the public being served.
9. Provide an environment where all business concerns, large or small, majority or minority owned, are afforded an equal opportunity to compete for State of Colorado business.
10. Enhance the proficiency and stature of the purchasing profession by adhering to the highest standards of ethical behavior.

The complete state Procurement Code and Rules and the Code of Ethics can be found at www.gssa.state.co.us. The State Board for Community Colleges Code of Ethics can be found at www.cccs.edu.

LOST OR STOLEN CARD

IMMEDIATELY REPORT A LOST OR STOLEN CARD TO THE BANK

**CITIBANK CUSTOMER SERVICE
1.800.248.4553**

THEN CONTACT

THE COLLEGE'S PURCHASING DEPARTMENT
Renee Archuleta
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303.914.6345

The College is liable for all charges made on a Pcard before the card is reported as lost or stolen. If fraudulent activity does occur, the bank will work with law enforcement, if applicable, and the cardholder to investigate and attempt to recover the expenses. The cardholder may be asked to complete an Affidavit of Credit Card Fraud.

When reporting a lost or stolen card to Citibank, inform them this is a "Purchasing Card".

HOW THE CARD IS CONTROLLED

Limits and Merchant Category Code (MCC)

- The typical limit is set at **\$3,000**. Any exceptions are handled on a case-by-case basis.
- Each card has limits, which are specified by the Procurement Card Administrator. These are transaction limits, daily limits, per cycle dollar limits and maximum number of transactions allowed per day and per cycle. Contact the Procurement Card Administrator for your limits if you do not know them.
- MCC Code groupings are assigned depending on the cardholder's department and purchasing responsibilities.
- Each card is excluded from specific merchant types such as travel vendors, vehicle vendors and access to cash, betting, lottery, etc.

ROLES AND RESPONSIBILITIES

Cardholders:

- IMMEDIATELY report a lost or stolen card to Citibank at 1.800.248.4553. Your department has full liability for all purchases made before a card is reported lost or stolen. Also inform the Program Administrator.
- Making PRE-APPROVED purchases for your department of authorized and allowed goods up to your transaction limit. As the cardholder, you are the only one authorized to use the procurement card.

DO NOT SHARE YOUR CARD OR CARD NUMBER WITH ANYONE ELSE.

- Making purchases in compliance with information set forth in this handbook and in compliance with State Purchasing Rules and Regulations. Remember, the Pcard is just a method of payment. All regular purchasing rules still apply.
- Making purchases in compliance with State Price Agreements. Many items are covered under mandatory State Price Agreements and some are covered by permissive agreements. It is your responsibility to know what must be purchased from a specific vendor. Any exceptions require a written waiver from State Purchasing. That process (if needed) must be initiated by the Procurement Manager.
- Ensuring original documentation (charge slip or invoice) is complete and kept in your procurement card file for every transaction. If a receipt is lost and a duplicate cannot be obtained from the merchant, complete the "Documentation of Lost or Unavailable Transaction Information form".
- Disputing charges in a timely manner.
- Turning in your card to the Procurement Card Administrator upon termination of employment and submitting all documentation (receipts) for Pcard purchases prior to final exit process.
- The cardholder is ultimately responsible for ensuring that the bank statements are reconciled on a monthly basis and all records match. **State rules require cardholders reconcile purchases with receipts within 5 business days of the cycle close date (25th)** each month and submit the packet to their approving official for review and approval. Complete the Pcard Monthly Checklist and Certification and attach it to each statement.
- Cardholders should either use the Pcard Transaction Header sheet for each purchase or ensure **all** required information is on **each** receipt. The Transaction Header sheet is designed as a tool to aid the cardholder in easily completing all required information and, if fully completed, reduces time in follow up from purchasing staff.
- Required information for **each** purchase that must either be completed on the Header sheet or detailed on each and every receipt includes: a detailed description of the item and business need for each item purchased, the org code/department charged for the purchase, and the statement "All Goods/Services Received" or use of a "Received" stamp along with the cardholder signature and date received. These requirements are

for EACH purchase and none are optional. State Pcard regulations require all of these to be fully documented for each purchase receipt. If you do not use the Header sheet, you must ensure each receipt has all items noted above (including receiving) are documented.

- RRCC is a Colorado sales tax exempt institution. There should not be any sales tax charged for purchases delivered within the state. If you are charged tax in error, please request a refund from the vendor. If you do not request a refund or your vendor will not grant a refund (typically occurs if refund is not requested within 30 days of purchase date), you have two options: 1. Pay the college back for any sales tax charged by making payment at the Cashier's Office **or** 2. Accept a 25-point purchasing violation. Repeated instances of sales tax being charged will result in Pcard suspension or cancellation.
- Discontinuing use at fiscal year-end during dates specified by the College's Controller. The Pcard Program Administrator will notify all Cardholders of the affected dates as the fiscal year-end approaches.
- Attending an annual in-person or D2L refresher training **and** passing a written or D2L test. Cardholders will receive a certificate for training/testing completion. Cardholders who do not satisfactorily complete annual testing by Feb 15th each year will have their card suspended until satisfactory training and testing requirements are met.

Approving Officials:

Approving Officials serve as an internal control point for the Program by ensuring that Cardholders comply with state and system Procurement, Personnel and Fiscal Rules, RRCC's internal policies, and the provisions of the College's Procurement Card Program. Some responsibilities include:

- Ensuring all cardholder purchases are preapproved prior to origination. Pcards are a method of payment and do not remove the requirement for ensuring purchases are preapproved. If your cardholder purchases items without your preapproval, notify the Program Administrator immediately so the situation may be addressed as a purchasing violation.
- Reviewing and approving all purchases made by the cardholder that appear on the bank statement. Signing the Monthly Checklist and Certification form.
- Ensuring that all statement reconciliation documentation is received by you within 5 business days of the cycle close date. By reviewing all transactions in detail, ensuring Pcard usage is in compliance with all practices and procedures.
- If there are discrepancies i.e. missing receipts, missing official function form, charged tax, please work with the cardholder to correct the situation before signing off on the statement. If there is a Pcard violation such as using the card to pay for IT equipment, using the card to purchase items that were not preapproved, etc. inform the Program Administrator. You may submit a written explanation on the certification form with the bank statement indicating the reason why you are not "approving" the specific transaction. The Program Administrator will follow up with you and the cardholder regarding the appropriate course of action.

- Set up a process with the cardholder to assign a “responsible person” so that approved bank statements and all backup are submitted to Purchasing on a monthly basis by the 10th of the following month. Note: Approved bank statements not received by the 15th of the month will result in points assessed to the Approving Official and/or the cardholder.
- Notify the Program Administrator of any changes in cardholder employment and/or supervision status.
- Monitoring cardholder activity for unusual patterns of use.
- Ensuring that all deliveries are made to the Lakewood or Arvada Campus.
- Documenting and reporting cardholder violations to the Program Administrator.
- Ensuring that all expenditures are assigned to the correct org/account code through the reallocation process. Many Pcards are assigned 720840 “Miscellaneous” and should be reallocated to the correct account code within 3-5 days of the purchase.
- Monitoring budget to ensure that sufficient funding is available and that appropriate reallocation is occurring regularly. On request, Business Services may complete manual journal entries to move purchased items from 720840 “Miscellaneous” to the appropriate account code after the fact. However, cardholders are responsible for timely reallocating purchases to the appropriate org and account code. Approving officials are responsible for ensuring this reallocation is occurring.
- Attending an annual in-person or D2L training **and** passing a written or D2L test. Approving officials will receive an electronic certificate for training/testing completion. Approving officials who do not satisfactorily complete annual testing by Feb 15th each year will have their approving authority suspended until satisfactory training and testing requirements are met. Another fully-trained Approving Official will need to complete the review of all cardholder statements until training and testing requirements are met.

Reallocators:

Note: Some cardholders may not be assigned reallocation responsibilities-a staff member may, in rare instances, be designated only the task of reallocating Pcard purchases made by another staff member.

- Reallocating transactions within 3-5 days of postdate.
- Transactions must be reallocated before the feed date indicated in the FAAINVT form. (Typically 10 days from the bank postdate.)
- Work with the accounting department to fix transactions that have posted to the accounting system with the incorrect account code.

USE OF THE PROCUREMENT CARD

State Fiscal Rule 2-1 (based in statute) provides that all expenditures by state agencies shall meet the following standards of propriety:

- Are for official state business purposes only.
- AND**
- Are reasonable and necessary under the circumstances.

IMPORTANT: BEFORE USING YOUR PCARD- Obtain Prior Approvals:

- Preapproval from your supervisor/approving official is **required** for all purchases. Routine purchases such as office supplies, toner, and instructional supplies may be preapproved by your supervisor up to a specific dollar amount *or* may require preapproval for each purchase. Please check with your supervisor for his/her policy. Supervisors/approving officials should document in writing their expectations for preapproval of specific transactions with an email to the cardholder. Cardholders should retain that email with their Pcard records. The preapproval authorization documentation (signed memo or email from supervisor) will be required upon audit.
- IT purchases-Computer Hardware/Software, Electronic Equipment- IT Director
- Food related to Official/Training Functions - Prior approval from the President or applicable Vice President must be granted before using your Pcard to pay a vendor for this expense. The official function form must be completely filled out with all applicable information including the name of the vendor, estimated costs, description of the meeting, training, etc. The form is available online at www.rrcc/purchasing.

IMPORTANT NOTE: *Pcards may NEVER be used to pay for food in a restaurant by system policy, even with a preapproved Official Function form. Employees who have Official Function approval for a restaurant meal should contact Purchasing for assistance a least one week prior to the event.*

- Gift cards – Prior approval is required by the Procurement Manager or Controller. A determination regarding whether a Pcard may be used or a warrant issued will be made PRIOR to the purchase authorization.
- Purchases that are funded by grants (i.e. Perkins), special projects, etc.
- Services. You must obtain approval from the Procurement Manager or Purchasing Coordinator before you use your Pcard to pay for services, except in very specific instances listed on page 18.
- Registration for conferences requiring overnight or out-of-state travel, regardless of who is paying for the travel costs. The Travel Authorization form must be approved by the President and have the assigned “RR” number **before** you pay for any conference registration expenses. Attach a copy of the fully executed, approved travel form to your Pcard statement.
- Registration for conferences not requiring overnight travel must be preapproved in writing in advance. Attach the email approval from your approving official.

HOW THE PROCESS WORKS

Step 1 – PREAPPROVAL

Request approval from your supervisor/approving official in advance of your planned purchase. Routine purchases such as toner, office supplies, etc. may, at your supervisor's discretion, be approved in advance in writing for the entire fiscal year. Your supervisor will let you know what they expect. Keep a copy of the email or written memo signed by your supervisor for any items for which you receive annual approval. For any items purchased on a non-routine basis and all conference registrations, ensure you have preapproval from your supervisor in writing (email). Other specific items such as IT purchases or services also require preapproval. Consult the list on page 9 of this manual for assistance.

Step 2 – PURCHASE

Make a purchase in accordance with Fiscal, Procurement and RRCC Purchasing Guidelines. The procurement card is a method of payment for goods and should be used for official College business purposes only. Typically you may not use a procurement card to pay for services. Allowable services purchases are listed on page 18. Other purchases of services (not on the allowable list) are handled on a case-by-case basis with preapproval granted in writing by the Procurement Manager or Purchasing Coordinator.

If you purchase items to be charged to a specific grant, please forward the original receipts immediately after the purchase to the Grant Accountant. Make a copy to be kept with your Pcard statement for reconciliation purposes.

Selecting a Merchant:

Cardholders are responsible for ensuring Compliance with State Price Agreements. Many items are covered under mandatory State Price Agreements and some are covered by permissive agreements. It is your responsibility to know what must be purchased from a specific vendor. Any exceptions require a written waiver from State Purchasing. That process (if needed) must be initiated by the Procurement Manager.

Please review the list of commodities that are covered under the State's price agreements at: www.colorado.gov/bids.

Some price agreements include the following commodities:

Office Supplies – We order exclusively from **Office Max**. **Please do not shop in the store.**

Ordering must be done online so the items are tied to the contract pricing.

Janitorial Supplies - **Waxie**

Industrial Supplies – Include items typically purchased at a hardware store and include paint. **Grainger, Fastenal, or MSC Industrial Supply.**

Toner – We order new OEM from **Beyond Technology.**

Disposable Paper (facial tissue, paper towels) - **Northern Colorado Paper or Office Max.**

Whenever possible, use minority, women-owned and small businesses.

Placing an Order:

You may place your order in person, by phone, or online. For security reasons, do not use the card to place an order over the Internet unless you know it is a secure site and do not fax or mail the full credit card number, instead ask the vendor to call you and you can provide the information at that time. ***At no time may a card number be placed "on file" with a vendor.***

Inform the merchant of the following information:

- **This purchase is tax exempt. Tax exempt #98-15145-0000**
- This is a Red Rocks Community College purchase and should be accorded any applicable discounts. Remind merchants to use the state award pricing, if applicable.
- Give your name as it appears on the card.
- Give accurate delivery information.
- Do not allow COD deliveries.
- Please ensure that all deliveries are to Red Rocks' Lakewood or Arvada Campus and not to a home or other address.
- Request documentation showing description and cost of each item.

Prohibited Vendor Practices:

The State agreement with the bank issuing the Pcards has various provisions which vendors must follow. Below is some information from those agreements:

Charges to Cardholders-

A Merchant must not directly or indirectly require any Cardholder to pay a surcharge or any part of any Merchant discount or any contemporaneous finance charge in connection with a Transaction. A Merchant may provide a discount to its customers for cash payments. A Merchant is permitted to charge a fee (such as a bona fide commission, postage, expedited service or convenience fees, and the like) if the fee is imposed on all like transactions regardless of the form of payment used, or as the Corporation has expressly permitted in writing. For purposes of this Rule:

1. A surcharge is any fee charged in connection with a Transaction that is not charged if another payment method is used.
2. The Merchant discount fee is any fee a Merchant pays to an Acquirer so that the Acquirer will acquire the Transactions of the Merchant.

Minimum/Maximum Transaction Amount Prohibited-

A Merchant must not require, or indicate that it requires, a minimum or maximum Transaction amount to accept a valid and properly presented Card.

Keeping Track of Orders Placed:

Keeping track of the orders you place will allow you to follow up on late deliveries, problem orders, partial shipments, and other order issues. The cardholder is responsible for knowing all orders that have been placed and their status at any point in time.

Step 3 – RECEIVE GOODS, REVIEW PURCHASE DOCUMENTATION, and CHECK FOR TAX

Receive and Inspect the Goods:

Inspect all goods IMMEDIATELY UPON RECEIPT. If there is a problem with the order, contact the merchant immediately. Keep notes on problems and resolution including names, dates, and the results of the communication.

Review Receipt for Accuracy:

Be sure to look at your back up documentation and make sure that all items you were charged for are valid and no tax was charged.

You must write the statement “All goods/services received,” and sign and date the receipt, use a “Received” stamp and sign and date the receipt, or sign the receiving statement on the Transaction Header form for each purchase receipt. Best practice is to immediately write down the item description(s) and specific business purpose for the purchase.

In addition, check for sales tax that may have been charged in error right away. Doing so will allow you to request an immediate refund from the vendor and ensure you are not personally liable for either the sales tax portion of the purchase or a purchasing violation. Taping your receipt right away to the Transaction Header form and completing all questions on the form will ensure all requirements are met and make reconciling your statement within 5 business days of the 25th of the month more efficient.

If you choose not to use the Transaction Header form, be sure to tape all receipts to an 8.5 x 11 sheet of paper, portrait style, so they may be easily scanned into Banner Document Management (BDM).

Sales Tax:

Red Rocks Community College is exempt from paying local and state sales tax on purchases delivered within the state. If you were charged sales tax please follow the process below:

1. Request a refund from the vendor and make a note on the Header sheet and/or the Monthly Checklist and Certification form. The credit should show up on the current or subsequent bank statement. When the credit appears on your bank statement, compare the amount credited with the original receipt showing the amount charged. Attach a copy of the original receipt to the statement with the credited amount.
IMPORTANT: Vendors often will not provide a refund of sales tax charged in error, unless it is requested within 30 days of the transaction. If your vendor will not provide a refund, you may:
2. Reimburse the college for the amount of taxes paid. Attach a copy of the Cashier's Office deposit form with your Pcard statement. **or**
3. Receive a purchasing violation and 25 points.

Please know most vendors will provide a refund, if requested in a timely manner by the cardholder. Instances of recurring sales tax charged may result in Pcard suspension or cancellation.

Step 4 – RECEIVE EMAIL AND REALLOCATE

Receipt of Transaction via Email:

As transactions post in Banner, cardholders, account managers and the business manager should receive an email notification showing the merchant name and the dollar amount of each purchase. Cardholders should review the email to ensure that each transaction listed is their own.

Account managers have approximately **7-10 business days** from the bank postdate to reallocate expenses in Banner. Transactions will remain in the FAAINVT form until Finance runs an electronic sweep process to post them to the Banner operating ledger. If the Pcard transaction is defaulted to the wrong account code and the sweep is completed, the transaction will post to an incorrect org and/or account code. If that occurs, a manual journal entry (IDI) will need to be completed by the accounting department so that the expense can post to the correct org or account code. Please note that some cardholders have a specific account code assigned and not all transactions may need to be reallocated. The reallocation instructions are posted on the Purchasing webpage at www.rrcc.edu/purchasing.

Please contact the Pcard Administrator if you need any assistance with the reallocation process.

Step 5 – RECONCILING THE BANK STATEMENT

At the end of each cycle (25th of each month) the cardholder will receive a monthly paper statement from the bank. In order to meet State mandated deadlines, by the 26th (or next business day) of each month, each cardholder will also receive an email from RRCC.Pcard@rrcc.edu with the statement attached.

IMPORTANT: All statements should be reconciled within **5 days** of receipt and provided to the Approving Official for review and approval.

- Complete and sign the Pcard Monthly Checklist and Certification.
- Tape all receipts (portrait format) to 8.5 x 11 plain paper or the Transaction Header form to aid in scanning to Banner Document Management (BDM).
- Identify any disputed charges and if applicable attach a copy of the Disputed Transaction form to your statement.
- Provide the full packet to your Approving Official within 5 business days of receipt of the emailed statement.

Required Transaction Documentation:

The cardholder is responsible for ensuring that every transaction has valid supporting documentation. Valid supporting documentation may include:

- An itemized receipt and card transaction slip from vendor.
- A signed delivery packing slip.
- Order forms for dues, subscriptions, registrations or similar documentation.
- Detailed invoice showing credit card payment.
- Electronic confirmation from the merchant.

Information contained in supporting documentation MUST include:

- Merchant name
- Purchase date
- Description, price and quantity of each item purchased. ***An itemized list and a clear detailed description of what was purchased are required.*** For example, a merchant may have “3XY4567” as the description on the receipt; if that is the case then ***what*** was actually purchased needs to be identified i.e. “snow shovel”.
- Total cost of the order
- Cardholder name and/or last 4 digits of card number
- Signature of cardholder demonstrating receipt along with the statement “All goods/services received,” and the date, ***or*** use of a “Received” stamp along with the cardholder signature and date received, ***or*** signature on Transaction Header form.
- Clear, detailed explanation for the business need for the item/service purchased
- Org Code

Note: *All explanations should be written in a level of detail such that a person with no knowledge of college business practices could understand the need for the purchase and the description of the specific item purchased. i.e. so that an auditor can understand the “what” and “why” of each purchase.*

Transaction Header Sheet:

In order to capture all the required information for each transaction, it is recommended that cardholders use the Transaction Header Sheet. See the sample at the end of the handbook.

- **Org Code** where the transaction is to be charged
- **Grant** expense (yes or no)
- Verify that **sales tax** was not charged (if charged tax, document status of refund)
- Business purpose for the expense i.e. Pizza Hut receipt “food for advisory council meeting” and attach official function form, agenda, and attendee sign-in sheet.
- Acknowledgement of **“receiving”**

After receiving and reviewing the completed packet, purchasing staff may follow up with the cardholder if an additional explanation is required or additional documentation is needed.

Please know we are asking additional questions only to ensure all appropriate detail required for audit purposes is fully documented. Please work with Purchasing to ensure all requested documentation is received quickly.

To fully reconcile the bank statement, the Cardholder must review transactions as follows:

- Attach all receipts/invoices pertaining to each transaction (receipts must be ready to scan) in date order to the Monthly Checklist and Certification form. **Make sure your records match.** Documentation is required for both charges and credits. If documentation is missing and a duplicate receipt cannot be provided by the vendor, complete the Lost or Unavailable Transaction form. ***It is expected that every effort will be made to obtain a duplicate receipt from the vendor. Typically vendors can provide a duplicate receipt if requested within 30 days of the original purchase.*** A copy of this form is located at the end of the Handbook or online at www.rrcc.edu/purchasing.
- For items purchased with grant funds, forward all **original** receipts to the Grant Accountant, no later than the 5th of each month. For example, if you purchase goods for a grant on December 20th, the receipt and other documentation (except for the approved Pcard statement) must be in Grant Accounting by January 5th. When you

submit your statements monthly to Purchasing, please be sure to include a copy of each original receipt that you submitted directly to Grant Accounting. This will help Purchasing in the audit of your statement.

- Reconcile credits in the same manner as charge transactions.
- **If you have purchased food relating to an official/training function, ensure a copy of the "Official Function Form" is attached to the statement and, if applicable, attach a copy of the agenda and sign-in sheet.**
- If a payment has been made for conference registrations pertaining to overnight or out-of-state travel, attach a copy of the fully executed Travel Authorization form to your Pcard statement. If payment has been made for conference registrations not requiring overnight travel, attach a copy of the preapproval from your supervisor/approving official.
- The Monthly Checklist and Certification form must be completed (only check mark the applicable paragraphs that pertain to the current month's statement), signed and dated by the cardholder and forwarded along with the statement and all receipts, to the approving official ***within 5 business days of the cycle close date***. The approving official will review the statement and the purchases made and also sign the certification form.
- Bank statements, along with all applicable backup and the certification form, are forwarded to the Purchasing Department on a monthly basis. **Statements are due on the 10th day of the subsequent month i.e. March is due on April 10.** Statements not received by the 15th of the subsequent month will result in late statement points to the Approving Official and/or the Cardholder.
- Please communicate with the Purchasing Department if you have any issues/concerns that would prevent you from meeting the deadline.

PROHIBITED TRANSACTIONS

The procurement card may not be used for the following purposes:

- Unauthorized purchases as noted in the table on page 17.
- Purchase of goods and services for personal use or for the personal benefit of another individual (some examples include: greeting cards, items for staff kitchens, items purchased for fundraising activities, flowers, gift cards).
- Cash advances such as cash back with a purchase, cash credit returns, traveler's checks, money orders, and ATM transactions.
- Splitting a purchase to circumvent single purchase dollar limits. The State Procurement Rules require a Purchase Order for all procurements over \$5,000. Competitive bidding is required for all single purchases of goods over \$10,000 and of services over \$25,000.
- Backorders - Backorders could adversely affect future orders because of the "number of transactions" and "dollar amount per day" card limits and should be avoided.
- Travel related transactions (airline travel, automobile rentals, lodging, and restaurants) – the State Travel Card administered by State Travel Management Program is the required mechanism for these purchases.
- Alcohol purchases.
- Automobile related products and services – the State Fleet Card administered by State Fleet Management should be used instead.
- Unallowable purchases under the terms of any applicable grant or project.
- Payments on contracts without proper authorized signatures, including internet purchases which require a "click-through" agreement.
- Gift cards.
- Items which have not been preapproved by your supervisor/approving official.

As a result of these prohibitions, various merchant categories have been excluded or have been placed “off limits” for use of the card. The following table includes a representative list of excluded Merchant Categories:

Excluded Merchant Category Table

Merchant Category	Description
Automotive/Vehicle	Fuel for state vehicles (licensed equipment).
Cash /Equivalents	Cash advances, deposit accounts, traveler’s checks, foreign currency, money orders, savings bonds, manual or automated cash disbursements, securities, insurance money orders, and wire transfers.
Clothing Stores	Furriers and fur shops.
Entertainment	Betting including lottery tickets, chips at gaming casinos, off-track betting, and wagers at racetracks.
Food/Beverages	Meals, alcoholic beverages when consumed in eating places such as restaurants, bars, cocktail lounges, nightclubs, and other drinking places, fast food, packaged liquor stores.
Government Services	Court costs including fines, bail and bond payments, tax payments.
Lodging	Hotels, motels, and resorts.
Personal use	Any goods and/or services for personal use.
Retail stores	Furniture, tobacco, duty free items, miscellaneous food stores, convenience stores, markets, specialty stores, and vending machines.
Services	<p>Examples include but are not limited to: Employment agencies, temporary help services, computer and data processing services, truck stop transactions, moving companies and catering. (Catering is considered a service if the event requires the vendor to set up and pick up equipment. For example: hot food served such as a fajita bar, baked potato bar, etc. is considered catering.)</p> <p>Services with single entity independent contractors-sole proprietors.</p> <p>Some items typically considered to be services are not prohibited. See the allowable list of services on page 18 of this Handbook.</p> <p>IMPORTANT: If a purchase is unclear, please call the Purchasing Office.</p>
Transportation	Travel agencies, airport services and airlines, auto rentals, railroads, bus lines, limousines and taxicabs, cruises, boats and ferries, marina services, bridge and road fees, commuter transportation, ambulance services, and other transportation services.
Foreign Vendor	The Pcard may not ever be used to pay a foreign vendor, regardless of where the transaction originates.

The prohibited transactions on page 16 and excluded merchant types above are mandatory. Any exceptions will be handled on a case-by-case basis. Exception approval must be received in writing (email) from the Procurement Manager, Purchasing Coordinator, or the Controller and filed with your Pcard statement.

ALLOWABLE PCARD PURCHASES OF SERVICES

The following transactions are **not** considered to be prohibited services.
The Pcard **may** be used to pay for:

- Small Package Delivery – Fed Ex and UPS
- Certified Mail – USPS
- Printing – You may use the printer of choice
- Online Advertising – Human Resources and Marketing only
- Promotional Items with customized logo, etc.
- Plaques and Awards
- Food Service vendors that are delivering food only such as pizza or box lunches
- Embroidery services when purchasing clothing such as uniforms, t-shirts, etc.
- Deposits/payments for tool rental

PRIZES, AWARDS, GIFTS AND GIFT CARDS

The purchase of gift cards is typically not allowable. This includes purchasing gift cards with a procurement card or any other method of payment such as charging at the bookstore or paying with personal funds and asking for college reimbursement.

Rare exceptions will be handled on a case-by-case basis. Gift cards may only be purchased if pre-authorized by the Procurement Manager or Controller. Whether a Pcard or state warrant will be used to pay the vendor providing the gift card will be determined by the Procurement Manager or Controller prior to the time of purchase.

If a department wishes to provide a contest judge, speaker, etc. a gift in lieu of an honorarium payment, or provide a prize for contests, etc. they may do so up to a \$25 limit. The \$25 does not include incidental expenses such as engraving, packing, insuring, or mailing costs. An example of an appropriate “thank you” gift or “prize” within the IRS limitations would be an engraved plaque, RRCC shirt, or other item costing \$25 or less.

However, if a department wishes to provide a gift card in lieu of payment—that is taxable income, regardless of amount. Gift cards are considered by the IRS to be identical to a cash payment. Employees would need to go through payroll if they receive a gift card and nonemployees would need the payment coded as 1099able. The value of the gift card will be included in the employee’s W-2 and for vendors, it would be reported if the \$600 threshold is met. Please check with Purchasing for guidance as additional information may need to be provided.

The Internal Revenue Service discussion of the rules and limitations for giving gifts and gift cards can be found in IRS Publications 463 and 525.

IMPORTANT: *Regardless of dollar amount, a list of recipients with signature acknowledging the receipt of the gift card, prize or award must be included with the purchase receipt or invoice and submitted with the Pcard statement. All gift card purchases must be approved in advance by the Procurement Manager or Controller.*

DECLINED TRANSACTIONS

Possible reasons for decline and what to do if your purchase is declined.

- Phone Orders – The merchant has written down the card number and/or expiration date incorrectly. Check the numbers with the merchant.
- The transaction exceeds your per transaction or per cycle **dollar** limits. Contact your supervisor/approving official and Purchasing to request possible approval for a temporary increase to your transaction or card limit.
- The transaction exceeds your daily or per cycle **number** of transactions limits. Contact your supervisor/approving official and Purchasing to request possible approval for a temporary increase in your limit.
- The merchant's 4 digit MCC code is one of the College's excluded codes.
- If the transmission is down between the merchant and its bank, the transaction will decline. Ask the vendor to try later. **Note:** If the vendor makes 10 tries and is declined each time, the card will then decline at any vendor for the remainder of the day.
- Contact Citibank customer service, 1.800.248.4553 for information on why a transaction was declined.

RETURNS/EXCHANGES

- Make arrangements with the merchant before shipping an item for return.
- The merchant must credit a return and charge a new transaction. Exchange of like items, for example: different color may not require a credit transaction.
- It is a merchant violation to refund cash for a credit card return. Do not allow merchants to do this. It is a Cardholder violation to accept cash.
- Document all returns and exchanges. This information may be needed for a formal dispute. Make certain you return any item via Fed Ex or if mailing, send certified with a return receipt requested so you have written proof that someone signed for the return.

DISPUTED TRANSACTIONS

Disputed transactions must be reported to the bank within 60 days of the statement cycle date in accordance with contract terms. However, it is recommended that transactions are disputed within 30 days of the purchase. Please keep in mind that the first sign of a discrepancy can be detected when you receive the transaction email notification.

Most disputes can be settled immediately by contacting the vendor directly. If you are unsuccessful, follow the process below:

Formal disputes must be filed with Citibank within 60 days of the end of the cycle in which the transaction first appeared. The Disputed Transaction form can be found online at <http://www.colorado.gov/cs/Satellite?blobcol=urldata&blobheader=application%2Fpdf&blobkey=id&blobtable=MungoBlobs&blobwhere=1251742632673&ssbinary=true>
Contact the Program Administrator for assistance.

The following may be formally disputed with Citibank:

- Unauthorized charges, including unauthorized phone or mail order charges.
- Difference in amount authorized and amount charged.
- Duplicate charges.

- Transactions which are yours but are being challenged for other reasons.
- Failure to receive goods.
- Returned or defective merchandise.
- You have received a credit voucher from the merchant or have been told by the merchant they will issue a credit but the account has not yet been credited in the Pcard system.

APPROVING OFFICIAL REVIEW

Approving Officials must document their review and approval of each purchase listed on each account statement received from Citibank. Next, the Approving Official forwards the completed, signed packet to Purchasing along with all supporting documentation. The Monthly Checklist and Certification form must be signed by the Cardholder and Approving Official in order to document review and approval.

Please remember that approved statements/packets should be submitted to Purchasing no later than the 10th of the month following the cycle close date. Packets received after the 15th of the month will result in violation points assessed to the Cardholder and/or the Approving Official.

Approving Officials should review each statement to ensure:

- Cardholder reviewed and correctly completed the checklist and signed the certification.
- All purchases were preapproved.
- All documentation is received and taped to an 8.5 x 11 page (for easy scanning) in accordance with Pcard and department practices and procedures by established deadlines.
- Each receipt includes documentation of:
 - A detailed description of each item purchased (if not present on the receipt),
 - Signature and date along with statement or stamp acknowledging receiving,
 - Detailed description of business purpose of purchase,
 - Org code/department to be charged, and
 - Review of any sales tax charge and cardholder resolution.

Cardholder must choose to:

 - Request a refund of tax from the vendor, or
 - Pay the college back (should attach Cashier's Office deposit slip), or
 - Cardholder will be charged 25 points.
 - Best practice is to circle or checkmark sales tax (zero) on each receipt.
- All cardholder violations are documented and reported in accordance with department guidelines.
- Each purchase is for official state business only and meets State Fiscal Rules, Procurement Rules and CCCS system and RRCC policies.
- If purchase is made with grant funds, Approving Official also verifies purchase is allowable to program and contains proper approvals by grant personnel.

Violations should be reported to the Program Administrator immediately upon discovery. Also, in accordance with State of Colorado Fiscal Rule 2-10, all incidents of suspected fraud and abuse of the procurement card, along with any misuse of the Pcard, must be reported to the State Controller's Office.

For audit purposes all records pertaining to a purchase must be kept for a period of seven (7) years. Records will be retained by Business Services.

IMPROPER PURCHASE VIOLATION PROCEDURE

All staff authorized to purchase goods or services on behalf of their departments are required to know and follow State, CCCS System, and Red Rocks Community College Fiscal and Procurement Rules, including those defining violations and their consequences. If the Procurement Manager determines that a violation has occurred, a Notice of Improper Purchase will be issued to both the Cardholder and the Approving Official/Supervisor and the Vice President of the respective area.

Upon receipt of an Improper Purchase Notice, sign and return the form to Purchasing. Additional information such as written justification may be requested depending on the circumstances. This notice will be documented and placed in a file located in the Purchasing Office.

The Procurement Manager will issue points for each discovered violation; however, a written warning may be issued in lieu of points being assessed. Human error and the degree of seriousness will be taken into consideration.

IMPORTANT: Since a Pcard is simply a method of payment, a discovered violation may result in immediate suspension or cancellation of ***all purchasing authority***, not simply Pcard suspension or cancellation. This means a serious violation may result in the inability to sign a purchase requisition or initiate any type of purchase by any means.

Consequences Violation Points:

- Anyone that accumulates 150 points or more will have their purchasing authority suspended. (Depending on the nature of the violation, the issuance of points may not be a factor and automatic suspension may be enforced.)
 - *Suspension or revocation of purchasing authority will be handled on a case-by-case basis.*
- Violation points will be reviewed on a quarterly basis. The violation points will be removed from the total cumulative points approximately two years after the points were assessed. However, the record of the violation points will remain on file permanently.
- Violation points will remain in effect even if the staff member transfers to a different department.

Possible violations may include but are not limited to:

- Misuse of College Procurement Card:
 - Split transaction - 75 pts.
 - Shared card - 50 pts.
 - Card on file with vendor – 50 pts.
 - Unauthorized, inappropriate, or not preapproved purchase - 50 pts.
 - Inadvertent personal use - 50 pts.
 - Intentional personal use - 150 pts.-**immediate revocation of all purchasing authority**
 - Failure to timely provide original or adequate documentation - 50 pts.
 - Sales Tax charged - 25 pts.
 - Points are charged if the employee does not get a vendor refund for the sales tax charged or in an instance where the employee does not reimburse the college for sales taxes paid.
 - Submitting statements late – 10 pts.
 - Repeated instances of late statements will be handled on a case-by-case basis with the cardholder, approving official and respective VP and may lead to suspension or cancellation of Pcard use, regardless of purchasing violation points assessed.
 - Unauthorized or inappropriate purchase - 50 pts.
- Split Purchases - Splitting a purchase to circumvent single purchase dollar limits. The State Procurement Rules require a Purchase Order for all procurements over \$5,000. Competitive bidding is required for all single purchases of goods more than \$10,000 and of services more than \$25,000. Splitting a purchase may occur with more than one cardholder.-75 pts.
- Ordering a good or service **without** a signed College Purchase Order or Contract issued by the Purchasing Department that results in a statutory violation - 100 pts.
- Unauthorized out of pocket expenses submitted for reimbursement. – 50 pts.
- Signing a Vendor Agreement, Contract or Credit Application (*The College President and Vice President of Administrative Services are the only "authorized" personnel on campus that can sign these documents*) - 100 pts.

STATE CONTROLLER POLICY

Statutory Violation-Fiscal Rule 2.2

Purchasing violations greater than \$5,000 must be reported to the State Controller. Ratification of the illegal purchases must be requested [by the Vice President of Administrative Services] of the State Controller. ***The State Controller is not required to approve or ratify your purchase.*** Red Rocks must include an explanation of why commitment arose before it was authorized and include the steps that are planned to prevent a recurrence of this situation in the future. If the State Controller does not approve the purchase, by law it cannot be paid for by the College. Any statutory violation not ratified by the State Controller will be the personal obligation of the person who ordered the goods or services and incurred the obligation.

REMINDER: Purchasing authority is granted at the discretion of the College President.

DEFINITION OF TERMS

Approving Official – The individual assigned responsibility for reviewing Pcard usage for cards associated with their Organization codes (Orgs), to ensure compliance with the policies and guidelines set forth in the Pcard Program Handbook. A Cardholder may not be his/her own Approving Official.

Account Manager – A security “role” assigned in Banner. The person responsible for reallocating Pcard transactions.

Billing Period – The monthly billing cycle set by Citibank. The cycle at RRCC begins on the 26th and ends on the 25th day of each month.

Business Manager – A security “role” assigned in Banner. Typically the supervisor of the Pcard or account manager.

Cardholder – A College employee who has been issued a Pcard. The Cardholder is responsible for making proper and allowable charges on the Pcard and for immediately notifying the PCard Program Administrator of a lost or stolen Pcard.

Charge – Pcard transaction resulting from a payment to a vendor for goods and/or services. Charges appear on the Pcard bank statement as a positive number.

Credit – Pcard transaction reversing previous charges as the result of returning goods or any other valid reason. Credit transactions are issued by a vendor. Credit transactions have the same documentation requirements as purchases. Credits appear on the Pcard bank statement as a negative number and reduce the amount owed by the college to the bank.

Default Org/Account – The Org linked with the individual Pcard. All transactions made with the Pcard will be initially charged to this Org. The default Org is required on the Pcard application.

Dispute – A transaction appearing on the monthly Cardholder statement which the Cardholder believes is invalid.

Citi Bank – Issuing banking institution of the individual Visa credit cards.

Merchant – Any business that accepts a Visa credit card.

Merchant Category Codes (MCC) – These codes are groupings of the four-digit Standard Industry Code, which best describes the vendor’s type of business. Transactions at vendors with certain (disallowed) MCC codes will cause the card to decline.

Pcard/Procurement Card – Visa credit card issued to individual employees of the College.

Pcard Program Administrator – The College’s Procurement Manager.

Post Date – The date a transaction is sent from Visa to Citi Bank. This occurs several days after the transaction date.

Purchase – Allowable goods procured through the use of the Pcard.

Reallocation – The process to move charges and/or credits to the proper Org and Account code. You may only reallocate to those Orgs for which you have the signature authority or the written permission of the Responsible Person/Org Owner for the Org.

Receipt – A document from the vendor, which details the items purchased, the date purchased, and the price. Typically, this consists of a traditional credit card receipt with detailed store cash register receipt attached but may also include detailed packing slips and order forms for purchases such as publications, memberships, subscriptions, etc. The per-item price must appear on the document, in whatever form it takes.

Transaction – A financial record sent to Citibank resulting from the use of the Pcard either for purchase or a return of goods. The transaction is ultimately sent to the College's Banner Pcard System.

Transaction Authorization/Decline – The authorization the merchant receives from Visa to accept or decline the purchase.

Transaction Date – The date the transaction was made with the vendor.

Violation – Non-compliance with the terms of the Pcard Program Handbook resulting in improper use of the Pcard.

RED ROCKS COMMUNITY COLLEGE**Procurement Card****Documentation of Lost or Unavailable Transaction Information Form**

This form is required for any procurement card transactions that do not have documentation from the merchant. Frequent occurrences of lost or a lack of documentation may result in the revocation of card privileges.

Documentation from the merchant is required for all transactions. Documentation includes:

- Receipt and card transaction slip from the merchant
- Packing slip from the delivery
- Invoice showing credit card payment
- Order forms for dues, memberships, subscriptions or similar items

Information

Transaction Reference # _____ Cardholder _____

Date of Purchase _____ Approving Official _____

Merchant _____ Department _____

Description, Quantity, Cost for each Item Purchased

Description	Quantity	Unit Cost	Total Cost
Total Cost			

If applicable, attach any additional information, correspondence or justification about this transaction.

Reason original documentation is not available:

Cardholder Certification Signature- I, _____, hereby certify the following:

- All items purchased on this Pcard transaction were for the benefit of the State and no personal purchases were made.
- I will not seek reimbursement in any other manner for this transaction.
- Original documentation is not in my possession for the reasons stated above.
- I acknowledge that repeated lack of documentation may result in revocation of my Pcard privileges.

Signature: _____ Date: _____

Approving Official Signature

I hereby acknowledge lack of documentation from the merchant for this transaction.

Signature: _____ Date: _____

PURCHASING DEPARTMENT COMMENTS: _____

Signature: _____ Date: _____

RED ROCKS COMMUNITY COLLEGE

PROCUREMENT (CREDIT CARD) CARDHOLDER AGREEMENT

Red Rocks Community College ("College") is pleased to provide you with a Procurement Card. The card represents the College's trust in you and your empowerment as a responsible employee of the College to safeguard and protect its assets.

I, _____ hereby acknowledge receipt of the College Procurement Card, card number (last 4 digits only) _____. As a cardholder, I agree to comply with the terms and conditions of this Agreement and the stated provisions of the College Procurement Card Program User Handbook and the State of Colorado Procurement Code of Ethics and Guidelines provided to me.

I acknowledge receipt of the handbooks, confirm that I have read and understand the provisions and that I will comply with the terms and conditions and those of subsequent user handbook revisions. I have received training on the use of the RRCC Procurement Card and will attend all future periodic trainings for as long as I hold an active card. I understand that the College is liable to Citibank for all charges made by me. I further understand that any unallowable grant charges made by me are the liability of my department.

Terms and Conditions

- I agree to accept responsibility for the protection and proper use of the card.
- I understand that the College will audit the use of this Procurement Card.
- I understand that I cannot use the card for personal purchases or the prohibited commodities listed in the User Handbook unless prior approval by the Procurement Manager or Controller has been granted.
- I understand that I cannot pay a vendor who is a sole proprietor for goods or services.
- Should the Procurement Card be lost or stolen, I will immediately contact Citibank and the College's Procurement Manager for cancellation purposes.
- I understand that the card is the property of the College, assigned to me by my department and that, in the event of willful or negligent default of these obligations, the College shall take any recovery action deemed appropriate, that is permitted by law.
- I understand that the College implements an improper purchase policy and misuse of the Pcard will result in Pcard suspension or revocation.
- Upon transfer from the department or termination of employment with the College, I agree to return this card to the College's Procurement Manager for immediate cancellation.
- If employment is terminated, I understand that I am required to submit all recent documentation (receipts) for Pcard purchases to the Procurement Manager prior to final exit process.

My banner default account code is _____. I agree to reallocate or notify my account manager if my procurement charge is anything other than the assigned account code.

MCC Group Assignments: _____

Card Expiration Date: _____

Signature: _____ **Date:** _____

RRCC Email: _____ Business Phone: _____

Department: _____ Name of Supervisor: _____

*To Be Completed by Purchasing
Acknowledgement of Pcard Training Completed -*

Signed By: _____ Date: _____

RED ROCKS COMMUNITY COLLEGE
P-CARD Monthly Checklist and Certification

To be signed by cardholder and approving official and attached to each monthly pcard statement.

Cardholder: (ONLY check the box that applies to this statement. Boxes that are not applicable should be marked n/a.)

I certify:

- ☐ The procurement card remains in my custody and I am the sole individual executing transactions via this card.
- ☐ Any disputed charges on this statement have been filed with CitiBank and the Program Administrator. Disputed transaction form is attached.
- ☐ Purchases charged to Perkins and other federal programs, or state, local or private grants are allowable under federal and state regulations and are included in the budget narrative or statement of work. All purchases are appropriately charged in accordance with the terms and conditions of the applicable grant or contract.
- ☐ All purchases comply with State Fiscal Rules, State Procurement code and CCCS and RRCC internal policies. **In addition, all purchases were approved in advance by my approving official.**
- ☐ All equipment purchases over \$200 should receive an RRCC asset tag from the Property Accountant. Contact RRCC.Fixedassets@rrcc.edu for equipment tagging, if it is not complete.
- ☐ All charges have been reallocated to appropriate organization and account/commodity codes.
- ☐ **Adequate original** supporting documentation is attached for **each** purchase or the lost transaction form is attached for any missing receipt(s). *Every attempt has been made to obtain a duplicate receipt and the duplicate receipt cannot be provided by the vendor – attach email or letter from vendor.*
- ☐ Official Function form(s) and supporting documentation (itemized receipt, agenda, sign-in sheet, etc.) for food purchases relating to an official/training function are attached.
- ☐ Any sales tax charged has been addressed and backup submitted in the form of: (circle one)
 - 1. Received a refund from the vendor (provide copy of credit receipt from vendor), OR
 - 2. Paid the college back for tax charged (provide copy of deposit at Cashier's Office), OR
 - 3. 25 points will be assessed per cardholder, per receipt.**Note:** Repeat instances may result in pcard suspension or cancellation.
- ☐ I have provided my approving official my fully reconciled bank statement packet with all receipts, including the detailed business purpose of each transaction, no later than 5 business days after the cycle close date for the statement.

Comments: _____

Printed Name: _____ Signature: _____

Approving Official –

I have reviewed the attached statement and documentation and approve all purchases made by this cardholder. All purchases were pre-approved and appear appropriate, fully supported, and for official State business only.

Comments: _____

Printed Name: _____

Signature: _____ Date: _____

**Red Rocks Community College
Procurement Card Program - Transaction Header Sheet**

This header sheet is to be completed for each separate purchase made with the Procurement Card and submitted with each invoice/receipt. To help in scanning, TAPE the invoice/receipt to page, do not staple.

Vendor _____ **Date of Purchase** _____ **Total Amount** _____

Sales Tax Charged ____ Yes ____ No

If YES, MUST circle a choice below and attach backup:

1. Received a refund from the vendor (provide copy of credit receipt from vendor), **OR**
2. Paid the college back for the tax charged (provide copy of deposit at Cashier's Office), **OR**
3. 25 points will be assessed per cardholder, per receipt.

Note: Repeat instances may result in pcard suspension or cancellation.

Business Need for Purchase (justification of purchase):

ORG Code

ORG	Dept	Grant (Y/N)	Total Amount

I acknowledge I received the goods and/or services on the receipt attached or below.

Signature

Date

**<< TAPE RECEIPT HERE-
ONE RECEIPT PER
HEADER FORM FOR
EACH TRANSACTION>>**