THE CITADEL PROCUREMENT SERVICES DEPARTMENT

MISSION STATEMENT

The Procurement Services Department exists to support The Citadel Military College in all of its materials management needs while always upholding the College’s core values of Honor, Duty, and Respect. Our goal is to provide excellent customer service to campus departments, vendors, and the general public when contracting for the purchase of goods and services. As stewards of public funds, we work to deliver quality results that are in compliance with all state laws and regulations governing procurement, while also taking into account sound business practices that are fair, open, and ethical.
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SECTION 1:
PROGRAM OVERVIEW

What is contained in this section:

✓ Purpose
✓ Program Benefits

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PURPOSE
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The Citadel Purchase Card Program is designed to enable authorized, full-time Citadel State employees to make small value purchases of supplies, materials, and equipment for business use. The program streamlines payments by eliminating the administrative burdens and costs associated with traditional methods of payment.

The purchase card is also referred to as a “procurement card,” or, more commonly, a “P-card.” This manual explains the benefits of the Purchase Card Program; describes the responsibilities of all program participants; and enumerates the rules of the program. The Citadel uses VISA® cards issued by Bank of America, pursuant to the contract awarded to the bank by the South Carolina Materials Management Office (MMO). The Citadel Purchase Card is the only purchasing card authorized for use by employees, and no other credit card should be opened in the name of The Citadel.

The Citadel Purchase Card Program is not intended to avoid or bypass appropriate purchasing procedures established by The Citadel and the State of South Carolina Consolidated Procurement Code. This program is designed to work side by side with existing procurement procedures.

The success of the Purchase Card Program and its continuing use depends on your participation and cooperation. Please be sure to read and follow the program guidelines as specified within this manual.
**PROGRAM BENEFITS**

**Cardholders** – You will be able to purchase supplies directly from vendors without using a purchase order. The purchase process becomes streamlined with a more efficient turnaround time on receipt of an order. It reduces the administrative and processing costs related to the purchase and payment of supplies.

**The College** – The Purchase Card Program provides a cost-efficient, alternative method for purchasing small value supplies. Card features make the program easy to manage and reduce processing costs at all levels by reducing the number of requisitions, purchase orders, invoices and checks. The Purchase Card enables all departments to focus on higher yield, value-added activities.

**Vendors** – The Purchase Card will be welcomed by vendors who accept VISA©. When they accept the credit card for business purchases, vendors need not send invoices to the College, and they will receive payment directly from Bank of America within 48 hours. Vendors are not permitted to charge a transaction fee (typically 3%) when purchasers are using a Bank of America Citadel credit card. This is a State of South Carolina requirement and is non-negotiable.
SECTION 2:
PURCHASE CARD RESPONSIBILITIES

What is contained in this section:

- Responsibilities of Purchase Card Administrator
- Responsibilities of Deans, Directors or Department Heads
- Responsibilities of Departmental Liaisons
- Responsibilities of Cardholders

RESPONSIBILITIES OF PURCHASE CARD ADMINISTRATOR

The Citadel Purchase Card Administrator oversees the program, establishes rules, issues guidelines, provides reports, and assists Cardholders with problem resolution. The Purchase Card Administrator performs internal Purchase Card Audits of Cardholder’s Monthly Reconciliation Packages, to ensure compliance with all Citadel Purchase Card Policies and Procedures.

Responsibilities include, but are not limited to:

- Ensuring compliance with the State Purchase Card Policy;
- Providing for unique needs based on The Citadel mission;
- Defining responsibilities of Purchase Card Program participants and criteria for obtaining a Purchase Card;
- Reviewing Department approved applications for completeness of required information;
- Creating those cards in the Bank of America WORKS Program;
- Managing card security, including internal controls, card limits and Merchant Category Codes (MCCs) as well as providing a method for reporting suspected misuse or fraudulent use;
- Listing consequences for misuse or fraudulent use;
- Creating a provision for review of the internal policy for adequacy at least annually and a provision for audit or other independent review;
- Establishing internal procedures covering proper setup of profiles for each card (including MCC blocks) and how to use the Purchase Card for various types of orders to prevent the compromise of secure information;
- Reviewing annually, all Purchase Card and Travel Card usage and eliminating Purchase Cards for employees who demonstrate consistently low usage or no longer have a demonstrated business need for the Purchase Card;
- Establishing procedures for documenting transactions sufficiently;
• Acting as The Citadel’s Liaison with Bank of America and administering the WORKS Software Program;
• Establishing procedures for card applications, creating those card applications in the Bank of America WORKS Program and receiving Purchase and Travel Cards from Bank of America;
• Conducting Purchase Card orientation/training sessions for all new Purchase and Travel Card recipients, as well as for new Liaisons. This includes coordinating and conducting group sessions and/or individual sessions for refresher training, when deemed necessary.
• Obtaining signatures from new Cardholders and filing signed Cardholder Agreements, signifying agreement with the terms of the Purchase Card Program;
• Working with management to determine appropriate spending limits based upon budget constraints, job responsibilities, knowledge, skills and abilities, historical spending patterns, and overall procurement practices;
• Coordinating the Citadel Purchase Card Program as Liaison with the Office of the Comptroller General, (OCG), and the Materials Management Office, (MMO);
• Reviewing and analyzing reports and statistical data to evaluate user activity and ensure compliance with the policy regulations;
• Handling disputed charges/discrepancies not resolved by Cardholder or Department Liaison.
• Initiating change of Purchase Card default account number with Director of Accounting Operations, upon request of Department Liaison, as approved by the Department Director;
• Securing revoked Purchase Cards and properly deactivating and destroying cards when a Cardholder transfers jobs, resigns, retires, is terminated or loses a card;
• Electronically notifying Department Liaisons of Bank of America’s billing statement distribution and advising Liaisons of Reconciliation Deadline in Banner Finance;
• Processing upload of Bank of America’s detailed billing report to Financial Services for charging to individual departments;
• Reporting inappropriate charges to Cardholder, Department Head and Procurement Director.
RESPONSIBILITIES OF DEANS, DIRECTORS, OR DEPARTMENT HEADS

Deans, Directors or Department Heads are responsible for holding the Cardholders and Liaisons responsible for their respective duties. The Department Head must sign and approve of a Purchase or Travel Card Application before it is submitted to the Purchase Card Administrator for processing. Responsibilities include signing the Monthly Purchase Card Certification form in approval of all purchase card charges for the respective month. The Department Head is responsible for contacting the Purchase Card Administrator if any of the roles involved in the purchasing duties of the department have changed.

On an ongoing basis, the Dean, Director or Department Head is responsible for:

- Overseeing the Purchase Card Program in his/her department to ensure compliance with the State of South Carolina Procurement Code and Citadel Purchase Card Policy;
- Reviewing and approving Cardholder applications submitted by members of their respective departments, as well as communicating to the Purchase Card Administrator any unique needs of the department;
- Assigning a Liaison for each Cardholder on the Cardholder Application;
- Assigning the Default Index and Account Code (FOAP – Fund, Organization, Account, Program) information for a Cardholder on the Cardholder Application;
- Contacting The Citadel Purchase Card Administrator to change Cardholder and/or Liaison assignments;
- Ensuring proper segregation of duties exist between the Cardholder, Liaison, and Dean, Director or Department Head;
- Responding timely to address or remediate Purchase Card Audit Findings and Incident Reports.

On a monthly basis, the Dean, Director or Department Head shall:

- Review the overall Purchase Card activity in his/her department;
- Validate that all transactions are legitimate purchases for the department;
- Ensure Liaisons have collected a receipt for every transaction;
- Scan for unusual or possibly fraudulent transactions;
- Scan for possible split transactions to circumvent the Purchase Card single transaction limit of $2,500;
- Contact the Purchase Card Administrator regarding any unapproved transactions;
- Sign the Monthly Purchase Card Certification Form;
- Sign the Bank of America monthly bank statement for each Cardholder. Please note that this duty can be accomplished by the Department Liaison as well; this is up to the discretion of the Dean, Director or Department Head.
By signing the *Monthly Purchase Card Certification Form*, the Dean, Director or Department Head is certifying that he/she has:

- Reviewed all Purchase Card charges for the time period indicated;
- Approved all of the charges as valid Citadel expenses;
- Approved of the accounts (source of funds) being charged.

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**RESPONSIBILITIES OF DEPARTMENT LIAISONS**

Liaisons must be full-time employees, (FTEs) of The Citadel. Liaisons must be assigned to a Cardholder on the Cardholder Application and trained by the Purchase Card Administrator. Liaisons perform and complete a *Monthly Reconciliation Package* within ten (10) business days from the completion of the previous month cycle period, or within ten (10) days from the date that purchases are available to reconcile in Banner Finance. The Liaisons will be notified via email, from the Purchase Card Administrator, of the exact date each month’s reconciliation package is due. It is recommended that each department have only one Liaison. Liaisons must have thorough knowledge of the job responsibilities of the Cardholders under his/her supervision in order to determine if purchases are reasonable, customary and proper and should be subject matter experts in their respective departments, regarding typical and normal purchases. Before approving the *Monthly Purchase Card Certification Form* and/or the Cardholder’s monthly bank statements, the Liaison must carefully review all documentation.

Liaison responsibilities include, but are not limited to;

- Participating in training for Liaisons and maintaining knowledge of Purchase Card Policy;
- Reviewing appropriateness of Cardholder transactions;
- Obtaining signed credit card statements, including either signing said statements themselves, or having the Dean, Director or Department Head sign the statements. The Liaison should receive and maintain all supporting documentation from the Cardholder and be keeping the Monthly Reconciliation Packages on file for a minimum of seven (7) years.
- Collecting original copies of vendor receipts from Cardholders and reconciling to Bank of America billing statements.
- The Department Liaison is authorized to sign as the Manager’s Signature on the monthly Bank of America statement, should the Dean, Director or Department Head direct them to, or be unavailable to do so themselves.
- Organize the receipts in the order they appear on the Bank of America statement.
• Retaining all charge slips and receipts for audit by internal and external auditors. Ensuring that there are invoices or receipts for all charges. If not, asking the Cardholder to obtain said missing receipts.

• Should every effort be made to locate said missing receipt, and it is not located, the Liaison should provide the *Lost or Missing Receipt Form*, (see Exhibit “I” on page 48) to the Cardholder for the Cardholder to complete and submit to the Purchase Card Administrator for review and processing.

• Ensuring that all receipt details are noted and understandable, either written on the receipt itself, or attached to a spreadsheet or additional paperwork with other explanations.

• Each receipt or spreadsheet should minimally list the Index & Account Code that each charge should be allocated to in Banner. Please see Exhibit “J” for Banner Account Codes on page 49.

• Attempting to resolve any disputes with the vendor and/or Bank of America that are not resolved by the Cardholder. Notify the Purchase Card Administrator within three (3) business days of any unresolved disputes, noting the reasons and documenting all attempts at resolving it.

• Completing the Reconciliation Process in Banner (FAAINVT screen), by ensuring proper allocation of the Index and Account Code for each purchase.

• Identifying transactions that require the submission of Use Tax to the South Carolina Department of Revenue. Enter, “USETAX” for these transactions in Banner’s FAAINVT> Default Accounting Distribution section entitled, “ACTV (Activity Field)” in advance of the monthly reconciliation deadline.

• Further instructions on Use Tax and the Reconciliation Process are located in the Exhibits Section of this manual, under Exhibit “G”, “Purchase Card Reconciliation Instructions”, on page 46.

• Requesting the Director of Accounting Services change default Indexes for individual cards as needed and approved by the Dean, Director or Department Head, with a copy sent to the Purchase Card Administrator for required changes in Banner.

• Notifying the Purchase Card Administrator of lost or stolen cards.

• Ensuring that the Cardholder and the Dean, Director, or Department Head sign off on the *Monthly Purchase Card Certification Form*.

• Requesting the Citadel Purchase Card Administrator to cancel a Cardholder’s card in the event of terminated employees, resignation, retirement, employees transferring departments, or loss of Purchase Card privileges, as approved by the respective Dean, Director or Department Head.

• Assisting in collecting cancelled cards from said Cardholder, if necessary and possible, and forwarding said card to the Purchase Card Administrator for logging and destroying.

• Alerting the Purchase Card Administrator if you suspect someone is misusing their Purchase Card or otherwise violating Purchase Card policies and/or procedures.
Notifying the Purchase Card Administrator if Liaison will be absent during a reconciliation period, whenever possible, prior to the reconciliation deadline.

RESPONSIBILITIES OF CARDHOLDERS

All Cardholders must be full-time employees (FTEs), or Permanent part-time employees, but not Temporary Employees, of the State of South Carolina and must have completed training with the Purchase Card Administrator and have executed a Cardholder Agreement. Cardholders are de facto purchasing agents for the State of South Carolina and The Citadel. Cardholder responsibilities include, but are not limited to:

- Participating in training for Cardholders, and training updates when offered and signing Cardholder Agreements, when required;
- Ensuring the physical security of the Purchase Card and protecting the account number.
- Ensuring that only the approved Cardholder uses the Purchase Card. Use by anyone other than the approved Cardholder is strictly prohibited. The Purchase Card is not transferrable between co-workers.
- Ensuring that funds are available prior to making purchases or paying invoices and that purchases are “best value” for The Citadel.
- Ensuring that the Purchase Card is used only for legitimate business purposes. Misuse of the card will subject the Cardholder to disciplinary action in accordance with College Policies and Procedures relating to disciplinary action and termination for cause.
- Adhering to the purchase limits and restrictions of the Purchase Card and ensuring that the total amount of any transaction does not exceed the Single Transaction Limit of $2,500, unless an approved Single Transaction Limit Override Form is obtained and on file with the Cardholder. (Please see Exhibit “D” on page 43-STLO.) Furthermore, the Cardholder must ensure that all purchases are within all other spending and vendor guidelines established by the College.
- Immediately reporting lost, stolen or compromised cards to Bank of America, the Dean, Director or Department Head and the Purchase Card Administrator.
- Signing the Bank of America monthly credit card statement before providing it to the assigned Cardholder Liaison.
- Obtaining all sales slips, register receipts, and/or invoices or purchase card slips and providing same to the Department Liaison for reconciliation, approval and allocation of funds, on a timely and monthly basis. This includes noting the appropriate Index and Account Code for every transaction.
- Identifying disputed items and contacting the merchant directly to resolve disputes, and maintaining all documentation about said disputes.
• Ensuring that appropriate credit for the reported disputed item(s) or billing error, appears on a subsequent Bank of America monthly statement.

• Notifying the Department Liaison if the default account number should be changed on an individual transaction. Noting on the invoice or receipt, the account number or whether the item should be re-allocated to an Account Code other than the Default Account Code.

• Noting on the receipt, the employee’s CWID and Travel Authorization Number (TAN), if the purchase relates to meeting registrations, conferences or travel of any kind.

• Having all orders delivered to a valid on-campus address only. No purchase card purchases should be delivered to a Cardholder or Liaison’s personal residence, unless a situation has been deemed an emergency and permission has been granted for this exception, in writing, by the Purchase Card Administrator.

• Returning Purchase Card(s) to either the Department Liaison or directly to the Purchase Card Administrator, upon termination of employment with the College or when transferring departments within the College. When transferring, if a new Purchase Card is necessary, one must be requested within the new department and using that department’s financial information. An ‘old’, existing card may not be used at an employee’s new department.

• Ensuring that a “premium” or “Service Charge” is not charged by the vendor for use of a credit card. The imposition of premiums or service charges is prohibited by VISA© and is against State of South Carolina Procurement Code. The Cardholder should contact the Purchase Card Administrator if a vendor is attempting to charge an extra fee for use of the card. This is most typically displayed as a fee of 3%.

• Note: Under no circumstances should a Cardholder accept cash in lieu of a credit to the Purchase Card account.
SECTION 3: CARD LIMITS AND SECURITY

What is contained in this section:

- Department Internal Controls
- Credit Card Limits
- Restricted Use and Restricted Items
- Card Inactivity
- Split Transactions
- Single Transaction Limit Overrides
- Card Security
- Vendor Blocking
- Erroneous Declines and Unblock Requests
- Lost, Stolen, or Misplaced Cards
- Employee Transfer/Resignation/Termination
- Reporting Fraud
- Audits
- Delivery of Goods

DEPARTMENT INTERNAL CONTROLS

Each department should establish internal controls sufficient to regulate its Purchase Card activities. The responsibility for appropriate use of the card lies not only with the Cardholder, but also with the approving Dean, Director or Department Head. The three roles of Cardholder, Liaison and Dean, Director or Department Head, should be fulfilled by three unique individuals when sufficient staff allows. For example, a department that consists of only two people, can have a Cardholder that performs as their own Liaison, so long as the second person has the authority to sign off as the Dean, Director or Department Head. A department that consists of more than two people must have a third person serve as the Liaison. (Note: this was a State-wide change made in the Fall of 2019. We will be making changes by January 2021 to ensure we are in compliance with this State requirement.)

A Cardholder may be the Liaison to his/her own card, only if an independent review has been performed by at least one other person and the Purchase Card Administrator has approved the situation, and there are no other viable alternatives. The Monthly Purchase Card Certification Form must be signed by the Cardholder, Liaison, and Dean, Director or Department Head on a monthly basis. The Liaison or Dean, Director or Department Head,
review and certification, must be performed and signed by someone other than the Cardholder. Under no circumstances may one individual serve all three roles.

The Purchase Card Administrator is not permitted to possess a Purchase Card because of the conflict of duties. A provision for an annual independent audit or review of the Purchase Card Program must be carried out by the Purchase Card Administrator, Internal Audit unit, or other unit assigned audit responsibilities. Reviews must address the adequacy of internal policies and procedures, the appropriateness of Cardholder spending limits, the adequacy of reconciliation and payment procedures, and the adequacy of documentation.

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CARD CREDIT LIMITS

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A Cardholder’s monthly credit limit and single transaction limits are electronically set up for each billing cycle. The monthly credit limit sets a restriction on the total amount of spending that can occur during the statement period. Monthly limits are, by default, set at $10,000, per card and may be decreased or increased at the written request of the Dean, Director, or Department Head of the respective department. Your card may have a higher limit, if one was requested and approved by your Dean, Director, Department Head, or VP. The single transaction limit does not affect how much can be spent per day; it only affects the spending limit of each transaction. By default, this amount is $2,500 per purchase, as determined by that State of South Carolina. Additional amounts, up to $10,000 can be spent using the credit card, if accompanied by an executed Single Transaction Limit Override Form, as addressed on page 17, and as shown under Exhibit “D” on page 43.

Each Department should keep track of its credit balance(s), or call Bank of America at the number shown on the reverse side of the Purchase Card, to inquire as to the remaining available balance.

The Citadel’s billing period runs from the 28th of the month to the 27th of the following month. Statements are made available on the 28th day of the month, at any time between 9:00am-5:00pm. Please notify the Purchase Card Administrator ONLY if your statement is not available to you by 5:00pm on the 28th. On the first business day of each new billing cycle, a Cardholder’s limit amounts will be restored to the full credit line amount.
RESTRICTED ITEMS AND RESTRICTED USE

Please see Exhibit “B” on page 41 for the comprehensive list of Restricted Items and Restricted Use of The Citadel Purchase Card.

CARD INACTIVITY

Purchase Cards that are inactive for a period of twelve (12) months will be suspended. If the card has been suspended, contact the Purchase Card Administrator for consideration to have it be reinstated.

SINGLE TRANSACTION LIMIT OVERRIDE (STLOs)

Single transaction limits may be increased from $2,500, up to a single purchase limit of $10,000 for one-time purchases placed with vendors on agency or state contract or when purchases are determined to be “fair and reasonable” by Procurement Services. The Purchase Card Single Transaction Limit Override form (STLO), (see Exhibit “D” on page 43), must be completed and signed by the Cardholder and the respective Dean, Director, Department Head or Vice President, and then forwarded to the Director, or Associate Director of Procurement, for their review. After they have made their determination, they then forward the STLO form to the Purchase Card Administrator for approval and processing.

Please allow sufficient time for processing and approval and be prepared to provide proof of the “fair and reasonable” justification of a purchase. The Purchase Card Administrator will then provide you with an email authorizing the purchase, providing you a time frame to make that purchase, and will scan the completed STLO form back to the Requestor to retain together with that period’s Monthly Reconciliation Package.

Please note: State Policy Regarding "Fair and Reasonable": Purchases up to $10,000 are required to be documented as "The price is fair and reasonable." If not, quotes can be obtained in order to determine the price is fair and reasonable. These need not be written quotes, but can be quotes from prices listed on the internet, email, vendor catalog, or telephone quotes which will need to be attached to the STLO request.
SPLIT TRANSACTIONS

Making multiple transactions to the same vendor within a short period of time, when the combined total of orders exceeds the purchase card transaction limit of $2,500, is considered splitting purchases. Any action taken to work around or bypass the limits set on Purchase Cards is strictly prohibited. A single purchase cannot be divided into separate transactions or to different vendors to circumvent a single purchase transaction limit, or to artificially create small purchases to circumvent bidding as required by State and Citadel Policy. Splitting of purchases will be considered a Purchase Card violation. Whether the intention is deliberate or an oversight, this is a violation of the South Carolina Consolidated Procurement Code and will create audit points against the Cardholder. EXAMPLE OF A SPLIT TRANSACTION: Several transactions made with one vendor in one day that, when summed, are greater than $2,500.

CARD SECURITY

The Purchase Card should always be protected and kept in a secure location. The only person authorized to use the card is the Cardholder whose name appears on the face of the card. Under no circumstance may a Cardholder allow another individual or employee access to use his or her Purchase Card. Since the Purchase Card is a regular VISA© card, it can be mistaken for a personal credit card. For this reason, it is recommended that the Purchase Card be kept separate from any personal credit cards.

Misuse or abuse of the Purchase Card could result in cancellation of Purchase Card privileges, termination of employment, and possible criminal charges. Purchase Cards must be used strictly for Citadel business.

VENDOR BLOCKING

Merchant Category Codes (MCCs) are assigned by the banking industry to each merchant or vendor based on the type of goods and services that they provide. The State of South Carolina and The Citadel require that certain types of vendors be blocked from the Purchase Card as a security measure. Examples among these are: hotels, entertainment, and cash transactions, and stores such as Walmart, Target & Costco. This is not a
complete list. Transactions will be blocked at the point-of-sale level. Please see Exhibit “A” on pages 39 and 40 for a list of blocked Merchant Category Codes (MCCs). Common Blocked Vendors have been highlighted on the list. Some purchases can be made with these vendors if an Unblock Request is processed and approved.

ERRONEOUS DECLINES & REQUESTING AN UNBLOCK

There may be certain situations when a vendor receives a decline message when processing your Purchase Card transaction. If you do not know the reason for the decline, contact Bank of America at 1-800-822-5985 for an explanation. If the decline was in error, the Cardholder should immediately contact the Purchase Card Administrator for assistance. Purchases requiring approval outside of normal business hours need to be planned in advance, when possible. If a purchase is being made outside of normal College business hours, the employee must find an alternate payment method or terminate the purchase and contact the College’s Purchase Card Administrator during normal business hours.

The following reasons may cause a card to be declined:

- Exceeding the monthly or single transaction credit limit;
- The Merchant Category Code (MCC) is a blocked vendor;
- Bank of America has frozen the card account due to suspicious activity.

In the event that a valid, unrestricted purchase is being blocked because of a vendor’s MCC, the Purchase Card Administrator has the authority to unblock vendors with the contingency that the purchase is not otherwise in violation of any restrictions delineated in this manual or in violation of Citadel Policy. The Cardholder or the Cardholder’s assigned Liaison, must request an Unblock via email, and wait to receive approval from the Purchase Card Administrator, before proceeding with the purchase.

The Unblock Request must be sent via email to the Purchase Card Administrator, and contain the following information:

- Name of the vendor;
- Date you wish to make this purchase or pay this invoice;
- Business purpose for the purchase;
- Approximate amount of purchase, including tax & shipping, if applicable;
- Index this expense will later be allocated to at time of reconciliation.

  NOTE: if this Unblock Request involves food purchases for cadets or other students, or if it includes travel – either conference registration, airline or hotel reservations for student travel- all participant’s and/or traveler’s names must be provided with the request. The only exception to this is if the group is composed of a Citadel Club or class; in that event, you can simply
state, “Food request for the ___ Club/Class”, and no individual names are required. You also may attach a separate list of the student names, if you already have one compiled; it does not have to be in the body of the Unblock Request, but attaching in to your request is helpful. All travel requiring a Travel Authorization Number (TAN), should note the TAN in the Unblock Request.

The Purchase Card Administrator will provide, via email, an authorization approving the Unblock Request together with a specific time frame that the transaction must be completed within. (Please note that Bank of America requires a sixty (60) minute processing time when requesting an unblock.) Please make every effort to complete the purchase or payment during the time frame stated in the authorization email. If you do not complete it during the stated time frame, please reach out to the Purchase Card Administrator to request a new Unblock. If not, your purchase will be declined by Bank of America. Please retain the Unblock authorization email and include it in your Monthly Reconciliation Package.

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LOST OR STOLEN CARDS

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If a Cardholder loses a Purchase Card, or if it is stolen, the Cardholder should notify Bank of America at 1-800-500-8262, immediately. Next, they should notify their Liaison and the Purchase Card Administrator. The Cardholder must be prepared to provide the receipts for the valid transactions that were recently made on the lost or stolen Purchase Card, if any, prior to reporting it lost or stolen.

The Liaison should closely monitor all transactions posted in Banner Finance and dispute charges that appear to be fraudulent. The Cardholder will be liable for all charges incurred if a fraudulent transaction is not disputed within sixty (60) days following the end of the billing cycle in which the disputed transaction occurred.

The Cardholder will be notified by the Purchase Card Administrator, when the replacement card arrives on campus. The Cardholder will need to sign a new Cardholder Agreement at that time.
EMPLOYEE TRANSFER / RESIGNATION / TERMINATION

The Purchase Card Administrator must be notified by the Cardholder, or by the Cardholder’s Department when the Cardholder transfers to another department or assumes other duties that do not require using a Purchase Card, resigns, retires or is terminated. The same required notifications apply to any change in liaison roles. The Department Head is required to inform the Purchase Card Administrator of any requested changes in either Cardholders or Liaisons.

Upon any of these instances, the Cardholder must surrender their existing Purchase and/or Travel Cards. Should that individual be transferring to another Citadel department and their new position requires them to be a Cardholder, that individual would need to apply for a new Purchase and/or Travel card using the financial information appropriate for the new department.

REPORTING FRAUD

If you suspect that someone is misusing the Citadel Purchase Card, you may submit an anonymous tip to The Citadel Fraud, Waste, and Abuse Hotline located at:

https://www.citadel.edu/root/fraud-waste-abuse-hotline

AUDITS

The Purchase Card Administrator has the authority to internally audit any purchase card transaction and the supporting documentation at any time. The Citadel Purchase Card Administrator may also authorize an externally contracted auditor or auditor of the State of South Carolina to intermittently audit purchase card documentation. When selected for audit, the Cardholder will receive a written request from the Purchase Card Administrator giving five (5) business days to respond with the requested Monthly Reconciliation Package(s). Please do not send original documents to the Purchase Card Administrator.

Upon completion of the internal audit, you will receive an Audit Letter that summarizes the Audit Review as well as the Purchase Card Audit Summary form that details the audit process and any notes or findings. The Purchase Card Audit Summary form requires the signature of the Cardholder, the Liaison, and the Dean, Director or Department Head.
Never provide your purchase card documentation to any unauthorized party without the Purchase Card Administrator’s advice and consent.

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**DELIVERY OF GOODS**

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Items purchased with the Purchase Card must be delivered to a valid Citadel business address only. No merchandise or products of any kind may be shipped to an employee’s home address or any other non-Citadel mailing address. The only exception to this policy will be granted in declared periods of emergency- such as a hurricane, snowstorm or pandemic. Each request to have merchandise or products of any kind delivered to an address other than a Citadel campus address must be presented in writing, to the Purchase Card Administrator, before the purchase is made. A written authorization will be issued to the Cardholder from the Purchase Card Administrator that should be retained with the corresponding Monthly Reconciliation Package. This is done as an exception, on a case by case basis only.
SECTION 4:
PURCHASE CARD POLICIES & PROCEDURES

What is contained in this section:

- Applying for a Purchase Card or Travel Card
- Card Maintenance and Closure
- Purchase Card Compliance, Policies, Violations, and Procedures
- Progressive Discipline for Violations
- Purchase Card Records Retention
- Cardholder Liability
- Taxes – Sales and Use Tax
- When to and When Not to Apply USE TAX
- How to Apply USE TAX
- Rebates, Refunds, Rewards, Etc.
- Credits
- Employee Travel
- Emergency Transactions
- Minority and Woman Owned Business Enterprises
- Green Purchasing
- Disputes and Billing Error

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APPLYING FOR A PURCHASE CARD OR TRAVEL CARD

An applicant must be a full-time employee (FTE) of The Citadel and obtain approval from the Dean, Director or Department Head in order to apply for a purchase or travel card. If the application is accepted and the card is created, the applicant must attend a brief training session before he/she may use the Purchase Card. This training typically will take place when the applicant meets with the Purchase Card Administrator to pick up their purchase card. Each Cardholder must sign a Cardholder Agreement, at the time they are given their card. The only exception to this requirement is if the card is issued or re-issued when the campus is closed due to a declared emergency. At that time, a Cardholder may sign the new Cardholder Agreement after they have received the new card. Upon signing the new Cardholder Agreement, the Cardholder will be provided with either the hardcopy of this Citadel Purchase Card Policies & Procedures Manual or they can opt to receive the softcopy document via email, or both. By signing the new agreement, the Cardholder
indicates that they understand the intent of the program, and will comply with all
guidelines of this manual as well as College Policies and Procedures relating to expenditure
of College funds.

Please see Exhibit “E” on page 44 for the Citadel Credit Card Application for both Purchase
and Travel Cards.

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CARD MAINTENANCE AND CLOSURE

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All contact with Bank of America for card setup, maintenance and closure (except for
reporting lost or stolen cards) will be handled by the Purchase Card Administrator.*

The Purchase Card Administrator is required to close an account if a Cardholder:

- Transfers to a different department;
- Terminates employment;
- Retires from The Citadel;
- Uses the Purchase Card for personal or unauthorized purchases;
- Allows the card to be used by another individual.

*A request to close a Cardholder account will be submitted to Bank of America by the
Citadel’s Purchase Card Administrator. The physical card, for the Purchase Card account
being closed, must be returned to the Purchase Card Administrator to close out in both
Banner Finance System and Bank of America WORKS Program; the card will then be
destroyed.

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PURCHASE CARD COMPLIANCE, POLICY VIOLATIONS &
PROCEDURES

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THE DELIBERATE, FRAUDULENT OR ILLEGAL USE OF THE PURCHASE CARD
MAY RESULT IN THE IMMEDIATE REVOCATION OF THE PURCHASE CARD,
AND THE POSSIBILITY OF IMMEDIATE EMPLOYMENT TERMINATION.

Participation in the Procurement Purchase Card Program is a revocable privilege. The
following infractions will subject a Cardholder to the Purchase Card Violation Procedures:

- The card is used to purchase alcoholic beverages, tobacco products, or any
  substance, material or service which violates policy, law or regulation pertaining to
  the College.
• The Cardholder splits a purchase to circumvent the purchase limits ($2,500 Single Transaction Limit) established by the South Carolina Consolidated Procurement Code.
• The Cardholder fails to provide, when requested, information about any specific purchase.
• Violation of any grant restriction or requirement.
• Violation of any policy or procedure herein contained in this manual or established by institutional policy.

**Violation Number 1**

The first violation of the Purchase Card Compliance Policy may result in notification being sent to the Cardholder, Department Liaison, and Dean, Director or Department Head, notifying him/her of the infraction. The notification will be placed in the Department’s compliance violations file and serves as a warning and explanation of corrective actions to take to prevent a repeat occurrence. If the Cardholder’s offense is deemed to be deliberate, fraudulent or represents illegal misuse, the Cardholder’s card may be terminated immediately, the Cardholder may be held liable for the total amount of the prohibited purchase(s), and the Cardholder may be subject to disciplinary action, up to and including termination of employment.

**Violation Number 2**

A second violation may result in the Cardholder or Department Liaison, and the Dean, Director or Department Head having a meeting with the Purchase Card Administrator. The purpose of the meeting will be to discuss the matter, provide additional training and provide specific corrective actions required of the Cardholder or Department Liaison. Notification will be sent to the Cardholder or Department Liaison, and the Dean, Director or Department Head regarding the violation and the result of the meeting. The notification will be placed in the Department’s compliance violations file. If the Cardholder or Department Liaison’s offense is deemed to be deliberate, fraudulent or represents illegal misuse, the Cardholder’s card may be terminated immediately, the Cardholder may be held liable for the total amount of the prohibited purchase(s), and the Cardholder may be subject to disciplinary action, up to and including termination of employment. The Purchase Card Administrator has the authority to reject a Department’s choice of Liaison if a second failure to correctly carry out assigned duties has occurred. The Department as a whole, may lose privileges to use Purchase Cards, if the necessary corrective actions are not satisfied.

**Violation Number 3**

A third violation by a Cardholder or a Liaison may result in the immediate termination of the Cardholder’s participation in the College’s Purchase Card Program. Liaisons may be disallowed from reviewing Purchase Card purchases and their Banner privileges may be revoked. Notification will be sent to the Cardholder or Liaison and to the Dean, Director or Department Head. Repeated violations within a department may result in the entire department losing privileges for one (1) year.
# PROGRESSIVE DISCIPLINE FOR VIOLATIONS OF PURCHASE CARD POLICIES

<table>
<thead>
<tr>
<th>VIOLATION</th>
<th>1ST OFFENSE</th>
<th>2ND OFFENSE</th>
<th>3RD OFFENSE</th>
</tr>
</thead>
<tbody>
<tr>
<td>Inappropriate or Unauthorized purchase</td>
<td>Written warning and possible requirement of reimbursement</td>
<td>Suspension of card for six (6) months or for the remainder of the fiscal year, whichever is longer</td>
<td>Revocation of card privileges</td>
</tr>
<tr>
<td>Splitting purchases that sum to more than $2,500</td>
<td>Written warning up to possible three (3) month suspension of card privileges.</td>
<td>Suspension of card for six (6) months or for the remainder of the fiscal year, whichever is longer</td>
<td>Revocation of card privileges</td>
</tr>
<tr>
<td>Missing documentation (Lost Receipt Affidavit required)</td>
<td>Written warning</td>
<td>Written warning and liability for all undocumented purchases for which proof of purchase cannot be obtained-sixty (60) day suspension</td>
<td>Revocation of card privileges</td>
</tr>
<tr>
<td>Failure to perform reconciliation duties</td>
<td>Written warning</td>
<td>Suspension of department’s card privileges for three (3) months</td>
<td>Suspension of card privileges for twelve (12) months</td>
</tr>
<tr>
<td>Allowing someone else to use your card</td>
<td>Suspension of card privileges for six (6) months</td>
<td>Revocation of card privileges</td>
<td>N/A</td>
</tr>
<tr>
<td>Failure to comply with department reconciliation process or audit request</td>
<td>Written warning</td>
<td>Suspension of department’s card privileges for three (3) months</td>
<td>Suspension of department’s card privileges for twelve (12) months</td>
</tr>
<tr>
<td>Fraudulent use or grossly negligent use of the card or violation of card policies</td>
<td>Permanent revocation of card privileges and possible termination</td>
<td>N/A</td>
<td>N/A</td>
</tr>
<tr>
<td>Other violations of card policy</td>
<td>At discretion of Director of Procurement</td>
<td>N/A</td>
<td>N/A</td>
</tr>
</tbody>
</table>
PURCHASE CARD RECORDS RETENTION

Original receipts for all purchases are to be maintained with the complete Monthly Reconciliation Packages, for a period of seven (7) years, and kept by the Cardholder in their Department. These retention rules apply regardless of what physical format (i.e. paper, microfilm, electronic storage, digital display, cloud storage, etc.) the original receipts are stored in. Do not ever send out, or otherwise provide your original records to anyone, other than the Purchase Card Administrator, for any reason. If you are contacted by the Purchase Card Administrator or the external auditors, please provide copies of the documents requested only.

CARDHOLDER LIABILITY

The Purchase Card is a corporate credit card and will not affect your personal credit. It is your responsibility to ensure that the card is used within stated guidelines of this manual as well as College policies and procedures relating to the expenditure of College funds. Failure to comply with program guidelines may result in permanent revocation of the card, notification of the situation to management, and disciplinary action in accordance with College policies and procedures relating to disciplinary action and termination for cause.

TAXES – SALES AND USE TAX

Vendors within the State of South Carolina have the responsibility to charge and collect sale tax.

However, vendors from outside the State of South Carolina are not required to charge and collect sales tax. In this instance, the Cardholder and Liaison must consider whether or not a payment of Use Tax to the South Carolina Department of Revenue is necessary.

As a general rule, the purchase of tangible property is taxable. If the merchant charges the proper tax on the Purchase Card transaction, then normally no other action will be required. If no taxes were charged, and taxes are payable, the Liaison notes this during the reconciliation process and The Citadel’s Financial Services Department must prepare a
payment of “Use Tax” to the State of South Carolina. This process is further outlined on page 28 and in Exhibit “G” in the Purchase Card Reconciliation Instructions, on page 46.

Further, Use Tax is a tax on tangible personal property purchased from out-of-state vendors and brought into South Carolina for use, storage, consumption, or distribution. The tax is designed to ensure fair competition between South Carolina businesses and out-of-state businesses.

Examples of some non-taxable items are: membership dues, freight (if billed as a separate item), resale items, subscriptions, periodicals, services, or items that are tax-exempt by law. Additional examples include textbooks, books, magazines, newspapers, and access to online information when these items are used in a course of study for a class or group of students or for use in a school or public library. Purchases from other South Carolina state agencies, such as print jobs submitted to MUSC University Press, are exempt as well.

Examples of items subject to Use Tax include: CDs, furniture, office supplies, etc. These are only a few examples. Most tangible property purchased from out-of-state is subject to Use Tax.

WHEN TO, AND WHEN NOT TO APPLY USE TAX

- If the vendor included 9.0% sales tax (as of 2020), DO NOT enter “USETAX” in the ACTV field in Banner Finance’s FAAINVT module when completing your reconciliation.
- If the vendor included only a portion of the tax, not the full 9.0% sales tax, please contact the vendor for them to correct the Invoice and DO NOT enter “USETAX” in the ACTV field.
- If the vendor is from South Carolina and did not include the 9.0% sales tax on the Invoice, DO NOT enter “USETAX” in the ACTV field. The vendor is responsible for the tax, but must be contacted and told that we should be charged the 9.0% sales tax.
- If the vendor is from out-of-state, and the Invoice is for tangible products, and does not include sales tax, ENTER “USETAX” in the ACTV field in Banner Finance’s FAAINVT module and SAVE.
- If the items purchased are for resale, DO NOT enter “USETAX” in the ACTV field.
- If you returned an item upon which you originally assigned “USETAX”, then assign “USETAX” to the credit so that you receive a refund of the taxes your department paid on the original purchase.
HOW TO APPLY USE TAX

1. From the reconciliation module in Banner Finance (FAAINVT), select the next arrow until you get to the FOAPAL of the item that needs to be taxed.
2. Once your cursor has reached the “C” in the “COA” field, tab to the “ACTV” field and enter “USETAX” - (No spaces, all caps).
3. Tab to the “Bank” field and if the number “1” is not in that field, then enter “1” there and click on the SAVE button. If it is there, move on to the next item to be reconciled.

Note: Use Taxes will be charged to your department’s budget within thirty (30) days of the completion of your reconciliation in Banner Finance.

REBATES, REFUNDS, REWARDS, ETC.

Any manufacturer’s rebate received by the Cardholder as a result of a Purchase Card transaction shall be credited to the Purchase Card and documentation reflecting the transaction shall be attached to the Monthly Purchase Card Certification Form to support such credit.

The Cardholder is not to use any reward cards to accrue points or coupons from State purchases. Any rebates, coupons, rewards, gifts, points, frequent flyer miles, cash cards, etc. must accrue to The Citadel and be utilized only for official Citadel related business. No personal gain by making purchases with the Citadel Purchase Card is permitted.

CREDITS

The vendor should issue a credit to your Purchase Card account for any item they have agreed to accept for return. This credit may appear on a subsequent credit card statement. Under no circumstances should you accept cash in lieu of a credit to the Purchase Card account.

Liaisons must flag a refund for USE TAX within Banner Finance, only if they flagged the original purchase for payment of Use Tax.
EMPLOYEE TRAVEL

Cardholders may use the Purchase Card for the purchase of rental cars, if their department has Vice President for Finance & Business approval. Note: as of 2020, there are very few departments on campus that are permitted to rent vehicles on behalf of The Citadel. When in doubt, please check with your Dean, Director or Department Head to confirm your authorization to rent vehicles, before contacting either Enterprise or Hertz Car Rental, our two State Rental Car approved agencies. Additionally, rental car transactions always require an Unblock Request be emailed to the Purchase Card Administrator prior to paying with the Purchase Card.

Please note that the Travel Card can only be used for travel where cadets or students are involved. The Travel card can pay for cadet or student travel, and Citadel chaperones only. It cannot be used for any other type of air travel for employees.

Airline tickets for faculty and staff may be purchased with the Purchase Card. The purpose of the travel must be to conduct official business on behalf of The Citadel Military College. Air travel should be reserved by the most economical method possible, and seats chosen must be in coach or tourist class only. Payment of baggage fees is allowed only with the original purchase of the airline ticket and may NOT be added on later, if using the Purchase Card.

Auto travel routes should be made by the most direct, practical route. The Purchase Card may NOT be used for payment of employee meals, lodging or fuel. Employees must enter a Citadel Travel Request for all travel outside of a fifty (50) mile radius. This Travel Request will be routed to the person in charge of the department for approval. Once approved, the Travel Request will be assigned a Travel Authorization Number (TAN). This number is a required pre-requisite to any purchase of Citadel employee travel arrangements. All requests for Unblocks that reference travel must contain the TAN and the names of all travelers; this includes cadets, students and faculty and/or staff. A copy of the TAN must be documented and filed with the receipt(s) and supporting documentation on a monthly basis. Contact the Purchase Card Administrator with the travel authorization number to proceed with payment of travel arrangements, if additional assistance is necessary.

Employee travel regulations and travel authorization forms are available at the following address:

EMERGENCY TRANSACTIONS

Emergency transactions over $2,500 MAY be handled with the Purchase Card in the same manner as any Single Transaction Limit Override would be processed. For any transaction which does not meet the spending controls assigned to the card, the Cardholder must contact the Purchase Card Administrator or Procurement Services. Changes to spending controls on the card are all handled by the Purchase Card Administrator.

MINORITY AND WOMAN-OWNED BUSINESS ENTERPRISES

Cardholders are encouraged in the use of certified Minority Business Enterprises (MBEs) and Woman-Owned Business Enterprises (WBEs) in all procurements. In order to effectively maximize the sharing of business opportunities with certified MBEs and WBEs, use of the Purchase Card is highly encouraged for purchases and services under $2,500. A list of certified MBEs and WBEs may be found at the State of South Carolina website, as follows:  
http://smbcc.sc.gov/directory.html

GREEN PURCHASING

Green Purchasing is designed to promote environmentally responsible purchasing by the State. Cardholders are encouraged to purchase recycled and recyclable products to reduce waste in the State. Cardholders may refer to the State of South Carolina Environmentally Preferred Purchasing Policy available at:

http://www.procurement.sc.gov/agency/green-purchasing

The Institute for Public Procurement (NIGP) and the National Association of State Procurement Officials (NASPO) have Green Purchasing initiatives underway that are accessible at their respective websites:

www.NIGP.org and www.NASPO.org
DISPUTES AND BILLING ERRORS

You should always attempt to resolve any statement disputes or billing errors directly with the vendor. In most cases, the vendor will issue a credit to the card account. If an agreement cannot be reached with the vendor, you should contact Bank of America’s Claims Department at 1-800-410-6465, and request a Dispute Form. Prepare a signed Dispute Form to document the reason for the dispute and return the form to Bank of America. Nearly all issues can be resolved using this process. The total amount billed by Bank of America will be charged to the individual departmental accounts and credits for disputed transactions will be posted to those departmental accounts when credit appears on the Bank of America statement. Contact the Purchase Card Administrator if further assistance is needed in disputing or resolving a billing error.
SECTION 5:
PURCHASE CARD RECONCILIATION

What is contained in this section:

✓ Purpose of Reconciliation
✓ Required Supporting Documentation
✓ Reconciling Responsibilities
✓ Liaison Reconciling Procedures
✓ Departmental Monthly Reconciliation
✓ Missing the Reconciliation Deadline

PURPOSE OF RECONCILIATION

The two main purposes of the Purchase Card Reconciliation Process are to ensure users abide by the College policy, and to foster proper fiscal management practices, specifically by ensuring that all charges have been allocated to the correct Index and Account Code. It is each department’s responsibility to ensure that each and every Purchase Card purchase and transaction made is in accordance with The Citadel’s policies and procedures, and that department or college delegations of authority are up-to-date and clearly communicated to staff who have the authority to purchase goods and services on behalf of the College.

The reconciliation process is complete when the entire Monthly Reconciliation Package is compiled, in specific order; with the Monthly Purchase Card Certification Form, completed and signed by the Cardholder, Liaison and the Dean, Director or Department Head; followed by the Bank of America monthly statement--signed by the Cardholder and either the Liaison or the Dean, Director or Department Head; with all required receipts and other supporting documentation; when all receipts note the correct Index and Account Code each purchase should be allocated to; Use Tax is added, if applicable; and Unblock Request email authorizations and Single Transaction Limit Override Forms, if applicable, are included in the package. The reconciliation is complete only after the Liaison goes into Banner Finance’s FAAINVT module and makes the necessary adjustments to change any Index or Account Codes, as required, and the Monthly Reconciliation Package is filed in the department’s file area.
- Cardholders, Liaisons (Reconcilers), and Deans, Directors and Department Heads are responsible for ensuring all transactions are valid and allowable purchases.
- Cardholders are responsible for ensuring that their assigned Liaison has their completed *Monthly Reconciliation Package* no later than three (3) business days after the monthly statement period ends.
- Department Liaisons are responsible for assigning an appropriate Chart of Accounts string for each transaction; this includes the correct Index and Account Code that the charge should be allocated to. Please see Exhibit “J” for Banner Account Codes on page 49.
- Each purchase must include appropriate justification for the purchase, (business purpose) and include all pertinent supporting documentation.
- Reconciliation must be completed by the established deadline as determined by the Purchase Card Administrator. This deadline is typically prior to the fifteenth of the month following the statement ending period. The Purchase Card Administrator will send an email to all Purchase Cardholders, Liaisons, Deans, Directors and Department Heads to inform them of the Purchase Card Reconciliation Deadline for that month. This email is sent in the form of an Outlook Invite.

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**REQUIRED SUPPORTING DOCUMENTATION**

The Cardholder is responsible for submitting all required documentation to the Department Liaison in accordance with Citadel policy and the deadlines established by the Purchase Card Administrator. The required documentation includes:

**Receipts**

Itemized, original receipts must accompany the credit card statement. All charges must abide by Citadel policy. Each receipt should have written on it, the Index and Account Code the expense is to be allocated to at time of reconciliation. Some departments prepare a Spreadsheet or other detailed report that lists this information. Any version of the above documentation is acceptable.

**What is a Valid Receipt?**

A printed invoice or other documentation provided by a vendor which shows the date and lists all items purchased, with the cost, shipping, taxes, and total purchase price. Total price must match the monthly bank statement charge. If receipt is lost or misplaced, a copy should be obtained from the merchant. Cardholders are solely responsible to ensure all receipts are provided to the Department Liaison prior to the end of the reconciliation deadline, and specifically, no later than three (3) business days after the statement period ends. Should the receipt not be located, the Cardholder must complete the *Lost Receipt Affidavit*, shown as Exhibit “I” on page 48.
Justification  Adequate justification answering the 5 W’s (Who, What, Where, When and Why) must be provided to the Liaison by the Cardholder. The justification must state why the purchase is allowable and reasonable. If the expense is in reference to a cadet or student activity, the name of the event should be included on the receipt and whenever possible, the names of all students, or the name of the specific club, class or sport should be included in the documentation.

RECONCILING RESPONSIBILITIES – A SUMMARY

The purpose for the reconciliation process is to ensure that:
- All transactions have been reviewed by an individual other than the Cardholder;
- All documentation required for the purchase(s) have been provided by the Cardholder, to the Liaison in a timely manner;
- The correct Index and Account Code have been assigned to each transaction by the Cardholder;
- Once the Department Liaisons are notified that monthly charges have been uploaded into Banner, the Liaison is responsible for reviewing the Cardholder’s transactions. Specifically, the Liaison must ensure that documentation has been obtained and all charges are coded to the correct general ledger accounts – both Index and Account Code, within Banner Finance’s FAAINVT module. Liaisons review each transaction to ensure it is allowable, coded with the correct Index and Account Code, and each charge is appropriately justified or explained, as per The Citadel’s justifications standards.
- If the Purchase Card’s Liaison determines the transaction does not meet one or more of these requirements, the entire transaction will not be approved.
- Those transactions requiring changes from the Default Index and/or Account Code, have been entered in Banner so that all expenses are allocated to the proper Budget category within each Department’s respective Indexes.
- After all charges have been verified and posted to the correct accounts, attach the documentation in the order that the charges appear on the Bank of America statement and forward with the Monthly Purchase Card Certification Form, (MPCC) for approval to the Dean, Director or Department Head. The Cardholder, Liaison and Dean, Director or Department Head are each required to sign and date the MPCC form. Additionally, as stated previously, the Cardholder, and the Liaison or the Dean, Director or Department Head are required to sign and date the first page of the Bank of America statement; two signatures are required each month on the bank statement.
LIAISON RECONCILIATION PROCEDURES

Please see Exhibit “G” on page 46, for the specific *Purchase Card Reconciliation Instructions*

1. On a monthly basis, after receiving notification that Bank of America statements are available, pull any and all statements to be reconciled from the bank’s Centresuite® or Global Card Access © website.
   a. If no transactions have been made during the statement period, no statement will be displayed as visible on the website.
      i. If no transactions have been made during the statement period, please print out the *Monthly Purchase Card Certification Form*. Complete the “Statement Period” dates, write, “No Transactions during this statement period.,” and sign the form. Then file this with your *Monthly Reconciliation Packages*. This will serve as a placeholder for that month and verify that no charges were made during the period.
2. Collect all vendor receipts and purchase card receipts from Cardholder(s) and reconcile to the Bank of America statements for each Cardholder for that month. Again, each receipt should note the Index and Account Code. Check for discrepancies, missing receipts, and prohibited or restricted purchases.
3. Ensure that there are invoices or receipts for all charges and that they have the required information to include a date, vendor, description and amount. Have the Cardholder obtain any missing receipts from the vendors. Retain all charge slips and receipts for future audits. All *Monthly Reconciliation Packages* should be filed and stored for a minimum of seven (7) years.
   a. Should a Cardholder be unable to provide a receipt for a purchase or transaction, they will need to complete a *Lost Receipt Affidavit* (See Exhibit I”, on page 48. A Cardholder is limited to no more than three (3) Lost Receipt Affidavits per fiscal year. Should a Cardholder submit more than three (3) Lost Receipt Affidavits per year, their credit card privileges will be suspended for sixty (60) days and subject to reinstatement after that period. Please see Progressive Discipline chart on page 26 regarding Lost Receipt Affidavit details.
4. Ensure that explanations for charges, account numbers, TANS, and travel information for all Travelers are written on receipts, as necessary. It is possible that a receipt lists multiple items or services that need to be subcategorized and expensed to various accounts. An itemized receipt should be obtained from the vendor whenever possible, otherwise list the items purchased on an attached sheet or on the back of the receipt.
5. Before signing, the Cardholders, Liaisons, and Dean, Director or Department Heads should be certain that all purchases are for unrestricted items and that the
The Citadels Purchase Card Policies and Procedures Manual. Read what you are certifying before you sign! All signatures must be original signatures. Signatures made with rubber stamps, DocuSign, or photocopied in lieu of original signatures, are prohibited.

6. Compile the Monthly Reconciliation Package with the Monthly Purchase Card Certification Form on top (with all three required signatures), followed by the Bank of America Credit Card Statement, (with two required signatures), and then the supporting documentation in order, as each charge appears on the credit card statement. Please see Exhibit “C” on page 42 for the Monthly Purchase Card Certification Form.

7. File all completed Monthly Reconciliation Packages in order, by month and by fiscal year, in a secure location.

8. If during the reconciliation process, you discover any unexplained discrepancies or suspect misuse of the purchase card, please notify the Purchase Card Administrator or the Director of Procurement.

DEPARTMENTAL MONTHLY RECONCILIATION CHECKLIST

- Monthly Purchase Card Certification Form (Exhibit “C” on page 42), signed by Cardholder, Liaison and Dean, Director or Department Head.
- Bank of America credit card statement for the Cardholder, with two signatures.
- Receipts, invoices, packing slips and proof of purchases for all transactions are included in the order they appear on the credit card statement.
  - All receipts must note the Index and Account Code the transaction will be allocated to in Banner.
- Itemized details for purchases of multiple items or services.
- All purchases have been reviewed and are allowable (Refer to List of Restricted Use and Restricted Items on Exhibit “B” on page 41.)
- Purchases have been checked to confirm that they were delivered to a valid campus business address and the property/items remain on campus.
- A description of the purchase and its business purpose is written on the receipt or on a piece of paper that is attached to the receipt.
- The correct Index and Account Code to allocate the purchase accordingly is entered into Banner by the deadline stated in the email sent by the Purchase Card Administrator.
- Each month’s reconciliation package is organized and filed for future reference, in date order, in a secure location, for a period of seven (7) years.
MISSING THE RECONCILIATION DEADLINE – REQUEST TO CHANGE INDEX/ACCOUNT CODE AFTER RECONCILIATION PERIOD

If the Liaison/Reconciler misses the Purchase Card Reconciliation deadline, the Liaison must complete the form: Request to Change Index or Account Code after Reconciliation Period – see Exhibit “H” on page 47. This form is prepared for each charge on the Bank of America statement, where a change needs to be made from the Default Index and Account Code, to a different Index or Account Code, after the deadline has passed. Please complete the form and send it to the Purchase Card Administrator. The Purchase Card Administrator will log and track the form and forward it to the Director of Accounting Operations to prepare the journal entries that will properly allocate the funds.

All Purchase and Travel Card reconciliations are due by the deadline provided by the Purchase Card Administrator. The Bank of America card statements are always available by COB on the 28th day of the month. Reconciliation deadlines are most often between the 10th and the 14th of the following month. Please plan accordingly; if you know you are going to be out on Annual Leave during this time period, please make alternative arrangements, either within your department, or by contacting the Purchase Card Administrator, in advance, of your taking leave. Failure to complete the reconciliation process during the specified time, may result in negative consequences, as follows:

- First occurrence will generate a written warning, which will be filed with the Cardholder’s Agreement.
- Second offense will include a ninety (90) day suspension of credit card privileges.
- Third offense will be a twelve (12) month loss of credit card privileges

HAVE QUESTIONS OR NEED ADDITIONAL INFORMATION OR CLARIFICATION?

For questions regarding your Bank of America Purchase or Travel Card, please contact them as follows:
Bank of America New Card Activation: (888) 233.8855
Bank of America Customer Service: (800) 822.5985
Bank of America Fraud Hotline: (866) 500.8262
Bank of America Technical Support: (888) 715.1000

Should you have any questions, or need any clarification on the parameters of these materials, please contact the Purchase Card Administrator directly at: (843) 953.7031 or stop by Procurement Services in Bond Hall, Suite 244.
### EXHIBIT “A”

**CITADEL BLOCKED MERCHANT CATEGORY CODES (MCCs)**

<table>
<thead>
<tr>
<th>MCC</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>4813</td>
<td>Key-entered telecom merchant</td>
</tr>
<tr>
<td>4815</td>
<td>Visa Phone</td>
</tr>
<tr>
<td>4821</td>
<td>Telegraphic Services</td>
</tr>
<tr>
<td>4829</td>
<td>Wire Transfer – Money Orders</td>
</tr>
<tr>
<td>5094</td>
<td>Precious Stones, Metals &amp; Watches</td>
</tr>
<tr>
<td>5271</td>
<td>Mobile Home Dealers</td>
</tr>
<tr>
<td>5309</td>
<td>Duty Free Stores</td>
</tr>
<tr>
<td>5422</td>
<td>Freezer and Locker Meat Provisionary</td>
</tr>
<tr>
<td>5441</td>
<td>Candy, nuts, and Confectionery Stores</td>
</tr>
<tr>
<td>5451</td>
<td>Dairy Products Stores</td>
</tr>
<tr>
<td>5462</td>
<td>Bakeries</td>
</tr>
<tr>
<td>5499</td>
<td>Miscellaneous Food Stores</td>
</tr>
<tr>
<td>5521</td>
<td>Automobile and Truck Dealers (Used Only)</td>
</tr>
<tr>
<td>5541</td>
<td>Service Stations (with or without ancillary services)</td>
</tr>
<tr>
<td>5542</td>
<td>Automated Fuel Dispensers</td>
</tr>
<tr>
<td>5551</td>
<td>Boat Dealers</td>
</tr>
<tr>
<td>5561</td>
<td>Recreational &amp; Utility Trailers, Camper Dealers</td>
</tr>
<tr>
<td>5571</td>
<td>Motorcycle Dealers</td>
</tr>
<tr>
<td>5592</td>
<td>Motor Home Dealers</td>
</tr>
<tr>
<td>5598</td>
<td>Snowmobile Dealers</td>
</tr>
<tr>
<td>5681</td>
<td>Furriers &amp; Fur Shops</td>
</tr>
<tr>
<td>5698</td>
<td>Wig and Toupee Stores</td>
</tr>
<tr>
<td>5811</td>
<td>Caterers</td>
</tr>
<tr>
<td>5812</td>
<td>Eating Places and Restaurants</td>
</tr>
<tr>
<td>5813</td>
<td>Drinking Places (Alcoholic Beverages), Bars &amp; Taverns, Cocktail lounges, Nightclubs, Discotheques</td>
</tr>
<tr>
<td>5814</td>
<td>Fast Food Restaurants</td>
</tr>
<tr>
<td>5921</td>
<td>Package Stores – Beer, Wine &amp; Liquor</td>
</tr>
<tr>
<td>5931</td>
<td>Used Merchandise &amp; secondhand stores</td>
</tr>
<tr>
<td>5932</td>
<td>Antique Shops</td>
</tr>
<tr>
<td>5933</td>
<td>Pawn Shops</td>
</tr>
<tr>
<td>5935</td>
<td>Wrecking &amp; Salvage Yards</td>
</tr>
<tr>
<td>5937</td>
<td>Antique Reproductions</td>
</tr>
<tr>
<td>5944</td>
<td>Jewelry Stores, Watches, Clocks &amp; Silverware Stores</td>
</tr>
<tr>
<td>5948</td>
<td>Luggage and Leather Goods Stores</td>
</tr>
<tr>
<td>5950</td>
<td>Glassware and Crystal Stores</td>
</tr>
<tr>
<td>5960</td>
<td>Direct Marketing Insurance Services</td>
</tr>
<tr>
<td>5963</td>
<td>Direct Selling Establishments/Door-to-Door Sales</td>
</tr>
<tr>
<td>5966</td>
<td>Outbound Telemarketing Merchant</td>
</tr>
<tr>
<td>5971</td>
<td>Art Dealers and Galleries</td>
</tr>
<tr>
<td>5972</td>
<td>Stamp &amp; Coin Stores-Philatelic &amp; Numismatic Supplies</td>
</tr>
</tbody>
</table>

**CONTINUED ON NEXT PAGE**
5975  Hearing Aids – Sales, Servicer and Supplies
5976  Orthopedic Goods and Prosthetic Devices
5977  Cosmetic Stores
5983  Fuel Dealers – Fuel oil, wood, coal, and liquid Petroleum
5992  Florists
5993  Cigar Stores and Stands
5995  Pet Shops, Pet Food & Supplies
5997  Electric Razor Stores-Sales & Service
6010  Financial Institutions- Manual Cash Disbursements
6011  Financial Institutions – Automated Cash Disbursements
6012  Financial Institutions – Merchandise & Services
6050  Quasi-Cash (e.g. Western Union)
6051  Non-Financial Institutions-Foreign currency, Money Orders, Wire transfers, and Travelers Checks
6211  Security Brokers/Dealers
6300  Insurance Sales and Underwriting
6381  Insurance Premiums
6399  Insurance (not elsewhere classified)
6513  Real Estate Agents and Manager-Rental
6529  Remote Stored Value Load – Member Fin. Institutions
6530  Remote Stored Value Load- Merchant
6531  Payment Services
6532  Payment Services
6533  Payment Services
6534  Money Transfers – Member Fin. Institutions
6535  Value Purchase – Member Fin. Institutions
6611  Overpayments
6760  Savings Bonds
7011  Lodging – Motels, Hotels and Resorts
7012  Timeshares
7032  Sporting & Recreational Camps
7033  Trailer Parks & Camp Grounds
7210  Laundry, Dry Cleaning & Garment Services
7211  Laundry Services – Family & Commercial

7995  Betting (including Lottery Tickets, Casino Gaming Chips, Off-track Betting and Wagers)
7996  Amusement Parks, Circuses, Carnivals, Fortune Tellers
7997  Membership Clubs (Sports, recreations, Athletics, Country Clubs)
7998  Aquariums, Seaquariums & Dolphinariums
8011  Doctors
8021  Dentists, Orthodontists
8031  Osteopaths
8041  Chiropractors
8042  Optometrists, Ophthalmologists
8043  Opticians
8044  Optical Goods & Eyeglasses
8049  Chiropodists, Podiatrists
8050  Nursing & Personal Care Facilities
8062  Hospitals
8071  Medical & Dental Laboratories
8099  Medical Services
8111  Legal Services, Attorneys
8211  Elementary & Secondary Schools
8241  Correspondence Schools
8244  Business & Secretarial Schools
8351  Child Care Services
8651  Political Organizations
8675  Automobile Associations
9211  Court Costs, Including Alimony & Child Support
9222  Fines
9223  Bail and Bond Payments
9311  Tax Payments
9411  Government Loan Payments
EXHIBIT “B”

RESTRICTED ITEMS AND RESTRICTED USE OF THE PURCHASE CARD

The following is a list of RESTRICTED ITEMS that cannot be purchased using a Citadel Purchase or Travel Card:

- Personal purchases of any kind. Personal purchases are defined as purchases of goods or services intended for non-work related use, or use other than official Citadel business
- Cash advances, including use of the card or card number at ATMs, inside bank branches or at cash advance location and money transfer locations such as Western Union, Telecheck, etc.
- Gift cards, Barnes & Noble cards, stored value cards, calling cards, pre-paid cards or similar products
- Employee lodging, meals or unauthorized travel
- Alcoholic beverages
- Tobacco products, including vape devices
- Fuel for state-owned or rental vehicles
- Professional services, except those authorized by the State Attorney General’s Office, in accordance with State Procurement Policy
- Food for consumption by State employees
- Purchases from a vendor with a blocked Merchant Category Code (MCC), without approval from the Purchase Card Administrator
- Payments on “open accounts” maintained with vendors

Restricted Use of Purchase Card as payment method:

The Citadel has delegated purchasing authority to those people who have been entrusted with State Procurement Cards. With this trust comes much responsibility. The items listed above are not intended to be an all-inclusive list, but only a quick reference listing of items which may not be authorized to be purchased with a Citadel Purchase Card. Please consider this as an aid in determining proper usage of the Citadel Purchase Card. You are required to be familiar with campus wide policy relating to the proper use of funds for expenditure. Should you have specific questions regarding any potential usage of your card, please contact the Purchase Card Administrator, in advance of the purchase. A simple recommendation is that if you have doubt if a purchase is acceptable, then DO NOT use your Citadel Purchase Card.
EXHIBIT “C”
MONTHLY PURCHASE CARD CERTIFICATION FORM

Statement Period- from_____________________________ to __________________________

CARDHOLDER
I have reviewed the charges made on my Purchase Card for the above period and certify that I made all charges listed. I also certify that each charge is a valid Citadel expense and I have provided itemized receipts with the Index and Account Code noted, together with explanations if necessary, to the Liaison.

________________________________________  ______________________________   ________
Name                                     Signature                        Date

LIAISON
I certify that I have followed all reconciliation procedures for the above Purchase Card for the time period indicated. I have reviewed each Index and Account Code, and reviewed transactions requiring “Use Tax,” and made all necessary changes in the Banner system. I have obtained itemized receipts with necessary explanations for all purchases.

________________________________________  ________________________________  ________
Name                                     Signature                        Date

DEAN/DIRECTOR/DEPARTMENT HEAD OR VP
I certify that I have reviewed all Purchase Card charges for the time period indicated. I approve of the charges as valid Citadel expenses and I approve of the Index and Account Codes being charged.

________________________________________  _________________________________  _______
Name                                     Signature                        Date
EXHIBIT “D”

THE CITADEL PURCHASE CARD
SINGLE TRANSACTION LIMIT OVERRIDE REQUEST

<table>
<thead>
<tr>
<th>Cardholder Information</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cardholder: ____________ Date: ____________</td>
</tr>
<tr>
<td>Department Head: ____________ Index: ____________</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Purchase Information</th>
</tr>
</thead>
<tbody>
<tr>
<td>Please provide detailed information about the purchase you wish to make. Whenever possible, please include invoices or supplementary documentation, including quotes.</td>
</tr>
<tr>
<td>Vendor: ____________________________</td>
</tr>
<tr>
<td>Description of item(s): ____________________________</td>
</tr>
<tr>
<td>Quantity: ____________________________</td>
</tr>
<tr>
<td>Total Amount: $ ____________ Over $2,500 ________ Over $10,000 and &lt; $100,000 _______</td>
</tr>
<tr>
<td>Justification: State/Citadel Contract ________ Sole Source ________ Emergency ________</td>
</tr>
<tr>
<td>Fair &amp; Reasonable: ________ Other: ________</td>
</tr>
<tr>
<td>Proposed Purchase Date: ____________________________</td>
</tr>
<tr>
<td>List Assets over $5,000 ____________________________</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Cardholder/Department Head/VP Signatures</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cardholder Signature Date</td>
</tr>
<tr>
<td>Department Head Signature Date</td>
</tr>
<tr>
<td>VP Signature (required for all transactions that exceed $10,000) Date</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Procurement Approval</th>
</tr>
</thead>
<tbody>
<tr>
<td>________ Approved ________ Denied Vendor Contract Number: ____________________________</td>
</tr>
<tr>
<td>Citadel Procurement Signature Date</td>
</tr>
<tr>
<td>Purchase Card Administrator Signature Date</td>
</tr>
</tbody>
</table>

State Fiscal Accountability Authority (SFAA) Approval Date & Time (required for all transactions that exceed $10,000) Attach copy of email approval to this form.
Section 1: Cardholder Information

Cardholder Name (Last, First) ________________________
Department Name ________________________________

Phone Number _________________________ Email address ________________________________
 CWID _________________________ Birthdate ________________

Department Head Name (Last, First) ________________________
Full Time Employee Part Time Employee (Check one)

As a Cardholder, I will always treat the Citadel Purchase/Travel Card with the same level of care as with my personal credit card(s). The Card will be maintained in a secure location and the card account number will be carefully guarded. I will be the only person entitled to use the Card and at issuance of the Card, I will sign and abide by the Cardholder Agreement.

I fully understand the intent of this program and will comply with all guidelines contained in The Citadel Purchase Card Policies and Procedures Manual, as well as any and all other policies and procedures related to the expenditure of Citadel funds.

Cardholder Signature ________________________ Date of Application ________________________

Section 2: Department Head Approval

Department Liaison (Last, First) ________________________
Liaison Email Address ________________________________

DEFAULT INDEX AND FOAP INFORMATION

Index __________________ Fund __________________ Organization __________________ Account Code __________________ Program __________________

I hereby delegate transaction authority to the above Cardholder and agree that the Department Liaison will be responsible for reviewing and reconciling transactions for the Cardholder, and I will ensure the appropriate use and classification of Citadel expenditures.

Department Head Signature ________________________ Department Head Email Address ________________________

Section 3: Purchase Card Administrator - Application Processing

Purchase Card Administrator Signature & Date ________________________ Date entered in Bank of America WORKS Program ________________________
EXHIBIT “F” - THE CITADEL PURCHASE & TRAVEL CARD
CARDHOLDER AGREEMENT

Cardholder Name:_________________________________________________________

Requirement for Use:

➢ The Purchase Card or Travel Card is to be used only to make legitimate business purchases that benefit The Citadel, and is not to be used for personal purchases. The card transactions must comply with all State and Federal laws and regulations.
➢ The Purchase Card or Travel Card must be used in accordance with the provisions of The Citadel Purchase Card Policies & Procedures Manual and in accordance with The Citadel Purchase Card and Student Travel Card Policy, Memorandum 5-201. Please note that samples of all relevant forms are located in the above stated Manual, under the Exhibits Section.
➢ A list of Restricted Items can be found in the above referenced Manual, on Exhibit “B” on page 39.
➢ Violations of these requirement may result in revocation of use privileges and/or disciplinary action, up to and including termination of employment. Employees who are found to have inappropriately used the Purchase Card or Travel Card will be required to reimburse The Citadel for all costs associated with such improper use.
➢ I agree that if I incur any disallowed charges on my Citadel credit card, I will allow The Citadel to deduct any reimbursements due to the college, within thirty (30) days, from my paycheck. Upon termination of employment, the full balance due, including costs of collection, will be withheld from my final paycheck.

I understand and agree to the above requirements and conditions and by my signature acknowledge that I have received the above documents in either hardcopy or softcopy versions.

_________________________________________                   _________________________
Card Account Number                           Expiration Date

$__________________________    $__________________________
Single Purchase Limit                     Monthly Credit Limit                     CWID

___________________________________________                   _________________________
Cardholder Signature                          Date

___________________________________________                   _________________________
Purchase Card Administrator Signature          Date
EXHIBIT “G”

PURCHASE CARD RECONCILIATION
INSTRUCTIONS IN BANNER

To reconcile the Purchase or Travel Card in Banner Finance, go to the Welcome screen, type in “FAAINVT” from your Applications List.

1. Once the Purchase Card Transaction Maintenance Form appears, make sure the “Not Fed Transaction” is indicated in the Type Field. There are three ways to get to the Cardholder Information field.
   - You may use the Next Section arrow that is located on the lower left corner of the screen;
   - Click the GO button on the upper right corner of the screen; or
   - Press and hold the ALT key and then click the Page Down Key on your keyboard.

2. To select the appropriate User, enter the Cardholder’s CWID in the Cardholder ID field. If you do not know this information, use the arrows on your keyboard to navigate to the appropriate name. Once you have found the user information, select the Next Section arrow to get to the Vendor Information Section.

3. No changes are made in the Vendor Information Section. Instead, use the arrows on your keyboard to toggle through the list of vendors that were used during the period to be reconciled, to confirm vendor names, transaction amounts and whether the charge posted as a credit or debit. If this information can be matched to what is on the credit card statement, the charges are ready to be reconciled. To get to the Accounting Information, click on the Next Section arrow on the lower left of the screen.

4. The Default Accounting Distribution section contains the default Index and Account Code that was used when the card was established. Your cursor should be in the Commodity field, but no changes are to be made there. This field includes the transaction number that is assigned to each charge by Bank of America. To make changes or updates to the Index or Account Code, select the Next Section arrow and follow the instructions in bullet point #5. If no updates are to be made, select the Previous Section arrow, located on the lower left of the screen, to move on to the next charge.

5. Your cursor should now be in the COA field (Chart of Accounts), where the letter “C” should be highlighted. In order to make the changes, tab to the Index field to update the Index, then tab to the Account Code field, to update the Account Code. If Use Tax needs to be added to the supply purchased, enter “USETAX” in the ACTV field (Activity). Once you confirm that the number “1” is entered in the Bank field, and that the Amount or Percent field is equal to the amount charged, click the SAVE icon noted on the lower right corner of the screen. A Banner message will appear in the upper right corner to indicate that your charges have been saved successfully. Go through this process for each charge and for each Cardholder.

6. If additional cards need to be reconciled, click the Previous Section arrow until you are back at the Cardholder ID field. Type the CWID, or arrow to the appropriate Cardholder’s name, and proceed as outlined above. If no other cards are to be reconciled, close the form by clicking the X or close icon in the upper left corner of the screen.
EXHIBIT “H”
REQUEST TO CHANGE INDEX OR ACCOUNT CODE AFTER RECONCILIATION PERIOD

The Purchase and Travel Card Reconciliation process requires the department’s Liaison to make appropriate Index and Account Code changes in Banner prior to the posted Reconciliation Deadline. Failure to meet this deadline, may result in a Purchase Card Violation and multiple Violations can result in suspension of card privileges.

Complete the following information to request a change in the Index and/or Account Code allocation of an expense, after the Reconciliation Deadline has passed. Obtain appropriate signatures and forward this form to the Purchase Card Administrator first, for logging and then the PCA will forward it on to the Director of Accounting Operations for preparing the required Journal Voucher to correct the allocation of the expense.

Name of Cardholder:_______________________________________________________

Vendor Name:_____________________________________________________________

Charge Amount: $______________________ Last 4 digits of the card:__________

Original Index/Account Code charged:________________________________________

Correct Index/Account Code charged:________________________________________

Explanation of why these changes were not made during the Reconciliation Period:__
___________________________________________________________________________
___________________________________________________________________________
___________________________________________________________________________

Signed by Liaison:_________________________________________________________ Date:________

Signed by Dean, Director or Dept Head:________________________________________ Date:________

Signed by Purchase Card Administrator:________________________________________ Date:________
Exhibit “I”
THE CITADEL
PURCHASE CARD PROGRAM
LOST RECEIPT AFFIDAVIT

Cardholder Name: _______________________________ Last 4 digits of the Card: _________
Department: ________________________________ Current Date: _________________
Name of Vendor: _______________________________ Date of Purchase: ________________
Description of item(s) purchased: ______________________________________________________
__________________________________________________________________________________
__________________________________________________________________________________
Total Price: $ ________________________________
(This should include the quantity of items, Unit Price & Total Price (including sales tax))
Business purpose for this purchase: _____________________________________________________
__________________________________________________________________________________
Additional Comments/Explanation: ______________________________________________________
By signing below, I certify that the above goods/services were purchased via my Purchase Card and that the goods/services were for official Citadel business. I understand that excessive loss of receipts may result in a revocation of my Purchase Card privileges.
Cardholder Signature: _______________________________ Date: ________________________
By signing below, I certify that I have reviewed the above purchase and confirm that the purchase was apparently used for official Citadel business, as attested to by the Cardholder.
Program Administrator: _______________________________ Date: ________________________
This is the ________ incidence of the Cardholder losing a receipt related to their Purchase Card in the last fiscal year.
Return Completed Form to:
Purchase Card Administrator
The Citadel – Procurement Office
<table>
<thead>
<tr>
<th>Banner Account</th>
<th>Description</th>
<th>Code</th>
</tr>
</thead>
<tbody>
<tr>
<td>710050</td>
<td>Advertising</td>
<td>720270</td>
</tr>
<tr>
<td>710100</td>
<td>ARAMark</td>
<td>720320</td>
</tr>
<tr>
<td>710400</td>
<td>Audio Visual</td>
<td>720370</td>
</tr>
<tr>
<td>710600</td>
<td>Books</td>
<td>720420</td>
</tr>
<tr>
<td>710700</td>
<td>Cellular phones</td>
<td>720470</td>
</tr>
<tr>
<td>710850</td>
<td>Copier Costs</td>
<td>730010</td>
</tr>
<tr>
<td>710950</td>
<td>Dues &amp; subscriptions</td>
<td>730020</td>
</tr>
<tr>
<td>711000</td>
<td>Entertainment - official</td>
<td>732510</td>
</tr>
<tr>
<td>711100</td>
<td>Equipment (IT) under $5,000</td>
<td>732520</td>
</tr>
<tr>
<td>711100</td>
<td>Equipment under $5,000</td>
<td>732530</td>
</tr>
<tr>
<td>711300</td>
<td>Insurance</td>
<td>732540</td>
</tr>
<tr>
<td>711350</td>
<td>Laptops</td>
<td>732550</td>
</tr>
<tr>
<td>711450</td>
<td>Leased vehicles</td>
<td>732560</td>
</tr>
<tr>
<td>711500</td>
<td>Maintenance contracts</td>
<td>732570</td>
</tr>
<tr>
<td>711550</td>
<td>Microfilm</td>
<td>732570</td>
</tr>
<tr>
<td>711800</td>
<td>Paper serials &amp; periodicals</td>
<td>732580</td>
</tr>
<tr>
<td>711800</td>
<td>Serials &amp; periodicals</td>
<td>735010</td>
</tr>
<tr>
<td>711850</td>
<td>Photography service</td>
<td>735020</td>
</tr>
<tr>
<td>711950</td>
<td>Postage/Freight/Delivery</td>
<td>735030</td>
</tr>
<tr>
<td>712000</td>
<td>Printing</td>
<td>735040</td>
</tr>
<tr>
<td>712050</td>
<td>Rent/Lese expense</td>
<td>735050</td>
</tr>
<tr>
<td>712100</td>
<td>Repairs and maintenance</td>
<td>735060</td>
</tr>
<tr>
<td>712200</td>
<td>Software under $100,000</td>
<td>735070</td>
</tr>
<tr>
<td>712250</td>
<td>Supplies - data processing</td>
<td>735080</td>
</tr>
<tr>
<td>712300</td>
<td>Supplies - educational</td>
<td>737510</td>
</tr>
<tr>
<td>712350</td>
<td>Supplies - food</td>
<td>737520</td>
</tr>
<tr>
<td>712400</td>
<td>Supplies - maintenance &amp; janitorial</td>
<td>737530</td>
</tr>
<tr>
<td>712450</td>
<td>Supplies - office</td>
<td>737540</td>
</tr>
<tr>
<td>712500</td>
<td>Supplies - other</td>
<td>737550</td>
</tr>
<tr>
<td>712600</td>
<td>Telephone</td>
<td>737560</td>
</tr>
<tr>
<td>712750</td>
<td>UBIT tax</td>
<td>740010</td>
</tr>
<tr>
<td>712800</td>
<td>Other professional fees</td>
<td>740020</td>
</tr>
<tr>
<td>712850</td>
<td>Other contractual services</td>
<td>740030</td>
</tr>
<tr>
<td>720020</td>
<td>Resale</td>
<td>740040</td>
</tr>
<tr>
<td>720070</td>
<td>Resale - blazer ensembles</td>
<td>760050</td>
</tr>
<tr>
<td>720120</td>
<td>Resale - discount</td>
<td>760100</td>
</tr>
<tr>
<td>720170</td>
<td>Resale - educational supplies</td>
<td>760150</td>
</tr>
<tr>
<td>720220</td>
<td>Resale - freight</td>
<td>760200</td>
</tr>
<tr>
<td></td>
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<tr>
<td></td>
<td></td>
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<td></td>
<td>760350</td>
</tr>
<tr>
<td></td>
<td></td>
<td>760400</td>
</tr>
</tbody>
</table>

- Resale - Gift Shop
- Resale - new books
- Resale - uniform accessories
- Resale - uniforms
- Resale - used books
- Travel non-employee
- Travel - students
- Travel - registration in-state
- Travel - meals in-state
- Travel - lodging in-state
- Travel - airfare in-state
- Travel - POV in-state
- Travel - motor pool in-state
- Travel - other in-state
- Travel - other in-state
- Travel - taxable in-state
- Travel - registration out of state
- Travel - meals out of state
- Travel - lodging out of state
- Travel - airfare out of state
- Travel - POV out of state
- Travel - motor pool out of state
- Travel - other out of state
- Travel - other out of state
- Travel - taxable out of state
- Travel - registration foreign
- Travel - meals foreign
- Travel - lodging foreign
- Travel - airfare foreign
- Travel - POV foreign
- Travel - other foreign
- Travel - other foreign
- Heat
- Electricity
- Gas
- Water
- Equipment - boats
- Equipment - educational
- Equipment - IT
- Equipment - medical & scientific
- Equipment - office
- Equipment - other
- Equipment - trucks and vehicles
- Software $100,000 & up