



PURCHASING CARD POLICY

Western Texas College (WTC) uses the Citibank Purchasing Card (P-Card) to provide an efficient and controllable method for completing most low-dollar-value transactions for supplies, services and travel. This program will reduce the need for petty cash, small value purchase orders or check requests, blanket purchase orders, emergency purchase orders or check requests, and all store credit cards. This Purchasing Card Policy is intended to supplement Western Texas College's existing purchasing policies not to replace them.

The P-Card is the property of Western Texas College and is to be used ONLY for allowable College purchases as defined by this document. Violations of the Purchasing Card Policy may result in revocation or reduction of P-Card use. Activity which after extensive investigation is found to be fraudulent or a severe abuse of the Purchasing Card Policy, Western Texas College Purchasing Policies and/or State mandated purchasing policies or laws may result in termination of employment.

Purchasing Card Program Administration

The Director of Purchasing and Compliance is the designated Program Administrator of and the main contact for the WTC P-Card program. The Administrator monitors and approves all card activity and verifies that all card charges include adequate expense account information prior to the downloading of monthly charge activity into the WTC general ledger. The Administrator periodically reviews the Purchasing Card Policy and presents requests for any modifications to the Chief Financial Officer. The Administrator ensures all cardholders, supervisors and other assistant administrators are properly trained and have an active knowledge of WTC general purchasing policies as well as the Purchasing Card Policy. The Administrator reports any potential infractions to the system to the Chief Financial Officer. If the Program Administrator is not available, the Controller and the Chief Financial Officer are the designated Assistant Administrators.

Designation of Cardholders and Transaction Limits

Citibank Purchasing Cards will be issued to each member of the Administrative Staff. Administrative Staff, Assistant Deans, Associate Deans, Division Chairs, and Area Supervisors (all referred to as Supervisors for the purpose of this document) are responsible for designating cardholders and setting transaction limits and any other restrictions. Each P-Card holder will have set transaction limits and specific types of merchants with which their card may be used. The CFO has final approval on all cardholders, transaction limits and vendor or other restrictions. A Purchasing Card Request Form must

be submitted by an employee to his/her Supervisor and approved by the CFO before a card will be issued. Any limits or restrictions can be changed as needed and put into effect immediately. The program Administrator will request the issuance of the P-Card and train the new user upon receipt of all required approvals.

Restricted Purchases with P-Card

The P-Card may not be used to purchase items which are considered an inappropriate use of College funds. The Cardholder may be liable to the College for any purchase which is prohibited or deemed an inappropriate use of College funds. The use of the P-Card for certain purchases which are restricted but may be considered necessary on a one-time or emergency basis will be handled case by case, but must be approved prior to the use of the P-Card. The prohibited purchases include but are not limited to the following:

- **Alcoholic beverages**
- **Per Diem**--The College's set per diem values of \$6-breakfast, \$9-lunch and \$15-dinner still apply, and no receipts are required. Per Diem must be advanced or reimbursed.
- **Personal purchases** --Including spouse/family expenses incurred while traveling with the employee on College business.
- **Texas sales and use tax**—WTC is a tax-exempt entity and does not pay Texas state sales tax (also applies to online purchases). Other taxes such as city or local taxes or sales taxes imposed when traveling outside of Texas are allowable. It is the Cardholder's responsibility to present a sales tax exemption form when making a purchase. The forms may be obtained from the Director of Purchasing and Compliance or the Business Office. Hotel tax exemption forms are available on the WTC website under the Faculty/Staff tab and Forms & Publications. Also, WTC tax ID number is located on your card right under the WTC logo.
- **Fuel** --Employees must use the Fleet Card or request reimbursement for personal vehicle mileage.
- **Advertising** --General advertising must be initiated or approved by the Director of Marketing or Human Resources for job opening ads.
- **Cash-like transactions** (i.e., purchasing travelers checks, cashiers' checks or money orders)
- **Chemicals, compressed gases, toxins, radioactive material, and hazardous or controlled substances**--Only employees who are authorized or licensed to purchase such items may do so, if approved by the CFO. Purchase orders should be requested for approval of these purchases unless prior approval has been received from the CFO and Director of Purchasing and Compliance.
- **Donations, political or charitable contributions**
- **Large equipment, electronic items, telecommunication items or software**--Including but not limited to computers, scanners, projectors, printers, DVD players, televisions, mowers, telephones, cell phones, security systems, etc., --unless approved by the Director of Technology and/or the Director of Purchasing and Compliance—These items may be subject to State

Competitive Bid Laws and State Purchasing Contracts. Purchase orders should be requested for approval of these purchases unless prior approval has been received from the CFO and Director of Purchasing and Compliance.

- **Items from non-U.S. vendors** who are blocked by the State of Texas P-Card program. Purchase orders should be requested for approval of these purchases unless prior approval has been received from the CFO and Director of Purchasing and Compliance.
- **Gifts, awards or prizes** -- Purchase orders should be requested for approval of these purchases unless prior approval has been received from the CFO and Director of Purchasing and Compliance.
- **Ammunition**-- Purchase orders should be requested for approval of these purchases unless prior approval has been received from the CFO and Director of Purchasing and Compliance.
- **Firearms or other weapons**-- Purchase orders should be requested for approval of these purchases unless prior approval has been received from the CFO and Director of Purchasing and Compliance.
- **Furniture**-- Purchase orders should be requested for approval of these purchases unless prior approval has been received from the CFO and Director of Purchasing and Compliance.
- **Renovation/construction services**-- Purchase orders should be requested for approval of these purchases.
- **Services which may result in compensation of \$600 or more to an individual in one year.** Payments of this nature generally need to be monitored for IRS tax purposes and should be processed through the Business Office.
- **Split purchases**—Purchases cannot be split into multiple orders to avoid WTC bid/quote requirements.
- **Any purchase made with the intent to circumvent WTC Purchasing Policy or State Law.**

Cardholder Responsibilities

Once a P-Card has been issued, the Cardholder is responsible for the following:

- Keeping the P-Card secure at all times. The Cardholder should never “loan” his/her card to another person even if it is to be used for allowable purchases.
- Save all receipts and turn them in at the end of the month.
- Obtaining approval for all P-Card purchases from their Supervisor and/or the Administrator.
- Reviewing and reconciling all card transactions regularly and making sure they are accurate.
- Assuring that all transactions are in compliance with the Purchasing Card Policy and WTC Purchasing Policies.
- Coding all P-Card purchases with the appropriate expense account information.
- Turning in the required paperwork (including supporting purchase documents or receipts and approval information) in a timely manner to their Supervisor for review. Required submission times are included in the P-Card instructions and are subject to change. Print the Expense Report on or after the 5th of the month. The date range from the 4th of the previous month

through the 3rd of the current month.

- Reporting a lost or stolen P-Card immediately (includes notifying Citibank, their Supervisor, and the Program Administrator). A Lost Card form must be completed and submitted to the Program Administrator.
- Reporting any fraudulent or questionable activity (includes disputed charges, duplicate charges, etc.) on their P-Card account immediately to the Program Administrator.
- Coordinating the return of items purchased using the P-Card to the vendor and obtaining proper credit on the Cardholder's P-Card account along with necessary documentation.
- Establishing initial contact with the supplier/vendor to resolve any charge disputes.
- Reading all information regarding the policies and procedures of the P-Card Program and abiding by those policies and procedures.
- Notifying their Supervisor or the Program Administrator and returning their P-Card at the time of their termination of employment with Western Texas College.

Supervisor Responsibilities

Each Cardholder will have a designated Supervisor. The Supervisor may be the Dean, Assistant Dean, Associate Dean, Division Chair, or Area Supervisor over the Cardholder's department. The Supervisor is responsible for the following:

- Submitting requests for new Cardholder's to the Administrative Staff or CFO for approval (includes assigning purchasing limits and vendor restrictions).
- Approving their assigned Cardholder's purchases over \$500 in writing either by hand or by email. Copies of the written approval should be included in the Cardholder's packet of required paperwork for transactions.
- Reviewing their assigned Cardholder's purchases and supporting documentation in a timely manner prior to submitting the information to the Program Administrator. Required submission times are included in the P-Card instructions and are subject to change.
- Assuring that all transactions are in compliance with the Purchasing Card Policy and WTC Purchasing Policies.
- Reading all information regarding the policies and procedures of the P-Card Program and abiding by those policies and procedures.
- Reporting any fraudulent or questionable activity their assigned Cardholders' accounts immediately to the Program Administrator.
- Retrieving P-Cards from assigned Cardholders upon their termination of employment with Western Texas College.



PURCHASING CARD POLICY ACKNOWLEDGEMENT

By signing this page, I am acknowledging that I have received and reviewed the **Western Texas College Purchasing Card Policy**. I understand this policy, and I will abide by it. Western Texas College is trusting me to take on the responsibilities as indicated in this policy for one or more of the following positions in the Purchasing Card Program (check each that apply):

CARDHOLDER

SUPERVISOR

ADMINISTRATOR/ASSISTANT ADMINISTRATOR

I agree to follow this policy to the best of my ability and to maintain the security and integrity of the Purchasing Card Program.

EMPLOYEE NAME (PRINTED)

EMPLOYEE SIGNATURE

DATE