

Sam Houston State University
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SHSU P-CARD PROCEDURES

I PURPOSE

The purpose of the Sam Houston State University (SHSU or University) Procurement Card (P-Card) Program is to establish an efficient, cost-effective method for paying for purchases and to delegate the authority and capability to make these purchases to the end-user in amounts not exceeding single transaction and monthly limits. This program is intended to **complement** the BearKatBuy marketplace and purchase order process. Departments can apply for a P-Card by completing and submitting the **Card Order Form** to the SHSU Card Services Administrator at shsupcard@shsu.edu .

The P-Card Program is administered in accordance with the terms of the State of Texas selected credit card provider and the University Procurement and Business Services Policy and Procedures. The P-Card program is intended to empower departments to make essential purchases quickly when time is critical, **not** to replace purchase orders. Purchase orders remain the preferred purchasing method as they provide stronger financial controls, support budget management, ensure compliance, reduce fraud risk, and simplify reconciliation. When vendors accept both purchase orders and P-cards, the purchase order should take precedence. **Travel expenses are NOT allowed with the P-Card.**

II P-CARD TRAINING

P-Card Policy FO-PUR-08 requires that individuals using the P-Card complete mandatory P-Card Training prior to using the card and maintain training compliance on an annual basis or as otherwise required by Procurement and Business Services. Failure to complete required refresher training may result in suspension of P-Card privileges until training requirements are satisfied.

III P-CARD ISSUANCE

The SHSU P-Card is issued in the department’s name with the SHSU Logo, “Sam Houston State University” and the word PURCHASING clearly indicated on the front of the card. The P-Card will be issued in a pocket-style sleeve identified with the SHSU logo to help distinguish the University P-Card from other credit cards. **The SHSU P-Card is to be used for official University business purposes only and may not be used for any personal transactions.**

The department head designates employees to serve as either a P-Card Primary Delegate or Secondary Delegate by completing and submitting the **P-CARD DELEGATION OF AUTHORITY FORM**. The Delegate is responsible for the physical security of the card, compliance with P-Card policies and procedures, checking out the card to approved departmental users, making a thorough monthly review of expenditures to confirm compliance with policy, and the monthly reconciliation in Emburse Enterprise of all P-Card purchases.

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P-Cards must be picked up in person by either the Primary or Secondary Delegate at the Procurement and Business Services Office located at University Plaza, Suite 260, Huntsville, Texas. The delegate, upon notification the card is available, shall contact the SHSU Card Services Administrator by either phone 936-294-1991 or email shsupcard@shsu.edu to arrange a pickup time. The Delegate must bring his/her SHSU photo I.D. in order to pick up the card. The P-Card will only be issued to an assigned Delegate who has attended P-Card Policy and Procedure Training. Student workers are **not** allowed to pick up the P-Card for the Delegate or be a delegate.

Before receiving the card, the Delegate picking up the P-Card must review, sign and receive a copy, for their file, of the Departmental P-Card Agreement. The original will be kept on file in the Card Administrator's office. Additionally, the Delegate will receive a copy of the P-Card Program Policy, FO-PUR-08, and P-Card Procedures, which provide the guidelines for using the P-Card. **Read both documents carefully.** The Delegate's signature on the Departmental P-Card Agreement shows that they understand the intent of the program and agree to follow the established policies and guidelines.

IV SECURITY OF THE PROCUREMENT CARD

The assigned Primary and Secondary Delegates for the department are responsible and accountable for the security and documentation associated with the use of the SHSU P-Card and for complying with all policies and procedures related to the P-Card Program. Primary and Secondary Delegates are both required to attend P-Card Policy and Procedure Training.

Delegates and authorized departmental users are responsible for the security of the card and card numbers. This card should be treated with the same level of care that Delegates and authorized users would apply to their own personal charge cards. Guard the P-Card account number carefully. It must not be posted in a work area, left in a conspicuous place, or **left on file with a vendor.** It must be kept in a secure location.

V CARD USE BY SOMEONE OTHER THAN THE ASSIGNED DELEGATES

It is the Delegate's and/or Department Head's option to allow another University employee within the department to use the card, P-Card User. Failure to document another employee's use of the card **prior** to a purchase being made or inappropriate use of the card will result in review of the card for suspension, deactivation or termination as provided by Procurement and Business Services P-Card Policy and Procedures. **All users are required to take P-Card training prior to being allowed to use the card.**

If the Delegate chooses to add another employee or a student worker in the department as a User for the departmental P-Card, the Delegate **MUST** complete a [P-CARD USER FORM](#) and file it with the SHSU Card Services Administrator in the Procurement Office prior to the individual using the card. The P-Card Use Form will identify by name those individual(s) that will be approved to use the departmental card; i.e., named employees or student workers.

The P-Card Use Form must be updated to reflect any changes to the department head,

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employees, and student workers that will be using the P-Card. The updated form should be sent to shsupcard@shsu.edu . The Delegates are responsible to ensure that the individual using the card is aware of appropriate uses for the card and the need to return the card and associated documentation immediately after making the purchase.

VI POINTS OF CONTACT- RESPONSIBILITIES

1. SHSU CARD SERVICES ADMINISTRATOR RESPONSIBILITIES:

- a. Administers the SHSU P-Card Program and serves as chief liaison with the State of Texas card provider.
- b. Along with the Director of Procurement and Business Services establishes University policies and procedures related to the program.
- c. Responsible for issuing and canceling cards.
- d. Performs training on P-Card policies, procedures and reconciliation.
- e. Monitors and maintains documentation of P-Card activities.
- f. Determines compliance with University P-Card policies and procedures through oversight of monthly auditing of Expense Reports and attached documentation.
- g. Answers day-to-day questions.
- h. Downloads monthly statement from US Bank and prepares payment form for processing by Disbursements.

2. ACCOUNT MANAGER RESPONSIBILITIES:

- a. Designate Delegates.
- b. Determines spending limits for the department within P-Card policy limits.
- c. Approves monthly P-Card documentation to ensure purchases are within SHSU Policies and Procedures.
- d. Ensure that all employees understand the department budget constraints under which cards are to be used.
- e. Monitors all accounts being used to ensure sufficient funds are available.
- f. Notify SHSU Card Services Administrator by email when employees terminate employment with SHSU or transfer to another SHSU department if the employee is an authorized user and/or Delegate on the P-Card.
- g. The Department Head is the assigned approver in the workflow within Emburse Enterprise. The Department Head will approve reports each month, or designate someone as their Approval Delegate within Emburse Enterprise during their absence. All approvals are electronic in Emburse Enterprise.

3. PRIMARY AND SECONDARY DELEGATE RESPONSIBILITIES:

- a. Follow all P-Card policies, procedures, rules, and guidelines outlined in the Procurement and Business Services Procurement P-Card Policy and Procedures.
- b. Must attend a training class on policies and procedures and Emburse Enterprise.
- c. Adhere to the delegated limits approved.

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- d. Secure the card in a safe place at all times.
- e. Submit monthly Emburse Enterprise Expense Report by the fifteenth day of each month.
- f. Ensure all necessary documentation related to purchases made with the P-Card are attached to the monthly Emburse Enterprise Expense Report.

4. US BANK CUSTOMER SERVICE

- a. Available 24 hours a day, 7 days a week.
- b. Assists the Delegates with general questions about the P-Card account.
- c. If a P-Card is lost or stolen, Customer Service should be notified immediately: 1-800-872-2657. The number is listed on the back of the P-Card.

VII PROCUREMENT CARD CONTROLS AND TERMINATION

1. CREDIT LIMITS

- a. All P-Cards will have departmental spending limits as approved by the Associate or Assistant Vice President, Dean, Associate or Assistant Dean, Department Chair, Director, Associate or Assistant Director, or Business Coordinator and/or Manager. A **P-CARD CREDIT LIMIT INCREASE FORM** is required to be on file for each department. Purchases in excess of these limits will be denied at the point of sale.
- b. Payment Cycle Limits will limit the dollar amount available toward purchases during a single monthly reporting cycle. The department should request a Payment Cycle Limit consistent with the anticipated use of the card, up to a *maximum* limit of \$50,000 *per department*, subject to change upon review. Any requests for a monthly credit limit increase over \$15,000 will require approval by the Associate or Assistant Vice President, Dean, Associate or Assistant Dean, Department Chair, Director, Associate or Assistant Director, or Business Coordinator and/or Manager and the Director of Procurement and Business Services or his/her designee.
- c. Raising departmental limits over \$15,000 monthly increases SHSU's liability in the case of fraudulent charges. This liability will ultimately be the responsibility of the department and departmental O&M funds should it be determined negligence was involved in any fraudulent activity. It is strongly suggested that departments not request more credit than what is needed for routine monthly purchases. Should circumstances warrant a temporary monthly increase, the P-Card Credit Limit Increase Form should be submitted.
- d. Transaction Spending Limits will limit the total dollar amount available toward a single purchase. The Transaction Limit allowed is \$2,000 with the ability to increase the limit up to and including \$5,000 as determined by the Associate or Assistant Vice President, Dean, Associate or Assistant Dean, Department Chair, Director, Associate or Assistant Director, or Business Coordinator/Manager. A transaction includes the purchase price, plus freight and installation.

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2. RESTRICTED VENDORS

Vendors are assigned a Merchant Category Code (MCC) based on the type of business they operate. The P-Card Program is restricted from use with certain types of suppliers and merchants. If the P-Card is presented for payment to these vendors, the authorization request will be declined. If this happens and the purchase is within other guidelines, call the SHSU Card Services Administrator while still at the vendor's place of business during normal working hours M-F 8:00 a.m. to 5:00 p.m. The change allowing the purchase to be completed may be made by phone. If this is not possible, the SHSU Card Services Administrator will advise what steps to take to complete the purchase. The Delegate and/or authorized user may be required to return to the office and submit a BearKatBuy Requisition.

Please note that many vendors who operate within acceptable Merchant Category Codes may sell some items that are restricted from purchase on the P-Card. **Just because the vendor sells it does not mean the Delegate and/or authorized user can buy it.** See *Acceptable and Unacceptable Purchases* within this document.

3. LOST OR STOLEN CARDS

If a P-Card is lost or stolen, the Primary and/or Secondary Delegate must immediately contact US Bank Customer Service at 1-800-344-5696. After contacting US Bank, notify the University Police Department (UPD), the SHSU Card Services Administrator, and your Department Head. Prompt immediate action will reduce the possibility of fraudulent activity. It is imperative that the Delegate contact US Bank immediately to report a card lost or stolen card. The Account Manager may be required to reimburse the University for any charge resulting from failure of the Delegate and/or authorized user to immediately report the loss or theft of a card. The department may be subject to suspension or termination of the departmental P-Card for failure to report the card lost or stolen.

Any fraudulent charges made on a lost or stolen card should be reported to UPD and the SHSU Card Services Administrator. The SHSU Card Services Administrator will report fraudulent activity to US Bank to file a dispute and to the Office of Audits and Analysis if such fraudulent activity is related to purchases made by an employee of Sam Houston State University. Keep in mind that the department may have to pay the full amount of card charges and work through the legal system to receive reimbursement.

4. NON-USE

If the department does not use the P-Card for one year, the P-Card will be cancelled. To receive a new card, the department will be required to submit a [P-CARD/TRAVEL CARD ORDER FORM](#) and attend training.

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5. P-CARD CANCELLATION AND TERMINATION

Use of the P-Card is a privilege and privilege does not come without responsibility. Departments that violate the P-Card Policies and Procedures leave the University open to possible fraud and financial loss. Abuse of the P-Card can result in immediate consequences for the department with no appeal.

Three Strike Rule: P-Card violations and infractions will result in strikes against the department. The accumulation of three (3) strikes within a six (6) month period will trigger a review of the department card by Procurement and Business Services for possible suspension, deactivation, termination, additional training of departmental delegates or users as detailed in these procedures.

Occasionally, exceptions to the P-Card policies and procedures may be approved by the Director of Procurement and Business Services or the SHSU Card Services Administrator. To request an exceptions delegates, **prior** to the transaction being made, should submit a **[P-CARD EXCEPTION APPROVAL FORM](#)** to **shsupcard@shsu.edu** for review. Submission of a P-Card Exception Approval Form does not constitute approval. Card use may not occur until the approved form has been returned to the department by the SHSU Card Services Administrator. If approved the form will be returned to the department to attach as backup documentation on the next Emburse Enterprise Expense Report.

Immediate Card Cancellation: Causes for immediate P-Card cancelation with no option to receive another card.

- a. Items purchased for personal use when determined to be intentional abuse or fraud.
- b. Use of the P-Card to secure a cash advance.
- c. Two (2) lost or stolen cards within one (1) year.

Strike Assessments: Transactions and causes resulting in the assessment of **strikes** against the department (**The 3 Strike Rule**):

- a. Travel-related charges on the P-Card.
- b. Allowing individuals who have not had P-Card training to use the card
- c. Sales tax on transactions.
- d. Failure to submit monthly Emburse Expense Report by required date.
- e. Failure to attach P-Card Transaction Log to the Emburse Enterprise Monthly Report.
- f. Splitting purchases to avoid purchasing procedures and/or bidding requirements.
- g. Purchase of items on the Unacceptable Purchase List in Section X.
- h. Failure of Account Manager to notify Procurement of a change in delegate status.
- i. Failure to submit required documentation with the monthly Emburse Expense Report. Documentation includes, but is not limited to; itemized receipts or invoices, packing slips, return authorizations, credits, dispute resolution forms, FO-19, P-Card Exception Forms, P-Card User Transaction Log, vendor correspondence relevant to the purchase, verification of vendor “warrant hold status.”

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Administrative Authority

The Department Head or supervising Dean, Vice President, or President has the authority to request that the SHSU Card Services Administrator deactivate or cancel a department's card at any time for any reason. Any card deactivated or cancelled may be reactivated or a new card issued with approval by the position that originally requested the deactivation or cancellation.

The SHSU Card Services Administrator, Office of Audits and Analysis, or the Office of General Counsel has the authority to request that the SHSU Card Services Administrator deactivate a department's card while transactions are being researched or investigated, or an audit is being conducted. At the conclusion of the research, investigation or audit, the card will be reactivated and/or appropriate action taken as specified herein and in policy.

Procurement and Business Services reserves the right to immediately suspend, deactivate, or cancel a departmental P-Card when violations present significant compliance, financial, or reputational risk to the University, as further detailed in these Procedures.

VIII DELEGATE TRANSFER OR TERMINATION

It is imperative that in the following cases the Department Head or his/her designee ensure that the SHSU Card Services Administrator is notified.

- a. Upon Primary/Secondary Delegate transfer to another University Department
- b. Upon Primary/Secondary Delegate termination from University employment
- c. Upon Primary/Secondary Delegate assigned to new job or duties and no longer responsible for P-Card.

The Department Head is responsible for determining the account number for any outstanding charges. **Any fraudulent charges made after a Delegate and/or authorized user's termination from employment at the University should be reported to UPD and the SHSU Card Services Administrator.** The SHSU Card Services Administrator will report such fraudulent activity to the Office of Audits and Analysis.

1. TERMINATION OF UNIVERSITY EMPLOYMENT

When a P-Card Delegate terminates employment with the University, the department head has a specific obligation to notify the SHSU Card Services Administrator **prior to** the Delegate's termination date and submit an updated [P-CARD DELEGATION OF AUTHORITY FORM](#) for the department's P-Card. Failure to designate Primary and Secondary Delegates may result in the department being responsible for payment of any fraudulent charges and revocation of all department card privileges. Any fraudulent charges made by a Primary and/or Secondary Delegate or an authorized user after the Primary and/or Secondary Delegate's or authorized user's termination will be reported to the UPD. The terminated Primary and/or Secondary Delegate or authorized user will be expected to reimburse the University.

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2. TRANSFER TO A DIFFERENT UNIVERSITY DEPARTMENT

When a Delegate changes employment from one University department to another, the department has a specific obligation to notify the SHSU Card Services Administrator **prior** to the effective date of the change. Failure to notify the SHSU Card Services Administrator **prior** to the effective date of the change may result in the revocation of all department card privileges.

IX MAKING A PURCHASE

1. Determine if the transaction is an acceptable use of the P-Card.

- a. Items available through Work Quest must be considered when using state & local funds. When utilizing state treasury/appropriated funds, and the purchase(s) or service(s) can be provided by Work Quest, they will be purchased through Work Quest or justify in writing the reason for the rejection and forward the rejection letter to Procurement and Business Services.
- b. Splitting purchases to avoid purchasing procedures or bidding requirements is not allowed.
- c. Consider available State of Texas and Cooperative Purchasing contracts.
- d. Always consider Recycled Products.
- e. Accepting **Free Gifts** with purchases is strictly prohibited with the P-Card.
- f. See examples of Acceptable and Unacceptable Purchases in Section X.

2. Determine if the transaction is within the department's spending limit.

Departments should ensure funds are available before making purchases with the P-Card. While funds are not immediately deducted from departmental balances at the time of purchase, departments are responsible for covering all charges. The transaction includes the purchase price, plus freight and installation excluding tax. **NEVER** split purchases to stay within the department's spending limit.

3. Sales Tax should never be charged on the P-Card. SHSU, as an agency of the State of Texas, is tax-exempt. Sales tax is not a disputable charge with the P-Card provider and will be paid at the time of reconciliation. The department is responsible for obtaining credit for the tax, either as a credit against the charge or as a refund, which can be deposited against the departmental FOAP and recorded/noted on a future reconciliation.

4. Gratuities: Gratuities and mandatory service charges are prohibited when paying for meals with state funds (those appropriated by the Texas Legislature). Gratuity and mandatory service charges may be paid using local University funds (such as those sourced through designated tuition or fees) up to a combined maximum of 20%.

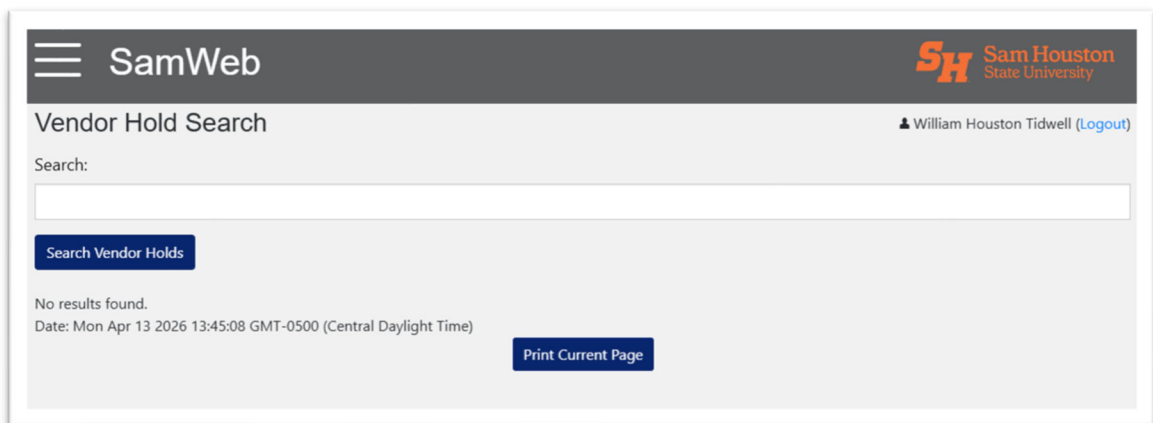
5. Identify the vendor.

State law mandates, on both state and local accounts, that SHSU make a good faith effort to increase business with **Historically Underutilized Businesses (HUBs)**. Contact

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the HUB Coordinator, SHSU Card Services Administrator or your purchaser for help identifying certified HUB vendors. Remember that SHSU's percentage of business with HUBs is considered during the biennial budget allocation process.

- 6. The University may not issue payment to a vendor on warrant hold.** State law mandates that agencies and institutions of higher education are required, **PRIOR** to making a purchase, using either **state or local funds exceeding \$500.00** to verify the vendor is not on warrant hold with the State of Texas. Verification documentation **must** be attached to the Emburse Enterprise reconciliation report. A link to the warrant hold check can be found on the BearKatBuy Home Page under Quick Links and on My Sam Procurement and Business Services tile labeled **“Warrant Hold Search.”** Delegates and/or users may check the list for the vendor by either name or taxpayer identification number (TINS).



The screenshot shows the SamWeb interface for a Vendor Hold Search. At the top left is the SamWeb logo with a hamburger menu icon. At the top right is the Sam Houston State University logo and the name 'Sam Houston State University'. Below the logo is the text 'Vendor Hold Search' and a user profile 'William Houston Tidwell (Logout)'. A search bar is present with the label 'Search:'. Below the search bar is a blue button labeled 'Search Vendor Holds'. Below the button, it says 'No results found.' and 'Date: Mon Apr 13 2026 13:45:08 GMT-0500 (Central Daylight Time)'. At the bottom right of the search area is a blue button labeled 'Print Current Page'.

Type in the vendor name or taxpayer identification number and press search. If the results show **no entries**, hit print and save the PDF for attaching to the reconciliation in Emburse Enterprises. If a vendor is found, no purchase can be made.

- 7. Call or fax the order,** visit the vendor, or place the order over the Internet if you feel that the site is secure. Confirm pricing including shipping and installation and exclude sales tax. The P-Card sleeve identifies Sam Houston State University as being a **tax-exempt** entity of the State of Texas but this does not automatically result in the charge being tax-exempt. **Stress to the vendor that SHSU is tax-exempt.**
- 8.** Provide detailed shipping instructions including the building and room number where delivery is to be made. P-Card deliveries **should not come through Central Receiving.** The department's name and delivery address should appear on all packing lists and box labels. This will help ensure that the shipment gets to the right person.

Please be advised that the mailing/billing address associated with the P-Card **billing address** is P.O. Box 2028, Huntsville, Texas 77341-2028.

- 9. The State of Texas has determined that there is no excuse for missing receipts.** Delegates and/or users **must** secure an itemized receipt or itemized invoice to fully document the

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P-Card purchase. Screen prints are acceptable for Internet orders as long as pricing is reflected on the printout. If there is a problem with the receipt, a [Missing Receipt/Documentation/Problem Resolution Form](#) must be completed. Always instruct the vendor, in the case of P-Card purchases only, to send the receipt/invoice **directly to the department not to Disbursements**. A state agency may not pay for goods before their delivery to the agency. Vendors should only charge the account when goods are shipped. Back orders should not be charged until the goods are shipped. All receipts/invoices or online printouts must reflect pricing.

10. Foreign Transactions. All SHSU P-Cards are set to block transactions outside the United States. Any attempt to make a foreign transaction is considered **FRAUD** by the P-Card vendor and the P-Card will be locked until the issue is resolved. Procurement and Business Services recognizes that making foreign transactions is required in certain circumstances (conference registrations, academic publications, specific parts, etc.). In order to temporarily remove the foreign transaction block, departments must complete and submit the [P-CARD EXCEPTION APPROVAL FORM](#) to shsupcard@shsu.edu PRIOR to attempting the transaction. If the transaction is approved the signed form will be returned and the transaction block will be temporarily removed. Submission of a P-Card Exception Approval Form does not constitute approval. Card use may not occur until the approved form has been returned to the department by the SHSU Card Services Administrator. **The P-Card vendor requires up to five (5) working days to remove the block from the receipt of the request.**
11. Ensure receipt of goods and follow up with vendors to resolve any delivery problems, discrepancies and/or damaged goods.

X ACCEPTABLE AND UNACCEPTABLE PURCHASES WITH THE P-CARD

A transaction includes the purchase price and all related shipping and handling charges for delivery. Remember to convey to your suppliers that Sam Houston State University is a tax-exempt agency.

Note: When vendors accept both purchase orders and P-Cards, the purchase order should take precedence.

ACCEPTABLE PURCHASES

1. **Advertisement:** Advertisement for employment is allowed on the P-Card **ONLY** with written approval from People Operations (HR). Advertising for marketing may be purchased on the P-Card by Integrated Marketing Communications (IMC).
2. **Awards:** per policy [PUR-19 Achievement of Awards](#) . Documentation must include a completed [FO-19: Food, Beverage, & Award \(PDF\) form](#).
3. **Barnes & Noble Bookstore:** Purchases are acceptable, unless otherwise prohibited.
4. **Books/DVDs/Educational Film and Reference Materials**
5. **Criminal/Civil Investigation:** UPD only.

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6. **Decorations:** For University sponsored events only.
7. **Fabric/Linens/Uniforms:**
8. **Fertilizer:** for small applications, not for large agricultural usage.
9. **Flowers:** for non-University Sponsored Events require a completed [FO-19: Food, Beverage, & Award \(PDF\) form](#).
10. **Food or non-alcoholic beverages:** Per policy **FO-19 Purchase of Food, Flowers, Promotional Items and Gifts** and requires a completed [FO-19: Food, Beverage, & Award \(PDF\) form](#)
11. **Freight:** associated with items purchased using the P-Card only.
12. **Furniture:** below \$5,000 (non-inventoried) and not otherwise prohibited.
13. **Gifts:** Per policy **FO-19 Purchase of Food, Flowers, Promotional Items and Gifts** and requires a completed [FO-19: Food, Beverage, & Award \(PDF\) form](#)
14. **Gratuity:** Local funds: Gratuity up to 20% is allowable. State funds - **no gratuity of any kind is allowed using state funds.**
15. **Janitorial Supplies**
16. **Memberships Dues:** Payment for membership dues is acceptable only if the vendor will not accept a BearKatBuy purchase order, The purchase must conform to policy [FO-36 Membership Fees](#) and documentation must include a completed [Membership Request Form](#).
17. **Pesticides:** (non-hazardous)
18. **Plants/Landscaping Supplies**
19. **Promotional Items:** Requires a completed [FO-19: Food, Beverage, & Award \(PDF\) form](#) When vendors accept both purchase orders and P-Cards, the purchase order should take precedence.
20. **Registration:** Payment of registration for conferences, seminars, webinars, rental of booths, etc. is allowed if the vendor will not accept a BearKatBuy purchase order.
21. **Rentals:** If a signed contract and/or agreement is required, then a [P-CARD EXCEPTION APPROVAL FORM](#) with the attached contract and/or agreement must be submitted to Procurement and Business Services prior to the purchase.
22. **Restaurants:** Requires a completed [FO-19: Food, Beverage, & Award \(PDF\) form](#). **NO ALCOHOL MAY BE PURCHASED unless a [P-Card Exception Approval Form](#) has been approved prior to the purchase.**

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23. **Safety Supplies**
24. **Services:** Maximum dollar amount \$500; over \$500 the department must use a BearKatBuy purchase order.
25. **Small Equipment:** (not capital or controlled; see below)
26. **Subscriptions/Periodicals:** non-electronic subscription/periodicals beneficial to the University. Electronic/online subscriptions/periodicals must be purchased through IT.
27. **Tools/Hardware**

UNACCEPTABLE PURCHASES

1. **Alcoholic Beverages** (except as noted for restaurants in #22 above)
2. **Ammunition:** UPD only with [P-Card Exception Approval Form](#) .
3. **Animals,** reported on the Annual Financial Report (**Note:** Consumable, animals, such as lab rats, are acceptable purchases).
4. **Cash Advances or Cash Refunds**
5. **Cellular Phones, Personal/Business Communication Devices, Services, Accessories**
6. **Charitable Donations**
7. Computer Equipment, Software, and Technology
8. **Controlled, Hazardous, or Radioactive Materials**
9. **Drones**
10. **Employment Services**
11. **Fines and Penalties**
12. **Free Gifts** – Accepting free gifts with purchases.
13. **Fuel for Automobiles** includes gasoline, diesel, and EV charging (must use Voyager Fuel cards).
14. **Gases** (acetylene, liquefied, medical, oxygen, propane, etc.)
15. **Gift Cards**

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16. **High Risk Items Controlled By SHSU:** (Regardless of value)
17. **Insurance Premiums**
18. **Leases**
19. **Personal Use Items**
20. **Phone Cards**
21. **Postage:** including freight charges via Federal Express or United Parcel Service that are not associated with a P-Card purchase.
22. **Prescription Drugs/Controlled Substances**
23. **Printers**
24. **Printing**
25. **Professional and Consulting Services**
26. **Services greater than \$500.00**
27. **SHSU DEFINED CONTROLLED EQUIPMENT:**
As per the SHSU Property Department, the following items are considered Controlled even if they fall below \$500:
28. **STATE DEFINED CONTROLLED EQUIPMENT:**
Equipment with a single unit value from \$500 to \$9,999.99
29. **Temporary Personnel Services**
30. **Travel and Travel Related Expenses**
31. **Time or Installment Purchases**
32. **Tuition and Instruction Fees**
33. **Work Quest** – Items purchased with state funds from another source other than Work Quest when the same item is available from Work Quest.
34. **Used or Refurbished Equipment**
35. **Weapons**

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XI RETURNS, CREDITS, AND DISPUTED CHARGES

Should a problem arise with a purchased item or charge, the Delegate shall make every attempt to first resolve the issue directly with the supplier. Reviewing of future statements is vital to ensure the account is properly credited for returns, credits and disputed charges. Returned, credited or disputed charges must be documented on a **P-Card Documentation/Problem Resolution Form**. Sales tax is not a disputable charge through US Bank.

1. RETURNS AND CREDITS

If a Delegate and/or authorized user need to return an item to a supplier, contact the supplier and obtain instructions for return. Note that some suppliers may charge a restocking or handling fee for returns. **All returns must be documented on the Missing Receipt/Documentation/Problem Resolution Form**. If the return is not credited before the end of the cycle in which the item is purchased the department will need to process the payment on the monthly reconciliation and process the credit on a later reconciliation.

2. DISPUTED CHARGES

If a Delegate finds a charge on a monthly statement that is inaccurate, the Delegate may choose to dispute payment by disputing the charge on a **US Bank Cardholder Dispute Form**. All disputed charges must be detailed in Emburse Enterprise according to instructions. The dispute form **must** be emailed to the **SHSU Card Services Administrator at shsupcard@shsu.edu**.

If the charge is suspected to be fraudulent, the P-Card will be immediately locked. An investigation of the charge will continue and a new P-Card will be issued. If, after the investigation, the disputed charge appears to be legitimate, the transaction will then be posted to the new account.

XII REQUIRED DOCUMENTATION FOR P-CARD RECONCILIATION

Delegates are responsible for retaining documentation on each transaction/purchase made using the P-Card and uploading that documentation into Emburse Enterprise as part of the monthly reconciliation process. Each recorded transaction/purchase must have a detailed description of the purchased item, be tied to the correct tile to which the charges apply (account codes are shown on the tiles), and have all relevant documentation attached.

Acceptable paper documentation for each transaction may include but is not limited to:

- a. Itemized sales receipts/invoices, online web receipts, or email confirmation (**always required**). All documents must reflect pricing on the printout. A receipt/invoice with an amount only is not adequate documentation. The State of Texas has determined that there is no excuse for missing receipts.

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- b. Credit Receipts/Slips/Invoices must reflect pricing.
- c. Packing slip for received goods.
- d. Print out of the warrant hold search page for any purchase over \$500.00.
- e. Relevant P-Card forms or waivers (FO-19, dispute resolution, P-Card exception, etc.).
- f. Completed P-Card transaction log with signatures.
- g. US Bank Disputed Item Form.
- h. Other information or correspondence related to the purchase.
- i. Issuance of a P-Card on a Grant/Contract account requires prior review and concurrence by the Office of Research Administration. In addition to any restrictions of the funding agency, P-Card use by Grant/Contract Accounts shall follow all applicable SHSU P-Card Policies and Procedures. It is the responsibility of the Account Manager/PI to adhere to P-Card and SHSU Policy, and also to the applicable federal and state regulations and any terms and conditions specific to the contract or grant award rules and regulations. Contracts and Grants review process is built into the Emburse Enterprise workflow approvals on the Expense Report.

XIII MONTHLY STATEMENT, RECONCILIATION, APPROVAL, CARD PAYMENT

The Delegate must complete all transaction detail entries in Emburse Enterprise and reconcile the entries with the Emburse Enterprise Expense Report. The transaction detail entries are required and provide an accounting trail for expenditures made with the P- Card. Each individual purchase must be detailed in Emburse Enterprise.

All transaction details relating to charges on the Emburse Enterprise Expense Report must be completed on or before the 15th day of the month following the reporting cycle close date. If the 15th of the month falls on a weekend, the Expense Report should be submitted by the first workday of the following week. Only submit **one report** per reporting cycle, do not submit daily or weekly reports. It is the Delegate's responsibility to resolve all discrepancies, prior to submitting the report.

SHSU's US Bank statement closing date is the third day of the month. Each month Procurement and Business Services will receive a summary billing listing all transactions for that period. Procurement and Business Services will process the payment form and Disbursements will pay the summary billing in full.

Please note that there will be no late payments to US Bank. Payment will be made from the department FOAP's even if there is insufficient budget. Payment will be made from a clearing account and all charges posted to the FOAP identified in Emburse Enterprise or the department's primary O&M account, if no draft report exists in Emburse Enterprise with FOAP information.

The departments will be responsible for filing with US Bank a US Bank Disputed Item

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Form for all disputed charges, and for cleaning up any deficits with the Budget and Controller's offices when an insufficient fund balance is present upon posting of the charges.

A [P-Card User Transaction Log](#) is the **required method** for tracking users who have used the P-Card and should be included with the monthly reconciliation. This is to ensure that only authorized users are using the card in cases of audit.

It is a requirement that both Primary and Secondary Delegates within an individual department be able to perform Emburse Enterprise reconciliation transactions to ensure that transactions are reconciled and submitted by the required deadlines.

It is the Department Head's responsibility to review the transactions listed on the Emburse Enterprise Expense Report to verify that all purchases are appropriate expenditures for the department and account charged. Changes or corrections cannot be made in Emburse Enterprise once an expense report has been submitted and approved. If the Department Head and/or Delegate question any transaction, they should bring it to the attention of the SHSU Card Services Administrator, or it may be reported anonymously through the University's fraud and ethics reporting process. Reported transactions will be audited and appropriate action taken as specified herein.

XIV AUDIT

Emburse Enterprise Expense Reports and associated documentation will be audited by the Procurement Office monthly. It is the Delegate's responsibility to ensure all documentation is uploaded to Emburse Enterprise for each transaction. If during an audit of the Expense Report, additional information is requested, the Delegate(s) will have 48 hours to respond and provide the requested documentation.

The Office of Audits and Analysis may also conduct P-Card audits at any time without prior notice to the Delegates or the SHSU Card Services Administrator.

Updated 5-11-2026