



UNIVERSITY OF NOTRE DAME

PROCUREMENT CARD POLICIES AND PROCEDURES

Revised July 2017

<http://procard.nd.edu>

Email: procard@nd.edu

Contents

- INTRODUCTION 3**
- GENERAL GUIDELINES 3**
- ELIGIBILITY FOR A PROCARD 4**
 - ELIGIBILITY EXCEPTIONS 4
- APPLYING FOR A PROCARD 4**
- CARDHOLDER RESPONSIBILITIES 5**
 - ACCEPT/DISPUTE CHARGES 5
 - ON-LINE STATEMENT REVIEW AND SUBMISSION USING CONCUR 5
 - MISUSE OF PROCARD PRIVILEGES 5
 - Accidental personal use* 6
 - LOST OR STOLEN CARDS 6
 - LEAVING THE UNIVERSITY OR CHANGING DEPARTMENTS 6
- PREDETERMINED TRANSACTION LIMITATIONS 7**
 - SPENDING LIMITS 7
 - VELOCITY LIMITS 7
 - RESTRICTED MERCHANT CODES 7
- ALLOWABLE TRANSACTIONS 8**
 - HAMMES NOTRE DAME BOOKSTORE PURCHASES 8
 - SAM’S CLUB PURCHASES 8
- RESTRICTED TRANSACTIONS 9**
 - RESTRICTION EXCEPTIONS 10
 - Alcohol* 10
 - Subscription-based services* 10
- SALES TAX EXEMPTION 11**
 - AMAZON SALES TAX EXEMPTION 11
 - OFFICE DEPOT STORE PURCHASES 12
- MONTHLY STATEMENT SUBMISSION USING CONCUR 13**
 - DESCRIBE TRANSACTIONS 13
 - PURCHASE DOCUMENTATION 13
 - Purchase detail in Concur* 13
 - Lost or missing receipt* 14
 - SUBMIT REPORT 14
 - Recalling a report* 14
 - REPORT TIMING AND REMINDERS 14
- RESPONSIBILITIES OF SUPERVISOR OR BUDGET ADMINISTRATOR 15**
- FACULTY DISCRETIONARY RESEARCH FUNDS 15**
- GRANT AND CONTRACT EXPENDITURES 16**
- DISPUTING A TRANSACTION 17**
 - FRAUDULENT CHARGES 17
- PROCARD AUDITS 18**
- CANCELING PROCARDS 18**

Introduction

The Procard simplifies the purchasing and payment process by permitting Procard-holding faculty and staff to place orders directly with vendors using a MasterCard, similar to a personal credit card transaction. However, the cardholder does not receive a monthly invoice/credit card bill and is not required to submit an invoice or reimbursement request to Accounts Payable for processing. Instead, the University makes a monthly wire transfer payment to the credit card-issuing bank (JPMorganChase) for all outstanding Procard transactions. Cardholders access the detail of their individual Procard charges on-line and verify the accuracy and classification of the charges. Cardholders are required to provide supporting documentation and note the related business purpose of the expenditures.

Each Procard is assigned to an individual—never to a department. All charges are directed to a FOAPAL, as indicated by the cardholder when preparing his/her monthly statement report. This is done via Concur (see *Procard Reports in Concur Reference Guide*). Cardholders may direct individual charges to any active FOAPAL, or allocate a charge amongst multiple FOAPALS, if desired.

Although the cardholder has purchase authority, a Procard transaction is a direct use of University funds and the Supervisor or Budget Administrator retains responsibility over those budgeted funds. An integral part of Procard procedures is the supervisor review of monthly activity for all cards in their area of responsibility. The supervisor's review must include:

- Ensuring the appropriate business purpose of each transaction is clearly stated;
- Ensuring proper submission of purchase documentation (e.g., receipts) with the monthly statement report, where required; and
- Approving the submitted statement report on a timely basis.

General Guidelines

The following guidelines must be observed regarding proper use of the Procard in conjunction with the University's procurement policies and procedure—as well as Federal procurement policies for those Procards used in connection with grants and contracts. For further information about these policies, please contact Procurement Services at 631-4BUY, or <http://buy.nd.edu>.

Procards may not be used to circumvent the University's strategic vendor relationships. Procards may be used for purchases from non-strategic vendors only if a strategic vendor cannot provide the product. A list of the University's strategic vendors can be found at <http://buy.nd.edu>.

- Employees enabled to use *buy*ND (the University's eProcurement system) should utilize on-line catalogs for purchasing needs when available rather than using Procards on vendor Web sites (e.g., Office Depot, GovConnection).
- Procards may only be used to purchase services if the services are being performed outside of University property or, if performed on University property, the vendor has a contract and/or current insurance certificate.

Eligibility for a Procard

Generally, only **full-time** faculty and staff whose job responsibilities require them to make direct purchases should apply to receive a Procard.

- The Procard should only be used by the individual whose name appears on the card.
- Cards and card numbers must be safeguarded against use by unauthorized individuals within or outside the University.
- It is not necessary for every eligible departmental employee to receive a Procard—typically it should be the individual(s) making the majority of departmental purchases.
- Since the Procard is a University (rather than a personal) credit card, approval is not contingent on—nor will it impact—the cardholder’s personal credit history.
- The cardholder is required to read the *Procurement Card Policies and Procedures* and adhere to all guidelines therein.

Eligibility exceptions

In limited circumstances, Notre Dame graduate students and contract, part-time, or temporary employees may also receive a Procard. Such instances are rare and these applications should document the specific need and must be approved by their immediate supervisor, budget administrator, and the Procard Administrator.

To obtain a card, an individual must:

- Complete the Procard Application. The application must be approved by the applicant’s supervisor and/or budget administrator;
- Personally attend a Procard Orientation Session; and
- Sign a Procard Cardholder Agreement Form.

Note: A University Procard is not a benefit of employment. The University reserves the right to terminate individual Procard privileges at any time.

Applying for a Procard

Eligible University faculty and staff who would like to apply for a Procard must complete the on-line Procard Application. The form is available at <http://procard.nd.edu>.

Cardholder responsibilities

The cardholder is responsible for the propriety of all charges made to the card and may not assign a card or card number to an unauthorized person.

Since the Procard is paid directly by the University; it is to be used only for University expenses. Use of the Procard for personal or non-business related expenses is strictly prohibited.

Accept/dispute charges

Cardholders should review all Procard charges as they are posted to the monthly statement report (Concur notifies cardholders via email every time a transaction is posted to the statement). Any disputed charges should immediately be communicated to the Procard Administrator or to JPMorganChase (866-316-6056).

On-line statement review and submission using Concur

All Procard transactions are posted to a monthly Statement Report in Concur (available on-line via insideND). Cardholders are required to ensure that all transactions are properly documented and directed to the appropriate FOAPAL. Each month, all Procard holders are required to submit their Statement Report to a designated departmental approver for review and approval via Concur. Statements are for the monthly period ended on the 25th (the Procard monthly cycle is the 26th through the 25th) and **should be submitted by the end of the calendar month to ensure processing by the month-end accounting close.**

Once approved, the transactions will be recorded in the University accounting system (Banner) by an automatic overnight process. Therefore, it is important to ensure charges are reviewed and associated with the proper FOAPAL prior to submitting via Concur.

Misuse of Procard privileges

The Procard is to be used for legitimate and necessary business purposes only; **personal charges of any kind are strictly prohibited.** Improper use of the Procard may result in disciplinary action up to and including termination of employment and civil and/or criminal penalties. In the event of improper charges to the Procard, the University will seek restitution from the cardholder. Repayment may include deductions from wages or other amounts payable to the cardholder or may require other steps necessary to permit the University to collect any amounts owed by the cardholder. Further, departmental budgets will be charged for any charges as a result of employee misuse.

Accidental personal use

In case of accidental personal use of a Procard, please notify the Procard Administrator as soon as possible. The following process should be followed to correct the mistake:

- The cardholder should send a personal check, payable to the University, to the Procard Administrator for the total personal purchase amount.
- In Concur, designate the erroneous charge's Expense Type as **Supplies (72001)**—**do not delete the transaction from Concur**. This is the account to which the Procard Administrator will deposit the reimbursement check, thus negating the charge to the departmental budget.
- Note in the Comments section that the charge was a personal charge and that reimbursement to the University has been made. A receipt is not necessary—but a copy of the reimbursement check attached as a receipt would be helpful.

Lost or stolen cards

Lost or stolen Procards must be reported **immediately**. The University is liable for all Procard transactions until a card is reported lost or stolen, so time is of the essence. In such cases, **cardholders must promptly notify JPMorganChase at (800) 316-6056** (representatives are available 24 hours a day, 7 days a week), call or e-mail the Procard Administrator (574-631-4645 or procard@nd.edu).

Leaving the University or changing departments

If the cardholder leaves the University, he/she should notify the Procard Administrator immediately to determine when to cancel the Procard and to ensure all outstanding statements are completed and submitted.

If a cardholder transfers to another department, and the new supervisor determines that a Procard is required in the new position, the cardholder should contact the Procard Administrator to update information on the Procard and in Concur. If no Procard is required in the new position, the card will be canceled.

Predetermined transaction limitations

In the event a Procard is ever compromised, each card has transaction limits. Transaction limits vary by user based on anticipated card use. Requests to adjust these limits to accommodate user needs should be directed to the Procard Administrator. These controls include:

Spending limits

- **Single transaction limit.** Multiple charges or splitting a transaction to purchase a single item exceeding the single purchase limit are not permitted; and
- **Monthly credit limit.** The total spending limit for the month ending on the 25th.

Velocity limits

- Limits on the **number of transactions per day**;
- Limits on the **number of transactions per month** (ending on the 25th).

Restricted merchant codes

In order to control the general types of purchases on a Procard, the University has established a default list of excluded merchant types that would not typically be an appropriate University purchase. See **Appendix A, Restricted Merchant Commerce Codes**, for a complete list of MCCs and those blocked at the default level.

When a vendor processes a transaction, it is approved or declined based on the above criteria (spending limit, velocity limit, restricted merchant code) associated with that Procard. Individual card limits are based on the normal expected usage of the cardholder and they can vary markedly between individuals and departments and can change over time.

The Procard is intended to be a flexible tool for departmental procurement. If a Procard's limits constrain its effectiveness for reasonable departmental use, please contact the Procard Administrator to discuss modifications to the card's limits.

The Procard Administrator reserves the right to adjust existing limits and restrictions at any time.

Allowable transactions

While Procard use will vary by University departments, typical Procard purchases include:

- miscellaneous supplies
- office equipment (excluding computers or tablets)
- flowers
- refreshments for office meetings

Note: the purchase of food from restaurants to bring **on campus** for meetings (box lunches, pizzas, etc.) **is permissible** with a Procard.

- conference fees
- professional organization dues

Hammes Notre Dame Bookstore purchases

The Procard may be used for departmental purchases from the Bookstore. *The Procard cannot be used for personal purchases from the Bookstore or any other vendor.* Cardholders should indicate that the purchase is a Notre Dame Procard purchase and ensure that the appropriate departmental discount is applied (10% on text books, 20% on trade books, and 30% on other merchandise). A departmental discount should apply to all purchases made at the Bookstore.

Sam's Club purchases

Notre Dame has an agreement with the Mishawaka Sam's Club whereby **departmental purchases** are available using the Procard. The Procard is recognized as your "departmental membership card" and will gain you entrance to the store. The Procard must also be used to complete your purchase. Please check in at the Customer Service desk and alert the representative that you are making a University purchase with a Procard.

Note: the Procard is not an individual Sam's Club membership card and is not accepted solely as a membership card where other forms of payment are used at checkout.

Restricted transactions

While there are myriad transactions that are, in appropriate circumstances, allowable uses of University funds, certain expenditures should not be made using a University Procard. Typically such transactions require a review to ensure their compliance with internal and external policies, such as travel, entertainment, and those with tax consequences. Since Procard reports are not subject to review by the Accounts Payable Compliance department, such transactions are better suited for a check requisition or expense report, which require review by the Accounts Payable Compliance Department.

The following transactions are **not permitted** on the Procard:

- **Travel and entertainment** (airlines, hotels, car rentals, restaurants for entertaining colleagues, railroads, buses, taxis, tolls).
- **Desktop, laptop, or tablet computer purchases.** These purchases must be made through the applicable college or departmental CWP/Computing representative. You may also contact Dan Brewer in Procurement Services (dbrewer@nd.edu, 631-9510) for more information.
- **Telecommunications services**, including cellular and internet access contracts
 - Airport or in-flight Wi-Fi is considered a travel-related expense and thus should be charged to a Travel Card or personal credit card and included in the expense report for the trip.
- **Cash advances/travelers checks, Domer Dollars.** These transactions require further follow up regarding the ultimate use of the funds which would not necessarily be part of the submitted monthly statement report.

The following Procard transactions are **prohibited without prior approval**:

- **Gift Cards**
Any gift card (in any amount) purchased for a University employee with University funds is always considered **taxable** to the recipient according to IRS regulations. Thus, any gift card used for this purpose—regardless of the method of purchase—must be reported to the Payroll Department. Gift card purchases made via a check requisition or expense reimbursement form provide Payroll with the required information. However, a Procard does not automatically provide this required documentation to Payroll; therefore, **purchases of gift cards with a Procard must be approved by the Procard Administrator in advance.**

If you have specific questions regarding the taxability of gift cards for University employees, please contact the Becky Laskowski in the Tax Department at 631-7051.

- **Notre Dame licensed merchandise**
Any purchase using University of Notre Dame licensed marks or insignia **MUST** be approved first through Notre Dame Licensing—even if you are using **previously-approved designs and vendors** from prior years. Please contact Tomi Gerhold, Director of Licensing, at 574.631.8306 prior to ordering any licensed merchandise.
- **Donations** (these require special handling and should always be cleared through the Office of the Executive Vice President in advance).

Restriction exceptions

Temporary changes may be made related to a Procard's spending limits, transaction limits, or MCC exclusions upon request. Such card adjustments are made by the Procard Administrator, with guidance from the cardholder's business manager.

Procard limits can be tailored to the specific needs of each cardholder. Requests for exceptions should be directed to the Procard Administrator and be clear regarding the reason for the request and the amount, type, and time frame of the requested exception.

Any exception to the default restrictions must be approved and completed by the Procard Administrator and may be rescinded at any time.

The following Procard transactions may be permitted in certain circumstances:

Alcohol

Alcohol purchases should be only for official University functions, and approved in advance. Include a description of the event and the name of the department supervisor authorizing the purchase of alcohol in the Comments box in Concur. Even though alcohol can be a permitted expenditure in exceptional cases, remember that liquor stores remain a blocked MCC. **Alcohol is never permitted to be charged to Grants and Contracts.**

Subscription-based services

Certain departments or individuals may find a legitimate need for certain subscription-based services. These include services such as Netflix, Amazon Prime, or the NY Times on-line. Such services must have an appropriate University purpose and be approved by departmental management (department chair, business manager, etc.).

Subscription-based services (which typically roll over from period to period) should be reviewed annually as to whether they continue to provide a benefit to the University.

Questions regarding allowability of transactions should be directed to the Procard Administrator at 631-4645 or procard@nd.edu.

Sales tax exemption

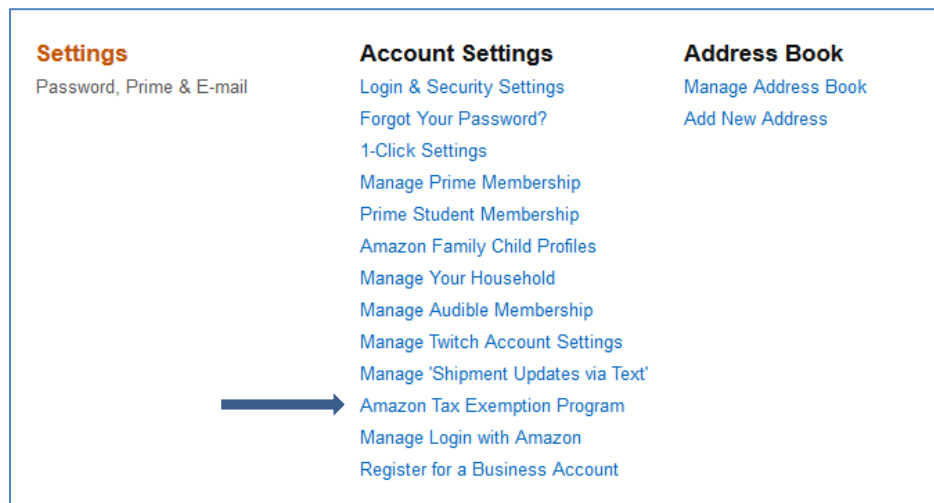
The University is exempt from sales tax in Indiana and twenty-six other states (including Illinois, Michigan, and Ohio) on certain types of purchases—generally those that are appropriate for the Procard. The University’s Indiana sales tax-exemption number (**0001809245 000 0**) is included on the Procard in its logo. The cardholder must provide this tax-exempt number to all vendors at the time of the transaction to ensure that no sales tax is charged. If sales tax is billed incorrectly to the cardholder’s account, it is the responsibility of the cardholder to work with the vendor and obtain a credit for the sales tax paid. Reasonable attempts should be made to recover any sales tax paid in excess of \$10.

The Tax Department maintains a complete list of states from which the University has obtained a sales tax exemption. The list, which includes the applicable tax-exempt number and links to a pdf copy of available state tax exemption certificates, may be obtained from the Procard web site (<http://procard.nd.edu>). It is also included here as **Appendix B, State Sales Tax Exemptions**.

Amazon sales tax exemption

Since January 2014, Amazon.com purchases delivered to Indiana addresses now are charged Indiana sales tax. However, Amazon purchases made using University Procards continue to be exempt from Indiana sales tax. To take advantage of the sales tax exemption on Amazon purchases, cardholders should do the following:

- Create a separate Amazon account that you will use solely for University transactions.
- Once you log in to your Notre Dame Amazon account, click on the Your Account link and choose Settings>Amazon Tax Exemption Program. Click on the Get Started button.



- Follow the instructions, making sure to click on the **Activate Certificates** button when finished. The University’s tax-exempt ID number is **0001809245 000 0**.
- If you need a copy of the University’s Indiana Form ST-105, *General Sales Tax Exemption Certificate*, it can be found at: <https://controller.nd.edu/assets/91349/>

Office Depot store purchases

Most Office Depot purchases should be made through buyND. However, if you find that you need to go to an Office Depot store, they will only provide sales tax exemptions for Procard purchases if your card is in their internal system.

To include your Procard in Office Depot's system, please contact Procurement Services at (574)631-7062 in advance of your visit to the store.

Please direct any specific sales tax questions or requests for forms to Becky Laskowski, Tax Assistant Director, at 631-7051, or blaskows@nd.edu.

Note: Use of the University's tax exemption for personal purchases is strictly prohibited.

Monthly Statement Submission using Concur

Procard transactions are processed by JPMorganChase within approximately two business days. Chase then provides a file of Procard transactions daily to Concur for posting to individual statement reports. Concur prepares the individual monthly statement reports and updates them for subsequent transactions throughout the month. Following are the general steps to follow in completing and submitting the monthly statement via Concur.

Describe transactions

Each transaction will already have information regarding the date, amount, and merchant. The cardholder is required to augment this information with the following:



- **Expense type** (the general type of expenditure, which should align with a University Account Number). Examples include Supplies (72001), Books (72011), Professional Memberships (72552)
- **Business purpose** (“why” the expenditure is a valid University expense). Please be as detailed as possible. This information must attest to the propriety for University business purposes, or in the case of a Federal grant or contract, the specific benefit to the grant or contract (i.e., allocability).

Purchase documentation

Cardholders must provide adequate documentation with respect to the description, price, and quantity of the item(s) purchased (the “what” was purchased). Verifying documentations (see examples below) must be submitted as a digital image (.pdf, .jpg, .gif, .png, .html, .tiff) in Concur. Examples of appropriate verification documents include, but are not limited to:

- Detailed sales receipts;
- Confirming notices;
- Service reports when service is provided by a vendor; and/or
- Detailed packing slips.

Purchase detail in Concur

Some vendors provide descriptions of the specific items purchased to JPMorganChase, which is then passed through to the Concur statement (aka “Level 3 detail”). When this information is available, a “plus sign” will appear on the credit card icon in the transaction detail []. Hovering over this icon will reveal the specific item(s) included in this purchase. Concur will also, by default, automatically paste this detail as the receipt for the transaction and the receipt icon will change from yellow to blue []. **If this Level 3 detail is accurate, the actual receipt image is NOT required to be attached to the statement**—all pertinent information has been passed through to Concur and thus is available for review.

Lost or missing receipt

If a receipt is lost or unavailable, the cardholder should complete the **Procard Missing Receipt Affidavit** (see **Appendix C**), noting all pertinent purchase data, scan it, and attach it to the statement as a receipt proxy.

Submit report

Cardholders may submit a completed monthly statement report to their supervisor at any time after the 10th of the current statement month. The report should be submitted to the appropriate reviewer as determined within the department. Reviewers have seven days to complete their review. After seven days, the report will be returned to the cardholder and placed in his/her Open Reports section in Concur.

Recalling a report

A cardholder may recall a report submitted for review at any time prior to approval. Click on the Recall button in the upper right hand corner of the open report.

Report timing and reminders

Cardholders are required to submit their completed Procard Statement Report monthly. Cardholders are provided several notifications and reminders via Concur automated emails. These include:

- A transaction has been posted to their Concur statement;
- Reminders to complete open statements at various intervals:
 - a current statement after the 25th of the month;
 - a statement outstanding for 15 days;
 - a statement outstanding for 30 days;
 - a statement outstanding for 45 days;
 - a statement outstanding for 60 days.

Cardholders with statements outstanding over 60 days are subject to suspension of Procard privileges.

Responsibilities of supervisor or budget administrator

Although the cardholder has purchase authority on the assigned FOAPAL, **the Supervisor or Budget Administrator (as appropriate) retains responsibility over the budgeted funds.** In order to ensure proper oversight over University funds, Supervisors of Procard holders must review and approve the monthly statement report and supporting purchase documentation for each Procard. This monthly review should include:

- Ensure all transactions have an appropriate business purpose noted;
- All transactions have proper documentation (e.g., receipt) attached, as required; and
- Proper FOAPAL(s) have been used for each transaction.

Inadequate review and approval practices by the responsible supervisor or budget administrator may result in disciplinary action up to and including termination of employment.

Faculty discretionary research funds

All expenditures made from discretionary funds—including those made with a Procard—must comply with these Procard policies and other applicable University policies. **All items purchased with these funds remain the property of the University.**

Grant and contract expenditures

Grant and contract expenditures can be charged directly to a grant with the Procard. However, such purchases are limited to those costs that can be identified with a particular sponsored project and meet the specified criteria for direct costs: **allowable, allocable, reasonable and consistent**.

- A cost is **allowable** when:
 - It serves a university business purpose, including instruction, research, and public service.
 - It is permissible according to University policy and federal regulations (regardless of whether or not it is a sponsored project).
 - It is permissible (for a sponsored project) according to the terms and conditions of the Sponsored Agreement.
 - Rules for allowability are covered under 2 CFR, Part 220 (formerly OMB Circular A-21)
(http://www.whitehouse.gov/sites/default/files/omb/fedreg/2005/083105_a21.pdf)
- A cost is **allocable**:
 - For a sponsored project the cost must provide “benefit” to the project.
 - For a gift, it must correspond to the intent of the donor.
- A cost is **reasonable**:
 - If a prudent person would purchase the item at that price.
 - If the cost is necessary for the performance of the activity.
 - Incurrence of the cost is consistent with established university policies and practices.
- A cost is **consistent** when:
 - Like expenses are treated in the same manner in like circumstances.
 - For sponsored projects, consistency means that sponsors pay for costs either as a direct charge or as an F&A cost, not both directly and indirectly. The university establishes policies that, if followed, ensure consistency.

**Grant and contract expenditures must comply with University policy –
even if such policy is more restrictive.**

Only Procard purchases that comply with award guidelines can be charged to a grant. When an expenditure is not allocable to the grant or contract, such expenditure should be charged to an unrestricted source.

*While all Procard transactions must have sufficient documentation to support the description, price, and quantity of the item(s) ordered, **this requirement is particularly emphasized for those on a Federal grant or contract.***

Disputing a transaction

The cardholder is responsible for all transactions charged to his/her Procard. Therefore, the cardholder must ensure receipt of goods and services and resolve any delivery problems, discrepancies or damaged goods with the vendor. Returns should be made directly to the vendor according to vendor requirements. The cardholder is responsible for ensuring that proper credit is posted for any returned items.

If the cardholder notes disputed items, unprocessed returns (credits), or other errors on their Procard statement, it is the cardholder's responsibility to resolve the problem with the vendor. If the cardholder is unable to reach agreement with the vendor, they should contact the Procard Administrator at 631-4645 or procard@nd.edu and describe the nature of the problem, the date, and amount of the transaction. *Please note that vendors are not permitted to bill your Procard for purchases until the related items have been shipped.*

Fraudulent charges

If the cardholder notes what appears to be fraudulent activity on his/her Procard, he/she should contact JPMorgan Chase or the Procard Administrator immediately. JPMorganChase or the Procard Administrator will cancel the card and reissue a new card. JPMorganChase will work with the cardholder to resolve the case and ultimately process a credit to the account.

With respect to the monthly statement, **the cardholder should not delete the charge**—all Procard activity must be accounted for on the monthly statement. Rather, the following steps should be followed for fraudulent charges that are recorded in the cardholder's monthly statement:

- The transaction's Expense Type should be marked as Supplies (72001)
- Note in the Comments section that the transaction is fraud and being investigated by JPMorganChase.
- When the credit is applied on the current or future statement, the credit's Expense Type should be marked as Supplies (72001) with a similar note in the Comments section.
- There are no applicable receipts to attach.

Procard audits

Audit & Advisory Services will conduct periodic, random audits of Procard statements to determine a cardholder's—and his/her respective department's—compliance with Procard Policies and Procedures. Exceptions noted during these audits will be communicated to the cardholder, his/her supervisor, and the Procard Administrator. These audits will assess attributes such as, but not limited to, whether:

- Procards are being used only by authorized cardholders for allowed University expenses;
- Documentation for all charges is appropriate and complete—especially documentation of business purpose;
- Charges are directed to appropriate general ledger FOAPALS;
- Account statements are being reconciled in a timely manner;
- Account statements are being reviewed and approved in a timely manner;
- Sales tax is properly excluded, where appropriate, on purchases; and
- Supervisors are adequately performing monthly reviews.

Repeated failure to respond to an audit request or significant issues on non-compliance with Procard Policies identified as part of an audit may result in disciplinary measures up to and including immediate suspension or termination of Procard privileges, suspension or termination of employment, and/or legal action in accordance with the terms and conditions of the Cardholder Agreement Form.

Canceling Procards

To cancel a Procard, the cardholder or supervisor should contact the Procard Administrator at 631-4645 or procard@nd.edu. If outside regular business hours, please phone JPMorganChase at **(800) 316-6056** (representatives are available 24 hours a day, 7 days a week).

Appendix A, Restricted Merchant Commerce Codes

Description	MCC	EXCLUDE Transactions
Accessory and Apparel Stores☐ Miscellaneous	5699	
Accounting, Auditing, and Bookkeeping Services	8931	
Advertising Services	7311	
Agricultural Cooperatives	0763	
Air Carriers, Airlines☐ not elsewhere classified	4511	
Air Conditioning and Refrigeration Repair Shops	7623	
Air Conditioning, Heating, and Plumbing Contractors	1711	
Airlines	3000-3299	
Airports, Airport Terminals, Flying Fields	4582	
Alterations, Mending, Seamstresses, Tailors	5697	
Ambulance Services	4119	
Amusement Parks, Carnivals, Circuses, Fortune Tellers	7996	
Antique Reproduction Stores	5937	
Antique Shops☐ Sales, Repairs, and Restoration Services	5932	
Appliance Repair Shops, Electrical and Small	7629	
Aquariums, Dolphinariums, and Seaquariums	7998	
Architectural, Engineering, and Surveying Services	8911	
Art Dealers and Galleries	5971	
Artist Supply Stores, Craft Shops	5970	
Associations☐ Civic, Social, and Fraternal	8641	
Athletic Fields, Commercial Sports, Professional Sports Clubs, Sports Promoters	7941	
Attorneys, Legal Services	8111	
Auto Store, Home Supply Stores	5531	
Automated Fuel Dispensers	5542	
Automobile Associations	8675	
Automobile Parking Lots and Garages	7523	
Automobile Rental Agency not elsewhere classified	7512	
Automotive Body Repair Shops	7531	
Automotive Paint Shops	7535	
Automotive Parts, Accessories Stores	5533	
Automotive Service Shops	7538	
Automotive Tire Stores	5532	
Bail and Bond Payments	9223	
Bakeries	5462	
Bands, Orchestras, and Miscellaneous Entertainers☐ not elsewhere classified	7929	
Barber and Beauty Shops	7230	
Bars, Cocktail Lounges, Discotheques, Nightclubs, and Taverns, Drinking Places (Alcoholic Beverages)	5813	
Bicycle Shops☐ Sales and Service	5940	
Boat Dealers	5551	

Appendix A, Restricted Merchant Commerce Codes

Description	MCC	EXCLUDE Transactions
Boat Leases and Boat Rentals	4457	
Book Stores	5942	
Books, Periodicals and Newspapers	5192	
Bowling Alleys	7933	
Bridge and Road Fees, Tolls	4784	
Bus Lines	4131	
Business Services, not elsewhere classified	7399	
Buying/Shopping Clubs, Services	7278	
Cable, Satellite, and Other Pay Television and Radio Services	4899	
Camera and Photographic Supply Stores	5946	
Camper Dealers, Recreational and Utility Trailers	5561	
Campgrounds and Trailer Parks	7033	
Candy, Nut, Confectionery Stores	5441	
Car and Truck Dealers (New and Used) Sales, Service, Repairs, Parts, and Leasing	5511	
Car and Truck Dealers (Used Only) Sales, Service, Repairs, Parts, and Leasing	5521	
Car Rental	3300-3500	
Car Washes	7542	
Card, Gift, Novelty, and Souvenir Shops	5947	
Carpentry Contractors	1750	
Carpet and Upholstery Cleaning	7217	
Caterers	5811	
Chemicals and Allied Products (not elsewhere classified)	5169	
Child Care Services	8351	
Children's and Infants' Wear Stores	5641	
Chiropodists, Podiatrists	8049	
Chiropractors	8041	
Cigar Stores and Stands	5993	
Cleaning and Maintenance, Janitorial Services	7349	
Cleaning, Garment, and Laundry Services	7210	
Clock, Jewelry, and Watch Repair Shops	7631	
Clock, Jewelry, Watch, and Silverware Store	5944	
Clothing Rental Costumes, Uniforms, and Formal Wear	7296	
Clubs, Country Clubs, Membership (Athletic, Recreation, Sports), Private Golf Courses	7997	
Colleges, Universities, Professional Schools, and Junior Colleges	8220	
Commercial Art, Graphics, Photography	7333	
Commercial Equipment not elsewhere classified	5046	
Commercial Footwear	5139	
Computer Maintenance, Repair, and Services not elsewhere classified a	7379	
Computer Network/Information Services	4816	

Appendix A, Restricted Merchant Commerce Codes

Description	MCC	EXCLUDE Transactions
Computer Programming, Data Processing, and Integrated Systems Design Services	7372	
Computer Software Stores	5734	
Computers, Computer Peripheral Equipment, Software	5045	
Concrete Work Contractors	1771	
Construction Materials <input type="checkbox"/> not elsewhere classified	5039	
Consulting, Management, and Public Relations Services	7392	
Consumer Credit Reporting Agencies	7321	
Contractors, Special Trade <input type="checkbox"/> not elsewhere classified	1799	
Cosmetic Stores	5977	
Courier Services, Air and Ground, Freight Forwarders	4215	
Court Costs including Alimony and Child Support	9211	
Cruise Lines and Steamships	4411	
Crystal and Glassware Stores	5950	
Dairy Products Stores	5451	
Dance Halls, Schools, and Studios	7911	
Dating and Escort Services	7273	
Debt, Marriage, Personal, Counseling Service	7277	
Dental and Medical Laboratories	8071	
Dental/Laboratory/Medical/Ophthalmic Hospital Equipment and Supplies	5047	
Dentists, Orthodontists	8021	
Department Stores	5311	
Detective Agencies, Protective Agencies, Security Services including Armored Cars, Guard Dogs	7393	
Direct Marketing, Catalog Merchants	5964	
Direct Marketing, Combination Catalog and Retail Merchants	5965	
Direct Marketing, Continuity/Subscription Merchants	5968	
Direct Marketing, Inbound Telemarketing Merchants	5967	
Direct Marketing, Insurance Services	5960	
Direct Marketing, Other Direct Marketers <input type="checkbox"/> not elsewhere classified	5969	
Direct Marketing, Outbound Telemarketing Merchants	5966	
Direct Marketing, Travel-Related Arrangement Services	5962	
Discount Stores	5310	
Doctors, not elsewhere classified	8011	
Door-to-Door Sales	5963	
Drapery, Upholstery, and Window Coverings Stores	5714	
Drug Stores, Pharmacies	5912	
Drugs, Drug Proprietaries, and Druggists Sundries	5122	
Dry Cleaners	7216	
Durable Goods (not elsewhere classified)	5099	
Duty Free Stores	5309	

Appendix A, Restricted Merchant Commerce Codes

Description	MCC	EXCLUDE Transactions
Eating Places, Restaurants	5812	
Electric Razor Stores, Sales and Service	5997	
Electrical Contractors	1731	
Electrical Parts and Equipment	5065	
Electronic Repair Shops	7622	
Electronic Sales	5732	
Employment Agencies, Temporary Help Services	7361	
Equipment Rental and Leasing Services, Furniture Rental, Tool Rental	7394	
Equipment, Furniture, and Home Furnishings Stores (except Appliances)	5712	
Exterminating and Disinfecting Services	7342	
Fabric, Needlework, Piece Goods, and Sewing Stores	5949	
Family Clothing Stores	5651	
Fast Food Restaurants	5814	
Financial Institution, Manual Cash Disbursements	6010	
Financial Institutions, Merchandise and Services	6012	
Fines	9222	
Fireplace, Fireplace Screens and Accessories Stores	5718	
Floor Covering Stores	5713	
Florists	5992	
Florists Supplies, Nursery Stock, and Flowers	5193	
Freezer, Locker Meat Provisioners	5422	
Fuel Dealers, Coal, Fuel Oil, Liquefied Petroleum, Wood	5983	
Funeral Service and Crematories	7261	
Furniture, Reupholstery and Repair, Refinishing	7641	
Furriers and Fur Shops	5681	
Gambling Transactions	7995	
Gambling—Horse Racing, Dog Racing, Lotteries	9754	
Game, Toy, and Hobby Shops	5945	
General Contractors, Residential and Commercial	1520	
Glass, Paint, Wallpaper Stores	5231	
Golf Courses, Public	7992	
Government Services, not elsewhere classified	9399	
Grocery Stores, Supermarkets	5411	
Hardware Equipment and Supplies	5072	
Hardware Stores	5251	
Hat Cleaning Shops, Shoe Repair Shops, Shoe Shine Parlors	7251	
Health and Beauty Spas	7298	
Health Practitioners, Medical Services□ not elsewhere classified	8099	
Hearing Aids, Sales, Service, Supply Stores	5975	
Home Supply Warehouse Stores	5200	

Appendix A, Restricted Merchant Commerce Codes

Description	MCC	EXCLUDE Transactions
Horticultural and Landscaping Services	0780	
Hospitals	8062	
Hotels	3501-4000	
Household Appliance Stores	5722	
Industrial Supplies, not elsewhere classified	5085	
Information Retrieval Services a	7375	
Insulation, Masonry, Plastering, Stonework, and Tile Setting Contractors	1740	
Insurance Sales, Underwriting, and Premiums	6300	
Intra-Company Purchases	9950	
Intra-Government Purchases, Government Only	9405	
Laundry Services, Family and Commercial	7211	
Leather Goods and Luggage Stores	5948	
Lodging, Hotels, Motels, Resorts□ not elsewhere classified	7011	
Lumber and Building Materials Stores	5211	
Marinas, Marine Service/Supplies	4468	
Massage Parlors	7297	
Mastercard Money Send	6538	
Member Financial Institution Automated Cash Disbursements	6011	
Men's and Boys' Clothing and Accessories Stores	5611	
Men's and Women's Clothing Stores	5691	
Men's, Women's, and Children's Uniforms and Commercial Clothing	5137	
Metal Service Centers and Offices	5051	
Miscellaneous and Specialty Retail Stores	5999	
Miscellaneous Automotive, Aircraft, and Farm Equipment Dealers□ not elsewhere classified	5599	
Miscellaneous Food Stores, Convenience Stores, Markets, Specialty Stores, and Vending Machines	5499	
Miscellaneous General Merchandise	5399	
Miscellaneous House Furnishing Specialty Shops	5719	
Miscellaneous Publishing and Printing a	2741	
Miscellaneous Repair Shops and Related Services	7699	
Mobile Home Dealers	5271	
Money Transfer, Member Financial Institution	4829	
Motion Picture and Video Tape Production and Distribution a	7829	
Motion Picture Theaters	7832	
Motor Freight Carriers, Trucking□ Local/Long Distance, Moving and Storage Companies, Local Delivery	4214	
Motor Home and Recreational Vehicle Rental	7519	
Motor Home Dealers	5592	
Motor Vehicle Supplies and New Parts a	5013	
Motorcycle Shops and Dealers	5571	

Appendix A, Restricted Merchant Commerce Codes

Description	MCC	EXCLUDE Transactions
Music Stores, Musical Instruments, Pianos, Sheet Music	5733	
News Dealers and Newsstands	5994	
Nondurable Goods not elsewhere classified	5199	
Nurseries and Lawn and Garden Supply Stores	5261	
Nursing and Personal Care Facilities	8050	
Office and Commercial Furniture a	5021	
Office, School Supply, and Stationery Stores	5943	
Opticians, Optical Goods, and Eyeglasses	8043	
Optometrists, Ophthalmologists	8042	
Organizations, Charitable and Social Service	8398	
Organizations, Membership not elsewhere classified	8699	
Organizations, Political	8651	
Organizations, Religious	8661	
Orthopedic Goods, Artificial Limb Stores	5976	
Osteopathic Physicians	8031	
Other Services not elsewhere classified	7299	
Package Stores, Beer, Wine, Liquor	5921	
Package Tour Operators (Germany Only)	4723	
Paints, Varnishes, and Supplies	5198	
Passenger Railways	4112	
Pawn Shops	5933	
Payment Service Provider, Member Financial Institution	6532	
Payment Transaction Provider - Merchant - Payment Transaction	6533	
Pet Shops, Pet Food and Supplies	5995	
Petroleum and Petroleum Products	5172	
Photo Developing, Photofinishing Laboratories	7395	
Photographic Studios	7221	
Photographic, Photocopy, Microfilm Equipment and Supplies	5044	
Piece Goods, Notions, and Other Dry Goods	5131	
Plumbing and Heating Equipment and Supplies	5074	
POI Funding - excl MoneySend	6540	
Pool and Billiard Establishments	7932	
Postal Services, Government Only	9402	
Precious Stones and Metals, Watches and Jewelry	5094	
Professional Services not elsewhere classified	8999	
Public Warehousing, Farm Products, Refrigerated Goods, Household Goods Storage	4225	
Quasi Cash Member Financial Institution	6050	
Quasi Cash Merchant	6051	
Quick Copy, Reproduction, and Blueprinting Services	7338	
Railroads, Freight	4011	

Appendix A, Restricted Merchant Commerce Codes

Description	MCC	EXCLUDE Transactions
Real Estate Agents and Managers□ Rentals	6513	
Record Shops	5735	
Record Shops - Music delivered via the internet	5735	
Recreation Services not elsewhere classified	7999	
Recreational and Sporting Camps	7032	
Religious Goods Stores	5973	
Roofing and Siding, Sheet Metal Work Contractors	1761	
Salvage and Wrecking Yards	5935	
Sanitation, Polishing, and Specialty Cleaning Preparations	2842	
Schools and Educational Services not elsewhere classified	8299	
Schools, Business and Secretarial	8244	
Schools, Correspondence	8241	
Schools, Elementary and Secondary	8211	
Schools, Trade and Vocational	8249	
Second Hand Stores, Used Merchandise Stores	5931	
Securities Brokers/Dealers	6211	
Service Stations (with or without Ancillary Services)	5541	
Shoe Stores	5661	
Snowmobile Dealers	5598	
Sporting Goods Stores	5941	
Sports Apparel, Riding Apparel Stores	5655	
Stamp and Coin Stores, Philatelic and Numismatic Supplies	5972	
Stationery, Office Supplies, Printing and Writing Paper	5111	
Stenographic and Secretarial Support Services	7339	
Swimming Pools Sales and Supplies	5996	
Tax Payments	9311	
Tax Preparation Service	7276	
Taxicabs and Limousines	4121	
Telecommunication Equipment Including Telephone Sales	4812	
Telecommunication Services, including Local and Long Distance Calls, Credit Card Calls	4814	
Telegraph Services	4821	
Tent and Awning Shops	5998	
Testing Laboratories (Non-Medical)	8734	
Theatrical Producers (except Motion Pictures), Ticket Agencies	7922	
Timeshares	7012	
Tire Retreading and Repair Shops	7534	
Tourist Attractions and Exhibits	7991	
Towing Services	7549	
Transportation Services not elsewhere classified	4789	

Appendix A, Restricted Merchant Commerce Codes

Description	MCC	EXCLUDE Transactions
Transportation, Suburban and Local Commuter Passenger, including Ferries	4111	
Travel Agencies and Tour Operators	4722	
Truck Rental	7513	
Typesetting, Plate Making, and Related Services a	2791	
Typewriter Stores, Rentals, Sales, Service	5978	
Utilities, Electric, Gas, Sanitary, Water	4900	
Variety Stores	5331	
Veterinary Services	0742	
Video Amusement Game Supplies	7993	
Video Entertainment Rental Stores	7841	
Video Game Arcades/Establishments	7994	
Welding Repair	7692	
Wholesale Clubs	5300	
Wig and Toupee Shops	5698	
Women's Accessory and Specialty Stores	5631	
Women's Ready to Wear Stores	5621	

Appendix B, State Sales Tax Table

State	Exempt Status for Sales Tax	Links to Certificates	Comments
Alabama	Not Exempt	N/A	
Alaska	No statewide sales tax	N/A	
Arizona	Not Exempt	N/A	
Arkansas	Not Exempt	N/A	
California	Not Exempt	N/A	
Colorado	Exempt on all purchases	Click here for certificate	University needs only to provide the vendor our IN form – no advance registration required.
Connecticut	Exempt on all purchases. See comments re: meals and lodging	Connecticut Certificate 119 IRS Determination Letter Certificate 123	-Goods or taxable services: Give vendor Certificate 119 and copy of IRS Determination Letter -Meals & Lodging: Give vendor Cert 123 for blanket purchases along with copy of IRS Determination Letter -Must be submitted to Dept of Revenue Services at least 3 weeks prior to travel. -Cert 122 for refund if other certs not mailed 3 weeks in advance. Please contact the Tax department at least one month prior to purchase for additional information.
Delaware	No state or local sales tax	N/A	
District of Columbia	Not exempt	N/A	
Florida		Click here for certificate	Provide a copy of the Consumer's Certificate of Exemption to vendors, in taxes
Georgia	Not Exempt	N/A	
Hawaii	No state sales tax	N/A	No sales tax, but a gross receipts tax (excise tax) on gross income from almost all types of business activities. There is no general excise tax exemption for goods and services purchased by out-of-state residents.
Idaho	Exempt on all purchases	Click here for certificate	No registration required for exemption. Provide completed Form ST-101 to vendor. Once this form is on file with the vendor, it covers all of a customer's exempt purchases.
Illinois	Exempt except meals and lodging	Click here for certificate	Provide the tax exemption identification number (E9988-8068-05) to retailers, in order to claim the exemption for sales and use taxes. Lodging exempt only if greater than 30 days.
Indiana	Exempt except lodging	Click here for certificate	Must provide vendor with Form ST-105 Lodging exempt from sales tax if rented more than 30 days. Prepared food is not exempt except for the following 2 situations: <ol style="list-style-type: none"> 1. Food for a fund-raiser is exempt from sales tax (look to nonprofit purposes). 2. Meals furnished to college students by the University are exempt from sales tax. Purchases by organizations with over 50% of its expenditures related to social activities are not exempt. Meeting rooms are exempt if used to further the purpose for which exemption was granted.
Iowa	Not Exempt	N/A	
Kansas	Exempt on all purchases	Click here for certificate	No registration required for exemption. Provide Exemption Certificate (Form St-28) to the retailer, in order to avoid sales tax. Individual cannot pay for hotel accommodations and be reimbursed; university must be billed directly or pay with university check.
Kentucky	Exempt – except motor vehicles purchases & rentals	Click here for certificate	
Louisiana	Not Exempt	N/A	
Maine	Exempt on all purchases	Click here for certificate	Provide a copy of the Permanent Exemption Certificate to the retailer, in order to claim the exemption from sales tax.
Maryland	Not Exempt	N/A	

Appendix B, State Sales Tax Table

State	Exempt Status for Sales Tax	Links to Certificates	Comments
Massachusetts	Exempt – except for lodging	Click here for certificate	Present a copy of certificate (ST-2) in conjunction with Form ST-5. Meals are exempt if the meals are conduct of exempt purpose, the university has a Form ST-2 and the vendor keeps appropriate records.
Michigan	Exempt on all purchases	Click here for certificate Federal Determination Letter	All 502 c (3)s are exempt from MI tax. Provide a copy of Form 3372 and Federal Determination Letter to vendor. Exemption does not apply to purchase of tangible personal property or vehicles that are not used primarily for the core purpose of the institution. Individual cannot payfor hotel accommodations and be reimbursed; university must make reservation, and be billed directly or pay with university check.
Minnesota	Exempt on all purchases	Click here for certificate	No registration required for exemption. Provide Certificate of Exemption (ST-3) to the retailer, in order to avoid sales tax.
Mississippi	Exempt on all purchases	Click here for certificate	Need only to present a copy of the letter from the Mississippi State Tax Commission to the retailer, in order to claim the exemption. Sales must be billed directly to or paid by the university.
Missouri	Exempt on all purchases	Click here for certificate	Need only to present a copy of the letter from the State of Missouri to the retailer, in order to claim the exemption. Project exemption certificate needed for a university contractor to make tax exempt purchases on construction materials. Letter is for state sales tax only. Local taxes (tourism) is not covered and there is no exemption available.
Montana	No state sales tax	N/A	Must pay MT Lodging Facility Use Tax (4%). Lodging Facility Sales and Use Tax (3%) and Rental Vehicle Sales Tax (4%)
Nebraska	Not Exempt	N/A	
Nevada	Not Exempt	N/A	
New Hampshire	No state sales tax	N/A	Must Pay Meals & Rental Tax
New Jersey	Exempt on all purchases	Click here for certificate	Provide a copy of the Exempt Organization Permit to the retailer, in order to avoid paying sales tax when purchasing meals, renting hotel/motel rooms, and purchasing taxable, tangible personal property and services. Meals and lodging must be paid for by the university directly by check or credit card. The exemption does not apply if an individual pays and the university reimburses at a later date.
New Mexico	No state sales tax Exempt from Gross Receipts Tax	Contact Tax Department to obtain nontaxable Transaction Certificate	Provide the Nontaxable Transaction Certificate to the retailer, in order to purchase tangible personal property without paying the gross receipts tax that is passed from the business to the consumer.
New York	Exempt on all purchases	Click here for certificate	Provide the Exempt Organization Exempt Purchase Certificate to the retailer, in order to claim the exemption for sales and use taxes in the state of New York. The exemption does not extend to the University's subordinate or affiliated units, nor can it be applied to purchases of motor fuel or diesel motor fuel.
North Carolina	Exempt except meals, motor vehicles, lodging & utilities	N/A	Must pay tax at point of sale, then request refund semi-annually. Form E-585: Jan-June file July thru Oct 15 June-Dec file Jan 1 thru April 15 University must make payments, reimbursements to employees are not considered direct purchases, thus taxes are not refundable.
North Dakota	Exempt on all purchases	Click here for certificate	Provide a copy of the Certificate of Exempt Status to retailers, in order to claim the exemption from sales and use taxes. Only purchases paid for by a check or warrant issued directly by the university qualify for sales tax exemption.

Appendix B, State Sales Tax Table

State	Exempt Status for Sales Tax	Links to Certificates	Comments
Ohio	Exempt on all purchases	Click here for certificate IRS Determination Letter	Must submit certificate to vendor stating purpose of exemption is 501 c 3 status and attach a copy of IRS federal determination letter.
Oklahoma	Not Exempt	N/A	
Oregon	No state sales tax	N/A	Must pay lodging tax.
Pennsylvania	Exempt except lodging	Click here for certificate	Provide a copy of the Sales and Use Tax Certificate of Exemption (Rev-1220) to the retailer, in order to avoid paying sales and use taxes. The exemption does not apply to charges subject to a hotel occupancy tax, unless lodging is greater than 30 days. Purchases must be made in the name of the university and paid by university funds.
Rhode Island	Exempt on all purchases	Click here for certificate	Provide vendor with a copy of certificate of exemption. Any 2 must be paid using a check or credit card of the university.
South Carolina	Exempt on textbook or like-material purchases only	Click here for certificate	Nonprofit organizations are taxable on all items purchased for their own use, but may obtain an exemption on some items to be sold (like fundraisers) by completing Form ST-387.
South Dakota	Not exempt	N/A	
Tennessee	Exempt on all purchases	IRS Determination Letter	Provide a copy of Federal 501c3 exemption letter to vendor, in order to claim the exemption from sales and use taxes.
Texas	Exempt except hotel occupancy tax	Click here for certificate	Provide a copy of the Sales and Use Tax Exemption Certification to the retailer, in order to claim the exemption for sales and use taxes. Only institutions of Higher Education located in Texas are exempt from state hotel occupancy tax. Effective 10/1/03, non-Texas institutions of Higher Education no longer qualify for exemption.
Utah	Exempt on all purchases	Click here for certificate	Present vendor with TC-73 form to create contract which establishes exemption at point of sale regardless of dollar amount.
Vermont	Exempt except meals and lodging	Click here for certificate	Provide a copy of the Vermont Sales Tax Exemption Certificate to retailers, in order to claim the exemption for sales and use taxes.
Virginia	Exempt except meals and lodging	Click here for certificate	Provide a copy of the Retail Sales and Use Tax Certificate of Exemption to retailers, in order to claim the exemption for sales and use taxes. Purchases must be paid directly from University funds.
Washington	Not Exempt	N/A	
West Virginia	Not Exempt	N/A	
Wisconsin	Exempt except rental vehicles, construction contracts, & WI direct pay permits	Click here for certificate	Provide a copy of the Wisconsin Sales and Use Tax Exemption Certificate to retailers, including the exemption certificate number, in order to claim the exemption on purchases.
Wyoming	Not Exempt	N/A	

Appendix C, Procard Missing Receipt Affidavit

University of Notre Dame Procard Missing Receipt Affidavit

This form is used to provide a detailed description of items purchased with the Notre Dame Procurement Card when no receipt is available.

The completed form should be scanned and attached as a receipt to the transaction in Concur.

A separate form is required for each transaction missing a receipt. If the exact amount of an individual item is not available, please provide a reasonable cost estimate for that item.

This form is to be used ONLY for Procard transactions

Cardholder Name _____

Merchant Name _____

Transaction Date _____ Purchase Total Amount _____

Item Description

Amount

_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

Signature

Date