This PCard Reconciliation manual has been updated as of 5-1-14.

All edits were associated with the University's change in PCard providers. As of May 1, 2014, the University's PCard changed from a Wells Fargo MasterCard to a U.S. Bank Visa credit card.
PCard Reconciliation

Reference Manual

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Office of Human Resources
University of Minnesota
PCARD RECONCILIATION

Reference Manual

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Financial Roles and Responsibilities

A community of people within each unit share financial stewardship, even though we may all play different roles. Listed below are six primary financial roles. Keep in mind that these are roles, not job descriptions, so you may function in several of these capacities.

**Initiator**

Individuals who request or initiate an event that results in a financial transaction. They are responsible for conducting activities and events within the boundaries of compliance with University policies and procedures and funding agency restrictions. Note: Any University employee has the potential to be an initiator.

**Preparer**

Individuals who prepare, code, review, and/or process sponsored and nonsponsored accounting transactions in compliance with University policies and procedures and funding agency restrictions; resolve discrepancies; and prepare reports.

**Approver**

Individuals who review and approve sponsored and nonsponsored accounting transactions to ensure compliance with University policies and procedures and funding agency restrictions, and who identify problems and ensure resolutions.

**Fiscal Monitor**

Individuals who are responsible for policy interpretation and implementation for a department (or collegiate unit or higher). They manage the sponsored and nonsponsored accounting and fiscal operations of a department (or collegiate unit or higher) in compliance with University policies and procedures and funding agency restrictions.

**Principal Investigator/Project Manager**

Individuals who provide leadership for a research grant and/or subunit within a department by managing, problem solving, ensuring compliance with policies, and monitoring budgets.

**Academic/Administrative Head**

Individuals who provide overall leadership for the unit and the University in general. They participate in policy formation and ensure policy implementation for their unit. They are also responsible for their unit’s overall financial management.
Roles and Responsibilities Specific to the PCard

Cardholder

The cardholder is responsible for ensuring purchases are allowable according to University of Minnesota financial policies, department policies and procedures, and, for sponsored funds, sponsoring agency guidelines. Specifically, cardholders must:

- Complete the mandatory cardholder training and submit the authorized PCard application.
- Activate and maintain the card in a secure manner.
- Use the PCard for business purposes.
- Know UWide Contract suppliers and obtain discounted rates whenever possible.
- Obtain sales tax exemption, where applicable.
- Obtain original, itemized receipts from merchants/suppliers and retain and submit these original receipts to be in compliance with the monthly reconciliation process.
- Provide a separate signed statement for transactions with missing receipts using the Statement in Lieu of Receipt.
- Provide receipts and justification to the PCard reconciler in a timely manner to meet the monthly deadlines.
- Take action to resolve disputed items (within 60 days of purchase date) or returns in a timely manner. Ensure the credit or resolution has occurred.
- Immediately report lost or stolen cards to U.S. Bank (800-344-5696) and the Central PCard Office (pcard@umn.edu or 612-624-1617).
- Upon termination of employment or transfer to another department, return the PCard to the department card administrator.

Reconciler

Reconcilers are assigned by the department based on the job function (e.g., the cardholder may be the reconciler). They are responsible for meeting PCard-related deadlines as established by Purchasing Services. Specifically, they must:

- Work with the cardholder to gather and submit all required supporting documentation, including justification, for each transaction.
- Ensure all PCard-related documents and transactions are consistent with departmental and University policies and procedures, and are not fraudulent.
Roles and Responsibilities Specific to the PCard (cont.)

- Assign the appropriate ChartFields and provide the description/justification in the financial system for each transaction.
- Process and print Purchase Detail reports.
- Notify approvers of verified transactions to review.
- Monitor each transaction to ensure no errors exist.
- Work with approvers to ensure the Purchase Detail report for the billing cycle is printed, signed, and submitted with receipts for imaging by the end of the month following the activity.

**Approver**

Approvers are determined by the cardholder’s department, based on delegation of authority (a cardholder may NOT be their own approver). An approver’s responsibilities include:

- Review and take appropriate action on PCard activity.
- Ensure transactions are consistent with department and University policy and procedures, and are not fraudulent.
- Determine the transaction’s propriety, accuracy, and compliance.
- Ensure transactions are distributed to the appropriate ChartField account.
- Work with the reconciler to ensure the Purchase Detail report is signed by the cardholder and submitted with receipts for imaging by the end of the month following the activity.

**Certified Approver**

Certified Approvers (CAs) are responsible for reviewing and taking appropriate action on procurement card transactions that have been reconciled to be charged to a sponsored ChartField string. CAs are required to review and take action on sponsored PCard transactions that meet one or both of the following criteria: totals $1,000 or greater OR contains a travel-related Account value (falls within the Account series of: 7206XX).

A CAs responsibilities include:

- Review and take appropriate action on sponsored PCard transactions to verify the expense was allowable, allocable, available, and reasonable per the sponsor’s guidelines.
- Ensure transactions are consistent with department and University policy and procedures and are not fraudulent.
Roles and Responsibilities Specific to the PCard (cont.)

CAs are determined by cardholder, based on the CA routing and approvals grid located online at www.research.umn.edu/regulations/sproles.html (select “Certified Approver”).

**Department Card Administrator**

The department card administrator (DCA) is responsible for overseeing and managing the PCard process at the local/departmental level. Specifically, DCAs must:

- Develop department procedures regarding the card program and provide assistance within the department.
- Act as liaison between the Central PCard Office and cardholder.
- Notify the program administrator in writing or email of employee changes or lost or stolen cards.
- Maintain current knowledge of University of Minnesota PCard policies and procedures.
- Maintain a list of authorized signers/approvers on file in their unit.

**Dean or Department Head**

The dean or department head (or designee) is responsible for authorizing University employees to use the PCard.

**Purchasing Services**

- Manages the PCard program for the University of Minnesota.
- Acts as a program liaison between the provider bank (U.S. Bank) and University departments.
- Represents the program to the University community and outside agencies.
- Promotes PCard program awareness and appropriate utilization.
- Develops and maintains PCard policies and procedures.
- Ensures monitoring and follow-through of reconciled statements and support documentation.
- Reconciles and submits monthly payments to provider bank.
- Monitors and ensures Purchase Detail reports and supporting documentation (e.g., receipts) received from departments are imaged by the monthly deadline.
The following policies and procedures can be found at www.policy.umn.edu:

**General University Policies**
- Internal Controls*
  
- Board of Regents Code of Conduct

**Purchasing-Related Policies and Procedures**
- Board of Regents Purchasing Policy
- Purchasing Goods & Services
  - Non-PO Related Payments List
- Purchasing a Professional Service
- Managing University Capital Equipment
- Using the University Procurement Card
  - EFS Procurement Card Processing Calendar
  - Examples of Allowable and Unallowable Purchases
  - Information on Minnesota State Sales Tax
- Hospitality and Other Special Expenses
Overview of the Monthly PCard Reconciliation Process

The following process flow depicts an overall summary of the monthly PCard reconciliation process and its general timelines.

1. Cardholder makes a purchase. The transaction appears in EFS.
2. Cardholder gives reconciler receipts, justification, and accounting information.
3. Reconciler completes reconciliation tasks in EFS.
4. Approver(s) reviews and approves transactions per policy and procedures.
5. Reconciler monitors to ensure tasks are completed by the monthly deadline.
6. Purchasing Services performs the monthly reconciliation activities.
7. Signed Purchase Details report and supporting documentation must be imaged by the department/cluster or Central Imaging.

Monthly Billing Cycle Activity Occurs (e.g., 8/26/20XX – 9/25/20XX)

By the 10th of the Month Following the Activity:
All transactions must be “Approved” and have a “Valid” budget. (e.g., 10/10/20XX)

15th of the Month Following the Activity: Forced Reconciliation Occurs (e.g., 10/15/20XX)

Last Day of the Month Following the Activity: Report and documentation must be imaged (e.g., 10/31/20XX)

If deadline was not met, post forced reconciliation activities performed by the department.
The Cardholder Makes a Purchase and the Transaction Appears in EFS

The overall monthly PCard reconciliation process begins when the cardholder makes a purchase with his/her PCard. PCard transactions are loaded into EFS on a nightly basis. When the transaction is loaded into EFS, the system will determine and assign it to its associated monthly billing cycle.

Overview of the Monthly Billing Cycle

Similar to most credit cards, the PCard will group transactions together into a specific monthly billing cycle. To view the specific monthly billing cycle dates established by Purchasing Services, refer to the “EFS Procurement Card Processing Calendar” in the Appendices of the “Using the University’s Procurement Card Policy.” Based on this calendar, each transaction will fall into a specific billing cycle. Knowing this information is crucial, as whichever monthly billing cycle the transaction falls into will determine its monthly reconciliation deadlines.

Monthly Deadlines for the Department/Cluster

- **Reconciliation in EFS.** Every transaction must be approved and have a valid budget in EFS by the 10th of the month following the activity.

- **Imaging of Supporting Documentation.** The signed Purchase Details Report and the original receipts, etc. must be imaged at the cluster level or by Central Imaging by the last day of the month following the activity.

  - Failure to image this mandatory report and documentation by the last day of the month will result in the PCard being deactivated.
PCard Deadlines

Purchasing Services (the Central PCard Office) is responsible for establishing and communicating all PCard reconciliation deadlines. These deadlines must be met by all University departments. PCard transactions must be reconciled in a timely manner to ensure that all transactions are appropriate and that accuracy of the reports is reflected in the appropriate month. Transactions will be reflected in the General Ledger in the month following the activity. The EFS Procurement Card Processing Calendar, which outlines all of the PCard deadlines, is located on the policy website in the policy.

Below is a high level summary of the PCard deadlines:

- Reconciliation deadline: 10th of the month following the transaction’s activity.
- Forced reconciliation occurs: 15th of the month following the transaction’s activity.
- Purchase Details report and supporting documentation deadline: Last day of the month following the transaction’s activity.

**Reconciliation Deadline**

Reconcilers will have through the tenth of each month following the PCard transaction’s activity to reconcile. If the tenth of the month is a weekend or holiday, the deadline will be extended through the next business day. If a transaction is not reconciled, in “Approved” status, and have a budget status of “Valid” before the deadline, Purchasing Services will run a forced reconciliation process, which will post the transaction to the General Ledger using the PCard’s default ChartField string. If a budget error exists, the transaction will post to the PCard’s default ChartField string.

**Force Reconciliation**

On the fifteenth of the month following the PCard activity, all unapproved transactions and/or transactions that do not have a budget status of “Valid” will be force-reconciled. Once a transaction is force-reconciled, it will be set to a “Closed” status. The department must correct the transaction posted to the default ChartField string by creating a journal entry to appropriately update the accounting information. In addition, the journal entry must contain a detailed justification for every transaction.

**Purchase Details Report and Supporting Documentation Deadline**

In addition to reconciling each transaction in the system, a Purchase Details report and supporting documentation must be scanned and imaged into the ImageNow system by either the department/cluster or sent to Central Imaging by the last day of the month following the activity. Failure to do so will result in the deactivation of the cardholder’s PCard.
Department and Certified Approval Statuses

Each Month, all financial roles associated with the PCard reconciliation process must work together to achieve “Approved” status in the Department and Certified Approval status fields for every PCard transaction by the monthly deadline (typically the 10th of the month following the activity). Before these stages are achieved, there are other stages involved. Below are the possible statuses that a PCard transaction can achieve.

**Staged**

This status may be achieved for two possible reasons:

1. *The reconciler has not yet completed his/her tasks:* all transactions initially appear as “staged.” This means that the transaction was loaded into EFS, yet has not been reconciled and verified by the PCard reconciler.

2. *The approver has not approved it and requests changes:* once an approver reviews a verified transaction, he/she must make the decision to either approve or not approve it. If the approver does not want to approve the transaction, he/she will manually reset its status back to “staged” to inform the reconciler that changes must be made before the transaction will be approved. The reconciler must look to the transaction’s “Comments” field located on the PCard Transaction Details page to read the approver’s instructions on what must be changed.

**Verified**

The reconciler has completed his/her monthly reconciliation tasks in the system and the transaction awaits action by the approver(s). The reconciler is responsible for changing the transaction status from “Staged” to “Verified.”

**Approved**

The transaction was approved by the departmental approver and Certified Approver (if applicable) and is ready to be processed by the system in the voucher process. The approver is responsible for changing the transaction status from “Verified” to “Approved.”

**Closed**

The transaction has been pushed to the voucher staging table and has posted to the General Ledger. The system will change the status from “Approved” to “Closed” after the force-reconciliation date. Once a transaction reaches this stage, the ChartField string can no longer be changed by the reconciler or the approver(s). Comments/justifications can and must be added if the transaction was force-reconciled.
Required Supporting Documentation

Each month, all transactions that fall within a specific billing cycle must be reconciled. The PCard reconciler is responsible for obtaining the required supporting documentation, justification, and accounting information from the cardholder. The cardholder and PCard reconciler must establish an effective process as this will be a recurring task each month.

According to the PCard policy, the cardholder must submit the following supporting documentation to the PCard reconciler:

Receipts
Itemized, original receipts must be taped (not stapled) to an 8.5 x 11 sheet of white paper. All purchases must abide by all departmental and University policies and any applicable sponsor guidelines.

Justification
Adequate justification answering the 5 Ws (who, what, where, when, and why) must be provided to the preparer by the cardholder. The preparer must enter it in the financial system. If a charge is reconciled to be paid by a sponsored project, the justification must state why the purchase is allowable, allocable, available and reasonable.

Purchase Details Report
This report may be run by the reconciler or approver and lists the summary of the cardholder’s transactions. It must be imaged into ImageNow by the end of each month following the activity. Failure to meet this monthly deadline will result in the deactivation of the cardholder’s PCard.

Signature
If the cardholder is not the reconciler, his/her written (ink) signature must be obtained on the Purchase Details report, verifying that all purchases abide by University policies and procedures. If the reconciler and cardholder are the same person, a written signature is not required (the report will serve as an electronic signature).

Statement in Lieu of Receipt
If the cardholder misplaced a receipt, this form must be completed in order to comply with University policy and for auditing purposes. This form must be used only as a rare exception.

Dispute/Resolution Form
If an inappropriate charge appears that was not made by the cardholder, the cardholder is responsible for contacting the supplier to dispute the charge within 60 days of when the transaction occurred. If the issue is not resolved, the cardholder must fill out the Procurement Card Dispute/Resolution form and inform the reconciler of the charge and its amount. This form can be included as supporting documentation with the Purchase Details report. However, the form must also be sent separately from the Purchase Details report to the Central PCard office. Refer to the “Using the University Procurement Card” policy for more information.
**PCard Reconciler Completes Reconciliation Tasks**

**Scrutiny of Cardholder Documentation**

Before performing any data entry tasks in EFS, the reconciler must first verify that the cardholder has submitted all of the required information for reconciliation, and adhered to University policy and procedures. The reconciler’s three primary offline tasks are: scrutinize receipts, obtain the correct accounting information, and obtain sufficient justification.

**SCRUTINIZE PCard PURCHASES AND THEIR ASSOCIATED RECEIPTS**

The reconciler must:

- Scrutinize each receipt to ensure that the purchase was allowable according to:
  - University policy (e.g., Using the University’s Procurement Card)
  - The department’s policies and guidelines for purchasing goods and services
  - The sponsor’s guidelines if a sponsored project will be charged for the costs
- Verify the purchase adheres to the Minnesota State Sales Tax exemption agreement.
- Scrutinize any forms (e.g., Statement in Lieu of Receipt) or other supporting documentation to ensure compliance with University policy and sponsor’s guidelines (if applicable).

**OBTAIN ADEQUATE JUSTIFICATION FROM THE CARDHOLDER**

Per policy, every financial transaction requires an adequate justification. The reconciler must obtain the following justification-related information:

- The “5 W’s”, which answers the questions: who, what, where, when and why
- Explanation that the purchase was allowable, allocable, available, and reasonable according to the sponsor’s guidelines (if it is a sponsored transaction)

**OBTAIN THE CORRECT CHARTFIELD STRING INFORMATION**

Reconcilers must work with the cardholder to obtain the correct accounting information to charge the expenses. Reconcilers must ensure that the ChartField is:

- A valid ChartField string. If it is not, it will fail the PCard budget validation process.
PCard Reconciler Completes Reconciliation Tasks (cont.)

Data Entry into the Financial System

Once the reconciler has scrutinized the cardholder’s receipt(s) for compliance, the reconciler must complete the following data entry tasks for each PCard transaction in the financial system:

1. Verify that the transaction date and dollar amount in the system match the dollar amount listed on the cardholder’s receipt.

2. Optional. Where appropriate, click the <Line Details> icon to view the additional third level detail from the merchant to further scrutinize the cardholder’s purchase.

3. Click <Details> on the specific transaction.
   - Enter a succinct, high level summary of the transaction in the Description field.
   - Enter the correct ChartField string(s) in the Distributions section.
   - Enter an adequate justification in the Comments section.
   - Click <Verify>. Doing so will automatically save the transaction.
   - Click <Next> or <Previous> to advance to the next or previous transaction. Repeat the above steps for the remaining transactions that must be reconciled.

4. Once reconciled, each transaction must have a valid budget. Reconcilers may choose one of the following methods to perform the budget validation process:
   a. Automatic Budget Validation (recommended): the system will automatically perform a batch budget validation process for all PCard transactions each night. The reconciler may review each transaction the following day to confirm that the budget is valid.
   b. Manual Budget Validation (not recommended): reconcilers can manually initiate the budget validation process by selecting the checkbox of the intended line(s) and clicking <Budget Check>. This process is not recommended, as this process may take up to several minutes.
Reconcilers will perform their data entry tasks by navigating to the Reconcile Statement page. This page requires the reconciler to establish search parameters in order to retrieve PCard transaction data. In addition, this page may be used to perform specific searches such as reviewing transactions that have achieved a specific status.

**Note:** as a best practice, reconcilers are encouraged to search for transactions that have the Department Approved Status of “staged” for a specific billing cycle. Doing so will reveal only the “staged” transactions, which indicates that the reconciler has not yet performed the necessary reconciliation steps.

Navigate to: **Home > eProcurement > eProcurement Card Center > Reconcile > Reconcile Statement.**

![Reconcile Statement Search](image)

<table>
<thead>
<tr>
<th><strong>Field Name</strong></th>
<th><strong>Field Description</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td>Role Name</td>
<td>Select the Reconciler role.</td>
</tr>
<tr>
<td>EmplID</td>
<td>The employee ID number of the cardholder. If the lookup icon is clicked, a list of all of the cardholders assigned to the reconciler will appear.</td>
</tr>
<tr>
<td>Employee Name</td>
<td>The name of the cardholder.</td>
</tr>
<tr>
<td>Card Issuer</td>
<td>“PCard” must be selected when searching for transaction in a specific billing date.</td>
</tr>
<tr>
<td>Card Number</td>
<td>The cardholder’s credit card number. May be left blank.</td>
</tr>
</tbody>
</table>
### Reconcile Statement: Search (cont.)

<table>
<thead>
<tr>
<th>Field</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Billing Date</td>
<td>The billing date associated with the monthly PCard reconciliation deadline. This date is established by the Central PCard office. A list of billing dates per fiscal year can be found online in the Policy Library. For best results, leave blank.</td>
</tr>
<tr>
<td>Department Approval Status</td>
<td>Allows the reconciler to narrow the search parameters based on a transaction's statement status: Approved, Closed, Error, Staged, or Verified.</td>
</tr>
<tr>
<td>Certified Approver Status</td>
<td>Specific to transactions that have been redistributed using a sponsored ChartField string. Allows the reconciler to narrow the search parameters based on a transaction's statement status: Approved, Closed, Error, Staged, or Verified.</td>
</tr>
<tr>
<td>Budget Status</td>
<td>Allows the reconciler to narrow the search parameters based on a transaction's budget status: Error, Not Checked, or Valid.</td>
</tr>
<tr>
<td>ChartField Status</td>
<td>Allows the reconciler to narrow the search parameters based on a transaction's ChartField status: Recycled (invalid ChartField string or FinEmpID is missing) or Valid.</td>
</tr>
<tr>
<td>Merchant</td>
<td>Do not use this field.</td>
</tr>
<tr>
<td>Transaction Date</td>
<td>The date on which the PCard transaction occurred.</td>
</tr>
<tr>
<td>Charge Type</td>
<td>Do not use this field.</td>
</tr>
<tr>
<td>Posted Date</td>
<td>Do not use this field.</td>
</tr>
</tbody>
</table>
Reconcile Statement: Procurement Card Transactions

Once the reconciler has defined the search parameters, the Procurement Card Transactions page will appear. This page provides a high level summary of all transactions that met the reconciler’s search criteria on the previous Search page. The reconciler must use this page to complete the following monthly reconciliation tasks:

- Verify that the transaction date and dollar amount in the system match the dollar amount listed on the cardholder’s receipt.

- Optional. Where appropriate, click the <Line Details> icon to view the additional third level detail from the merchant to further scrutinize the purchase. Some merchants do not submit this information.

- Click <Details> to access the PCard Transaction Details subpage to perform the necessary data entry tasks.

### Field Name | Field Description
--- | ---
Trans Date | The date on which the transaction occurred.
Merchant | The name of the merchant (supplier) used to make the purchase.
DA Status (Department Approval) | Indicates the transaction’s status for the department approver. Possible values are: “Staged”, “Verified,” and “Approved.” Refer to the “Statuses” page of this manual for further information.
Reconcile Statement: Procurement Card Transactions (cont.)

**CA Status (Certified Approval)**
Indicates the transaction’s status for the Certified Approver, if applicable. If a sponsored ChartField string is being charged on the transaction that either is $1,000+ OR uses an Account value that is travel-related (7206XX) for any dollar amount, this field will appear. Possible options are: “Staged”, “Verified,” and “Approved.” Refer to “Statuses” section of this manual for more information.

**Transaction Amount**
The dollar amount of the transaction.

**Line Details icon**
May display third level data from the merchant if provided by merchant. Third level data provides specific information to validate what was purchased.

**Details link**
Clicking this icon will open a subpage where data must be entered to reconcile the transaction.

**Budget Status**
Indicates the transaction's budget status. Possible values are: “Valid”, “Error,” or “Not Checked.” Refer to the “Statuses” section of this manual for more information.

**Redistrib**
Indicates whether the transaction's default distribution has been changed. “Yes” indicates it was changed by the reconciler. “No” indicates no changes were made since the last time the transaction was saved.

**<Stage>**
Changes the selected transaction’s status(es) to “Staged.”

**<Verify>**
Changes the selected transaction’s status(es) to “Verified.” Clicking this action button will automatically save any changes. Therefore, clicking **<Save>** is unnecessary once **<Verify>** is clicked.

**<Validate Budget>**
Initiates the budget-check process for the selected transaction(s).
The reconciler is able to review additional third level data for transactions from certain types of merchants (suppliers). For example, all airline merchants provide this level of detailed data. The reconciler must click the <Line Details> icon on the Procurement Card Transactions page in order to access this data.

Once clicked, the reconciler must click additional <Line Details> icons to eventually view this data.

Click <Return> to return to the main Summary page after scrutinizing the data.
Reconcile Statement: PCard Transaction Details

The PCard Transaction Details subpage contains all of the necessary data that must be entered by the PCard reconciler. This subpage has two overall purposes. The first and most common purpose is for the reconciler to enter the transaction’s description, ChartField values, and justification information. The other purpose of this subpage is for the approver to provide detailed instructions to the reconciler in the Comments field when the approver has decided to not approve the transaction.

The reconciler must:

- Enter a high level summary of the transaction in the Description.
- Enter a valid ChartFied string in the Distributions section.
- Enter a business justification in the Comments.
- Click <Verify>. Doing so will automatically save the transaction.

Navigate to: Home > eProcurement > Procurement Card Center > Reconcile > Reconcile Statement.
Reconcile Statement: PCard Transaction Details (cont.)

The reconciler is responsible for entering data into the following fields on this subpage:

<table>
<thead>
<tr>
<th>Field Name</th>
<th>Field Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Description</td>
<td>Enter a brief summary describing the transaction. A maximum of 27 characters may be entered in this field. Data entered in this field will populate the Purchase Details report and many other financial reports.</td>
</tr>
<tr>
<td>Distributions</td>
<td>Enter the appropriate ChartField strings that must pay for the transaction’s expense(s) into this section. To add multiple distribution lines, click &lt;+&gt; to insert a new row and enter the appropriate ChartField values.</td>
</tr>
<tr>
<td>Comments</td>
<td>Enter an adequate justification that adheres to policy and sponsor’s guidelines (if applicable). All justifications must state the “5 W’s” (who, what, where, when, and why) of the purchase.</td>
</tr>
<tr>
<td>Attachment</td>
<td>(Optional) Attach additional documentation such as a scanned image of a receipt. Attachments are used for internal departmental use only and do NOT fulfill nor substitute for the imaging requirements established by the Central PCard Office.</td>
</tr>
<tr>
<td>“Action” button</td>
<td>Once all data has been entered, click on an action button to initiate an action. The following action buttons may be clicked:</td>
</tr>
<tr>
<td></td>
<td>• &lt;Save&gt; saves all changes made by the reconciler.</td>
</tr>
<tr>
<td></td>
<td>• &lt;Verify&gt; saves the transaction and sets its status to “verified.”</td>
</tr>
<tr>
<td></td>
<td>• &lt;Validate Budget&gt; saves the transaction and initiates the manual budget validation process.</td>
</tr>
<tr>
<td></td>
<td>• &lt;Previous&gt; or &lt;Next&gt; advances to the PCard Transaction Details subpage of the cardholder’s next transaction.</td>
</tr>
<tr>
<td></td>
<td>• &lt;Return to Main Page&gt; returns the user to the Reconcile Statement page.</td>
</tr>
</tbody>
</table>

OTHER FUNCTIONALITY OF THE PCARD TRANSACTION DETAILS SUBPAGE

If either the Cluster or Central Imaging has linked the supporting documentation to the transaction via ImageNow, the scanned image may be accessed via the PCard Transaction Details subpage. To do so, click <Images>. This will launch an additional window displaying the ImageNow login screen, where the transaction’s supporting documentation may be viewed if an image exists for this transaction.
Justification Standards

The Reconciler Completed Reconciliation Tasks: Enters Justification

Per University policy, every transaction is required to capture the who, what, where, when, and why (also known as the 5 Ws) that pertain to the purchase. Approvers (and auditors when applicable) will scrutinize each transaction to ensure it is appropriate as per the University’s justification standards. Refer to the justification standards policy for further guidance.

Here are some justification guidelines that all transactions must address in Comments:

- **Who** initiated the transaction? List the individual(s) or unit(s) involved, affected, or in need of the purchase.
- **What** is the transaction for? Specify what the purchase was and how it will be used.
- **Where** did the activity take place? List the location or other specifics describing where the activity or expense was made.
- **When** did (or will) the activity take place? List the date or time when the purchase was made or will be used.
- **Why** was the purchase necessary? Describe how relates to the account(s) affected and how it benefits the University.

In addition, if the transaction is reconciled to be charged to a sponsored account, further information must be captured in Comments to ensure the sponsor’s guidelines are met. Here is an overview of additional information that must be stated on a sponsored transaction:

- **Allowable**: Ensure each expense can be made according to the sponsor’s guidelines.
- **Allocable**: Describe how the purchase solely benefits this sponsored project and makes a direct connection to supporting the goals of the project.
- **Available**: Confirm the funds were authorized by the sponsor to be spent on this purchase according to the sponsor’s approved budget.
- **Reasonable**: Describe how the goods acquired and costs involved reflect the action that a prudent person would have taken under the circumstances at the time the purchase was made.

After all data entry is performed, the reconciler is responsible for monitoring all transactions. Specifically, the reconciler must take the necessary steps to ensure that all transactions successfully post to the University’s General Ledger within the established deadlines. Below is a checklist of tasks the reconciler is expected to take to ensure all reconciliation deadlines and processes were followed:
The PCard Reconciler Completes Reconciliation Tasks: Budget Validation

All PCard transactions must have a “Valid” budget status in order to fulfill the monthly reconciliation requirements. Reconcilers may choose one of the following methods to perform the budget validation process:

a. *Automatic budget validation* (recommended): EFS will automatically perform a batch budget validation process for all PCard transactions each night. This means that once the reconciler has completed the regular reconciliation tasks, the system will automatically perform the budget validation process at night. As a result, reconcilers who utilize this functionality can save time by not having to wait for the manual budget validation process, as this process can take several minutes to be completed. Reconcilers who utilize this functionality must perform a search for transactions having a budget “Error” status the next day, to ensure none of the transactions failed the nightly budget validation process. If any budget errors occurred, the reconciler must resolve them the next day.

b. *Manual budget validation* (not recommended): the reconciler may manually initiate the budget validation process by selecting the checkbox of the intended line(s) and clicking <Budget Check>. This process is not recommended, as this process may take up to several minutes and slows down the financial system’s performance.

The budget validation process will verify whether the ChartField(s) in each distribution has been established, and is a valid combination. If the budget validation is successful, the transaction’s Budget Status will appear as “Valid.”

**Resolving Budget Status Errors**

If a transaction’s Budget Status is “Error”, the reconciler must check the distribution for data entry errors or consult with the approver and/or fiscal monitor to learn the correct ChartField information. Next, the reconciler must reset the transaction’s status to “Staged,” as this is the only status that allows the reconciler to perform data entry. Once in staged status, the reconciler may enter the correct (valid) ChartField information and click <Verify> again. The budget validation process must also be repeated. Unless a valid ChartField string is entered, the transaction will not meet the monthly reconciliation deadline.
Purchase Details Report

Signed Purchase Details Report and Supporting Documentation Must Be Imaged

Per policy, all PCard transactions in EFS must have required supporting documentation linked to them in ImageNow by the last day of the month following the activity. Failure to do so will result in deactivation of the cardholder’s PCard.

The Purchase Details Report is a component of the mandatory supporting documentation. Each department is responsible for determining the local process for when the report is printed: either before or after reconciliation occurs. Regardless of the timing, the report must be run by the reconciler and signed by cardholder. If the cardholder is also the reconciler, the report does not need to be signed, as the cardholder already verified all transactions when completing the reconciliation tasks in EFS.

There are two ways in which the reconciler may run this mandatory report: via the Reconcile Statement Summary Page or via the Purchase Details page.

To run the report via the Reconcile Statement: Procurement Transactions page:

Navigate to: Home > eProcurement> eProcurement Card Center>Reconcile> Reconcile Statement

1. Choose the Cardholder by selecting his/her name in the EmplID field.
2. Select <PCard> as the Card Issuer.
3. Select the appropriate Billing Date.
4. Click <Search>.
5. The Reconcile Statement: Procurement Card Transactions page will appear. Click <Print Purchase Details Report> to initiate the running of the report. A new web browser window will appear, where eventually a PDF of the report may be printed.
To run the report via the Purchase Details page, navigate to: Home > eProcurement > Procurement Card Center > Reports > Purchase Details

1. Select “Reconciler” as the Role Name.

2. Enter or select the employee’s ID number in the EmplID field.

3. Select “Visa” as the Card Issuer.

4. Select the monthly Billing Date in which the report must be run. A list of billing dates will appear.

5. Click <Print>. This will initiate the running of the report. A new web browser window will appear, where a PDF of the report may be printed.
# Field Name

## Report ID
Defaulted value.

## User ID
The Internet ID of the user who printed the report.

## Billing Date
The monthly billing time frame in which the transaction occurred and must be reconciled. The deadlines are established by the Central PCard Office.

## Barcode
The system will generate a unique barcode for each report or each card. The numbering sequence for each report is: the employee's seven-digit employee ID, the last four digits of the PCard, and the billing date (mmddyyyy).

## EmplID
The employee ID number of the cardholder. The name of the employee also appears.

## Transaction Number
The unique number indicating the purchase from the supplier (merchant).

## Trans Date
The date which the transaction occurred.
## Purchase Details Report (cont.)

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<tr>
<td><strong>Date Posted</strong></td>
<td>The date when the transaction posted from the merchant to the Wells Fargo system. This date does not appear on the Reconciliation Statement page.</td>
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<tr>
<td><strong>Description</strong></td>
<td>The high-level summary description of the transaction that was entered on the Reconciliation Statement page.</td>
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<tr>
<td><strong>Approver ID</strong></td>
<td>Indicates the Internet ID of the approver for the transaction. If no approver is listed, the transaction has not been approved yet. If the transaction was force-reconciled, the Status will be “Closed” and the Approver ID will be blank.</td>
</tr>
<tr>
<td><strong>Status</strong></td>
<td>The transaction’s status at the time the Purchase Details report was run. Possible values are: staged, verified, approved or closed.</td>
</tr>
<tr>
<td><strong>Merchandise Amount</strong></td>
<td>The dollar amount of the transaction.</td>
</tr>
</tbody>
</table>

### ADDITIONAL INFORMATION

- The ChartField string(s) charged for each transaction will appear on the report.
- If a transaction was force-reconciled, the reconciler must enter the comments in the closed transaction, and proper authorization must be documented and dated by a physical signature of the PCard’s assigned approver(s) on the Purchase Details report.
- If the cardholder is not the reconciler, the cardholder must physically sign and date the report, indicating that all charges adhere to University policies.
The reconciler is responsible for gathering all required supporting documentation and ensuring that it is imaged into ImageNow by the last day of the month following the activity. Failure to do so will result in the deactivation of the cardholder's PCard.

Here is a list of the required supporting documentation that must be imaged:

- Barcoded Purchase Details report
- Cardholder’s authorization or signature (a physical signature is required on the printed report if the cardholder is not the reconciler)
- Itemized original receipts taped to an 8.5 x 11” sheet of white paper (submitted in an order that follows the report)
- Statement in Lieu of Receipt (if applicable and to be used only as an exception)

If the imaging is not done within the department/cluster level, follow these instructions to submit PCard documentation to Central Imaging:

- Step 1: After all PCard transactions are approved in EFS, print the Purchase Details report and have the cardholder sign it.
- Step 2: For each unique PCard, scan its entire report, followed by all required receipts taped to an 8.5 x 11 sheet of white paper, using a local scanner or multi-function printer/copier; remembering to redact full credit card numbers displaying on receipts.
- Step 3: Create an email with the document ID, obtained from the bar coded cover sheet, as the subject line. The document ID is the 19-digit number below the Purchase Details report’s barcode (the cardholder’s Empl ID, last four digits of the card number, and the eight digits of the billing cycle’s end date). Note: the subject header is critical. Any extra information will cause the email to fail.
- Step 4: Attach the PCard’s scanned documentation to the email.
- Step 5: Send the email to pcardimg@umn.edu.
- Step 6: Retain the paper copies for 90 days, then destroy.

For more information on imaging, go to: www.finsys.umn.edu/imaging/email_imaging_ER&PCard.pdf
Approver(s) Reviews Transactions

The Central PCard Office’s staff will assign departmental approvers and Certified Approvers per card, based on the cardholder’s application. Based on these security roles, the assigned approvers are responsible for reviewing each transaction and its supporting documentation to ensure compliance with all University policies and procedures, as well as sponsor guidelines, if applicable.

Reconcilers are responsible for informing approvers that transactions await their review. In addition, reconcilers are responsible for providing the cardholder’s required supporting documentation (e.g., receipts and Purchase Details Report) to the approvers for their review.

Approvers scrutinize each transaction in EFS to ensure it adheres to policy, contains correct COA values, and it is appropriately justified, as per the University’s justification standards. If the PCard’s approver or Certified Approver determines the transaction does not meet one or more of these requirements, the entire transaction will not be approved.

The reconciler will know whether a transaction was approved by reviewing the Department Approval/Certified Approval Status fields. If approved, the transaction’s status will be changed to “Approved.”

If the PCard’s transaction is not approved, the approver(s) will reset the transaction’s Status from “Verified” to “Staged” and will communicate needed changes to the reconciler by adding a new row of information in the transaction’s Comments. The financial system will send the reconciler an email notification that the transaction(s) was set back to “Staged” status by the approver. The emails are sent out nightly by the system and only one email is sent, even if more than one transaction was restaged by the approver. Thus, if there are multiple reset transactions occurring the same day, the reconciler will only receive one email.

Reconcilers are responsible for reading the approver’s comments in EFS and making any requested revisions. Once the revisions are made and saved, the reconciler must set the transaction to “Verified” and inform the approver it is ready for review. The approver must review the transaction again. Both the reconciler and the approver continue this process until the approver is satisfied with the revision(s). Until the transaction meets the approver’s standards, it will not be allowed to move forward.
Reconciler Monitoring Responsibilities

ONE TO TWO DAYS BEFORE THE MONTHLY DEADLINE
(Typically the 8th-9th of the month. Refer to Procurement Card Processing Calendar for specific dates.)

Reconcilers must conduct multiple searches on the Reconcile Statement page using the monthly deadline’s Billing Date and the following statuses:

- Select “Staged” as the Statement Status. If a transaction appears, it indicates the reconciler has not completed the reconciliation tasks OR the approver did not approve it and reset its status to staged. The reconciler must perform the proper reconciliation steps. If this status remains at the deadline, it will be force-reconciled.

- Select “Verified” as the DA Status (and CA Status, if applicable). If transactions appear, it indicates the approver has not yet approved the transaction. Contact the approver to remind him/her of the deadline. If this status remains at the deadline, it will be force-reconciled.

- Select “Error” as the Budget Status. If transactions appear, it indicates those transactions failed budget validation. If a transaction was approved or saved, work with the approver to reset the status back to “Staged” so that changes can be made. Once the status is set to “Staged”, a valid ChartField string must be entered by the reconciler. If this status remains at the deadline, it will be force-reconciled.

- NOTE: All reconciling and approving must be done by the 10th of each month. Making changes between the 11th-15th will slow the important system processes that run. In addition, the changes will likely not be saved.

THE DAY AFTER THE MONTHLY DEADLINE
(typically the sixteenth of each month)

If a transaction did not meet the monthly deadline, the financial system will email the reconciler to inform him/her the transaction was force reconciled. Reconcilers may also run the Purchase Details report to determine whether any transactions were force-reconciled by verifying that:

- All transactions appearing on the report are in “Closed” status and the approver(s) user name appears in Approver ID, indicating that the transaction was approved and posted to the General Ledger.

- If a transaction was force-reconciled, the Approver ID will be blank.
To be in compliance with University policies and procedures, PCard reconciliation must be completed by the tenth of the month following the activity. On the fifteenth of each month following the activity, all unapproved transactions and/or transactions that do not have a budget status of “Valid” will be force reconciled. The forced transactions will post to the General Ledger using the PCard’s default accounting information.

If forced reconciliation occurs, the reconciler is responsible for taking the following steps:

- Identify which transactions were force-reconciled.
- If the justification information was not previously entered, enter the justification in Comments on the Reconcile Statement page in the financial system. This is the only field in which data can be entered after force reconciliation occurs.
- Provide the information needed to enter the journal entry. If the reconciler does not have access to process journal entry, the following information must be communicated to someone who does:
  - Dollar amount
  - Transaction number
  - Justification
  - Correct ChartField(s) to which to charge the transaction’s expenses
- Ensure that the journal entry was processed by communicating with the journal entry user and/or monitoring through various General Ledger reports and/or queries.
- Provide the justification for the force-reconciled transactions in the journal entry’s Comments.
- Obtain both the cardholder’s and approver’s physical signatures on the Purchase Details report to authorize and verify all transactions meet University policies and procedures. This report and the cardholder’s receipts must still be imaged by the last day of the month or the PCard will be deactivated.
Appendix: PCard Circle of Communication

KEY CONSIDERATIONS TO DISCUSS IN YOUR DEPARTMENT

- How are the monthly deadlines that are established by both the department and Central’s monthly deadlines communicated to all roles?
- What is the communication process for cardholders to provide reconcilers with the appropriate ChartField string and justification information for each transaction?
- What is the department’s process for retaining and organizing the itemized, original receipts until the monthly reconciliation process is completed?
- Who is responsible for imaging the Purchase Details report and all required supporting documentation by the deadline?
- If a transaction was force reconciled, who is responsible for processing the journal entry?
- What is our departmental process for inappropriate charges made by the cardholder, should they occur?
- What is our departmental process for disputes or missing receipts, should they occur?
- Who is responsible for monitoring PCard transactions through various financial reports to ensure that all transactions were appropriately charged to the correct ChartField strings?
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